

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	No	No	* Original Budget Posted by Budget Department or Commitment Management	* Expenditure budgets can be moved between accounts, departments, or units. * Jrnl BENxxxxxx Expenditure budget for Benefits charged to Funds 10000 & 10800 are System generated after each pay * Jrnl BENAESxxxxx Expenditure budget for Benefits charged to Fund 11300 are System generated after each pay * Jrnl BENCExxxxxx Expenditure budget for Benefits charged to Fund 11310 are System generated after each pay	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 between accounts, departments, or units. * Jrnl BENxxxxxx Expenditure budget for Benefits charged are System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Remaining budget is not brought forward into the following year. * Certain portions of remaining budget is carried forward at the Institutional level.	
RIAS/VIP - Research (Tuition) Incentive Assistantships/ Voluntary Incentive Programs FY2020 and Prior	10500	Class 11800 or 11805 Department xxxxxRAS, xxxxxRAT, or xxxxxVIP	No	No	* Approx mid-August, Commitment Management budgets any prior year remaining budget that can be brought forward * Budget Office budgets new awards * Revenue is maintained at the Institutional level.	* Expenditure budgets can be moved between accounts, departments, or units. * Jrnl BENxxxxxx Expenditure budget for Benefits charged are System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Award must be spent within one year of date granted.	Initial RIAS Award is processed through the Graduate School and the Budget Office. http://grad.uga.edu/index.php/faculty-and-staff/assistantship-funding-programs/research-tuition-incentive-assistantships-rias/
RIAS/VIP - Research (Tuition) Incentive Assistantships/ Voluntary Incentive Programs FY2021 and beyond	10500	Class 11805	No	No	* Approx mid-August, Commitment Management budgets any prior year remaining budget that can be brought forward * Budget Office budgets new awards * Revenue is maintained at the Institutional level.	* Expenditure budgets can be moved between accounts, departments, or units. * Jrnl BENxxxxxx Expenditure budget for Benefits charged are System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Award must be spent within one year of date granted.	Initial RIAS Award is processed through the Graduate School and the Budget Office. http://grad.uga.edu/index.php/faculty-and-staff/assistantship-funding-programs/research-tuition-incentive-assistantships-rias/
Studies Abroad and Field Studies	10500	Class 11800 ChartField1	No	No	* OGE budgets Expenditures. * Revenue is maintained at the Institutional level.	* Expenditure budgets can be moved only between accounts. * Jrnl BENxxxxxx Expenditure budget for Benefits System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Remaining budget is not brought forward into the following year.	Office of Global Engagement (OGE) 706-542-2900
Other General	10600, 116xx	Class 11300	No	No	* Original Budget Posted by Budget Department or Commitment Management.	* Expenditure budgets can be moved between accounts, departments, or units. * Jrnl BENxxxxxx Expenditure budget for Benefits charged to fund 10600 are System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Remaining budget is not brought forward into the following year.	
Lab and Course Fees - Effective Spring and Summer 2020	10600	Class 11300 Revenue Account 409901	No	No	* Expenditure budget allocated from institutional funds	* Revenue and Expenditure budgets will not balance by Department or by Unit. * The expenditure budget can be moved between accounts or departments within the same Unit. * If moving Actual revenue recognized prior this change, also move Revenue 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. * Jrnl BENxxxxxx Expenditure budget for Benefits charged to fund 10600 are System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Remaining budget is not brought forward into the following year.	

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Lab and Course Fees - Prior Spring 2020	10600	Class 11300 Revenue Account 409901	Yes	Yes	* Unit budgets both revenues and expenses.	* Revenue and Expenditure budgets must be kept in balance by Department. * The expenditure budget can be moved between accounts within the same department. * JrnlS BENxxxxxx Expenditure budget for Benefits charged to fund 10600 are System generated after each pay	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Remaining budget is not brought forward into the following year.	
Federal Appropriations	115xx	Class codes 61MSH, 61HAT, 61FSL	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 * CAES Central Office manages and adjusts the Budget. * JrnlS BENAESxxxxx Expenditure budget for Benefits charged to Fund 11500 are System generated after each pay * JrnlS BENCESxxxxx Expenditure budget for Benefits charged to Fund 11510 are System generated after each pay * Revenue and Expenditure Budgets should be kept in balance by Unit and Class Code	Spendable = Expenditure Budget - Actual Expenditures - Encumbrances * Remaining budget is not brought forward into the following year.	
Auxiliary	122xx		Yes	No	* Original Budget Posted by Budget Department or Commitment Management	* Revenue and 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 it is not required.	Spendable = Revenue posted to Actuals ledger - Expenditures - Encumbrances Net Income = Revenue posted to Actuals ledger - Expenditures Net Income is added to Fund Balance at year end and is available for future year spending, but is not automatically budgeted.	
Student Activities	13000	Class 119xx Revenues Class 11000 Expenditures	Yes	No	* Original Budget Posted by Budget Department or Commitment Management	* Expenditure budgets can be moved between departments or units.	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances Student Affairs manages Student Activities Funds and can increase Carryforward Budget up to amount of Fund Balance	
CE - 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. * If Revenue has already been posted to Actuals, move Actual Revenue. * 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	
CE - Continuing Education Carryforward from 2019 and beyond	14000	Class 40000 Revenue Account 499100	No	Yes	* 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. * 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 header.	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	
Studies Abroad and Field Studies	14100	Class 41507 ChartField1 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 department and Chartfield1	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	Office of Global Engagement (OGE) 706-542-2900

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Studies Abroad and Field Studies Carryforward from 2019 and Beyond	14100	Class 41507 ChartField1 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 department and Chartfield1	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	14100-14390	Fund 14100-14390 Class 41xxx	Yes	Yes, Except 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 14370 and 14390, where Revenue and Expenditures are in Sych by Unit, but not by department. * If 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	14100-14390	Class 41xxx Revenue Account 499100	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 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 14370 and 14390, where Revenue and Expenditures are in Sych 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 header.	Spendable and Carryforward to Following year = Revenue posted to Actuals ledger - Expenditures - Encumbrances	
IDC-Indirect Cost Return	15000	Fund 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 Intermdiate Unit level to adjust Original Budget to be IDC earned Calendar Year ending Dec 31 of current Fiscal Year	* Expenditure Budgets can be moved between departments or units.	Spendable = Expenditure Budget - Expenditures - Encumbrances * Carryforward to Following year = Expenditure Budget - Expenditures - Encumbrances	
IDC Carryforward from FY2019 and beyond	15000	Fund 15000 Class 11500 Revenue Account 499100	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 Actual Revenue is maintained at the Institutional level.	* Expenditure Budgets can be moved between departments or units.	Spendable = Expenditure Budget - Expenditures - Encumbrances * Carryforward to Following year = Expenditure Budget - Expenditures - Encumbrances	
Start Up Funding Beginning FY2022	15000	Fund 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 between departments or units.	Spendable = Expenditure Budget - Expenditures - Encumbrances * Carryforward to Following year = Expenditure Budget - Expenditures - Encumbrances	

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IDC-Indirect Cost Return B Units	153xx	Fund 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 Earnings posted monthly; Journal GMxxxxxxx * IDC adjustments, Journal Source GM	* 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. * 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. 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	Fund 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. * The Journal Long Description MUST begin with the phrase "CARRYFORWARD TRANSFER" . * 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 between departments within the unit. * Relevant managing department (CTL or EITS) must authorize transfers between units.	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 between departments within the unit. * Relevant managing department (CTL or EITS) must authorize transfers between units.	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 unit. * 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 Elizabeth Prince (Eprince@uga.edu) or Will Hearn (Whearn@uga.edu)

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Research Foundation	20300	All other than Class 641CR, 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. * Revenue and Expenditure budgets must be kept in balance by Department.	Spendable and Carryforward = Expenditure Budget - Expenditures - Encumbrances 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 641CR 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 between departments or units. * A monthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget. XFERAxix 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 641CR 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 between departments or units. * The Journal Long Description MUST begin with the phrase "CARRYFORWARD TRANSFER" . * A monthly process will move Revenue Budgets and actual Revenue for transfers made in the Expenditure Budget. XFERAxix 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. * 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. * 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. * 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. * 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.

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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. * 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 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 * 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. * 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.	* Revenue and Expenditure Budgets can be moved, but must be kept in balance by Department. * If 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 = Expenditure Budget - Expenditures - Encumbrances 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. * When moving Budget, also move Actual Carryforward revenue in Account 499100. * Recommended practice: Cross-reference related Budget and GL Journal numbers in each transaction header.	Spendable = Expenditure Budget - Expenditures - Encumbrances 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 will budget revenues for additional allocations, and department will budget the expenditures. Journals will not be processed until both are submitted and error free. * Budgets can be moved, but must be kept in balance by Unit.	Spendable = Expenditure Budget - Expenditures - Encumbrances The Bursar's Office determines what if any portion of unspent budget is rolled into following year.	Budget Journals are routed to the Bursar's Office for approvals.
Loan Funds	3xxxxx				Funds are not budgeted			
Endowment Corpus	4xxxxx				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 unit, and must be kept in balance by Unit.		
GSFIC Plant/Capital Funds	50200	Class code 16500 Chartfield1	N/A	N/A	Office of University Architects maintains and manages both revenue and expenditure budgets.			
GSFIC MRR Plant/Capital Funds	50300	Class code 16000 Chartfield1	N/A	N/A	Office of University Architects maintains and manages both revenue and expenditure budgets.			
Agency	6xxxx				Funds are not budgeted			