

## Appropriations and Allotments

At the beginning of the fiscal year, appropriation levels and allotment values are entered into MMARS by the Executive Office of Administration and Finance (ANF). Throughout the course of the year, ANF will update appropriation and allotment levels to accommodate the rate of spending and reflect any supplemental budget activity.

An **Appropriation** is a dollar amount authorized by the legislature for a period against which expenditures may be made and obligations incurred for the specific purpose identified in the legislation authorizing the appropriation. An account number identifies each appropriation. Most appropriations are broken into one or more of the 19 object class codes called subs. Object classes are used to specify spending authorizations within certain activity categories (e.g., the EE object class is used for Administrative Expenses).

In some cases during the course of the fiscal year, documents with budget activity may need to be entered into MMARS by ANF on behalf of departments to:

- Establish or modify budgetary/obligation ceiling amounts, resulting from legislation
- Create or modify new object classes within an account
- Create or modify a retained revenue account floor and/or ceiling
- Load Federal Grant Budgetary Estimated Receipts

The Inquiry pages record the detail of the appropriation accounts and may include information such as:

- Year-to-date information, such as encumbered and expended amounts
- Estimated receipts
- Information at the object class level of detail (subsidiary accounts only)

Appropriations loaded from the General Appropriation Act (GAA) will post to the Original Budget field. Changes subsequent to the GAA will post to the Amendments field and update the Current Modified Budget field.

An **Allotment** is the portion of an appropriation available to a department for expenditure at the present time. Allotments are cumulative; the allotted amount represents year-to-date funds that are available for expenditure as of a given period of time.

Expenditures cannot exceed allotments. An appropriation may be obligated up to the amount of its obligation ceiling, but may only be spent up to the cumulative allotted amount.

Certain appropriation accounts (e.g., capital outlay, trust, federal grants, and other special items) are not subject to the periodic allotment process, and have controls in place elsewhere in the system to limit spending.

In accounts which do receive periodic allotments, departments may occasionally encounter circumstances, which legitimately require higher allotment levels than those generally applied. These additional allotments are processed through individual department-initiated requests. Departments track appropriations and allotment information on the budget inquiry pages.

### **Appropriation Page**

All appropriations must be listed on the Appropriation page in MMARS (Page Code - APPR). This page lists all valid appropriation unit codes and associated information related to the appropriation unit, including appropriation type. Since more than one department can have budget lines in an appropriation unit, the “parent department” is noted in the Contact Code fields. This should better enable queries since the Parent Department field on the Inquiry screen is not always accurate.

**Appropriation**

Fiscal Year	Appr Unit	Name	Active	Effective From	Effective To
✓ 2004	03201700	STATE COURT IMPROVEMENT PROGRAM	Yes		
2004	03210001	COMMISSION ON JUDICIAL CONDUCT	Yes		
2004	03210100	BOARD OF BAR EXAMINERS	Yes		
2004	03211500	COMMITTEE FOR PUBLIC COUNSEL SERVICES	Yes		
2004	03211510	COMPENSATION OF PRIVATE COUNSEL,	Yes		

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**General Information**

\*Fiscal Year:

\*Appr Unit:

\*Name:

\*Short Name:

Contact Code:

Effective From:

Effective To:

Active:

Budgeting:

Payroll:

Description:

\*Appropriation Classification:

Contract Withholding Exempt:

**Rollups**

Appr Class:

Appr Category:

Appr Type:

Appr Group:

**Extended Description**

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## Central Subsidiary Expense Search and Review

The Page Search page enables you to locate and open any page in the application. The **Description** field allows you to search by description for this page. Reference tables, documents and inquiries are examples of pages. To search for a page, use Page Search.

**Page Search**

Category :

Page Type :

Description :

Page Code :

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	Description	Page Code
✓	<a href="#">Central Subsidiary Expense</a>	BGCS
	<a href="#">Central Subsidiary Expense</a>	BQ81LV1
	<a href="#">Central Subsidiary Expense</a>	BQ81LV2
	<a href="#">Central Subsidiary Expense</a>	BQ81LV3

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MMARS returns any description with the words **Central Subsidiary Expense** in it. Displayed in the grid is the BGCS document link and the three budget level inquiry pages. The BGCS consists of three budget levels that correspond to increasingly more detailed levels of budgeting.

The **Central Subsidiary Expense: Level 3** (Page Code – BQ81LV3) displays budget tracking amount fields and non-budgetary information associated with a particular appropriation.

Central Subsidiary Expense: Level 3

BFY	Appropriation	Fund	Sub Fund	Department	Object Class	Name	Object Class Name
2005	15997092	0010	0000	CTR	PP	COUNTY CORRECTI	STATE AID/POL SUB
2006	15997092	0010	0000	CTR	PP	COUNTY CORRECTI	STATE AID/POL SUB
2007	15997092	0010	0000	CTR	PP	COUNTY CORRECTI	STATE AID/POL SUB
✓ 2009	15952001	0010	0000	CTR	PP	Trans GF to LOT	STATE AID/POL SUB
2010	15952001	0010	0000	CTR	PP	Trans GF to LOT	STATE AID/POL SUB
2011	15952001	0010	0000	CTR	PP	Trans GF to LOT	STATE AID/POL SUB
2012	15952001	0010	0000	CTR	PP	Trans GF to LOT	STATE AID/POL SUB
2013	15952001	0010	0000	CTR	PP	Trans GF to LOT	STATE AID/POL SUB

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▼ Budget Actuals

<b>Pre Encumbered:</b> \$0.00 🔍	<b>Obligation Ceiling:</b> (\$124,153,283.00)
<b>Encumbered:</b> \$0.00 🔍	<b>Expenditure Ceiling:</b> (\$124,153,283.00)
<b>Advances:</b> \$0.00 🔍	<b>Uncommitted:</b> (\$124,153,283.00)
<b>Accrued Expenses:</b> \$0.00 🔍	<b>Unexpended:</b> (\$124,153,283.00)
<b>Cash Expenses:</b> \$0.00 🔍	<b>Uncommitted Estimated Receipts:</b> \$0.00
<b>Total Expenses:</b> \$0.00	

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Fields are updated on the inquiry pages when documents that reference this appropriation/object class are processed to a Final status in MMARS. An exception to this is when a new object class is proposed in a BGTS or an ISA. When the BGTS or BGCS has been submitted, inactive lines are created on the inquiry screens. These are activated once the BGTS or BGCS is approved.

The **Grid** at the top of the page displays the appropriation that is currently displayed on the inquiry page. The appropriation is tied to a fund and sub fund assigned in the GAA.

**Appropriation** is the amount authorized by the legislature for a specific period against which obligations can be incurred and expenditures can be made. An appropriation number identifies each appropriation. The purpose of the appropriation and any other restrictive language is included in the legislation authorizing the appropriation.

**Object Class** is one of 19 categories being used to classify a type of expenditure (e.g., AA - Salaries Permanent Positions, EE - Administrative Expenses).

Inquiry pages provide you with information including, but not limited to Obligation Ceiling, Encumbered amount, Cash Expenses (warranted/paid), Amendments and YTD Allotments for a particular appropriation and object class.

## Budget Actuals

Under the **Budget Actuals** section, the **Obligation Ceiling** balance is the total amount of money that is currently available for encumbrance.

▼ Budget Actuals	
<b>Pre Encumbered :</b> \$0.00	<b>Obligation Ceiling :</b> (\$124,153,283.00)
<b>Encumbered :</b> \$0.00	<b>Expenditure Ceiling :</b> (\$124,153,283.00)
<b>Advances :</b> \$0.00	<b>Uncommitted :</b> (\$124,153,283.00)
<b>Accrued Expenses :</b> \$0.00	<b>Unexpended :</b> (\$124,153,283.00)
<b>Cash Expenses :</b> \$0.00	<b>Uncommitted Estimated Receipts :</b> \$0.00
<b>Total Expenses :</b> \$0.00	

## Formula Definition

The formula definition for this field is stored under the Field Name link. Clicking on this link will open the Formula Definition page.

Formula Definition

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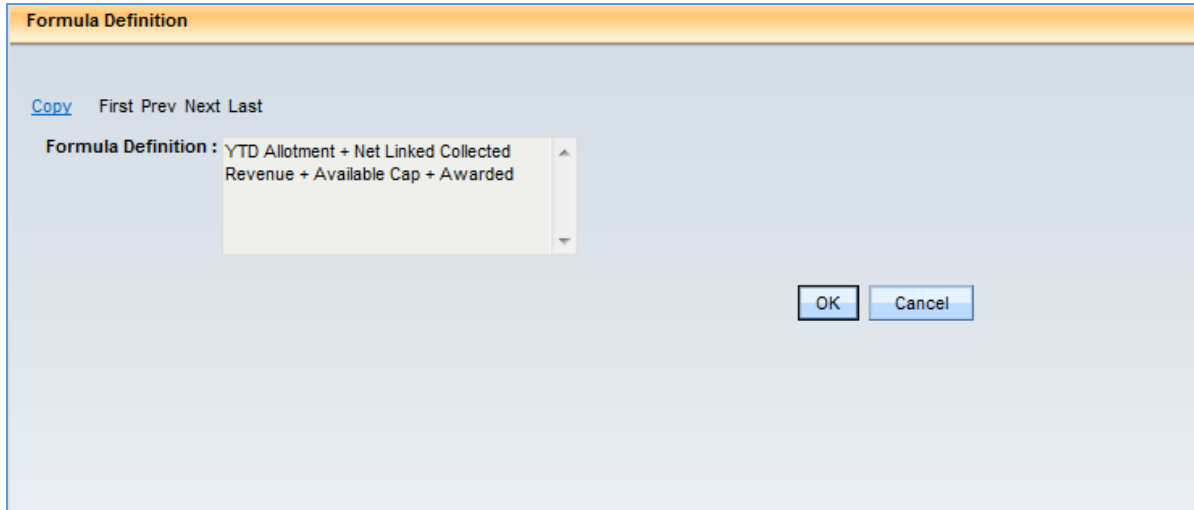
Formula Definition : Current Mod Budget + Beginning Balance - Transfer Out + Transfer In - Planned Savings + Net Linked Collected Revenue + Available Cap - Balance Forward

OK Cancel

**Obligation Ceiling:** The formula definition for is Current Mod Budget + Beginning Balance - Transfer Out + Transfer In - Planned Savings + Net Linked Collected Revenue + Allocated - Balance Forward.

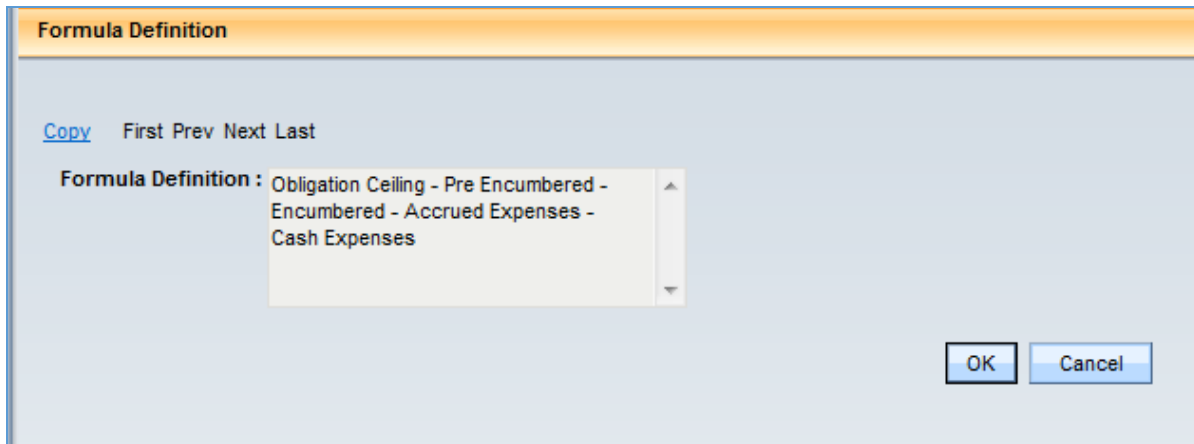
The **Expenditure Ceiling** is the total amount of money the appropriation/object class will support for payments. Departments are given periodic allotments, which update this field. Department's may only spend up to the expenditure ceiling amount.

**Expenditure Ceiling:** The formula definition for is YTD Allotment + Net Linked Collected Revenue + Allocated + Awarded. Note that Allocated only applies to Capital accounts and Awarded applies only to Grant accounts within the Cost Accounting structure.



The **Uncommitted** balance is the amount of the current budget that is available for commitment, such as purchase orders and other encumbrances.

The formula definition for **Uncommitted** is Obligation Ceiling - Pre Encumbered - Encumbered - Accrued Expenses - Cash Expenses.



The **Unexpended** balance is the amount of the current budget that is available for expenditures or payment. The **Total Expenses** and the **Unexpended** figures impact one another. If there is not enough money in the Unexpended Amount, the bill cannot be paid, (or expended), until an additional allotment is processed, or additional revenue is posted.

The formula definition for **Unexpended** is Expenditure Ceiling - Total Expenses.

### Detailed Transaction Listing

Clicking on the **Drill Down** (🔍) icon next to a field opens a window where documents which have updated the appropriation, are listed.

The **Detail Transaction Listing** page lists, one at a time, the document numbers that comprise the total. To view additional transactions, use the **Next** link to move forward or the **Last** link to go to the last transaction.

Doc Code	Doc Dept	Doc ID	Document Identifier	Transfer Out
✓ BGCS	CTR	09020800000000000109	BGCS CTR 09020800000000000109	\$124,153,283.00



To view the actual document that posted to this field, click the **Document Identifier** link and this will lead to the document detail.

## Budgetary Amounts

The Budgetary Amounts section provides information on the Amendments and YTD Allotments.

▼ Budgetary Amounts	
<b>Beginning Balance :</b> \$0.00	<b>Current Modified Budget :</b> \$0.00
<b>Original Budget :</b> \$0.00	<b>YTD Allotment :</b> (\$124,153,283.00)
<b>Amendments :</b> \$0.00	<b>Planned Savings :</b> \$0.00
<b>Transfer In :</b> \$0.00	<b>Balance Forward :</b> \$0.00
<b>Transfer Out :</b> \$124,153,283.00	<b>Budgetary Estimated Receipts :</b> \$0.00

The **Amendments** field is the total of any additions or reductions (resulting from supplemental legislation) made against the original budget amount.

*Note that there is a separate field for Planned Savings. The Planned Savings amount does not go into the Amendments total.*

The **Beginning Balance** field stores the amount balanced forward for this appropriation/object class from the prior FY.

The **Current Modified Budget** field is the current appropriated amount of this appropriation/object class, including additions or reductions as a result of supplemental legislation.

The **Transfer In** and **Transfer Out** fields represent the funds which have been transferred either into the appropriation/object class or transferred to another appropriation/object class, or to another department.

The **YTD Allotment** field represents the total amount of allotted funds a department has been authorized to spend in a particular appropriation/object class from which to pay outstanding bills.

The **Linked Revenue** section displays information on revenue collected as well as summary revenue floor and ceiling information. If a floor or ceiling is in place for a budget line, all budget documents submitted for that line must replicate the floor or ceiling; otherwise it will be wiped out. ANF monitors these fields and restores them as needed.

The **General Information** section displays information regarding the appropriation/object class. It stores the BFY, Department, Appropriation, and Object Class. The Name, Start and End Dates, are also noted, the Parent department is displayed, if applicable, and an indicator notes if the line is active. ANF posts the GAA language on the web. The description field includes the URL

for that language for that particular account along with a note of any particular instructions or special authorization contained in the language. Copy and paste the URL into another web window to view the language.

▼ General Information	
BFY : 2009	Name : Trans GF to LOT
Appropriation : 15952001	Start Date : 07/01/2008
Fund : 0010	End Date : 06/30/2009
Sub Fund : 0000	Parent Dept :
Department : CTR	Description : Transfer of General Fund to LOT State Lottery Fund
Object Class : pp STATE AID/POL SUB	Legal Cite : A2009 C182 S3
	Active : <input checked="" type="checkbox"/>

## Helpful links

Inquiry pages have a series of links at the bottom of each page that lead to additional information regarding the appropriation/object class account.

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The two most helpful links are:

The **Previous Level** will link to the next highest budget level within the budget structure to allow departments to review summarized information regarding this appropriation/object class account.

The **Linked Revenues** will lead to a page that displays the revenue accounts that have been linked to this appropriation.

ANF establishes the Central Subsidiary Expense budgets for departments each fiscal year upon loading the GAA. ANF establishes the budgets for the Central Subsidiary Expense at Level 3, but departments can view Levels 1 or 2 by using the Previous Level link at the bottom of the inquiry page.

In this example, clicking the **Previous Level link**, brings you to Level 2.

**Central Subsidiary Expense: Level 2**

BFY	Appropriation	Fund	Sub Fund	Department	Name
✓ 2005	10000001	0010	0000	OSC	COMPTROLLER OPE

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**Budget Actuals**

<b>Pre Encumbered:</b> \$0.00	<b>Obligation Ceiling:</b> \$7,905,392.00
<b>Encumbered:</b> \$0.00	<b>Expenditure Ceiling:</b> \$7,905,392.00
<b>Advances:</b> \$0.00	<b>Uncommitted:</b> \$2,614.48
<b>Accrued Expenses:</b> \$0.00	<b>Unexpended:</b> \$2,614.48
<b>Cash Expenses:</b> \$7,902,777.52	<b>Uncommitted Estimated Receipts:</b> (\$7,902,777.52)
<b>Total Expenses:</b> \$7,902,777.52	

**Budgetary Amounts**

**Linked Revenue**

**General Information**

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The **Central Subsidiary Expense: Level 2** (Page Code – BQ81LV2) summarizes information to the Department level. Note: The Central Subsidiary Expense: Level 1 (Page Code: BQ81LV1) summarizes information to the Appropriation level.

The **Central Expense: Level 2** (Page Code - BQ89LV2) tracks the amount fields associated with the selected budget are displayed, as well as non-budgetary information for that budget, just like the Central Subsidiary Expense inquiry pages do.

Inquiry pages allow departments to track the funds in a particular appropriation. Fields are updated on this page when documents are processed to a Final status in MMARS against this particular account.

The **Grid** at the top of the page displays the appropriation that is currently displayed on the inquiry page. The appropriation is tied to a fund and sub fund assigned in the GAA.

ANF establishes the Central Expense budgets for departments each fiscal year. ANF establishes the budgets for the Central Expense at Level 2, but departments can view Level 1 by using the Previous Level link at the bottom of the inquiry page.

The Central Expense: Level 1 (Page Code – BQ89LV1) summarizes the information to the Appropriation level.

In this example, clicking the **Previous Level link**, brings you to Level 1.

**Central Subsidiary Expense: Level 1**

BFY	Appropriation	Fund	Sub Fund	Name
✓ 2005	10000001	0010	0000	COMPTROLLER OPE

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**▼ Budget Actuals**

<b>Pre Encumbered:</b> \$0.00	<b>Obligation Ceiling:</b> \$7,905,392.00
<b>Encumbered:</b> \$0.00	<b>Expenditure Ceiling:</b> \$7,905,392.00
<b>Advances:</b> \$0.00	<b>Uncommitted:</b> \$2,614.48
<b>Accrued Expenses:</b> \$0.00	<b>Unexpended:</b> \$2,614.48
<b>Cash Expenses:</b> \$7,902,777.52	<b>Uncommitted Estimated Receipts:</b> (\$7,902,777.52)
<b>Total Expenses:</b> \$7,902,777.52	

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