



Budget, Planning & Institutional Research

### Budget Fiscal Year Timeline

July 1st:	New FY budget loaded
Mid-August:	Prior year fund balance loaded
February - March:	Budget Hearings
April - May:	Perm transfer deadline
April - June:	Year-end financial deadlines

### Departmental Funding Sources

#### Unrestricted Fund Groups

Fund Source	Sub-Fund	Ledger*	Sub-Fund Description	Allowable Transfers To/From
Unrestricted 2-Ledger	OPTUI	2	Operating Fund – State/Tuition Funded 2-Ledger Accounts	OPTUI
Unrestricted Other Operating	OPAUX	3	Operating Fund – Auxiliary Enterprises	OPAUX, OPOTF, OPOTP
	OPOTF	4	Operating Fund – Non-State/Tuition Fiscal Accts	
	OPOTP	4	Operating Fund – Non-State/Tuition Project Accounts	
Unrestricted Sponsored Programs	UNRSF	4	Unrestricted Sponsored Programs Fiscal Account	UNRSF, UNRSP
	UNRSP	4	Unrestricted Sponsored Programs Project Accounts	

#### Restricted Fund Groups

Fund Source	Sub-Fund	Ledger*	Sub-Fund Description	Allowable Transfers To/From
Restricted Non-Sponsored Programs	RSNSF	5,6	Restricted Non-Sponsored Programs Fiscal Accounts	RSNSF, RSNSP
	RSNSP	5,6	Restricted Non-Sponsored Programs Project Accounts	
Restricted Sponsored Programs	RSTSP	5,6	Restricted Sponsored Programs	Refer to guidance issued by SPS
Foundation	RFNDA	6	Restricted Foundation Auxiliary Accounts	No Transfers
	RFNDO	6	Restricted Foundation Operating Accounts	

\*Ledgers listed here are typical, however there are some exceptions

### Payroll Encumbrance Quick Guide

Encumbered Object Codes		
	Salary	Fringe
Classified	5110	5610
Faculty	5111	5611
Other Professional	5112	5612
Temporary & Durational	5230	5630
Graduate Assistants	5250	5650
Postdoctoral Fellows	5260	5660
Special Payroll	5231/2/3/4	5631/2/3/4

Encumbered Payroll Status
Employees with a status of "Active" or "Leave with Pay"

Concerned with PS encumbered amounts?

Try:

1. Verify the end dates listed in the Filled Position Detail report (excel version only)
2. Ensure your calculation is only through the end of the FY
3. Call the Office of Budget and Planning

### Recommended Reports

KFDM Standard Report	Objective
Fund Balances	Identify available funds
Permanent Budget Report	Determine 2-L permanent funding
Budget to Actuals	Compare Original Budget / Current Budget / Actuals
Filled Position Detail	Review salary and fringe coding by account