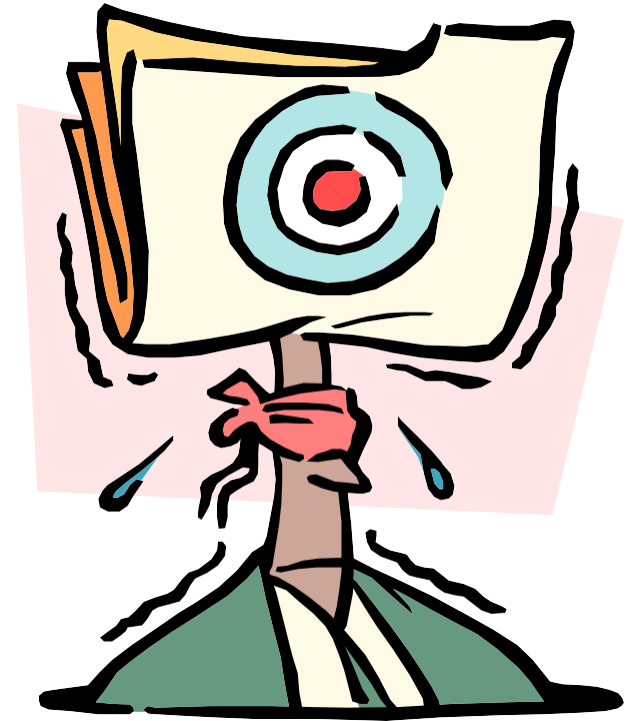


Budget Change JVs

(General Fund and
Self-Support, only
...no grants)

*What, When, Where, Who, How
...and How Much?*



What is Budget?



- Initial budget (fund types 1x-2x) is posted annually in the operating ledger to establish a basis for planning and tracking both revenue and expenditures.
- In Budgeted Operations (fund type 11), budget is the method by which centrally managed resources are allocated in support of established goals and priorities.
- In Self-Supporting Operations (fund types 12-2x), budget is an earning/spending plan managed at the unit level.
- Budget changes are a means of redistributing resources and/or editing earning/spending plans.

When should I do a budget change?

- To allocate funding from a budget reserve to a specific project or purpose (fund type 11).
- To contribute support to another unit or program that will record expenditures (fund type 11).
- To reflect a revision of plans, estimates, or priorities when new information has altered the financial outlook of a program or an entity (fund types 1x-2x). (Current BRP practice is to hold units to their submitted initial budget.)



Where do I begin?

- Budget is only posted to the operating ledger (revenue/expense statement) and never to the general ledger (balance sheet).
- Those responsible for input to Banner (see “responsibility” in the following examples), use the Journal Voucher input form in Banner (FGAJVCD).
- Budget changes that must be entered by the Budget Office (see “responsibility” in the following examples), are submitting using the form available on Budget Office website (FOAPA lookup should be updated and form reposted at least semi-annually).



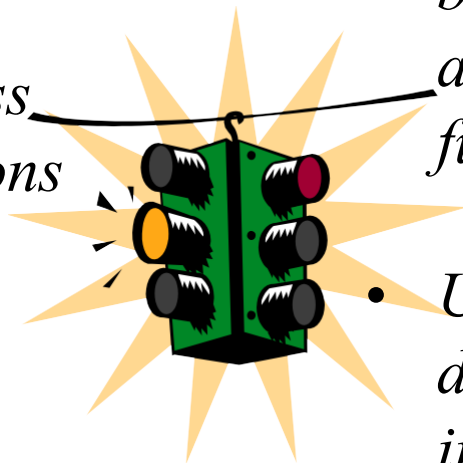
Budget JV Input in Banner (FGAJVCD) Guidelines

General Rules:

- *Increase = (+)*
Decrease = (-)
- *Budget Period = 01*
- *NEVER cross fund types (use Transfers)*
- *NEVER cross appropriations*

Rule Code Rules:

- *begins with "1"*
- *Unit rule codes for distribution in same fund end in "GF"*
- *Unit rule codes to use between general fund and special project funds end in "GP"*
- *Unit Auxiliary and designated ops codes end in "AS"*



What are Fund Types and why can't I cross them with a budget change?

- Fund Type 11 includes state general fund appropriations and related revenues that are limited by the legislature.
- Fund Types 12-29 are operations upon which the state does not impose earning/spending limits.
- Fund Type 3x are restricted by the granting agent (grants, contracts, etc.) and not limited by the state.
- Like Oranges, apples & persimmons...all are fruit, but each is distinct...

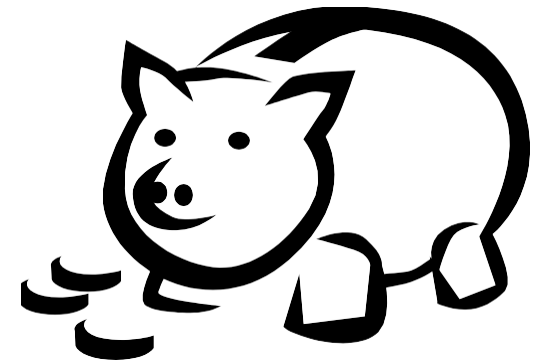
What are Appropriations and why can't I cross them with a budget change?

- Appropriations are separately specified line items in the legislatively adopted budget.
- These line items have distinct purposes with separately assigned expenditure limits and restrictions.
- Appropriations must be budgeted and accounted separately in order to ensure compliance with legislative intent.

Fund Types and Appropriations

(a simplified view)

Fund Type	Fund Type Title	Fund Range	Appropriations	Approp Fund Range
11	Budgeted Operations	000000 - 039999	OSU E&G	000000 - 019999
			Cascades	001800 - 001899
			Engr ETIC	006000 - 006999
			↓ Endow Match	008000 - 008999
			AES	030000 - 033999
			Extension	034000 - 036999
			FRL	037000 - 039999
			TOC	040000 - 040100
12	Designated Operations	050000 - 089999		
13	Service Departments	090000 - 090999		
14	Clearing Funds	095000 - 095999		
15	Internal Bank	096000 - 096999		
16	GASB Reporting	097000 - 097999		
2X	Auxiliaries	100000 - 199999		
3X	Restricted Funds	200000 +		



Budget Rule Codes for Funds 000000 – 019999

These rules allow budget within the Unit to move within the same fund only.

Units without an established code submit a request for budget change to the Budget Office

Expense Accts only, no Revenue or Transfers, and must balance within individual Fund.

Code	Unit	Org begins with:	Fund in Range:
1AGF	Agricultural Sciences	21	000000 - 019999
1BGF	Business	27	000000 - 019999
1CGF	Liberal Arts	24	000000 - 019999
1EGF	Engineering	30	000000 - 019999
1FGF	Forestry	23	000000 - 019999
1GGF	Graduate School	13	000000 - 019999
1HGF	Public Health & Human Sciences	32	000000 - 019999
1IGF	Facilities Svcs	47	000000 - 019999
1JGF	Information Svcs	12	000000 - 019999
1KGF	Education	31	000000 - 019999
1LGF	Cascades Campus	19	000000 - 019999
1NGF	Univ Relations & Marketing	01	000000 - 019999
1OGF	Earth, Ocean & Atmos Sciences	26	000000 - 019999
1PGF	Pharmacy	33	000000 - 019999
1QGF	Finance & Admin	40 – 47	000000 - 019999
1RGF	Research Office	15	000000 - 019999
1SGF	Science	25	000000 - 019999
1TGF	Extension & Engagement	14	000000 - 019999
1UGF	Honors	18	000000 - 019999
1VGF	Veterinary Medicine	22	000000 - 019999
1YGF	Athletics	49	000000 – 019999
1ZGF	Between Colleges/Admin Units		000000 - 019999

Budget Rule Codes for Funds 000000 – 019999

These rules allow budget within the Unit to move between General Fund 001100 and Unit Special Project funds in the range 001200 – 001399.

Units without an established code submit a request for budget change to the Budget Office

OSU General Fund Unit Rule Codes

Expense Accts only, no Revenue or Transfers, permits budget changes between general and special project funds.

Code	Unit	Org begins with:	Fund in Range:
1AGP	Agricultural Sciences	21	000000 - 019999
1BGP	Business	27	000000 - 019999
1CGP	Liberal Arts	24	000000 - 019999
1EGP	Engineering	30	000000 - 019999
1FGP	Forestry	23	000000 - 019999
1HGP	Public Health & Human Sciences	32	000000 - 019999
1KGP	Education	31	000000 - 019999
1OGP	Earth, Ocean & Atmos Sciences	26	000000 - 019999
1PGP	Pharmacy	33	000000 - 019999
1SGP	Science	25	000000 - 019999
1VGP	Veterinary Medicine	22	000000 – 019999
1ZGP	Between Colleges/Admin Units		000000 - 019999

Budget Rule Codes for Funds 050000 - 199999

Units without an established code submit a request for budget change to the Budget Office

Designated Ops, Service Departments and Auxiliary Unit Rule Codes

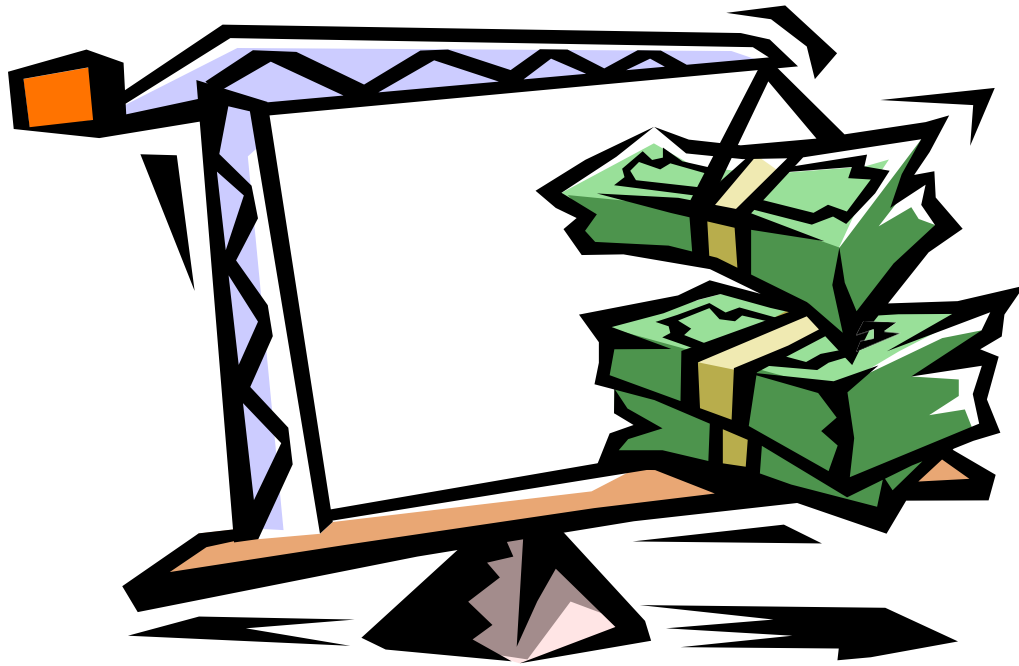
No account restrictions. Need not be balanced.

Code	Unit	Org begins with:	Fund in Range:
1AAS	Agricultural Sciences	21	050000 - 199999
1BAS	Business	27	050000 - 199999
1CAS	Liberal Arts	24	050000 - 199999
1EAS	Engineering	30	050000 - 199999
1FAS	Forestry	23	050000 - 199999
1HAS	Public Health & Human Sciences	32	050000 - 199999
1IAS	Facilities Services	47	050000 - 199999
1JAS	Information Services	12	050000 - 199999
1KAS	Education	31	050000 - 199999
1LAS	Student Health Services	16	050000 - 199999
1MAS	Memorial Union	16	050000 - 199999
1NAS	University Relations & Mktg	01	050000 - 199999
1OAS	Earth, Ocean & Atmos Sciences	26	050000 - 199999
1PAS	Pharmacy	33	050000 - 199999
1QAS	Finance & Admin	40 - 47	050000 - 199999
1RAS	Research Office	15	050000 - 199999
1SAS	Science	25	050000 - 199999
1TAS	Extension & Engagement	14	050000 - 199999
1UAS	University Housing & Dining	16	050000 - 199999
1VAS	Vet Medicine	22	050000 - 199999
1YAS	Athletics	49	050000 - 199999

Other Rule Codes you may Encounter **(for Budget Office Use Only)**

- 1BUD Initial Budget (L-doc-manual)
- 1BUE Initial Budget (L-doc-upload)
- 1BTA Temporary Adjustment (J-doc-manual)
- 1BTE Temporary Adjustment (VL-doc-upload)
- 1BTF Temporary Adjust between funds (VL-doc-upload)
- 1BPA Permanent Adjustment (not used)
- 6ESU Budget Office Accounting Interface (posts like 3JV1)

Budget Change Examples



- Expenditure
Budget
Adjustments
- Revenue
Budget
Adjustments

Expenditure Budget Adjustments

Type of Budget Adjustment	Rule Code
Adjustment within College or Administrative Unit	
General Fund 000000-019999	1xGF
Self Support 050000-199999	1xAS
General Fund (001100) To/From Special Project (001200-001399)	1xGP
Adjustment between College or Administrative Unit	
General Fund 000000-019999	1ZGF
General Fund (001100) To/From Special Project (001200-001399)	1ZGP
Adjustments that cannot be processed with the rule codes above. (Not within General Fund or To/From Special Project)	
Send to Budget-JV@oregonstate.edu	

Expenditure Budget Adjustments

Within a College or Administrative Unit

within a single Fund in Budgeted Operations, fund type 11

- Responsibility... Individual unit or FSS staff is responsible for Banner input.
- Rule Code... Uses appropriate 1xGF rule code specifically assigned to the unit.
- Routing... Banner routes completed document to the responsible FSS staff for final approval.

Expenditure Budget Adjustments

Within a College or Administrative Unit

in Designated Ops, Service Departments & Auxiliaries / fund types 12-2x

- Responsibility... Individual unit or FSS staff is responsible for Banner input.
- Rule Code... Uses appropriate 1xAS rule code specifically assigned to the unit.
- Routing... Banner routes completed document to the responsible FSS staff for final approval.

Expenditure Budget Adjustments

Within a College or Administrative Unit

to Adjust Internal Sales Reimbursement Budgets

- Responsibility... Unit or FSS staff is responsible for Banner input. 1xGF must balance, 1xAS does not need to balance.
- Rule Code... Uses appropriate 1xxx rule code specifically assigned to the unit.
- Routing... Banner routes completed document to the responsible FSS staff for final approval.

Expenditure Budget Adjustments

Within a College or Administrative Unit

between general and special project funds

- Responsibility... Individual unit or FSS staff is responsible for Banner input.
- Rule Code... Uses appropriate 1xGP rule code specifically assigned to the College.
- Routing... Banner routes completed document to the responsible FSS staff for final approval.

Expenditure Budget Adjustments

Between Colleges or Administrative Units

between units and within same fund

- Responsibility... “Giving” unit must enter the budget adjustment and attach supporting documentation.
- Rule Code... Complete with 1ZGF rule code.
- Routing... Banner routes completed document to the Budget Office for final approval.

Expenditure Budget Adjustments

Between Colleges or Administrative Units

between general and special project funds

- Responsibility... “Giving” unit must enter the budget adjustment and attach supporting documentation.
- Rule Code... Complete with 1ZGP rule code. (rule code includes cash transfers to retain balance between funds).
- Routing... Banner routes completed document to the Budget Office for final approval.

Expenditure Budget Adjustments

Between Funds

within/between units when a special project code is unavailable or inappropriate

- Responsibility... The “Giving” unit must submit a completed budget change request form and attach supporting documentation to the Budget Office.
- Rule Code... Budget Office selects appropriate 1xxx rule code and posts it to Banner (rule code includes cash transfers to retain balance between funds).
- Routing... Approvals are automated through Budget Office’s GURFEED process.

When faculty becomes...



...Entrepreneurial :)

Revenue Budget Adjustments

- Operating Unit Initiated
- Budget Office Initiated



Revenue Budget Adjustments

Operating Unit Initiated

- Responsibility... Unit or FSS staff initiates the request with Budget Office.
- Rule Code... Budget Office selects appropriate 1xxx rule code and posts to Banner (including balancing entries in Institutional Management).
- Routing... Approvals are automated through Budget Office's GURFEED process.

Revenue Budget Adjustments

Budget Office Initiated

- Responsibility... Budget Office no longer monitors or adjusts revenue budget levels, but may choose to initiate adjustments as needed.
- Rule Code... Budget Office selects appropriate 1xxx rule code and posts to Banner (including balancing entries in Institutional Management).
- Routing... Approvals are automated through Budget Office's GURFEED process.

Rule Codes for Budget Office Use Only

- 1BUD Initial Budget (L-Docs, manual entry)
- 1BUE Initial Budget (L-doc-upload)
- 1BTA Temporary Adjustment (VL-doc-manual)
- 1BTE Temporary Adjustment (VL-doc-upload)
- 1BTF Temporary Adjust between funds (VL-doc-upload)
- 1BPA Permanent Adjustment (not used)



***** JVs entered with these codes at the unit level will route to Budget Office approval queues and should be denied *****



Budget Adjustment Processing Rules

- Text Required The text must contain sufficient information about the purpose of the adjustment. Reference individual(s) requesting budget change and the department they work in.
- Rule Code Use the same rule code on all sequences of a Journal Voucher
- Supporting Documentation Attach relevant documentation. Authorized individual approval, MOU, etc.



Questions?



- Budget change forms are posted at <http://fa.oregonstate.edu/budget>

