NEW FOR FY 2015

Tuition Carryover Expenditure Budgets: In accordance with the FY 2015 Budget Execution Policies, Manoa units are instructed to either maintain or increase their FY 2014 TFSF carryover balances (Regular, Summer and Outreach Credit). Carryover balances (A100) will be entered into KFS. However, units shall not input expenditure budgets for the carryover amounts.

Expenditure Budgets: For FY 15, Manoa will be using the Contracts and Grants Budget Pool Codes for entry of all expenditure budgets, as follows:

- “C100” for Regular Employee Salary
- “C101” for Overload
- “C102” for Casual
- “C103” for Student Help (Regular)
- “C104” for Student Help (Workstudy)
- “C105” for Fringe Benefits
- “C106” for Services – Fee Basis
- “C107” for Materials & Supplies
- “C108” for Travel – Domestic
- “C109” for Travel – International
- “C110” for Print & Publications
- “C111” for Utilities
- “C112” for Rentals
- “C113” for Repairs
- “C114” for Tuition
- “C115” for Stipends & Allowances
- “C116” for Equipment
- “C117” for Other

Manoa Budget Office will enter the GF allocations into KFS using Budget Object Code C100. Since the Manoa campus has a policy of not allowing GF to be used for other than permanent personnel, campus programs should not have expenditures in other budget object codes categories. Therefore further reallocation of the GF expenditure budget from Budget Object Code C100 should not be necessary.

Do I need to move the allocation budgets to expenditure budgets?

No; allocation budgets are entered using the A200 object code and should remain in that object code. If you wish to push down the allocation budget from the Budget Plan ID account (BPID) to program accounts, you would enter a Budget Adjustment (2-sided)
FROM the allocation budget in the BPID account and TO the program account, using the A200 object code. Expenditure budgets are entered as Single Sided Budget Adjustments in the BPID account using the CXXX object codes. Pushing down expenditure budgets from the BPID to program accounts is done in the same manner as pushing down allocation budgets, except you would use the CXXX object codes.

Why is the TFSF/RTRF expenditure budget entered as a Single-Sided Budget Adjustment eDoc?

Both the TFSF and RTRF allocations are pushed down to the programs as an allocation budget using Budget Object Code A200. Each program is then responsible for entering an expenditure budget using Budget Object Codes C100 – C117 as appropriate. A single sided budget adjustment document is used in this case because there isn’t an expenditure budget already established somewhere else like there is for general funds.

However, note that for Non-Facilitating Services RTRF, Office of the VC for Research will enter expenditure budgets to your expenditure account using Budget Pool Object Code C117; you will reclassify the expenditure budget from C117 to the appropriate object codes (two-sided BA).

How do I transfer funds to another program for a special project?

If the funds will be moved from one Budget Plan ID to another, enter a transfer budget on a 2-sided Budget Adjustment eDoc using Budget Object Code A300. Use the Budget Control Account numbers for the BA eDoc. In addition, transfer the cash using a Transfer of Funds eDoc (note: does not apply to RTRF). For the Transfer of Funds eDoc, use the account numbers in which the cash is held (may not necessarily be the same account as the Budget Control Account).

If my program receives fees from the State, do I need to input a revenue budget?

Enter a transfer budget (A300) to record the projected fees to be received for the fiscal year. If the fees are in an interest earning account, enter a revenue budget (0830) to record the projected interest to be received for the fiscal year. Both entries will be single sided.

How do I view budget entries in KFS?

- Select Available Balances (Main Menu, Balance Inquiries, General Ledger)
- Enter Chart Code and Account Number
- Select “All” on Include Pending Ledger Entry to include eDocs that are not yet finalized
Should my expenditure budget include encumbrances at year-end?

Expenditure budgets should include prior year encumbrances anticipated to be liquidated during the current fiscal year (FY 14 encumbrances that will be liquidated in FY 15). However, encumbrances that will be liquidated during the following fiscal year will not be reported against the current fiscal year expenditure budget (encumbrances that will be liquidated in FY 16 will not be reported against the FY 15 budget). Note: Keep in mind that the amount encumbered cannot exceed the amount of funds available to spend at the time that funds were encumbered.