

# Reallocation

## Best Practices for A0000 Expense Budgets

General Fund budgets are set centrally at the Organization (Vice President or Dean) level. A0000 expense budgets may be allocated to specific departments and programs by the budget planner for each VP or Dean, within the VP or Dean control total.

Budget reallocations **do not** change your approved budget control totals. The goal is to align budgets where spending occurs and to earmark resources for dedicated purposes. Allocations between Personnel and Non Personnel expenses are allowable as a one-time adjustment, but this does not change your approved Personnel base.



### Review and assign unallocated (GU99#) Programs

Allocate GU99# Programs (such as GU997 - Personnel Inflation) to Departments based on projected FY Actuals

### Assess \*one-time vs "permanent" reallocations

Is the reallocation only for this year, or should it carry forward to the next fiscal year?

### Review Personnel commitment distributions

Use Labor Accounting reports in Prime Financials to help allocate committed expenses to the appropriate salary chartstrings

### Compare and align budget to actuals

Use Monthly Actuals, Multi Year Actual Analysis, or Budget Variance Analysis reports in Prime Financials to align budget distributions with FY spend by Department, Program, or Account Category (see Example)

### Assign budget chart strings in Prime Planning to appear on IW reports

Use the above analyses to input significant chartstring adjustments in Prime Planning

\* Total one-time adjustments within a fiscal year should **net to \$0**. Any reallocations between Non Personnel / Student Wages and Personnel should be entered as a one-time adjustment, netting to \$0.

# Example: Budget Reallocations

## (1) Review Fiscal Year Actuals

Account	Prior Year Actuals
<b>Non Personnel Expenses</b>	
<b>Professional Services</b>	
6077 - Prof Svcs-Consulting	22,325.25
6080 - Prof Svcs-Media & Publication	13,236.11
6082 - Prof Svcs-Photography	503.98
6093 - Prof Svcs-Travel Agency Svcs	22.18
6097 - Prof Svcs-Misc Design	27.45
<b>Subtotal Professional Services</b>	<b>36,114.97</b>
<b>Other Purchased Services</b>	
6171 - Maint Svcs-Building Mgt	45,598.26
6173 - Maint Svcs-Painting	2,900.36
6175 - Maint Svcs-Equipment Services	122.15
6272 - Tech Svcs-Technology	19,695.22
6273 - Tech Svcs-SW Maint	1,475.88
6274 - Tech Svcs-HW Maint	218.39
<b>Subtotal Other Purchased Services</b>	<b>70,010.26</b>
<b>Office &amp; General Supplies</b>	
6352 - Office/General-Supplies	22,684.16
6360 - Office/General-Specialty Supp	645.77
6362 - Office/Gen-Giveaways	323.61
6702 - Food Svc Goods-Cap Equip >=\$5K	27.54
<b>Subtotal Office &amp; General Supplies</b>	<b>23,681.08</b>
<b>Other Purchased Goods</b>	
6085 - Food Svc-Catering	14,698.11
6701 - Food Svc Goods-Beverages	875.42
6703 - Food Svc Goods-Food Prod	448.66
<b>Subtotal Other Purchased Goods</b>	<b>16,022.19</b>
<b>Subtotal Non Personnel Expenses</b>	<b>145,828.50</b>

Estimate budget based on FY Actuals

## (2) Set Budget to Align with FY Actuals

Account	Original Budget
<b>Non Personnel Expenses</b>	
<b>Professional Services</b>	
6077 - Prof Svcs-Consulting	23,000.00
6080 - Prof Svcs-Media & Publication	14,000.00
6082 - Prof Svcs-Photography	500.00
6093 - Prof Svcs-Travel Agency Svcs	25.00
6097 - Prof Svcs-Misc Design	30.00
<b>Subtotal Professional Services</b>	<b>37,555.00</b>
<b>Other Purchased Services</b>	
6171 - Maint Svcs-Building Mgt	46,000.00
6173 - Maint Svcs-Painting	3,000.00
6175 - Maint Svcs-Equipment Services	125.00
6272 - Tech Svcs-Technology	20,000.00
6273 - Tech Svcs-SW Maint	1,500.00
6274 - Tech Svcs-HW Maint	220.00
<b>Subtotal Other Purchased Services</b>	<b>70,845.00</b>
<b>Office &amp; General Supplies</b>	
6352 - Office/General-Supplies	23,000.00
6360 - Office/General-Specialty Supp	650.00
6362 - Office/Gen-Giveaways	325.00
6702 - Food Svc Goods-Cap Equip >=\$5K	50.00
<b>Subtotal Office &amp; General Supplies</b>	<b>24,025.00</b>
<b>Other Purchased Goods</b>	
6085 - Food Svc-Catering	15,000.00
6701 - Food Svc Goods-Beverages	1,000.00
6703 - Food Svc Goods-Food Prod	500.00
<b>Subtotal Other Purchased Goods</b>	<b>16,500.00</b>
<b>Subtotal Non Personnel Expenses</b>	<b>148,925.00</b>

Group each budget line by Account Categories

## (3) Consolidated Budget

Account	Original Budget
<b>Non Personnel Expenses</b>	
<b>Professional Services</b>	
6077 - Prof Svcs-Consulting	37,555.00
<b>Subtotal Professional Services</b>	<b>37,555.00</b>
<b>Other Purchased Services</b>	
6171 - Maint Svcs-Building Mgt	49,125.00
6272 - Tech Svcs-Technology	21,720.00
<b>Subtotal Other Purchased Services</b>	<b>70,845.00</b>
<b>Office &amp; General Supplies</b>	
6352 - Office/General-Supplies	24,025.00
<b>Subtotal Office &amp; General Supplies</b>	<b>24,025.00</b>
<b>Other Purchased Goods</b>	
6085 - Food Svc-Catering	16,500.00
<b>Subtotal Other Purchased Goods</b>	<b>16,500.00</b>
<b>Subtotal Non Personnel Expenses</b>	<b>148,925.00</b>

Consolidated Budget in 5 accounts

Enter and Submit Budget

Prime Planning

Actuals spread across 18 accounts