SECTION 5: BUDGETS
Auto AB (Authorized Budget)

INTRODUCTION

Auto AB (Authorized Budget) provides a general overview for recording final budgets appropriated by the Legislature for operating programs and capital projects in AKSAS through the Automatic Authorized Budget (Auto AB) process.

The Auto AB contains budget data that is interfaced in AKSAS to record operating and capital budgets. Agencies may use the Auto AB to distribute budget authorizations between multiple collocation codes and ledger codes for each total control appropriation or allocation level appropriation. Budget authorizations not distributed to lower levels are recorded using the primary collocation code (CC) assigned to each total control appropriation or allocation level appropriation when the Auto AB is interfaced with AKSAS.

The Auto AB is maintained by the Office of Management and Budget, Division of Budget Review and is available to agencies from approximately June 1 - 20 (first three weeks in June). During the last week in June, the Office of Management and Budget (OMB) and the Division of Finance review and test appropriation budgets to ensure successful processing in AKSAS. Final operating budgets are recorded in AKSAS on or about June 25. Capital budgets are generally recorded a day or two after operating budgets are recorded.

The Auto AB is a desktop application installed on individual personal computers or as an agency network application. Agencies are responsible for identifying users whose job functions require access to the Auto AB and for installing the application according to agency needs.

AKSAS TRANSACTIONS

The Auto AB is not located in AKSAS, but is a separate application located on a user's personal computer desktop.

PROCEDURES

The following provides a general guideline to using the Auto AB. Detailed procedures for using the Auto AB for the current budget cycle are distributed by the Office of Management and Budget, Division of Budget Review by the end of May.

I. OMB and the Division of Finance determine the time frame for the Auto AB process.

In late May, OMB and the Division of Finance meet to set the schedule for the Auto AB including:

- Schedule for June and July, including the time frame for the operating and capital Auto ABs.
- Changes or enhancements requested by the Division of Finance from the prior year Auto AB process.
- Changes to procedures and/or the Auto AB process.
- Need for new AKSAS revenue codes based on new or deleted OMB funding source codes.
- Availability of OMB reports and funding source spreadsheets.
- Bills to be recorded using the Auto AB.
- Availability of the Auto AB to the agencies.

II. Distribute budget authorizations to lower levels in the budget component.

Following the OMB procedures, use the Auto AB application to distribute operating and capital budget authorizations:

A. **Operating Budget:** Specify and distribute budget amounts to appropriate collocation codes (CC) and optional ledger codes (LC). For each CC/LC specified, enter the amounts to be allocated from authorized line items and funding sources. All budgeted amounts for each component must point to a CC/LC and each CC/LC must be in balance between line items and funding source.

B. **Capital Budget:** Specify and distribute budget amounts to appropriate collocation codes (CC). For each CC specified, enter the amount to be allocated from authorized funding sources. The project line item is either grants (77000) or capital outlays (75000). All budgeted amounts for each project must point to a CC and each CC must be in balance by funding source.

III. Auto AB closed to agencies.

Approximately the third week in June, the Auto AB is closed to the agencies for final verification and approval by OMB and the Division of Finance.

IV. Interface Auto AB data into AKSAS.

When the Auto AB has final approval, a data file of the budget information is made available to the Division of Finance. The Division of Finance generates 520-50: Appropriation Budget transactions from information contained in the data file and processes the 520-50 transactions in AKSAS to record the operating and capital budgets. Generally, the operating budget is posted first, followed by the capital budget.

ACCOUNTING ENTRIES

The following table shows the actual accounting entries recorded in AKSAS as a result of processing a 520-50: Appropriation Budget transaction through the Auto AB interface. The accounting entries with a financial source code of UD (user-defined) are generated from the Auto AB process. The EX (exploded) accounting entries are generated from the System Management File Offset Account Table (SOA). The 900xxxxx collocation code (where xxxxx = fund number) in the exploded lines is a fund-only CC and is determined from the user-defined collocation code. The financial effect of each entry is indicated in parentheses ( ) after the debit or credit indicator in the first column.

Data from the Auto AB is used to generate 520-50: Appropriation Budget transactions to record original budget authorizations in AKSAS. Budgetary transactions are recorded as posting types 05, 06, or 07, which accumulate budget control balance amounts for reporting purposes. Original budgets are recorded as posting type 05, revised program budget transactions as 07, and supplemental budget transactions as 06.

520-50: Appropriation Budget (generated from Auto AB)

	Collocation Code	Account	Posting Type	Financial Source
Auto AB - Record Original Budget				
Debit (increase authorized expenditures)	From Auto AB	Expenditure	05	UD
Credit (increase authorized receipts)	From Auto AB	Restricted Revenue, Unrestricted Revenue	05	UD
Debit (decrease)	900xxxxx	36000 (CY Restricted Revenue Reserve) or 35900 (CY Unrestricted Revenue)	01	EX
Credit (increase)	900xxxxx	35700 (CY Exp Appropriation Reserves)	01	EX