General Principles:

1) All budget JV allocations/transfers should be balanced (net impact $0) to maintain the BOV approved budget by fund.

2) Budget JV allocations “Within” Fund Type L2 (e.g. E&G, AE, IND, CF, etc) can be processed as permanent or temporary adjustments. All units should continue to process E&G, AE and IND budget JVs; however, Other Fund Type L2 transfers (e.g. CF, Other restricted, etc.) should be sent to your Budget Office contact (see budget/actual rule codes). Note: Central Office transfers for cross-functional and multi-disciplinary programs will follow this process.

3) Budget JV allocations that “Cross” Fund Type L2 (e.g. E&G, AE, IND, CF, etc) should be processed as “temporary transfers”. The JV allocation will require the following:
   - To maintain BOV approved budgets by fund, the budget JV should include transfer accounts to reflect a net impact of $0, as mentioned above. Please make sure the appropriate E&G transfer accounts are used (see the E&G and Other JV transfer accounts).
General Principles:

3) - All Cross Fund Type L2 budget JVs should be sent to your Budget Office contact for processing.
   - To reflect the expense within the unit, an actual JV must be processed using the same transfer accounts reflected on the budget JV.
   - Please make sure the Budget Office has approved the budget JV before the actual JV is processed.

4) Cross fund budget and actual JVs that are managed centrally (e.g. capital), will be communicated to the units before they are processed. This will allow the central office to receive the accurate FOAPAL string to allocate or remove the funds.

5) Cross-functional and multi-disciplinary budget allocations will be included in the units’ overall budgets and should be forecasted. Any unspent funds will be carried forward at year-end.
## Budget and Actual Journal Rule Codes

<table>
<thead>
<tr>
<th>Unit</th>
<th>Permanent</th>
<th>One-time</th>
<th>Actual JV</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Core Office (Budget &amp; Provost)</strong></td>
<td>BD01-Original; BD02- Revised/Permanent (all funds)</td>
<td>BD04- Temporary (all funds)</td>
<td>XSR- Revenue and Expense Adjs</td>
</tr>
<tr>
<td></td>
<td>XIDR-Indirect Adjs</td>
<td></td>
<td>XCAP - Budget Capital Adjs</td>
</tr>
<tr>
<td><strong>Unit Level</strong></td>
<td>XEGP- E&amp;G Permanent Budget Transfer</td>
<td>XEGT- E&amp;G Temporary Budget Transfer</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XAEP- Aux Ent Perm Budget Transfer</td>
<td>XAET- Aux Ent Temporary Budget Transfer</td>
<td></td>
</tr>
<tr>
<td></td>
<td>XIDR-Indirect Adjs</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. All budget JVs for Cross Fund L2 transfers (E&G, AE, IND, CF, etc) and Within Fund L2 transfers (excl/E&G, AE and IND) -- Should be sent to your Budget Office contact for processing.

---

**Notes:**

1. The current E&G and AE budget rule codes were created solely for those funds. As such, the E&G and AE budget rule codes can't be used to process "Within Fund L2 transfers" for other funds (e.g., CF, Other restricted, etc). As we continue to review the budget JV process, please send budget JVs for Cross Fund L2 transfers and Within Fund L2 transfers (excl/E&G, AE and IND) to your Budget Office contact.
### E&G and Other JV Transfer Accounts

<table>
<thead>
<tr>
<th>Action</th>
<th>Budget JV</th>
<th>Actual JV</th>
</tr>
</thead>
<tbody>
<tr>
<td>E&amp;G Cross-fund Transfers</td>
<td>81554 - Transfers in E&amp;G</td>
<td>81554 - Transfers in E&amp;G</td>
</tr>
<tr>
<td></td>
<td>82554 - Transfers out E&amp;G</td>
<td>82554 - Transfers out E&amp;G</td>
</tr>
<tr>
<td>Other Cross-fund Transfers</td>
<td>81535- Transfer in Other</td>
<td>81535- Transfer in Other</td>
</tr>
<tr>
<td></td>
<td>82535- Transfer Out Other</td>
<td>82535- Transfer Out Other</td>
</tr>
</tbody>
</table>
### Budget Journal Examples

1. **Budget reallocation within the same Fund Type L2 (e.g. E&G, AE, IND, CF, etc).**

   *This type of journal can be processed as a permanent or temporary adjustment.* Note: Central office transfers for cross-functional and multi-disciplinary programs will follow this process.

<table>
<thead>
<tr>
<th>Fund Type L2</th>
<th>Fund L5</th>
<th>Fund L5 Name</th>
<th>Org</th>
<th>Account</th>
<th>Acct Name</th>
<th>Program</th>
<th>Activity</th>
<th>Rule Code</th>
<th>Description</th>
<th>Amount</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>E&amp;G</td>
<td>10117</td>
<td>E &amp;G Budget Reserve</td>
<td>M12345</td>
<td>71100</td>
<td>Contractual Svcs Budget Pool</td>
<td>10100</td>
<td>PROJ01</td>
<td>XEGT</td>
<td>Funding for COA Project</td>
<td>$(10,000)</td>
<td>Net Impact $0, no change to E&amp;G bdgt</td>
</tr>
<tr>
<td>E&amp;G</td>
<td>10111</td>
<td>Univ. E&amp;G</td>
<td>M98765</td>
<td>71100</td>
<td>Contractual Svcs Budget Pool</td>
<td>10100</td>
<td>PROJ01</td>
<td>XEGT</td>
<td>Funding for COA Project</td>
<td>$10,000</td>
<td></td>
</tr>
<tr>
<td><strong>Total E&amp;G</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$0</strong></td>
<td></td>
</tr>
</tbody>
</table>

Note: All "Within" Fund L2 Budget JVs (excl/ E&G, AE and IND) should be sent to your Budget Office contact.
Budget Journal Examples (continued)

2. Budget reallocation across a Fund Group (e.g. E&G, AE, IND, CF, etc).

This type of journal should be processed as a temporary transfer using permanent or one-time funding. However, there are some exceptions for permanent budget reallocations/restructuring (e.g. self-supporting). Note: Central office transfers for cross-functional and multi-disciplinary programs will follow this process.

### Budget Journal

<table>
<thead>
<tr>
<th>Fund Type L2</th>
<th>Fund L5/L6</th>
<th>Org</th>
<th>Account</th>
<th>Acct Name</th>
<th>Program</th>
<th>Activity</th>
<th>Rule Code</th>
<th>Description</th>
<th>Amount</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>E&amp;G</td>
<td>10111</td>
<td>Univ. E&amp;G</td>
<td>M12345</td>
<td>70000</td>
<td>Bud Pool</td>
<td>10100</td>
<td>FAC001</td>
<td>XEGT</td>
<td>Fac Start-up: Smith ($25,000)</td>
<td>Net Impact $0, no change to E&amp;G bdgt</td>
</tr>
<tr>
<td>E&amp;G</td>
<td>10111</td>
<td>Univ. E&amp;G</td>
<td>M12345</td>
<td>82554</td>
<td>Transfer out E&amp;G</td>
<td>10100</td>
<td>FAC001</td>
<td>XEGT</td>
<td>Fac Start-up: Smith $25,000</td>
<td>Net Impact $0, no change to E&amp;G bdgt</td>
</tr>
<tr>
<td><strong>Total E&amp;G</strong></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td><strong>$0</strong></td>
<td></td>
</tr>
<tr>
<td>Carryforward</td>
<td>160234</td>
<td>Faculty Pool</td>
<td>M54321</td>
<td>73800</td>
<td>Travel</td>
<td>10502</td>
<td>FAC001</td>
<td>XEGT</td>
<td>Fac Start-up: Smith Budget ($25,000)</td>
<td>Net Impact $0, no change to CF bdgt</td>
</tr>
<tr>
<td>Carryforward</td>
<td>160234</td>
<td>Faculty Pool</td>
<td>M54321</td>
<td>81554</td>
<td>Transfer in E&amp;G</td>
<td>10502</td>
<td>FAC001</td>
<td>XEGT</td>
<td>Fac Start-up: Smith Budget ($25,000)</td>
<td>Net Impact $0, no change to CF bdgt</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$0</strong></td>
<td></td>
</tr>
</tbody>
</table>

### Actual Journal

<table>
<thead>
<tr>
<th>Fund Type L2</th>
<th>Fund L5/L6</th>
<th>Org</th>
<th>Account</th>
<th>Acct Name</th>
<th>Program</th>
<th>Activity</th>
<th>Rule Code</th>
<th>Description</th>
<th>Amount</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>E&amp;G</td>
<td>10111</td>
<td>Univ. E&amp;G</td>
<td>M12345</td>
<td>82554</td>
<td>Transfer out E&amp;G</td>
<td>10100</td>
<td>FAC001</td>
<td>XSR</td>
<td>Fund Fac Start-up: Smith $25,000</td>
<td>Actuals Incr $25,000, Debit</td>
</tr>
<tr>
<td>Carryforward</td>
<td>160234</td>
<td>Faculty Pool</td>
<td>M54321</td>
<td>81554</td>
<td>Transfer in E&amp;G</td>
<td>10502</td>
<td>FAC001</td>
<td>XSR</td>
<td>Fund Fac Start-up: Smith ($25,000)</td>
<td>Actuals Dcrs $25,000, Credit</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$0</strong></td>
<td></td>
</tr>
</tbody>
</table>

Note: All "Cross" Fund L2 Budget JVs should be sent to your Budget Office contact. Please make sure the Budget Office has approved the Budget JV before you process the Actual JV.
**Budget Journal Example – Budget Impact**

<table>
<thead>
<tr>
<th>Original Budget</th>
<th>CF Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E&amp;G Fund</strong></td>
<td><strong>CF Fund</strong></td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td><strong>EXPENSES</strong></td>
</tr>
<tr>
<td>Travel</td>
<td>Travel</td>
</tr>
<tr>
<td>All Other</td>
<td>All Other</td>
</tr>
<tr>
<td>Elements-70000</td>
<td>Elements-70000</td>
</tr>
<tr>
<td>Transfers In</td>
<td>Transfers In</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>Transfers Out</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>25,000</td>
<td>25,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Budget Journal</th>
<th>Actual Journal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>E&amp;G Fund</strong></td>
<td><strong>CF Fund</strong></td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td><strong>EXPENSES</strong></td>
</tr>
<tr>
<td>Travel</td>
<td>Travel</td>
</tr>
<tr>
<td>All Other</td>
<td>All Other</td>
</tr>
<tr>
<td>Elements-70000</td>
<td>Elements-70000</td>
</tr>
<tr>
<td>Transfers In</td>
<td>Transfers In</td>
</tr>
<tr>
<td>Transfers Out</td>
<td>Transfers Out</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>Total</strong></td>
</tr>
<tr>
<td>25,000</td>
<td>25,000</td>
</tr>
</tbody>
</table>

* Budget and actual journals should be processed based on anticipated expenses and possibly adjusted, if needed.*