



County of Riverside  
OFFICE OF THE AUDITOR-CONTROLLER  
**STANDARD PRACTICE MANUAL**

<b>SECTION: 5</b>		<b>SUBJECT:</b> USE OF ORG BUDGET LEDGERS
<b>POLICY NUMBER:</b> 504		<b>CATEGORY:</b> GENERAL LEDGER (NEW)
<b>REVISED/ LAST REVIEWED:</b> 3-25-02		<b>APPROVED BY:</b> <i>Robert Byrd</i>

**PURPOSE:** To notify agencies, departments, and special districts of an additional tool available for budgeting purposes.

**SCOPE:** All agencies, departments, and special districts.

**POLICY:** Financial system users have available to use the Org Budget Ledger when it is necessary to construct and present budget information in a manner where the County's Official Budget does not accommodate or allow flexibility in reporting of budget information.

**PROCEDURE:** When the County's Official Budget does not meet specific reporting, monitoring, or controlling requirements, that department will maintain an Organizational Budget.

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