

# HARRISON COUNTY

## BUDGET TRANSFER POLICY

The following policy is adopted by the Harrison County Commissioners Court and is to be effective March 29, 2022. This policy replaces any previous Budget Transfers Policies, customs or practices.

**General Statement:** Elected Officials and Department Heads are responsible for accurately identifying and planning their fiscal year needs as part of the annual budget preparation process. After adoption of the budget by the Commissioners Court, Elected Officials and Department Heads are responsible for monitoring their operations to make sure that actual results meet budget expectations. Each individual department is responsible for ensuring that adequate funds are available within a line item before submitting requisitions to the Purchasing Department. The Budget Transfer Policy is designed to simplify the budget transfer process to ensure the efficient daily operations of all departments within Harrison County. This policy is in compliance with Local Government Code, Section 111.070.

### **Budget Transfer Request Form:**

- A completed Budget Transfer Request Form must be submitted to the County Auditor's office.
- The County Auditor will be responsible for requesting Commissioners Court approval.
- This type of request is used for:
  - Department to Department Transfers: Any transfer which moves budgeted funds from one department to another department.
  - Fund to Fund Transfer: Any transfer which moves budgeted funds from one fund to another fund.
  - Transfers Affecting Future Budget: Any transfer that creates an increase in budgetary commitment for the next fiscal year.
  - Salary/Benefit to Salary/ Benefit Transfer: Request to transfer funds among salary/benefit line items are allowed only for specific salary related purposes.
  - Salary/Benefit to Maintenance/Operating Transfer: Budget transfer requests from Salary/Benefit to Maintenance/Operating may be considered if there are no other funds available in that departments budget.

**AUTHORITY TO REQUEST:** Authorization to request a budget transfer may be delegated by the Elected Official/Department Head to **one** employee. A Delegation of Authority Form must be received by the Harrison County Auditor's Office prior to requests being submitted. The Budget Transfer Request Form must be personally signed by the Elected Official/ Department Head who administers the department budget(s) or that one specified delegated.

**PROCEDURE:** County policy allows a Department Head, Appointed, or Elected Official or his/her designee to request budget transfers throughout the fiscal year. The following process is to be used.

- 1) All Budget Transfer Request Forms must be submitted to the County Auditor.
- 2) The County Auditor will review, advise, and request Commissioners Court approval.

Budget Transfer Policy- Approved December 12, 2011  
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- 3) Upon Commissioners Court approval, a copy of the approved Budget Transfer will be sent to the Auditors Office.
- 4) The Auditor's Office is responsible for posting all approved Budget Transfers on the financial computer system.

### **PERIODIC REVIEW:**

The County Auditor shall review this policy at least annually and make any recommendations for change to the Commissioners Court.

### **CONTACT INFORMATION:**

**County Auditor:**

Becky Haynes

Harrison County Courthouse

200 West Houston Suite 326

Marshall, Texas 75670

Office: 903-935-8405

Fax: 903-923-8372

Email: [beckyh@co.harrison.tx.us](mailto:beckyh@co.harrison.tx.us)

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### DELEGATION OF AUTHORITY FORM:

This form must be completed by the Department Head/ Elected Official. The completed Delegation of Authority Form must be received by the Harrison County Auditor's Office before signature authority will be granted.

**Authorization:** Agreement to initiate Budget Transfers on behalf of the specified Department Head or Elected Official.

I, \_\_\_\_\_ authorize the individual named below to make budget transfers requests in my name that are necessary to accomplish the objectives of our department. The individual to whom the signature authority is delegated has direct knowledge of the needs of our department.

**Delegated Individual Information:**

**Name:** \_\_\_\_\_

**Delegation Period:** *Start:* \_\_\_\_\_ *End:* \_\_\_\_\_

**Add:** \_\_\_\_\_ **Remove:** \_\_\_\_\_

**Limitations:** \_\_\_\_\_

\_\_\_\_\_

I agree to function as a delegate to request budget transfers for the above mentioned Department Head/ Elected Official. I certify that I have:

- Direct knowledge of the above mentioned department.
- Awareness of Harrison County policies.
- Awareness of compliance requirements.
- Knowledge of the transactions that I approve.

\_\_\_\_\_  
Delegated Employee Signature:

\_\_\_\_\_  
Department Head/Elected Official Signature: