

Budget Amendment Form Instructions

A Budget Amendment form is submitted to Budget Services whenever:

- Spending authority (budgeted amount) needs to be added to or reduced from a department.
- Spending authority is moved between account codes (e.g. 512000, 700000, etc.)
- Additional revenue has been earned.
- Prior year fund balances need to be spent.
- A new department is requested.
- Changes to the data elements in the chart string are needed (fund, account, program, or class codes) or changing funding for a position.
- An employee is hired in an account code not previously used in the department.

One Budget Amendment form is used for the different types of amendments: personal services (salaries), non-personal services, projects/grants, and revenue and may be found on the Office of Budget Services website. The form is in Excel and contains summation formulas for you. If you need more lines, please insert a row using Excel commands in the middle of the section to keep the formulas accurate.

Starting with the top section on the form, please complete the sections appropriate to your needs. Please note that each section of the form has unique data fields necessary for the type of amendment requested. If data elements are missing, the amendment may be returned to the originating department.

The yellow boxes  on the form are for Budget Services use only.

***Amount of Amendments:* All amendments must total at least \$50 unless: we are at the end of the fiscal year, the Budget Office requests a BA to cover a deficit or what is needed to fully fund a position, or the department's authority will reach its maximum. Only whole dollar amounts are accepted--no cents (except for some grant exceptions listed below).**

Budgeting Principles

Accountability is necessary to ensure proper budget management and oversight. In order to ensure accountability at the University of West Georgia, the following budgeting principles are established. As you review your budgets and prepare any amendments, please keep in these principles in mind.

- Budgets are to maintain a zero or positive balance in total, by fund, and by account code.
- Spending authority will not be moved from an account code with a deficit balance to increase spending authority in another account code.
- If the total budget has a deficit balance, amendments will not be processed until the deficits are cleared.

- Budget changes must be approved by the official approver in PeopleSoft as listed on the Controller's website at: <https://www.westga.edu/administration/business-and-finance/controller/authorized-approvers.php>

Revenue Amendments

Current Year Revenue:

Most departments whose budget authority is based on revenue earned will have some spending authority included in the original budget set up based on prior year collections. If your budget includes funds 10600, 12xxx, 13000, 14000, 15000, or 16000, your budgeted spending authority in those funds is based on historical revenue earned. There are a few exceptions which are handled individually with the department.

The university's Office of Budget Services monitors revenue throughout the year. For the general operating funds (10000, 10500, 10600, 13000, 14000, 15000, 16000), the university Budget Office will increase or decrease the spending authority to match the revenue approximately 3 times during the year. The first review will occur near the end of October to capture current fall semester data. The second review will occur during the last two weeks of February to capture spring semester data and prepare for the start of budget development. The final review will occur at the end of May or early June. The spending authority associated with the revenue earned will be adjusted in account code 700000 and an email will be distributed to Budget Managers with the changes to their budgets. Departments may move the budgeted spending authority with a subsequent BA if needed.

Departments, that have budgeted spending authority based on revenue earned and need to spend the revenue prior to the adjustments completed by Budget Services, may submit amendments for the additional revenue beyond what is included in the current budget. The revenue section and either the Personal Services, Non Personal Services or both sections need to be completed. *Please note, departments may prepare their own amendments any time throughout the year when the revenue earned exceeds the amount budgeted.*

Prior Year Fund Balance:

Departments whose annual earned revenue from prior years exceeded the prior years' annual expenditures, may submit amendments to recognize this "fund balance." Funds 10000, 10500, and 10600 are excluded from having fund balances. The actual fund balance number is calculated by the Controller's Office. That information is provided to departments usually by the end of October each year. If a department has an urgent need to use prior-year fund balances before the number is confirmed by the Controller's Office, the Budget Office will provide a "balance available" equal to 50% of the manual calculation. This budget calculation may be used prior to the official release of the actual fund balance number by the Controller's Office.

When reviewing fund balance amendments, Budget Services will check to ensure that current year revenue collections are on track before processing the increase to budget. This review helps ensure that self-support departments will not overspend their total projected budget. The fund balance "revenue" will be recognized in revenue account 499000 on the budget amendment.

Recognizing prior year balances in your budget as revenue is only for budget spending purposes. The fund balance budgeted will not be visible on any actual revenue reports such as the Revenue Summary report as it was not earned in the current year. Fund balances should not be used to fund on-going expenses as this spending authority is one-time only and will not be available once spent.

Revenue (adjusting earned or anticipated revenue)

Revenue Description: The name assigned to the revenue account code. If you do not know the description, please review the Budget Development Worksheet or Revenue Summary Report in PeopleSoft financials.

Budget Year: The last year of the two-year fiscal year applicable. For example, the fiscal year that runs from July 1, 2018 through June 30, 2019 is FY2019.

Account: The 6 digit revenue account code starting with 4xxxxx. If in doubt, please review the Revenue Summary report in PeopleSoft financials or the listing on the Controller's website.
<https://www.westga.edu/administration/business-and-finance/controller/account-and-fund-codes.php>

Fund: The 5 digit fund number. If in doubt, please review the Revenue Summary Report, Budget Overview in PeopleSoft financials, your Budget Manager, or the listing on the Controller's website.
<https://www.westga.edu/administration/business-and-finance/controller/account-and-fund-codes.php>

State funds (10000) should never be used as a revenue entry by a department. In the rare case this is necessary the Budget Office will prepare the amendment.

Dept, Program, Class: The next 3 fields represent the remainder of the department's "chart string." A full chart string includes the account code and fund code. This coding may be found on budget reports for the specific department or in Budget Overview in PeopleSoft financials. If in doubt, please contact the Budget Manager of the department. Please note the department budgets may contain chart strings with different program and class codes.

Project: If the revenue being amended, relates to a grant, scholarship, or PPV department, please use the project number or the PPV project ID.

Amendment Amount: If you wish to increase revenues, please use a positive number. If you wish to decrease revenues, please use a negative. The accounting reports show the numbers in reverse.

In addition to providing the information outlined above, please attach verification that the revenue was earned. For non-grant budgets, please submit the Revenue Summary Report along with the Budget Amendment. The Revenue Summary Report lists only revenues that have actually posted in PeopleSoft financials. Revenues must actually show as posted in order for the budget to be increased. A copy of the deposit or check is not sufficient documentation to verify the fund code, revenue code, or if the revenue has been recognized in PeopleSoft financials--our official accounting records. For amendments recognizing prior-year fund balance, please submit a copy of the balances provided by the Controller's Office.

Please keep in mind that the Budget Office will review revenue collections by account and by the department as a whole to ensure a department's spending authority is not over-allocated. We may contact your office if one account code does not appear to be collecting at a rate that we expect it should. The decision to increase the budget will be made between the department and the Office of Budget Services.

Personal Services (adjusting spending authority for salaries/fringe)

If you wish to adjust the spending authority in Personal Services (salaries and in some cases fringe), please use this section. If the spending authority being amended relates to a grant, please use the “Project/Grant” section of the form.

Department: Input the name of the department. For a new department request, please use your preferred title.

Position Number: Spending authority (budget) for salaries is based on position numbers, not people. The position number along with the fund code for the position may be found on Budget Services website under “Budget Management Tools” in the “Reports To” file or on the Budget Development worksheets and Position Tracking Sheets that were sent to the divisional Budget Managers.

Employee Name: Provide the name of the current or last person employed in this position. If the position is vacant, please type “Vacant” in this field. If this is a multi-incumbent position (more than one person hired in the same position), please list the position title (Ex: “Student Assistant” for positions under account code 524000).

Budget Year: The last year of the two-year fiscal year applicable. For example, the fiscal year that runs from July 1, 2018 through June 30, 2019 is FY2019.

Account: The 6 digit account code (type of salary expenditure) starting with 5xxxxx. As a minimum, please provide the first 3 digits of the account code. If in doubt, please access the “Account and Fund Codes” link on the Controller’s website.
<https://www.westga.edu/administration/business-and-finance/controller/account-and-fund-codes.php>

Fund: The 5 digit fund number. If in doubt, please access the “Account and Fund Codes” link on the Controller’s website for the definition of the fund or the department’s Budget Manager.
<https://www.westga.edu/administration/business-and-finance/controller/account-and-fund-codes.php>

Dept, Program, Class: The next 3 fields represent the remainder of the department’s “chart string.” A full chart string includes the account code and fund code. This coding may be found on budget reports for the specific department or in Budget Overview in PeopleSoft financials. If in doubt, please contact the Budget Manager of the department. Please note the department budgets may contain chart strings with different program and class codes.

Amendment Amount: If you wish to increase spending authority, please use a positive number. If you wish to decrease spending authority, please use a negative. Amounts including cents will be rounded to the next whole number if budget authority is available.

The **Project** field is not used in this section except for PPVs. Otherwise, please use the “Project/Grant” section of the form.

Non-Personal Services (adjusting spending authority for supplies, travel, equip, etc.)

If you wish to adjust the spending authority in non-personal services (all non-salary operating expenses), please use this section. If the spending authority being amended relates to a grant, please use the “Project/Grant” section of the form.

Department: Input the name of the department. For a new department request, please use your preferred title.

Budget Year: The last year of the fiscal year. For example, the fiscal year that runs from July 1, 2018 through June 30, 2019 is FY2019.

Account: When budgeting spending authority for non-personal services, only the first digit of the 6 digit account code is used. The account codes used in this section will be:

600000 – Travel

700000 – Supplies, rent, registrations, etc.

800000 – Equipment

900000 – Surplus (used primarily in Auxiliary self-support departments for transfers and unallocated balances)

If in doubt, please access the “Account and Fund Codes” link on the Controller’s website.

<https://www.westga.edu/administration/business-and-finance/controller/account-and-fund-codes.php>

Fund: The 5 digit fund number. If in doubt, please access the “Account and Fund Code” link on the Controller’s website for the definition of the fund or the department’s Budget Manager.

<https://www.westga.edu/administration/business-and-finance/controller/account-and-fund-codes.php>

Dept, Program, Class: The next 3 fields represent the department’s “chart string.” This coding may be found on budget reports for the specific department or in Budgets Overview. If in doubt, please contact the Budget Manager of the department.

Amendment Amount: If you wish to increase spending authority, please use a positive number. If you wish to decrease spending authority, please use a negative. Amounts including cents will be rounded to the next whole number if budget authority is available.

The *Project* field is not used in this section except for PPVs. Otherwise, please use the “Project/Grant” section of the form.

Project/Grant (adjusting spending authority for grant funded activity)

Both personal and non-personal services budget adjustments for grants are recorded in this section of the form.

Position Number: Spending authority (budget amount) for salaries is based on position numbers, not people. The position number along with the fund code for the position may be found on Budget Services website under “Budget Management Tools” in the “Reports To” file or on the Budget Development worksheets and Position Tracking Sheets that were sent to the divisional Budget Managers.

If you are having difficulty determining your department’s position number, please see the Reports To file on the Budget Services website or consult the PI or Divisional Budget Manager.

Employee Name: Provide the name of the current or last person employed in this position. If the position is vacant, please type “Vacant” in this field. If this is a multi-incumbent position, please list the position title (Ex: Student Assistant for positions under account code 524000).

Department: Input the name of the department. Please contact the Principle Investigator (program manager) or Divisional Budget Manager for the grant if you are unsure. If you are unsure of the PI, you may need to reassess your need for the amendment. For a new department request, please use your preferred title.

Budget Year: The last year of the fiscal year. For example, the fiscal year that runs from July 1, 2018 through June 30, 2019 is FY2019.

Account: For grants, all 6 digits of the account code are used for both personal and non-personal services. If in doubt, please access the “Account and Fund Codes” link on the Controller’s website.

Fund: The 5 digit fund number. Most grants use fund code 20000. If in doubt, please contact the Principle Investigator (program manager) of the grant.

Dept, Program, Class: The next 3 fields represent the department’s “chart string.” If in doubt, please contact the Principle Investigator of the grant or Divisional Budget Manager. This coding can be found on budget reports for the specific project.

Project: If the spending authority being amended relates to a grant, please use the 3 or 5 digit project number.

Amendment Amount: If you wish to increase spending authority, please use a positive number. If you wish to decrease spending authority, please use a negative. Amounts with cents are only allowed when setting up a new grant, adding a new award to an existing grant, or closing a grant out. Any other budget movement should include rounded numbers.

When setting up a new grant, remember also to budget the revenue. Please refer to the revenue section above.

Changing Position Funding (Chart Strings)

Whenever possible, position funding (chart string changes) should be updated when position data is changed in People Admin such as prior to a posting or during a reclassification. Outside of those events when no other change to a position is occurring, a budget amendment may be used.

As of October 2018, the Budget Office in conjunction with Human Resources updated the process for changing the funding of a position. We will no longer require an ePAR/PAR and a modification request in People Admin for changes to funding only. Now, just a budget amendment may be used as the source document for the funding change. The amendment adding or changing the funding source should address both the salary and benefits budgets. Please use one amendment per position.

Data Fields: A new “Funding Change” box has been added to the bottom of the amendment template to aid in identifying the funding change. The Funding Change box needs to be completed and the employee’s salary information noted in the comments section in order to process the funding change amendment. Please complete the following information:

- Start Date of funding change
- End Date of funding change. This is not needed if the new funding will continue going forward (no foreseeable end date)
- Funding Source (1-3) – this is the chart string information of all funding sources for this position (even those not included on this amendment).
- % from Source (1-3) – this is the percent of funding the Source chart string will contribute. This should total to 100% including all funding sources (even those not being adjusted)

Comments: Whatever you would add to the comments of the ePAR/PAR will be added here. As stated above, the comments must include the total salary for the employee as well.

To calculate the split funding percentages you may use the split-funded template which is found under the Budget Management Tools section of the Budget Services website:
<https://www.westga.edu/administration/business-and-finance/budget/budget-management-tools.php>.
Your analyst can assist you in completing this template should you have questions.

Please note, if there are any other changes to the position or employee, an ePAR/PAR will be needed (and possibly a People Admin request). Only one position per amendment for funding changes.

For All Amendments

Comments: Please describe what is trying to be accomplished by the form. If inconsistencies exist on the form, this may help us process the request faster. As a general rule, the more information the better!

Signatures: Each division may have a different signature process. Please follow the hierarchy of signature approvals for your division - Academic Affairs, Student Affairs, Business & Finance, Information Technology, and University Advancement. As a minimum, the Fiscal Manager identified on the Controller's website under "Authorized Approver List" must sign the form. For grants, signatures must also be obtained from the Department of Research and Sponsored Projects.

One-Time or Permanent Adjustment: Please indicate if you would like this adjustment to appear in the Original budget at the start of the next year or not. If these boxes are left blank, your analyst will contact you for clarification.

Multiple Amendments per Transaction: If you have several amendment forms that will be used in the same transfer, please staple them together. Otherwise, we will treat each form as a stand-alone transaction.