



UC San Diego

Policy & Procedure Manual

[Search](#) | [A–Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

BUDGET

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MODIFICATION OF THE OPERATING BUDGET

TABLE OF CONTENTS

I.	REFERENCES	1
	A. University of California Planning and Budget Manual	1
	B. Standing Orders of The Regents	1
II.	RELATED POLICIES	1
III.	BACKGROUND	1
IV.	POLICY	2
	A. Procedures/Guidelines	2
	B. Authority	8
	C. President's Designation of Control Points	8
V.	TEMPORARY BUDGET AMENDMENTS.....	9
	A. Amendments Approved by The Regents	10
	B. Amendments Approved by the President	10
	C. Amendments Approved by the Chancellors.....	11
VI.	PERMANENT BUDGET AMENDMENTS.....	13
	A. General Requirements	13
	B. Specific Requirements Relating to Transfers from Staff Salaries Budgets	14
	C. Amendments Approved by The Regents	14
	D. Amendments Approved by the President	14
	E. Amendments Approved by the Chancellors.....	15
VII.	PROCEDURE FOR IMPLEMENTING MODIFICATIONS TO THE OPERATING BUDGET	15
	A. Modifications Processed During a Fiscal Year	15
	B. Modifications Processed During Transition Period to Succeeding Fiscal Year	17
VIII.	RESPONSIBILITIES (LOCAL CAMPUS).....	17
	A. Department/Unit Heads.....	17
	B. Reviewers.....	18
	C. Budget Operations, Planning & Analysis.....	18
	D. General Accounting Office	18

MODIFICATION OF THE OPERATING BUDGET

I. REFERENCES

- A. University of California Planning and Budget Manual
 - Chapter 4010 Operating Budget Amendments, 5-10-73
 - Chapter 4020 Budgetary Savings, 5-20-81
 - Chapter 6030 University Registration Fee, 12-1-72
- B. Standing Orders of The Regents, [Section 100-4](#)

II. RELATED POLICIES

UCSD Policy and Procedure Manual (PPM)

- 10-5 Delegations of Authority
- [300-60](#) Fiscal Closing
- [380-2](#) Budgetary Savings
- [380-3](#) Budget Administration of Staff Salaries Funded by General Funds (19900)

III. BACKGROUND

The University budget is separated into two parts--the adjusted or permanent budget and the operating budget. The adjusted or permanent budget is the approved annualized plan of financial operations for the University, used primarily for budget planning. It is the budget approved by The Regents for the fiscal year and is subsequently adjusted only to reflect changes which have a continuing or permanent impact on budget planning in the form of annualized modifications. It provides the basis for the July 1 appropriation entries, as reflected in the departments' Operating Ledger departmental accounts. The adjusted or permanent Budget File is maintained in the corporate Information Systems, as well as local campus systems.

The operating budget is the financial plan of operations for the current fiscal year as shown in the Operating Ledger and reflects those budgetary decisions which have an impact for the current year. The operating budget consists of July appropriation entries (adjusted budget entries) plus unexpended balances carried forward from the prior year (re-appropriations); for the General Funded activities, these balances represent only liens or encumbrances.

The permanent budget and the operating budget (excluding re-appropriations) are synonymous at July 1 only. After July 1, modifications based on budgetary decisions will affect either the adjusted or the operating budget, and the two become dissimilar from that point until the ensuing July 1.

Budget modifications are transfers of funds which change the annually approved budget. A *Transfer of Funds* is a redistribution of resources (i.e., dollars and/or full time equivalent, FTE, positions) among budgets or accounts. Transfers of funds may be temporary (operating budget) or permanent (adjusted or permanent budget) in nature. A temporary *Transfer of Funds* effects a budget change only for the current year and does not affect the permanent budget. A permanent *Transfer of Funds* effects a change to the permanent budget file and involves a commitment beyond the current operating year.

Policy governing permanent transfers of funds (see Section VI.) is equally applicable to transfers effected during the course of the fiscal year and to permanent changes to departmental budgets resulting from incremental allocations made at the time of transition from one fiscal year to the next.

University of California San Diego Policy – PPM 380 - 1
PPM 380 – 1 Modification of the Operating Budget

The policies and procedures discussed herein apply only to the University budget as described above, not to various extramural funds (contracts, gifts and grants--see [PPM 380-5](#)).

IV. POLICY

A. Procedures/Guidelines

Please refer to the [Transfer of Funds](#) form, F02202, Exhibit B, for an example.

1. Header Information

a. Current This refers to the document number for the current-year portion of this transfer. Budget Operations, Planning & Analysis is responsible for assigning this number, so this block must be left blank.

b. Permanent This refers to the document number for the permanent portion of this transfer. Budget Operations, Planning & Analysis is responsible for assigning this number, so this block must also be left blank.

c. Journal Type This field represents the code designation for a *Transfer of Funds*. The value for this field will always be B014.

d. Period The code designation for the month in which the transfer will be processed.

01	July
02	August
03	September
04	October
05	November
06	December
07	January
08	February
09	March
10	April
11	May
12	June
13	Closing Period

If you are unsure as to the period, leave it blank. It will be completed by Budget Operations, Planning & Analysis or General Accounting.

e. Date This is the date of the last day in the month in which the transfer is expected to be processed.

University of California San Diego Policy – PPM 380 - 1
PPM 380 – 1 Modification of the Operating Budget

2. Entry Lines
- a. Name These three lines should be used to provide a brief description of the Fund, Organization, and Program for this line of the entry. This is required for both current-year and permanent entries.
 - b. Index This is the seven-character code that represents a Fund/Organization/Program combination. Although this represents three other codes, the Index, as well as the Fund, Organization, and Program are required on the [Transfer of Funds](#) form. This is required for all entries.
 - c. Fund The six-character Fund code represented by the Index is required for all transactions.
 - d. Organization The six-character Organization code represented by the Index is needed for both current-year and permanent transactions.
 - e. Account These six characters represent the budget pool impacted by the transaction. This code should start with a "5" for budgeting revenue or be one of the following for budgeting expenditures. This code is required on all entries.
 - 600000 Academic Salaries
 - 610000 Staff Salaries
 - 620000 General Assistance
 - 630000 Supplies & Expense
 - 640000 Equipment
 - 650000 Travel
 - 660000 Employee Benefits
 - 680000 Unallocated
 - 690000 Recharges
 - f. Program The six-character Program code represented by the Index is required for all transactions.
 - g. Activity There are no plans to use this code at implementation of the new financial system.
 - h. Location This code is only used for construction projects, to designate a specific capital asset. For all other transactions, this field should be left blank.
 - i. Description This should be a short depiction of the transaction, such as 'TO ABC1234' or 'FROM Account 610000'. This field must be completed.
 - j. Debit This is the debit side of the current-year entry. This figure should include cents.

University of California San Diego Policy – PPM 380 - 1
PPM 380 – 1 Modification of the Operating Budget

- k. Credit This is the credit side of the current-year entry. This figure should include cents.
- l. +/- This field represents the entry line in terms of the change to the normal balance of the account. In general, if the purpose of the line on the transfer is to increase the budget balance, normally a credit entry for expenditure accounts and a debit entry for revenue accounts, this field should contain a "+".

If the purpose of the line is to decrease a budget balance, normally a debit entry for expenditure accounts and a credit entry for revenue accounts, this should be a "-". The exception to this rule is account 690000, the budget balance for Recharges, which should be increased with a "-", and decreased with a "+".
- Permanent The remainder of the entry line section pertains to the permanent portion of the entry. These areas and their titles are shaded on the form.
- m. SAU This will be completed by Budget Operations, Planning & Analysis.
- n. SC Stands for sub-campus and will be completed by Budget Operations, Planning & Analysis.
- o. CL Represents the class of the permanent transaction. This will be completed by Budget Operations, Planning & Analysis.
- p. Type This is a further classification of a permanent budget transaction and will also be entered by Budget Operations, Planning & Analysis.
- q. FTE DR A debit adjustment to the amount of FTE permanently budgeted will be placed in this field. This field can be used in conjunction with accounts 600000, 610000, and 620000.
- r. FTE CR A credit adjustment to the amount of FTE permanently budgeted will be placed in this field. This field can be used in conjunction with accounts 600000, 610000, and 620000.
- s. Debit This lower debit field is the debit amount of a permanent entry.
- t. Credit This lower credit field is the credit amount of a permanent entry.

3. Footer Information

- a. Total Current The total of the current-year debits should be entered into the left block. The total of the current-year credits should be entered into the right block. Total debits must equal total credits.
- b. Current Document Total This is sum total of the current-year credits plus the current-year debits. Simply add the values in the two Total Current fields. Example:
Total Current Debits = \$200
Total Current Credits = \$200
Current Document Total = \$400

University of California San Diego Policy – PPM 380 - 1
PPM 380 – 1 Modification of the Operating Budget

- c. Total Permanent The total of the permanent debits should be entered into the left block. The total of the permanent credits should be entered into the right block. Total debits must equal total credits.
 - d. Prepared By This field is required and should contain the name of the person who initiated the transfer.
 - e. Extension This required field should contain the extension of the person in the "Prepared By" field.
 - f. Explanation See PPM 380-1,A VII 2
 - g. Page _ of _ Multiple page transfers are acceptable but must not exceed 5 pages in length.
 - h. Signatures See PPM 380-1, [Exhibit A](#)
4. *Completed Transfers*, with the appropriate signatures, should be sent to Budget Operations, Planning & Analysis, mail code 0936. Retain the goldenrod copy. After the transfer is processed, a copy, including the document number, will be sent back to the preparer. Budget Operations, Planning & Analysis will not send out any additional copies; this is the responsibility of the preparer.
5. The following policy guidelines apply to all budget amendments. Before modifications to the University budget can be approved, the following conditions must be met:
- a. There must be full and adequate justification supporting proposed changes as follows:
 - (1) There must be detailed explanation why the proposed change is to be made.
 - (2) There must be full detail of the change including programs, accounts, FTE, funding and similar pertinent data.
 - (3) The effective date of the proposed change and the fiscal year applicable must be indicated.
 - (4) All changes requiring Office of the President approval must cite current policy or an official University directive which supports or authorizes the change.
 - (5) All required signatures and approvals must be completed.
 - b. The adjustment shall not adversely affect the achievement of the assigned campus budgetary savings target.
 - c. Permanent changes must reflect both dollar and position (FTE) adjustments on an annualized basis.
 - d. Temporary changes shall not create a new policy, program, or project involving a commitment beyond the current year.

B. Authority

The ultimate authority to amend the budget is with The Regents. Section 101.1.m (1), (2) of the Standing Orders of The Regents authorizes the President to approve certain transfers or allocations of University operating funds. The President has delegated some of this authority to the Vice President-Budget and University Relations (the Director of Budget has been designated to act in this capacity) and to the Chancellors.

C. President's Designation of Control Points

University expenditure programs are classified according to appropriation categories. Each appropriation category defines a recognized University activity, such as Instruction and Departmental Research, Organized Research, and Libraries, and groups programs accordingly. The President has designated, within the organization of expenditure programs, certain control points for the purpose of budget administration. These control points represent the level of administrative control immediately below the campus or location level of organization. The primary purpose of budget control points is to insure that funds are expended for the purposes for which they were approved and allocated and to maintain the integrity of the budget as it was represented to The Regents and to the State. Only the President or his designate may approve budget amendments which require a *Transfer of Funds* between budget control points or between campuses. Transfers of funds between budget accounts within each control point may be approved by the Chancellors subject to limitations prescribed by the President. The following control points are designated:

1. Instruction and Departmental Research and Academic Support related to General Campuses and to Agricultural Sciences (programs 40XXXX and 43XXXX).
2. Instruction and Departmental Research and Academic Support relating to the Health Sciences (programs 40XXXX and 43XXXX).
3. Teaching Hospital (programs 42XXXX).
4. Organized Research--except Health Sciences and Agricultural Experiment Stations (programs 44XXXX through 59XXXX).
5. Organized Research-Health Sciences (programs 44XXXX through 59XXXX).
6. Organized Research-Agricultural Experiment Station (programs 44XXXX through 59XXXX).
7. Libraries (programs 60XXXX).
8. Campus Public Service (programs 62XXXX).
9. Agricultural Extension (programs 61XXXX).
10. University Extension (programs 61XXXX).
11. Operation and Maintenance of Plant (programs 64XXXX).
12. General Administration and Institutional Support (programs 66XXXX and 72XXXX).
13. Student Services (programs 68XXXX).
14. Auxiliary Enterprises-Each program; e.g., Residence Halls, Parking Operations (programs 76XXXX).
15. Student Aid (programs 77XXXX through 79XXXX).

Central provisions for allocation, such as provision for merit increases and special State appropriations for deferred maintenance, are not restricted to control points and may be distributed to other functions subject to guidelines provided. Provisions for allocation must not, however, be augmented from campus and other sources of funds or by transfers between provisions. Augmentation of these programs shall be made by an allocation from the Office of the President provisions.

V. TEMPORARY BUDGET AMENDMENTS

Temporary budget amendments, which may adjust income, recharges, or appropriations to meet circumstances peculiar to the operating year, are effective only for that year, and may not involve commitments beyond the current operating year. The authority to make temporary adjustments to the operating budget provides University Management with the necessary flexibility in budget administration. The following sections describe temporary budget changes.

A. Amendments Approved by The Regents

Temporary budget amendments which require Regents' approval must be submitted to the President through the Director of Budget. The following temporary budget amendments require approval by The Regents:

1. Transfers of endowment principal involving the Nuclear Science Fund or the University Opportunity Fund.
2. Transfers of endowment resources which are not budgeted.
3. Uses of University Registration Fee provisions for allocation for capital improvement projects for initial funding or augmentation.

B. Amendments Approved by the President

Temporary budget amendments which require the President's approval will also be submitted through the Director of Budget. The President shall approve the following temporary budget changes:

1. All temporary transfers of funds between locations and between control points.
2. Transfers of funds involving specific controls reserved for the President.
3. Requests for allocations from the President's Provision for Contingencies, supported by a complete description and justification of need, shall be forwarded to the President through the Director of Budget.
4. Requests for new income or recharge accounts will be reviewed jointly by the Director of Budget and the Senior Vice President - Administration and shall be supported by the following data:
 - a. The necessity for new accounts as related to the program objective such as the need for a service or operation based on user demand or because there is no other available source or supplier.
 - b. The basis for funding, whether general or restricted, and the reason for suggested funding, such as carry forward of surpluses or reserves and the justifications related.
 - c. A listing of the sources or customers on which the recharge and income estimates are based.
 - d. A rate scheduled with supporting calculations which has been approved by the campus Recharge Rate Review Committee.

5. Excess General Fund income realized above estimate shall not be appropriated unless authorized by the President. Excess General Fund income shall be appropriated only for those expenses which are directly related to the production of incremental income and shall not be appropriated for any other purposes.
6. Increases or decreases to appropriations of endowment income after the original estimate of income has been approved by The Regents.
7. Uses of excess budgetary savings.

C. Amendments Approved by the Chancellors

Chancellors may amend their budgets within established control points specified in Section IV.C., subject to the following:

1. Budgets for Academic Salaries and Academic FTE positions may be amended within established control points except that:
 - a. Budgeted FTE for Academic Salaries shall be increased only for temporary positions created from campus funds for sabbatical leave replacement, academic upgrading funds, and endowment funds.
 - (1) The total number of budgeted academic positions for general campuses and the Health Sciences Instruction and Departmental Research shall be increased only by utilizing instructional support (accounts 610000, 620000, 630000, 640000, 650000, 660000, 680000, and 690000) to fund Academic Administrator positions (title codes 1000-1099).
 - (2) Appointments to temporary positions as defined in C.1.a. shall be made only for the current fiscal year.
 - b. Transfers of funds from Academic Salaries (account 600000) to Supplies and Expense (account 630000) may be made only for academic personnel related costs of honoraria and employee death payments. Transfer may be made from Academic Salaries to General Assistance (account 620000) only for temporary funding of academic personnel.
 - (1) Transfers from Academic Salaries for these specific uses is required for reporting purposes.
 - (2) All temporary academic appointments, except those with positive time reporting and readers, shall be handled within the Academic Salaries subaccount.
 - c. With the exceptions noted in C.1.a.,b. above, funds transferred from or to Academic Salaries for any other purposes require written approval of the President. Funds shall not be transferred out of Academic Salaries for equipment, for non-recurrent purposes, or to offset deficits in other accounts at any time including fiscal closing except as provided in Section V., Chapter 4020, Budgetary Savings, PLANNING AND BUDGET MANUAL.
2. Budgets for Staff Salaries, General Assistance, Supplies and Expense, Equipment and Facilities, Special Items, and other unallocated accounts may be amended within control points, except that:
 - a. The number of staff positions (FTE) shall not exceed the number in the adjusted budget, excluding temporary positions.

- b. Temporary positions must be identified and must terminate at the end of the fiscal year. If temporary positions are made permanent, they must be included in the permanent budget for the next fiscal year.
 - c. Staff salary funds may not be transferred to other support accounts until attainment of the campus budgetary savings target is assured.
 3. Upward and downward revisions of budgets of wholly or partially self-supporting service activities because of increase or decrease in income or recharges, including FTE for temporary positions, may be approved by the Chancellor. Changes to budgets for self-supporting activities which are the sole provider of University-required services, such as campus and intercampus telephone, central data processing, and garages must be reported to the Director of Budget and the Senior Vice President - Administration.
 4. Campus provisions for contingencies, if provided from General Funds, shall be used only to augment operating costs for wholly or partially General Fund supported organizations in the current year.
 5. The Teaching Hospital budget may be revised when the deviation from the original estimate is not more than 10 percent, subject to the availability of funds, provided the revision covers the estimated activity for the entire remaining portion of the fiscal year.
 6. Transfers of funds from budgeted campus endowment resources may be approved whenever the individual transfers are in accordance with the terms of the endowment fund.
 7. Transfer of Funds from budgeted campus reserves funds may be approved provided the transfer is for a purpose for which the reserve fund was established.
 8. Transfers from Registration Fee Fund provisions for allocation may be made to augment current year operating costs, including costs for merits and promotions and salary range increases of University Registration Fee funded activities. (See Section IV.G., Chapter 6030, University Registration Fee, PLANNING AND BUDGET MANUAL.)

VI. PERMANENT BUDGET AMENDMENTS

A. General Requirements

Permanent budget amendments are changes to the base or adjusted budget which require a permanent *Transfer of Funds* to amend the Budget File. Examples of such amendments include reorganization, new programs, expansion or contraction of existing programs, and permanent changes in income estimates or structure. Any *Transfer of Funds* and positions which effect permanent operational or program changes must be reflected in the approved annualized, permanent plan of operations for future planning. Permanent budget amendments which do not change the total dollar level of the approved University General Fund budget, except for permanent transfer of activities between locations, may be approved by the President. Any permanent budget amendment which effects a change above the approved University General Fund budget and which represents a permanent transfer of activities between campuses must be approved by The Regents. All permanent budget amendments must meet the following requirements before submission to the Director of Budget for processing and approval:

1. All permanent budget amendments shall reflect both dollar and position (FTE) adjustments on an annualized basis.
2. All permanent budget amendments must have the approval of either The Regents, the President, the Chancellor, or their authorized designates.

3. Intercampus transfers must be approved by the Chancellors or their designates of both campuses involved prior to referral to the Director of Budget for approval by the President.

B. Specific Requirements Relating to Transfers from Staff Salaries Budgets

Permanent budget adjustments which transfer funds from Staff Salaries to other support accounts must be in terms of specific FTE and related salaries at the lowest step of the applicable salary range as shown in the Staff Title and Pay Plan, PPM/SPM 250-Pay Rates. It is absolutely essential that any merit funds which have previously accrued to a staff position which is either discontinued or filled at a lower step remain in the Staff Salaries account to be drawn off during the staffing reconciliation process according to policy as outlined in PPM 380-3. Such funds are required to support the cost of 1) continuation of January 1 staff merits, 2) continuation of six-month increases, and 3) funding of staff reclassification costs, in that order of priority. (See PPM 380-3, Budget Administration of Staff Salaries.)

C. Amendments Approved by The Regents

The following permanent budget amendments require Regental approval and shall be submitted for the President's review through the Director of Budget:

1. Permanent transfers between campuses.
2. Permanent adjustments to income, recharges, and appropriations which result in expenditure above the approved University General Fund budget.

D. Amendments Approved by the President

Permanent transfers requiring the President's approval shall also be submitted through the Director of Budget and include the following:

1. Permanent transfers between control points.
2. Permanent adjustments to income, recharges and appropriations within or below the approved level of the University General Fund budget.
3. Transfers from The Office of the President provisions to adjust campus provisions accounts; e.g., merits, price increase, academic upgrading, staff reclassification.

E. Amendments Approved by the Chancellors

The following types of permanent budget amendments may be approved by the Chancellors or their authorized designates:

1. Permanent transfers between departments within control points.
2. Transfers between campus provisions and departmental accounts; e.g., academic upgrading, staff reclassification, merits, price increase, and unallocated endowments.
3. Permanent adjustments to restricted fund income or recharges.
4. Revisions in Chart of Accounts structure.
5. Corrections for errors in the base (adjusted) budget within control points.

VII. PROCEDURE FOR IMPLEMENTING MODIFICATIONS TO THE OPERATING BUDGET

A. Modifications Processed During a Fiscal Year

1. Preparation

All adjustments to the annually approved budget which are processed during the course of a fiscal year shall be prepared on a San Diego Campus

[Transfer of Funds](#) form, FO 2202, *Exhibit B*. This form is available at the Central Storehouse. Transfers between campuses must be prepared on an *Interlocation Transfer of Funds*, UFIN 15201, *Exhibit C*. This form can be obtained from Budget Operations, Planning & Analysis.

a. Temporary Adjustments

If a transfer is intended to be effective in the current year only, it is a temporary transfer and entries are required on the current year line of the Request for [Transfer of Funds](#) form.

The transfer number should not be assigned since this will be completed by Budget Operations, Planning & Analysis.

b. Permanent Adjustments

If the adjustment is to be a permanent one that is to extend beyond the current year, it will be necessary to annualize entries and utilize the permanent line of the [Transfer of Funds](#) form.

In making annualized entries, the full year cost of the change being made must be considered. For example, if a position is being established as of September 1, at \$1000 per month, only \$10,000 is required in the current year. The annualized entry for the permanent budget would require the full year's salary of \$12,000. Note that cents are omitted for permanent entries.

2. Justification

All amendments to the operating and permanent budgets should contain descriptive information with sufficient justification and operational data to permit independent analysis and recommendation. This information should be concise and yet encompass all of the applicable explanatory data as specifically outlined below and in Section IV.A., including the reason why funds are available as well as why needed.

a. Proposed adjustments of income or recharges of wholly or partially self-supporting service activities should:

- (1) Estimate activity for the entire remaining portion of the fiscal year.
- (2) Relate actual activity to original estimates and provide sufficient data to permit independent review of projections.
- (3) Justify changes to each account to which the adjusted income or recharge is to apply.
- (4) List other departmental budgets which might be effected by the change of distribution.

b. Both lines of each transaction should be explained, i.e., why funds are available in one budget account and why they are needed in the one to which they are to be transferred. When academic salaries are adjusted, provision numbers of affected provision must be shown.

- c. Adjustments to accounts for salaries or wages which will change the approved FTE should be clearly identified as permanent or temporary, and numbers of FTE involved are to be specified in all cases. Funds may not be transferred from General Fund salary accounts to other accounts on a current year basis until attainment of the campus budgetary savings target is assured. (See V.C.2.c.) On a permanent basis, department administrators may transfer from staff salaries only in terms of specific FTE and related salary dollars at the lowest step of the applicable salary range as shown in the Staff Title and Pay Plan, in order to protect the source of campus funding for continuation cost of January staff merits, six-month increases, and the cost of staff reclassifications (see Section VI.B.).
- d. Revisions of equipment and facilities budgets must include a listing of major equipment items which the transfer might add or delete.
- e. In the interest of continuity, reference should be made by number and approval date to any previous transfers which may have requested similar adjustments to the same budget within the current fiscal year.
- f. The completed [Transfer of Funds](#) form shall be signed by the department head or his designated representative. Academic salary transfers must be signed by an academician.

3. Routing of Transfers of Funds

The completed *Transfer of Funds* form shall be routed to Budget Operations, Planning & Analysis as shown in Exhibit A. The form should be intact except for the last copy which is retained by the originating department.

B. Modifications Processed During Transition Period to Succeeding Fiscal Year

Policies and procedures governing permanent *Transfer of Funds* processed during a fiscal year are equally applicable to the transition period from one fiscal year to the next. (See Section VI and Section VII.A.)

VIII. RESPONSIBILITIES (Local Campus)

A. Department/Unit Heads

Each department head shall prepare such [Transfer of Funds](#) forms as are required to implement the operation of his/her organization in the most effective manner possible within the limits of the budget appropriated and of University policy and procedures as described above.

B. Reviewers

Each reviewer and reviewing office shall take such action with regard to approval of transfers submitted to them as is deemed necessary, in as timely a manner as possible. After approval, the *Transfer of Funds* shall be sent to the next routing station. If disapproved, it shall be returned to the originator with explanation. If a Transfer of Funds number has been assigned by Budget Operations, Planning & Analysis, the originator shall notify Budget Operations, Planning & Analysis to void the number.

C. Budget Operations, Planning & Analysis

Upon receipt of a *Transfer of Funds*, Budget Operations, Planning & Analysis shall:

University of California San Diego Policy – PPM 380 - 1
PPM 380 – 1 Modification of the Operating Budget

1. Assign a *Transfer of Funds* number and enter the transfer on the official log of Transfers of Funds.
2. Verify that all prior approvals required are indicated by signatures on the *Transfer of Funds*.
3. Route the *Transfer of Funds* to any other administrative office for further approval if required by local or the Office of the President policy.
4. Process approved permanent transfers into the Budget System.
5. Forward temporary transfers for review and processing to the General Accounting Office.
6. Return a copy of the approved and processed *Transfer of Funds* to the originator; forward a post audit copy of each processed *Transfer of Funds* to the Office of the President-Resource Administration.

D. General Accounting Office

1. Secure approval of the Accounting Officer.
2. Process the fully approved *Transfer of Funds* into the Operating Ledger.
3. Maintain campus file of original *Transfer of Funds* documents.



UC San Diego

Policy & Procedure Manual

[Search](#) | [A-Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

BUDGET

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EXHIBIT A

ROUTING FOR APPROVAL & PROCESSING OF TRANSFERS OF FUNDS AFFECTING THE UCSD CAMPUS OPERATING BUDGET					
APPROPRIATION CLASSIFICATION	FIRST	SECOND	THIRD	FOURTH	FIFTH
A. Instrn & Research (40xxx) (excl Marine Sci & Hlth Sci)					
1. Acad Salaries	Dept Chmn	VC—Acad Aff	Resource Mgmt	*	
2. Staff Salaries	Dept Chmn	VC—Acad Aff	Resource Mgmt		
3. All other subaccounts					
a. Within dept.	Dept Chmn	Resource Mgmt	*	*	
b. Between depts.	Dept Chmn	Resource Mgmt			
B. Health Sci I&R (XX49XX)					
1. Acad Salaries	Dept Chmn	VD—Hlth Sci	VC—Acad Aff	Resource Mgmt	*
2. All other Subaccounts (between depts.)	Dept Chmn	VD—Hlth Sci	Resource Mgmt	*	
3. All other Subaccounts (within a dept.)	Dept Chmn	Resource Mgmt	*		
C. Scripps Institn (XX66XX) (XX64XX)					
1. Acad Salaries	Dept/Div Chmn	VC—Mar Sci	VC—Acad Aff	Resource Mgmt	*
2. All other Subaccounts	Dept/Div Chmn	VC—Mar Sci	Resource Mgmt	*	
D. Institutes					
1. Acad Salaries	Director	VC—Mar Sci	VC—Acad Aff	Resource Mgmt	*
2. All other Subaccounts	Director	VC—Mar Sci	Resource Mgmt		

University of California San Diego Policy – PPM 380 – 1 EXHIBIT A
PPM 380 – 1 EXHIBIT A Routing for Approval & Processing of Transfers of Funds
Affecting The UCSD Campus Operating Budget

E. Research Committee Grants	Chair Res Committee	Resource Mgmt	*
F. Oper & Maint Plant	Asst Chancellor Facilities Mgmt	Resource Mgmt	*
G. Auxiliary & Serv Enterprises	Dir Auxiliary Enterprises	Resource Mgmt	*
H. University Hospital	Hosp Admin	Resource Mgmt	*
I. All Others Not Listed	Acct Administrator	Resource Mgmt	*

*Other offices, including the Office of the President, as may be required per routing slip attached by Resource Management.



UC San Diego

Policy & Procedure Manual

[Search](#) | [A–Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

BUDGET

Section: 380-1 EXHIBIT B

Effective: 07/01/1991

Supersedes: 03/16/1983

Review Date: TBD

Issuance Date: 07/01/1991

Issuing Office: [Campus Budget Office](#)

EXHIBIT B

UCSD TRANSFER OF FUNDS

Form available on the web at:

<https://a4.ucsd.edu/tritON/Authn/UserPassword>



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BUDGET

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EXHIBIT C

INTERLOCATION OF TRANSFER OF FUNDS UFIN 15201

Form available on the web at:

<http://blink.ucsd.edu/files/finance-tab/cbo/Blank-ILTF.pdf>