



For Accounting Use Only
Trans ID No.

Reallocation of Expenditures

TO: Accounting Services, Room 224

From: _____
 Originator's Name (Please Print) Department _____

 Originator's Signature

Item	From (Credit)		Source Doc #	Additional Description	Source Date	To (Debit)		Amount
	Index	Acct C				Index	Acct Cod	
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
Total Reallocation								

Attach either FYGDOR003B (Oracle Reports) or FYGDET003 (Discoverer) to document the original charge

Justification:

 Financial Manager/PI Date
Required

 Dean/VP Date
Required for reallocations made more than 90 days after the date of the original charge.

 Department Chair/Director Date
Required for reallocations made more than 60 days after the date of the original charge.

Your signature above certifies that this reallocation is accurate and allowable within the contract/grant terms and conditions.

CC List: _____

Please copy all PI's, Departments, schools, and/or colleges involved.

 RA Approval

 GF Approval

Procedures for Reallocation of Expenditures Form

The reallocation of expenditure form is to be used when a Department is reallocating expenditures from one Index or Account Code to another. This is occasionally necessary to correct bookkeeping or clerical errors in original charges. This form is also used for telephone and copy charges, credit reallocations when not done on the Visa Information Management system, use charges and internal services fees (formerly entered on the Interaccount Bill Form).

From – Originator's Name – The name of the individual filling out the reallocation form

Department – The Department where the individual filling out the form is located

Originator's Signature – The signature of the individual filling out the form

From (Credit) Index – The six digit index where the expenditure is currently charged (where the expenditure is being moved from)

Credit Account Code – The four or five digit code (i.e. E699) where the expenditure is currently charged (the budget category where the expenditure is being moved from)

Amount – The amount being reallocated

Source Document # – The journal, IB, PO/Invoice (etc.) number of the document being reallocated; Source Document # not necessary for internal service charges and use charges

Additional Description – Original charge description or additional information; for internal service charges and use charges, include the quantity and approved rate

Source Date – The date the expenditure occurred (the date the charge hit the index) or date of use charge

To (Debit) Index – The six digit index where the expenditure should be charged (where the expenditure is being moved to)

Debit Account Code – The four or five digit code (i.e. E699) where the expenditure should be charged (the budget category where the expenditure is being moved to)

Reallocation Total – The sum of all of the amounts

Justification – An explanation as to why the reallocation is necessary. This must include an explanation of how the error occurred, how the expenditure is related to the project receiving the expenditure (stressing the benefit to the project receiving the expenditure). For closely related projects, the explanation should include why the expenditure can be charged to either project. Justification is not necessary for internal service charges and use charges.

Signature Section –

Financial Manager/PI – This signature is required by all financial managers/Principal Investigators for all of the indexes affected by the reallocation (debit or credit).

Exceptions: Signatures are not required for internal service charges and use charges.

Internal services are generally provided by Auxiliary units such as the Central Ticket Office, Educational Technology Services, Ford Forestry Center, Memorial Union, Public Safety, Residence Halls, Rozsa Center, Student Development Complex, and Tech Express.

Equipment/facility use charges are based on approved use charge rates.

Department Chair/Director – This signature is required for reallocations made more than 60 days after the date of the original charge for all departments affected by the reallocation.

Dean/VP – This signature is required for reallocations that are more than 90 days after the date of the original charge all areas affected by the reallocation.

CC List – Copies should be sent to PI's, Departments, Schools or Colleges involved in the reallocation.

RA Approval and GF Approval – For accounting use only

A copy of either FYGDOR003B (Oracle Reports) or FYGDET003 (Discoverer) showing the charges must be attached to reallocations requiring signatures.

Send this reallocation to the appropriate office, Research Accounting (Admin Room 310) for Sponsored Projects (E2xxxx) or Incentive indexes (E35xxx) and Accounting Services (Admin Room 224) for all other indexes.

All incomplete forms will be returned to the originator.