

BUDGET TRANSFER GUIDELINES & INSTRUCTIONS

PURPOSE OF BUDGET TRANSFERS (BTR)

Budget transfers are requests to move unrestricted funds after the original budget has been established.

To ensure correct reporting to the Ohio Department of Education, expenses must be charged to the department that is actually receiving the service or product.

BUDGET TRANSFER PROCEDURES

AVAILABILITY OF FUNDS

To prepare a transfer between **departments**, there must be a positive balance in the department from which the transfer is being made on the "Statement of Operations" report in BOTH the "Grand Total" for the department and the "century" total. If the "Grand Total" is negative, a budget transfer may still be made if the department has income that is tracking on schedule.

Budget transfers cannot be prepared between departments in different fund groups (i.e. transferring from fund 0010 to fund 0111). An expense can be transferred by submitting a journal entry to Controller's Office.

No Permanent BTRs will be processed for non-comp accounts.

SALARY LINES

All budget transfers FROM or TO full time salary accounts must include position numbers.

All transfers FROM or TO any salary account must include the correct fringe benefit amount. Fringe rate and the corresponding accounts can be found on the Budget and Financial Analysis webpage at <https://www.csuohio.edu/budget-financial-analysis/input-forms-and-fringe-rates>.

Permanent (Perm) and Temporary (Temp) BTRs will be processed for salary lines affecting positioned employees. The Perm transfer will bring the position to the full annual salary needed. The Temp transfer will be the prorated salary needed for the current fiscal year. Vacancy savings have been decentralized so are now held in individual divisions 0105 Uncommitted lines.

GRADUATE STIPENDS AND FEE GRANTS

The funds that are allocated from the College of Graduate Studies for graduate stipends and fee grants can only be used for these purposes. The funds can only be transferred between accounts 0152, 0156 and 0255. Include the fringe amount (account 0214) with graduate payroll accounts (0152 and 0156) when making transfers.

CARRYOVER (CARRY FORWARD) (0999)

Transfers to 0999 will only be accepted for accounts that had a negative carryover from the year before.

COST SHARE, PI, STARTUP, & SUMMER UNDERGRAD

The above project ID's and others that include a number in the project field are monitored by the Office of Sponsored Programs and Research need approved by SPRS.

COMPLETING THE BUDGET TRANSFER REQUEST

All Budget transfers are now submitted electronically (EBTR). Please follow the instructions on the Budget & Financial Analysis website that shows how to prepare and submit EBTRs.

<https://www.csuohio.edu/budget-financial-analysis/input-forms-and-fringe-rates>

BTRs for LETTERS OF APPOINTMENT, CONTRACTS, RECLASSES, ETC.

BTR's that accompany hiring paperwork need to be submitted electronically **at the same time** that the LOA/Contract/Reclass is sent to Budget Office. Hiring paperwork will not be processed without a BTR if the position needs funding.

SIGNATURES for EBTR Routing

Routing via PeopleSoft HRPRD follows the current approved signature policy for unrestricted fund budget transfers:

SECTOR	CSU SIGNATURE AUTHORITY
I. ACADEMICS <u>NON-SALARY LINES</u> Within a single department Within a single College Between Colleges <u>SALARY LINES*</u> Within a single department Within a single College Between Colleges <u>SALARY LINES</u> -Accounts 0115,0135, 0112 and 0132	 1 Approval Budget Manager or Department Head 1 Approval Budget Manager 1 Approval Budget Manager or Dean of College "From" which funds are transferred or the Provost Office 2 Approvals Budget Manager or Department Head and the Provost Office 2 Approvals Budget Manager and Provost Office 2 Approvals Budget Manager "From" which funds are transferred and the Provost's Office * Only 1 Approval is needed if the BTR is submitted by the Provost office 1 Approval Budget Manager or Department Head
II. NON-ACADEMICS <u>NON-SALARY AND SALARY LINES</u> Within a single department Within a VP's area Between VP Areas	 1 Approval Budget Manager or Department Head 1 Approval Budget Manager 1 Approval Budget Manager or VP "From" which funds are transferred
III. SPECIAL CIRCUMSTANCES Cost Shares, Startups, Sum Ugrad, and PI's Projects <u>NON-SALARY LINES</u> <u>SALARY LINES</u>	 2 Approvals Budget Manager or Dept. Head & SPRS 3 Approvals Budget Manager, Provost Office & SPRS