

- **Special Rules and Exceptions for Fiscal Requests/Departmental Budget Requests (DBR)**
 1. **23xxxx accounts** – these are budgeted with Tobacco endowment funds, which are considered State appropriated funds. Although these accounts are in the Designated Fund Group, they are treated similar to State (1xxxxx) accounts and their spending authority is restricted to the annual Tobacco fund earnings distributions. Therefore, **you can only transfer budget from one 23xxxx account to another 23xxxx account.**
 2. **53xxxx accounts** – this is the account range for restricted gifts (those with a purpose). As a result, **53xxxx accounts can only have budget transfers between other 53xxxx accounts.**
 3. **50xxxx and 576xxx accounts** - these are the account ranges for unrestricted gifts (those that are discretionary). Like the restricted gift accounts, **budget transfers involving 50xxxx and 576xxx accounts typically must remain within this same account range.** There should never be a budget transfer request from a restricted gift account to an unrestricted gift account.
 4. **28xxxx accounts** – this is the account range for service centers. Because of the unique nature and reporting of the revenue and expense activity in these accounts, you can only transfer budget **into, but not out of,** 28xxxx accounts. Furthermore, you **cannot transfer budget between 28xxxx accounts.**
 5. **A non-alcohol enabled account cannot transfer budget to an alcohol enabled account** – see screen 8 in FAMIS to review approval set on account
 6. **The account and pool being used cannot be marked frozen, deleted, or dropped.**