Budget Adjustments

For a budget adjustment to be approved, adherence to the following is required.

As a matter of course, budget adjustments should only take place when there is insufficient budget to meet the needs of the program and there is excess budget in another account or to align budget with program expenditure categories.

A budget adjustment to transfer existing appropriations must include the following:

- Location
- Department/Program name
- Effective date
- Substantial explanations (do not state the obvious – example: to move budgets between cost centers – state the need to move budgets between cost centers)
- Supporting Documentation (example: to cover negative line items a print-out from Datatel illustrating the negative line item exists)
- Budget adjustments will not be approved between salary accounts (51xxx, 52xxx, or 53xxx) and discretionary accounts (54xxx, 55xxx, 56xxx, or 57xxx) - If there is a compelling reason for such an adjustment, please provide a Personnel Action Form and written justification for consideration
- May not add revenues (4xxxx) and reduce expenditures (5xxxx) or vice versa
- Additions and Reductions must balance within the same fund
- Department requestor’s name and signature (cannot be the same as the approver)
- Campus approver’s name and signature (cannot be the same as the requestor)

To establish a new budget upon receipt of additional unbudgeted funds outside of the normal budget process, a new budget request (on the budget adjustment form) must include everything required in a budget adjustment in addition to the following:

- Must add expenditures (5xxxx) and reduce revenues (4xxxx) – see budget adjustment form column headers – to reduce a budget because of a revenue shortfall, the opposite holds true
- Detailed information (example: source of the funds, what the funds are to be spent on and the impact if funds are not appropriated, why the funds were unanticipated and not included in the adopted budget, etc.)
- A copy of the check, cash receipt, or grant award letter