INFORMATIONAL CIRCULAR NO. 98-A-004

DATE:	August 5, 1997
SUBJECT:	Budgetary Worksheet Reports
EFFECTIVE DATE:	August 5, 1997
CONTACT:	Customer Services Team (785) 296-2130
APPROVAL:	Shirley A. Moses
SUMMARY:	Transmittal of budget worksheet reports for preparation of fiscal year 1999 budget

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Enclosed are three budget worksheet reports prepared from the records of the Division of Accounts and Reports. A brief explanation of these reports follows.

The budget worksheets have a category of expenditures listed as an informational total titled "Nonreportable Expenditures". Non-reportable expenditures have been defined by the Division of the Budget as expenditures which represent duplication within an agency's budget. The following expenditures shown on the DA-406 budget worksheet, if made from other than the State General Fund (1000), are classified as non-reportable.

5150 -- Local City-County Sales Tax Payments
5170 -- State Aid to Other State Agencies
5180 -- Local City-County Transient Guest Tax Payments
All -- 7XXX Primary Classification Object Codes

The first two enclosed reports (DA-406 and DA-410 worksheets) contain budgetary expenditures for fiscal year 1997 classified by program and by object of expenditure. These reports can be used by the agency in preparing the "Expenditures" form (DA-406) and the "Plan for Financing" form (DA-410) for submission to the Division of the Budget, as part of the fiscal year 1999 budget. The third report (DA-404 worksheet) can be used in preparing the "Resource Estimate by Fund" (form DA-404) for the fiscal year 1999 budget.

The expenditures shown in the DA-406 and DA-410 worksheet reports conform to the definition of expenditures used for budget purposes; i.e., "all expenses, liquidated and unliquidated encumbrances, that were charged against an agency's funds during the particular fiscal year regardless of the fiscal year in which cash disbursements for these expenses were made". Expenditures reported for fiscal year 1997 include the outstanding encumbrances at June 30, 1997, reported on your "List(s) of Outstanding Obligations" (form DA-118), printers requisitions, unpaid purchase orders, contract cover sheets, as well as the actual cash

disbursements charged to the fiscal year. The combination of actual cash expenditures and unpaid encumbrances at June 30 represents the total budgetary expenditures.

Reappropriations of savings was authorized by the 1997 legislature. These Kansas Quality Management (KQM) reappropriations are reflected as separate summary sub-accounts in the Budget worksheets for both appropriated and special Revenue funds.

If errors in program or object classification have been made in either cash expenditures or the coding of outstanding encumbrances, it will be necessary for the agency to correct those errors prior to preparing fiscal year 1997 expenditure data for inclusion on all of the forms (DA-402, DA-404, DA- 406, DA-410 and DA-412) of the fiscal year 1999 budget submission.

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Shirley A. Moses, Director
Division of Accounts and Reports

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Gloria M. Timmer, Director
Division of the Budget