SECTION 380:   POSTING TO APPROPRIATION/ALLOTMENT LEDGER

1. General Description. This section describes the posting of appropriation and
    allotment transactions to the subsidiary APPROPRIATION/ALLOTMENT LEDGER main-
    tained by DAGS Accounting Division. A separate APPROPRIATION/ALLOTMENT LEDGER
    is maintained for each appropriation made by the Legislature for the General
    Fund, Special Funds, and Bond Funds.

2. Purpose. The primary purpose for posting appropriation and allotment trans-
    actions to the APPROPRIATION/ALLOTMENT LEDGER is to maintain legal compliance
    with amount and purpose limitations applicable to appropriations. The detailed
    information posted to the ledgers is used by departments and agencies in
    monitoring charges against allotments, and it also provides DAGS Accounting
    Division with information for the preparation of other financial reports.

3. Scope. The appropriation and allotment transactions posted to the
    APPROPRIATION/ALLOTMENT LEDGER include both routine types of postings and
    non-routine types of error correction and adjustments made to previously
    recorded transactions. The accounting treatment of the non-routine types of
    error corrections and adjustments merely involves the reversal or amendment of
    the previously recorded transaction. This section covers the routine types of
    postings made to the APPROPRIATION/ALLOTMENT LEDGER. The postings are
    described to familiarize departments and agencies with the accounting treatment
    of the entry to the APPROPRIATION/ALLOTMENT LEDGER. The specific postings
    include:

    (a) Establishment of Appropriations.

    (b) Establishment of Allotments.

    (c) Reversion of Allotments.

    (d) Lapsing of Appropriations.

    (e) Restriction of Appropriations and Allotments.

    (f) Transfer of Funds.

4. Establishment of Appropriations.

    (a) APPROPRIATION WARRANT, SAFORM A-01

         (1) The related appropriation transaction code used with the APPROPRIATION
              WARRANT, SAFORM A-01 is transaction code 41.

         (2) The posting treatment of the entry is an increase (credit) to the
              appropriation balance.

February 1, 1978

SECTION 380: POSTING TO APPROPRIATION/ALLOTMENT LEDGER

(b) TREASURY DEPOSIT RECEIPT, SAFORM B-13.

(1) Appropriated receipts transactions recorded on the TREASURY DEPOSIT
RECEIPT, SAFORM B-13 are identified by transaction codes 02 and 06.

(2) The posting treatment of the entry is an increase (credit) to the
appropriation balance.

5. Establishment of Allotments.

(a) REQUEST FOR ALLOTMENT/ALLOTMENT ADVICE, SAFORM A-19.

(1) Although this form is coded with an operation code, the posting
to the APPROPRIATION/ALLOTMENT LEDGER is identified by transaction
code 51.

(2) The posting treatment of the entry is an increase (credit) to the
allotment balance, and the appropriation balance is automatically
decreased.

(b) ALLOTMENT ADVICE, SAFORM A-15.

(1) The related allotment transaction code is transaction code 53.

(2) The posting treatment of the entry is an increase (credit) to the
allotment balance, and the appropriation balance is automatically
decreased.

(c) TREASURY DEPOSIT RECEIPT, SAFORM B-13.

(1) The related receipt transaction codes are transaction codes 03 and 04.

(2) The posting treatment of the entry is an increase (credit) to the
allotment balance.

(d) JOURNAL VOUCHER, SAFORM A-27.

(1) The related allotment transaction code is transaction code 57.

(2) The posting treatment of the entry is an increase (credit) to the
allotment balance, and the appropriation balance is automatically
decreased.

SECTION 380: POSTING TO APPROPRIATION/ALLOTMENT LEDGER

6. Reversion of Allotments.

(a) The origin of this entry is the JOURNAL VOUCHER, SAFORM A-27.

(b) The related allotment transaction code is transaction code 59.

(c) The posting treatment of the entry is a decrease (debit) to the allotment balance, and the appropriation balance is automatically increased.

7. Lapsing of Appropriations.

(a) The origin of this entry is the UNREQUIRED APPROPRIATIONS TO BE LAPSED, SAFORM A-08 and the JOURNAL VOUCHER, SAFORM A-27.

(b) The related appropriation transaction code is transaction code 49.

(c) The posting treatment of the entry is a decrease (debit) to the appropriation balance.

8. Restriction of Appropriations and Allotments.

(a) The origin of this entry is the JOURNAL VOUCHER, SAFORM A-27.

(b) The restriction of appropriations is identified by transaction code 47. The posting treatment of the entry is a decrease (debit) to the appropriation balance being restricted and an increase (credit) to the appropriation balance of the APPROPRIATION/ALLOTMENT LEDGER that is established for the restricted appropriation account.

(c) The restriction of allotments is identified by transaction code 54. The posting treatment of the entry is a decrease (debit) to the allotment balance being restricted and an increase (credit) to the allotment balance of the APPROPRIATION/ALLOTMENT LEDGER that is established for the restricted allotment account.

9. Transfer of Funds.

(a) REQUEST FOR TRANSFER OF FUNDS, SAFORM A-21.

(1) The related appropriation transaction code is transaction code 44.

(2) The posting treatment of the entry is a decrease (debit) for the amounts being transferred from and an increase (credit) for the amounts being transferred to an appropriation balance.

SECTION 380: POSTING TO APPROPRIATION/ALLOTMENT LEDGER

(b) ALLOTMENT ADVICE, SAFORM A-15.

    (1) The related appropriation transaction code is transaction code 45.

    (2) The posting treatment of the entry is a decrease (debit) for the amounts being transferred from and an increase (credit) for the amounts being transferred to an appropriation balance.

(c) JOURNAL VOUCHER, SAFORM A-27.

    (1) The transfer of appropriation is identified by transaction code 47. The posting treatment of the entry is a decrease (debit) for the amounts being transferred from and an increase (credit) for the amounts being transferred to an appropriation balance.

    (2) The transfer of allotments is identified by transaction code 54. The posting treatment of the entry is a decrease (debit) for the amounts being transferred from and an increase (credit) for the amounts being transferred to an allotment balance.