

## SAC PROCEDURES FOR NEW ACCOUNTS, BUDGET CHANGES & TRANSFER OF EXPENDITURES (TOE)

### New Accounts

1. New accounts are requested by division offices; a [New Account Request](#) is filled out and e-mailed to the **SAC Budget office**. SAC Budget office reviews and validates GL numbers before sending the form to Fiscal Services department via e-mail.
2. The originator of the account request can check status of GL account in **ACBL** or by running a **COAR** –chart of accounts report in Datatel.

For account requests involving **Restricted Funds**, contact your Resource Development Coordinator assigned to your categorical project. Forward account request form directly to Resource Development department; Resource Development staff will submit the account request(s) to District Fiscal Services for validation and account creation.

### Budget Changes

1. Budget changes are initiated by division offices; it is recommended to run a GL0010 report to assure that you are reviewing all of your accounts, and that you have sufficient funds in the accounts where you are planning to take the funds from. Proceed to complete a [Budget Change Form](#) and include enough information in the reason for change area.
2. Division Dean or Budget Director approves and forwards the BCF to area Vice President for approval.
3. Area VP approves and forwards budget changes to the **SAC Budget office S-203** to check for availability of funds and compliance. BCFs are then approved by VP of Administrative Services.
4. SAC Budget office e-mails approved budget changes to District Fiscal Services with a copy to originator of BCF for final review of account sufficiency and compliance before the budget change is entered into Datatel.
5. The originator of the BCF can check status of GL account in **ACBL** in Datatel to confirm transfer of funds.
6. For budget changes involving **Restricted Funds**, after approval from area Vice President, budget changes are forwarded to District Resource Development department to review for compliance. After RD reviews, budget change form(s) are forwarded to District Accounting office for final review of account sufficiency and to be entered in Datatel. Please note: budget changes related to **Health Center, Instructional Equipment and Lottery projects are sent to VP of Admin Services** for approval.

### Transfer of Expenditures

1. [Transfer of Expenditures \(TOE\)](#) are initiated by division offices; it is recommended to attach a **LGLA** detail sheet showing the amounts that will be transferred to another account. Make sure funds are available in the account where the expense will be transferred to for the TOE to take place.
2. When transferring expenses related to salaries and benefits there is no need to submit a status change form.
3. Division Dean or Budget Director approves and forwards TOE to area Vice President for approval.
4. After area VP approves, TOEs are sent to the **SAC Budget office S-203** to check for availability of funds and compliance. TOEs are then approved by VP of Administrative Services.
5. SAC Budget office forwards approved TOE to District Fiscal Services for final review of account sufficiency and compliance before the TOE is entered into Datatel.
6. The originator can check status of TOE in **ACBL** or by running a **GLSA** report.
7. For TOE involving **Restricted Funds**, after approval from area Vice President, TOEs are forwarded to the district Accountant assigned to your categorical project for final review of account sufficiency before transfer of expenditures are entered into Datatel. Please note: **Health Center, Instructional Equipment, Lottery and BSI Special projects are sent to VP of Admin Services**