



# FISCAL AFFAIRS TRANSFERS

## FY 2009 AND FY 2010

# AGENCY INSTRUCTIONS

### Overview

The Fiscal Affairs process offers agencies a final opportunity to transfer **State funds** between programs and align program budgets to meet expenses before the end of the current fiscal year and for the upcoming fiscal year. After review by OPB, the transfers must be recommended by the Governor and approved by the Fiscal Affairs Committee. If a program currently does not have an appropriation, funds cannot be transferred to that program.

### Authority

O.C.G.A. 28-5-20 to 27 explains the establishment and purpose of the Fiscal Affairs Committees of the House and Senate. The membership is as follows:

- 4 – from Senate Appropriations Committee
- 5 – Senators appointed by the Governor
- Lt. Governor
- 4 – from House Appropriations Committee
- 5 – House of Representatives appointed by the Governor
- Speaker of the House

The Fiscal Affairs Committee will meet at the call of the Governor for the purpose of reviewing and approving budget transfers recommended by the Governor.

O.C.G.A. 45-12-90 authorizes the Office of Planning and Budget (OPB) to administer the transfer of funds where the transfer is not identifiable in the appropriations act. In addition, the budget act authorizes OPB to coordinate and prepare documents for presentation to the General Assembly and for coordinating the fiscal affairs of the state and administering the budget. With these powers and duties, OPB facilitates the collection and presentation of requests to the Fiscal Affairs Committee.

### OPB Procedures

Here are some general concepts to use when considering a request to transfer **State Funds**:

- Transfers are necessary to address instances where expenses have exceeded or are expected to exceed the existing budget;
- Transfers are necessary to correct errors in the budget, to comply with recommendations of the Department of Audits or to move money to appropriately budget funds where they will be expended; and
- Transfers are necessary to cover a unique situation such as an unforeseen circumstance which must be addressed before the end of the fiscal year.

State funds are displayed at the lowest level of detail in FY 2009 (HB 118) and FY 2010 (HB 119); therefore, the requests for transfers must be consistent with this classification as displayed:

- State General Funds
- Tobacco Settlement Funds
- Lottery Funds
- Motor Fuel Funds
- Brain and Spinal Injury Trust Fund
- Nursing Home Provider Fees
- Case Management Organization Fees

### **How to Request a Transfer**

Submit each request to transfer funds on a separate schedule to your OPB Policy Analyst. Complete the following excel forms:

#### Explanation of Request

1. Enter the department name.
2. Check the appropriate box for which this request is made (Fiscal Year 2009 or Fiscal Year 2010).
3. Complete questions 1 - 4.
4. Enter the agency official name, title and date.

#### Fund Source Detail

1. Enter the department name.
2. Enter the fiscal year affected by the transfer.
3. Enter the program and fund source affected by the transfer.
4. Enter the latest approved amendment amount in the “current amount” column and enter the proposed change. The revised amount is automatically calculated.