

GUIDELINES FOR ORGANIZATION (ORG) CODE AND BUDGET NUMBER CREATION AND CHANGES

Table of Contents

1. General Information	2
2. Organization (org) codes.....	3
• Creating a new org code	3
• Changing an attribute assigned to an org code	3
• Deleting/Purging an org code	4
3. Budget number	5
• Creating a new budget number	5
• Closing a budget number	5
• Changing attributes to a budget number	5
4. Frequently Asked Questions	7
5. Glossary.....	8
6. Appendix 1: Nature of budget (program/category).....	9

1. General Information

Requests for new or changes to organization codes and budget numbers require review and approval before being entered into the University's financial system. OPB is the office responsible for creating and maintaining organization codes for the **entire campus**. Budget numbers, however, are created and maintained by different central offices depending on the type of budget number. The information below indicates the office that you should contact. This document provides detailed information on the processes that are maintained by the Office of Planning and Budgeting (OPB).

OPB creates and processes changes for the following types of budgets:

- General Operating Fund (GOF): regular state, state provisos
- Designated Operating Fund (DOF): local fund allocation, indirect cost recovery, student technology fee
- Restricted Operating Funds (ROF): state special appropriations, UWMC budgets, self-sustaining budgets (revenue accounts, auxiliary enterprise, etc.)
- Gift Assessment

For other types of budget creations/changes please contact the offices below:

- Grant, contract and/or gift budgets: gcahelp@uw.edu
- Agency and inventory budgets: accountg@uw.edu
- Loan budgets: sfshelp@uw.edu
- Service and Recharge Center budgets: recharge@uw.edu

Other resources:

- Budget number prefix identifiers: <https://finance.uw.edu/fr/references/budget-number-prefix>
- CTI and ISD authority: <https://finance.uw.edu/fr/accounting-entries>
- Food approval: <https://finance.uw.edu/food-approval>
- Institutional overhead policy: <http://www.washington.edu/admin/rules/policies/APS/33.02.html>
- State Funding Policies and Guidelines: <https://www.washington.edu/opb/state-operations/state-funding-policies-and-guidelines/>
- Deficit Policy: <http://www.washington.edu/admin/rules/policies/APS/37.01.html>

2. Organization (org) codes

- **Creating a new org code**

Requests to create a new org code need to be reviewed and approved by the Dean/Chancellor/VP's Finance & Operations Office. There may be additional approval requirements – see the information below the chart. Org code structures should not create an "orphan" situation. Orphan org codes don't show up in some financial reports. Orphans only cause issues at the Department/Office level and above. This means: in order to create a new Department/Office org code (level 4), the Major Area (level 3) needs to exist and can not have a value of "00". For example: 2-05-01-00-000 needs to exist or needs to be created before 2-05-01-01-000 is created. Please refer to the table below for org code levels.

Org Code Level	1	2	3	4	5	6
Org Code Name	President or other Major Administrative Area	Dean or Vice President	Major Area	Department or Office	Division	Subdivision
Org Code Structure	#	##	##	##	##	#
Example	2	02	02	02	00	0

Additional approval requirements:

Level 1: Established by the Executive Office only

Level 2: For Academic activity, this can only be established with approval of the Board or Regents. For Administrative activity, org code level 2 can only be established with approval from the Executive Office (President or Provost) or Chancellor's Office (for UW Bothell and UW Tacoma). Please provide documentation/approval letter when requesting a level 2 org code.

Level 3 and Level 4: For Academic activity, this can only be established with approval of the Board of Regents, please provide Regents' approval when requesting a level 3 or level 4 org code (first seven digits of the org code). Administrative activity must be reviewed and approved by the Dean/Chancellor/VP Office of your unit.

- **Changing an attribute assigned to an org code**

- Dean/VP/Chancellor's Finance and Operations Office must approve org code attribute changes
- Three org code attributes that can be changed are: 1) the box number, 2) the org name and 3) the org code flag
- An org code flag can be assigned as follows:
 - I. A value of 1 will purge the org code from the system at the end of the biennium.
 - II. A value of 2 will prevent budget numbers from being assigned to the org code (before requesting this value, be sure no budget numbers are already associated with the org code)

- **Be sure to address transition issues from old to new org codes such as access to various administrative systems (ASTRA, Workday, SIMS, Procurement, etc.) before any changes are implemented as disruptions or disorganized transitions can result in staff temporarily losing access to the systems that enable their work.**



- **Deleting/Purging an org code**
 - Requests to delete an org code need to be reviewed and approved by the Dean/Chancellor/VP's Finance & Operations Office.
 - The same approval requirements used for creating an org code apply to deleting an org code at level 2 or higher.
 - A "parent" org code can't be deleted when there's a "child" org code under it. This is to maintain the hierarchical integrity of the org codes.
 - An org code can't be deleted when budget numbers are attached to it. Be sure to move budget numbers to other org codes before requesting an org code be purged. Occasionally, GCA has assigned status 4 to a budget, but has set another flag to keep a budget from actually purging. These budgets will need to be moved before purging an org code. OPB will check and let you know if this situation exists.

3. Budget number

Dean, VP or Chancellor's Office, whichever is applicable to your unit, must approve creation of new budget numbers or changes to attributes assigned to a budget number.

- **Creating a new budget number**

GOF, DOF or Special State Appropriation budget

- You should have a clear understanding of the purpose for the new budget number and include that in the "purpose" field of the request form.
- These types of budgets can only have budgeted authority. Revenues must be deposited into a self-sustaining budget.
- Include the location where the majority of the activity will take place.

Self-sustaining or UWMC budget

- You should have a clear understanding of the purpose for the new budget number and include that in the "purpose" field of the request form.
- Review guidelines on Service Centers and Recharge Centers on the UW Management Accounting and Analysis (MAA) <https://finance.uw.edu/maa/recharge> – rates may need to be approved by MAA before a budget number is created.

- **Closing a budget number**

GOF, DOF or Special State Appropriation budget

In order to close these types of budgets, the following actions must be completed:

- Permanent + Carryforward Budgeted Amount must equal \$0 AND
- Expenditures must be less than or equal to Budgeted Amount (Perm + Temp) AND
- Open Balances must equal \$0 (contact Procurement Services to close Open Balances)

Self-sustaining or UWMC budget

In order to close these types of budgets, the following actions must be completed:

- Revenues must equal Expenditures exactly AND
- Open Balances must equal \$0 (contact Procurement Services to close Open Balances)

- **Changing attributes to a budget number**

Changing the budget name

- The original purpose and intent of the budget must remain the same. If the purpose is not the same, the old budget number should be permanently closed out. A new budget number should be requested for the new activity. Budget numbers must be in closed status (status 4) for one full biennium before being re-used for a new purpose.

Changing the budget status, the following options are available:

- Status 1: Open to revenue and expenditures--i.e. a fully active budget.
- Status 2: Open to revenue only; closed to expenditures (not applicable to GOF or DOF budgets).
- Status 3: Closed to all expenditure and revenue transactions. Journal vouchers (JVs) not allowed. **Note:** This is different from grant/contract budgets.
- Status 4: Fully closed. The budget number is inactive and will purge from the system at the end of the biennium.

Changing an organization (org) code

- **An org code assigned to a budget can only be changed at level 3 or lower** (last seven digits of an org code – see chart below). Changes from one school/college to another are only allowed during a biennium crossover period. At other times, new budget numbers need to be established and old budget numbers need to be closed out.

There should be NO budgets at the first three org code levels. Budgets should be housed at the Department/Office level (level 4) or below.

Org Code Level	1	2	3	4	5	6
Org Code Name	President or other Major Administrative Area	Dean or Vice President	Major Area	Department or Office	Division	Subdivision
Org Code Structure	#	##	###	###	###	#
Example	2	02	02	02	00	0

4. Frequently Asked Questions

- **Do I need to attach approvals to my request for a new org code or budget number?**

- Certain academic actions go through a formal approval process, so there are times when OPB will ask for documentation. When a unit is asking for a new budget number related to a new program, a new academic department or a new student fee we may need to ask for approval documentation to ensure that units have followed approval processes – there have been times when units did not realize that there is a formal approval process for certain actions.
- The Academic Affairs & Planning Office in the UW Graduate School has a website that helps guide units on the processes for creating or modifying programs, <https://grad.uw.edu/for-faculty-and-staff/creating-modifying-programs/>. When OPB is asked to set-up new budgets for new programs, we verify that University requirements for approval have been met.

OPB requests approval documentation for things such as student course fees or academic department name changes since these types of actions may require Provost/President or Board of Regent approval.

- **Can I set-up a sub-budget to my GOF/DOF/Self-sustaining budget?**

- There are no sub-budgets for GOF, DOF or self-sustaining budgets. Set up separate budget numbers for each activity. Sub-budgets are currently only set-up for grant, contract or gift budgets.

- **Can GOF/DOF budgets accept revenues?**

- No. Budget Revisions establish budget authority in GOF and DOF budgets. Your Dean/Chancellor/VP Finance and Operations Office can help you better understand this process of managing these types of budgets. If you are receiving revenue for an activity or program, you will need to establish a self-sustaining or gift budget, whichever is applicable to the activity.

- **How do I set up a proviso budget?**

- Proviso budgets are set up with distinct budget types and classes to track expenditures and for reporting purposes. To request for a new proviso budget, you'll need to provide the proviso letter from OPB that was sent to your Dean/VP/Chancellor, along with your budget number request form.

- **How do I set-up a new course fee budget?**

- Is this a new course fee? If yes, is the fee \$50 or more? If yes, has the new course fee been approved by OPB? If the fee is \$50 or less, has the Dean's Office approved the new course fee? Once the course fee is approved, the Dean's Finance Office needs to submit the New Budget Request Form located on OPB's website. Please visit OPB's webpage about Course Fees <https://www.washington.edu/opb/tuition-fees/course-fees/>

5. Glossary

FIELD NAME	DESCRIPTION
Budget number	This code is a six-digit control number that is assigned to a particular department, division, function, activity, or objective. It identifies cost and responsibility centers at the University for accounting and budgeting purposes. For the general University, Budget Number normally identifies an organizational unit (college, department, etc.) function, activity, or objective; for Grants and Contract, it defines a project.
Program/Category	Program/Category (P/C) Code identifies major budgeted programs and sub-programs (called Categories) at the University. P/C Codes are used to combine financial data for state reporting requirements. Each Budget Number at the University is assigned to only one P/C Code; once made, that assignment can never be changed. (See Appendix 1 for more detailed information)
Budget Type	This two-digit code is used to classify Budget Numbers, very generally, by the type of funding. It's purpose is to facilitate monitoring the University budget and funding levels; and provide a framework for referring to groups of budget numbers for communicating and reporting.
Budget Class	Budget Class is a two-digit extension of the element Budget Type. Budget Class is always used in association with Budget Type. Budget Type defines a limited number of distinct groupings of budget numbers based roughly on the type of funding; Budget Class adds subcategories within these Budget Type groupings.
Close to Budget	Indicates the Budget Number that will be credited with unexpended or over expended amounts from this budget number during biennium close.
Staff Benefit Budget	Designates the budget number to be charged for benefit costs.
Encumber Salary Flag	Indicates salaries and related costs are to be encumbered. This flag gives departments the option of encumbering salaries and related fringe benefits.
Tax Status	Indicates whether goods bought are subject to sales tax.
On-off campus code	On/off Campus Code identifies the primary location where the budget number activity occurs.
Program Type	Indicates the primary purpose for which funds will be expended from a budget number.

6. Appendix 1: Nature of budget (program/category)

Instruction	Formal instructional activities and scholarly activity and research (that are not separately budgeted).
Research	Research activities that are separately appropriated/budgeted and instruction is not a part of the research conducted – this excludes sponsored research and programs which are managed by U.W. Office of Research (OSP, GCA, etc).
Public Service	Activities to provide services beneficial to groups external to the UW. There are two dimensions of public service: (1) Direct public service activities such as concerts, lectures, conferences and broadcasts; (2) Activities which are ancillary to other programs conducted with the primary intent of instruction or research, such as fee for service contracts, journal editorships, or high school outreach programs.
Primary Support Services	Activities which directly serve the instruction, research and public service programs. These are administrative support and management of the primary programs, including ancillary support services such as the Burke Museum, Friday Harbor Labs, the Arboretum, etc. (primarily at the Dean level).
Libraries	Activities relating to the retention and display of materials and the provision of services which support the three primary programs of of instruction, research and public service.
Student Services	Consists of social and cultural services and institutional management activities relating directly to students, but which are not a part of formal instruction.
Hospitals/Medical Centers	Consists of activities associated with the operation and management of hospitals/medical centers.
Institutional Support	Consists of activities whose primary purpose is to provide operational support for the ongoing functioning of the University, excluding expenditures for physical plant operations and maintenance. (Primarily at Central Administration level).
Plant Operation & Maintenance	Includes activities relating to the maintenance and operation of institutional facilities and grounds including utilities.