



85.10 Budgetary Accounting Procedures

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85.10.10 These procedures apply to budgeted accounts

June 1, 2004

This subsection describes budgetary accounting procedures and applies to appropriated and/or allotted accounts.

85.10.20 Budgetary accounting requirements

July 1, 2009

85.10.20.a

An agency's expenditure authority is provided by the Legislature through appropriations in a budget bill or inclusion of non-appropriated account moneys in the legislative budget system, and by the Governor and the Office of Financial Management (OFM) through allocations, approval of unanticipated receipts, or across-the-board spending reductions. An agency may not expend or obligate funds in excess of its expenditure authority.

Allotments are detailed plans of the scheduled revenues and expenditures authorized in the budget and the related cash receipts and disbursements. An agency's actual spending will be monitored against the allotments by the agency, OFM, the Legislature, and the public. Allotments must:

- Conform to the terms, limits, or conditions of Legislative appropriations.
- Serve as the agency's best estimate of the money it will spend and the revenue it will collect each month and year of the biennium.
- Provide the agency's best estimate of expected cash flows by month.

Agencies are required to record budget transactions in the state's accounting records to reflect legislative operating and capital [appropriations](#) and expenditure authority (original and supplemental), reappropriations of capital appropriations, [unanticipated receipts allotments](#), expenditure allotments and reserves, [estimated revenue](#) allotments, and cash receipt and disbursement allotments after receiving approval from the OFM Budget Division. For further information on allotments requirements, refer to the applicable OFM Operating and Capital Allotment Instructions and Ten-year Capital Plan Instructions available on the OFM Budget Division website at: <https://ofm.wa.gov/budget/budget-instructions>.



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Agencies are to submit proposed allotment plans to OFM using TALS (The Allotment System). After approval by OFM, the entries illustrated in [Section 85.15](#) are automatically generated by APS or TALS, and are recorded in the [Agency Financial Reporting System \(AFRS\)](#).

85.10.20.c

Encumbrances are another budgetary tool that can be used in accounts subject to allotments. Refer to [Section 85.30](#) of this manual for further information on encumbrances. For illustrative entries to record and close [encumbrances](#), refer to [Subsection 85.42.20](#).