

# AIKEN TECHNICAL COLLEGE

BUDGETING GUIDE  
FISCAL YEAR 2018-2019

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**INTRODUCTION**

This document is to be utilized as a resource for budget development and expenditure activities throughout the fiscal year<sup>1</sup>. The budget process is explained by providing an overview of the process, a listing of defined components/sub-components<sup>2</sup> by division, detailed descriptions of the object codes<sup>3</sup> and samples of the forms necessary for submitting a budget. Please contact the Director, Budgeting and Disbursements at 508-7493 if any questions arise during your review of the budget guide.

**THE BUDGET DEVELOPMENT PROCESS**

Responsibility for development of the Operations Budget<sup>4</sup> for the College is shared among faculty, staff, administration and the Aiken County Commission for Technical and Comprehensive Education (Commission). The budget process begins with the development of the annual plan. Executive Staff works with their respective employees to develop the annual plan which is used to provide direction in the budgeting process. The main goal of the College's budgeting process is to plan for and implement quality academic and support programs. Integrating the College planning and budgeting process is imperative to ensure that the final budget supports the previously developed plans.

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<sup>1</sup> The fiscal year for the State of South Carolina, and therefore Aiken Technical College (ATC), is July 1 through June 30.

<sup>2</sup> Component refers to the department and sub-component refers to the functional area within the department.

<sup>3</sup> See Account Number defined on page 4.

<sup>4</sup> Development of the personnel budget is the responsibility of the Executive Staff.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

The Vice President of Administrative Services has institutional responsibility for overall budget preparation. Utilizing a comprehensive budget model the Vice President of Administrative Services works in conjunction with the Executive Staff to develop a budget proposal to be presented to the Commission. Once a budget has received Commission approval, the Executive Staff coordinates distribution of the division allocation within their respective divisions. Component/sub-component budgets are then submitted to the Vice President of Administrative Services for review and processing.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**ACCOUNT NUMBER DEFINED**

This explanation is provided to assist in the understanding of terms associated with account numbers. **Account numbers** are comprised of 15 digits structured as outlined below:

**12-1234567-12345-1**

The first 2 digits reflect the **fund code**. This will be a 10 which is unrestricted local funds. Restricted accounts are indicated with a 20 and agency funds (such as student organizations) begin with a 60.

**12-1234567-12345-1**

**Departments** are identified by the next set of 7 numbers.

**12-1234567-12345-1**

The subsequent grouping of 5 numbers is the **object code**. An object code beginning with a 4 indicates revenue while a 5 indicates expense.

**12-1234567-12345-1**

The last number indicates the **location code**. Since we currently are located on one campus this will always be a 1.

**12-1234567-12345-1**

Please note that the object code definitions within the budget guide include the location code. This is to assist everyone in attaching the location code to the account number.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**DIVISIONS**

The Operations Budget will be developed in five (5) divisions and certain restricted accounts as follows:

- I. Administration (AD)
- II. Education (ED)
- III. Administrative Services (AS)
- IV. Enrollment Management & Student Experience (EMSE)
- V. Restricted Accounts/Other (RAO)

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**RESTRICTED/OTHER BUDGETS**

**Enrollment Fee**

Portions of expenditures for programming, printing, copying, and telephone for student activities, graduation and student communications are also funded. Partial funding for campus lighting, building security, security systems, and personal safety is included. Budgeting for these internally restricted funds is supervised by the Vice President of Administrative Services.

**Perkins**

Carl B. Perkins federal grant Postsecondary dollars are used to assist ATC with curriculum development, professional development of faculty and staff, and career services. Monies may be used to enhance all technical programs. Budgeting for this externally restricted account is supervised by the Vice President of Education and Training.

**Lottery Technology Funds**

The South Carolina Legislature annually allocates technology funds to higher education institutions from the South Carolina Educational lottery. Budgeting for this externally restricted account is supervised by the Vice President of Administrative Services.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**Fee Waivers**

The South Carolina Legislature permits higher education institutions to utilize up to 4% of tuition revenue as fee waivers according to institutional policy. Budgeting for this internally restricted account is supervised by the Vice President of Enrollment Management & Student Experience.

**Access and Equity**

Funds allocated to institutions of higher education by the Federal Government are passed through the South Carolina Commission on Higher Education to be distributed. Budgeting for this externally restricted account is supervised by the Vice President of Enrollment Management & Student Experience.

**Marketing/Public Information Office**

Marketing/Public Information Office budgets are supported by overall operational budget revenues and apply to campus-wide responsibilities, but are supervised by the Vice President of Enrollment Management & Student Experience.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**COMPONENT/SUB-COMPONENT BUDGETS**

The component and sub-component budgets by division are as follows:

**I. ADMINISTRATION (AD)**

- A. President's Office – 10-6510010
- B. Promotions – 10-6512000 President
- C. Quality Assurance – 10-6530015 VP Administrative Services  
10-6521011 VP Education and Training  
10-6522030 VP Marketing and Enrollment  
10-6522015 Dean Student Development
- D. Commission – 10-6512400
- E. Resource Development – 10-6555010

**II. EDUCATION (ED)**

- A. Vice President of Education & Training – 10-6521010
- B. Planning and Research – 10-6555000
- C. Grants Writing & Coordination – 10-6556020
- D. Dean Gen. Ed. and University Transfer – 10-3400615
  - 1. Communications
    - a) Speech – 10-2231001
    - b) English – 10-2239999
    - c) Spanish – 10-2160905
    - d) Art – 10-2500701
    - e) Music – 10-2500901
    - f) French – 10-2160901



**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

- g) Theater – 10-2500501
- h) Journalism – 10-2090401

2. Math/Science

- a) Biology – 10-2260101
- b) Chemistry – 10-2400501
- c) Mathematics – 10-2270101
- d) Physics – 10-2400801

3. History/Social Science

- a) History – 10-2450801
- b) Political Science – 10-2451099
- c) Sociology – 10-2451101
- d) Interdisciplinary Studies – 10-2350198
- e) Religion – 10-2380201
- f) Geography – 10-2450701
- g) College Skills – 10-2350199
- h) Economics – 10-2450601
- i) Psychology – 10-2420101
- j) Philosophy – 10-2380101

4. General Education

- a) Criminal Justice-10-2430104
- b) Early Care Education-10-2430104

E. Dean of Technical Education – 10-3400315

1. Engineering & Industrial Technology

- a) Air Conditioning – 10-2470201
- b) Engineering Graphics – 10-2480101
- c) Engineering Technology – 10-2151101

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

- d) Industrial Maintenance Technology – 10-2470303
- e) Machine Tool Technology – 10-2480501
- f) Welding Technology – 10-2480508
- g) Radiation Protection Technology – 10-2410204
- h) Electrical Line Worker – 10-2460303

**F. Dean Health Sciences – 10-3401115**

**1. Allied Health**

- a) Dental – 10-2510601
- b) Dental Hygiene (planning) – 10-3600020
- c) Medical Assistant – 10-2510801
- d) Pharmacy Technology – 10-2510805
- e) Radiologic Technology – 10-2510907
- f) Surgical Technology – 10-2510909
- g) Medical Coding – 10-2510713
- h) Health Professions & Related Sciences – 10-2510000

**2. Nursing**

- a) RN Training – 10-2511601
- b) LPN Training – 10-2511613

**G. Dean Center for Teaching & Learning Excellence – 10-3405000**

- 1. Academic Success Center – 10-4374510
- 2. Library – 10-3110000
- 3. Dist. Learning and Instructional Technology – 10-3201030
- 4. College Skills – 10-2350199
- 5. Transitional Studies-10-2320200

**H. Dean of Business, Computer Technology, Training**

- 1. Pool Training Fringe –10-6521020
- 2. Public Programming – 10-2620200
- 3. Corporate Training – 10-2620300

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

4. ACT Center – 10-2620700
5. TBD Program Support – 10-3420102
6. Computer Technology-10-2110110
7. Accounting-10-2520301
8. Management/Marketing-10-2520201

**III. ADMINISTRATIVE SERVICES (AS)**

**A. Vice President Administrative Services – 10-6530010**

1. Accounts Receivable/Cashiers – 10-6530027

**B. Facilities**

1. Maintenance – 10-5410000
2. Custodial – 10-5410010
3. Grounds – 10-5410020
4. Motor Vehicles – 10-5420000
5. Utilities – 10-5410005

**C. Financial Accounting – 10-6530020**

1. Accounts Payable/Budget/Grants – 10-6530025
2. Facility Rental – 10-6581025

**D. General Institution – 10-6581000**

**E. Human Resources – 10-6524000**

1. Professional Development/Admin – 10-6582010
2. Work Keys Initiative – 10-6524015
3. TERI/Budget Control – 10-6524030

**F. Information Systems Management (ISM)**

1. ISM Administrative Operations – 10-6523000
2. IT Support – Academic Computer Support – 10-3300000

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

3. IT Support – Administration – 10-6599910
4. IT Support – Instructional – 10-2999001
5. IT Support – Student Services – 10-4999910
6. IT Support – O&M – 10-5499920
7. Datatel – Training/Administrative – 10-6510020

**G. Procurement – 10-6525000**

1. Bookstore – 10-8611000
2. Drink Vending – 10-8640000
3. Food Vending – 10-8640010

**H. Campus Safety – 10-5480000**

**I. Campus Security/Parking fee Related – 10-5499910**

**IV. ENROLLMENT MANAGEMENT & STUDENT EXPERIENCE**

**A. Vice President Marketing and Enrollment Mgmt. – 10-6522010**

**B. Marketing & Student Experience**

1. Marketing – 10-4371100
2. Student Leadership – 10-4375103
3. Student Activities – 10-4375100
4. Student Govt. Assoc. – 10-4375106
5. Recruiting – 10-4371010
6. Access & Equity – 10-4400000
7. Graduation – 10-4387520
8. Scholarships – 10-4374010
9. Phi Theta Kappa – 10-4375104

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**C. Enrollment Services**

1. Dean of Enrollment Services 10-4387500
2. Admissions & Records – 10-4371000
3. Student Advisement – 10-4374515
4. Counseling Services – 10-4380000

**D. Financial Aid 10-4385000**

**V. RESTRICTED ACCOUNTS/Other (RAO)**

- A. Enrollment Fees – Varies
- B. Lottery Technology Funds – 20-9076000
- C. Access and Equity – Grant – 20-9072200
- D. Fed Stimulus pass-through State Stabilization – 20-9842750
- E. Perkins -Varies
- F. Fee Waivers – 10-4374010
- G. NRC Develop NUC Training – 20-9830200
- H. Financial Aid Cluster – Varies

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

**OBJECT CODE DEFINITIONS**

**BUDGETS**

**The following object codes are for budgeting purposes only.**

50100-1 Umbrella-Adjunct: Used to pool adjunct salaries and fringe.

51100 – Umbrella – Fringe: Used to pool fringe costs.

55000-1 Umbrella-Travel: Used to pool travel object codes.

71000-1 Umbrella-Lab Supplies: Used to pool associated revenue and expense accounts. For example – lab fee revenue and lab supplies. When checking available balance use this object code.

72000-1 Umbrella-Certificate Testing: Used to pool certificate testing revenue and expense accounts.

**SERVICES**

52041-1 Software Maintenance and License Renewal: Expenditures for software maintenance and license renewals.

52080-1 Motor Vehicle Repair: Expenditures for parts to repair College owned cars, trucks and golf carts. **(Facilities Use Only)**

52090-1 Printing and Advertising: Expenditures for printing, binding, rebinding of reports, forms, envelopes, stationary, business cards, books and periodicals. Also includes expenditures for legal advertising, **personnel vacancy ads**, etc.

52120-1 Promotional Services: Expenditures for services to promote the College, various College projects and/or support of volunteer workers.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

52150-1 Freight: Expenditures for overnight or expedited shipping. Examples included (but not limited to): Federal Express, United Parcel Service, Yellow Freight, etc. (Does not include shipping and handling on equipment or supply purchases.)

**52160-1 Telephone: Expenditures for telephone service will be budgeted by the Procurement area including cellphones and data plans.**

52170-1 Building Renovation: Expenditures for renovations to the interior of a building for the purpose of improving the utility of space. Budgeting for this object code is the responsibility of the Vice President Administrative Services.

52190-1 Auditing-External: Expenditures for the external audit.

52300-1 General Repairs: Budgeting for repair/maintenance of equipment and buildings will be based on the following guidelines:

- I. Centralized Equipment Repairs: Repairs and/or maintenance contracts for the following equipment will be budgeted by the department indicated.
  - A. Fax Machines: Fax machines approved by the Vice President Administrative Services. **(Component or sub-component budgets)**
  - B. PC Computers: PC's used for administrative functions. Repairs only - **does not** include upgrades or replacement. **(ISM Use Only)**
  - C. PC Computers: PC's used for instruction. Repairs only – **does not** include upgrades or replacements. **(ISM Use Only)**
  - D. Furniture: Furniture for classrooms and offices. **(Facilities Use Only)**

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

- E. Facility Infrastructure Equipment: Equipment that is part of a facility. **(Facilities Use Only)**
- II. All Other Equipment Repairs: Repairs and/or maintenance contracts for equipment not in Section I should be budgeted in the **component** or **sub-component** budgets. (i.e. distance learning, library, student affairs, welding, nuclear, automotive, dental assisting, nursing, etc.)
- III. Building Repairs: Repairs and/or maintenance contracts for building repairs. **(Facilities Use Only)**

52360-1 Temporary Services: Expenditures for temporary staff contracted with professional personnel firms. For example, Kelly Services.

52940-1 Extended Training: Expenditures for classroom type training lasting for an extended period of time. This object code excludes workshops, seminars and conferences.

52950-1 Tuition Assistance: **(Human Resource Use Only)**

52990-1 Contractual Services: Expenditures for contractual services not otherwise classified. Examples: recharging fire extinguishers, copyrights, royalties, and outside contractual employment. (Kelly Services and temporary help contracted with professional personnel firms, see object code 52360-1, for software maintenance & licenses see object code 52041-1)

**SUPPLIES**

53010-1 Office Supplies: Expenditures for consumable items necessary for the operation of an office.

53040-1 Data Processing Supplies: Expenditures for items used for Data Processing, PC's, including printer ribbons, toner cartridges (printers & fax machines), ink jet cartridges (no color), mouse, mouse pads,



**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

printer/serial/extension cables, surge suppresser outlets, and line printer supplies if used by several departments (labels, paper, etc.) (No floppy disks and backup tapes). This category is not to include ordinary office supplies even though used in the data processing area. **(ISM Use Only)**

53050-1 Lab Supplies: Expenditures for consumable laboratory supplies and other laboratory costs under \$1,000.

53060-1 Custodial Supplies: Expenditures for consumable supplies used in the cleaning of the buildings. **(Facilities Use Only)**

53070-1 Educational Supplies/Periodicals: Expenditures for supplies used in teaching and the purchase of periodicals for the library, offices, classroom or laboratories.

53110-1 Audio Visual Supplies: Expenditures for supplies used with audio visual equipment.

53120-1 Promotional Supplies: Expenditures for supplies to promote the College, various College projects and/or support of volunteer workers.

53150-1 Postage: The component and sub-component budget managers **must** budget postage for routine daily mail and large quantity mailings, i.e.; special program mailings, recruitment mailings, promotional mailings, fund raising campaign mailings, survey replies, etc. (Refer to object code 52150-1 for overnight or expedited mailings.)

53160-1 Grounds Supplies: Expenditures for consumable supplies and Plantings for grounds care. **(Facilities Use Only)**

53170-1 Building/Construction/Renovation Supplies: Expenditures for materials for the purpose of building, constructing or renovating property done by College personnel. Budgeting for this Program will be the responsibility of the Vice President Administrative Services.

53180-1 Food Supplies: Expenditures for food items for institutional use. Please note, per the disbursement regulations from the State of SC

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

Comptroller General's office, **"PAYING FOR MEALS AND REFRESHMENTS FOR STAFF ACTIVITIES WITH STATE FUNDS IS PROHIBITED."**

53200-1 Fuel: Expenditures for bulk purchases of heating oil.  
**(Facilities Use Only)**

53210-1 Maintenance Supplies: Expenditures for supplies, parts, or equipment used in preventive maintenance and maintenance programs. **(Facilities & ISM Use Only)**

53230-1 Clothing Supplies: Expenditures for necessary clothing or wearing apparel for employees used in the performance of their duties.

53340-1 Testing Supplies: Expenditures for purchase of test booklets, test manuals, answer sheets and other test materials for use in testing programs such as Placement Testing. Scantron and course evaluation materials and supplies should also be budgeted in this object code.

53880-1 Major Supplies: Items with a cost less than \$1,000 and a useful life of one year or greater (examples: VCR's, TV monitors, etc.) Cost includes transportation, installation charges and sales tax.

**RENTALS, DUES, INSURANCE, AND COPYING**

54342-1 Student Worker's Comp: Expenditures for student apprenticeship and internship programs. **(Human Resource Use Only)**

54010-1 Rentals: Expenditures for the renting of equipment for a short period of time to complete maintenance repairs, presentations, etc.

54030-1 Monthly Copying Charge: **Do Not Budget at department level.** Copy charges are budgeted at the Institution level.

54170-1 Dues and Memberships: Expenditures for payments of pre-approved institutional dues and memberships to professional organizations which are necessary to accomplish the College's mission.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

54180-1 Insurance-State: Expenditures made to the State for premiums on property insurance, vehicle insurance, fidelity bonds and tort liability. Budgeting for this program will be the responsibility of the Vice President Administrative Services. **(Procurement Use Only)**

54181-1 Property Insurance

54182-1 Liability Insurance

54183-1 Automotive Insurance

54184-1 Underground Storage Tank Insurance

54185-1 Professional Liability Insurance

54186-1 DP Equipment Insurance

54187-1 Garage Liability Insurance

54188-1 Student Accident Insurance

54190-1 Insurance-Non State: Expenditures made to the Non-State companies for premiums on insurance. (See 54180-1)

**TRAVEL**

55000-Travel Roll up: All Travel for departments will be budgeted in Object Code 55000 to avoid budgets for individual travel object codes.

55010-1 In-State Meals Overnight Travel: Expenditures for meals to attend conferences, workshops, seminars, conventions and meetings **requiring overnight travel.**

55020-1 In-State Lodging: Expenditures for lodging expenses incurred while traveling on ATC business in-state...

55040-1 In-State Automobile Mileage: Expenditures paid as reimbursement for private car mileage.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

55050-1 In-State Other Travel: Expenditures for other vehicles such as rental car, taxi, bus or railroad.

55060-1 In-State Miscellaneous: Expenditures for all other ATC in-state travel costs.

55070-1 In-State Registration Fees: Included are registration fees for conferences, workshops, seminars, etc.

55110-1 Out-Of-State Overnight Meals: Expenditures for meals incurred while traveling overnight on ATC business.

55120-1 Out-Of-State Lodging: Expenditures for lodging incurred while traveling out of South Carolina.

55130-1 Out-of-State Air Transportation: Expenditures for air transportation outside the state.

55140-1 Out-Of-State Automobile Mileage: Expenditures paid as reimbursement for using a private car incurred while traveling out of South Carolina.

55150-1 Out-Of-State Other Travel: Expenditures for other transportation costs such as rental cars, taxis, bus and railroad.

55160-1 Out-Of-State Miscellaneous: Included are all other travel costs while traveling outside South Carolina such as parking, telephone, etc.

55170-1 Out-Of-State Registration Fees: Included are registration fees for conferences, workshops, seminars, etc.

55200-1 Non-overnight - Meals: Expenditures for meal expenses incurred while traveling on single day calendar day trips-reportable on W-2s per state agreement with IRS.

55210-1 Foreign Travel- Meals: Expenditures for meal expenses incurred while traveling on official business of the State outside of the continental limits of the United States.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

55220-1 Foreign Travel-Lodging: Expenditures for lodging expenses incurred while traveling on official business of the State outside the continental limits of the United States.

55230-1 Foreign Travel-Air Transportation: Expenditures for air transportation expenses incurred while traveling on official business of the State outside of the continental limits of the United States.

55240-1 Foreign Travel-Automobile Mileage: Expenditures paid as reimbursement for private car mileage incurred while traveling on official business of the State outside of the continental limits of the United States.

55250-1 Foreign Travel-Other Transportation: Expenditures paid for transportation costs other than for air or private auto incurred while traveling on official business of the State outside of the continental limits of the United States: Examples: Railroad, bus, vendor rental car, taxi, etc.

55260-1 Foreign Travel-Miscellaneous Travel Expenses: Expenditures for all other costs incurred while traveling on official business of the State outside of the continental limits of the United States. Examples: Parking, telephone, etc.

**EQUIPMENT**

**When determining the total cost of equipment, you must include: sales tax, shipping, installation, etc.**

- A. CAPITALIZED: All expenditures for the purchase of articles or things of a permanent nature which can be used continuously and have a total cost over \$5,000.

56010-1 Office Equipment: Expenditures for the purchase of equipment necessary for the proper operation of an office.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

56040-1 Data Processing Equipment: Expenditures for the purchase of data processing equipment. To include all computers, software over \$100,000, peripheral equipment, terminals, specialized cabinets and racks.

56060-1 Household, Laundry, Grounds Maintenance & Janitorial Equipment: Expenditures for the purchase of equipment necessary for household, laundry, grounds maintenance and janitorial.

56070-1 Educational: Expenditures for equipment for educational purposes.

**B. NON-CAPITALIZED: Equipment costing \$1,000 - \$5,000**

56180-1 Library Books: Expenditures for library books, films, tapes, periodicals, historical or educational maps, magazines, diskettes and other publications to be retained for permanent use.

56880-1 Non-Capitalized Equipment: Expenditures for the purchase of equipment with a per unit total cost of \$1,000 - \$5,000. (For items with a total cost less than \$1,000, see object code 53880-1 definition for supplies.)

56881-1 Computer Software: Computer software with a per unit total cost of \$1,000 - \$100,000. (For software with a total cost less than \$1,000 see supply object codes.) Must also complete Inventory Software Questionnaire and forward to Purchasing. This form may be found by logging in at: <http://arc>, then checking on ATC forms.

**PURCHASE FOR RE-SALE**

59011-1 New Textbook Purchases: Expenditures for purchase of new textbooks. **(Bookstore Use Only)**

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

59012-1 Used Textbook Purchases: Expenditures for purchase of used textbooks. **(Bookstore Use Only)**

59013-1 General Merchandise: Expenditures for purchase of classroom supplies and general merchandise. **(Bookstore Use Only)**

**BUDGETING NOTES**

1. **BUDGET ALLOCATIONS TEMPORARY:** All requested budget allocations are temporary pending completion of the total Operations Budget and receipt of the projected revenue throughout the fiscal year.
2. **EQUIPMENT:** Funding for equipment will be dependent on state allocations, plant fund dollars, the Operations Budget and Grants. Budgets for equipment will be developed after these amounts are known by the College. Funding for equipment with a per unit cost of \$999.99 or less may be funded from the respective divisional component/sub-component budgets. The procedures for expending the equipment allocation money will be developed by the Executive Staff.
3. **ANNUAL PLAN:** Funding for the various tasks of the 2016-2017 Annual Plans should be reflected in the divisional budgets.
4. **MILEAGE REIMBURSEMENT:** The mileage reimbursement rate for approved use of a personal vehicle on College business is \$.545 per mile.
5. **TRAVEL REIMBURSEMENT:** Request forms must separate information by appropriate object code to be processed for payment. Please note that the determination for in-state/out-of-state travel is based on the location of the college, not the employee's residence.
6. Use the following values as a basis for budget development in travel object codes.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

<u>Travel</u>	<u>In State</u>	<u>Out of State</u>
Breakfast	6.00	7.00
Lunch	7.00	9.00
Dinner	12.00	16.00
Daily Maximum	25.00	32.00
 Mileage Rate	 .545 per mile	 .545 per mile

7. SUBSISTENCE: Refer to the State of SC Comptroller General's office disbursement regulations. As noted under object code 53180, **"Providing meals and refreshments for staff meetings is prohibited."**

**INSTRUCTIONS**

**BUDGET FORMS:** The Budget Request Form is to be submitted to the division administrator. The Object Code Justification form provides information on what is contained in each budget request. This form should be submitted to the division administrator at the time of submitting the budget. This information will be used to explain the requested budget allocations. Additionally, this detailed information can be used to adjust budget allocations during the fiscal year.

**BUDGET COMPUTATIONS:** All budget computations should be checked for accuracy and rounded upward to the dollar.

**BUDGET REQUEST FORM**

1. Item 1: Enter one of the following:
  - Administration (AD)
  - Education (ED)
  - Training and Business Development (TBD)
  - Administrative Services (AS)
  - Enrollment Management & Student Experience (EMSE)
  - Restricted Accounts\Other (RAO)



**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

2. Item 2: Enter one of the "Components" listed on pages 8-15 of the 2018-2019 Budget Guide. "Component" titles appear under each division.
3. Item 3: Enter one of the "Sub-Components" listed on pages 8-15 of the 2018-2019 Budget Guide. "Sub-Component" titles appear under each component. Not every budget has a "Sub-Component".
4. Item 3A: Enter the current Department account number of the budget.
5. Item 4: Enter the name of the budget manager for the account listed in 3A.
6. Column 5: Enter the object code for all values that appear in columns 7 through 9. EXAMPLE: If you expended funds in object code 53010-1 in 2017-2018 (Column 7), you must include this object code in column 5. If, on the other hand, no activity occurred in columns 7 through 10, you would not need to list the 53010-1 object code. NOTE: ONLY OBJECT CODES LISTED IN THE 2018-2019 BUDGET GUIDE MAY BE USED. Please direct any questions on this column to the Budget Director (508-7493).
7. Column 6: Enter the title that corresponds to the object code you entered in column 5.
8. Column 7: Enter the total dollar amount expended for each object code for fiscal year 2017-2018. This data is available from your functional Area Manager or from Web Advisor/Budget Summary.
9. Column 8: Enter the total dollar amount budgeted for each object code for fiscal year 2017-2018. This data is available from your functional area manager or from Web Advisor/Budget Summary.
10. Column 9: Enter the amount requested for each object code for fiscal year 2018-2019.
11. Line 10: Enter the total of columns 7, 8, 9 in the spaces provided.
12. Line 11: Enter the total of column 9 in this space.

**AIKEN TECHNICAL COLLEGE  
BUDGETING GUIDE  
FISCAL YEAR 2018-2019**

13. Line 12: Signature line for the Budget Manager.
14. Line 13: Signature line for the functional Area Manager/Vice President.

**OBJECT CODE JUSTIFICATION**

1. Complete this form for each object code listed in column 5 of the Budget Request Form if an allocation is requested for 2018-2019.
2. Items 1 - 6: Enter the same data here as is listed on the Budget Request Form.
3. Item 7: Enter the amount requested for 2018-2019 (column 9 of Budget Request Form) that corresponds to the object code you listed in column 5 of the Budget Request Form.
4. JUSTIFICATION: Provide a detailed explanation of how the funds requested will be used. Be as specific as you can. "Based on historical usage" is NOT sufficient justification. Specific information on the planned use of all funds requested is needed to assist in ascertaining whether or not funds are included under correct object codes and for review by internal and external auditors.