

BUDGET REVISION INSTRUCTIONS

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Definitions

Appropriation – Funding from the Alaska State Legislature authorized for a specified use. In FY21, UA receives two appropriations from the legislature:

1. University of Alaska Fairbanks, University of Alaska Anchorage, Statewide
2. Community Colleges, University of Alaska Southeast

Allocation – Funding within an appropriation that is designated for a specified use. For FY21, within the appropriations, UAF has eight allocations:

University of Alaska Fairbanks

1. Fairbanks Campus (FC)
2. UAF Community & Technical College (CTC)

UAF Community Colleges

3. Bristol Bay Campus (BBC)
4. Chukchi Campus (CC)
5. Interior Campus (IC)
6. Kuskokwim Campus (KC)
7. Northwest Campus (NC)
8. Rural College(RC)

NCHEMS – NCHEMS is an acronym for the organization, “National Center for Higher Education Management Systems.” This organization developed a cost classification system to standardize costs amongst institutions. The university classifies its costs into categories defined by this organization. The NCHEMS categories for finance purposes are:

- Instruction (I)
- Research (R)
- Public Service (PS)
- Academic Support (AS)
- Student Services (SS)
- Institutional Support (IS)
- Operations & Maintenance (PP)
- Scholarships & Fellowships (FA)
- Auxiliary Enterprises (AUX)

Fund Code – This code groups revenue and expenditures into functional use areas. It is a six-digit code within the accounting system.

Organization Code (Org) – This code groups revenue and expenditures into organizational use areas. This code is always associated with a single program code. It is therefore critical to always use the correct organization code, both from an organizational use and cost classification (NCHEMS) perspective, when recording accounting activity. It is a five-digit code, between 40000 and 69999 (for UAF), within the accounting system.

Account Code (Acct) – This code groups all accounting activity into its type classification. It answers the question, “what is this activity?” For budget purposes, expenditure account codes fall into major groupings, generally with the last two digits as ‘01,’ and begin with the numbers 1 through 8. Travel budget, for example, is coded as ‘2001,’ where all travel activity shares the ‘2’ digit in the leftmost character slot. Position budget is loaded within each PCN and directly in the account code to which that position’s class charges. Revenue budget is also loaded directly into the revenue account code associated with that revenue type. Revenue account codes begin with a 9. *Transfers, which occupy a small subset of account codes (845x block), are neither revenue or expenditure and are not allowable entries on budget revisions.* Account codes are a four-digit code, between 1001 and 9992, within the accounting system.

Program Code (Prog) – This code specifies the type of activity within each NCHEMS category that occurs on a given org and rolls up to the NCHEMS, Allocation, and Appropriation associated with the activity. A single program code may be associated with multiple organization codes, but each org is only associated with a single program code.

The NCHEMS information is identified by the characters in the fifth and sixth positions within the code. Position #5 identifies the NCHEMS category; position #6 identifies the activity within that category. The types of activities within NCHEMS vary by category. For the complete list of codes and additional program code information, please visit the Statewide Cost Analysis website at:
<http://www.alaska.edu/controller/acct-admin-manual/account-codes/ProgCodeDef.pdf>.

PCN – The Position Control Number identifies a specific position at the university and tracks all activity associated with it including budget, expenditures, and incumbents. All benefited PCNs with incumbents must be budgeted.

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Purpose

A budget revision moves budget authority (expenditure, revenue, or both) between allocations, NCHEMS, funds, orgs, accounts, program codes, or any combination of these. The net effect of any budget revision is to increase budget authority in one accounting location while decreasing it in another. A budget revision is only necessary when moving budget authority.

Transfers, in contrast to budget revisions, are the reduction of available budget from one account to another. These are generally processed between different units within the same appropriation (but can be done within the same unit) in situations where one entity agrees to pay for a specific expense for the other and wants to show that support without impacting the authorized budget. Once the expenditure is made, the net effect of a transfer on available budget is zero for the receiving unit and a reduction for the providing unit. The authorized budget is not impacted by a transfer (transfers cannot be budgeted).

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Requirements

- All budget revisions submitted to Finance & Accounting must be balanced (revenue-to-expenditure) by Allocation and NCHEMS.
- All budget revisions must net to zero by the sum of activity within each allocation and NCHEMS. *The lone exception to this requirement is when requesting additional budget authority. We refer to these requests as “one-sided budget revisions.” Finance & Accounting staff will complete the “other side” of the budget revision in order to reduce unallocated authority to meet the unit’s request for increased authority.*
- Revenue cannot change types. For example, if using general fund (9210) revenue to budget a match fund (14xxxx), enter it as 9210 on the match fund (not 9222).
- Request any increase in budget authority separately from other budget revision activity. *A one-sided budget revision should represent 50% of the total dollars affected by the transaction.*
- Budget Revisions may be up to forty (40) lines in length, which generally limits the submitted form to two transcript pages. Complete transcript pages sequentially. A third transcript page is included for those complex revisions requiring two or three additional lines (over 40) to balance, such as some match BRs. *If the BR requires the majority of the third page, please submit two separate budget revisions in order to reduce the likelihood of data entry errors. The BR Summary tab shows how many used transcript lines are in the budget revision.*
- A user may leave blank lines on the form in order to group transactions into sets without influencing the form’s functionality.
- Fill out every block of the first accounting line of the transcript page completely. Subsequent lines of accounting that do not change from the directly preceding line (fund, org, and acct fields only) maybe left blank. Enter any accounting field that changes from one line to the next. *Complete all PCN fields as specified in the “Position Number” field description below.*

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Instructions

Budget Revision Summary Tab

Unit BR Reference # – Enter a reference number based on the unit’s numbering system for budget revisions. This numbering system is typically of the format [Unit Acronym] [FY]-###, such as AFES 13-001. This field is *optional (but recommended)* and is used to identify a specific budget revision submitted to Finance & Accounting when the document is discussed between the two parties.

Explanation – Summarize, in narrative format, the goal/intent of the actions listed in the transcript of the budget revision. Attach an additional white sheet if more room is needed. Press and hold the ALT key while depressing the carriage return (Enter/Return key) to separate lines of text within the Explanation field (if needed).

Budget Transcript Tab

Prepared By – Enter the name of the individual who *directs the preparation* of the budget revision. This is the name of the person Finance & Accounting should contact in the event the document must be discussed during review at Finance & Accounting.

Description – Enter the document description to key into Banner at the time of data entry. This field is limited to 35 characters in Banner and must begin with the fiscal year in the format FY##. If PCNs are included in the transcript lines, these will be keyed into the description on the appropriate lines and use ten characters (PCN##### followed by a space). If a description longer than the allowable length (35 or 25 characters, as noted above) is entered, Finance & Accounting staff will truncate the description during data entry.

Fund Code – Enter the fund associated with the accounting receiving an adjustment. Valid fund code entry is a six-digit number between 103010 and 998000.

Org Code – Enter the org associated with the accounting receiving an adjustment. Valid org code entry is restricted to UAF org codes valid at the time of the last refresh of the Budget Revision form. It is a five-digit number between 40000 and 69999.

Acct Code – Enter the account code associated with the accounting receiving an adjustment. Valid account code entry is restricted to valid University of Alaska account codes. It is a four-digit number between 1001 and 9992.

Program Code – Only enter a program code in this field when processing a program code mismatch and the program code must be manually keyed because it differs from the default program code associated with the org entered on the same line. When not needed for a program code, this field may be used for short notes.

SBS Code – This field is not used at this time and may be used for short notes.

Position Number – Enter the PCN associated with labor budget entry in account codes 1101 through 1671. A PCN may only be entered in this field when associated with the above account codes and must be a six-digit number starting with 2, 4, or 9. When a labor account code is entered in the Acct Code field, a reminder will pop up that a PCN is needed in the PCN field. If a PCN is entered when a non-labor account code (or no account code) is entered in the Acct Code field, the reminder will indicate that a PCN is not allowable in this field.

Transaction Amount – Enter the amount of the adjustment for this accounting line. This amount may only include cents when the budget revision is adjusting matching fund (14xxxx) budgets, which must be budgeted by fiscal year down to the penny to match exact expenditures. For both expenditure and revenue lines, enter increases as a positive number and decreases as a negative number. *Negative numbers are automatically formatted to include ‘<’ and ‘>’ on either side of the number.*

Review

As the transcript is completed, the review block on the “Budget Transcript” tab (located to the right of the “Description” block auto-fills with the current expenditure and revenue budget totals and balances, as well as indicating whether the total document is balanced expenditure-to-revenue. If it is unbalanced, the block will display the amount of the imbalance as well as whether the imbalance is over on the expenditure or revenue side. *The document must be balanced before the Budget Revision Summary (cover sheet) is populated. The “Populate Summary” button will not function until the BR is in balance expenditure-to-revenue.*

Once balanced by revenue and expense codes, press the “Populate Summary” to view the allocation, NCHEMS, expenditure, and revenue activity on the Budget Revision Summary. All columns must be in balance expenditure-to-revenue, and the total transcript may not include more than six allocation-NCHEMS combinations. If it does include more than six, the excess combinations will not show up and the summary will most likely not net to zero. In this case, split the budget revision into parts and submit two (or more) documents.

Approvals and Submission

Once the document meets all requirements, print the summary and used transcript pages **AS PDF’s**. Combine into one PDF document and set up through DocuSign to obtain the approval of the appropriate budget authority signature on the bottom-left of the summary sheet and cc the completed document to uaf-budget@alaska.edu. If you printed it out and obtained a manual signature, please note that *acceptance of scanned submissions is subject to the quality of the scan (all scans must be of near-original quality).*

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Form Maintenance

This form requires periodic maintenance in order to function properly due to all of the allocation and NCHEMS information generating from data entry of the Org code. Finance & Accounting staff will update this form bi-weekly. If there are any org modifications within the unit's org block, including program code changes, please pull a new copy of the form from the Finance & Accounting website! Should the need to adjust the form outside of that timeline arise, please follow the instructions below to do so.

Manual Refresh of Budget Revision Summary

Right-click on the Budget Revision Summary tab. Click on "Unhide," then click on "PIVOT" and press "OK." A new tab, colored in green and titled "PIVOT," should appear and be automatically selected. Click on the pivot table (any cell is fine), right-click, and select "Refresh." Go to the Budget Revision Summary tab, and it should show you the correct data summary! The tab can be hid by right-clicking on the "PIVOT" tab and clicking "Hide."

Manual Update of Org Values

Right-click on the Budget Revision Summary tab. Click on "Unhide," then click on "NCHEMS" and press "OK." Within the white section of that page, columns 'F,' 'G,' and 'H' are unlocked and available for data entry. Find the org that needs updating, and change both the program code and the level-three program code. The level-three code can be found using FTIPRGH in Banner (type in the program code in question to query the roll-up structure). The tab can be hid by right-clicking on the "NCHEMS" tab and clicking "Hide."

Add a New Org to the List

Right-click on the Budget Revision Summary tab. Click on "Unhide," then click on "NCHEMS" and press "OK." Within the white section of that page, columns 'F,' 'G,' and 'H' are unlocked and available for data entry. Scroll to the bottom of the list (approximately cell row 4200), input the org code, the program code, and the level-three program code. The level-three program code can be found using FTIPRGH in Banner (type in the program code in question to query the roll-up structure).). The tab can be hid by right-clicking on the "NCHEMS" tab and clicking "Hide."

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