UNIVERSITY OF HAWAII

Budget

User Guide

Fiscal Services Office
August 2020
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Budget

There are two types of Budget documents – Budget Adjustment and Single-Sided Budget Adjustment.

The **Budget Adjustment (BA)** document is used to directly post annual Base and Current Budgets for accounts at the beginning of a fiscal year, and to adjust the Current Budget figures as circumstances may change throughout the fiscal year. It may also be used to create a budget for a new account established after the beginning of a new fiscal year. Note: The Budget Adjustment eDoc may be used for all appropriated funds and Contracts and Grants accounts but **must be used for General Fund accounts**.

The **Single-Sided Budget Adjustment (SSBA)** document is used to directly post annual Base and Current Budgets for Special Fund, Revolving Fund, appropriated Federal Fund, and Contract & Grant accounts at the beginning of a fiscal year, and to adjust the Current Budget figures as circumstances may change throughout the fiscal year. It may also be used to create a budget for a new account established after the beginning of a new fiscal year. Note: The Single-Sided Budget Adjustment eDoc may be used for Special Funds, Revolving Funds, Appropriated Federal Funds, and Contract & Grants, but **should NOT be used for General Funds**.

For **new CG awards**, the Office of Research Services (ORS) Fiscal Management Accountant will establish the initial account and input the budget as awarded by the sponsor. The eDocs will be routed via the KFS workflow to the Fiscal Administrator (FA) and will be included in their Action List. It is the responsibility of the FA to review the account attributes and budget for accuracy and initiate any changes in KFS as necessary, contacting the ORS accountant if there are any questions.

For **existing CG awards**, the FA will initiate the appropriate budget eDoc.

- **SSBA** to input additional funding (modification, supplement).
- **BA** for re-budgets within an account or between one or more existing accounts.
  - For the BA eDoc, the “TO” and “FROM” sections must be equal in amount (self-balancing). The budget eDoc will be routed via the KFS workflow to the UH ORS Accounting Group Action List to be reviewed by the appropriate ORS accounting staff.

Refer to the ORS [website](http://ors.org) for more information.
Budget Adjustment Workflow

The Budget Adjustment (BA) eDoc may be initiated by any KFS user, but the document will route to the Fiscal Officer for approval and Org Reviewer, if applicable. Further approval may be required by the Office of Research Services (ORS) if an ORS sub-fund is used. The following diagram illustrates the general workflow of the BA document, including applicable KFS roles in the routing cycle and processing requirements of each.
Creating a Budget Adjustment (BA)

The Budget Adjustment (BA) eDoc is used primarily to distribute the budget allocation/budget to departmental accounts (if required by your campus’s budget procedures), in order to facilitate budget-to-actual monitoring and reporting.

To create an BA document, go to the Main Menu tab, Transactions menu group, Financial Processing sub-group and select Budget Adjustment.

Main Menu | Transactions | Financial Processing | Budget Adjustment

The BA eDoc contains the standard document header, 6 tabs, and 5 action buttons.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.
Document Overview Tab

The Document Overview tab is a standard tab on all KFS eDocs. However, the BA eDoc contains one unique field called Year in the Financial Document Detail section. The Year field is a required field and normally defaults to the current fiscal year. If a fiscal year other than the current fiscal year is selected using the drop down menu, the “refresh” field should be used to ensure that all applicable fields are available on the document for the selected fiscal year. At the University of Hawaii, budget adjustments are made only to the current fiscal year, therefore the current fiscal year should be selected from the Fiscal Year list.
Accounting Lines Tab

The accounting information for the amounts being transferred is entered in the Accounting Lines tab. Entries using this eDoc must be two-sided. The accounting line amount may be distributed into monthly periods using the Monthly Lines section. **The BA eDoc must be used for entering and/or adjusting budgets for General Fund accounts to ensure that spending does not exceed our allocation, and that no funds are lapsed.**

Examples of two-sided entries include:

- Increase expenditure budget in one account and reduce expenditure budget in another account
- Increase budget on Other Expenditures in an account and reduce budget on Personnel in the same account
- Increase income budget (revenue) in an account and increase expenditure budget
- Receive restrictions or lower income projections and reduce expenditure budget

From/Decrease line - will decrease an account budget by the amount specified

- **Chart** – *(Required)* Select the Chart code from the Chart List. Default chart code is based on the initiator’s primary department chart code.
- **Account Number** – *(Required)* Enter the account number or search for it from the Account lookup.
- **Sub-Account Code** – *(Optional)* Enter the sub-account number or search for it from the Sub-Account lookup.
- **Object Code** – *(Required)* Enter the object code or search for it from the Object Code lookup.
- **Sub-Object Code** – *(Optional)* Enter the sub-object code or search for it from the Sub-Object Code lookup.
- **Project Code** – *(Optional)* Enter the project code or search for it from the Project Code lookup.
- **Organization Reference Id** – *(Optional)* Enter reference data to further identify the transaction. (Limited to 8 characters).
• **Current Amt – (Required)** Enter the amount of this accounting line. Negative amounts are not allowed.
• **Base Amt – (Optional)** – Enter amount when loading original annual budgets. Subsequent budget adjustments will be made to the “Current Amt” only.
• **Line Description – (Optional)** Enter Line Description data to further identify the transaction. (Limited to 40 characters).
• **Monthly Lines – (Optional)** Click “show” to distribute budget amounts by month. The total of the monthly lines must equal the total accounting line.
• **Actions – (Required)** Click the ‘add’ button to add the accounting line information.

To/Increase - will increase an account budget by the amount specified

• **Chart Code – (Required)** Select the Chart code from the Chart List. Default chart code is based on the initiator’s primary department chart code.
• **Account Number – (Required)** Enter the account number or search for it from the Account lookup.
• **Sub-Account Code – (Optional)** Enter the sub-account number or search for it from the Sub-Account lookup.
• **Object Code – (Required)** Enter the object code or search for it from the Object Code lookup.
• **Sub-Object Code – (Optional)** Enter the sub-object code or search for it from the Sub-Object Code lookup.
• **Project Code – (Optional)** Enter the project code or search for it from the Project Code lookup.
• **Organization Reference Id – (Optional)** Enter reference data to further identify the transaction. (Limited to 8 characters).
• **Current Amt – (Required)** Enter the amount of this accounting line.
• **Base Amt – (Optional)** - Enter amount when loading original annual budgets. Subsequent budget adjustments will be made to the “Current Amt” only.
• **Line Description – (Optional)** Enter Line Description data to further identify the transaction. (Limited to 40 characters).
• **Monthly Lines – (Optional)** Click “show” to distribute budget amounts by month. The total of the monthly lines must equal the total accounting line.
• **Actions – (Required)** Click the “add” button to add the accounting line information.

Increases and decreases must balance in the document with relation to object code types.
General Ledger Pending Entries Tab

After the BA eDoc is saved or submitted, the General Ledger Pending Entries tab displays the transactions that are to be posted to the General Ledger (GL) when the document is fully approved and the GL batch process has run.

Balance Type: CB – Current Budget. Other values include: BB – Adjusted Base Budget, MB – Monthly Budget. Also, there are no debit/credit entries (D/C) for budget entries.

After the batch process has been run, the general ledger pending entries are removed from this tab.

Notes and Attachments Tab

Enter any notes or attachments as supporting documentation for the deposit. Remember to redact any sensitive or confidential information prior to scanning.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.

Approvals

The Budget Adjustment Document is approved as FINAL by the initiator if the following conditions are met:

- The Initiator is the fiscal officer for the account(s).
- The account is not identified as a Contracts and Grants account.

If the previous conditions are not met, the document continues with standard financial document routing based on the account numbers used on the document as follows:

- The fiscal officer for each account must approve.
- Organization review routing occurs for the organization that owns each account (optional by chart).
- Sub-fund routing occurs (if specified) based on the sub-fund of each account.
- If the account is a Contract and Grants account, it will route to ORS for review and approval.
Creating a Single-Sided Budget Adjustment

The Single-Sided Budget Adjustment (SSBA) document is used to directly post annual Base and Current budgets for Special Fund, Revolving Fund, appropriated Federal Fund, and Contract & Grant accounts at the beginning of a fiscal year, and to adjust the Current Budget figures as circumstances may change throughout the fiscal year. It may also be used to create a budget for a new account established after the beginning of a new fiscal year. **Note:** The Single-Sided Budget Adjustment eDoc may be used for Special Funds, Revolving Funds, Appropriated Federal Funds, and Contract & Grants, but should NOT be used for General Funds.

The Single-Sided Budget Adjustment document does not require that budget adjustments balance. Entries do not need to balance between income budgets and expenditure budgets. This document can be used for non-General funds, since the income budgets for these funds (ceilings, revenue projections) do not necessarily have to equal the expenditure budgets.

**Single-Sided Budget Adjustment Workflow**
To create an SSBA document, go to the Main Menu tab, Transactions menu group, Financial Processing sub-group and select Single Sided Budget Adjustment.

Main Menu | Transactions | Financial Processing | Single Sided Budget Adjustment

<table>
<thead>
<tr>
<th>Transactions</th>
<th>Custom Document Searches</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Accounts Receivable</strong></td>
<td><strong>Financial Transactions</strong></td>
</tr>
<tr>
<td>• Cash Control</td>
<td>• Cash Controls</td>
</tr>
<tr>
<td>• Contracts &amp; Grants Collection Activity</td>
<td>• Contracts &amp; Grants Invoices</td>
</tr>
<tr>
<td>• Contracts &amp; Grants Invoice</td>
<td>• Customer Credit Memos</td>
</tr>
<tr>
<td>• Contracts &amp; Grants LOC Review</td>
<td>• Customer Invoices</td>
</tr>
<tr>
<td>• Customer Credit Memo</td>
<td>• Customer Invoice Writeoffs</td>
</tr>
<tr>
<td>• Customer Invoice</td>
<td>• Customer Invoice Writeoffs</td>
</tr>
<tr>
<td>• Customer Invoice Writeoff</td>
<td>• Payment Applications</td>
</tr>
<tr>
<td>• Customer Invoice Writeoff Lookup</td>
<td></td>
</tr>
<tr>
<td>• Final Billed Indicator</td>
<td></td>
</tr>
<tr>
<td>• Payment Application</td>
<td></td>
</tr>
<tr>
<td><strong>Financial Processing</strong></td>
<td><strong>Capital Asset Management</strong></td>
</tr>
<tr>
<td>• Advance Deposit</td>
<td>• Asset Maintenance</td>
</tr>
<tr>
<td>• Budget Adjustment</td>
<td>• Effort Certification</td>
</tr>
<tr>
<td>• Credit Card Receipt</td>
<td>• Effort Certification</td>
</tr>
<tr>
<td>• Disbursement Voucher</td>
<td>• Financial Processing</td>
</tr>
<tr>
<td>• Distribution of Income and Expense</td>
<td>• Disbursement Vouchers</td>
</tr>
<tr>
<td>• General Error Correction</td>
<td>• Procurement Card Documents</td>
</tr>
<tr>
<td>• Internal Billing</td>
<td>• Purchasing/Accounts Payable</td>
</tr>
<tr>
<td>• Intra-Account Adjustment</td>
<td>• Payment Requests</td>
</tr>
<tr>
<td>• Pre-Encumbrance</td>
<td>• Purchase Orders</td>
</tr>
<tr>
<td>• Single Sided Budget Adjustment</td>
<td></td>
</tr>
<tr>
<td>• Transfer of Funds</td>
<td></td>
</tr>
</tbody>
</table>
The SSBA eDoc contains the standard document header, 6 tabs, and 5 action buttons. Two fields that are unique to the BA (and SSBA) eDoc are the Year field in the Document Overview tab and the Monthly Lines section in the Accounting Lines tab.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.

**Document Overview Tab**

The Document Overview tab is a standard tab on all KFS eDocs. The three fields available on all KFS eDocs are Description, Explanation and Organization Document Number. The Financial Document Detail section is only available on transactional eDocs and includes the Total Amount and other fields depending on the document type.
Accounting Lines Tab

The accounting information for the transactions being adjusted is entered in the Accounting Lines tab.

- **Chart Code** – (Required) Select the Chart code from the Chart List. Default chart code is based on the initiator’s primary department chart code.
- **Account Number** – (Required) Enter the account number or search for it from the Account lookup.
- **Sub-Account Code** – (Optional) Enter the sub-account number or search for it from the Sub-Account lookup.
- **Object Code** – (Required) Enter the object code or search for it from the Object Code lookup.
- **Sub-Object Code** – (Optional) Enter the sub-object code or search for it from the Sub-Object Code lookup.
- **Project Code** – (Optional) Enter the project code or search for it from the Project Code lookup.
- **Organization Reference Id** – (Optional) Enter reference data to further identify the transaction. (Limited to 8 characters).
- **Current Amt** – (Required) Enter the amount of this accounting line. Negative amounts are not allowed.
- **Base Amt** – (Optional) Enter amount when loading original annual budgets. Subsequent budget adjustments will be made to the “Current Amt” only.
- **Line Description** – (Optional) Enter Line Description data to further identify the transaction. (Limited to 40 characters).
- **Monthly Lines** – (Optional) Click “show” to distribute budget amounts by month. The total of the monthly lines must equal the total accounting line.
- **Actions** – (Required) Click the ‘add’ button to add the accounting line information.

See Appendix for a listing of Budget Pool Codes. Please consult your campus budget office for assistance on what codes to use for appropriated funds and ORS for assistance on what codes to use for extramural funds.
General Ledger Pending Entries Tab

After the SSBA eDoc is saved or submitted, the General Ledger Pending Entries tab displays the transactions that are to be posted to the General Ledger (GL) when the document is fully approved and the GL batch process has run.

<table>
<thead>
<tr>
<th>Seq #</th>
<th>Fiscal Year</th>
<th>Chart</th>
<th>Account</th>
<th>Sub-Account</th>
<th>Object</th>
<th>Sub-Object</th>
<th>Project</th>
<th>Doc Type</th>
<th>Balance Type</th>
<th>Obj Type</th>
<th>Amount</th>
<th>D/C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2020</td>
<td>812</td>
<td>1134-022</td>
<td>---</td>
<td>B600</td>
<td>---</td>
<td>SSBA</td>
<td>CB</td>
<td>EX</td>
<td></td>
<td>2,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Balance Type: CB – Current Budget. Other values include: BB – Adjusted Base Budget, MB – Monthly Budget.

Also, there are no debit/credit entries (D/C) for budget entries.

Notes and Attachments Tab

Enter any notes or attachments as supporting documentation for the transactions. Remember to redact any sensitive or confidential information prior to scanning.

For more information about the standard document header, tabs, and workflow action buttons, please refer to the Standard KFS eDoc Layout User Guide.

Approvals

The Single-Sided Budget Adjustment Document is approved as FINAL by the initiator if the following conditions are met:

- The account is not a General Fund account
- The fund group on the account is not CG (Contract and Grants)

If accounts belonging to more than one Fiscal Officer are being the adjusted, the Fiscal Officer for each account must approve the document.

If the previous conditions are not met, the document continues with standard financial document routing based on the account numbers used on the document as follows:

- The fiscal officer for each account must approve.
- Organization review routing occurs for the organization that owns each account (optional by chart).
- ORS will review/approve if the account is a Contracts & Grants account.

The document status becomes “FINAL” when the required approvals are obtained. The transaction is posted to the G/L during the next G/L batch process.
Budget Adjustment Examples

Example 1: To Increase expenditure budget in one account and reduce expenditure budget in another account

From/Decrease accounting line, a decrease in account code 1200060 for object code B040, Other Current Exp, Budget Pool.

To/Increase accounting line, an increase to account code 1200546, object code B040, Other Current exp, Budget Pool.
Example 2: Increase budget on Other Expenditures in an account and reduce budget on Personnel in the same account

From/Decrease accounting line, a decrease in account code MA 1200695 for object code B020, Personnel Cost Budget Pool.

To/Increase accounting line, an increase to account code MA 1200695 for object code B040, Budget Pool Other Current Expense.
Example 3: Increase income budget (revenue) in an account and increase expenditure budget

From/Decrease accounting line, a decrease in account code MA 3384422 for object code A200, New Allocation Budget and a decrease in object code B600, Budget Pool Other Current Expense.

To/Increase accounting line, an increase to account code 3801296, object code A200, New Allocation Budget and an increase in object code B600, Budget Pool Other Current Expense.
Example 4: Receive restrictions or lower income projections and reduce expenditure budget. In this example, there are executive and contingency restrictions on state appropriations that reduced the general funds allotted.

**From/Decrease** accounting line: reduce object code B020, Personnel Cost Budget Pool from various accounts.

**To/Increase** accounting line: increase account code CC 1200177, object code B020, Personnel Cost Budget Pool.
Single-Sided Budget Adjustment Examples

Example 1: To establish budgets for a department per BOR approval.

From/Decrease accounting line is blank.

To/Increase accounting line will increase MA 2300294 account code for object codes B100, Budget Pool Regular Employee Payroll and B400, Budget Pool Student Help Payroll.
**Example 2:** To distribute funds for expenditure and adjust budget

**From/Decrease** accounting line is blank.

**To/Increase** accounting line will increase WO 3400423 account object code B600, Budget Pool Other Current Expense.
Example 3: To change the budget allocation in current accounts. Note: the amounts do NOT have to balance.

From/Decrease accounting line will decrease SW 3800657 account object code B040, Other Current Exp Budget Pool.

To/Increase accounting line will increase SW 3800657 account object code C106, CG Budget Pool Services-Fee Basis.

Specific questions regarding the use of the BA or SSBA for appropriated funds should be directed to your campus budget offices.
Appendix

Note: Respective campuses will determine which set of Budget Pool codes will be used for appropriated funds:

Set 1

Income Budgets
“A100” for Carryover Budget
“A200” for New Allocation Budget
“A300” for One-Time Transfer Budget
Projected Revenue: should be entered as an income budget using the actual revenue object code(s) used by the fund

Expenditure Budgets
“B020” for Personnel Cost Budget Pool
“B040” for Other Current Expenditures Budget Pool

Set 2

Income Budgets
“A100” for Carryover Budget
“A200” for New Allocation Budget
“A300” for One-Time Transfer Budget
Projected Revenue: should be entered as an income budget using the actual revenue object code(s) used by the fund

Expenditure Budgets
“B100” for Regular Employee Payroll
“B200” for Non-Regular Employee Payroll
“B300” for Lecturer Payroll
“B400” for Student Help Payroll
“B500” for Other Personal Services
“B600” for Other Current Expense
“B610” for Utilities & Communication
“B620” for Scholarships, Tuition, Stipends
“B700” for Equipment
“B800” for Motor Vehicle

Contracts and Grants
The following set of Budget Pool codes should be used for Contracts and Grants accounts:
“C100” for Salaries & Wages
“C101” for Overload
“C102” for Casual
“C103” for Student Help – Regular
“C104” for Student Help – Work Study
“C105” for Fringe Benefits
“C106” for Services – Fee Basis
“C107” for Material & Supplies
“C108” for Travel – Domestic
“C109” for Travel – International
“C110” for Print & Publications
“C111” for Utilities & Communication
“C112” for Rentals
“C113” for Repairs
“C114” for Tuition
“C115” for Stipends & Allowances
“C116” for Equipment
“C117” for Others
“C990” for Indirect Cost