



# Board of Regents University System of Georgia

## FY 2015 Year-End Summary Budgetary Compliance Report

*"Creating A More Educated Georgia"*



## % D F N J U R X Q G

- OCGA 45-12-89 requires that funds appropriated must be expended, obligated or returned to the State Treasury
- All USG institutions prepare a Budgetary Compliance Report annually and it is consolidated for inclusion in the Statewide Budgetary Compliance Report (BCR)



## % X G J H W D U \ & R P S O L D Q F H

- Compares current year revenues and expenditures to budget
- Documents ending fund balances
- Reflects ending fund balance as either reserves or surplus
- Annually reviewed by State Auditors



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- Education & General
- Sponsored Programs
- Departmental Sales and Services
- Continuing Ed
- Indirect Cost Recovery
- Technology
- Capital Outlay
- Student Activity Funds
- Auxiliary Funds
- Agency Funds
- Endowment Funds





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