Background
In recent years, individuals across campus have expressed interest in using “budget” as a management tool for non-budget based accounts within the GIFT subfund (64-accounts) and AGENCY subfund (99-accounts). This would allow Business Officers to establish a figure to manage expenses to. The Office of Budgets, CSU Foundation (CSUF), and Campus Services developed this document for areas who would like to establish budget in these types of accounts. Budgeting the GIFT and AGENCY subfunds is still not a requirement.

Guidelines
The following information applies to budgeting GIFT (64-accounts) and AGENCY (99-accounts) subfunds and is the recommended procedure areas should follow in order to establish budget in non-budget based accounts.

A Budget Adjustment (BA) is the only document that may be used to establish or revise budget in a non-budget based account. A Single Sided Budget Adjustment (SSBA) will not be allowed for this purpose.

GIFT subfund (64-accounts)
Accounts in Kuali will not be reflective of / match the account’s fund balance with CSU Foundation (CSUF). Departments will need to contact CSUF directly through their normal process regarding fund balance.

- Object code 4105 may not be used when establishing / revising budget in 64-accounts.
- Kuali automatically restricts the use of object codes between 4200-4393 and 4400-4999.
- All expense object codes in the 5xxx-9xxx range are available to use.

AGENCY subfund (99-accounts)
Accounts in Kuali will not be reflective of / match the sponsor funding agreement or available funds. Departments will need to reference the written agreement or contact the sponsor directly regarding available funds.

- Object codes in the 4xxx-9xxx range are available to use

Procedure
To increase budget in a non-budget based account, create a “one sided” Budget Adjustment document to increase both revenue and expense budget equally (similar to our process for increasing spending authority in a state appropriated account).

Example To/Increase Accounting Lines:
Use the same account and be sure that the revenue and expense amounts total each other. Line 1 increases the budget in a revenue (IN) object code and Line 2 increases the budget in an expense (EX) object code.

If you have questions on creating this document, please contact a member of the Office of Budgets for assistance.

Summary
- Budget Adjustment (BA) documents may be used to increase budget in a non-budget based account by creating a “one sided” entry utilizing revenue and expense object codes.
  - Object code 4105 (Gifts - Private Foundation) may not be used in the GIFT subfund (64-accounts)
- Single Sided Budget Adjustments (SSBA) may not be used to increase budget in a non-budget based account.
- Kuali’s 64-accounts are not reflective of / match the account’s fund balance with the CSU Foundation.
- Kuali’s 99-accounts are not reflective of / match the available funds from the agreement’s sponsor.