

**BUDGETING REVENUES AND EXPENDITURES**  
**Guidelines by Fund**

Types	Fund(s)	Identifiers	Department must Budget Revenue?	Revenue & Expense Budget Balanced by Dept?	Initial and Central allocations	Subsequent Departmental Transactions	Determining Spendable and Carryforward	Other information
State Appropriations	10000, 10800, 113XX	* Class 11200 * Class 13000 -Budget Office only	No	No	* Original Budget Posted by Budget Department or Commitment Management	* Expenditure budgets can be moved within the Fund and Class. * B Unit Budgets (funds 113xx) must stay within the units appropriate for the Fund. * Any movement within Class 13000 should be initiated by or approved by the Budget Office. * Benefit budgets for funds 10000 and 10800 cannot be modified as they are centrally funded and budgeted. * Expenditure Budget is automatically transferred from Central for Benefits charged to funds 10000 & 10800, Jrnl BENxxxxxx * Benefit budgets for funds 11300 and 11310 can only be modified by CAES Central office. * Expenditure Budget is automatically transferred from CAES for Benefits charged to funds 11300 and 11310, Journal BENAESxxxxxx and BENCESxxxxxx	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances  * Remaining budget is not brought forward into the following year.	
Tuition	10500	*Class 11800	No	No	* Original Budget Posted by Budget Department or Commitment Management	* Expenditure budgets can be moved within the Fund. <b>Studies Abroad/Field Studies are an exception - see that section</b> . * Budgets cannot be moved in or out of class 11805. * Benefit budgets cannot be modified as they are centrally funded and budgeted. * Expenditure Budget automatically transferred from Central for Benefits charged: BENxxxxxx	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances  * Certain portions of remaining budget are carried forward at the Institutional level, but are not returned to the unit or department.	
GTRIP/RIAS/VIP - Research (Tuition) Incentive Assistantships/ Voluntary Incentive Programs FY2021 and beyond	10500	*Class 11805	No	No	* Budget Office budgets new awards * Revenue is maintained at the Institutional level.	* Expenditure budgets can be moved within the Fund and Class. * Benefit budgets cannot be modified as they are centrally funded and budgeted. * Expenditure Budget automatically transferred from Central for Benefits charged: BENxxxxxx	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances  * Award must be spent within the year it is granted.	Initial GTRIP Award is processed through the Graduate School and the Budget Office. <a href="https://grad.uga.edu/funding/graduate-tuition-return-incentive-program/">https://grad.uga.edu/funding/graduate-tuition-return-incentive-program/</a>  FY2020 & Prior: Class 11800 or 11805, Department xxxxxRAS, xxxxxRAT, or xxxxxVIP. Remaining Budget was brought forward. Award had to be spent within one year of date granted.
Studies Abroad and Field Studies	10500	*Class 11800 *ChartField1 Req'd	No	No	* OGE budgets Expenditures. * Revenue is maintained at the Institutional level.	* Expenditure budgets can be moved only between accounts. * Benefit budgets cannot be modified as they are centrally funded and budgeted. * Expenditure Budget automatically transferred from Central for Benefits charged: BENxxxxxx	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances  * Remaining budget is not brought forward into the following year.	Field Studies - CF1 beginning FS, Office of Instruction, dfs@uga.edu Studies Abroad - CF1 beginning SA, Office of Global Engagement (OGE) 706-542-2900
Other General	10600, 116xx	*Class 11300	Yes - for budget increases only	No	* Original Budget Posted by Budget Department or Commitment Management.	* Expenditure budgets can be moved within Fund. <b>Lab and Course Fees are an exception -see that section</b> . * B Unit Budgets (funds 116xx) must stay within the units appropriate for the Fund. ** * Unit can budget additional revenue and expenditures with justification. See Other Information. * Benefit budgets for fund 10600 cannot be modified as they are centrally funded and budgeted. * Expenditure Budget is automatically transferred from Central for Benefits charged to fund 10600: BENxxxxxx	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances  * Remaining budget is not brought forward into the following year.	Budget can be added, but must be accompanied by 1) Proof of recognition of that revenue in the GL actuals or 2) Documentation of Budget Department approval.

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Lab and Course Fees - Effective Spring and Summer 2020	10600	*Class 11300 *Revenue Account 409901	No	No	* Expenditure budget allocated from institutional funds	<ul style="list-style-type: none"> <li>* The expenditure budget can be moved within the same Fund and unit.</li> <li>* Revenue and Expenditure budgets will not balance by Department or by Unit.</li> <li>* Benefit budgets cannot be modified as they are centrally funded and budgeted.</li> <li>* Expenditure Budget automatically transferred from Central for Benefits charged: BENxxxxxx</li> <li>* If moving Actual revenue recognized prior this change for Summer 2020, also move Revenue (via GL Journal) and Expenditure Budget; Note in Budget journals that journal relates to Recognized revenue and reference the Actual GL Journal submitted to move the Actual revenue.</li> </ul>	<ul style="list-style-type: none"> <li>Spendable = Expenditure Budget</li> <li>- Actual Expenditures</li> <li>- Encumbrances</li> <li>* Remaining budget is not brought forward into the following year.</li> </ul>	<ul style="list-style-type: none"> <li>Prior Summer 2020:</li> <li>*Unit budgeted both revenues and expenditures.</li> <li>*Revenues &amp; Expenditure Budgets had to balance by Department.</li> <li>*Budget could only be moved within the same department.</li> </ul>
Federal Appropriations	115xx	*Class codes 61MSH, 61HAT, 61FSL	Yes	No	* Original Budget Posted by Budget Department or Commitment Management	<ul style="list-style-type: none"> <li>* Expenditure Budgets can be moved within Fund, Unit, and Class Code.</li> <li>* Revenue and Expenditure Budgets should be kept in balance by Unit and Class Code</li> <li>* CAES Central Office manages and only that office can increase or decrease the overall Budget.</li> <li>* Benefit budgets can be modified only by CAES Central as they fund and budget benefits.</li> <li>* Expenditure Budget automatically transferred from CAES Central for Benefits charged: BENAESxxxxx and BENCESxxxxx</li> </ul>	<ul style="list-style-type: none"> <li>Spendable = Expenditure Budget</li> <li>- Actual Expenditures</li> <li>- Encumbrances</li> <li>* Remaining budget is not brought forward into the following year.</li> </ul>	
Auxiliary	122xx		Yes	No	* Original Budget Posted by Budget Department or Commitment Management	<ul style="list-style-type: none"> <li>* Revenue and Expenditure Budgets can be moved within the Fund.</li> <li>* Revenue and Expenditure Budgets should be kept in balance by fund and by Capital (Program codes ending 98 and 99) and NonCapital (All Other Program Codes).</li> <li>* Revenue and Expenditure Budgets are generally kept in balance by unit, but it is not required.</li> <li>* Carryforward Budget can be increased up to amount of Fund Balance less Outstanding encumbrances at the Beginning of the year</li> </ul>	<ul style="list-style-type: none"> <li>Spendable = Revenue posted to Actuals ledger</li> <li>- Expenditures</li> <li>- Encumbrances</li> <li>Carryforward is not automatically recorded, but Net Income is added to Fund Balance:</li> <li>Net Income = Revenue posted to Actuals ledger</li> <li>- Expenditures</li> </ul>	
Student Activities	13000	*Revenues - Class 119xx *Expenditures - Class 11000	Yes	No	* Original Budget Posted by Budget Department or Commitment Management	<ul style="list-style-type: none"> <li>* Expenditure budgets can be moved within the Fund.</li> <li>* Student Affairs manages Student Activities Funds and can increase Carryforward up to amount of Fund Balance less Outstanding encumbrances at the Beginning of the year</li> </ul>	<ul style="list-style-type: none"> <li>Spendable = Revenue posted to Actuals ledger</li> <li>- Expenditures</li> <li>- Encumbrances</li> <li>Carryforward is not automatically recorded, but Net Income is added to Fund Balance:</li> <li>Net Income = Revenue posted to Actuals ledger</li> <li>- Expenditures</li> </ul>	
CE - Continuing Education	14000	*Class 40000	Yes	Yes	* Unit budgets both revenues and expenses.	<ul style="list-style-type: none"> <li>* Revenue and Expenditure Budgets can be moved, but must be kept in balance by Department.</li> <li>* If the related Revenue has already been posted to Actuals, move Actual Revenue via GL Journal when moving budget.</li> <li>* Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction.</li> </ul>	<ul style="list-style-type: none"> <li>Spendable and Carryforward to Following year = Revenue posted to Actuals ledger</li> <li>- Expenditures</li> <li>- Encumbrances</li> </ul>	
CE - Continuing Education Carryforward from 2019 and beyond	14000	*Class 40000 *Revenue Account 499100	No	Yes	<ul style="list-style-type: none"> <li>* Approx mid-August, Revenue and Expenditure budget is Posted by Commitment Management.</li> <li>* Commitment Management posts Actual Revenue equal to total Revenue Budget</li> <li>* Offset to Actual Revenue is maintained at the Institutional level.</li> </ul>	<ul style="list-style-type: none"> <li>* Revenue and Expenditure Budgets can be moved, but must be kept in balance by Department.</li> <li>* When moving Budget, also move Actual Carryforward revenue in Account 499100 in same amounts via GL Journal.</li> <li>* Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction header.</li> </ul>	<ul style="list-style-type: none"> <li>Spendable and Carryforward to Following year = Revenue posted to Actuals ledger</li> <li>- Expenditures</li> <li>- Encumbrances</li> </ul>	

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Studies Abroad and Field Studies	14100	*Class 41507 *ChartField1 Req'd * Revenue Account 441201	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 Fund, Department, Class, and Chartfield1	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	Field Studies - CF1 beginning FS, Office of Instruction, dfs@uga.edu Studies Abroad - CF1 beginning SA, Office of Global Engagement (OGE) 706-542-2900
Studies Abroad and Field Studies Carryforward from 2019 and Beyond	14100	*Class 41507 *ChartField1 Req'd *Revenue Account 499100	No	Yes	* Approx Mid-August, OGE and Commitment Management budgets both Revenue and Expenditure Budgets and posts Actual Revenue equal to total Revenue Budget. * Offset to Actual Revenue is maintained at the Institutional level.	* Expenditure budgets can be moved only between accounts in the same Fund, Department, Class, and Chartfield1	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	Field Studies - CF1 beginning FS, Office of Instruction, dfs@uga.edu Studies Abroad - CF1 beginning SA, Office of Global Engagement (OGE) 706-542-2900
DSS-Departmental Sales & Services	14100-14390	*Class 41xxx	Yes	Yes, Except 14335, 14370 and 14390	* Unit budgets both revenues and expenses.	* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department. Exceptions are Funds 14335, 14370 and 14390, where Revenue and Expenditures are in Sych by Unit, but not by department. * B Unit Budgets (funds 143xx) must stay within the units appropriate for the Fund. * If the related Revenue has already been posted to Actuals, move Actual Revenue via GL Journal 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	14100-14390	*Class 41xxx *Revenue Account 499100	Yes	Yes, Except 14335, 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 Actual 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 14335, 14370 and 14390, where Revenue and Expenditures are in Sych by Unit, but not by department. * B Unit Budgets (funds 143xx) must stay within the units appropriate for the Fund. * When moving Budget, also move Actual Carryforward revenue in Account 499100 in same amounts via GL Journal. * Reccomended 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	
IDC-Indirect Cost Return	15000	*Class 11500 *Revenue Account 472100	No	No	*Original Budget based on IDC earned in prior Calendar Year (Ending Dec 31 of Fiscal Year Prior) * IDC Earnings posted monthly; Journal GMxxxxxxx * IDC adjustments, Journal Source GM * In January, a Budget Adjustment will be posted at the Intermediate Unit level to adjust Original Budget to be IDC earned Calendar Year ending Dec 31 of current Fiscal Year	* Expenditure Budgets can be moved within the Fund. * Revenue is budgeted at the institutional level. * Movement of and changes to Actual Revenues should be done by SPA through the Grants Module * No campus initiated transactions allowed to Actual or Budgeted Revenue.	Spendable and Carryforward to Following year: = Expenditure Budget - Expenditures - Encumbrances	Prior FY22: No original budget - Budget was automatically created as revenue was earned. Carryforward was calculated: Recognized Revenue - Expenditures - Encumbrances
IDC Carryforward beginning FY2022	15000	*Class 11500 *Revenue Account 499100	No	No	* Approx mid-August, Expenditure budget is Posted by Accounting Department * No Actual or Budgeted Revenue is posted to account 499100	* Expenditure Budgets can be moved within the Fund. * No transactions allowed to Actual or Budgeted Revenue	Spendable and Carryforward to Following year: = Expenditure Budget - Expenditures - Encumbrances	FY19 & FY20: Revenue and Expenditure Budgets as well as Actual Revenue were posted by Central. Carryforward was calculated: Recognized Revenue - 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") 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 Budgets can be moved within the Fund. * Institutionally allocated Start Up is initially budgeted to Program 12212, but can be moved to other program codes. Budget from other sources within Fund 15000 may also be added to Program 12212 * Unit must be prepared to make full accounting of institutionally allocated Start Up funds.	Spendable and Carryforward to Following year: = Expenditure Budget - Expenditures - Encumbrances	

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IDC-Indirect Cost Return B Units	153xx	*Class 11500 *Revenue Account 472100	No	By Dept after True up	* Original Budget may be established and may be adjusted by the Dean's Office * IDC adjustments, Journal Source GM *IDC Earnings posted monthly; Automatic, monthly process creates Revenue and Expenditure budgets equal to the actual revenue recognized for the month. GMxxxxxxx Actual Revenue Entry IDCRRxxxx Revenue Budget Entry IDCRExxxx Expenditure Budget Entry	* Expenditure Budgets can be moved within the Fund. * B Unit Budgets (funds 153xx) must stay within the units appropriate for the Fund. * 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 trued up. * A monthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget. XFERAxxx Actual Revenue Entry Using Account 472200 XFERRxxx Revenue Budget Entry Using Account 472200	Spendable = Expenditure Budget - Expenditures - Encumbrances  * Carryforward to Following year = Revenue posted to Actuals Ledger - Expenditures - Encumbrances		
IDC Carryforward from FY2019 and beyond B Units	153xx	*Class 11500 *Revenue Account 499100	No	By Dept after True up	* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department * Accounting posts Actual Revenue equal to total Revenue Budget * Offset to Actual Revenue is maintained at the Institutional level.	* Expenditure Budgets can be moved between departments or units. * B Unit Budgets (funds 153xx) must stay within the units appropriate for the Fund. ** * <b>The Journal Long Description MUST begin with the phrase "CARRYFORWARD TRANSFER".</b> *A monthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget. XFERAxxx Actual Revenue Entry XFERRxxx Revenue Budget Entry	Spendable = Expenditure Budget - Expenditures - Encumbrances  Carryforward to Following year = Revenue posted to Actuals Ledger - Expenditures - Encumbrances		
Tech Fees	16000	*Class 11600	No	No	* Budget office budgets revenues and expenditures based on EITS allocation.	* Expenditure budgets can be moved within the Fund. * Relevant managing department (CTL or EITS) must authorize transfers between units. Attach proof of authorization to the Journal.	Spendable = Expenditure Budget - Expenditures - Encumbrances  Carryforward is requested of and granted by EITS.		
Tech Fee Carryforward	16000	*Class 11600	No	No	* Approx mid-August, Expenditure budget is Posted by Accounting Department	* Expenditure budgets can be moved within the Fund and Unit. * Relevant managing department (CTL or EITS) must authorize transfers between units. Attach proof of authorization to the journal.	Spendable = Expenditure Budget - Expenditures - Encumbrances  Carryforward is requested of and granted by EITS.		
Sponsored Funds	20000, 213xx		No	No	* SPA / Post Award sets up initial budget.	* Only SPA / Post Award can adjust the budget.	Spendable and Carryforward = Expenditure Budget - Expenditures - Encumbrances  Budget applies to the life of the project, and does not close at year end.		
Student Financial Aid	20100				Fund is not budgeted				
Foundation Funds	20200	*Class Code 67xxx identifies specific foundation fund	No	No - by Unit	* Foundation budgets both Revenues and Expenditures	* Expenditure budgets can be moved within the Fund, Unit, and Class. * Foundation updates budget weekly based on prior week's transactions and any changes to allocations	Spendable = Expenditure Budget - Expenditures - Encumbrances  Unspent budget is generally brought forward to the following year. There are some exceptions as determined by the Foundation.	To change the department to which UGAF budgets, contact David Manley (dmanley@uga.edu) or Will Hearn (Whearn@uga.edu)	

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Research Foundation	20300	*All other than Class 64ICR, 64RYT, 64UDC and 64U11 *Revenue Account 424100	No	Yes	* UGARF/OR budgets both Revenues and Expenditures.	* Expenditure Budgets can only be moved to different accounts within the same department and class. * Revenue and Expenditure budgets must be kept in balance by Department. * Budgets may be moved to other departments only with OVPR approval.	Spendable = Expenditure Budget - Expenditures - Encumbrances  At OVPR's discretion, some unspent budget is brought forward to the following year.	UGARF/OR Contacts: Nanette Roberts (Nanette.Roberts@uga.edu) or John Gay (Johngay@uga.edu) Budget Journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.
Research Foundation IDC	20300	*Class 64ICR *Revenue Account 424100	No	By Dept at Qtr End	* Automatic, monthly process creates Revenue and Expenditure budgets equal to the actual revenue recognized for the month. RFICRxxx Actual Revenue Entry RFICRRxx Revenue Budget Entry RFICRExx Expenditure Budget Entry	* Expenditure Budgets can be moved within the Fund and Class. * A monthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget. XFERxxx Actual Revenue Entry XFERRxxx Revenue Budget Entry	Spendable = Expenditure Budget - Expenditures - Encumbrances  Carryforward to Following year = Revenue posted to Actuals Ledger - Expenditures - Encumbrances	UGARF/OR Contacts: Nanette Roberts (Nanette.Roberts@uga.edu) or John Gay (Johngay@uga.edu)
Research Foundation IDC Carryforward from FY2019 and Beyond	20300	*Class 64ICR *Revenue Account 499100	No	By Dept at Qtr End	* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department * Accounting posts Actual Revenue equal to total Revenue Budget * Offset to Actual Revenue is maintained at the Institutional level.	* Expenditure Budgets can be moved within the Fund and Class. * <b>The Journal Long Description MUST begin with the phrase "CARRYFORWARD TRANSFER"</b> . * Amonthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget. XFERxxx Actual Revenue Entry XFERRxxx Revenue Budget Entry	Spendable = Expenditure Budget - Expenditures - Encumbrances  Carryforward to Following year = Revenue posted to Actuals Ledger - Expenditures - Encumbrances	UGARF/OR Contacts: Nanette Roberts (Nanette.Roberts@uga.edu) or John Gay (Johngay@uga.edu)
Research Foundation Royalties	20300	*Class 64RYT *Revenue Account 452800	No	Yes	* UGARF/OR budgets both revenue and expenditures based on Innovation Gateway deposits to account 452800 in the Actuals Ledger.	*Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department and cannot cross classes. *When moving the Revenue and Expenditure budgets, a GL journal should also be submitted to move the Actual Revenue deposited to 452800 *Revenue budgets should be posted to account 452800	Spendable and Carryforward = Revenue posted to Actuals ledger - Expenditures - Encumbrances	Innovation Gateway : gateway@uga.edu or John Gay (Johngay@uga.edu)
Research Foundation Royalties Carryforward from FY2019 and Beyond	20300	*Class 64RYT *Revenue Account 499100	No	Yes	* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department * Accounting posts Actual Revenue equal to total Revenue Budget * Offset to Actual 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 and cannot cross classes. * When moving the Revenue and Expenditure budgets, a GL journal should also be submitted to move the Actual Revenue deposited to 499100.	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	Innovation Gateway : gateway@uga.edu or John Gay (Johngay@uga.edu)
Research Foundation Animal Health Fund	20300	*Class 64U11 *Revenue Account 424100	No	Yes	* UGARF/OR budgets both revenue and expenditures based on OR deposits to account 424100 in the Actuals Ledger.	* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department and cannot cross classes. * When moving the Revenue and Expenditure budgets, a GL journal should also be submitted to move the Actual Revenue deposited to 424100	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	CAES Business Office coordinates these funds. Budget Journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.
Research Foundation Animal Health Fund Carryforward from FY2019 and Beyond	20300	*Class 64U11 *Revenue Account 499100	No	Yes	* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department * Accounting posts Actual Revenue equal to total Revenue Budget * Offset to Actual 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 and cannot cross classes. * When moving the Revenue and Expenditure budgets, a GL journal should also be submitted to move the Actual Revenue deposited to 499100.	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	CAES Business Office coordinates these funds. Budget Journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.
Research Foundation Cultivar Program (CAES)	20300	*Class 64UDC *Revenue Account 424100	No	Yes	* UGARF/OR budgets both revenue and expenditures based on OR deposits to account 424100 in the Actuals Ledger.	* Revenue and Expenditure Budgets can be moved within the unit, but must be kept in balance by Department and cannot cross classes. * When moving the Revenue and Expenditure budgets, a GL journal should also be submitted to move the Actual Revenue deposited to 424100	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	CAES Business Office coordinates these funds. Budget Journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.

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Research Foundation Cultivar Program (CAES) Carryforward from FY2019 and Beyond	20300	*Class 64UDC *Revenue Account 499100	No	Yes	* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department * Unit MUST attach documentation justifying budget. If the revenue has been received, a reference to the journal recording that revenue is adequate. * Significant increases not supported by receipted revenue must be approved by the Budget Office. * Accounting posts Actual Revenue equal to total Revenue Budget * Offset to Actual 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 and cannot cross classes. * When moving the Revenue and Expenditure budgets, a GL Journal should also be submitted to move the Actual Revenue deposited to 499100.	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	CAES Business Office coordinates these funds. Budget Journals with Class codes beginning 64F or 64U are routed to UGARF/OR for approval.
Restricted NonSponsored	20400		Yes	Yes	* Unit budgets both revenues and expenses. * Unit MUST attach documentation justifying budget. If the revenue has been received, a reference to the journal recording that revenue is adequate. * Significant increases not supported by receipted revenue must be approved by the Budget Office.	* Revenue and Expenditure Budgets can be moved, but must be kept in balance by Department and should not cross classes. * If the related Revenue has already been posted to Actuals, move Actual Revenue via GL Journal 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	
Restricted NonSponsored Carryforward from FY2019 and Beyond	20400	*Revenue Account 499100	Yes	Yes	* Approx mid-August, Revenue and Expenditure budget is Posted by Accounting Department * Accounting posts Actual Revenue equal to total Revenue Budget * Offset to Actual Revenue is maintained at the Institutional level.	* Revenue and Expenditure Budgets can be moved, but must be kept in balance by Department and should not cross classes. * When moving Budget, also move Actual Carryforward revenue in Account 499100 via GL Journal. * 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	
Endowment-Restricted Funds	20500	*Class Code 65xxx identifies specific endowment	No	No - by Unit	* Bursar's Office will budget both revenues and expense to the same department and class.	* Bursar's budgets revenues and expenditures for additional allocations. * Budgets can be moved, but must be kept in balance by Unit and cannot cross classes.	Spendable = Expenditure Budget - Expenditures - Encumbrances  The Bursar's Office determines what if any portion of unspent budget is rolled into following year.	
Loan Funds	3xxxx				Funds are not budgeted			
Endowment Corpus	4xxxx				Funds are not budgeted			
Plant/Capital Funds	50000, 50100		Yes	Yes	* Department budgets both revenues and expenses.	* Revenue and Expenditure Budgets can be moved within the Fund and unit, and must be kept in balance by Unit. * Fund 50100 Carryforward can be budgeted up to the amount of fund balance less outstanding encumbrances at the beginning of the Fiscal Year. * Journals must be approved by the Budget Office.	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances  * Fund 50000: Remaining budget is not brought forward into the following year.  * Fund 50100: Carryforward is not automatically recorded, but Net Income is added to Fund Balance: Net Income = Revenue posted to Actuals ledger - Expenditures	
GSFIC Plant/Capital Funds	50200	*Class code 16500 *Chartfield1 Req'd	N/A	N/A	Office of University Architects and FMD maintains and manages both revenue and expenditure budgets.			
GSFIC MRR Plant/Capital Funds	50300	*Class code 16000 *Chartfield1 Req'd	N/A	N/A	Office of University Architects and FMD maintains and manages both revenue and expenditure budgets.			
Agency	6xxxx				Funds are not budgeted			