



Chapter 100 - Budgets

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Topic 10 Introduction

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100.10.100 Overview

This chapter describes budgetary accounting procedures and applies to appropriated and/or allotted funds.

The OFM Budget Division oversees the development of the state's biennial budget. Only a portion of this process utilizes Workday. However, Workday information is vital to the control and management of funds, to support budget management, and to meet required reporting. For further information, refer to [RCW 43.88](#) and the applicable biennial budget instructions available on the OFM Budget Division website at: [Budget Instructions](#).

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.

Agencies are required to record allotments in the state's accounting records to reflect legislative operating and capital appropriations, original and supplemental expenditure authority, reappropriations of capital appropriations, unanticipated receipts allotments, expenditure allotments and reserves, and estimated revenue allotments after receiving approval from the OFM Budget Division.

Contact budget.operations@ofm.wa.gov with questions.

100.10.110 Role of the Legislature



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The state Legislature is responsible for approving all agency biennial budgets as well as requests for changes, referred to as budget amendments.

100.10.120 OFM Responsibilities

The Office of Financial Management (OFM) is responsible for guiding the agencies in the preparation of budgets and budget amendments. In this role, OFM's Budget Division coordinates the submittal of agency budget requests by way of issuing guidance documents, submission schedules, and supporting forms and information to agencies.

OFM is also responsible for maintaining the control budget data and reviewing and approving agency allotments in Workday.

100.10.130 Agency Responsibilities

Agencies are responsible for preparing and submitting budget requests in line with the guidance, schedule, and forms issued by OFM. Agencies are also responsible for preparing allotment plans and submitting these requests to OFM through Workday budget amendments for further review and processing. These budget amendments are required to implement changes in the control budget, such as an allocation of expenditure authority, as well as to recognize unanticipated receipts, such as additional federal funding received mid-biennium. Under Washington's budget and accounting statutes, individual agency directors are accountable for carrying out the legal intent of appropriations.

Topic 20 Budgeting in Workday

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100.20.100 Overview



This topic discusses the Workday functionality for recording budgets.

The appropriations and budget activity worktags are the primary worktags used to track budgets. For more details about the FDM, refer to [Topic 80.25 - Appropriation Worktag](#) and [Topic 80.30 - Budget Activity Worktag](#).

There are several fields Workday requires on transactions and those are marked with a red asterisk (*) on the Workday screen. There are additional required fields mandated by the state of Washington and those fields do not include a red asterisk (*) as these screens are used by all Workday customers. For a complete list of required fields, refer to the Workday Required Fields resource on the [OFM Workday Resources website](#).

There are multiple custom validations in Workday. These are edits in the system to assist in ensuring transactions are recorded properly, with the proper data and according to accounting policies. The critical validations must be passed for the transaction to process, warning messages alert the user to check the data, however the transaction can still be approved. For a complete list of validations refer to the [custom validation workbook](#).

Refer to Job Aid BU1 - Chart of Accounts-Foundation Data Model for more details

100.20.110 Establishing the Control Budget

The [control budget](#) is the financial plan that sets spending limits and revenue targets to monitor and regulate an organization's financial performance, ensuring efficient resource use and cost control. It is comprised of the appropriations, funds, and other authorizations that allow agencies to expend funds.

When updates to expenditure authority occur through the enactment of legislation, allocation of authority, or other changes, the Office of Financial Management (OFM) updates the hierarchies and values of the Appropriation worktag and updates the control budget, as necessary.

100.20.120 Allotments

A [budget](#) is a plan of financial operation embodying an estimate of proposed expenditures for a given period of time or purpose and the proposed means of financing them.

[Allotments](#) are a detailed plan of expenditures authorized in the budget, the assumed revenue estimates, and the related full-time equivalent (FTE) or staff months estimates required by law. Agencies are authorized to process changes to an original approved budget



plan by moving available funds from one dimension of the FDM to another, referred to as a **budget amendment** to better reflect spending plans. Some budget amendments are internal budget amendments and do not require OFM approval. Other budget amendments are considered official, an entry type of 'Allotments' in Workday, and must be approved by OFM. An agency's actual spending is 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.
- Reflect the priorities of the agency's strategic plan, the implementation of those strategies, and the achievement of performance targets.

Refer to Job Aid BU1 - Allotments for more details.

100.20.130 Processing Allotment Plans

Each agency prepares allotment plans as a budget amendment in Workday for their appropriations and submits to OFM. The Agency Budget Analyst prepares a budget amendment, which is approved or denied by the Agency Budget Manager and, subsequently, the OFM Statewide Budget Analyst. This process is repeated as needed for the control budget, adjustments to the control budget, and to incorporate unanticipated receipts.

When entering allotment plans into Workday, the Appropriation is required. The Appropriation drives the Fund allowed, and a Program is required. Additional worktags such as Budget Activity, Cost Center, Spend Category, IT Cost Category, Revenue Category, and Sales Item can be included. A memo field is provided to capture notes or other text.

Refer to Job Aid BU1 - Allotments in Workday for more details.

Refer to Job Aid BU1 - Budget Amendments in Workday for more details.

Refer to Job Aid BU2 - Staff Months and Internal Allotments for more details.

Refer to Job Aid BU2 - Managing Budget Biennial Supplemental Allotments for more details.

100.20.140 Budget Approval in Workday



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After the agency prepares an allotment plan in Workday as a budget amendment, it is submitted by the Agency Budget Analyst and must be approved by the Agency Budget Manager.

- The Agency Budget Manager will review to the Workday BUD Control vs Allotment by Appropriation report that shows the Control Budget Amount and the current Allotment Budget Amount, both at the Company/Appropriation Level. The report also shows the in-process budget amendments for that Company/Appropriation Level and whether there is a potential variance between the Control Budget and the Allotment amount plus Budget Amendments amount.
- If the Agency Budget Manager approves the budget amendment, they are confirming that the Allotment Budget for the Company does not exceed the Control Budget.
- When an official budget amendment is submitted, the OFM Statewide Budget Analyst is required to approve it before the budget is adjusted. They also review the the Workday BUD Control vs Allotment by Appropriation report.
- Once the budget amendment is approved by the OFM Statewide Budget Analyst, the plan is approved in Workday by the OFM Statewide Budget Manager.

The Workday reporting dashboard includes a schedule report that compares the Control Budget to the Allotment Budget. There is no notification, but the report can be scheduled to run as often as desired.

Refer to Job Aid BU1 - Budget Amendments in Workday for more details.

Refer to Job Aid BU1 - Budget Reporting for more details.

100.20.150 Unanticipated Receipts

An **Unanticipated Receipt** is money received from a nonstate source or the federal government that was not anticipated in the Legislature's approved budget and can only be used for the purpose specified by the grantor.

An agency must request a new appropriation code for unanticipated receipts using the Create Request task in Workday. Once approved by OFM, the agency will submit a budget amendment to record the unanticipated receipt.

Refer to job aid **BUxx Budget Amendment - UAR** for additional details.