Budget Change Form Instructions

**Purpose**: A budget change form is used to reallocate budget within or between Banner FOAP(s). This form cannot be used to correct actual expenditures posted to the wrong FOAP.

Note: If this change is to a sponsored program, see note at the end of the instructions.

**Budget Change Form Fields:**

**Fiscal Year (FY)**: Type in the fiscal year in which the change is requested. All changes must be based on a July/June fiscal year cycle, which is the university fiscal cycle. The finance resources are viewable to you through the web-based Self Service.

*Example*: 2013-14 or 13/14. Or 2014. Even if your budget cycle is different, due to sponsored funding, still use the University’s fiscal cycle. For example, if a sponsored program’s budget period is from Oct 1, 2012 to Sep 30, 2013, and you want the change request to be reflected on or after July 1, 2013, you will reference FY 2013/14.

Select ONLY one Box: Select the appropriate box for your request – Permanent or Temporary/One-time budget change.

Note: Permanent budget changes will be included in future budget versus one-time budget changes will only be for current requested year and will not be reflect in future budget.

**Revenue & Expenditure**: The upper section of the Budget Change Form is for “Revenue” and the bottom section is for “Expenditure” budget changes.

“Revenue” consists of Banner Account numbers beginning with 5####.

Note: Program number for revenue lines will always be “00”, currently defaulted.

“Expenditure” consists of Banner Account numbers beginning with 6#### for salary expenditures and 7#### for non-salary expenditures.

There are a total of 8 columns:

1) **Account Code Description**: Description of the 5-digit account number being changed.
2) **Fund number**: Enter the 6-digit fund number. If institutionally funded, enter “110000”. Sponsored accounts and capital projects will have unique number.
3) **Organization number**: Enter the 6-digit number. If institutionally funded, this number is unique to your department.
4) **Account number**: Enter the 5-digit number. This will correspond to the revenue/expense. If you are moving budget to the same Account but between Fund-Org, please enter in separate rows.
5) Program Number: Enter the 2-digit program number that corresponds to the Fund or Organization. If institutionally funded “110000”, follow the Organization. If not institutionally funded, follow the Fund. Revenue is default to “00”.

6) Budgeted Amount: Enter the budget amount from the “Annual Budget” column of your most recent Account Directors’ report according to the corresponding Account number.

7) Add/Deduct From Budget: Type in the amount that you want to change. Example: To increase a budget by $100 type in “100”; or, to decrease a budget by $100 type in “-100”.
   a. Only enter **WHOLE DOLLARS**. (File will round number all numbers.)
   b. The total for this column must balance to “0”. If not, please review your inputs to make sure they balance.
   c. In rare circumstances, this column can be left unbalanced with prior approval (e.g. a reduction or addition to the overall budget).

8) Proposed Amount: This column is automatically calculated once you enter your changes to the “Add/Deduct” column. Please verify that this amount reflects your new, desired balance.

Example:
Permanently moving $500 office supplies budget from FOAP 110000-123456-71000-10 to 110000-654321-71000-30

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If the budget change is related to compensation, follow the relevant steps below according to your situation. For your calculations, full-time benefits are estimated at 28%, and all other benefits at 18%.
1) If a one-time compensation of $500 needs to be allocated to the compensation section of a different FOAP, the relevant employee benefits must also be reallocated (if within the same FOAP, employee benefits will not need to be moved):

2) If a non-salary object code (such as Office Supplies) will be reallocated for compensation (such as Other Student wages) from the same or different FOAP, Employee Benefits still need to be moved. The budget change should be:

Reason for Change: State the reason for the change.

Requested By: Enter the name of the person requesting the budget change.

Date: Enter the date the form was filled out.

Department: Enter the department that is requesting the budget change.

Approved By: An authorized director or a designated person with signature authority needs to sign here. If funds are being reduced between two different accounts, the account which funds
are being reduce needs to approve the change form. (The receiving department does not need to sign.)

**Date:** Enter the date the form was approved by authorized personnel.

**DO NOT COMPLETE THE SECTION LABELED “For Admin/Finance Office Use:”**

Once the above information has been completed, send the form directly to the Budget office.

SPONSORED PROGRAM ACCOUNTS: If the form contains a budget change to a sponsored program account, the completed paperwork should be sent to the Office of Research and Sponsored Programs (RSP) for review and approval. After review and approval, RSP will forward the form to the Budget office.

Once received in the Budget office, the request will be reviewed.

If approved, the information will be entered into Banner. This process may take over a week from receipt. Additional information may also be requested from you at this time.

If declined, the form will be returned to you with an explanation and/or request for additional information.

**NOTE FOR SPONSORED PROGRAM ACCOUNTS:** All requests for budget changes to a sponsored program (grant or contract) account must be discussed with and reviewed by the Office of Research and Sponsored Program **BEFORE** initiating this process. Depending on the sponsor’s requirements, budget revisions may need sponsor approval before being implemented.