

Form 27 Hard Copy Submissions

Agencies may submit Form 27/27A requests to the Department of Planning and Budget (DPB) by hard copy. This method of submission is used by agencies that have been restricted access to the system during year-end close. Hard copies are requested if the agency needs to generate a FATS adjustment to clear errors residing on DOA's error list or if the agency has not obtained online access.

You may access the form on DPB's web site at www.state.va.us/dpb by clicking on the following buttons: Forms and Instructions, Information Systems, Form 27/27A.

In addition to the hard copy Form 27/27A, agencies must submit, if required, a hard copy transaction brief. Instructions for completing a hard copy Form 27/27A and transaction brief are provided on the following pages.

For transfer adjustments (N-W), agencies must supply under Section D of the hard copy Form 27/27A the cross reference information.

Upon receipt of the hard copy requests, DPB will edit the requests for valid fiscal year, agency code, adjustment type, program/project, fund/fund detail, subprogram, and subobject, and balance any transfer adjustments. If errors are found, the agency's DPB budget analyst will contact the agency fiscal office to resolve the discrepancies.

Validated data will be loaded to FATS and will reflect the status, "DPB PEND." Following review and approval by DPB, the data will be extracted and updated to PROBUD and transmitted to CARS. Agencies will be mailed an Appropriation/Allotment Status Report reflecting the adjustments by request number and CARS batch number.

DPB Form 27/27a Guidelines

- Agencies must complete a separate DPB Form 27/27A for each type of adjustment.
- For transfer adjustments, each transfer request must have a separate request number.
- For position adjustments, agencies must submit DPB Form 27/27A when the position level increases or decreases because of legislative or executive actions or when positions are transferred between programs.
- Agencies should refer to their most recent Operating Plan Report to find the current balance for program/project.

All requested adjustments must be shown on the form as follows:

- Enter the incremental amount of change for each fund, subprogram, and subobject. Do not enter replacement amounts.
- Amounts **MUST** be rounded down to the nearest dollar. Example: List \$458.99 as \$458.
- Always show positions with two decimal places, i.e. 100 for one position.

- Precede negative amounts with a minus “-” sign. Do not use parentheses.

Use continuation sheets if one Form 27/27A will not accommodate all entries for a requested adjustment. Indicate the total number of pages contained in the request at the top right corner of each continuation sheet.

How to complete a hard copy Form 27

A Section A: General Information

<i>Item</i> _____	<i>What to enter</i> _____
AGENCY CODE	Enter the agency code and agency title (abbreviated if necessary).
PROGRAM CODE	Enter the three-digit program code and program title (abbreviated if necessary). If Education and General program, use program 100. If capital, enter “998.”
REVENUE SOURCE CODE	Enter a five-digit revenue source code if you are creating a “G” adjustment.
PROJECT CODE	Leave blank if an operating expense program is designated. If capital, enter the five-digit project code and project title.
REQUEST NUMBER	The first digit of the request number, indicated by a “5”, identifies the request as a hard copy submission. Enter a three-digit number to identify each adjustment request for a program/project. Assign the number “001” to the first adjustment request submitted by the agency for the fiscal year. If there is a need for a continuation sheet, show the same request number on each page. Number subsequent requests consecutively. Use a single series of numbers for all requests for the fiscal year, including operating, capital, and positions. It is the agency’s responsibility to keep track of its request numbers throughout the year. Start over at “001” on the next July 1.
TRANSACTION BRIEF	If a transaction brief is required for the request, check YES; otherwise, check NO. Under certain circumstances, a transaction brief need not be prepared. These circumstances include: submission of legislative adjustments to operating plan (adjustment types A, C, or I) and submission of adjustments to operating plan only (adjustment type M).
FISCAL YEAR	Enter the last two digits of the fiscal year.
POSITION ADJUSTMENT	If position adjustment, check YES; otherwise, check NO.

Item _____	What to enter _____
ADJUSTMENT TYPE	Indicate the adjustment type. Valid values are A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, and W. Valid values for position adjustments are C, D, F, G, M, N, O, P, Q, R, S, T, U, V, and W. For definitions of adjustment types refer to "Operating Plan Adjustment Types," in Chapter I.
BOND INDICATOR	If capital project is being financed by bonded debt, check YES; otherwise, check NO.

Section B: Appropriation/Allotment/Position Adjustments

NOTE: All amounts must be entered in whole dollars, rounded down. Do not enter cents.

Item _____	What to enter _____
Current balance	Enter the program or capital project appropriation from the most recent Operating Plan Report. This amount is the total of all funds for the program or project. Show position amounts with two decimal places, i.e. 100 for one position. The amount must be a positive amount (both dollars and positions).
Total adjustment	Enter the total adjustment for the request including the continuation forms. Show position amounts with two decimal places, i.e. 100 for one position. Precede negative amounts with a minus "-" sign. Do not use parentheses.
New balance	Enter the new balance by adding the current balance and the total adjustment. Show position amounts with two decimal places, i.e. 100 for one position. The amount must be a positive amount.
Fund	Enter the four-digit fund or fund detail code.
Subprogram	Enter the two-digit code of each subprogram that will be adjusted. Enter two zeros if the adjustment is for a capital project. If you entered Program 100 (Higher Education - Educational and General) in Section A, the subprogram field must reflect one of the E & G programs 101-107 and the valid subprogram.
Subobject	Enter the four-digit subobject code.
Adjustment amount	Enter the incremental amount. Do not use replacement amounts. Precede negative amounts with a minus "-" sign. Do not use parentheses. Show position amounts with two decimal places, i.e. 100 for one position.
Total adjustments for this page	Enter the total amount for adjustments. Precede negative amounts with a minus "-" sign. Do not use parentheses.

Section C: Approvals

Item _____	What to enter _____
Agency approvals/remarks	Enter the name of the person who prepared and reviewed the request for the agency and the signature of the agency official authorized to approve appropriation, allotment, and position adjustment requests. Enter a justifying explanation or reason for the adjustment request. If adjustment types B, E, F, G, H, J, L, N, O, P, Q, R, S, T, U, V, and W are used, a transaction brief must be prepared.
DPB approvals	This space reserved for DPB USE ONLY.

Section D: Cross-references

Agency/ Request number	For any transfer adjustments (adjustment types N, O, P, Q, R, S, T, U, V, and W), enter the agency code and the Form 27/27A request number to which the adjustment relates.
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Transaction Brief

A transaction brief is the instrument used by agencies to document the need for and effect of appropriation adjustments and allotments of appropriations. In general, a transaction brief describes the circumstances that necessitate the request. The brief is signed by agency personnel who are authorized to approve Form 27/27A requests.

Under certain circumstances, a transaction brief need not be prepared. These circumstances include:

- submission of legislative adjustments to operating plan (adjustment types A, C, or I).
- submission of adjustments to operating plan only (adjustment type M).

Transaction brief format

Item _____	What to enter _____
TITLE AND ADDRESSEE	The addressee is the agency's DPB budget analyst.
AGENCY NAME	The name and 3-digit code of the originating agency.
REQUEST	Describe the transaction being requested, e.g. carry- forwards, transfers, redistribution between funds, etc.
DISCUSSION	In general, describe the circumstances that necessitate the request. Include a brief discussion of the assumptions used to calculate the request, if applicable. Answer the questions provided in

REFERENCES	<p>“Guidelines for Managing State Appropriations,” in Chapter I, which apply specifically to the requested transaction.</p> <p>Cite and provide copies of supporting documentation, if applicable.</p>
AUTHORIZATION	<p>Provide a signature line for the individual authorized to approve Forms 27/27A.</p>
DATE	<p>Enter the date the brief is submitted to the Department of Planning and Budget.</p>

Notes