

Budget Adjustment Guidelines

The Guidelines in this document are general guidelines covering the allowability of budget adjustments. These guidelines may be superseded by the VP, Provost, or College, or by the specific rules of a Fund. Departments are responsible for knowing the ABA rules specific to their area or Fund.

General Information

The Fund Category (Fund Cat) identifies the chartstring type (budgetary vs non-budgetary and departmental vs project) and the funding source. The most commonly used Fund Cats are listed below. Sponsored Fund Cats are excluded from the chart as ABAs cannot be used to process budget transfers on Sponsored projects (grants).

Funding Source	Departmental Budgetary Fund Cats	Departmental Non-Budgetary Fund Cats	Project Budgetary Fund Cats
State	<ul style="list-style-type: none"> • 105 Educational & General 		<ul style="list-style-type: none"> • 106 Educational & General-Projects
Auxiliary	<ul style="list-style-type: none"> • 120 Auxiliary 		<ul style="list-style-type: none"> • 121 Auxiliary – Project
Designated	<ul style="list-style-type: none"> • 200 Designated Operating Managed 	<ul style="list-style-type: none"> • 202 Designated Operating General • 207 Quasi Endowment Spendable 	<ul style="list-style-type: none"> • 201 Designated Operating - Project
Restricted		<ul style="list-style-type: none"> • 303 Restricted Expendable • 307 Restricted True/Term Endowment Spendable • 309 Restr Quasi Endowment Spendable 	<ul style="list-style-type: none"> • 304 Restricted Expendable Projects

Centrally funded Chartstrings are those chartstrings containing the following Fund Cats and Fund combinations.

Fund Cat	Fund
105 Educational & General	800001 GRD-General
105 Educational & General	805001 State Approp-BSA
200 Designated Operating Managed	830001 Designated Tuition

General Guidelines

1. Budgets may be moved to increase the budget for another line item. On, centrally-funded chartstrings, only non-salary related budgets (including wages) may be moved.
2. All budget adjustments will be considered non-permanent in nature unless specifically noted as permanent. Any budget changes, permanent or non-permanent do not take precedence over the annual budget process where additional adjustments may be made.
3. **Fund 880002 Student Service Fee.**
 - a. The use of this Fund is limited to the purposes approved by the Student Service Committee.
 - b. Any transfers from this Fund will auto-route through the Office of Student Affairs for approval.
4. **Fund 850000 F&A Recovery Fund.**
 - a. Funds may not be moved into or out of this Fund except for when using Funds 840002 Faculty Start Up and 860002 Research Seed Prjct.

5. **Fund 830001 Designated Tuition.**
 - a. Balances may be transferred between departmental chartstrings but must remain within the same Fund.
 - b. Balances may not be transferred to a project chartstring.
6. **FFF (Funded From Fees) Funds.**
 - a. Balances may be transferred between chartstrings but must remain within the same FFF fund.
7. **State Funds**
 - a. Budgets may be transferred between departmental chartstrings but must remain within the same Fund.
 - b. State Funds are those carried on Fund Cats 105 and 106.
8. Transfers between business units are processed by System on an Inter-Agency Payment Request Form. An ABA cannot be used. Email invoices@untsystem.edu.

Salary Specific Guidelines

1. Staff salaries should not be used to fund faculty positions and faculty salaries should not be used to fund staff positions without the approval of the Provost and the UBO.
2. Salary Savings are savings from a position that is vacated during the year. Salary Savings accumulates within the chartstring.
 - a. For Centrally-Funded chartstrings, UBO will process a monthly journal to capture the savings to a centralized chartstring.
 - b. For all other chartstrings, the savings will remain on the chartstring.

Centrally Funded Salaries

	Staff	Faculty
Process for moving the Budget	ePar	ABA
Salary Savings Held by	Held Centrally by UBO.	Held Centrally by the Provost. Allocated back to the departments at the Provost's discretion.
Salary Savings can be used for	A. <u>Temporary</u> salary savings may be used for overtime payments, vacation payouts, overlaps, and temporary workers that backfill the vacant position. B. <u>Permanent</u> salary savings may be used for a reclass of a position, an equity adjustment, or to hire an individual over-entry.	Please consult with the Provost's office.

Non-Centrally Funded Salaries

	Staff & Faculty
Process for moving the Budget	ABA
Salary Savings Held by	Held by the Department within the chartstring.
Salary Savings can be used for	Salary savings may be moved within the chartstring or may be moved to another chartstring. Salary savings may be used for salary or non-salary related items.