

**University of Washington**  
**Office of Planning and Budgeting**  
**Biennium Close Guidelines for the 2007-2009 Operating Budget**

These guidelines provide the parameters to follow in the biennium close process for the following operating budgets:

General Operating Fund (GOF) and GOF University Initiatives Fund (GOF UIF)  
Designated Operating Fund (DOF):  
    Local Fund Allocation (LFA)  
    Research Cost Recovery (RCR) and  
    DOF University Initiatives Fund (DOF UIF)  
    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 Close Monitoring Report described below should be directed to Amy Floit (206-685-9961, [afloit@u.washington.edu](mailto:afloit@u.washington.edu)), Interim Director of Budget Operations.

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**1. Background on Funding Codes, Budget Type/Budget Class and Budget Number**

The University’s budgeted revenues come from two major funding categories: State appropriations and University local funds. Each revenue source is associated with a specific fund code. Within each fund code, there are associated budget types/budget classes. A fund code can include multiple budget types/budget classes. Each budget type/budget class may have multiple budget numbers associated with it. However, each budget number has only one budget type/budget class. Attached is a list of the relevant budget types/budget classes.

In general, fund balance integrity is managed by monitoring a unit’s budgets at the budget type/budget class level. ***Our objective is not to overspend any fund.***

**2. Balancing Funds at Biennium Close (excludes proviso budgets)**

Washington State law prohibits overspending of any State appropriation. The General Operating Fund (GOF) is comprised of State appropriations plus tuition operating fees. Due to the budget reductions and in trying to encourage units to reduce spending wherever possible, the University will return any unexpended GOF funds as GOF carry over, unexpended DOF-LFA funds as LFA carry over and unexpended DOF-RCR as RCR carry over. At this time, this program is only for the close of the 2007-09 biennium.

Planning and Budgeting will ensure that the State appropriation is not over or under spent, by managing the tuition operating fee portion of GOF budgets centrally.

***Units are required to balance their budgets at each budget type/budget class (BT/BC) level within the unit. If GOF is overspent, there MUST be a DOF/LFA surplus to cover the deficit. Any deficit will be deducted from the unit’s temporary DOF/LFA carryover allocation in the upcoming 2009-11 biennium.***

***If you anticipate being overspent in GOF plus DOF/LFA funds, contact Amy Floit immediately.***

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**3. GOF UIF**

All GOF UIF budgets will be considered part of the GOF base as of the beginning of the 2009-2011 Biennium. **These GOF UIF funds need to be converted to regular GOF budgets at the end of the 2007-09 biennium. Detailed instructions for converting GOF UIF budgets to regular GOF budgets are covered in a separate document.**

**4. DOF UIF**

All DOF UIF budgets will be considered part of the DOF-LFA base as of the beginning of the 2009-2011 Biennium. **These DOF UIF funds need to be converted to regular DOF-LFA budgets at the end of the 2007-09 biennium. Detailed instructions for converting DOF UIF budgets to regular DOF-LFA budgets are covered in a separate document.**

**5. State Proviso Budgets**

The following GOF budgets are provisos and **must be fully expended**, or the funds are returned to the State.

Forestry Research, 10-1404  
Shellfish Monitoring, 10-1408  
Global Health Initiative, 07-5701, 07-5706, 07-5206, 07-5253  
Burke Museum, 06-0451  
UW-01 Water Quality Agents, 10-1250  
Inst For Learning & Brain Science, 06-0459  
WA State Academy of Science, 09-6001  
William D. Ruckelshaus Center, 09-2802  
State Climatologist, 09-3600  
TRIO Eligible Students, 03-3821  
Land Use Conflicts, 09-2801  
Autism Education, 09-5002, 095003  
Expand Health Sci Capacity, several budgets  
International Learning Opportunities, 06-3900  
Puget Sound Partnership, 06-1223  
Adult Family Home Cert, 09-5201  
ONRC, 10-1409  
Ruckelshaus Patient Safety, 09-2803  
E-Science, 06-3600  
Developmental Disabilities Rsch, 09-5202  
All Medical Aid Account budgets  
All Accident Account budgets

**6. Restrictions on Revenue**

The unit must not deposit, and may not claim credit for, any revenue recorded in their General Operating Fund, Local Fund Allocation, Research Cost Recovery and University Initiatives Fund accounts. Any revenue remaining at the end of the current biennium will be automatically be forfeited.

**7. Implementation of Carryover Policy**

According to the Provost's policy letter, all unexpended budget balances in General Operating Fund, Designated Operating Fund/Local Fund Allocation and Research Cost Recovery budgets can carryover as temporary allocations into the 2009-2011 biennium. After the final close of the 2007-2009 biennium, the

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Budget Office will review the status of expenditure budgets for each unit to determine their carryover allocation. Please contact Amy Floit in case there is any agreement or exception from the Provost that may affect your carryover allocation.

**8. Web-based Biennium Close Report for Monitoring Expenditure Budgets**

The Budget Office prepares reports for each unit called "Biennium Close Monitoring Report by Unit", which are grouped and sorted by BT/BC codes and budget numbers. These reports provide the units' authorized biennial budgets, actual to-date expenditures, encumbrances, balance to-date, and expended percentage (i.e.: actual to-date plus encumbrance divided by the biennial budget). They are available at <http://www.washington.edu/admin/pb/home/bienclose.htm>, and are updated periodically from March through July 2009. Any questions or comments concerning the unit monitoring report should be addressed to Amy Floit at [afloit@u.washington.edu](mailto:afloit@u.washington.edu) or 685-9961.

**9. Biennium Close Information from Financial Accounting and Payables Administration:**

The Washington State's Financial and Administrative Policies, Regulations, and Procedures require that all goods and services charged against the 2007-2009 biennium must be received by June 30, 2009. In addition, all invoices and documents should be received and recorded into the financial system by certain cut-off dates, in order to ensure that all expenditures are correctly charged against the 2007-2009 biennium. The Offices of Financial Accounting and Payables Administration have developed a web site about biennium close and the biennium close calendar. It can be found at <http://www.washington.edu/admin/payables/bienniumclose.html>

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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	24	Forestry Research
01	29	Shellfish Monitoring
01	55	Global Health Initiative
01	2H	Burke Museum
01	2M	UW-01 Water Quality Agents
01	2V	ILABS
01	5B	WA State Acad of Sci
01	5C	William D Ruckelshaus Ctr
01	5D	State Climatologist
01	5E	Land Use Conflict Issues
01	5F	Autism Education
01	5H	Puget Sound Partnership
01	5J	Adult Family Home Cert
01	5K	ONRC
01	5L	Ruckelshaus Patient Safety
01	5M	E-Science
01	5N	Developmental Disabilities Rsch
14	5D	TRIO Eligible Students
14	5F	Expand Health Sci Capacity
14	5G	International Learning Opportunities

**General Operating Fund (GOF – UIF)**

01	13	GOF University Initiatives Fund
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**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
01	32	Research Cost Recovery – Seattle Campus
01	48	Research Cost Recovery – Bothell Campus
01	49	Research Cost Recovery – Tacoma Campus

**Designated Operating Fund (DOF/LFA – UIF)**

01	33	DOF/LFA – University Initiatives Fund
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**Accident and Medical Aid Funds**

14	02	Accident Fund
14	03	Medical Aid Fund