BUDGET TRANSFER GUIDELINES & INSTRUCTIONS

**PURPOSE OF BUDGET TRANSFERS**

Budget transfers are requests to move 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 **accounts (0180, 0300-0900)**, there must be a positive balance in the account from which the transfer is being made on the “Statement of Operations” report in the “century” total (i.e. accounts in the 0300, 0400, etc. series).

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.

Please note that changes cannot be made to permanent income lines by budget transfer. A department may only change the permanent amount of income during budget building.

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.

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 codes can be found on the Budget and Financial Analysis webpage at <https://www.csuohio.edu/budget-financial-analysis/input-forms-and-fringe-rates>.

# 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.

CARRYOVER (CARRY FORWARD) (0999)

Carryover funds from the previous year should be redistributed into other operating lines, and must be received by May 31 of that fiscal year. Transfers to 0999 will only be accepted for cost share 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 and are monitored by the Office of Sponsored Programs and Research need approved by SPRS.

SIGNATURES

All salary transfers for academic units must have the Budget Manager (or designee) approval **and** the Provost’s Office signature with the exception of part-time accounts 0115 & 0135, overtime and student accounts.

Please follow the current approved signature policy for unrestricted fund budget transfers:



**COMPLETING THE BUDGET TRANSFER REQUEST**

Use the Budget Transfer Request form dated May 2019. The Budget Transfer Request form can be found on the Budget webpage at <https://www.csuohio.edu/budget-financial-analysis/input-forms-and-fringe-rates>.

1. From the drop down menu, select Perm or Temp to designate if the transfer is for the permanent or temporary budget. Permanent and temporary budget transfers cannot be submitted on the same form.
2. Enter the BTR#. The BTR should be the 3 or 4 characters that identify your college or unit, 2 digits to identify the fiscal year, 3 digits to track the sequence and P or T as a type indicator. Example: The College of Education’s first BTR in FY20 would be EDU20-001T for a temp BTT but if a position is being funded in both Perm and Temp, the tracking number would be EDU20-001P and EDU20-001T respectively.
3. Enter the name of the Department submitting the “From” funds request and the date.
4. Enter the chartfield from which funds are being transferred and where the funds are being transferred to. This combination should consist of a 4 digit Account code, 4 digit Fund, 4 digit Department and 2 digit Program code. Some chartfield strings will also have a 5 digit Class and/or a Project ID not to exceed 10 characters.
5. Enter the amount. Please note on the Budget Transfer form the “FROM" is a credit which **reduces** the budget and the “TO” is a debit which **increases** the budget.The template is designed that only whole numbers can be inserted and the “From” side will only accept a negative number.
6. Enter the position number for salary lines 0110,0111,0120,0121,0123 and 0130.
7. Enter a short description not to exceed 30 characters. **Always begin with the BTR#** and do not include commas**.** This description will appear on the transaction register.
8. The BTR form has a limited number of lines. Lines may not be deleted or added. If additional lines are needed, use the Long BTR form which is the 2nd page and does allow for additional lines. The first page is still completed; However instead of listing individual accounts, enter one amount and in the description enter “See attached”. See step 15 for additional instructions on the long BTR form.
9. Do not skip rows between entries.
10. Totals - Debits and credits must be equal.
11. The reason for request must be completed and allows for more detailed information to be provided than the description field. If the BTR contains any full or part-time salary lines, the employee name and effective date needs to be included.
12. The preparer types their name and dates the BTR.
13. Save the BTR in excel format.
14. If additional approvals are required, the BTR is emailed in the excel format to that approver to sign who will then forward to the budget office. Do not copy the budget office when obtaining additional approvals.
15. Additional instructions for long form
    1. Fill in the date using 2 digit month 2 digit day four digit year. Example: 05312019
    2. For Type of Budget use the drop down menu to indicate if it is a Perm or Temp transfer
    3. Enter the BTR# which will automatically fill in the reference number.

**SUBMISSION**

Budget transfers will **only** be accepted by email, including those that accompany letters of appointments, contract, etc. The e-mail must come from the e-mail account of the last approver and be sent to [budgetoffice\_btr@csuohio.edu](mailto:budgetoffice_btr@csuohio.edu) as an excel file. DO NOT send BTR’s to the Budget Office staff email addresses.

Include the BTR tracking number in the subject field or it will be returned.

BTR’S for LETTERS OF APPOINTMENT, CONTRACTS, ETC.

BTR’s that accompany hiring paperwork also need to be emailed to Budget Office. In the subject field of the email, include the BTR# and the last name of the employee. The budget office will print the BTR to match with the hiring paperwork. **Please write the BTR# on the top right corner of the PAW.**

Non-Academic units should email the BTR when the hiring fpaperwork is forwarded to the Budget Office with a notation that the paperwork is en route.

Academic units should continue to either upload hiring paperwork and BTRs to the Provost shared drive or email to the Provost Office. The Provost office will forward the BTR to the Budget Office once approved.