

04.601 Budget Adjustments

Guidelines for Adjustments to Your Budget

Wage or M&O Expense budget may be moved within the account to increase the budget for another line item in all budgetary accounts. However, such budget adjustments will not increase the overall budget authority of any account. Budget adjustments which move funds from one expense category to another within an account (e.g. from wages to M&O) need only be requested/approved by the account holder. These adjustments may be submitted on an Account Budget Authorization Form (ABA) (available through Office Supply) or via e-mail to BudOffice@fis.admin.unt.edu. Budget adjustments which allocate excess revenues (e.g. cost sharing to M&O) and those which move budget from one account to another must be approved by the appropriate vice chancellor.

Budget may **not** be moved from Staff Salaries in E & G Accounts (10000 - 40999 & 46000 - 46999). These Staff Salaries budgets are used to generate salary savings for the funding of other budget initiatives. For local budgetary accounts (-62XXX), budget not needed for full-time staff may be moved to other parts of the budget for expenditure.

In no instance may the budget adjustments described above be used as the funding source for any staff raises. However, the budget adjustment may be used to fund a new staff position with the approval of the appropriate vice chancellor and Chancellor. Salary savings from these positions in E & G accounts will become a part of the institution-wide salary savings program.

In no instance may an increase to Wages in E&G accounts (10000-40999 & 46000-46999) be used to add additional permanent hourly personnel (student or non-student) without the approval of the appropriate vice chancellor. All budget adjustments which increase wages must contain an explanation for the increase. Examples of allowable increases include, but are not necessarily limited to, the following:

Overtime payments; temporary hourly positions; lump sum payments; increases in cost of hourly wages which do not require an increase in FTE (such as repeatedly under-budgeted costs, increases in the per hour rate of pay, replacing a full-time regular position with hourly, etc.).

All budget adjustments made during the year in the manner described above will be considered non-permanent in nature unless specifically noted as permanent. Any budget changes, permanent or non-permanent do not take precedence over the annual budget process where additional adjustments may be made. Department chairs and heads should

be aware that changes in available statewide funding and changes in the strategic direction of the System may have a material impact on their subsequent years' allocation.

Restrictions

The primary restrictions regarding budget adjustments are as follows:

1. Budget for computer services (BI 8300) cannot be used for other expenditures.
2. Unless specifically authorized, contract salary budgets (X83) cannot be used for other expenses.
3. Budget cannot be transferred between funds.

UNT System funds are:

Educational and General (08X-1XXXX to 08X-4XXXX)
Budgetary Board Designated (28X-60000 to 28X- 62999)
All other accounts are individual funds (296-63000 through 996-XXXX).

Salary Savings

The budget for any E & G non-faculty budgeted position that is vacated at September 1, or that is vacated at any time during the year will be accumulated in separate "salary savings" reserve.