



BUDGET REVISION PROCEDURES POLICY # 51003.5

Related Policies

Budget Development Timeline Policy #51001

Budget Implementation Procedures #51001.5

Budget Revision Procedures #51002.5

Effective Date:	August 1, 2019	Revised: July 7, 2025
Responsible Office:	Office of Budget and Financial Planning	
Division:	Finance	

I. PURPOSE/OBJECTIVE

This procedure outlines the process by which budget revisions (i.e. transfers/ adjustments and amendments) are facilitated to meet departmental or University objectives.

A. BUDGET TRANSFERS/ADJUSTMENTS

For its current fiscal year operations, the annual Operating and Auxiliary Fund budgets allocate a beginning base budget by organizational/departmental hierarchy. Departments are permitted to reallocate their beginning base budgets by way of one of the following budget transfer/adjustments:

1. Transfer of funds within a department/organization.
Departments desiring to transfer funds from one expense pool account line to another (excluding Salaries and Related Benefits) may transfer funds via Banner web. Transfers/adjustments of this nature impact a department's base budget only for the current fiscal year. Approval is required via the Banner approval queue.
2. Transfer of funds across organizations/departments.
Vice Presidents or appointed designee desiring to transfer funds from one organization/department to another within their divisions should submit transfer requests in banner. Approval is required via the Banner approval queue.

B. BUDGET AMENDMENTS

1. Permanent Budget Amendments

A permanent budget amendment is made when the University desires to change the bottom line of the overall general fund budget for current and succeeding fiscal years. Budget amendments generally result from the additional allocation of new funds, an increase in revenue or a departmental expense credit. They must be submitted to and approved by the University of Louisiana Systems to officially amend the budget.

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2. Budget Redistributions

University Restricted Funds and Tiger Funds are reviewed on a monthly basis to determine if budget transfers and/or adjustments are needed to redistribute excess revenue to lower line expense accounts. Departments are contacted to submit budget transfer requests and identify which expense pool account line they wish to redistribute the funds to. Transfers of this nature are not to be processed online but must be submitted via hard copy with appropriate signatures to the Office of Budget and Financial Planning for processing.

C. BUDGET OVERRIDES & APPROVAL

Departments needing to process requests more than the budgeted pool account amount or budgeted salary position amount are only permitted to do so with:

1. An email request providing justification and supporting documentation for the budget override.
2. The Office of Budget and Financial Planning as well as the Vice President of Finance must review and approve the requested action.

II. ACCREDITATION

Grambling State University is accredited by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) to award associate, baccalaureate, master's, and doctorate degrees. GSU also may offer credentials such as certificates and diplomas at approved degree levels. Questions about the accreditation of GSU may be directed in writing to the Southern Association of Colleges and Schools Commission on Colleges at 1866 Southern Lane, Decatur, GA 30033-4097, by calling (404) 679-4500, or by using information available on SACSCOC's website (www.sacscoc.org)

III. REVISION/REVISED HISTORY

January 23, 2020 Revised

March 15, 2022 Reviewed

July 7, 2025 Revised