

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

BUDGET REVISIONS

8322

(Revised 3/87)

Budget Revision, Form 26, is used to obtain approval to augment budget allotments if more than a transfer between allotments in the same appropriation category is involved (See SAM Chapter [6000](#)).

At the time that the Form 26 is submitted to the [Department of Finance](#), the agency posts the revisions to the appropriate accounts in the Allotment-Expenditure Ledger. If the revision is also a request for augmentation of an appropriation, the increase in expenditure allotments is offset by a minus allotment account "Budget Revisions Pending". Agencies are permitted to encumber or expend against pending requests to increase allotments only if the encumbrance or expenditure is made pursuant to an encumbrance document or other written document approved by the Department of Finance.

If the amount of the augmentation necessary cannot be accurately estimated or the executive order cannot for some reason be issued immediately, the Department of Finance may issue an "Allotment Promise" as a temporary authorization until the executive order can be issued. Upon receipt of the allotment promise, the agency will make a plus entry in the Budget Revisions Pending allotment in the amount of the original request, thus reducing that allotment to zero and establish a new minus allotment account, "Allotment Promise No. ____". This allotment will be in the amount of the allotment promise. If the amount of the allotment promise is different from the amount requested, or is issued in the same total amount but with financing different than that shown on the Form 26 when submitted, the various allotments concerned must be increased or decreased as required for the amount of the difference.

When the Controller's Journal Entry supported by an Executive Order is received augmenting an appropriation where an interim allotment promise was issued, the entry in the Allotment Expenditure Ledger will be a plus entry in the "Allotment Promise No. ____" account reducing it to zero. If the Executive Order is issued in an amount different than the Allotment Promise or is issued in the same amount but with financing from different sources than that shown in the Allotment Promise, the various other allotments concerned will be increased or decreased as required for the amount of the difference.

If a Controller's Journal Entry supported by an Executive Order is received augmenting an appropriation but no Allotment Promise was issued, the entry to the Allotment-Expenditure Ledger is a plus amount to the "Budget Revisions Pending" account giving that account a zero balance. If the amount of the Executive Order is different from the amount requested or is issued in the same amount but with financing from sources different than shown on the original budget revision, the various other allotments concerned will be increased or decreased as required for the amount of the difference.

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ALLOTMENT – EXPENDITURE ACCOUNTING**

(Continued)

BUDGET REVISIONS

8322 (Cont. 1)

(Revised 3/1987)

Budget Revision, Form 26, is also used to request (and record) certain transactions requiring Department of Finance approval but which do not augment an appropriation or another executive order. The principal types of these requests are the following:

1. Requests to transfer allotments between appropriation categories.
2. Requests to allot amounts reserved in the Unallotted Appropriation accounts.
3. Requests to augment Estimated Reimbursements allotments and simultaneously augment expenditure allotments.

Entries to record these transactions will be made at the time the [Std. Form 26](#) is submitted to the [Department of Finance](#) for approval. If they are approved in an amount different than requested or are approved in the same amount requested but with different financing of the expenditure allotment augmentations, agencies will make adjustments as required in the Allotment-Expenditure Ledger.