

BUDGET CHANGE QUICK REFERENCE

WHAT IS A BUDGET CHANGE?

- In Budgeted Operations (Fund Type 11) - budget changes are a means of redistributing resources
- In Self-Support Operations (Fund Type 12-2x) – Editing earning/spending plans

WHEN SHOULD I DO A BUDGET CHANGE?

- To allocate funding from a budget reserve to a specific project or purpose (FT 11)
- To contribute support to another unit or program that will record expenditures (FT11)

FUND TYPES AND APPROPRIATIONS

Understanding fund types and appropriations is crucial for accurate budget changes. Budget changes cannot cross fund types or appropriations.

FUND TYPES

- Fund Type 11 – state general fund appropriations and related revenues that are limited by the legislature.
- Fund Type 12 -29 – operations upon which the state does not impose earning/spending limits.
- Fund Type 3x – restricted by the granting agent (grants, contracts, etc.) and not limited by the state.

APPROPRIATIONS

- 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 for separately in order to ensure compliance with legislative intent.

BUDGET JV INPUT GUIDELINES

- If you are responsible for input to Banner, use the Journal Voucher input form (FGAJVCD)
- If your request must route to the Budget Office, use the Request for Budget Change document
- General Rules:
 - Increase (+), Decrease = (-)
 - Budget Period = 01
 - Never cross fund types
 - Never cross appropriations
 - Do not use the word transfer. Budget is never “transferred” as Transfers are a specific type of transaction (9xxxx account code)
- Rule Code Rules:
 - Begin with “1”

RULE CODES

Budget Changes within a College or Administrative Unit				Responsible for:	
Rule Code	Fund Range	Restriction	Account Codes	Entry	Banner Approval
1xGF*	000000-019999	Entry must be within the same fund.	Expense Accounts only (excludes Transfers)	FSS	FSS
1xGP*	000000-019999	Entry between general fund (001100) and Special Project Fund series (001200-001399)	Expense Accounts only (excludes Transfers)	FSS	FSS
1xAS*	050000-199999	Entry for Des Ops, Service Depts, and Auxiliary units	No Account restrictions	FSS	FSS

* Refer to the [Budget Rule Code list](#) to determine a specific unit's rule code. If there is no rule code for your unit, submit a request for a new rule code to the Budget Office

Budget Changes between College or Administrative Unit				Responsible for:	
Rule Code	Fund Range	Restriction	Account Codes	Entry	Banner Approval
1ZGF	000000-019999	Entry must be within the same fund.	Expense Accounts only (excludes Transfers)	FSS	Budget Office
1ZGP	000000-019999	Entry between general fund (001100) and Special Project Fund series (001200-001399)	Expense Accounts only (excludes Transfers)	FSS	Budget Office
The FSS team supporting the “giving” unit must enter the budget change and attach appropriate documentation recording the budget authority’s approval.					

Entry access is not limited to the Financial Strategic Services (FSS) team, any employee with authorized access can initiate a budget JV entry in Banner.

Any Budget Change that cannot be processed with the rule codes referenced above must be sent to the Budget Office for review and processing.

BUDGET CHANGES PROCESSED BY THE BUDGET OFFICE

The initial budget, carryover, and ROH for the new fiscal year must be posted before the Budget Office processes or approves any cross-unit budget changes. The timeframe can be between October and December. The budget office files all requests received and puts them in a queue to be processed in the order in which they were received.

All budget change requests processed by the Budget Office must include a complete Budget Change Request form and any relevant supporting documentation. Only those who have been delegated authority will be allowed to submit budget change JVs.

The budget office will notify the originator that the request has been posted and provide the VL document number. The originator is responsible for confirming that the budget change has provided the desired intent.

OTHER RESOURCES

Please refer to the Budget & Resource Plannings website for Budget Changes here: <https://budget.oregonstate.edu/budget-resources/budget-changes>

- Budget Change JVs (General Fund & Self-Support) PPT – provides additional information on budget changes and includes examples.
- Budget Change Request Form – The budget change request form is completed by units

Additional Resources

- Journal Vouchers FIS Policy (03-150-111): <https://oregonstateuniversity.sharepoint.com/sites/CUPP/SitePages/Journal-Vouchers.aspx?web=1>
- E&G and SWPS Budget Operations Fis Policy (03-150-203): [https://oregonstateuniversity.sharepoint.com/sites/CUPP/SitePages/Education-%26-General-\(E%26G\)-and-Statewide-Public-Service-\(SWPS\)-Budgeted-Operations.aspx](https://oregonstateuniversity.sharepoint.com/sites/CUPP/SitePages/Education-%26-General-(E%26G)-and-Statewide-Public-Service-(SWPS)-Budgeted-Operations.aspx)
- FOAPAL Elements FIS Policy (03-150-901): <https://oregonstateuniversity.sharepoint.com/sites/CUPP/SitePages/FOAPAL-Elements.aspx?web=1>

For any questions or clarifications, refer to the provided resources or contact the Budget Office. budget-jv@oregonstate.edu