



Departmental Guide to Budget Adjustments
Effective 7/1/2018

Overview

This guide applies to the following funds:

- Education & General (E&G), including E&G-Carryforward (110-241)
- Designated (301, 330-336, 610-620, 650)
- Auxiliary (310-325, 345-391, 630-636, 638)
- Restricted (510, 599, 660-665, 680)
- Debt Service (700, 711-743)

Questions regarding Sponsored Research (520-570) should be directed to Sponsored Research Administration, while questions regarding Capital Projects (801-899) should be directed to Accounting Services.

Prior to the start of each fiscal year, departments formulate an annual operating budget. Once approved, this budget is booked in the commitment control (KK) ledgers in the university’s enterprise resource planning system, OMNI. Each department’s spending is controlled by their expense budget. That is, a department cannot spend more than they have budgeted on a particular department-fund-budgetary account combination.

Annual operating budgets developed prior to the start of a fiscal year are based upon estimates and plans. As estimates become actuals and plans change, expense budgets in KK must be adjusted so that departments may continue to spend as needed. (Variances between revenue budgets and actuals will not prevent departments from posting revenue or spending; however, revenue budgets may be adjusted as well.)

Types of Budget Adjustments

There are six types of budget adjustments used in OMNI:

- Budget Transfers
 - Recurring Transfer
 - Non-Recurring Transfer
- Budget Journals (*Budget Office use only*)
 - Recurring Original
 - Non-Recurring Original
 - Recurring Adjustment
 - Non-Recurring Adjustment

Recurring adjustments are used to make permanent changes to E&G budgets (excluding E&G-Carryforward). Non-recurring adjustments are temporary, one-time adjustments, and will not carry forward to the next fiscal year. All adjustments for E&G-Carryforward, Designated, Auxiliary, Restricted, and Debt Service funds are non-recurring.

Description		Type	Funds
Budget Transfers	Recurring Transfer	Permanent	E&G only (excluding E&G-Carryforward)
	Non-Recurring Transfer	Temporary	Any
Budget Journals (<i>Budget Office use only</i>)	Recurring Original	Permanent	E&G only (excluding E&G-Carryforward)
	Non-Recurring Original	Temporary	Any
	Recurring Adjustment	Permanent	E&G only (excluding E&G-Carryforward)
	Non-Recurring Adjustment	Temporary	Any

Budget Transfers

Budget transfers may be used to shift budget between departments and/or budgetary accounts. Budget may not be transferred between funds. Departmental personnel may be given access to enter and post budget transfers pursuant to the following matrix. (For additional information, please reference the [Budget Transfer Job Aid](#).)

Description (Budgetary Accounts)	E&G (110, 121, 210, 211)	E&G-Carryforward (126, 140, 240, 241)	Designated (301, 330-336, 610-620, 650) Auxiliary (310-325, 345-391, 630-636, 638) Restricted (510, 599, 660-665, 680) Debt Service (700, 711-743)
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Revenues			
All (6xxxxx)	n/a	n/a	Yes <i>Within a department or between departments within a fund. Must be entered and posted by the Budget Office. Contact the Budget Office for assistance.</i>

Expenses			
Salary (71xxxx) Special Categories (73xxxx)	Yes <i>Within a department or between departments within a fund. Must be posted by the Budget Office.</i>	Yes <i>Within a department or between departments within a fund.</i>	Yes <i>Within a department or between departments within a fund.</i>
OPS (720000) Expense (740000) OCO (760000)	Yes <i>Within a department or between departments within a fund.</i>	Yes <i>Within a department or between departments within a fund.</i>	Yes <i>Within a department or between departments within a fund.</i>
FCO (780000) Inter-Fnd Transf (780140) I&S Inter-Agn Transf (780150)	Yes <i>Within a department or between departments within a fund. Must be posted by the Budget Office.</i>	Yes <i>Within a department or between departments within a fund. Must be posted by the Budget Office.</i>	Yes <i>Within a department or between departments within a fund.</i>
Debt Svc (780010) Inter-Agn Transf (780110)	n/a	n/a	Yes <i>Within a department or between departments within a fund.</i>
OH Assessment Inter-Fnd (780170)	n/a	n/a	No
Unallocated Balance (999001)	n/a	Yes <i>Within a department only. Must be posted by the Budget Office. The Unallocated Balance Budget Transfer Form must be submitted, and special approvals may be required. (See below.)</i>	n/a

Budget Journals

For non-E&G departments only, when budget is not available to transfer from another department and/or budgetary account, budget journals may be used to adjust a department's revenue and/or expense budget. These journals must be entered and posted by the Budget Office. The [Non-E&G Budget Adjustment Form](#) must be submitted, and special approvals may be required. (See below.)

Special Approvals Required

Within an E&G-Carryforward fund, if budget is transferred from Unallocated Balance (999001), special approvals may be required. The Budget Office will obtain necessary approvals using the [Unallocated Balance Budget Transfer Form](#) submitted by the department. Similarly, within a non-E&G fund, if the expense budget is increased, special approvals may be required. Again, the Budget Office will obtain necessary approvals using the [Non-E&G Budget Adjustment Form](#) submitted by the department.

For a department-fund combination, **cumulative** adjustments totaling:

- Up to \$100,000.00 do not require special approvals
- \$100,000.01 to \$300,000.00 must be approved by the division's Vice President
- \$300,000.01 to \$1,000,000.00 must be approved by the division's Vice President, along with the Vice President for Finance & Administration
- Greater than \$1,000,000.00 must be approved by the division's Vice President, the Vice President for Finance & Administration, and the President

Examples:

E&G-Carryforward department transfers from Unallocated Balance (999001)

Date	Individual Transfer Amount	Cumulative Total	Special Approvals Required (Budget Office will obtain)
4/15/2018	\$75,000	\$75,000	n/a
5/1/2018	\$30,000	\$105,000	Division's VP
6/20/2018	\$5,000	\$110,000	Division's VP

Non-E&G department expense budget increases

Date	Transaction	Individual Transaction Amount	Cumulative Total	Special Approvals Required (Budget Office will obtain)
12/1/2017	Expense budget increase	\$5,000	\$5,000	n/a
12/15/2017	Expense budget increase	\$90,000	\$95,000	n/a
2/1/2018	Expense budget increase	\$85,000	\$180,000	Division's VP
5/31/2018	Expense budget increase	\$140,000	\$320,000	Division's VP and VP for F&A

(Note: If the Budget Office is required to obtain special approvals related to a budget adjustment, the process may take several business days. Please plan accordingly.)