

VII-1 Banner Request for Budget Revision

NORTHWESTERN STATE UNIVERSITY
Banner Budget Revision Request

I. Purpose and Scope: This procedure outlines the methods of physically handling and accounting for Budget Revisions.

II. Reference: None

***NOTE:** All links for **supporting documents** are found at the end of this policy. See Supporting Documents used to process Budget Revision Request.*

III. Responsible Area: All Areas

IV. Procedure:

Budget Unit Head

1. Completes ***Budget Revision Request*** form indicating the following:

- a. date of the request
- b. the Budget Unit title
- c. the Index, if known,
- d. the Fund, Organization, Account, and Program for each expenditure account category(s) (expenditure account code, if applicable) and/or revenue account for each FOAP and,

***NOTE:** Unless otherwise specified support cost expenditure budgets are budgeted by expenditure budget category (pool), Travel 702000, Operating Services 703000, Supplies 704000, Professional Services 705000, Other Charges 706000, Capital Outlay 707000, Debt Services 708000, and Transfers 709000.*

Revenue is budgeted by specific revenue code 51XXXX.

Personal Services are budgeted by specific expenditure account code 60XXXX.

- e. the amount of the requested increase or decrease in the budget for each FOAP.
2. Compute and enter the net change for the Request.
 3. Explain in detail the reason(s) for requesting the revision(s). Attach continuation sheets if desired.
 4. Unbudgeted Expenditure or Revenue, circle New Recurring or New Non-Recurring and indicate the Institutional Objective(s) being supported. Explain if something other than an Institutional Objective(s) is being supported.

***NOTE:** Institutional objectives can be found at <http://oir.nsula.edu/>.*

5. Enter Current Year Savings, (Cost) and Future Year Savings, (Cost).
6. Route the Request to the appropriate Approving Agent.

Approving Agent

7. Sign the Request if the revision is approved. Send disapproved Requests back to the Budget Unit Head. Indicate whether or not the Institutional Objective(s) is being met (if applicable).

NOTE: *Requests for budget revision must support the university mission, vision, values and goals, including individual unit plans to support the university's continuous emphases on educational excellence.*

NOTE: *All revisions to accounts funded from grants, contracts, cooperative endeavors, or other agreements from externally funded sources will be routed by the principal investigator through the Office of Research and Sponsored Programs.*

8. Route approved Request to the applicable Vice President.

Applicable Vice President/Equivalent

9. Sign the Request if the revision is approved. Send disapproved Requests back to the Approving Agent who routes it back to the Budget Unit Head. Indicate whether or not the Institutional Objective(s) is being met (if applicable).
10. Route approved Request for routine budget realignment to the Business Affairs Office. Routes unbudgeted request to the President's Office.

President/Designee

11. Signs the request if approved.
12. Routes all request, approved or disapproved to Business Affairs.

Business Affairs

13. If Approved, process based on funds availability.
14. If Disapproved, route copy to appropriate Vice President and file original in Index order.

NOTE: *Budget Unit Heads experiencing uncontrollable budgetary problems must report their budget problems to their respective Vice President through their Approving Agent. The Vice Presidents are responsible for their area's budgets, and are responsible for setting priorities within their areas and must shift funds among their budget units' budgets accordingly.*

NOTE: *All Budget Revision documents require the review and approval of the Appropriate Vice President. However, Business Affairs may record and revise the budget for "specific purpose" accounts in order to properly account for these funds. If deemed necessary for budget control purposes, Business Affairs also has the right to realign Budget Unit support costs budgets to clear object code deficits without the approval of the Budget Unit Head, Approving Agent or appropriate Vice President.*

Personnel Actions: Approved personnel actions authorize budget revisions to revise the University's budgets. Budget revision documents prepared for approved personnel actions, therefore, do not require the approval of the President or designee.

Personnel actions: shall have entered on the face of the appropriate document the current year savings or costs and future year savings or costs, including related benefits. Approval of the personnel action authorizes the current year and future year(s) cost and any required budget revisions.

Personnel actions for unbudgeted "wages of labor" requests, do however, require the "requesting agent" identify the source of funds and the appropriate Vice President or designee identify/approve the source of funds and submit a Budget Revision identifying the source of funds.

Unbudgeted Support Cost Expenditures: Funds available for unbudgeted support cost expenditures are allocated to the Vice Presidents or other designee(s) as approved by the President.

Once funds for unbudgeted expenditures are allocated, requests (Purchase Requisitions, Request for Authorized Travel, Warehouse Requisitions, etc.) approved (signed) by the President, Vice Presidents and/or their designee is authorization for budget revisions required to revise the University's budgets for the expenditure of approved unbudgeted expenditures.

New Recurring Future Year Expenditures: Unbudgeted personnel actions and support cost request that are new recurring future year expenditures should identify the institutional objective(s) it supports or indicate if something other than an objective is being supported and explain. These request require approval by the President.

A Vice President who determines there is insufficient funds within his area to satisfy a budget problem, who therefore must request funds from outside his budgetary authority, should submit the request for additional funds on a Budget Revision form and should identify the institutional objective(s) it supports or indicate is something other than an objective is being supported and explain. These requests are then forwarded to the President.

Budget Unit Heads of non-operating budgets, (Restricted, System Revenue, Recreational Complex and Agency) must not incur deficits. If you have a budgetary problem that may result in a deficit, you must report this condition to your Approving Agent, Vice President, Vice President for Business Affairs & Controller, and President immediately.

Revisions to the following budgets require the prior approval of the President and/or Vice President for Business Affairs & Controller or Associate Controller, Assistant Controller or Supervisor of Accounting and Reporting.

- Revenue - All Budget Units
- Personal Services - All Budget Units
- Utilities
- Insurance
- Postage
- Other accounts designated as "specific purpose" accounts by the President or Vice President and/or Vice President for Business Affairs & Controller or Associate Controller.
- Scholarships, Fee Exemptions, Student
- Grants, Loans
- Transfers
- Contingencies

NOTE: *Funds cannot be transferred between the funds of the University with a Budget Revision. For Example, a Budget Revision cannot be used to transfer funds from a Restricted Account to the Operating Fund.*

The Operating Fund can be reimbursed for charges by a grant, etc. by submitting an Interdepartmental Invoice.

Supporting documentation for the Interdepartmental Invoice must be attached. All transfers of charges between funds must be submitted to the Vice President for Business Affairs & Controller, Associate Controller or Assistant Controller for review and approval. See the procedure for Interdepartmental Invoices.

UNBUDGETED REQUEST

Request for unbudgeted positions, new recurring and new non-recurring support costs expenditures during the fiscal year are reported to the Strategic Planning and Budgeting Council (SPBC) and President's Cabinet biannually in February after Spring registration results, and August as part of the annual budget overview.

Supporting Documents used to process Budget Revision Request:

[Budget Revision Request](#)