

**INSTRUCTIONS TO COMPLETE THE TEMPLATE TO MAKE CHANGES TO THE BASE BUDGET
IN THE REPORTING BUDGET LEDGER (RBL)
Effective March 21, 2025**

The Reporting Budget Ledger is a record of the campus general fund base budget as approved for the new fiscal year starting July 1st. This ledger also holds the records of base budget transfers processed to prepare the base budget for projecting campus budget needs in the following fiscal year.

Budget transactions posted to the Reporting Budget Ledger are stated in annualized, whole dollars. Prorated and one-time budget transfers are recorded in the General Ledger. Refer to the directions for preparing journal entries for preparing budget transfers in the general ledger on the Financial Services web page.

Once the July 1st General Fund base budget is posted to the Reporting Budget Ledger units are strongly encouraged to submit base budget adjustments that also affect the following fiscal year. Examples include:

- Base budget transfers within the Unit
- Base budget transfers to other campus Units
- When shortcodes/chartfields are created or deleted, resulting in the need to move base budget(s)
- Fully funding personnel changes approved through the Budget Clearance Approval process

Base budget changes should be submitted to Financial Services using the Reporting Budget Ledger Template Excel file available on the “Forms and Resources Page” under “Budget Planning & Form” on the Financial Services web page. **YOU MUST USE THIS VERSION OF THE EXCEL TEMPLATE. DO NOT** change the file type when saving this Excel file to your desktop.

Each line in the Reporting Budget Ledger template Excel file must include the Business Unit and Ledger on each transaction. Accounts may be taken from your Unit’s RBL Base Budget Report or the chart below. Accounting period #1 is reserved for the base budget upload; you may process changes for accounting periods #2 through #12. All transfers should net to zero. All budget lines should have a corresponding shortcode.

Create Budget Upload										
Business Unit (Required - UMICH)	Ledger (Required - RPT_BUDGET)	Account (Required)	Fund (Required)	Deptid (Required)	Program	Class	Project/Grant	Fiscal Year (Required)	Accounting Period (Required)	Posted Total Amt (Rev amts are net negative (-) and exp amts net positive (+))
UMICH	RPT_BUDGET									
UMICH	RPT_BUDGET									
UMICH	RPT_BUDGET									
UMICH	RPT_BUDGET									
UMICH	RPT_BUDGET									
UMICH	RPT_BUDGET									
UMICH	RPT_BUDGET									

REQUIRED for each line of the budget entry

Use the Account on your Unit's RBL Base Budget Report*

Use only accounting periods #2 through #12

Insert as many lines needed; Posted Total Amount must net to zero

Once your RBL Excel file is complete send your completed Excel file, any any supporting documentation, by e-mail to either the Senior Budget Analyst or the Assistant Controller in Financial Services. After your entry is processed you will receive an updated base budget report for your Unit reflecting the requested transfer.

Any questions regarding these instructions should be directed to Financial Services Budget Manager at (313) 593-5442.

* Either refer to your Unit's Reporting Budget Ledger Base Budget Report or the account list below

FY24 & FY25 - Account Mapping RBL to GL Appropriation & GL Transfer Accounts - as of 2024-04-15

Accounts Used to Track Base Budget in the Reporting Budget Ledger (RBL) - Annualized Budget Ledger				General Ledger - GL - July 1st Base Budget Annual Base Budget Appropriation		General Ledger - GL - Used for Budget Transfers During the Fiscal Year	
Budget Account Code	Budget Account Description	Budget Purpose	Budget Category Group	Budget Appropriation Account	Appropriation Description	Budget Transfer Account	Budget Transfer Description
501420	LEO Instruction Fall/Winter	Includes ONLY LEO I & LEO II Instructors Teaching Fall and/or Winter (AY)	Instructional Faculty Salaries	450001	Appropriation Faculty Salaries	450100	Trsf Approp Faculty Salaries
501440	Regular Instruction - LEO III-IV	Includes LEO III/LEO IV Instructors Teaching Fall & Winter (AY)	Instructional Faculty Salaries	450001	Appropriation Faculty Salaries	450100	Trsf Approp Faculty Salaries
500400	Regular Instruction - TT	Includes Regular TT Faculty Teaching Fall & Winter (AY)	Instructional Faculty Salaries	450001	Appropriation Faculty Salaries	450100	Trsf Approp Faculty Salaries
501400	Summer Instruction	Includes TT Faculty and/or LEO Instructors Teaching either Summer I and/or Summer II	Instructional Faculty Salaries	450001	Appropriation Faculty Salaries	450100	Trsf Approp Faculty Salaries
514200	Additional Pay	Additional, supplemental and/or non-base pay awarded to eligible employees	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
545200	All Regular Staff, Bargained For (Union)	All Regular Staff, Bargained For (Union)	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
510600	All Regular Staff, Non-Bargained For	All Regular Staff, Non-Bargained For	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
586300	Communications & Technology Allowances	Communication & Tech allowances paid to eligible employees via Payroll	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
501850	Graduate Assistants	Graduate Assistants and Graduate Instructors (GEO)	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
579000	Longevity	Longevity paid to eligible employees	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
543350	Overtime	Overtime paid to eligible employees	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
535700	Shift Premium	Shift premiums paid to eligible employees	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
541600	Stipends	Stipends paid to eligible employees	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
520400	Student Temp	Student temporary help	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
520760	Temporary Help	Temporary Help (Non-Student) help	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
581000	Tuition Refund - Non-Taxable	Tuition Refund - Non-Taxable	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
580800	Tuition Refund - Taxable	Tuition Refund - Taxable	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
584800	Uniform Allowances	Uniform allowances paid to eligible employees	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries
573100	Vacation SellBack Union	Vacation payback to eligible employees (Fac Ops use only)	Staff Salaries	450002	Appropriation Staff Salaries	450200	Trsf Approp Staff Salaries

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590000	Benefits	Benefits	Employee Benefits	450004	Approp Fringe Benefits	450400	Trsf Approp Fringe Benefits
611000	Communications, Phones & Accessories	Communications, Phones & Accessories NOT paid via Payroll	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
612100	Computer Software/Licenses	Computer Software and Licenses	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
613310	Contracted Services	Services rendered to the Unit/Campus via an approved contract with an external company. Includes Consulting Services.	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
614581	Events & Hosting	On or off campus events, including hosting expenses	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
615260	Rentals & Leases	Rental Expenses & (Non-Software) Leases	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
615560	General Expenses	General Expenses	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
621163	Door Frames, Locks & Hardware	Door Frames, Locks & Hardware (Fac Ops use only)	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
621300	Revolving Energy Fund	Savings from the Revolving Energy Fund s/c129178 (Fac Ops Use Only)	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
623770	Travel	Travel - Local, Domestic and/or Foreign, including mileage and hosting related to travel	General Expenses	450006	Approp Supplies and Other	450600	Trsf Approp Supplies and Other
614000	Equipment & Books	Equipment and books not included in general expenses	Equipment & Books	450007	Appropriation Equipment	450700	Trsf Approp Supplies and Other
624892	Debt Service	Debt Service	Transfers and Distributions	450009	Appropriations- Debt Service	NA	NA
606100	Financial Aid - Undergraduate	Financial Aid - Undergraduate	Financial Aid - UG	450011	Appropriation Fin Aid UG	451110	Trsf Approp Fin Aid UG
606000	Financial Aid - Graduate	Financial Aid - Graduate	Financial Aid - Grad	450012	Appropriation Fin Aid Grad	451200	Trsf Approp Fin Aid Grad
621155	Deferred Maintenance	Deferred Maintenance and building expenditures	General Expenses	450013	Approp Supplies and Other	451300	Trsf Approp Supplies and Other
621030	Capital Planning	Capital Planning	Plant Operation and Maintenance	450013	Appropriation Plant Improv	451300	Transf Approp Plant Imp