

Budget Scenarios

| Scenario | Description | Source(s) |
|-------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------|
| ORIGINAL | The authorized permanent or recurring “base” budget associated with the initial financial plan of action of proposed university activities for a given fiscal year | President’s annual budget memo and the annual Campus Budget Plan |
| ONE_TIME | Authorized nonrecurring or one-time funds that supplement the base budget; budget is allocated on a temporary basis for a given fiscal year | President’s annual budget memo |
| PERM | Permanent budget changes that modify the original “base” budget | Budget Transfers |
| TRANSFER | Temporary or one-time budget transferred between departments, accounts, etc. applicable in a given fiscal year | Budget Transfers |
| ALLOCATION | Supplemental order for additional funding provided by Chancellor’s Office | Cash Posting Orders (CPO), Systemwide Allocation Transfers (SWAT), Allocation Orders |
| BENEFITS | Employee benefit costs processed with payroll by the State Controller’s Office. Note: departmental benefits budget within the general fund (GD901) is equal to actuals; budget variances are accounted for centrally; the annual allocated benefit budget for each division is published in the Campus Budget Plan | Labor Cost Distribution (LCD) |
| FORWARD | No longer in use; previously used to signify the permanent, prior year budget (“base”) which is now indicated by the scenario of ORIGINAL | |