Instructions for Creating and Submitting Budget Execution Adjustments

Department of Planning and Budget

April 2020

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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.

Accessing Budget Execution Module

To access the budget execution module, select "Budget Execution Adjustment" under the "Budget Execution" menu. This will create a new budget execution work item. At any time you may submit or save the work item as indicated in the instructions below. The work item will then be available in the work tray for you and others with the same permissions in the Performance Budgeting System.

If you have any questions of a policy nature, please contact your DPB budget analyst. If you experience technical issues with the Performance Budgeting System, you can use the "Help Request" option on the top menu within the Budgeting application to open a ticket or you can contact the PB Help Desk at PBHelpDesk@vita.virginia.gov.

Budget Execution Quick Guide

AGENCY ANALYST QUICK GUIDE
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.

Budget Execution | **Six-Year Plans**

Budget Execution Adjustment

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. Click **Submit** and select the appropriate action from the available options.
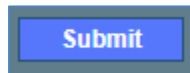

Submit

- **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.
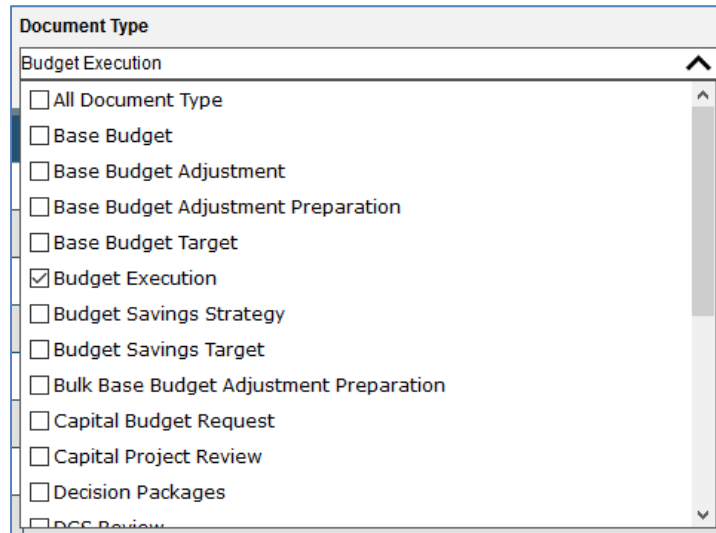- **Void Document** - Voids the budget execution adjustment.
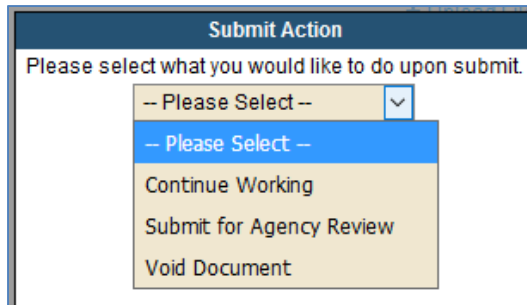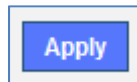

AGENCY REVIEWER

1. In the Work Tray select the State filter and select Available status.
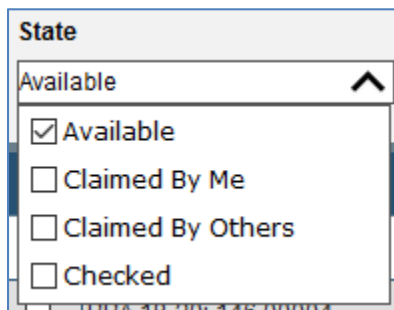
2. Select the **Document Type** filter and select **Budget Execution** to filter on the budget execution adjustments.


3. Click Apply

4. 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.

5. Review the **New Adjustment Transaction** tab for completeness and accuracy.
6. Review the **Transaction Brief** tab for completeness and accuracy. See Appendix A for documentation requirements for each adjustment type.
7. Click **Submit** and select the appropriate action from the available options.
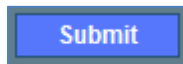
- **Continue Review** - Saves the budget execution adjustment and returns it to the Available Work Items tab on the Work Tray for users with similar credentials to claim.
- **Submit for DPB Review** - Submits the budget execution adjustment to DPB.
- **Return for Further Data Entry** - Returns the budget 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.
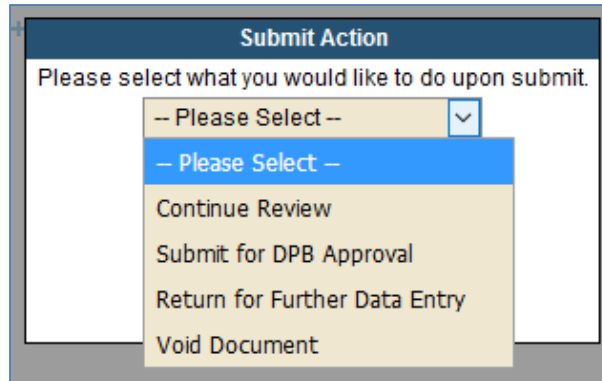
New Adjustment Transaction

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.

NEW ADJUSTMENT TRANSACTION INSTRUCTIONS

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

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

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

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.

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

Budget Type	
Title	
	Capital Projects
Adjustment In	Operating Dollars
	Positions

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	🗏 🗑	Q	Q	Q	

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

Adjustment Information					
		Program	Fund	Subobject	Positions
1	🗏 🗑	Q	Q	Q	

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

Adjustment Information					
		Project	Fund	Subobject	Amount
1	🗏 🗑	Q	Q	Q	

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.

Adjustment Type		Q

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
1	🗐 🗑		🔍	🔍

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.
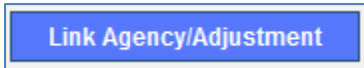
[Add]

Click the **Link Agency/Adjustment** button to make the budget execution adjustment available for linking to the counterparty's budget execution adjustment. The status will display as **Adjustment to be selected**.

[Link Agency/Adjustment]

ii. *As the counterparty to an existing adjustment*, select the search button under the **Adjustment** column heading for the list of available budget execution adjustments. The **Status** and **Amount** will populate for the adjustment when the linked transaction has been selected.

Linking Transaction Details		Adjustment
1	🗐 🗑	🔍

iii. Click the **Link Agency/Adjustment** button to link the two budget execution adjustments. The status will display as **Adjustment Linked**.

[Link Agency/Adjustment]

6
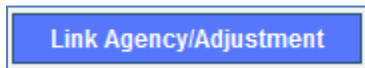
Notes on linking budget execution adjustments:

b. From 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.

c. It is not necessary to create separate adjustment transactions when transferring funds or positions between programs <u>within</u> 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.

7. 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	🗐 🗑	🔍	🔍	🔍	

8. 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.

🗗 Add

9. To copy the previous line select the copy button.

🗐

10. To delete a line select the delete or trashcan button.

🗑

Transaction Brief

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.

TRANSACTION BRIEF INSTRUCTIONS
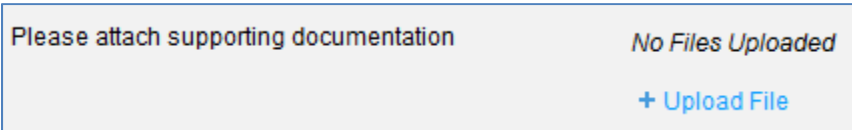
1. Click on the **Transaction Brief** tab.

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.

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

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.
Position	A text field that allows for the entry of a position title.
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.
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 and the Cardinal journal class. 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.

DPB's approval authorities for execution transitions vary depending on situations. In some cases analysts can approve, but in others the approval may need to go to the associate director or director. Depending on the delegation of authority it may take longer to approve BEXs. Contact your budget analyst for guidance.

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
A - Mandated reappropriation	GF/NGF	Operating/ Capital	Positive	Dollar	022-increase, 023-decrease	REAPPROP
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 Cardinal report for the prior fiscal year. Amounts must be rounded down to the nearest dollar.						
Required Documentation: Chapter and Item reference authorizing the adjustment.						
B - Discretionary reappropriation	GF/NGF	Operating	Positive	Dollar	030-increase, 031-decrease	SUBEXEC
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 Cardinal report for the prior fiscal year. Amounts must be rounded down to the nearest dollar.						
Required Documentation: Citation of the Governor's reappropriation authority to include reference to the memo or other communications that approves the reappropriation.						
C - Special legislative adjustment	GF / NGF	Operating/ Capital	Positive/ Negative	Dollar / Position	024-increase, 025-decrease	SUBLEG
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.						
D - Amended legislative appropriation	GF/NGF	Operating/ Capital	Positive/ Negative	Dollar / Position	026-increase, 027-decrease	SUBLEG
To record legislative amendments in the succeeding odd-year or even-year session to the original Appropriation Act.						
Note: DPB Only						

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
E - Nongeneral fund cash balance	NGF	Operating/ Capital	Positive	Dollar	028-increase, 029-decrease	SUBEXEC

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 Cardinal report for the prior year. Dollar amounts must be rounded up to the nearest dollar.
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:
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
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?

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
F - Sum sufficient appropriation	GF/NGF	Operating	Positive	Dollar / Position	032-increase, 033-decrease	SUBEXEC

To record appropriations in excess of the amount printed in the Appropriation Act. Authority must exist in the Appropriation Act for such transactions.
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.

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
G - Nongeneral fund revenue adjustment	NGF	Operating/ Capital	Positive/ Negative	Dollar / Position	034-increase, 035-decrease	SUBEXEC

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.

Required Documentation: Narrative and other information as needed to address the following:
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?

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
H - Other nongeneral fund adjustment	NGF	Operating / Capital	Positive/ Negative	Dollar	062-increase, 063-decrease	SUBEXEC

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.
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).

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
I - Deficit appropriation	GF	Operating/ Capital	Positive	Dollar	036-increase, 037-decrease	DEFICIT

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.

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
J - Transfer from second year to first year	GF/NGF	Operating / Capital	Pos Yr 1, Neg Yr 2	Dollar	044-increase, 045-decrease	SUBEXEC

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.
Note: DPB Only

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
K - Restoration of capital project	GF/NGF	Capital	Positive	Dollar	041-increase	REVERSION

To record restoration of previously reverted appropriations for capital projects.
Required Documentation: Documentation must identify the Appropriation Act authority.

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
L - Adjustment to allotments	GF/NGF	Operating / Capital	Sum Zero	Dollar / Position	051-increase, 091-decrease	No change to Approp.

To record the transfer of monies from allotted to unallotted or unallotted to allotted. Amounts for allotted/ unallotted must net to zero.
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.
Required Documentation: Narrative statement indicating how conditions for allotment have been met.

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
M - Adjustment to service areas and subobject codes	GF/NGF	Operating/ Capital	Sum Zero	Dollar / Position	881-increase, 882-decrease	No change to Approp.

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.

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

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 transfers between programs and capital projects 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 transfers between agencies, 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?

Title, Description, and Documentation Requirements	Fund Source	Operating / Capital	Positive/ Negative/	Dollar / Position	CARS Trans. Code	Cardinal Journal Class
P - Appropriation transfer NGF from and to NGF	NGF	Operating/ Capital	Sum Zero	Dollar / Position	048-increase, 049-decrease	TRANSFER

To record a nongeneral fund appropriation transfer to and from a program or project. Excludes transfers involving fund/fund details 03000 through 03970.
Note: For transfers between programs and capital projects 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 transfers between agencies, 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	Cardinal Journal Class
R - Appropriation transfer GF from and to NGF or NGF from and to GF	GF/NGF	Operating/ Capital	Sum Zero	Dollar / Position	058-increase, 059-decrease	TRANSFER

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 03000 itself.

Note: For transfers between programs and capital projects 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 transfers between agencies, 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	Cardinal Journal Class
T - Appropriation transfer HEOF from and to GF or GF from and to HEOF	GF/ Fund 03000	Operating/ Capital	Sum Zero	Dollar / Position	078-increase, 079-decrease	TRANSFER

To record a transfer of general fund appropriation to fund detail 03000 (higher education operating) appropriation, or from fund detail 03000 (higher education operating) to general fund appropriation for a program or project.

Note: For transfers between programs and capital projects 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 transfers between agencies, 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	Cardinal Journal Class
V - Appropriation transfer HEOF from and to HEOF	Fund Group 03	Operating Capital	Sum Zero	Dollar / Position	088-increase, 089-decrease	

To record appropriation transfers to and from fund detail 03000 and other higher education operating (fund group 03) amounts.

Note: For transfers between programs and capital projects 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 transfers between agencies, 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	Cardinal Journal Class
X - Additional general fund revenue appropriation	GF	Operating/ Capital	Positive	Dollar	034-increase	SUBEXEC

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	Cardinal Journal Class
Y - Legislatively authorized actions	NGF	Operating/ Capital	Positive	Dollar / Position	062-increase	SUBEXEC

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).