

SECTION 350: ESTABLISHMENT OF ALLOTMENTS

1. General Description. This section describes the processing steps of establishing the approved administrative allotments. These administrative allotments are prepared and processed by departments and agencies in accordance with the budget execution policy of the Governor. In conjunction with this, the departments and agencies submit to the Director of Finance their expenditure plans and requests for allotments. Upon approval of the departmental requests for allotments, the Director of Finance furnishes the information to DAGS Accounting Division for recording.
2. Purpose. The purposes for the recording of allotments are to:
  - (a) Establish the accounting records of the State.
  - (b) Ensure compliance with amount and purpose limitations in the subsequent expenditure of allotments.
  - (c) Provide departments and agencies with financial information to control and manage their operations.
3. Establishment of Accounts. The establishment of the allotment accounts in central accounting system by DAGS Accounting Division is accomplished by the recording of the transactions from the following documents:
  - (a) REQUEST FOR ALLOTMENT/ALLOTMENT ADVICE, SAFORM A-19. Prior to the start of each fiscal year and the succeeding quarters thereafter, the respective quarterly amounts reflected on this form are recorded in the accounting records. For appropriated receipts transactions that are subject to the quarterly allotment process, this form is also used to record the allotments; for such transactions, as moneys are received and deposited into the State Treasury by departments and agencies, the appropriations are allotted based on the REQUEST FOR ALLOTMENT/ALLOTMENT ADVICE, SAFORM A-19. This form is used primarily for the allotment of operating appropriations of department and agencies.
  - (b) ALLOTMENT ADVICE, SAFORM A-15. During the fiscal year, when incremental amounts are allotted on a purpose basis or some other criteria, with or without regard to a time period, the ALLOTMENT ADVICE, SAFORM A-15 is used to record the allotments. This form is used mainly for the allotment of capital improvement project appropriations.

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- (c) TREASURY DEPOSIT RECEIPT, SAFORM B-13. When certain receipts transactions that are to be directly credited to the allotment accounts are received and deposited into the State Treasury by departments and agencies, the TREASURY DEPOSIT RECEIPT, SAFORM B-13, is used to record the allotments automatically.
  
- (d) JOURNAL VOUCHER, SAFORM A-27. For appropriated receipts that are subject to the quarterly allotment process, the primary control for the establishment of the allotments is provided by the REQUEST FOR ALLOTMENT/ALLOTMENT ADVICE form as described in item 3(a), above. Normally, however, these allotments are further controlled by departments and agencies by the JOURNAL VOUCHER, SAFORM A-27, which is used to allot the receipts within the limits of the approved allotments.