

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 DOA'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 up-dating 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

<i>Type</i> _____	<i>What it means</i> _____
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>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</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>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.</p>	GF/NGF	Operating	Positive	Dollar	None	030-increase 031-decrease	Yes
C	<p>Special Legislative Adjustment To record special legislative 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	<p>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. Note: Agencies will not be permitted to submit this type of transaction. Created by DPB.</p>	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar/ FTE	None	026-increase 027-decrease	No
E	<p>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. 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.</p>	NGF	Operating/ Capital	Positive	Dollar	None	028-increase 029-decrease	Yes
F	<p>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.</p>	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	<p>Additional Revenue Appropriation To record additional revenue appropriations, both general and non- general funds. Authority for additional general fund revenue appropriations must exist through specific language in the Appropriation Act. Additional nongeneral fund appropriations must consist of amounts in excess of the original legislative appropriations. No cross-reference needed. Note: For general fund additional 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. Created by DPB.</p>	GF/NGF	Operating/ Capital	Positive	Dollar/ FTE	None	034-increase 035-decrease	Yes
H	<p>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.</p>	NGF	Operating/ Capital	Positive	Dollar	None	062-increase 063-decrease	Yes
I	<p>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.</p>	GF	Operating	Positive	Dollar	None	036-increase 037-decrease	No

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
J	<p>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. Note: Agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB.</p>	GF/NGF	Operating/ Capital	Positive in 1st first year, Negative in 2nd year	Dollar	None	044-increase 045-decrease	Yes
K	<p>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. Note: Agencies will not be permitted to submit this type of transaction. Actions will be handled by DPB.</p>	GF/NGF	Capital	Positive/ Negative	Dollar	None	041-increase 040-decrease	Yes
L	<p>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.</p>	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar	None	051-increase 091-decrease	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
M	<p>Adjustment to operating plan only</p> <p>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.</p> <p>No cross-reference needed.</p>	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar/ FTE	None	881-increase 882-decrease	No

Appropriation Transfer Adjustments

N	<p>Appropriation Transfer "TO" General Fund from General Fund</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 "O".</p>	GF	Operating/ Capital	Positive	Dollar/ FTE	Adj. "O"	038-increase	Yes
O	<p>Appropriation Transfer "FROM" General Fund 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 "N".</p>	GF	Operating/ Capital	Negative	Dollar/ FTE	Adj. "N"	039-decrease	Yes
P	<p>Appropriation transfer "TO" Nongeneral Fund from Nongeneral Fund</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 "Q".</p> <p>Note: Excludes transfers "TO" fund/ fund details 0300 through 0399 from 0300 through 0399.</p>	NGF	Operating/ Capital	Positive	Dollar/ FTE	Adj. "Q"	048-increase	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
Q	<p>Appropriation transfer "FROM" Nongeneral Fund to Nongeneral Fund</p> <p>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". Note: Excludes transfers "FROM" fund/fund details 0300 through 0399 to 0300 through 0399.</p>	NGF	Operating/ Capital	Negative	Dollar/ FTE	Adj. "P"	049-decrease	Yes
R	<p>Appropriation transfer "TO" General Fund from Nongeneral Fund or "TO" Nongeneral Fund from General Fund</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. Offsetting adjustment "S". Note: Includes fund details in fund 0300 but NOT 0300 itself.</p>	GF/NGF	Operating/ Capital	Positive	Dollar/ FTE	Adj. "S"	058-increase	Yes
S	<p>Appropriation transfer "FROM" General Fund to Nongeneral Fund or FROM Nongeneral Fund 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. Offsetting adjustment "R". Note: Includes fund details in fund 0300 but NOT 0300 itself.</p>	GF/NGF	Operating/ Capital	Negative	Dollar/ FTE	Adj. "R"	059-decrease	Yes

Type	Definition	Fund Source	Operating / Capital	Positive/ Negative/	Dollar/ FTE	Offsetting Adjustment	CARS Trans. Code	Transaction Brief
T	<p>Appropriation transfer "TO" General Fund from Higher Education Operating Fund (0300) or TO Higher Education Operating Fund (0300) from General Fund</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 "U". 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.</p>	GF/NGF Fund 0300	Operating/ Capital	Positive	Dollar/ FTE	Adj. "U"	078-increase	Yes
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". Note: General Fund (0100) and Higher Education Operating Fund0300. Excludes fund details infund 0300. Used mainly by DPB to move 0100 funds to 0300 funds at July start-up.</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". Note: Fund 0300 and includes fund details in fund 0300 (0300-0399).</p>	NGF/ Funds 0300 - 0399	Operating/ Capital	Positive	Dollar/ FTE	Adj. "W"	088-increase	Yes

<i>Type</i>	<i>Definition</i>	<i>Fund Source</i>	<i>Operating / Capital</i>	<i>Positive/ Negative/</i>	<i>Dollar/ FTE</i>	<i>Offsetting Adjustment</i>	<i>CARS Trans. Code</i>	<i>Transaction Brief</i>
W	<p>Appropriation transfer "FROM" Higher Education Operating Fund/ Fund Details 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 "V". Note: Fund 0300 and includes fund details in fund 0300 (0300-0399).</p>	NGF/ Funds 0300-0399	Operating/ Capital	Negative	Dollar/ FTE	Adj. "V"	089-decrease	Yes