Policy Statement.

Application of Policy. All University

Definitions. None

Procedures and Responsibilities.

I. Guidelines for Adjustments to Your Budget.

A. Wage or M&O Expense budget may be moved within the deptid to increase the budget for another line item in all budgetary deptids. However, such budget adjustments will not increase the overall budget authority of any deptid. Budget adjustments which move funds from one expense category to another within a deptid (e.g. from wages to M&O) need only be requested/approved by the deptid holder. These adjustments may be submitted on an DeptID/Budget Authorization Form (ABA) (available online at http://vpaa.unt.edu/forms-templates.htm or for academic departments online submission at https://vpaa.unt.edu/vpaa/aba/login.cfm) or via e-mail to Budget.Office@unt.edu. Budget adjustments which allocate excess revenues (e.g. cost sharing to M&O) and those which move budget from one deptid to another must be approved by the appropriate Assistant Vice President, Associate Vice President or Vice President.

B. Budget may not be moved from Staff Salaries in E & G deptids (10000 - 40999 & 46000 - 46999). For local budgetary deptids (50000 - 62999), budget not needed for full-time staff may be moved to other parts of the budget for expenditure. Budget adjustments for grant deptids/projids (41000 – 41999; 63XXX; and 70000 - 74999) will continue to require approval in Research Services for compliance with the individual contract award.

C. In no instance may the budget adjustments described above be used as the funding source for any faculty raises without the specific approval of the Provost. Raises usually represent a permanent change in the budget and accordingly, the department recommending a raise should not expect a corresponding increase in their operating budget the following year. In other words, if budget is moved from Wages to Faculty salaries to fund a Faculty raise, then the department will not necessarily receive additional funds in Wages during the next budget cycle to replace the budget that has been moved.
D. 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 President and President. Salary savings from these positions in E & G deptids will become a part of the institution-wide salary savings program. They will not be available to be returned to the source from which the position was funded.

E. In no instance may an increase to Wages in E&G deptids (10000-40999 & 46000-46999) be used to add additional permanent hourly personnel (student or non-student) without the approval of the appropriate vice president. 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.).

F. 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 state-wide funding and changes in the strategic direction of the University may have a material impact on their subsequent years' allocation.

G. All requests for budget adjustments should be submitted in a timely manner. The Budget Office reserves the right to reject requests made for prior years.

II. Year End Processing. A deadline will be established by the Budget Office for all departments to submit budget adjustments or IDO requests at year-end. Failure to submit any adjustments by the deadline may result in the request not being considered and/or processed.

III. Restrictions. The primary restrictions regarding budget adjustments are as follows:

A. Unless specifically authorized, salary budgets in state-funded deptids cannot be used for other expenses.

B. Budget cannot be transferred between fund groups.

C. Research Deptids budgets must be used as specified by individual awards. All requests must be approved by Research Services.

D. Instruction-Related Fee DeptIDs (604XX – 605XX & 614XX – 618XX) may only be used as specified by the approved fee request form.

E. Student Service Fee DeptIDs may only be used as specified by Student Affairs policies.
F. Special Items DeptIDs are funded specifically by the Legislature for the purposes as outlined in the Legislative Appropriation Request.

1. Texas Academy of Math and Science (40810)
2. Institute of Applied Sciences (40710)
3. Emergency Management Center (40600)
4. Ed Center of Volunteerism (40840)

UNT funds are:

- Educational and General (1XXXX to 4XXXX)
- Non Pledged Auxiliary Enterprises (5XXXX- 53999)
- Pledged Revenue Properties (54000 to 59999)
- Budgetary Board Designated (60000 to 62999)

OTHER DeptIDs include:

- HEAF (68XXX)

Non-budgetary Deptids:

- Indirect Costs (63XXX)
- Discretionary (64XXX & 65XXX)
- Unrestricted Gifts (675XX – 677XX)
- Scholarships (756XX, 759XX & 76XXX)
- Restricted Gifts (77XXX)
- Endowments (79XXX)

IV. 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" reserves determined by the deptid and rolled to a centralized salary savings reserve held by the University.

**Responsible Party:** Budget Office

**References and Cross-references.**
None

**Forms and Tools.**
DeptID/Budget Authorization Form, available online at http://vpaa.unt.edu/forms-templates.htm;
For academic departments online submission at https://vpaa.unt.edu/vpaa/aba/login.cfm);
Or via e-mail to Budget.Office@unt.edu

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