## BUDGETING REVENUES AND EXPENDITURES

### Guidelines by Fund

<table>
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<tr>
<th>Types</th>
<th>Fund(s)</th>
<th>Identifiers</th>
<th>Department must Budget Revenue?</th>
<th>Revenue &amp; Expenditure Budget Information on Form?</th>
<th>Initial and Central allocations</th>
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<th>Determining Spendable and Carryforward</th>
<th>Other Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Appropriations</td>
<td>10000, 10800, 11300</td>
<td>Class 11200</td>
<td>No No</td>
<td>* Original Budget Posted by Budget Department or Commitment Management</td>
<td>* Expenditure budgets can be moved between accounts, departments, or units</td>
<td>* Spendable = Expenditure Budget - Actual Expenditures - Encumbrances</td>
<td>* Remaining budget is not brought forward into the following year.</td>
<td>Initial IAS Award is processed through the Graduate School and the Budget Office. <a href="http://grad.uga.edu/index.php/faculty-and-staff/assistantship-funding-programs/research-tuition-incentive-assistantship-prs/">http://grad.uga.edu/index.php/faculty-and-staff/assistantship-funding-programs/research-tuition-incentive-assistantship-prs/</a></td>
</tr>
<tr>
<td>Tuition</td>
<td>10500</td>
<td>Class 11800</td>
<td>No No</td>
<td>* Original Budget Posted by Budget Department or Commitment Management</td>
<td>* Expenditure budgets can be moved between accounts, departments, or units</td>
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<td>Certain portions of remaining budget is carried forward at the Institutional level.</td>
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<td>OAS/UF - Research (Tuition) Incentive Assistantships/ Voluntary Incentive Programs</td>
<td>10500</td>
<td>Class 11800 or 11865</td>
<td>No No</td>
<td>* Appro all-August. Commitment Management budgets any prior year remaining budget that can be brought forward</td>
<td>* Budget Office budgets new awards</td>
<td>* Revenue is maintained at the Institutional level.</td>
<td>Initial IAS Award is processed through the Graduate School and the Budget Office. <a href="http://grad.uga.edu/index.php/faculty-and-staff/assistantship-funding-programs/research-tuition-incentive-assistantship-prs/">http://grad.uga.edu/index.php/faculty-and-staff/assistantship-funding-programs/research-tuition-incentive-assistantship-prs/</a></td>
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<td>Studies Abroad and Field Studies</td>
<td>10500</td>
<td>Class 11800</td>
<td>ChartField1</td>
<td>No No</td>
<td>* OGE budgets Expenditures.</td>
<td>* Expenditure budgets can be moved only between accounts.</td>
<td>* Spendable = Expenditure Budget - Actual Expenditures - Encumbrances</td>
<td>Office of Global Engagement (OGE) 706-542-2000</td>
</tr>
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<td>Other General</td>
<td>10600, 11600</td>
<td>Class 11300</td>
<td>No No</td>
<td>* Original Budget Posted by Budget Department or Commitment Management.</td>
<td>* Expenditure budgets can be moved between accounts, departments, or units</td>
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<td>Lab and Course Fees Effective Spring and Summer 2020</td>
<td>10600</td>
<td>Class 11200 Revenue Account 600903</td>
<td>No No</td>
<td>* Expenditure budget allocated from institutional funds</td>
<td>* Revenue and Expenditure budgets will not balance by Department or by Unit.</td>
<td>* Spendable = Expenditure Budget - Actual Expenditures - Encumbrances</td>
<td>* Remaining budget is not brought forward into the following year.</td>
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**UNIT:** First two digits of Department number.
## BUDGETING REVENUES AND EXPENDITURES

**Guidelines by Fund**

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| Fall and Spring Fees -       | 10600   | Class 11300 Revenue Account 80900 | Yes    | Yes                           | * Unit budgets both revenues and expenses. | * Revenue and Expenditure budgets must be kept in balance by Department.  
  * Revenue and Expenditure budgets can be moved between departments within the same department.  
  * Revenue from Revenue Expenditure budget for Benefits charged to Fund 10600 are system generated after each pay.  
  * Revenue and Expenditure Budgets should be kept in balance by Unit and Class Code.  
  * Revenue and Expenditure Budgets must be kept in balance by Department.  
  * Revenue and Expenditure budgets can be moved between departments within the same department.  
  * Revenue Expenditure budget for Benefits charged to Fund 10600 are system generated after each pay.  
  * Revenue and Expenditure Budgets should be kept in balance by Unit and Class Code. | Spendable  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances  
  * Remaining budget is not brought forward into the following year. | Unit: Fall and Spring of Department number. |
| Federal Appropriations        | 115xx   | Class codes ENSH, ESAM, ESHE | Yes    | No                            | * Original Budget Posted by Budget Department or Commitment Management | * Expenditure Budgets can be moved between departments within the unit and within the same class code.  
  * Expenditure Budgets can be moved between departments or units.  
  * Expenditure Budgets should be kept in balance by fund.  
  * Expenditure Budgets are generally kept in balance by unit, but if not required. | Spendable  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances  
  * Net income is added to fund balance at year end and is available for future year spending, but is not automatically budgeted. | |
| Auxiliary                     | 122xx   |              | Yes    | No                            | * Original Budget Posted by Budget Department or Commitment Management | * Expenditure budgets can be moved between departments or units.  
  * Revenue and Expenditure Budgets should be kept in balance by fund.  
  * Revenue and Expenditure Budgets are generally kept in balance by unit, but if not required. | Spendable and Carryforward to following year  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances  
  * Student Affairs manages Student Activities Funds and increase Carryforward Budget up to amount of Fund Balance for balance. | |
| Student Activities            | 13000   | Class 1100 Revenue Class 11000 Expenditures | Yes    | No                            | * Original Budget Posted by Budget Department or Commitment Management | * Expenditure budgets can be moved between departments or units.  
  * Revenue and Expenditure Budgets should be kept in balance by fund.  
  * Revenue and Expenditure Budgets are generally kept in balance by unit, but if not required. | Spendable and Carryforward to following year  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances  
  * Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction. | |
| OE - Continuing Education     | 14000   | Class 40000 | Yes    | Yes                           | * Unit budgets both revenues and expenses. | * Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.  
  * Revenue and Expenditure Budgets can be moved between departments within the same department.  
  * Revenue Expenditure budget for Benefits charged to Fund 10600 are system generated after each pay.  
  * Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction. | Spendable and Carryforward to following year  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances  
| OE - Continuing Education Carryforward (from 2013 and beyond) | 14000   | Class 40000 Revenue Account 800100 | Yes    | Yes                           | * Appro mid-August, Revenue and Expenditure Budget is Posted by Commitment Management.  
  * Commitment Management posts Actual Revenue equal to Total Revenue Budget.  
  * Offset to Actuals/Revenue is maintained at the institutional level.  
  * Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction header. | * Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.  
  * Revenue and Expenditure Budgets can be moved between departments within the same department.  
  * Revenue Expenditure budget for Benefits charged to Fund 10600 are system generated after each pay.  
  * Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction header. | Spendable and Carryforward to following year  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances  
  * Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction header. | |
| Studies Abroad and Special Studies | 14100   | Class 41507 Revenue Account 801200 | Yes    | Yes                           | * Unit budgets both revenues and expenses based on approved Study Away Budget Form.  
  * Expenditure budgets can be moved only between accounts in the same department and Chartfield3 | Spendable and Carryforward to following year  
  * Revenue posted to Actuals ledger  
  * Expenditures  
  * Encumbrances | |
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| Studies Abroad and Related Studies Carryforward from 2019 and Beyond | 14100             | Class 41507   | Yes                             | No                                     | * Approx mid-August, OGE and Commitment Management budgets both Revenue and Expenditure Budgets and posts. Actual Revenue equal to total Revenue Budget. | * Expenditure budgets can be moved only between accounts in the same department and Chartfields. | Spendable and Carryforward to Following year  
* Revenue posted to Actuals ledger  
* Expenditures  
* Encumbrances | Office of Global Engagement (OGE) 706-542-2900 |
| DSS-Departmental Sales & Services Carryforward from 2019 and Beyond | 14100-14300       | Class 41507   | Yes                             | Yes, Except 14370 and 14390            | * Unit budgets both revenues and expenses.  
* Expenditure and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department. Exceptions are Funds 14100 and 14300, where Revenue and Expenditures are in Split by Unit, but not by department.  
* Revenue has already been posted to Actuals, move Actual Revenue when moving budget.  
* Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction. | Spendable and Carryforward to Following year  
* Revenue posted to Actuals ledger  
* Expenditures  
* Encumbrances | |
| DSS-Departmental Sales and Services Carryforward from 2019 and Beyond | 14100-14300       | Class 41507   | Yes                             | Yes, Except 14370 and 14390            | * Approx mid-August, Revenue and Expenditure Budget is Posted by Commitment Management  
* Commitment Management posts Actual Revenue equal to total Revenue Budget.  
* Offset to Actuals/Revenue is maintained at the Institutional level.  
* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department. Exceptions are Funds 14100 and 14300, where Revenue and Expenditures are in Split by Unit, but not by department.  
* When moving Budget, also move Actual Carryforward revenue in Account 499100 in same amounts.  
* Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction. | Spendable and Carryforward to Following year  
* Revenue posted to Actuals ledger  
* Expenditures  
* Encumbrances | |
| IDC-Indirect Cost Return                 | 15000             | Class 11500   | No                              | No                                     | * Original Budget based on IDC earned in prior Calendar Year (ending Dec 31 of Fiscal Year Prior)  
* IDC Earnings posted monthly, Journal GMxxxes  
* IDC adjustments, Journal Source GM  
* In January, a Budget Adjustment will be posted to the Imterim Idle line item to adjust Original Budget to be IDC earned Calendar Year ending Dec 31 of current Fiscal Year | * Expenditure Budget can be moved between departments or units.  
* Expenditure Budget  
* Expenditures  
* Encumbrances  
* Carryforward to following year  
* Expenditure Budget  
* Expenditures  
* Encumbrances | |
| IDC Carryforward from FY2019 and Beyond  | 15000             | Class 11500   | No                              | No                                     | * Approx mid-August, Revenue and Expenditure Budget is Posted by Accounting Department  
* Accounting posts Actual Revenue equal to total Revenue Budget  
* Offset to Actuals/Revenue is maintained at the Institutional level.  
* Expenditure Budget can be moved between departments or units.  
* Expenditure Budget  
* Expenditures  
* Encumbrances  
* Carryforward to following year  
* Expenditure Budget  
* Expenditures  
* Encumbrances | Spendable  
* Expenditure Budget  
* Expenditures  
* Encumbrances | |
| Start Up Funding Beginning FY2022        | 15000             | Program 12212 | No                              | No                                     | * Approx mid-August, Accounting will post Expenditure Budget journal (Journal ID beginning “SU”) is equal to 10% of IDC Earned in prior Fiscal Year. Budget will be placed in a selected department that is central to the unit.  
* Expenditure Budget can be moved between departments or units.  
* Expenditure Budget  
* Expenditures  
* Encumbrances  
* Carryforward to following year  
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* Encumbrances | Spendable  
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<tr>
<td>IDC-Indirect Cost Return A-units</td>
<td>Fund 153xx Class 1 11500 Revenue Account 472000</td>
<td>No</td>
<td>By Dept other than Unit</td>
<td>* Original Budget may be established and may be adjusted by the Dean’s Office</td>
<td>* The Dean’s Office can adjust the overall unit budget with entry of a Revenue (use Account 472100) and Expenditure Budget Journal. * Please describe it as an overall unit budget adjustment so that it is not included in transfer entries to be used up.</td>
<td>* Expenditure Budgets can be moved between departments or units. * A monthly process will move Revenue Budgets and actual/Revenue for transfers made in the Expenditure Budget.</td>
<td>Spendable = Expenditure Budget</td>
<td>Carryforward to Following year = Revenue posted to Actuals Ledger - Expenditures = Encumbrances - Other Revenue = Budgets carried forward to following year.</td>
</tr>
<tr>
<td>IDC-Carryforward from FY2019 and beyond B-units</td>
<td>Fund 153xx Class 1 11500 Revenue Account 472000</td>
<td>No</td>
<td>By Dept other than Unit</td>
<td>* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department</td>
<td>* Expenditure Budgets can be moved between departments or units. * The Journal Long Description MUST begin with the phrase &quot;CARRYFORWARD TRANSFER&quot;.</td>
<td>* A monthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget.</td>
<td>Spendable = Expenditure Budget</td>
<td>Carryforward to Following year = Revenue posted to Actuals Ledger - Expenditures = Encumbrances - Other Revenue = Budgets carried forward to following year.</td>
</tr>
<tr>
<td>Tech Fees</td>
<td>Class 1 11500</td>
<td>No</td>
<td>No</td>
<td>* Budget office budgets revenues and expenditures based on ITS Allocation.</td>
<td>* Expenditure budgets can be moved between departments within the unit. * Relevant managing department (CTL or EITS) must authorize transfers between units.</td>
<td>* The Journal Long Description MUST begin with the phrase &quot;CARRYFORWARD TRANSFER&quot;.</td>
<td>Spendable = Expenditure Budget</td>
<td>Carryforward is requested of and granted by ITS.</td>
</tr>
<tr>
<td>Tech-Fee-Carryforward</td>
<td>Class 1 11500</td>
<td>No</td>
<td>No</td>
<td>* Approx mid-August, Expenditure budget is Posted by Accounting Department</td>
<td>* Expenditure budgets can be moved between departments within the unit. * Relevant managing department (CTL or EITS) must authorize transfers between units.</td>
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<td>Spendable = Expenditure Budget</td>
<td>Carryforward is requested of and granted by ITS.</td>
</tr>
<tr>
<td>Sponsored Funds</td>
<td>10000, 213xx</td>
<td>No</td>
<td>No</td>
<td>* SPA / Post-Award sets up initial budget.</td>
<td>* Only SPA / Post-Award can adjust the budget.</td>
<td>* Budget applies to the life of the project, and does not close at year end.</td>
<td>Spendable and Carryforward = Expenditure Budget - Expenditures = Encumbrances</td>
<td></td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td>20000</td>
<td>No</td>
<td>No</td>
<td>Fund is not budgeted</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
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**UNIT:** First two digits of Department number.

**vers:** 7/5/2021
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<tr>
<td>Research Foundation</td>
<td>20000</td>
<td>424100</td>
<td>No</td>
<td>USGAR/OR budgets both Revenues and Expenditures.</td>
<td>* Automatic, monthly process creates Revenue and Expenditure budgets equal to the actual revenue recognized for the month. * The Journal Long Description MUST begin with the phrase &quot;CARRYFORWARD TRANSFER&quot;.</td>
<td>Revenue and Expenditure budgets can only be moved to different accounts within the same department. Revenue and Expenditure budgets must be kept in balance by Department.</td>
<td>Spendable and Carryforward - Expenditure Budget - Expenditures - Encumbrances</td>
<td>USGAR/OR Contacts: Nanette Roberts (<a href="mailto:nanette.roberts@uga.edu">nanette.roberts@uga.edu</a>) or John Gay (<a href="mailto:johngay@uga.edu">johngay@uga.edu</a>) Budget journals with Class codes beginning 64F or 64U are routed to USGAR/OR for approval.</td>
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<td>Revenue and Expenditure budgets can only be moved to different accounts within the same department. Revenue and Expenditure budgets must be kept in balance by Department.</td>
<td>Spendable and Carryforward - Expenditure Budget - Expenditures - Encumbrances</td>
<td>USGAR/OR Contacts: Nanette Roberts (<a href="mailto:nanette.roberts@uga.edu">nanette.roberts@uga.edu</a>) or John Gay (<a href="mailto:johngay@uga.edu">johngay@uga.edu</a>) Budget journals with Class codes beginning 64F or 64U are routed to USGAR/OR for approval.</td>
</tr>
</tbody>
</table>
## Budgeting Guidelines

### Initial and Central Allocations

- **Revenue & Expenditures:**
  - Initial Revenue
  - Departmental Spendable
  - Carryforward
  - Other information

### Subsequent Departmental Transactions

- **Revenue:**
  - Budgeted and Carryforward to following year
  - Additional allocations
  - Subsequent budgetary balance.

- **Expenditure:**
  - Budgeted and Carryforward to following year
  - Encumbrances

### Other Information

- CAS Business Office coordinates these funds.
- Budget journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.

### Table: Budgeting Revenues and Expenditures

<table>
<thead>
<tr>
<th>Types</th>
<th>Fund(s)</th>
<th>Identifiers</th>
<th>Department must Budget Revenue?</th>
<th>Revenue &amp; Expenditures - balancing?</th>
<th>Initial and Central allocations</th>
<th>Subsequent Departmental Transactions</th>
<th>Determining Spendable and Carryforward</th>
<th>Other Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research Foundation</td>
<td>20000</td>
<td>Class-64UDC</td>
<td>No</td>
<td>Yes</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>Spendable and Carryforward to following year + Revenue posted to Actuals ledger + Expenditures + Encumbrances</td>
<td>CAS Business Office coordinates these funds. Budget journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.</td>
</tr>
<tr>
<td>Cultural Program (CACS)</td>
<td></td>
<td>Revenue Account 69010</td>
<td></td>
<td></td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
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<td></td>
</tr>
<tr>
<td>Research Foundation</td>
<td>20000</td>
<td>Class-64UDC</td>
<td>No</td>
<td>Yes</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
<td></td>
<td></td>
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<tr>
<td>Carryforward from FY2013 and Beyond</td>
<td></td>
<td>Revenue Account 69010</td>
<td></td>
<td></td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
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<tr>
<td>Restricted</td>
<td>24000</td>
<td>Chartfield 1</td>
<td>No</td>
<td>No - by Unit</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
<td></td>
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<tr>
<td>NonSponsored</td>
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<td>Revenue Account 69010</td>
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<td></td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
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<td></td>
</tr>
<tr>
<td>Carryforward from FY2013 and Beyond</td>
<td></td>
<td>Class Code &amp;CISO</td>
<td>No</td>
<td>No - by Unit</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
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<tr>
<td>Endowment-Restricted</td>
<td>20500</td>
<td>Class Code &amp;CISO</td>
<td>No</td>
<td>No - by Unit</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department.</td>
<td>* Offset to Actual Revenue is maintained at the Institutional level.</td>
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<td>Funds</td>
<td>Swiss</td>
<td>Funds are not budgeted</td>
<td></td>
<td></td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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<tr>
<td>Special Purpose Corporation</td>
<td>Swiss</td>
<td>Funds are not budgeted</td>
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<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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<tr>
<td>Endowment-Restricted</td>
<td>20000</td>
<td>Class Code 16500</td>
<td>No</td>
<td>No - by Unit</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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<tr>
<td>Plant/Charitable Funds</td>
<td>50000</td>
<td>Class Code 35500</td>
<td>N/A</td>
<td>N/A</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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<tr>
<td>Global Plant/Charitable Funds</td>
<td>50000</td>
<td>Class Code 35500</td>
<td>N/A</td>
<td>N/A</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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</tr>
<tr>
<td>General Plant/Charitable Funds</td>
<td>50000</td>
<td>Class Code 35500</td>
<td>N/A</td>
<td>N/A</td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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<td></td>
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</tr>
<tr>
<td>Agency</td>
<td>Swiss</td>
<td>Funds are not budgeted</td>
<td></td>
<td></td>
<td>* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Unit.</td>
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