

BUDGET AMENDMENT

DEFINITION

A Budget Amendment (BA) is the mechanism used to revise the working budget of state-supported and auxiliary enterprises accounts to reflect changes that occur throughout the fiscal year. Once the working budget is completed, it can only be changed by Budget Amendment.

A BA is used to reallocate the budget either within a campus unit or among campus units. The reallocation can be among accounts (formerly called subcodes) or among departments. Increases must equal decreases when no adjustment is made to revenue.

A BA is used to program revenue increases or decreases. The revenue may be General, Special, Federal, or Fund Balance. When revenue is increased or decreased, a corresponding adjustment must be made to expense.

A BA is used to transfer full-time equivalent positions (FTE's).

A BA cannot be used to move money between state-supported and non-state supported funds, or to make changes to revolving funds, Contracts and Grants, or DRIF.

PROCEDURE

The BA form is on the Budget and Financial Analysis website under "Forms." It should be filled out on line, printed, signed, and sent to the budget office for processing. Use whole dollars only.

The requesting unit will complete each field on the top section of the form including the name of the department whose budget is being adjusted (in most cases this will be the "owner" department), the current fiscal year, the name and number of the department submitting the BA (the "transaction" department), today's date, and the name and contact number of the preparer.

The following fields must be completed in the middle section for each budget change: PC Business Unit, Project ID, Account Number, Account Description, and the amount of increase or decrease in dollars and/or FTE. Do not put any extraneous marks or notes in these fields.

The Budget Office will complete the shaded areas on the form.

At the bottom of the form there is space to give a specific reason or explanation for each item. If you are requesting float FTE, note this here along with the percent of float FTE you are requesting. Other notes can be put here as well.

When the form is completely filled out, print it, obtain the required signatures (from each unit affected by the BA) and forward the **original** to the Office of Budget and Financial Analysis, Room 200, Lombard Building. After it is approved and signed by the Director of Budget and Financial Analysis, it will be processed and a copy will be sent to each affected unit. Allow two weeks for processing.