



Business Services Area Budget Augmentation Process

Policy

Once the budget has been adopted in accordance with the Strategic Planning and Budget Development Process, augmentations may occur due to unforeseen or unplanned changes. The District does allow these changes to occur between accounts. The purpose of this policy is to identify the process for these types of changes.

Procedures

Forms

The following forms can be found at:

<http://www.avc.edu/administration/busserv/budgets.htm>

- Budget Augmentation Form

Approvals and Required Documentation

Augmentations may occur between budget line items. In these instances, please fill out a budget augmentation request form indicating what line item needs to be reduced and what line item needs to be increased. The resulting balance should reflect \$0, when completed.

If the augmentation occurs within a major object: 4XXX, 5XXX, 6XXX, then the Division Dean or Director signature is sufficient. If the augmentation occurs between a major object: Going from a 4XXX to a 5XXX, then the respective Vice President needs to approve the transfer. Transfers between major object may be subject to board approval.

If there is a purchase request that needs to be processed that requires a budget adjustment, please attach a copy of the approved budget augmentation form with the purchase order. Once funds are verified as available for the transfer, the purchase order will be processed.

References: California Community Colleges Budget & Accounting Manual, Education Code