When do I request a budget reallocation?

You request a budget reallocation when you wish to move budget from one unrestricted index (2XXXXX) to another unrestricted index (2XXXXX), or from one account code to another account code within the same index.

In some cases, the decision is complicated by the fact that you are faced with the fact that you have budget available in one index, but the actual cost is recorded in a different, unrelated index. The first consideration in deciding whether you want to request a budget reallocation (versus an expense reallocation) is to determine in which index you want to record the actual costs for historical reporting purposes. As a general rule, you want to record costs in the most appropriate index, with the most descriptive title, and coded n the most appropriate hierarchy structure for the type of purpose of the expenditure. You should not record costs in an index "just because there is budget in that index." After making the decision as to the most appropriate index for recording the cost, you then reallocate (or "move") budget from an index where you have budget balance available to the index where you recorded the cost.

As an example, assume you have budget available in Department X, and you wish to support a special academic program in Department Y. It is appropriate to record the costs in Department Y, as an academic effort, and reallocate budget from Department X to Department Y.

Please note that budget in unrestricted university indexes (2XXXX) can only be transferred within the same category of indexes (2XXXXX). Similarity, it is not possible to transfer budgets between indexes that have their own fund balances, such as designated, restricted, research, and auxiliary indexes. Expense reallocations are required in these situations.

Please contact the Budget Office for guidance if you need further assistance with your special situation. Communicate your budget reallocation request to the Budget Office by using the Budget/Expense Reallocation Form or by memo. You may also email ddk0. The fiscal associate in your vice president's or dean's office can also assist you.