

## **Berkeley Campus Policy Campus-Funded Budget Allocations for Benefits and GAEL**

The Berkeley Campus Budget Office makes monthly allocations to current-year budgets to cover the costs of employee benefits and General and Employment Liability (GAEL) for salaries that are charged to central campus funds (07427, 19900, 20000, 20095, and 69750). Departments are funded only for benefit and GAEL costs that are associated with actual salary expense. The amount of the allocation is calculated each month based on authorized payroll transactions for that month.

Payroll Cost Transfers: When adjustments of prior-month payroll expenses are processed through the OPTRS system, corresponding adjustments to campus allocations occur automatically. Any credit balances in benefit and GAEL accounts generated by payroll cost transfers are recovered by the Budget Office at the end of each month. Central campus allocations may not be re-budgeted by departments. In a few exceptional cases, the Controller's Office may grant authorization for a department to process a payroll cost transfer on a financial journal instead of through OPTRS – see BFS list serve message dated 5/27/04 (<http://www.bai.berkeley.edu/announce/2004/Apr-Jun/costtransfers.htm>). Only G/L financial journals that have been approved by the Controller will be included in the campus allocations process. Any financial journals found to be processed without central authorization will be reversed.

### What is Covered

- Funds 07427, 19900, 20000, 20095, 69750
- Benefit expense accounts 53100-53920  
(excluding account 53802 – Graduate Non-Resident Tuition)
- GAEL expense account 57310

### What is Not Covered

- Non-central funds
- Graduate Non-Resident Tuition (account 53802)
- Vacation Leave assessment (accounts 53930-53940)

Questions regarding this policy may be directed to the Budget Help Desk by calling 643-4243 or emailing [bkbudget@berkeley.edu](mailto:bkbudget@berkeley.edu).