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EXECUTIVE OFFICE FOR
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Allotments Policy

Effective: July 1, 2004
Last Updated: February 23, 2026

Executive Summary

Policy developed by the Executive Office for Administration and Finance (A&F) and the Office of the Comptroller (CTR).

This chapter outlines the policy related to the approval of ad hoc allotments when required by a department. Periodic allotments will regularly make direct appropriations available to be spent on a monthly or quarterly basis. Ad hoc allotments may be requested of A&F when anticipated spending needs require increased allotments.

Considerations

A&F will process periodic allotments to make funds available to be spent, on a period or quarterly basis, for applicable appropriated accounts. If it is anticipated that spending in a particular account or object class will exceed the allotted amount, an ad hoc allotment may be requested.

Policy

Allotments may be requested using the Central Expense BGCS/BGCN transactions, with an event type of BG01 – Adopt an Expense Budget. All allotment requests must contain a brief description explaining why an amount more than the periodic allotment is needed. If additional space is needed, an email should be sent to your department's A&F budget analyst with the full explanation.

As required under M.G.L. c. 29 § 9B, the Secretary of A&F must certify to the Comptroller (CTR) that a report of all supplemental allotments has been filed with the House and Senate Committees on Ways and Means prior to implementing those allotments. To provide this report, A&F collects pending allotment requests and groups these together on a bi-weekly report to be approved by the Secretary of A&F and saved to share point drive available to the Ways and Means Committees, and Comptroller for viewing A&F Budget analysts will initially approve a department request, which will then await final approval once the allotment letter has been signed and saved to share point drive available for viewing.

Internal Controls

Any level of budget officer may enter a BGCS or BGCN into the Statewide Enterprise Accounting and Financial Reporting System ("the system"; "Mosaic"). However, the transaction may not be submitted to final status for Workflow, until both the Department Budget Director/CFO and the Secretariat CFO have approved the transaction. Department Budget Directors/CFOs and Secretariat CFOs must be designated by their respective department heads as authorized signatories and have the system Administrator security with DHSA (Department Head Signature Authorization) in the budget functional area. (Please see the CTR Department Head Signature Authorization Policy as well the CTR Key State Finance Law Compliance Roles and Responsibilities Document.)

Department and secretariat approval may be made in any manner that can be authenticated as the signature of the department or secretariat CFO such as an executed Transaction Records Management or DHSA Authorization Form, a transaction screen print with signoff and date, a printout of an email approval referencing the Transaction ID number, date and sender, or other written approval. Department CFO signoff can be made electronically by a CFO's submission of a BGCS or BGCN to final status (which acts as department head signoff). Department CFO and Secretariat CFO approval must be maintained by the department (referencing the Mosaic transaction ID) for audit purposes. A department individual with Administrator security who processes a BGCS or BGCN in the system to final status for Workflow to A&F is certifying that both department and secretariat CFO signoff was obtained prior to submission of the transaction to final status and is retained and available for review at the department.

Procedure

1. Ad hoc allotment requests must use the Central Expense BGCS or BGCN documents, event type BG01 – Adopt an Expense Budget.
2. Once the document has been created, insert a new line at the lowest level. Since the appropriation already exists, the action should be "Modify" instead of the default of "New".
3. Select event type BG01, leaving the Dollar Amount field blank and the default as Increase.
4. Enter a value in the Allotment Dist Amount field which equates to the entire amount of the allotment request.
5. Example – an agency wishes to allot $20,000 in the AA, $5,000 in the EE and $1,000 in the CC ($26,000 total).
    - In this example, $26,000 would be entered in the Allotment Dist Amount field for each line in the transaction.
    - Complete the Budget fiscal year, appropriation, fund, subfund, department and object class information. Provide an explanation for why the allotment is needed in the description field.
6. Select the Allotment link on the secondary control panel, insert a new line, use the current fiscal year in the Period field, and complete the Allotment Amount field, leaving the default action as "Increase".
7. Select a Level from the secondary control panel to leave the Allotment screen.
8. If additional allotments are needed, copy the line just completed, and insert, making adjustments in the new line to the Object Class and Description fields.
9. Repeat the allotment line procedure. For a document with numerous lines, it is recommended that you save the document after completing each line.
10. Once all allotments are complete, select the Smart Budget Roll-up link at the top of one of the budget lines. This will combine all of the information from the Level 2 or 3 lines, and display it at Levels 1 and 2, as applicable. This must be done after all of the allotment entries have been completed to allow the document to process in the system.
11. Once the roll-up has been completed, select "Validate" at the bottom of the document to ensure that all system requirements have been met.
12. Obtain the necessary approvals required in the Internal Controls section. Once these have been received, the department CFO may submit the document to Workflow.

Records Management

The department is the keeper of the official record copy of supporting documentation for Mosaic documents. Mosaic is the official record of financial documents and will supersede any paper copies of the same information. The department file must contain, or refer to the location of, all documentation related to a procurement and resulting contract(s). The department is responsible for retaining and archiving allotment request records in accordance with the disposal schedules issued by the Secretary of State Records Conservation Board. Please see the CTR Fiscal Records Management Policy.

Information Sources

Related Policies

- CTR Key State Finance Law Compliance Appointments and Responsibilities Policy
- CTR Department Head Signature Authorization Policy
- CTR Fiscal Records Management Policy

Legal Authority

- M.G.L. c. 29, § 9B, M.G.L. c. 7A (Office of the Comptroller)
- M.G.L. c. 29 (State Finance Law)

Attachments

- Transaction Records Management or DHSA Authorization Form

Contacts

- CTR Solution Desk