

**SAM – FISCAL AFFAIRS  
ALLOTMENT – EXPENDITURE ACCOUNTING**

**BUDGETS NOT SPECIFICALLY APPROPRIATED**  
(Revised 3/1987)

**8301.3**

There are a number of other than Governmental Funds that are required to submit annual budgets for approval, and subsequent quarterly budget reports, but that operate out of their own operating funds and do not receive specific appropriations or executive orders. The budgets of these funds are shown in the appendix to the Governor's Budget but are not included in the Budget Act.

Allotment-expenditure accounting for these funds is the same as for Governmental Funds. Allotments will be established in the same detail as shown in the Governor's Budget. The only difference is in the documentation. There will be no Controller's Journal Entry officially establishing the budget, and some agencies may not be required to submit Budget Revisions or Transfers of Budget Allotment. In those cases, allotments will be recorded and adjusted by internal documents only.