

Budget Execution Adjustment

Overview

The General Assembly enacts appropriations for each year of a biennium for operating and capital expenses as well as authorized positions via the Appropriation Act. Recognizing that it may be necessary to make adjustments to agency budgets during actual operations, the General Assembly has authorized the Governor, the Secretary of Finance, and the Department of Planning and Budget (DPB) to make certain administrative adjustments to agency legislative appropriations. The Budget Execution Adjustment module is the mechanism that agencies and DPB use to effect these administrative appropriation changes to operating and capital outlay dollars amounts and agency authorized position levels.

In many cases, the need for making administrative appropriation adjustments originates in agencies. For certain actions, such as transfers to and from Central Appropriations, DPB generates administrative appropriation adjustments. In all cases, these administrative appropriation adjustments must ultimately be approved by DPB.

Quick Guide

AGENCY ANALYST

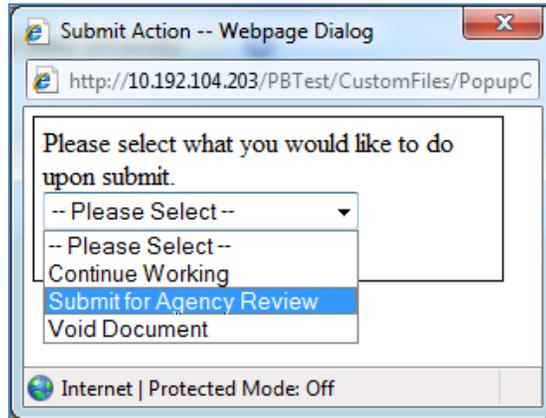
1. Mouse over the Budget Execution menu item and select Budget Execution Adjustment from the resulting dropdown menu. Once Budget Execution Adjustment is selected, the New Adjustment Transaction tab will appear.



2. Complete the **New Adjustment Transaction** tab as described in the New Adjustment Transaction tab instructions.
3. Complete the **Transaction Brief** tab as described in the Transaction Brief tab instructions
4. Complete the **Pooled Funding** tab as described in the Pooled Funding tab instructions (only for certain capital outlay transactions, if applicable).
5. Click **Submit** and select the appropriate action from the available options.

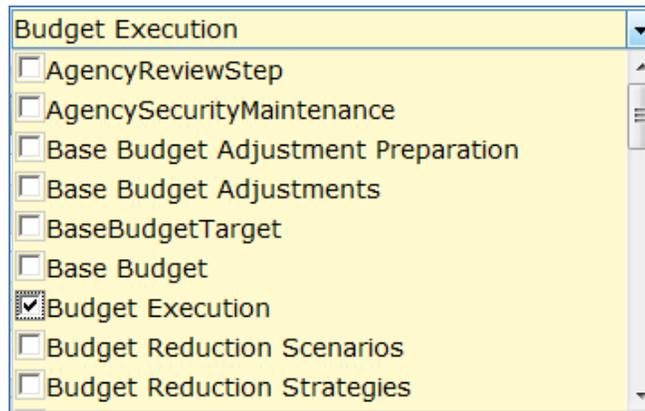


- **Continue Working** - Saves the budget execution adjustment and returns it to the Available Work Items tab on the Work Tray for users with similar credentials to claim.
- **Submit for Agency Review** - Submits the budget execution adjustment to the next step in the workflow.
- **Void Document** - Voids the budget execution adjustment.



AGENCY REVIEWER

1. Click on **Available Work Items** from the Work Tray.
2. Select the **Document Type** filter and select **Budget Execution** to filter on the budget execution adjustments.



3. Click Claim next to a budget execution adjustment that is ready for review. Once a budget execution adjustment is claimed, the New Adjustment Transaction tab will appear.

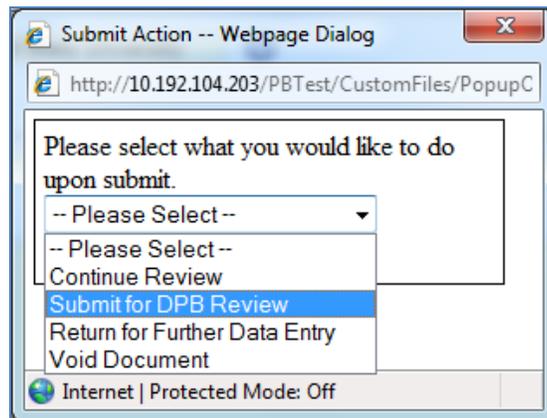


4. Review the **New Adjustment Transaction** tab for completeness and accuracy.

5. Review the **Transaction Brief** tab for completeness and accuracy. See Appendix A for documentation requirements for each adjustment type.
6. Review the **Pooled Funding** tab for completeness and accuracy (only for certain capital outlay transactions, if applicable).
7. Click **Submit** and select the appropriate action from the available options.



- **Continue Review** - Saves the budget execution adjustment and returns it to the Available Work Items tab on the Work Tray for users with similar credentials to claim.
- **Submit for DPB Review** - Submits the budget execution adjustment to DPB.
- **Return for Further Data Entry** - Returns the budget execution adjustment to the data entry workflow step if the information is not complete or accurate or otherwise needs revising.
- **Void Document** - Voids the budget execution adjustment.



New Adjustment Transaction

Overview

The purpose of the New Adjustment Transaction tab is to capture the identifying information for the budget execution adjustment, select the adjustment type, Legal Authority, and enter the adjustment by Project/Program, Fund, Subobject, and other details depending on the type of adjustment.

Instructions

1. Click on the **New Adjustment Transaction** tab.

New Adjustment Transaction

2. Select the **Agency** that the budget execution adjustment will be applied to.

Agency 

3. Select the **Year** to which the budget execution adjustment will be applied.

Year 

4. Enter the **Title** for the budget execution adjustment. This title will be used in the work tray to identify the adjustment, so it is recommended that your entry be as distinct and descriptive as possible in the space allowed. Remember that your title must begin with a verb such as “increase,” “add,” “reduce,” “transfer,” “shift,” “expand,” etc.

Title

5. Select the **Budget Type** for the budget execution adjustment. The **Adjustment Information** grid will change accordingly as shown below.

- a. If you select, **Operating Dollars**, the grid will display the Program (to include service area), Fund, Subobject, and Amount. If the adjustment type chosen (see number 6 below) is to increase nongeneral fund appropriation for additional nongeneral fund revenue, a revenue source code column will also appear on this grid.

Adjustment Information					
		Program	Fund	Subobject	Amount
1	 				

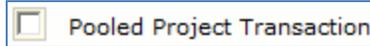
- b. If you select **Operating Positions**, the grid will display the Program (to include service area), Fund, Subobject, and **Positions**.

Adjustment Information					
		Program	Fund	Subobject	Positions
1	 				

- c. If you select **Capital Projects**, the grid will display the **Project**, Fund, Subobject, and Amount.

Adjustment Information					
		Project	Fund	Subobject	Amount
1	 				

- d. Additionally, if the Capital Project adjustment involves pooled funding, check the **Pooled Project Transaction** checkbox and the Pooled Funding tab will appear.



- 6. Select the **Adjustment Type** from the list of available adjustments for the budget execution adjustment. For a listing of adjustment types and their definitions and usage, see Appendix A.



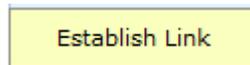
- a. If the Adjustment Type selected is for the transfer of funds or positions between agencies or for the transfer of amounts between capital projects, a **Linking Transaction Details** grid will appear. In this grid, you will have the opportunity to establish a link to an existing budget execution adjustment.

Linking Transaction Details					
		Adjustment	Agency	Status	Amount
1	 		<input style="width: 100px;" type="text"/> 		

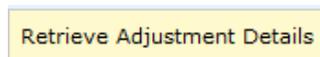
- i. *As the initiator of the adjustment*, select the **Agency** that will be entering the other half of the budget execution adjustment transaction and enter the **Amount** for that agency. To specify multiple links, add rows to the grid as needed by clicking the following button. The total amount in the Linking Transactions details grid must equal the total amount in the Adjustment Information grid.



Click the **Establish Link** button to make the budget execution adjustment available for linking to the counterparty's budget execution adjustment. The Status will display as **To be Linked**.



- ii. *As the counterparty to an existing adjustment*, select the **Adjustment** for linking from the list of available budget execution adjustments. The **Status** and **Amount** will populate for the adjustment when the **Retrieve Adjustment Details** button is clicked.



Click the **Establish Link** button to link the two budget execution adjustments. The status will display as **Linked**.

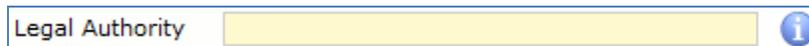
Notes on linking budget execution adjustments:

¹From a technical perspective, it is not required to link an adjustment to another adjustment prior to submitting it to DPB for approval. However, your DPB budget analyst may request that you do so prior to submission.

²It is not necessary to create separate adjustment transactions when transferring funds or positions between programs within an agency because the budget adjustment grid can accommodate more than one program within a given transaction. However, for adjustments such as this, the sum of all lines in the budget adjustment grid must be zero.

For execution transactions involving capital projects, you should only use a single project in a given transaction, especially for projects requesting the transfer of pooled funding.

7. Select the **Legal Authority** for the budget execution adjustment. This selection is intended to capture the item, section and/or code citation in the Appropriation Act or other governing legislation that authorizes the adjustment to be approved. In the selection box, you will be presented with a listing of Appropriation Act or other legal citations. Choose the one that best fits the situation and the legal authority will be subsequently generated.

A text input field with the placeholder text "Legal Authority" and a yellow background. To the right of the field is a blue circular icon with a white lowercase letter 'i'.

8. In the **Adjustment Information** grid, enter the amount or positions for the budget execution adjustment by Program/Project, Fund, Subobject, and other applicable details.

Adjustment Information					
		Program	Fund	Subobject	Amount
1	 				

9. Add rows to the **Adjustment Information** grid as needed to specify multiple budget lines for the budget execution adjustment by using the button shown below.



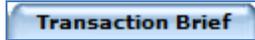
Transaction Brief

Overview

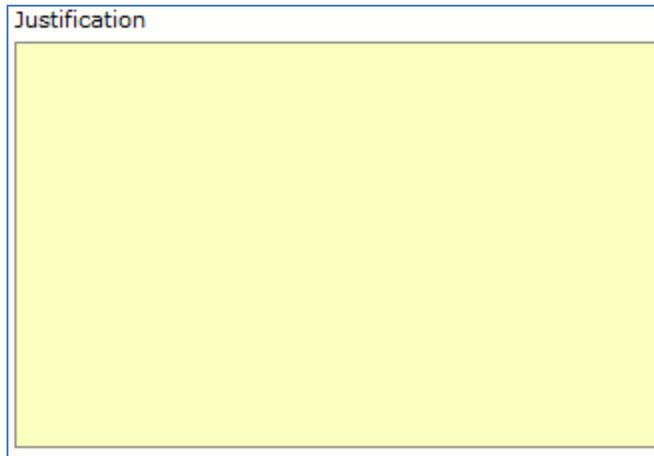
The purpose of the Transaction Brief tab is to describe what is being requested and to capture the justification and legal authority for the budget execution adjustment, as well as to provide the opportunity to add an attachment for the adjustment. You must complete the Transaction Brief tab for each adjustment, no matter what the adjustment type.

Instructions

1. Click on the **Transaction Brief** tab.



2. Enter the **Justification** for the budget execution adjustment. You must include a justification for each adjustment regardless of the adjustment type. For certain adjustments, you will need to include specific information in support of the request. Information required for each adjustment type can be found in Appendix A.

A rectangular text input area with a blue border and a light yellow background. The word "Justification" is written in a small, black, sans-serif font at the top left corner of the area.

3. Enter/Edit the **Legal Authority** for the budget execution adjustment. This should be pre-populated based upon the selection made in the Legal Authority selection box on the New Adjustment Transaction tab. If you need to elaborate further on the legal authority for the adjustment, you can do so in this box. For example, if the legal authority for an adjustment is more complex than the description that results from a Legal Authority dropdown box selection, you should include the additional description in the Legal Authority narrative box.

A rectangular text input area with a blue border and a light yellow background. The words "Legal Authority" are written in a small, black, sans-serif font at the top left corner of the area.

4. Attach any **Supporting Documentation** for the budget execution adjustment.

A horizontal form element with a blue border. It contains the text "Please attach any supporting documentation" on the left, followed by a light yellow rectangular input field, a "Browse..." button, and an "Upload" button.

Pooled Funding

Overview

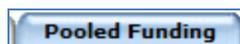
The purpose of the Pooled Funding tab is to capture the details of a capital project budget execution adjustment that includes funding from capital pools. A capital pool consists of funding that is not directly appropriated to a specific project within a state agency but appropriated to a central account from which it will be transferred to project budgets once the need for funding arises. An example of a capital pool is the funding included in Central Capital Outlay as the result of Chapter 1 of the 2008 Special Session I. The Pooled Funding tab will only appear when the selected Budget Type is Capital Projects and the Pooled Project Transaction check box is checked on the New Adjustment Transaction tab.

If the adjustment being entered is to change appropriation for non-pooled funding, you should not check the Pooled Project Transaction check box on the New Adjustment Transaction tab. In such cases, you do not need to fill out the Pooled Funding tab. For example, a project contains nongeneral fund appropriation from agency sources that has been directly appropriated to the project. In addition, the project qualifies for funding from a capital pool. If the agency enters an adjustment to increase the nongeneral fund appropriation for the project (funds from agency sources) the agency analyst would not check the Pooled Project Transaction check box and thus, would not need to complete the Pooled Funding tab. If the agency were to request funding from a capital pool for the same project, the agency analyst would need to check the box and complete the Pooled Funding tab.

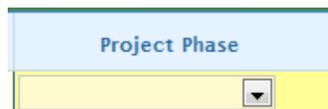
Note: Requests for pooled funding and requests for changes in appropriation for non-pooled sources cannot be included in the same adjustment.

Instructions

1. Click on the **Pooled Funding** tab.



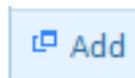
2. In the **Pooled Funding** grid, select the **Project Phase** for the pooled funding portion of the budget execution adjustment.



3. In the **Pooled Funding** grid, select the **Pool** for the pooled funding portion of the budget execution adjustment.

- In the **Pooled Funding** grid, enter the **Amount** for the pooled funding portion of the budget execution adjustment.

- Add rows to the **Pooled Funding** grid as needed to specify multiple budget lines for the budget execution adjustment by using the button shown below.



- Enter the estimated or actual **Preplanning Completion Date** for the capital project, if applicable.

- Enter the estimated or actual **Detailed Planning Completion Date** for the capital project, if applicable.

- Enter the estimated or actual **Construction Start Date** for the capital project.

Field Definitions

Field Name	Description
Adjustment Type	A dropdown field that allows for the selection of the adjustment type for the budget execution adjustment.
Agency	A popup list that allows for the selection of the agency to which the budget execution adjustment will be applied.
Budget Type	A dropdown field that allows for the selection of capital projects, operating dollars, or positions for the budget execution adjustment.
Construction Start Date	A date field that allows for the selection of the date associated with the start of the construction phase.

Detail Planning Completion Date	A date field that allows for the selection of the date associated with the completion of the detailed planning phase.
Establish Link	A button that establishes any links already specified in the Linking Transaction Details grid.
Fund	A popup list that allows for the selection of a fund detail.
Justification	A narrative field that allows a user to enter the justification for a budget execution adjustment.
Legal Authority (narrative)	A narrative field that allows a user to enter/edit the legal authority for the transaction.
Legal Authority (popup)	A popup field that allows for the selection of the legal authority for the budget execution adjustment.
Linking Transaction Details	A grid field that allows a user to specify a link between two budget execution adjustments.
Pooled Project Transaction	A check box that specifies a budget execution adjustment is for a pooled project.
Position	A text field that allows for the entry of a position title.
Preplanning Completion Date	A date field that allows for the selection of the date associated with the completion of the preplanning phase.
Program	A popup list that allows for the selection of a program, service area, or component, depending on the structure of the programs for a given agency.
Project	A popup list that allows for the selection of a capital project for the selected agency.
Project Phase	A dropdown field that allows for the selection of a project phase for the pooled funding related to a budget execution adjustment.
Retrieve Adjustment Details	A button that retrieves the adjustment details for a transaction, prior to linking the two transactions.
Subobject	A popup list that allows for the selection of a subobject.
Supporting Documentation	An attachment field that allows a user to attach supporting documentation for the budget execution adjustment.
Title	Title of the budget execution adjustment.
Year	A dropdown field that allows for the selection of the fiscal year to which the adjustment transaction will apply.

Appendix A, Adjustment Types Reference

Listed below and on the following pages, are valid appropriation adjustment types with a detailed description of each. 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. The “note” section of each description provides additional information about special handling for a given adjustment type, in particular, transfer adjustments. The “required documentation” section of each description provides the type of information that is required for submission with the adjustment.

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code
Mandated reappropriation	GF/NGF	Operating	Positive	Dollar	022-increase, 023-decrease
<p>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. GF amounts must be rounded down to the nearest dollar. NGF amounts must be rounded up to the nearest dollar. <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> Required Documentation: Chapter and Item reference authorizing the adjustment.</p>					
Discretionary reappropriation	GF/NGF	Operating	Positive	Dollar	030-increase, 031-decrease
<p>To record the reappropriation in each year of the biennium of the prior fiscal year's unexpended general fund appropriation. The total amount reappropriated cannot exceed the unexpended appropriation recorded on the final CARS report for the prior fiscal year. GF amounts must be rounded down to the nearest dollar. NGF amounts must be rounded up to the nearest dollar. <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 and 110.</i> Required Documentation: Citation of the Governor's reappropriation authority to include reference to the memo or other communications that approves the reappropriation.</p>					
Special legislative adjustment	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar / Position	024-increase, 025-decrease
<p>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. Required Documentation: Chapter and Item/Code reference authorizing the adjustment.</p>					
Amended legislative appropriation	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar / Position	026-increase, 027-decrease
<p>To record legislative amendments in the succeeding odd-year or even-year session to the original Appropriation Act. <i>Note: Can be entered by DPB functional administrator only.</i></p>					

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code
<p>Nongeneral fund cash balance</p> <p>To record appropriation increases based upon nongeneral fund cash on hand June 30 of the prior fiscal year, 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 up to the nearest dollar.</p> <p>Required Documentation: A) If applicable, Chapter and Item/Code reference authorizing the adjustment, and/or B) Narrative statement addressing one of these two sets of questions:</p> <p>1) 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? Is the obligation one-time or ongoing? If ongoing, what is the source of future funding? OR</p> <p>2) 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? Is the obligation one-time or ongoing? If ongoing, what is the source of future funding?</p>	NGF	Operating/ Capital	Positive	Dollar	028-increase, 029-decrease
<p>Sum sufficient appropriation</p> <p>To record appropriations in excess of the amount printed in the Appropriation Act. Authority must exist in the Appropriation Act for such transactions.</p> <p>Required Documentation: Chapter and Item reference authorizing the adjustment. If an increase is requested, the transaction brief must demonstrate how the additional appropriation will be expended, how the extra nongeneral fund revenue will be generated, and whether the increase is one-time or ongoing.</p>	GF/NGF	Operating	Positive	Dollar / Position	032-increase, 033-decrease
<p>Nongeneral fund revenue adjustment</p> <p>To record additional nongeneral fund revenue appropriations or effect reductions to nongeneral appropriations as authorized in Part 4, General Provisions, "Unappropriated Nongeneral Funds" and "Nongeneral Fund Revenues" of the Appropriation Act. Additional nongeneral fund appropriations must consist of amounts in excess of the original legislative appropriations.</p> <p>Required Documentation: Narrative and other information as needed to address the following:</p> <p>1) Which of the ten criteria specified in Part 4, General Provisions, "Nongeneral Fund Revenues," are met by this request? 2) What is the source of additional revenue and is it one-time or ongoing? 3) How will additional revenue affect agency programs, e.g., expand services or maintain service levels? 4) Does the additional revenue imply a general fund commitment, e.g., state match or long term spending commitment? 5) Can general fund appropriations be reduced as a result of additional nongeneral fund revenue? 6) Why was the additional revenue not included in the agency's biennial budget request?</p>	NGF	Operating/ Capital	Positive/ Negative	Dollar / Position	034-increase, 035-decrease
<p>Other nongeneral funds</p> <p>To record nongeneral fund supplements and adjustments other than transactions involving additional revenues or to reverse adjustments if the nongeneral funds do not materialize. 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.</p> <p>Required Documentation: Narrative statement explaining the requested action and narrative and other information as needed to address the same questions required for adjustment for Nongeneral Fund Revenue Adjustments (see Nongeneral Fund Revenue Adjustments documentation requirements, above).</p>	NGF	Operating / Capital	Positive/ Negative	Dollar	062-increase, 063-decrease

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code
Deficit appropriation	GF	Operating/ Capital	Positive	Dollar	036-increase, 037-decrease
To record a deficit appropriation. 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.					
Required Documentation: Documentation to authorize the transaction either by the Appropriation Act or the Governor is required.					
Transfer from second year to first year.	GF/NGF	Operating / Capital	Pos Yr 1, Neg Yr 2	Dollar	044-increase, 045-decrease
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.					
<i>Note: Can be entered by DPB functional administrator only. Contact your DPB budget analyst to request this type of adjustment.</i>					
Restoration of capital project	GF/NGF	Capital	Positive	Dollar	041-increase
To record restoration of previously reverted appropriations for capital projects.					
Required Documentation: Documentation must identify the Appropriation Act authority.					
Adjustment to allotments	GF/NGF	Operating / Capital	Sum Zero	Dollar / Position	051-increase, 091-decrease
To record the transfer of monies from allotted to unallotted or unallotted to allotted. Amounts for allotted/ unallotted must net to zero.					
<i>Note: 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.</i>					
Required Documentation: Narrative statement indicating how conditions for allotment have been met.					
Adjustment to subobject codes only	GF/NGF	Operating/ Capital	Sum Zero	Dollar / Position	881-increase, 882-decrease
To record adjustments of subobject detail, other than allotment, within the current appropriation. The total of the adjustments must net to zero.					
Required Documentation: Narrative statement describing the adjustment and justify the need.					
Legislatively authorized actions	NGF	Operating/ Capital	Positive	Dollar / Position	046-increase 047-decrease
To appropriate dollars or positions authorized by language in the Appropriation Act. For example, nongeneral fund increases to cover the nongeneral fund cost of salary increases authorizes in Central Appropriations.					
Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. appropriation Act item reference and/or decision brief approval).					
Additional general fund revenue appropriation	GF	Operating/ Capital	Positive	Dollar	042-increase 043-decrease
To record additional general fund revenue appropriations authorized through specific action in the Appropriation Act.					
Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. Appropriation Act item reference and/or decision brief approval).					

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code
Appropriation transfer GF from GF	GF	Operating/ Capital	Sum Zero	Dollar / Position	038-increase, 039-decrease

To record a general fund appropriation transfer to and from a program or project. Documentation must include the appropriation from which the transfer is being received and the Appropriation Act authority.

Note: For operating transfers between programs within an agency, no offsetting linked adjustment is required as long as the sum total of the detailed records in the adjustment sums to zero. For operating transfers between agencies and capital outlay transfers between projects, a link to an offsetting adjustment transaction of the same type must be created and the sum total of all linked adjustments must be zero.

Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. Appropriation Act item reference and/or decision brief approval). Narrative and other information provided should address the following: 1) Does the request 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? 2) What will be the impact on the delivery of services? 3) What will be the fiscal impact on the program? 4) How will program changes (that may result from the transfer) be consistent with legislative intent and administrative policy?

Appropriation transfer NGF to NGF	NGF	Operating/ Capital	Sum Zero	Dollar / Position	048-increase, 049-decrease
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To record a nongeneral fund appropriation transfer to and from a program or project. Excludes transfers involving fund/fund details 0300 through 0399.

Note: For operating transfers between programs within an agency, no offsetting linked adjustment is required as long as the sum total of the detailed records in the adjustment sums to zero. For operating transfers between agencies and capital outlay transfers between projects, a link to an offsetting adjustment transaction of the same type must be created and the sum total of all linked adjustments must be zero.

Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. Appropriation Act item reference and/or decision brief approval). Narrative and other information provided should address the same questions required to be addressed for other transfer adjustment types (see appropriation transfer to general fund from general fund documentation requirements, above).

Appropriation transfer GF to NGF or NGF to GF	GF/NGF	Operating/ Capital	Sum Zero	Dollar / Position	058-increase, 059-decrease
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To record a transfer of general fund appropriation to nongeneral fund appropriation or from nongeneral fund to general fund appropriation for a program or project. Can include fund details in fund group 03 but NOT 0300 itself.

Note: For operating transfers between programs within an agency, no offsetting linked adjustment is required as long as the sum total of the detailed records in the adjustment sums to zero. For operating transfers between agencies and capital outlay transfers between projects, a link to an offsetting adjustment transaction of the same type must be created and the sum total of all linked adjustments must be zero.

Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. Appropriation Act item reference and/or decision brief approval). Narrative and other information provided should address the same questions required to be addressed for other transfer adjustment types (see appropriation transfer to general fund from general fund documentation requirements, above).

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code
Appropriation transfer HEOF to HEOF	Fund Group 03	Operating Capital	Sum Zero	Dollar / Position	088-increase, 089-decrease

To record appropriation transfers to and from fund detail 0300 and other higher education operating (fund group 03) amounts.

Note: For operating transfers between programs within an agency, no offsetting linked adjustment is required as long as the sum total of the detailed records in the adjustment sums to zero. For operating transfers between agencies and capital outlay transfers between projects, a link to an offsetting adjustment transaction of the same type must be created and the sum total of all linked adjustments must be zero.

Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. Appropriation Act item reference and/or decision brief approval). Narrative and other information provided should address the same questions required to be addressed for other transfer adjustment types (see appropriation transfer to general fund from general fund documentation requirements, above).

Appropriation transfer HEOF to GF or GF to HEOF	GF/ Fund 0300	Operating/ Capital	Sum Zero	Dollar / Position	078-increase, 079-decrease
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To record a transfer of general fund appropriation to fund detail 0300 (higher education operating) appropriation, or from fund detail 0300 (higher education operating) to general fund appropriation for a program or project.

Note: For operating transfers between programs within an agency, no offsetting linked adjustment is required as long as the sum total of the detailed records in the adjustment sums to zero. For operating transfers between agencies and capital outlay transfers between projects, a link to an offsetting adjustment transaction of the same type must be created and the sum total of all linked adjustments must be zero.

Required Documentation: Narrative statement describing the adjustment and a reference to the approval authority for the adjustment (e.g. Appropriation Act item reference and/or decision brief approval). Narrative and other information provided should address the same questions required to be addressed for other transfer adjustment types (see appropriation transfer to general fund from general fund documentation requirements, above).