

REVISION OF PROGRAMS AND ALLOTMENTS

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(Revised 09/10)

The annual expenditure program approved by the Legislature may require revision. Each revision must be made separately.

The authority for revising a budget may be provided by existing statute, Budget Act language, special legislation and to some extent, by administrative authority. Departmental budget officers should be thoroughly familiar with the “control sections” in the Budget Act which provide most of the authority for adjusting Budget Act appropriations.

Departments should track bills regularly to determine any impact that financial legislation may have on departmental programs and funding. Adjustments must be estimated and viewed carefully for timely submission of revisions.

Departments should revise allotments so that balances may be made available for encumbrance of items of an urgent nature and so that the department’s operating budget and the report based thereon will show the current status of the department’s financial plan.

Transfer of Budget Allotment forms, STD. 25 and STD. 26 are both used in order to change allotments, but they may not be used interchangeably.

Revision of allotments either on STD. 25 or STD. 26 is recorded in the agency allotment expenditure ledger upon submission, subject to reversal or adjustment if not approved or if approved only in part. See SAM Section 8302.