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**

**BTRs ARE IN WHOLE DOLLARS**

**AVAILABILITY OF FUNDS**

To prepare an expense budget 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 actual expense can be transferred by submitting a journal entry to the 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. 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. The Provost Office will process Perm and Temp transfers for faculty. The Budget Office will process Perm (full year amount) and Temp BTRs (prorated for amount not needed) for staff terminations in Fund 0010 sweeping to Vacancy Savings (0105-0010-3487-50 and fringe 0210). The Fiscal Officer/Budget Manager will prepare both the Perm (full year amount) and Temp (prorated for amount needed for remainder of fiscal year) BTRs for new hires from Vacancy Savings.

Exceptions to this are:

* Police FOP and DIS
* Facilities classified employees
* Part-time
* Faculty
* All funds other than Fund 0010.

**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 with graduate payroll accounts (0152 and 0156) when making transfers.

**PART-TIME FACULTY LINES**

The funds that are allocated from the Provost for part-time faculty can only be used for these purposes. The funds can only be transferred between accounts 0116, 0125, 0126, 0127, 0128 and related fringe 0213.

**CARRYOVER (CARRY FORWARD) (0999)**

Transfers to 0999 will only be accepted for accounts that had a negative carryover from the year before. BTRs will not be accepted that transfer funds into Departments/Project IDs that receive carryover.

**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 are routed for approval 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 show 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 the Budget Office. Hiring paperwork will not be processed without a BTR if the position needs funding.

**SIGNATURES for EBTR Routing**

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

