

1. Purpose

The purpose of this SOP is to define the process for conducting the Quarterly Amendment Review (QAR) at the University of Georgia (UGA). On a quarterly basis, the University Budget Office (UBO) reports to the Board of Regents (BOR) the budget for the University of Georgia. The QAR ensures that all intermediate units, schools, and colleges maintain a positive budget balance across fund codes starting with a “1” and account types (Revenue, Personal Services, Non-Personal Services). This enables accurate reporting to the Board of Regents (BOR) and promotes fiscal responsibility across the institution.

2. Scope

This SOP applies to all financial administrators, Chief Business Officers (CBOs), and budget analysts within UGA who are responsible for managing and reporting budget data. It covers the procedures for running QAR reports, identifying overdrafts, analyzing budget variances, and implementing corrective actions.

3. Definitions

Term	Definition
QAR	Quarterly Amendment Review – a financial review conducted quarterly to ensure budgetary balance.
Fund Code	a pool of money allocated for a specific purpose.
Account Code	Used to identify transactional activities • Revenue – income generated by the sale of goods or services • Expense – cost of operations • <i>Includes Personal Services and Non-Personal Services</i>
Budget Balance	Current Budget minus (-) Actuals & Encumbrances
Chartstring	A combination of codes used to define a financial transaction’s attributes (e.g., department, fund, account).
Overdraft	A negative balance in a chartstring combination indicating overspending or underfunding.

4. Roles and Responsibilities

Chief Business Officers (CBOs)

- Ensure all fund codes beginning with “1” and associated account types are in positive balance by the quarterly deadline.
- Review QAR reports and initiate corrective actions as needed.

University Budget Office (UBO)

- Provide tools, training, and guidance for QAR execution.
- Monitor campus-wide budget status and report to BOR.
- Advise units on resolution strategies for overdrafts.

5. Procedure

5.1 Timeline and Deadlines

QAR must be completed quarterly in alignment with BOR reporting dates. A tentative schedule for when the QAR will need to be in balance for the current fiscal year can be found at the budget office website [University Budget Office](#)

Units should begin QAR review at least two weeks prior to the deadline to allow time for corrections.

5.2 Running the QAR Report

Option A: FMS Query – UGA_KK_QAR

This query provides a high-level view of fund code balances by major unit.

Steps to Run the Query:

1. Log in to the Financial Management System (FMS).
2. Navigate to Query Viewer under UGA Financials.
3. Search for and run the query: UGA_KK_QAR.

Query									
Q		1-1 of 1 < > >> View All							
Query Name	Description	Owner	Folder	Run to HTML	Run to Excel	Run to XML	Schedule	Definitional References	Add to Favorites
UGA_KK_QAR	Quarterly Amendment Review	Public		HTML	Excel	XML	Schedule	Lookup References	Favorite



The parameters for the query are displayed as below.

UGA_KK_QAR - Quarterly Amendment Review

Fiscal Year	2026
From Accounting Period	1
To Accounting Period	12
Bud Ref	2026
Fund	
Dept	
Account	
Class	

Setting Query Parameters:

- You can refine your search using parameters such as Department ID or Fund Code.
- Use the % wildcard to search partial values:
 - Example: 172% returns all departments starting with 172.
 - Example: 10% returns all fund codes beginning with 10 (e.g., 10500, 10600).
- This wildcard logic applies to Account and Class too.

Once your criteria are set, click View Results.

UGA_KK_QAR - Quarterly Amendment Review

Fiscal Year	2026
From Accounting Period	1
To Accounting Period	12
Bud Ref	2026
Fund	10%
Dept	172%
Account	
Class	

View Results

Row	Major Unit	Fund	Balance Revenue
-----	------------	------	-----------------

Exporting Results:

- The query results will display on-screen.
- Click the Excel Spreadsheet link to download the data.

UGA_KK_QAR - Quarterly Amendment Review

Fiscal Year

From Accounting Period

To Accounting Period

Bud Ref

Fund

Dept

Account

Class

[View Results](#)

Download results in : [Excel Spreadsheet](#) [CSV Text File](#) [XML File](#) (1 kb)

View All

Row	Major Unit	Fund	Balance Revenue	Balance
1	17 - College of Agric & Environ Sci	10600	0.000	
2	17 - College of Agric & Environ Sci	10000	0.000	

Reviewing Results:

- Negative balances will require prompt resolution, detailed instructions for resolution are provided in Section 5.3.
- For further overdraft investigation, use:
 - The Cube-generated QAR report (see option B below).
 - The query UGA_KK_DEPT_EXP_REV_BALS in FMS.

Option B: Cube-Generated QAR Report

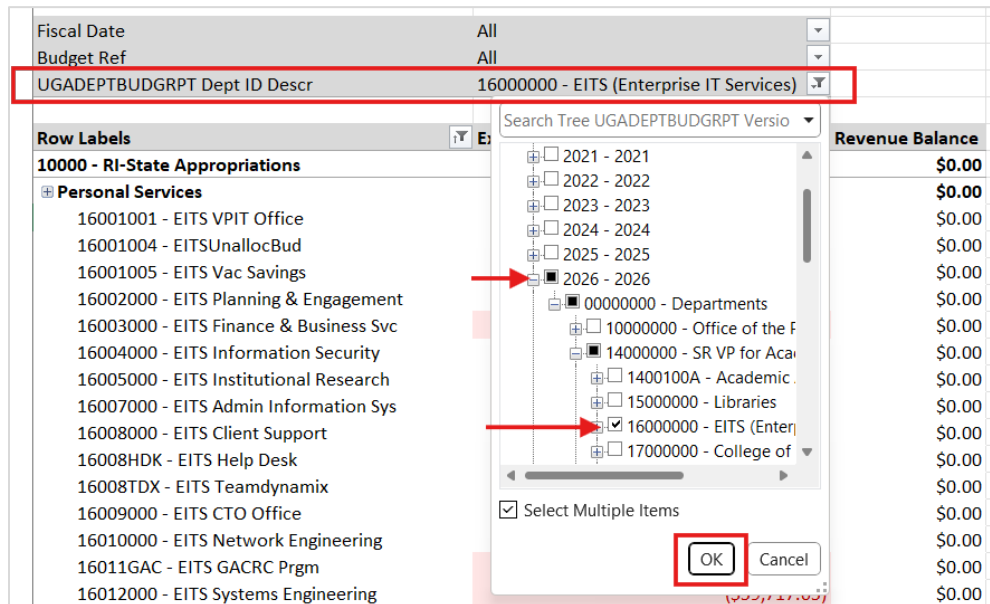
This report provides a more a detailed view of departmental expenses and revenue balances. It is especially useful for investigating overdrafts.

- Download the report here [University Budget Office](#)
- **Access Requirements:** Must be signed into VPN 02 Restricted Access.

Steps to Set Up the Report

- Set your department or unit.
 - In the report interface, click the drop-down menu under UGADEPTBUDGRPT Dept ID Descr.
 - Select the “**All**” tree item to display available years.

- Use the [+] button to expand the year category.
- Navigate through the hierarchy until you find your specific unit or department.
- Select the department and click OK to apply the filter.



The screenshot shows a software interface for budget management. At the top, there are dropdown menus for 'Fiscal Date' and 'Budget Ref', both set to 'All'. Below these is a search bar containing 'UGADEPTBUDGRPT Dept ID Descr' and '16000000 - EITS (Enterprise IT Services)'. A search tree is displayed in the center, showing a hierarchy of departments. The tree is expanded to show the '16000000 - EITS (Enterprise IT Services)' department, which is selected. The 'OK' button is highlighted with a red box. To the left of the search tree is a list of 'Row Labels' including '10000 - RI-State Appropriations' and 'Personal Services'. To the right is a 'Revenue Balance' column with values of '\$0.00'.

Once your Major unit or department is selected, the report will display expense and revenue balances at the department level.

Negative balances are automatically highlighted in red, indicating areas that require attention.

Drilling Down to GL Account code Details

- Click the [+] icon next to the account group name to expand and view the account categories.
- Continue expanding the account tree levels until you reach the desired level of detail (e.g., specific GL accounts).

Fiscal Date	All	
Budget Ref	All	
UGADEPTBUDGRPT Dept ID Descr	22000000 - College of Engineering	
Row Labels	UGAACCTTREE Level03	Exper
10000 - RI-State Appropriations		\$
Personal Services		(\$
500000 - Personal Services Expense		(\$
500000 - Personal Services Expense	510000 - Per Serv Faculty (Budget)	
500000 - Personal Services Expense	511000 - Salaries-Regular Faculty (Bud)	
500000 - Personal Services Expense	511000 - Salaries-Regular Faculty (Bud)	
500000 - Personal Services Expense	2200300A - ECE Op	
500000 - Personal Services Expense	2200400A - CMBE Op	
500000 - Personal Services Expense	2200500A - ECAM Op	

5.3 Determine if action is needed:

A positive balance indicates the department, fund, account combination is not overdrafted and no action is needed.

A negative balance indicates the department does have an overdraft in that department, fund, and account type combination.

There are three primary scenarios and various actions that can resolve it:

Scenario 1: Personal Services is overdrafted and there's enough balance in Non-Personal Services to cover it (or vice-versa).

Department	Fund	Balance Revenue	Balance Personal	Balance NonPersonal
	10500	0.000	(210,643.37)	2,567,377.88
	10000	0.000	(149,732.11)	615,746.69

Resolution

- Users can transfer between the account types at the chartstring level.
- Users can increase their total budget by receiving money from another unit.
- Users may increase both revenue and expense budgets for revenue-generating fund codes (e.g., 14xxx, 12xxx).
- Users can move the actuals to another funding source.

Scenario 2: Personal Services is over drafted and there's not enough balance in Non-Personal Services to cover it (or vice-versa).

Quarterly Amendment Review

SOP_BM_01

Department	Fund	Balance Revenue	Balance Personal	Balance NonPersonal
	10600	0.000	(127,898.22)	-
	10000	0.000	(3,900.00)	-
	10000	0.000	(29,988.60)	-
	10000	0.000	(59,863.06)	42,025.00

Resolution

- Users can increase their total budget by receiving money from another unit.
- Users may increase both revenue and expense budgets for revenue-generating fund codes (e.g., 14xxx, 12xxx).
- Users can move the actuals to another funding source.

Scenario 3: Revenue is over drafted. This occurs when more revenue is received than is budgeted for.

Department	Fund	Balance Revenue	Balance Personal	Balance NonPersonal
	14000	(10,937.19)	(23,800.87)	1,456.34
	14100	(4,943.58)	(5,734.93)	105,169.86
	14100	(16,323.61)	(2,153.00)	166,167.93
	14100	(19,606.78)	3,353.38	57,953.21

Resolution

- Users will want to do a budget journal to increase their revenue budget and a second budget journal to increase their expense budget, both at the chartstring level and for equal totals.

5.4 Next Steps:

UBO looks at a high level of the budget, but since the budget resides on specific chartstrings, a unit will need to take several steps to reallocate money between chartstrings to get in balance.

- Prepare Budget journals or budget transfers to move or increase budget amounts as needed. This is Processed within UGA Financial Management.
- Prepare GL journal entry to Move the actuals off the current chartstrings. This Processed within UGA Financial Management

6. Best Practices

- Run the QAR on a regular basis so overdrafts can be handled quickly. The fewer overdrafts on the report that need correction, the easier it is to fix.
- Use preferred tools to determine how best to resolve overdrafts (e.g., Data Warehouse Budget Status Report, Budgets Overview page in FMS).
- Regularly review DSS fund codes and adjust revenue projections and Adjust budgets to reflect actual revenue and expenses.
- Train staff on QAR procedures and reporting tools.
- Coordinate with UBO early if significant budget issues are identified.

7. References and Resources

- A comprehensive guide for the cube: [Running the Budget Status Cube](#).
- Additional cube fields [cube field definitions qrg.pdf](#).
- [budget status cube tips and tricks qrg.pdf](#).
- Creating a Budget Journal to Increase Revenue [Budget Journal Revenue](#)
- Creating a Budget Journal to Increase Expenditure Budget [Budget Journal Expenses](#)
- [Knowledge Base](#)

8. Approvals

Name	Date
John Graham	10/09/2025