

**CITY OF JONESBORO, ARKANSAS
ADMINISTRATIVE POLICY & PROCEDURES**

**REQUESTS FOR INTRA-DEPARTMENTAL
LINE-ITEM APPROPRIATION TRANSFERS**

PURPOSE:

The policy and procedures herein established define, standardize, and set forth responsibilities for requests for intra-departmental line-item transfers of funds appropriated in the annual operating budget.

EXPLANATION:

Circumstances may dictate the need for funds appropriated in the annual budget to specific line-item accounts to be transferred to other line-item accounts within the same budget department.

To avoid the need for passage by the City Council of budget amendment ordinances for minor intra-departmental line-item appropriation transfers, adoption of an administrative policy and procedure for such transfers is deemed to be prudent.

RESPONSIBILITIES AND PROCEDURES:

The City Council shall adopt, by Resolution, this Administrative Policy and Procedures document.

It is the responsibility of each Department Head to complete the Request for Line-Item Transfer Form (Attachment B), to obtain approval for the transfer from the City Council Committee assigned to his/her Department, to secure the Committee Chairman's signature on the Form, and to return the signed Form to the Finance Director accompanied by a copy of the Committee meeting minutes documenting Committee approval of the transfer.

The Finance Director shall, upon receipt of a properly approved Form, increase and decrease the appropriated amount for the respective line-item accounts indicated on the Form.