**Budget Adjustments (Transfer & Journals) Tips**

* **Transfers**
  + Used when shifting existing budget either within a Dept/Fund or between Dept/Funds.
  + Revenue and Expense entries balance both within themselves and with each other.
  + Columbia "A" Fund Allocation (3's) should be done on Budget Transfers.
* **Journals**
  + Used when increasing or decreasing Dept/Fund budget without there being a corresponding entry to another Dept/Fund. An overall net budget increase or decrease.
  + Revenue and Expense entries balance with each other.
* **OPER EXP (5s, 6s and 86s)**
  + Budget Header Tab
    - ALWAYS check 🗹 the “Generate Parent Budget(s)” box.
    - Budget Entry Type defaults to “Transfer Adjustment”. DO NOT CHANGE.
    - Reference corresponding OPER REV transfer / journal number in the description box.
  + Budget Lines tab
    - Class code (3 digits) must ALWAYS be entered. DO NOT use codes that end in “0”.
    - PC Bus Unit, Project and Activity remain BLANK unless dealing with Internal Projects.
      * Internal Projects use A1000.
    - Make SURE Oper Unit, Dept and Fund MATCH. The system does NOT check.
    - Budgets are increased by entering a positive (+) figure. The only EXCEPTIONS are Contra expenditures (IITs). Those are increased with negative (-).
    - Use Account 50001. Avoid using 50000.
    - On Transfers the expenses must balance to zero ($0).
    - On Journals the expenses do not balance to zero ($0) since the overall budget is being adjusted.
  + Budget Errors Tab – check before submitting.
* **OPER REV (3s, 4s and 81s)**
  + Budget Header Tab
    - Reference corresponding OPER EXP transfer / journal number in the description box.
  + Budget Lines tab
    - PC Bus Unit, Project and Activity remain BLANK unless dealing with Internal Projects.
      * Internal Projects use A1000.
    - Budgets are increased by entering a positive (+) figure. The only EXCEPTIONS are Columbia “A” fund allocation (3s) Transfers OUT. Those are increased with negative (-). For example, 36400 would most often be a positive number because we’re using that to receive fund. Likewise, 36500 would most often be a negative (-) number.
  + Budget Errors Tab – check before submitting.

* **Check Balancing before submission**
  + Run SC\_KK\_BUD\_JRNL\_LINES\_BALANCE query to make sure EXP entry balances to REV entry.
    - Click HTML and enter EXP and REV ID numbers – UNPOSTED.