What is new for FY 2014?

General Fund Expenditure Budgets: In FY 2013, the GF allocations were entered into KFS using Budget Object Code B020, and programs reallocated to Budget Object Codes B100 – B600 as appropriate. This year, Manoa Budget Office entered the GF allocations into KFS using Budget Object Code B100. 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 code categories. Therefore further reallocation of the GF expenditure budget from Budget Object Code B100 should not be necessary.

RTRF (Facilitating Services Funds) – Expenditure Budgets for Allocations:

In FY 2013, Office of the Vice Chancellor for Research entered expenditure budgets for your RTRF facilitating allocations into your main RTRF facilitating account using Budget Object Code B040. Campus units then pushed down expenditure budgets to the expending accounts, using a two-sided BA eDoc from B040 to B100 through B800.

This year, OVCR will enter allocation budgets into your RTRF Budget Control Account using Budget Object Code A200, but will not enter expenditure budgets. You will use an SSBA eDoc to enter expenditure budgets in the Budget Control Account using B100 through B800. The expenditure budget may not exceed the total A200 allocation amount, but may be less if you do not project to spend the entire amount of the allocation in FY 2014. It is optional for campus units to push down allocations and expenditure budgets to program expenditure accounts (using a two-sided BA).

RTRF (Facilitating Services Funds) – Expenditure Budgets for Carryover:

In FY 2013, OVCR entered expenditure budgets for RTRF carryover into the individual expenditure accounts using Budget Object Code B040. Campus units then reallocated from B040 to B100 through B800.

This year, OVCR entered the RTRF carryover budgets using Budget Object Code A100, but did not enter expenditure budgets. You will use an SSBA eDoc to enter expenditure budgets in the expending accounts using Budget Object Codes B100 through B800.

RTRF (Non-Facilitating Services Funds) – Expenditure Budgets for Allocations and Carryover:

In FY 2013, OVCR entered expenditure budgets for RTRF non-facilitating allocations into campus unit expenditure accounts using Budget Pool Object Code B040. Campus
units then reclassified expenditure budgets to Budget Pool Object Codes B100 through B800 (two-sided BA).

This year, OVCR will enter expenditure budgets into your expenditure account using Budget Pool Object Code B600; you will reclassify the expenditure budget from B600 to B100 through B800 (two-sided BA).

Should I enter expenditure budgets separately for my tuition carryover and my tuition allocation?

You can enter expenditure budgets on two separate eDocs, one for the FY 14 allocation and one for the carryover, or you can combine the two amounts on one eDoc. The total expenditure budget can be less than the sum of your new allocation (A200) plus carryover (A100), but cannot exceed the sum of your allocation (A200) plus carryover (A100) plus or minus any budget transfers (A300) to other programs.

Q&A from FY 2013 (still applicable)

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

The Tuition and Fees Special Fund allocation is pushed down to the programs as an allocation budget using Budget Object Code A200. Each program is then responsible for entering a TFSF expenditure budget using Budget Object Codes B100 – B800 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.

What is included in Budget Object Code B500?

The following list provides the mapping of payroll budget pool codes to payroll object codes:

- B100 Regular Employee Payroll Object Codes 2001 – 2099
- B200 Non-Regular Employee Payroll Object Codes 2101 – 2149
- B300 Lecturer Payroll Object Codes 2301 – 2599
- B400 Student Help Payroll Object Codes 2201 – 2243
- B500 Other Personal Services Object Codes 2741 – 2897

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 12 encumbrances that will be liquidated in FY 13). 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 14 will not be reported against the FY 13 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.