

**University of Washington**  
**Office of Planning & Budgeting**  
**Biennium Close Guidelines for the 2013-2015 Operating Budget**

These guidelines provide information regarding the biennium close process for the following operating budgets:

- General Operating Fund (GOF)
- Designated Operating Fund (DOF):
  - Local Fund Allocation (LFA)
  - Indirect Cost Recovery (ICR)
- Medical Aid Account
- Accident Account

For purposes of clarity, the term “units” will be used to describe the organizations managed by the Chancellors, Deans, Vice Presidents, and Vice Provosts.

Issues and questions concerning these guidelines or the Biennium Budget Balance Report described below should be directed to Amy Floit (206.685.9961, [afloit@uw.edu](mailto:afloit@uw.edu)), Director of Budget Operations.

<p><b>1. Background on Funding Codes, Budget Type/Budget Class and Budget Numbers</b></p>	<p>The University’s core education budgeted revenues come from State appropriations, tuition operating fees and University local funds.</p> <p>Each source of revenue is associated to a specific fund which is identified by the budget type/budget class. There is one budget type/budget class associated with each budget number. The Office of Planning &amp; Budgeting (OPB) monitors all budgets within each unit by budget type/budget class. The objective of OPB is to ensure that the University does not overspend any fund identified on the last page of this document.</p>
<p><b>2. Balancing Funds for the 2013-15 Biennium Close</b> (excludes fixed costs and proviso budgets and Medical Aid and Accident Funds)</p>	<p><b>General Operating Fund (GOF):</b>          GOF is comprised of State appropriations plus tuition operating fees. Washington State law prohibits overspending of any State appropriation. OPB will ensure that State appropriations are not over or under spent by centrally managing/reviewing expenses of ALL University GOF budgets.</p> <p><b>Units are strongly encouraged to make an extensive effort to spend down GOF funds by the end of the biennium.</b> Fund balances are being looked at by the state. OPB will be closely monitoring and managing GOF balances throughout the biennium.</p> <p><b>DO NOT transfer expenses off of GOF budgets without written authorization from OPB.</b></p> <p>If GOF will be overspent, there must be a DOF-LFA surplus to cover the deficit. Any GOF deficits will be deducted from the unit’s temporary DOF-LFA carryover allocation in the upcoming 2015-2017 biennium.</p>

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<p><b>3. Implementation of Carryover Policy for GOF/Df budgets</b></p>	<p>After final close of the 2013-2015 biennium, the Budget Office will review the unexpended budget balances in General Operating Fund (GOF), Designated Operating Fund (which includes Local Fund Allocation (DOF-LFA) and Indirect Cost Recovery (DOF-ICR)) for each unit to determine their carryover allocation.</p> <p>To assist with management of fund balances, all carryovers will be returned as the same type of funds generating the balance. GOF as GOF, DOF-LFA as DOF-LFA and DOF-ICR as DOF-ICR. Please continue to prioritize the spending down of GOF funds.</p> <p>Carryover for all unexpended balances will be allowed for schools and colleges in General Operating Fund, Local Fund Allocation and Indirect Cost Recovery</p> <p>This is the first biennium close since implementation of the Administrative Carryover Policy; as such, OPB strongly encourages units to spend down carryover funds in accordance with their carryover spending plan submitted to the Provost during the FY2016 budget development cycle. Most administrative unit spending plans were deemed reasonable by the Provost and we expect to provide most of these funds back to administrative units after biennium close. Additional information will be provided at a later date.</p> <p>Temporary carryover allocations will be given out in year one only in the 2015-2017 biennium. The Provost has requested OPB to track carryover balances on an annual basis. This method of allocation will make this task much cleaner. At the start of the second year of the biennium (FY 2017) units may request to transfer some of the temporary carryover funds into year two.</p> <p>Please contact Amy Floit if there is any agreement or exception from the Provost that may affect your carryover allocation.</p>
<p><b>4. State Proviso Budgets</b></p>	<p>The following GOF budgets are provisos or special appropriations and <b>must be fully expended</b> or the funds are returned to the State. Any questions regarding Proviso budgets should be directed to Tram Nguyen at <a href="mailto:nguyentm@uw.edu">nguyentm@uw.edu</a> or 206.685.9965.</p> <p style="padding-left: 40px;">Institute of Protein Design  Computer Science and Engineering Enrollment Expansion  Center for Trade Forest Products      Clean Energy Institute  UW Tacoma Law School  Medical Aid Accounts  Accident Accounts</p>

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<p><b>5. Biennium Budget Balance for Monitoring Expenditure Budgets</b></p>	<p>The Budget Office maintains a “Biennium Budget Balance” report which shows GOF, DOF-LFA, DOF-ICR &amp; ROF for 608 &amp; 609 data for each unit. The report for each unit may be viewed by BT/BC, Org Major Area and Org Department and drilled down to budget number and account code. These reports provide the units’ authorized biennial budgets, actual todate expenditures, encumbrances, balance to-date, and expended percentage (i.e.: actual to-date plus encumbrance divided by the biennial budget). Fixed cost budgets are not included in the report. The report is accessed via the Enterprise Data Warehouse (EDW) at <a href="#">here</a>.</p> <p>Data will be updated periodically from February month end through July 2015. You may find the timeline of when the data will be updated on the OPB website <a href="#">here</a>.</p>
<p><b>6. Restrictions on Revenue</b></p>	<p>A unit must not deposit, and may not claim credit for, any revenue recorded in their General Operating Fund (GOF), Local Fund Allocation (DOF-LFA) and Indirect Cost Recovery (DOF-IRC) budgets. Any revenue remaining at the end of the current biennium will be automatically be forfeited or reduce the calculated carryover.</p>
<p><b>7. Biennium Close Toolkit</b></p>	<p>Finance &amp; Facilities has developed a comprehensive web site about the biennium close process. This website includes a list of cut-off dates and other IMPORTANT information regarding the biennium close process <a href="#">here</a>.</p>

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**Budget Type/Budget Class (BT/BC) Codes**

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**General Operating Fund (GOF)**

01	11	Seattle Campus 01
18		Bothell Campus
01	19	Tacoma Campus
01	5Q	Center for Trade Forest Products
01	6A	Computer Science and Engineering Enrollment Expansion
01	6B	Clean Energy Institute
01	6C	Institute of Protein Design
01	6D	UW Tacoma Law School
02	12	UWMC - Fund 001
03	11	HMC Subsidy

**Designated Operating Fund (DOF)**

**Local Fund Allocation (LFA)**

01	31	Local Fund Allocation – Seattle Campus
01	38	Local Fund Allocation – Bothell Campus
01	39	Local Fund Allocation – Tacoma Campus

**Indirect Cost Recovery (ICR)**

01	32	Indirect Cost Recovery – Seattle Campus 01
48		Indirect Cost Recovery – Bothell Campus
01	49	Indirect Cost Recovery – Tacoma Campus

**Accident and Medical Aid Funds**

14	02	Accident Fund
14	03	Medical Aid Fund