

SAM—FISCAL AFFAIRS
ALLOTMENT-EXPENDITURE ACCOUNTING

ALLOTMENTS
(Revised 3/74)

8320

Amounts allotted will be recorded in the Allotment-Expenditure Ledger at the time appropriations or executive orders are recorded in the Controller's accounts. The Final Budget and special appropriations will be recorded on the ledger cards for the appropriate allotments. Agencies may find it advantageous to set up allotments in advance of July under date of July 1, using the amounts shown in the Governor's Budget, and then later under the some date adjust the amounts as necessary, using the List of Legislative Changes in the Budget Act. This method will lessen the amount of accounting work to be done at the beginning of the fiscal year. The amount applicable to each allotment will be recorded in the allotment column of the transaction section. This recording will increase both the allotment and unencumbered balance columns of the balance section.

Agencies will request changes in amounts allotted by submitting a Budget Revision, Form 26, or a Transfer of Budget Allotment, Form 25. Appropriate documents will be submitted immediately upon determination that additional financing will be required. (See Sections 6230 to 6237.)