

**ACADEMIC MONTHLY PERSONNEL
BUDGETING AND ACCOUNTING**

The salary and benefit costs associated with regular/full-time academic assignments shall be budgeted by location and shall be consistent with the District's chart of accounts and the state's Taxonomy of Programs (TOP) codes, with the activity code specified to at least the third digit (intermediate level). Accurate assignment of academic account codes is required for mandatory compliance reporting.

1. The District Office shall provide the college Business Offices with current payroll rates, including step/column advancement for budget development.
2. Each college shall assign account codes for each academic employee based on the employee's current assignment. The budgeted account codes will be used to expense the monthly payroll in the general ledger system. Changes to previously budgeted account codes or distribution of full time equivalent (FTE) salary shall be reported immediately to District Human Resources on an academic personnel requisition. District Human Resources will accordingly update the academic employee's electronic personnel data file which is accessed for payroll processing.
3. The colleges shall regularly review payroll expenditures as posted in the general ledger for accuracy. If an academic employee's actual assignment should differ from that which was budgeted and subsequently expensed, the college Business Office will prepare a journal entry to reclassify the personnel costs and notify District Human Resources of the change.