

AIKEN TECHNICAL COLLEGE

BUDGETING GUIDE
FISCAL YEAR 2022-2023

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

INTRODUCTION

This document is to be utilized as a resource for budget development and expenditure activities throughout the fiscal year¹. The budget process is explained by providing an overview of the process, a listing of defined components/sub-components² by division, detailed descriptions of the object codes³ and samples of the forms necessary for submitting a budget. Please contact the Assistant Controller, Kristi Reagin, at 508-7493 if any questions arise during your review of the budget guide.

THE BUDGET DEVELOPMENT PROCESS

Responsibility for development of the Operations Budget⁴ 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.

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

² Component refers to the department and sub-component refers to the functional area within the department.

³ See Account Number defined on page 4.

⁴ Development of the personnel budget is the responsibility of the Executive Staff.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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 2022-2023

ACCOUNT NUMBER DEFINED

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

1 2 – 1 2 3 4 5 6 7 – 1 2 3 4 5 - 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.

1 2 – 1 2 3 4 5 6 7 – 1 2 3 4 5 - 1

Departments are identified by the next set of 7 numbers.

1 2 – 1 2 3 4 5 6 7 – 1 2 3 4 5 - 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.

1 2 – 1 2 3 4 5 6 7 – 1 2 3 4 5 - 1

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

1 2 – 1 2 3 4 5 6 7 – 1 2 3 4 5 - 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 2022-2023

DIVISIONS

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

- I. Administration (AD)
- II. Academic Affairs(AA)
- III. Administrative Services (AS)
- IV. Advancement (ADV)
- V. Enrollment and Student Affairs (ESA)
- VI. Restricted Accounts/Other (RAO)

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 Advancement.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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.

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 Academic Affairs.

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 Academic Affairs.

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 Advancement.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

COMPONENT/SUB-COMPONENT BUDGETS

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

I. ADMINISTRATION (AD)

- A. President's Office – 10-6510010
 - 1. Promotions – 10-6512000
 - 2. Commission – 10-6512400

- B. Quality Assurance –
 - 1. VP Academic Affairs – 10-6522015
 - 2. VP Administrative Services – 10-6530015
 - 3. VP Advancement – 10-6554010
 - 4. VP Enrollment and Student Affairs – 10-6522030
 - 5. Director of Human Resources – 10-6524001

- C. Human Resources – 10-6524000
 - 1. Professional Development/Admin – 10-6582010
 - 2. Campus Safety – 10-5480000
 - 3. Campus Security/Parking fee Related – 10-5499910

II. ACADEMIC AFFAIRS (AA)

- A. Vice President of Academic Affairs – 10-6521010
- B. Dean Gen. Ed. and University Transfer – 10-3400615
- C. Communications
 - 1. Art – 10-2500701
 - 2. Dev Reading – 10-2320197
 - 3. English – 10-2239999
 - 4. French – 10-2160901
 - 5. Journalism – 10-2090401

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

6. Music – 10-2500901
7. Spanish – 10-2160905
8. Speech – 10-2231001
9. Theater – 10-2500501

D. Math/Science

1. Biology – 10-2260101
2. Chemistry – 10-2400501
3. Dev Math – 10-2320104
4. Mathematics – 10-2270101
5. Physics – 10-2400801

E. History/Social Science

1. Economics – 10-2450601
2. Geography – 10-2450701
3. History – 10-2450801
4. Interdisciplinary Studies – 10-2350198
5. Political Science – 10-2451099
6. Philosophy – 10-2380101
7. Psychology – 10-2420101
8. Religion – 10-2380201
9. Sociology – 10-2451101

F. Engineering & Industrial Technology

1. Air Conditioning – 10-2470201
2. Engineering Graphics – 10-2480101
3. Engineering Technology – 10-2151101

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

4. Industrial Maintenance Technology – 10-2470303
 5. Machine Tool Technology – 10-2480501
 6. Welding Technology – 10-2480508
 7. Radiation Protection Technology – 10-2410204
 8. Electrical Line Worker – 10-2460303
- G. Dean of Technical Education – 10-3400315
1. Criminal Justice – 10-2430104
 2. Early Care Education – 10-2200221
- H. Dean Health Sciences (Allied Health) – 10-3401115
1. Dental – 10-2510601
 2. Dental Hygiene (planning) – 10-3600020
 3. ECG – 10-2510902
 4. EMT – 10-2510904
 5. Medical Assistant – 10-2510801
 6. Pharmacy Technology – 10-2510805
 7. Phlebotomy – 10-2511009
 8. Radiologic Technology – 10-2510907
 9. Surgical Technology – 10-2510909
 10. Medical Coding – 10-2510713
 11. Health Professions & Related Sciences – 10-2510000
- I. Dean Nursing – 10-2511615
1. Advanced Patient Care Assistant – 10-2520201
 2. Certified Nursing Assistant – 10-2513902
 3. LPN Training – 10-2511613

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

- 4. RN Training – 10-2511601
- J. Dean Center for Teaching & Learning Excellence – 10-3405000
 - 1. Academic Success Center – 10-4374510
 - 2. College Skills – 10-2350199
 - 3. Dist. Learning and Instructional Technology – 10-3201030
 - 4. Library – 10-3110000
- K. Dean of Business, Computer Technology, Training
 - 1. Accounting – 10-2520301
 - 2. ACT Center – 10-2620700
 - 3. Computer Technology – 10-2110110
 - 4. Corporate Training – 10-2620300
 - 5. Management/Marketing – 10-2520201
 - 6. Public Programming – 10-2620200
 - 7. TBDD Program Support – 10-3420102

III. ADMINISTRATIVE SERVICES (AS)

- A. Vice President Administrative Services – 10-6530010
- B. Financial Accounting – 10-6530020
 - 1. Accounts Payable/Budget/Grants – 10-6530025
 - 2. Accounts Receivable/Cashiers – 10-6530027
 - 3. Bookstore – 10-8611000
- C. General Institution – 10-6581000
- D. Information Systems Management (ISM) – 10 - 5499900
 - 1. Datatel – Training/Administrative – 10-6510020

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

2. ISM Administrative Operations – 10-6523000
3. IT Support – Academic Computer Support – 10-3300000
4. IT Support – Administration – 10-6599910
5. IT Support – Instructional – 10-2999001
6. IT Support – O&M – 10-5499920
7. IT Support – Student Services – 10-4999910

E. Procurement – 10-6525000

1. Drink Vending – 10-8640000
2. Food Vending – 10-8640010

F. Maintenance – 10-5410000

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

IV. ACADEMICS AND STUDENT SUCCESS

- A. Vice President Academics and Student Success – 10-6522010
- B. Admissions & Records – 10-4371000
- C. Counseling Services – 10-4380000
- D. Dean of Enrollment Services 10-4387500
- E. Financial Aid – 10-4385000
- F. Graduation – 10-4387520
- G. Phi Theta Kappa – 10-4375104
- H. QEPGM SACS Accreditation – 10-6581018
- I. Recruiting – 10-4371010

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

- J. SACS Accreditation – 10-6581015
- K. Student Advisement – 10-4374515
- L. Student Leadership – 10-4375103
- M. Student Activities – 10-4375100
- N. Student Govt. Assoc. – 10-4375106
- O. Tuition and Fee Waivers – 10-4374010

V. ADVANCEMENT

- A. VP of Advancement – 10-6554000
- B. ATC Foundation – 20-901010
- C. Grants Writing & Coordination – 10-6556020
- D. Marketing – 10-4371100
- E. Planning and Research – 10-6555000

VI. RESTRICTED ACCOUNTS/Other (RAO)

- A. Enrollment Fees – Varies
- B. Fee Waivers – 10-4374010
- C. Financial Aid Cluster – Varies
- D. Lottery Technology Funds – 20-9076000
- E. NRC Develop NUC Training – 20-9830200
- F. Perkins – Requires new department number every year

OBJECT CODE DEFINITIONS

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

BUDGETS

The following object codes are for budgeting purposes only.

50100-1 Umbrella – Adjunct:

Used to pool salaries.

51100-1 Umbrella – Fringe:

Used to pool fringe.

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.

There is no budget set for this umbrella account. Expenses are reviewed annual to determine lab fee revenue. If there are more expenses than revenue, departments must use their funds to cover the shortfall.

72000-1 Umbrella – Certificate Testing:

Used to pool certificate testing revenue and expense accounts.

There is no budget set for this umbrella account. Expenses are reviewed annual to determine lab fee revenue. If there are more expenses than revenue, departments must use their funds to cover the shortfall.

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)**

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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, etc. **In FY22/FY23, Personal vacancy ads will be budgeted by Human Resources.**

52120-1 Promotional Services:

Expenditures for services to promote the College, various College projects and/or support of volunteer workers.

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.)

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)**

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

- 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)**
 - 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:

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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, 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.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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 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:

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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: TV monitors, classroom equipment, 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.

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.

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 (Procurement Use Only)

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

54182-1 Liability Insurance (Procurement Use Only)

54183-1 Automotive Insurance (Procurement Use Only)

54184-1 Underground Storage Tank Insurance (Procurement Use Only)

54185-1 Professional Liability Insurance (Procurement Use Only)

54186-1 DP Equipment Insurance (Procurement Use Only)

54187-1 Garage Liability Insurance (Procurement Use Only)

54188-1 Student Accident Insurance (Procurement Use Only)

54190-1 Insurance-Non State: (Procurement Use Only)

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.

55050-1 In-State Other Travel:

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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:

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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.

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.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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.

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:

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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 be approved by Executive Staff.**

PURCHASE FOR RE-SALE

59011-1 New Textbook Purchases:

Expenditures for purchase of new textbooks. **(Bookstore Use Only)**

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.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

3. ANNUAL PLAN: Funding for the various tasks of the 2022 - 2023 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 \$.56 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.

<u>Travel</u>	<u>In State</u>	<u>Out of State</u>
Breakfast	8.00	10.00
Lunch	10.00	15.00
Dinner	17.00	25.00
Daily Maximum	35.00	50.00
Mileage Rate	.625 per mile	.625 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."**

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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. Enter one of the following:
 - A. Administration (AD)
 - B. Academic Affairs(AA)
 - C. Administrative Services (AS)
 - D. Advancement (ADV)
 - E. Enrollment and Student Affairs (ESA)
 - F. Restricted Accounts/Other (RAO)
2. Enter one of the "Components" listed on pages 7-13 of the 2022-2023 Budget Guide. "Component" titles appear under each division.
3. Enter one of the "Sub-Components" listed on pages 7-13 of the 2022-2023 Budget Guide. "Sub-Component" titles appear under each component. Not every budget has a "Sub-Component".
- 3A. Enter the current Department account number of the budget.
4. Enter the name of the budget manager for the account listed in 3A.
5. Enter the object code for all values that appear in columns 7 through 9.
EXAMPLE: If you budgeted funds in object code 53010-1 in 2021-2022

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

(Column 7), you must include this object code in column 5. If you did not originally budget funds for 2021-2022, but you spent funds from an object code in 2021-2022, you must include the 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.

Please direct any questions on this column to the Budget Director (508-7493).

6. Enter the title that corresponds to the object code you entered in column 5.
7. Enter the total dollar amount **ORIGINALLY BUDGETED** for each object code for fiscal year 2021-2022. This data is available from your functional Area Manager or from the Assistant Controller, Kristi Reagin.
8. Enter the total dollar amount expensed for each object code for fiscal year 2021-2022. This data is available from your functional area manager or from the portal under My Self Service.
9. The amount requested for each object code for fiscal year 2022-2023 will calculate here.
10. The total of columns 7, 8, 9 will calculate here.
11. The total of column 9 will calculate here.
12. Signature line for the Budget Manager.
13. Signature line for the functional Area Manager/Vice President.

AIKEN TECHNICAL COLLEGE
BUDGETING GUIDE
FISCAL YEAR 2022-2023

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 2022-2023.
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 2022-2023 (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.