

What is a Form 27/27A?

Agency heads are both accountable and responsible for many financial management roles. This chapter provides information and identifies responsibilities for managing state appropriations, both operating and capital budget appropriations. Part 4, General Provisions of the Appropriation Act, sets forth authority and responsibilities of agencies.

The General Assembly enacts appropriations for each year of the biennium for operating and capital expenses. These appropriations are printed in the Appropriation Act and are effective on July 1 of each year, unless otherwise specified. The Department of Planning and Budget transmits these original appropriations to the Department of Accounts, together with the related allotments and subobject expenditure codes, after which the agency may process expenditures against the allotments.

Adjusting appropriation amounts

There may be a need to adjust these appropriations during actual operations. Accordingly, the General Assembly has authorized the Governor and the Department of Planning and Budget to make administrative adjustments to the original legislative appropriations. Thus, the appropriated amount for an agency, as shown in PROBUD and CARS, can change significantly from the amount printed in the Appropriation Act.

For example, the agency may receive an allocation from Central Appropriations. The agency may generate additional revenue not reflected in the Appropriation Act. The agency may have an unexpended appropriation balance at the end of the fiscal year for which it may receive authorization for expenditure in the next fiscal year.

It may be necessary to transfer funds from one capital project to supplement another capital project. It may be necessary to transfer funds from one agency to another to affect a program objective. There may be an agency reorganization involving reallocation of funds among agency programs.

Administrative adjustments to appropriations are accomplished through the Form 27 process. Form 27 is a document that initiates an administrative adjustment (increase, decrease, or transfer) in the appropriation and allotment of funds and in the subobject details of expenditure plans. The processing of a Form 27 effects these changes in both the Program Budget System (PROBUD) operated by the Department of Planning and Budget and the Commonwealth Accounting and Reporting System (CARS) operated by the Department of Accounts. It may be either hard copy (paper) or automated.

In most cases, Form 27 action is initiated by the agency. For certain actions, such as transfers from central appropriations, Form 27 action is initiated by the Department of Planning and Budget.

Adjusting positions

Form 27A is also a mechanism that initiates changes in Position Levels. The General Assembly also approves in the Appropriation Act the staffing levels of state agencies, expressed as Position Level, allocated between general fund positions and nongeneral fund positions. As

is the case with dollar appropriations, it is occasionally necessary to adjust the agency's employment level during actual operations. Form 27A effects this change in PROBUD and a notification is sent concurrently to the Personnel Management Information System (PMIS) operated by the Department of Human Resource Management.

Operating Budget Appropriations

Initial allotment of program appropriations

The following information applies to the general responsibilities for initial appropriations and allotments and the annual operating plan. No Form 27 action by agencies is required to establish the initial appropriations and allotments.

The Department of Planning and Budget (DPB) is responsible for:

- Creating the initial appropriations and allotments, at the subobject code level, for all state agencies. This is done by comparing the data produced by the Division of Legislative Automated Systems for the enacted Appropriation Act and the Budget Bill, computing the differences between the two and recording the monies and positions on convenience subobject codes and funds for legislative adjustments to the Budget Bill;
- Transmitting initial appropriations and allotments, at the subobject code level, based on the Appropriation Act, plus the transfer for the regrade supplement, to the Department of Accounts;
- Processing responses from agencies and updating the PROBUD files to ensure that all adjustments are in accordance with the Appropriation Act; and
- Notifying agencies when the appropriation and allotment of funds has been authorized.

Each agency head is responsible for:

- Reconciling and verifying final legislative actions for dollar appropriations and positions within each program;
- Removing convenience subobject codes and distributing legislative adjustments for personal services and nonpersonal service categories to valid subobject expenditure codes in a manner consistent with legislative intent and as designated by DPB.
- Ensuring that any proposed redistribution of resources included in convenience subobject codes does not increase or decrease the amount of resources mandated by specific language in the Appropriation Act;
- Ensuring that any proposed redistribution of resources will not begin any new service requiring any operating or fixed asset expenditure in the following biennium without prior written approval from the Governor; and
- Monitoring, and adjusting as required, planned versus actual expenditures and actual expenditures versus available cash during the fiscal year.

The Department of Accounts (DOA) is responsible for:

- Recording data concerning the agency's revenues, appropriations, allotments and expenditures of funds in the Commonwealth Accounting and Reporting System (CARS); and
- Ensuring before any payment is processed that the particular account has a legal appropriation, a sufficient allotment, and available cash.

Supplemental appropriations and allotments

Once the initial annual operating plan and the initial appropriation and allotment are established, any changes will be made through the DPB Form 27 process. The following general information addresses adjustments of allotments and appropriations during the fiscal year.

Each agency head is responsible for:

- Reviewing and submitting any requested adjustments to appropriations, allotments, or the agency's internal annual operating plan through the DPB Form 27 process;
- Reviewing the rationale for requests for adjustments to the agency appropriation, and allotments, to ensure that the adjustment is in compliance with administrative and legislative policy; and
- Ensuring that the requested adjustment is consistent with the goals and objectives of the program.

DPB is responsible for:

- Reviewing and approving or rejecting agency requests for adjustments for appropriations and allotments, and annual operating plans;
- Notifying the agency head in writing and within 30 days of the decision if the adjustment is not approved;
- Transmitting approved adjustment information to CARS; and
- Advising the agency of approved adjustment actions through transmittal of the Appropriation/Allotment Status Report.

Reappropriations

General fund reappropriations

General fund appropriations of Executive Department agencies which are unexpended at the end of the fiscal year may be reappropriated for use in the succeeding year, subject to the Governor's approval, unless the General Assembly has mandated the reappropriation by language in the Appropriation Act. Any unexpended appropriations not approved for reappropriation revert to the fund balance of the general fund.

The Appropriation Act requires the reappropriation of unexpended general fund appropriations for agencies in the Legislative and Judicial Departments and the Independent agencies.

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

If a reappropriation is authorized by the Appropriation Act:

- Indicate adjustment type A on the Form 27 request; and insert in the remarks area: "Reappropriation in Fiscal Year XXXX authorized by Item XXX, Chapter XXX (20XX)."

If the transaction is effected under the Governor's authority:

- Indicate adjustment type B on the Form 27 request. The transaction brief submitted to DPB must state that the request is consistent with the agency's discretionary reappropriation plan approved by the Governor's Office.

Nongeneral fund reappropriations

Unexpended nongeneral fund appropriations expire at the end of each fiscal year. They are not carried forward into the succeeding fiscal year. If the agency anticipates receiving nongeneral fund revenue in the succeeding fiscal year which is not included in its nongeneral fund appropriation for that year in the Appropriation Act, the agency should execute a Form 27 transaction, Adjustment Type G, "Additional Revenue Appropriation," to provide an appropriation for such revenue and to identify the source of the new revenue.

Unexpended nongeneral fund cash at the end of the fiscal year may be brought forward for expenditure in the succeeding year, pursuant to Part 4, General Provisions, "Reversion of Appropriations and Reappropriations," of the Appropriation Act. The Department of Planning and Budget must approve reappropriation of nongeneral fund cash, unless the General Assembly has specifically provided otherwise by language in the Appropriation Act.

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

If the General Assembly has provided for the cash to be brought forward by language in the Appropriation Act:

- Indicate adjustment type E on the Form 27 request and the following language inserted in the remarks area: "Cash reappropriation in fiscal year XXXX authorized by Item XXX, Chapter XXX (20XX)."

If the cash action is subject to DPB approval:

- Indicate adjustment type E on the Form 27 request.
- Submit a transaction brief to DPB addressing one of these two sets of questions:

Is the cash essential to meet an obligation of the prior year that the agency could not otherwise meet? What is the nature of the obligation (describe it) and what are the consequences of not approving the transaction?

OR

Is the cash essential for continuing services, addressing workload increases, or providing better quality services in the second year? Are the services for clients or for activities specifically mandated by the Governor, General Assembly, federal government, or the courts? What are the program and political consequences of not approving the transaction? What assumptions, if any, are used in calculating the request?

Additional revenue appropriations

The Director of DPB can authorize an increase to appropriations for nongeneral fund revenue received from the sale of surplus property, insurance recovery, gifts, grants, donations, and other sources of nongeneral fund revenues. The increase is subject to the conditions outlined in Part 4, General Provisions, "Unappropriated Nongeneral Funds" and "Nongeneral Fund Revenues" of the Appropriation Act.

The DPB Director may also authorize an increase in general fund appropriations for the selected agencies identified in Part 4, General Provisions, "General Fund Revenues," of the Appropriation Act.

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

To request the use of unappropriated nongeneral funds, the agency must submit a:

- Form 27 request, indicating adjustment type G, "Additional Revenue Appropriation";
- Transaction brief explaining the requested action.

The transaction brief

The transaction brief for additional nongeneral fund revenue appropriations must address the following questions:

- Which of the ten criteria specified in Part 4, General Provisions, "Nongeneral Fund Revenues," are met by this request?
- What is the source of additional revenue?

The DPB budget analyst examining the request may also ask the following questions:

- How will additional revenue affect agency programs, e.g., expand services or maintain service levels?
- Does the additional revenue imply a general fund commitment, e.g., state match or long-term spending commitment? (No mention of a general fund match in the transaction brief shall be presumed to mean "No matching required.")
- Can general fund appropriations be reduced as a result of additional nongeneral fund revenue?
- Why was the additional revenue not included in the agency's biennial budget request?

To request the use of unappropriated general fund revenue, the agency must submit:

- Form 27 request, indicating adjustment type G, "Additional Revenue Appropriation"; and
- Transaction brief explaining the requested action.

Approval of the transaction brief by DPB authorizes a state agency to solicit or accept any monetary donation, gift, grant, or contract in compliance with Part 4, General Provisions, "Nongeneral Fund Revenues," of the Appropriation Act.

Allotment of unallotted appropriations

Allotment procedures are a means of controlling expenditures until certain conditions are met. The Director of DPB is authorized to allot funds according to the Appropriation Act. However, the Director may elect not to allot certain appropriations because of language in the Appropriation Act or for some other reason. Agencies may request allotment of these funds when the required conditions are met.

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

How to request allotment of appropriations:

- The agency must submit a Form 27, indicating adjustment type L, "Adjustment to Allotment and Operating Plan Only." The unallotted amount should be entered on the FATS request in the appropriate subobject code (1188, 1611, or 2411) as a negative sum. It should be offset by valid expenditure subobject codes as positive sums. In the remarks area, enter "Allotted by authority of (describe)."
- The agency must also submit a transaction brief explaining how the required conditions have been met.

Other nongeneral fund appropriations

The Director of DPB can authorize an increase in appropriations for other nongeneral funds that are not revenues. The principal example is the proceeds of bond issues for capital projects. The increase is subject to the conditions outlined in Part 4, Nongeneral Fund Revenues, of the Appropriation Act.

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

To request the use of other nongeneral funds, the agency must submit:

- Form 27 request, indicating adjustment type H, "Other Nongeneral Funds;" and
- Transaction brief explaining the requested action. The transaction brief must address the same questions as for additional revenue appropriations.

Appropriation transfers

The Director of DPB may authorize the transfer of an appropriation within an agency or from one agency to another to supplement an appropriation or reappropriation for a closely and definitely related purpose. Such a transfer may not exceed 15 percent of the appropriation from which the transfer is made. Transfers may also be made from the second year to the first year, between operating budgets and capital projects, between capital projects, and between some fund sources. Appropriation transfers are subject to the conditions in Part 4, General Provisions, "Appropriation Transfers," of the Appropriation Act.

Each agency head is responsible for:

- Reviewing any contemplated request for transfer to or from another program appropriation in order to ensure that the purpose for the transfer is for a closely and definitely related purpose for which the appropriation was originally made and that the transfer reflects the intention of the General Assembly;
- Reviewing any contemplated transfer from the second year to the first year to insure that the conditions in Part 4, General Provisions, "Appropriation Transfers" of the Appropriation Act are met.
- Submitting the request for receipt of an appropriation transfer through the DPB FATS process to the agency providing the transfer (if applicable);
Ensuring that no funds are transferred other than by appropriation, unless in accordance with administrative regulations; and
- Comprehensively addressing all analytical requirements.

How to request internal transfers

To request transfers WITHIN an agency, a set of Form 27 requests should be completed as follows:

- Indicate adjustment type N, P, R, T, or V for the appropriation(s) TO which the transfer is to be made.
- Indicate adjustment type O, Q, S, U, or W for the appropriation FROM which the transfer is to be made.
- Supply cross-reference information to the other side of the transaction.
- Submit a transaction brief that explains the requested action.

How to request external transfers

For transfers BETWEEN agencies:

- Each agency should submit the Form 27 action (one or more requests) reflecting its side of the transaction.

- Supply cross-reference information showing the other agency involved in the transaction.
- Submit a transaction brief that explains the requested action. (The agency that is transferring the appropriations is responsible for preparing the transaction brief and for ensuring that the “matching” Form 27 requests are submitted to DPB.) Only one transaction brief is required for any group of requests that are part of a single transfer adjustment.

How to request transfers from second year to first year

- The transfer from the second year to the first year must meet one or more of the criteria specified in Part 4, General Provisions of the Appropriation Act for general fund and nongeneral fund operating expense appropriations. **NOTE: DPB budget analysts and agencies are not permitted to submit this type of transaction.** It must be created by DPB's Information System Services. The transfer must meet one or more of the criteria specified in the Appropriation Act.
- The appropriation increase must be recorded in the first year. The corresponding appropriation decrease must be recorded in the second year, after PROBUD and CARS are open to receive second year data.
- The transaction brief must identify the program(s) in which the increase and decrease are to be recorded and cite the Appropriation Act authority.

What to put in the transaction brief for transfers

Based upon the type of transfer requested, the transaction brief must provide answers to the following questions:

- Do transfers meet at least one of the conditions in Part 4, General Provisions, “Appropriation Transfers,” of the Appropriation Act (e.g. closely and related purpose, legislatively mandated agency reorganizations or new responsibilities, unbudgeted increases for essential services)? In other words, why is the transfer needed?
- What will be the impact on the delivery of services?
- What will be the fiscal impact on the program?
- How will program changes (that may result from the transfer) be consistent with legislative intent and administrative policy?

Sum sufficient appropriations

Sum sufficient appropriations are for unspecified amounts or for an estimated amount of funds needed to carry out the program for which the appropriation is made. Periodic increases or decreases may be warranted. There must be authority in the Appropriation Act for sum sufficient appropriations.

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

How to request a sum sufficient appropriation

- The Form 27 request should indicate adjustment type F.
- If an increase is requested, the transaction brief must demonstrate how the additional appropriation will be expended and how the extra nongeneral fund revenue will be generated.

Withholding allotments

Intervening developments from the time the General Assembly initially provides an appropriation will sometimes warrant that funds be withheld from allotment. Clear legislative intent expressed in the Appropriation Act is that funds are not to be expended for any purpose other than for which they are specifically appropriated. The following information applies to responsibilities relating to the withholding of appropriations from allotment for expenditure.

Each agency head is responsible for:

- Ensuring that no funds are expended for any purpose other than that for which the funds are specifically appropriated; and
- Withholding from allotment any appropriated amount not required, by submitting to DPB a DPB Form 27 request.

DPB is responsible for:

- Withholding funds from expenditure when program evaluations conclude that such expenditures are not warranted;
- Withholding funds from expenditure when client service levels or workload levels related to appropriated amounts differ from the estimate made of these factors as a basis for appropriation;
- Withholding from allotment for expenditure any portion of appropriations from the general fund equivalent to that provided from nongeneral funds received in programs for which new or additional grant funds become available after appropriation actions of the General Assembly;
- Notifying in writing any state agency that will have all or a portion of its appropriation withheld;
- Placing within the Department and making available upon request a copy of any order withholding funds from expenditure, setting forth the reasons for withholding or transferring the appropriation; and
- Notifying the chairmen of the House Appropriations and Senate Finance committees of any decision to withhold appropriations.

Appeal of withholding

To appeal any decision by DPB to withhold appropriations, an agency must submit a letter to its Secretary, setting forth the reasons why the funds should not be withheld and the consequences if the funds are not made available for expenditure.

The Secretary, after consultation with DPB, will review the appeal and provide a recommendation to the Secretary of Finance.

The Secretary of Finance, acting as the Governor's designee, will review the recommendation and approve or disapprove it.

Within five days of the decision made by the Secretary of Finance, DPB will notify the agency of the final action on the request.

Capital budget appropriations

New capital projects

At the beginning of each fiscal year, DPB enters into the PROBUD files all new capital projects listed in the regular biennial Appropriation Act and in subsequent Acts amending that Act. The appropriations are designated as unallotted. The PROBUD information is transmitted to the Department of Accounts concurrently with the initial operating expense appropriations on or about June 15. No FATS action by the agencies is required for these initial actions.

Capital appropriations are appropriated in year one and year two of the biennium for each project.

Before any expenditure can be made from a new project's appropriation, the Appropriation Act requires that the Governor approve the initiation of the project. Engineering and Buildings Form CO-2 is the vehicle for this approval. The Departments of General Services and Planning and Budget review this form, and it is signed on behalf of the Governor by the Director of DPB.

Each agency head is responsible for:

- Reconciling and verifying the final legislative actions for appropriations within each project.
- Ensuring that any proposed redistribution of resources included in the project does not increase or decrease the amount of resources mandated by specific language in the Appropriation Act;
- Monitoring planned versus actual expenditures during the fiscal year, and adjusting as required.

How to request the initial allotment

Upon approval of the Form CO-2 for the project, the agency should submit a Form 27 request to allot the appropriation. The approved Form CO-2 is essential. Adjustment type L should be indicated. The appropriation is entered as a positive amount in a valid expenditure subobject code and as a negative amount in subobject code 2411. A transaction brief is not required with this adjustment.

DPB is responsible for:

- Ensuring that the initial capital project appropriation is entered into PROBUD as unallotted;
- Transmitting the initial capital appropriation, as unallotted, to the Department of Accounts;
- Advising the agency of initial actions through transmittal of the Appropriation/ Allotment Status Report; and
- Allotting the appropriations upon receipt of Form 27 request from state agencies.

The Department of Accounts is responsible for:

- Recording data concerning appropriations, allotments and expenditures for the project in CARS; and
- Ensuring before any payment is processed that the particular project has a legal appropriation, a sufficient allotment, and available cash.

Supplemental appropriations and allotments

Once the initial capital appropriation and the initial allotment request are approved, any changes will be made through DPB Form 27/27A process. The following general information addresses the adjustments of appropriations and allotments for capital projects during the fiscal year.

Each agency head is responsible for:

- Reviewing and submitting any requested adjustments to appropriations and allotments through DPB Form 27 process;
- Reviewing the rationale for requests for adjustments to project appropriations and allotment to ensure that the adjustment is in compliance with administrative and legislative policy; and
- Ensuring that the requested adjustment is consistent with the goals and objectives of the program.

DPB is responsible for:

- Reviewing and approving or rejecting agency requests for adjustments for appropriations and allotments for capital projects;
- Notifying the agency head in writing and within 30 days of the decision if the adjustment is not approved;
- Transmitting approved adjustment information to CARS; and
- Advising the agency of approved adjustment actions through transmittal of the Appropriation/Allotment Status Report.

Capital Reappropriations

The Appropriation Act provides that a capital project may be continued in the state budget and accounting systems until it is completed. Thus a project may be shown in the state systems for two or more biennia. When the agency has certified that all bills have been paid and the project has been accepted by the Commonwealth, the Director of the Department of Planning and Budget certifies to the State Comptroller that the project should be terminated and any unspent appropriations returned to their fund sources.

Each agency head is responsible for:

- Monitoring the progress of all capital projects in his agency; and
- Notifying the Department of General Services and DPB when the project has been completed.

DPB is responsible for acting on behalf of the Governor to approve the reappropriation of a capital project and DPB's certification of completion of the project.

The Department of Accounts is responsible, upon receipt of the Governor's certification of completion, for deleting the project from CARS and for returning unexpended project appropriations to their fund sources.

For reappropriations at the beginning of a biennium:

- DPB notifies the Department of Accounts of projects that are approved for reappropriation from the preceding biennium. The Department of Accounts then brings forward the unexpended appropriations and allotments from June 30 of the preceding year and enters this information in CARS.
- The Department of Accounts provides DPB a disk dataset containing the exact amounts brought forward. DPB accesses this file and generates FATS transactions, which are then updated in PROBUD.
- No Form 27 action is required by state agencies, except in the case of an appropriation which may have been brought forward as unallotted and for which allotment is subsequently required.

For reappropriations in the second year of a biennium:

- The Department of Accounts brings forward the unexpended appropriations and allotments from June 30 of the preceding year. DPB brings forward the current appropriations and allotments. These amounts do not reflect CARS expenditures, and therefore, may not agree.
- The Department of Planning and Budget, in cooperation with the agencies, performs a comprehensive review of all capital projects recorded on CARS at the end of each fiscal year. Agencies are required to identify projects that have been completed and should be terminated. They are also required to identify projects which should remain active but which have appropriations not needed for completion and which can be reverted.
- No FATS action is required.

Capital transfers

Transfers between capital projects must conform to the provisions of the Appropriation Act, including Part 4, General Provisions, "Capital Projects."

Each agency head is responsible for ensuring that the Form 27 request reflects legislative intent and for comprehensively addressing the analytical requirements.

How to request a transfer from operating programs to capital projects:

- The transaction brief must address: the impact on service delivery for the program, the impact on the program's fiscal resources, the legislative intent or administrative policy that the transfer is intended to accomplish, and the impact on the project if the transfer is not made.

How to request a transfer from one capital project to another capital project:

- The transaction brief must address: the impact on the "transferred from" project, the impact on the "transferred to" project, and the legislative intent of Part 4, General Provisions, "Capital Projects," of the Appropriation Act.

DPB is responsible for:

- Ensuring that the Form 27 request carries out legislative intent or is in accordance with administrative policy;
- Notifying the agency head in writing and within 30 days of the decision if the adjustment is not approved;
- Transmitting approved adjustment information to CARS; and
- Advising the agency of approved adjustment actions through transmittal of the Appropriation/Allotment Status Report.

How to request transfer from second year to first year

The Director of the Department of Planning and Budget may transfer appropriations pursuant to Part 2, Capital Project Expenses, from the second year to the first year in accordance with Part 4, General Provisions, "Appropriation Transfers," of the Appropriation Act for general and nongeneral fund capital expense appropriations.

DPB budget analysts and agencies are not permitted to submit this type of transaction. It must be created by DPB's Information System Services. The transfer must meet one or more of the criteria specified in the Appropriation Act.

An appropriation increase must be recorded in the first year. The corresponding appropriation decrease must be recorded in the second year, after PROBUD and CARS are open to receive second year data.

The transaction brief must identify the project(s) in which the increase and decrease are to be recorded and cite the Appropriation Act authority.

Operating plan adjustment types

An adjustment type is an alphabetic code used in the submission of operating plan adjustments. This code initiates the proper PROBUD adjustment in the appropriation and allotment of funds and in the subobject detail expenditure plans. This code also identifies the proper transaction code to be generated for transmittal to Department of Account's CARS System.

Listed below are all valid operating plan adjustment types with a brief description of each. Following this page is a more detailed description of each adjustment type. The detailed descriptions identify any stipulations associated with an adjustment type, e.g., general/nongeneral funding, operating/capital, positive/negative amounts, and dollar/position, etc. They also list the CARS transaction code that will be generated for updating of the CARS System.

All transfer adjustments (N - W) require submission of two or more separate adjustment requests, one or more for the "transfer to" portion of the transfer and one or more for the "transfer from" portion.

DPB Form 27/27A adjustment types

Type	What it means
A.	Mandated reappropriation
B.	Discretionary reappropriation
C.	Special legislative adjustment
D.	Amended legislative appropriation
E.	Nongeneral fund cash balance
F.	Sum sufficient appropriation
G.	Additional revenue appropriation
H.	Other nongeneral funds
I.	Deficit appropriation
J.	Transfer from second year to first year
K.	Reversion and restoration of capital project
L.	Adjustment to allotment/operating plan
M.	Adjustment to operating plan only

Transfer adjustments

<i>Transfer to (positive)</i>	<i>Offsets</i>	<i>Transfer from (negative)</i>
N. Approp transfer to GF		O. Approp transfer from GF
P. Approp transfer to NGF		Q. Approp transfer from NGF
R. Approp transfer to GF		S. Approp transfer from NGF
R. Approp transfer to NGF		S. Approp transfer from GF
T. Approp transfer to GF		U. Approp transfer from HEOF
T. Approp transfer to HEOF		U. Approp transfer from GF
V. Approp transfer to HEOF		W. Approp transfer from HEOF

Detailed description of Transaction Types

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
A	<p>Mandated reappropriation To record amounts previously appropriated and continued by the General Assembly by language in the Appropriation Act for the new fiscal year. The reappropriated amounts cannot exceed the unexpended appropriation recorded on the final CARS report for the prior fiscal year. Amounts must be rounded down to the nearest dollar.</p> <p>No cross-reference needed.</p> <p><i>Note: Valid nongeneral funds for Higher Education: OCR Funds: 0300, 0310, 0312, 0313, 0314, and 0315. Valid program codes for Higher Education: 100 through 107</i></p>	GF/NGF	Operating	Positive	Dollar	None	022-increase 023-decrease	No
B	<p>Discretionary reappropriation To record the reappropriation in each year of the biennium of the prior fiscal year's unexpended general fund appropriation, as approved by the Governor. The total amount reappropriated cannot exceed the unexpended appropriation recorded on the final CARS report for the prior fiscal year. Amounts must be rounded down to the nearest dollar.</p> <p>No cross-reference needed.</p> <p><i>Note: Valid nongeneral funds for Higher Education: OCR FUNDS: 0300, 0310, 0312, 0313, 0314, and 0315. Valid program codes for Higher Education 100 through 107.</i></p>	GF/NGF	Operating	Positive	Dollar	None	030-increase 031-decrease	Yes
C	<p>Special Legislative Adjustment To record special legislative appropriations made in language in the Appropriation Act, but not included in the appropriated amounts as well as appropriations made in laws other than the regular Appropriation Act, such as "Relief Bills" or appropriations approved in a special session of the General Assembly.</p> <p>No cross-reference needed.</p>	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar/ FTE	None	024-increase 025-decrease	No

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
D	Amended Legislative Appropriation To record legislative amendments in the succeeding odd-year or even-year session to the original Appropriation Act. No cross-reference needed. <i>Note: Agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB.</i>	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar/ FTE	None	026-increase 027-decrease	No
E	Nongeneral Fund Cash Balance To record appropriation increases based upon nongeneral fund cash on hand June 30, irrespective of whether or not it was appropriated in the prior year. Amounts appropriated cannot exceed the prior fiscal year's unexpended cash as recorded on the final CARS report for the prior year. Dollar amounts must be rounded down to the nearest dollar. <i>Note: For nongeneral fund capital, agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB. No cross-reference needed.</i>	NGF	Operating/ Capital	Positive	Dollar	None	028-increase 029-decrease	Yes
F	Sum Sufficient Appropriation To record appropriations in excess of the amount printed in the Appropriation Act. Authority must exist in the Appropriation Act for such transactions. No cross-reference needed.	GF/NGF	Operating	Positive	Dollar/ FTE	None	032-increase 033-decrease	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
G	Additional Revenue Appropriation To record additional revenue appropriations, both general and nongeneral funds. Authority for additional general fund revenue appropriations must be consistent with criteria listed in the General Provisions of the Appropriation Act. Additional nongeneral fund appropriations must consist of amounts in excess of the original legislative appropriations. <i>A valid revenue source code must be used (required by the APA). Note: Nongeneral fund revenue sources specifically identified and appropriated by language in the Appropriation Act, but not included in the appropriated amounts included in the Act should be processed by a type "C" transaction or "Special Legislative Appropriation."</i> No cross-reference needed. <i>Note: For additional general fund revenue appropriations, agencies will not be permitted to submit this type of transaction. For general fund and nongeneral fund capital additional revenue appropriations, agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB.</i>	GF/NGF	Operating/ Capital	Positive	Dollar/ FTE	None	034-increase 035-decrease	Yes
H	Other Nongeneral Funds To record nongeneral fund supplements and adjustments other than transactions involving additional revenues. For capital projects, this includes nongeneral funds used to supplement the appropriation for a capital project from available balances and operating revenue and from the proceeds of bond issues. No cross-reference needed.	NGF	Operating/ Capital	Positive	Dollar	None	062-increase 063-decrease	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
I	Deficit Appropriation To record a deficit appropriation. Documentation to authorize the transaction either by the Appropriation Act or the Governor is required. If an agency is permitted to operate at a deficit in one fiscal year, the appropriation of the subsequent fiscal year will be used to compensate for the deficit. No cross-reference needed.	GF	Operating	Positive	Dollar	None	036-increase 037-decrease	No
J	Transfer from second year to first year To record increases in first year appropriations, with a decrease in the same appropriation to be effected in the second year. Action must be within the biennium. Amounts must be positive for first year transactions and negative for second year transactions. Documentation must identify the second year appropriation and cite the Appropriation Act authority. No cross-reference needed. <i>Note: Agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB.</i>	GF/NGF	Operating/ Capital	Positive in 1st first year, Negative in 2nd year	Dollar	None	044-increase 045-decrease	Yes
K	Reversion (decrease) and restoration (increase) of capital projects To record reversion of unexpended appropriations and restoration of previously reverted appropriations for capital projects. Documentation must cite Appropriation Act authority. Amounts must be rounded down to the nearest dollar. No cross-reference needed. <i>Note: Agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB.</i>	GF/NGF	Capital	Positive/ Negative	Dollar	None	041-increase 040-decrease	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
L	Adjustment to allotment and operating plan To record the transfer of monies from allotted to unallotted or unallotted to allotted. Also to record adjustments of subobject detail that agree to the appropriation, the allotment, and the unallotment. Amounts for allotted/ unallotted must net to zero. Amounts for detail subobjects must net to zero. No cross-reference needed.	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar	None	051-increase 091-decrease	Yes
M	Adjustment to operating plan only To record the adjustments of sub-object details to agency operating plans. Agencies may record nonpersonal services at the subobject such as, 1295, 1395, 1495, etc. Subobject codes MUST identify the related fund source. Amounts must net to zero. No cross-reference needed.	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar/ FTE	None	881-increase 882-decrease	No

Appropriation Transfer Adjustments

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
N	Appropriation Transfer "TO" General Fund from General Fund To record an appropriation transfer into a program. Documentation must include the appropriation from which the transfer is being received and the Appropriation Act authority. Offsetting adjustment "O".	GF	Operating/ Capital	Positive	Dollar/ FTE	Adj. "0"	038-increase	Yes
O	Appropriation Transfer "FROM" General Fund to General Fund To record an appropriation transfer from a program. Documentation must include the program which is receiving the appropriation and the Appropriation Act authority. Offsetting adjustment "N".	GF	Operating/ Capital	Negative	Dollar/ FTE	Adj. "N"	039-decrease	Yes
P	Appropriation transfer "TO" Nongeneral Fund from Nongeneral Fund To record an appropriation transfer into a program. Documentation must include the appropriation from which the transfer is being received and the Appropriation Act Authority. Offsetting adjustment "Q". <i>Note: Excludes transfers "TO" fund/fund details 0300 through 0399 from 0300 through 0399.</i>	NGF	Operating/ Capital	Positive	Dollar/ FTE	Adj. "Q"	048-increase	Yes
Q	Appropriation transfer "FROM" Nongeneral Fund to Nongeneral Fund To record an appropriation transfer from a program. Documentation must include the program which is the receiving the appropriation and the Appropriation Act Authority. Offsetting adjustment "P". <i>Note: Excludes transfers "FROM" fund/fund details 0300 through 0399 to 0300 through 0399.</i>	NGF	Operating/ Capital	Negative	Dollar/ FTE	Adj. "P"	049-decrease	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
R	Appropriation transfer "TO" General Fund from Nongeneral Fund or "TO" Nongeneral Fund from General Fund To record an appropriation transfer into a program. Documentation must include the appropriation from which the transfer is being received and the Appropriation Act authority. Offsetting adjustment "S". <i>Note: Includes fund details in fund 0300 but NOT 0300 itself.</i>	GF/NGF	Operating/ Capital	Positive	Dollar/ FTE	Adj. "S"	058-increase	Yes
S	Appropriation transfer "FROM" General Fund to Nongeneral Fund or FROM Nongeneral Fund to General Fund To record an appropriation transfer from a program. Documentation must include the program which is receiving the appropriation and the Appropriation Act authority. Offsetting adjustment "R". <i>Note: Includes fund details in fund 0300 but NOT 0300 itself.</i>	GF/NGF	Operating/ Capital	Negative	Dollar/ FTE	Adj. "R"	059-decrease	Yes
T	Appropriation transfer "TO" General Fund from Higher Education Operating Fund (0300) or TO Higher Education Operating Fund (0300) from General Fund To record an appropriation transfer into a program. Documentation must include the appropriation from which the transfer is being received and the Appropriation Act authority. Offsetting adjustment "U". <i>Note: General Fund (0100) and Higher Education Operating Fund 0300. Excludes fund details in fund 0300. Used mainly by DPB to move 0100 funds to 0300 funds at July start-up.</i>	GF/NGF Fund 0300	Operating/ Capital	Positive	Dollar/ FTE	Adj. "U"	078-increase	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
U	<p>Appropriation transfer "FROM" General Fund to Higher Education Operating Fund (0300) or FROM Higher Education Operating Fund (0300) to General Fund</p> <p>To record an appropriation transfer from a program. Documentation must include the program which is receiving the appropriation and the Appropriation Act authority.</p> <p>Offsetting adjustment "T".</p> <p><i>Note: General Fund (0100) and Higher Education Operating Fund 0300. Excludes fund details in fund 0300. Used mainly by DPB to move 0100 funds to 0300 funds at July start-up.</i></p>	GF/NGF Fund 0300	Operating/ Capital	Negative	Dollar/ FTE	Adj. "T"	079-decrease	Yes
V	<p>Appropriation transfer "TO" Higher Education Operating Fund/ Fund Details</p> <p>To record an appropriation transfer into a program. Documentation must include the appropriation from which the transfer is being received and the Appropriation Act authority.</p> <p>Offsetting adjustment "W".</p> <p><i>Note: Fund 0300 and includes fund details in fund 0300 (0300-0399).</i></p>	NGF/ Funds	Operating/ Capital	Positive	Dollar/ FTE	Adj. "W"	088-increase	Yes
W	<p>Appropriation transfer "FROM" Higher Education Operating Fund/ Fund Details</p> <p>To record an appropriation transfer from a program. Documentation must include the program which is receiving the appropriation and the Appropriation Act authority.</p> <p>Offsetting adjustment "V".</p> <p><i>Note: Fund 0300 and includes fund details in fund 0300 (0300-0399).</i></p>	NGF/ Funds	Operating/ Capital	Negative	Dollar/ FTE	Adj. "V"	089-decrease	Yes

Methods of submitting adjustments

Two methods are available to support submission of agency Form 27/27A operating plan adjustments to the Department of Planning and Budget. They are: **(1) FATS 27/27A Automated Transaction System (FATS)** and **(2) hard copy**, "DPB Form 27/27A, Appropriation / Allotment/ Position Adjustment Request":

Form 27/27A Automated Transaction System (FATS)

This system provides online data entry capability, review and approval processes for agencies and the Department of Planning and Budget, and report capabilities, including both detail and summary reports. FATS allows agencies to monitor the progress of their Form 27/27A from the time the request originates through the transmission of this information to the Department of Accounts CARS system. Agencies are encouraged to use FATS and may obtain access by contacting JowJou Hamilton (786-1816) of the Department of Planning and Budget. For more information on this mode of submission, refer to Chapter II, "Online Submissions (FATS)."

Hard copy DPB Form 27/27A

Agencies without the capability to access the online system may submit Form 27/27A operating plan adjustments on hard copy. For more information on this mode of submission, refer to Chapter III, "Hard Copy Submissions."