



85.15 Budgetary Accounting - Illustrative Entries

85.15.05

July 1, 2008

These entries are for illustrative purposes

These entries are automatically generated by TALS (The Allotment System) and are recorded in the Agency Financial Reporting System (AFRS). These entries are for illustrative purposes **only** and should **not** be considered all-inclusive.

85.15.10

July 1, 2008

Establish expenditure authority for budgeted accounts

To record original and supplemental appropriations, approved unanticipated receipts for appropriated accounts, and estimated budgeted expenditures for nonappropriated/allotted accounts. The total expenditure authority is to be posted:

	Dr.	Cr.
Budgetary Control Summary (9100)	xxx	
Approved Unallotted Expenditure Authority (6110)		xxx

85.15.15

July 1, 2008

Allotments for budgeted accounts

To record approved allotments in budgeted accounts:

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Approved Allotments (6210)		xxx

85.15.16 FTEs for budgeted accounts

July 1, 2008

To record approved FTEs in budgeted accounts:

	Dr.	Cr.
Approved Estimated FTEs (0110)	xxx	
Statistical Clearing Account (0998)		xxx

85.15.17 Decrease FTEs for budgeted accounts

July 1, 2008

To record decrease in approved FTEs in budgeted accounts:

	Dr.	Cr.
Statistical Clearing Account (0998)	xxx	
Approved Estimated FTEs (0110)		xxx

85.15.20 Estimated revenues for budgeted accounts

May 1, 1999

To record estimated revenues or additional revenue estimates due to documented changes in conditions:

	Dr.	Cr.
Approved Estimated Revenues (3110)	xxx	
Budgetary Control Summary (9100)		xxx

85.15.25 Decrease estimated revenues for budgeted accounts

May 1, 1999

To record a decrease in estimated revenues due to documented changes in conditions:

	Dr.	Cr.
Budgetary Control Summary (9100)	xxx	
Approved Estimated Revenues (3110)		xxx

85.15.30

May 1, 1999

Transfer unobligated allotments to reserve for budgeted accounts

To record the transfer to reserve status of the unobligated balance of approved allotments:

	Dr.	Cr.
Approved Allotments (6210)	xxx	
Approved Reserves (6310)		xxx

85.15.35

May 1, 1999

Re-allotment of amounts placed in reserve for budgeted accounts

To record the approved re-allotment of amounts previously transferred to reserve:

	Dr.	Cr.
Approved Reserves (6310)	xxx	
Approved Allotments (6210)		xxx

85.15.40

May 1, 1999

Revert unobligated allotments to unallotted status for budgeted accounts

To record the return of unobligated amounts previously allotted to an unallotted status:

	Dr.	Cr.
Approved Allotments (6210)	xxx	
Approved Unallotted Appropriations (6110)		xxx

85.15.45

May 1, 1999

Transfer unallotted legislative appropriations to reserve for appropriated accounts

To record approved transfers of unallotted legislative appropriations to reserve status for appropriated accounts:

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Approved Reserves (6310)		xxx

85.15.50

May 1, 1999

Transfer legislative appropriations placed in reserve to unallotted status for appropriated accounts

To record approved transfers of legislative appropriations previously placed in reserve to unallotted status for appropriated accounts:

	Dr.	Cr.
Approved Reserves (6310)	xxx	
Approved Unallotted Appropriations (6110)		xxx

85.15.55

May 1, 1999

Abolish or decrease legislative appropriations for appropriated accounts

To record legislative approval to abolish or reduce appropriations for appropriated accounts:

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Budgetary Control Summary (9100)		xxx

85.15.60

May 1, 1999

Close of accounting period for budgeted accounts

To record closing entries for budgetary accounts at the end of the biennium:

	Dr.	Cr.
Approved Unallotted Appropriations (6110)	xxx	
Approved Allotments (6210)	xxx	
Approved Reserves (6310)	xxx	
Budgetary Control Summary (9100)	xxx	or xxx
Approved Estimated Revenues (3110)		xxx