



ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 2030

PAGE: 1 OF 2

CATEGORY: **Fiscal Management, Budget**

EFFECTIVE: **2-26-80**

SUBJECT: **Assignment and Change of Cost Center Numbers**

REVISED: **3-23-2001**

A. PURPOSE AND SCOPE

1. To outline administrative procedures governing establishment and change of cost centers and cost center designators or numbers.
2. **Related Procedure:**
Position control 2025

B. LEGAL AND POLICY BASIS

1. **Reference:** Board policy: D-1000.

C. GENERAL

1. Suggestions or questions concerning this procedure should be directed to the Finance Division, Administrative Operational Support.
2. **Regulations**
 - a. **Addition of cost centers** requiring new numbers may be initiated by the Finance Division or division head or higher from outside the Finance Division. A reasonable lead time is required for planning purposes. The Finance Division reserves the right to deny requests.
 - b. **Changes in cost centers** may be initiated by the Finance Division or division head or higher from outside the Finance Division. A reasonable lead time is required for planning purposes. The Finance Division reserves the right to deny requests
 - c. **Finance Division** is responsible for assignment of cost center numbers. Once assigned, numbers shall not be reused in the same fiscal year without approval from the Controller.
 - d. **Finance Division** maintains a historical record of cost center numbers and descriptions.

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D. IMPLEMENTATION

1. **Division heads or higher** from outside the Finance Division must submit written requests for new cost center numbers (or changes) and the reason for the request. The request is reviewed by the Finance Division for approval or denial within 30 days of receipt. The cost center request may be implemented immediately or not until the following fiscal year, depending on need and availability of numbers. The Finance Division reserves the right to deny requests.
2. **Finance Division** may initiate or change cost centers as required with appropriate documentation determined by Generally Accepted Accounting Practices.

E. FORMS AND AUXILIARY REFERENCES

F. REPORTS AND RECORDS

G. APPROVED BY



Chief of Staff, Terrance L. Smith
For the Superintendent of Public Education