

**TRANSFER OF BUDGET ALLOTMENT FORM, STD. 25**  
(Revised 09/10)

6539

The STD. 25 may be used **only** when the following criteria are met:

1. The purposes are consistent with approved program, with legislative intent, with Administration policies, and do not involve a change in policy or program, including a redirection of effort or a change in intensity in this or any subsequent fiscal year.
2. The change does not require augmentation of the appropriation, augmentation of scheduled programs and categories of support appropriations, augmentations of projects of major construction appropriations, or increases or decreases in unallotted balances of an appropriation.
3. The change does not require the augmentation of a schedule within an item. Funding changes for these items will be requested on STD. 26.
4. All pertinent statutory and administrative regulations have been applied.
  - Finance exempts from budgetary review and grants advance approval for all Transfers of Budget Allotment which in the judgment of the department head or the duly authorized officer meets the preceding criteria.
  - The following certification shall appear on all copies of the document:  
  
"I hereby certify that all conditions for exemption for budgetary review set forth in SAM Section 6539 have been complied with and this document is exempt from budgetary review by Finance."
  - The authority to sign this certification is limited to those officers who have been duly authorized by the agency head to execute these documents.
  - Transactions which do not meet the above criteria must be prepared as a BR, STD. 26.
  - For accounting information see Allotment Expenditure Ledger, SAM Section 8324.
  - Although the Transfer of Budget Allotment is a departmental document, a full statement of the need for additional funds in the allotment to be augmented and the availability of unneeded funds in the allotment to be reduced must be given as the basis for the transaction for audit purposes.

5. Uses of Transfer of Budget Allotment

The STD. 25 serves to make changes **only** between the allotments of a single appropriation and does not affect any accounts outside the Allotment Expenditure Ledger.

Following are changes in expenditure allotments and receipt allotments which may be made by this means:

- a. Transfer between quarters within the same object category and appropriation.
- b. Transfers between functions or organization units within the same object category and appropriation.
- c. Transfer between minor projects within the same appropriation.
- d. Redistribution of estimated reimbursements between sources when no net change in estimated total reimbursements for the year is involved.