

# Budget Adjustment

## Document Overview:

A Budget Adjustment (BA) is used to record both income and expense transaction changes against an existing budget (current budget). Each budget adjustment document will modify the current budget within an account, as opposed to the beginning budget, which is created at the beginning of the fiscal year through the Budget Construction (BC) process for the majority of accounts. Some subfunds are excluded from the BC process.

It is important to understand that the budget in an account is used for two different purposes depending on whether the account resides in a budget based subfund or a cash based subfund.

Budget Based Accounts: For State Appropriated subfunds: EG, PVM, EXPSTA, RARSP, EXTEN, CSFS and COURSE, the budget represents spending authority and the account balance is calculated by taking expense budget (less) actual expenses. Most state appropriated accounts do not have income and expense budgets within the same accounts.

Cash Based Accounts: For Cash based subfunds, budget is established to represent a projected budget and serve as a management tool. The account balance is calculated by taking assets (less) liabilities. Most cash based accounts have both the income and expense budget within the same accounts.

A BA document is normally used for the following:

- Move budget after the fiscal year begins into accounts that did not have budget established during the BC process
- Move budget between existing accounts for cost share or start up accounts
- Move spending authority between accounts in the same subfund (with the exception of the Income Stream Functionality)
  - Income Stream Functionality allows for budget to be moved into a different sub fund
  - These are the subfunds that allow movement between them EG, PVM, EXPSTA, EXTEN or CSFS
  - The KFS system creates a Transfer of Funds behind the scenes that properly adjusts the cash between the two subfunds
- Move budget from one object code or sub-object code to another in a single account
- Move budget from an account to a sub-account
- Revise budgets in an EG miscellaneous revenue account and its associated expense account
- Establish current budget in a new account created during the fiscal year

This document has a From/Decrease section and a To/Increase section.

The screenshot displays the 'Accounting Lines' interface, which is divided into two main sections: 'From/Decrease' and 'To/Increase'. Each section contains a table with columns for \* Chart Code, \* Account Number, Sub-Account Code, \* Object Code, Sub-Object Code, Project Code, Organization Reference Id, Current Amt, Base Amt, and Actions. The 'From/Decrease' section is currently active, showing a 'CO' dropdown and a 'Current Amt' of 0.00. Below the table, there is a 'Line Description' field, an 'add:' button, and a 'Monthly Lines' section with a 'show' button. The 'To/Increase' section is identical but currently empty.

When moving budget from one account to another, the account that the budget is moving out of goes in the From/Decrease section and the account the budget is moving into belongs in the To/Increase section. When moving budget out of an account (“From/Decrease” side of the document) the amount must have sufficient funds to do so. If the account is in deficit or the document puts the account in deficit the BA will be disapproved by the Budget Office or Sponsors Programs (if the account is within the SPONPR subfund).

To be able to create this document the user must have security to Role 54 in Quali. The primary users of this document are business officers within the colleges and divisions as well as departmental accountants within the university.

### How to Complete the Document:

Complete the Document Overview section by adding a brief description of what is being done, then expand on it in the Explanation field.

The screenshot shows the 'Document Overview' section of the interface. It contains a table with the following data:

Document Overview		Explanation:	
* Description:	Move budget for Effort Certification	Move Budget for May Effort Certification hourly	
Organization Document Number:			

Below the table, there is a 'Financial Document Detail' section with the following data:

* Year:	2017	Total Amount:	314.24
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The Accounting Lines section is where the user inputs what account and object code the budget needs to decrease or increase from.

CSU Fort Collins expense object codes must be “Budget Pool Object Codes”. Use this link to view all the available budget pool object codes.

<http://www.budgets.colostate.edu/training/BudgetPools.pdf#zoom=100>

Accounting Lines										
Accounting Lines ? <span style="float: right;">hide detail</span>										
From/Decrease										
	* Chart Code	* Account Number	Sub-Account Code	* Object Code	Sub-Object Code	Project Code	Organization Reference Id	Current Amt	Base Amt	Actions
	CO Colorado State University	1355030 YPUO General Fund		6200 Budget Other Operating Expenses				500.00	0	
1	Line Description									
	Monthly Lines <span>show</span>									
To/Increase										
	* Chart Code	* Account Number	Sub-Account Code	* Object Code	Sub-Object Code	Project Code	Organization Reference Id	Current Amt	Base Amt	Actions
	CO Colorado State University	1356571 Special Projects		6000 Budget Travel				500.00	0	
1	Line Description									
	Monthly Lines <span>show</span>									

It is recommended supporting documentation be attached to the transaction for an audit trail. It is required it be in PDF format within the Notes and Attachments section. The documentation can be an email, spreadsheet or document like an MOU, etc. that further explains why the adjustment is needed and answers any questions related to the transaction being submitted so the reviewer and approvers of the transaction get a clear understanding and eliminates the need to contact the initiator for further explanations. In the below screenshot it says “copied from document 12114542” which is auto-populated when a user copies another like document. The copy feature is very beneficial when a KFS user has a reoccurring document that they have to submit every month or every year. They can copy everything over from the prior document except for the explanation and notes and attachments sections. The copy feature also has the perk of keeping a document trail for the history of that document.

Notes and Attachments (2) <span style="float: right;">hide</span>				
Notes and Attachments				
	Posted Timestamp	Author	* Note Text	Attached File
add:			<input type="text"/>	<input type="button" value="Browse..."/> No file selected. <input type="button" value="CANCEL"/>
1	05/22/2017 04:40 PM	Mercurio, Erin Pillsbury	copied from document 12114542	
2	05/22/2017 04:42 PM	Mercurio, Erin Pillsbury	Support	 May BA Support.pdf (519 KB, application/pdf)

### Document Routing:

This document routes to the Fiscal Officer, Organization approver, Division Approver (only if document is over \$10,000) and Budget Office. If the document has an account that is in the SPONPR subfund it will only route to the Sponsored Program Reviewer instead of the Budget Office. The document routes to the fiscal officer and organization’s approvers based on the ownership of the account. The Budget Office is the final approval. They validate budget pool object codes, determine if sufficient funds are present in the account where budget is being taken and if appropriate documentation is included.

Route Log					
ID: 12275301					
<b>Title</b>	Budget Adjustment - Move budget for Effort Certification				
<b>Type</b>	Budget Adjustment	<b>Created</b>	04:40 PM 05/22/2017		
<b>Initiator</b>	Mercurio, Erin Pillsbury	<b>Last Modified</b>	04:38 PM 05/24/2017		
<b>Route Status</b>	FINAL	<b>Last Approved</b>	04:38 PM 05/24/2017		
<b>Node(s)</b>	SponsoredProgramsJoin	<b>Finalized</b>	04:38 PM 05/24/2017		
Actions Taken					
	<b>Action</b>	<b>Taken By</b>	<b>For Delegator</b>	<b>Time/Date</b>	<b>Annota</b>
	SAVED	Mercurio, Erin Pillsbury		04:40 PM 05/22/2017	
	COMPLETED	Mercurio, Erin Pillsbury		04:43 PM 05/22/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		COMPLETE	Mercurio, Erin Pillsbury	04:40 PM 05/22/2017	
		APPROVE	Mercurio, Erin Pillsbury	10:17 PM 05/22/2017	KFS-SYS Fiscal Officer CO 1356571
		APPROVE	Mercurio, Erin Pillsbury	04:43 PM 05/22/2017	KFS-SYS Fiscal Officer CO 1356571
	APPROVED	Webb, Travis R.		04:48 PM 05/22/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		APPROVE	Webb, Travis R.	10:17 PM 05/22/2017	KFS-SYS Fiscal Officer CO 1301940
		APPROVE	Webb, Travis R.	04:43 PM 05/22/2017	KFS-SYS Fiscal Officer CO 1301940
	APPROVED	Borges, Erika		08:04 AM 05/23/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		APPROVE	Borges, Erika	10:17 PM 05/22/2017	KFS-SYS Fiscal Officer CO 1355030
	APPROVED	Nielsen, Angela C.		03:37 PM 05/23/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		APPROVE	BudgetOffice	10:42 AM 05/24/2017	KFS-SYS Sub-Fund Reviewer EG BA
		APPROVE	BudgetOffice	10:42 AM 05/24/2017	KFS-SYS Sub-Fund Reviewer EG BA
		APPROVE	BudgetOffice	10:42 AM 05/24/2017	KFS-SYS Sub-Fund Reviewer EG BA
		APPROVE	ORG-0111	08:05 AM 05/23/2017	KFS-SYS Accounting Reviewer CO 99999999 BA 0111 0
	APPROVED	Ryan, David Patrick		07:02 AM 05/24/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		APPROVE	ORG-6003	08:05 AM 05/23/2017	KFS-SYS Accounting Reviewer CO 99999999 BA 6003 0
	APPROVED	Johnson, Laura Lynn		10:41 AM 05/24/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		APPROVE	ORG-6001	08:05 AM 05/23/2017	KFS-SYS Accounting Reviewer CO 99999999 BA 6001 0
	APPROVED	Hall, Cheyenne Michelle		04:38 PM 05/24/2017	
		<b>Action</b>	<b>Requested Of</b>	<b>Time/Date</b>	<b>Annotation</b>
		APPROVE	BudgetOffice	10:42 AM 05/24/2017	KR-WKFLW CrossDivisionReviewer

### Document Exceptions/Restrictions:

Below are the list of parameters related to the BA document. If the Constraint Code is “A” it means “Allowed” and if “D” it means “Disallowed”.

Namespace Code	Component	Application ID	Parameter Name	Parameter Description	Parameter Value	Parameter Constraint Code
KFS-FP	BudgetAdjustment	KFS	CROSS_INCOME_STREAM_GLPE_TRANSFER_GENERA...	Determines for which fund groups transf...	A	A
KFS-FP	BudgetAdjustment	KFS	CROSS_INCOME_STREAM_GLPE_TRANSFER_GENERA...	Determines for which sub fund groups tra...	COURSE;1COURS;RARSP;1RARSP	D
KFS-FP	BudgetAdjustment	KFS	GLPE_GENERATE_TRANSFER_IND	Indicator for turning on/off (Y/N) the t...	Y	A
KFS-FP	BudgetAdjustment	KFS	GLPE_INCOME_TRANSFER_OBJECT_CODE	Object code to use for creating the inco...	9920	A
KFS-FP	BudgetAdjustment	KFS	OBJECT_CODES	Object Code(s) restricted from use on a ...	2000;2100;2200;2300;2400;2500;2600;2700;...	D
KFS-FP	BudgetAdjustment	KFS	OBJECT_SUB_TYPES	Object Sub-Type(s) restricted from use o...	AM;AP;AR;BD;CA;CC;CF;CM;CP;CS;FP;LA;LE;L...	D
KFS-FP	BudgetAdjustment	KFS	RESEARCH_ADMIN_BA_DOCUMENT_ROUTE_ACTION	If KFS is integrated with a Research Adm...	submit	A
KFS-FP	BudgetAdjustment	KFS	RESEARCH_ADMIN_INCOME_OBJECT_CODE_BY_SPO...	IDENTIFIES THE OBJECT CODE THAT WILL REP...	A=4299;B=4299;C=4299;D=4299;E=4299;F=429...	A

Below are the list of allowed parameters:

1. Cross Income Stream General Ledger Pending Entry (GLPE) Transfer for Fund Group A only- allows a BA to be created across subfunds within the Fund Group A
2. GLPE Generate Transfer Indicator – allows the transfer of fund general ledger pending entries on the budget adjustment document

3. GLPE Income Transfer Object Code-This allows object code 9920 to be charged behind the scenes when a BA is created

Below is the explanation of these restrictions:

1. Cross Income Stream GLPE Transfer, excludes subfunds COURSE, 1COURS, RARSP and 1RARSP – these sub funds are in Fund Group A which is the discussed in #1 above. However, this disallow means these 4 subfunds, part of Fund Group A, are not allowed to be used on a BA document with other subfunds. They can only be used with like subfunds (i.e. RARSP to RARSP).
2. Restricts the use of object codes 2000, 2100, 2200, 2300, 2400, 2500, 2600, 2700, 5752, 5753, 5754, 5756, 9800, 9801, 9803, 9805, 9807, 9901, 9903, 6050
3. Restricts the use of Object Sub Types of
  - a. AM-Art & Museum
  - b. AP-Accounts Payable
  - c. AR-Accounts Receivable
  - d. BD-Building
  - e. CA-Cash
  - f. CC-Capital Construction
  - g. CF-Capital Moveable Equipment-Federal Funded
  - h. CM-Capital Moveable Equipment
  - i. CP-Capital Assets
  - j. CS-Capital Sponsor
  - k. FP-Fringe Pool
  - l. LA-Land
  - m. LE-Leasehold Improvements
  - n. LT-Long Term Payable
  - o. PP-Prepays
  - p. SO-Software