



Office of Planning and Budget

Annual Operating Budget, Strategic Planning,
Amendment, and Allotment Policies and Procedures

Governor's Office of Planning and Budget

Annual Operating Budget Requirements

The Official Code of Georgia establishes the state budgetary process. O.C.G.A. 45-12-80 (d) requires all state departments, agencies, boards and authorities to submit an Annual Operating Budget (AOB) to reflect the General Appropriations Act to the Office of Planning and Budget (OPB). The AOB must comply with the appropriated amount by fund source within the appropriated programs and program purpose established in the General Appropriations Act.

The AOB and supplementary information is due to OPB on or before May 31 each year in the Planning and Budget Cloud Services (PBCS) application.

REMINDERS FOR AOB SUBMISSIONS

- OPB conducts at least quarterly budget and expenditure reviews for budget units. Agencies should perform a quarterly review of their budget and submit any necessary amendments to ensure the budget reflects current spending plans.
- Changes in the appropriations act for risk management billings should be reflected under personal services in the AOB. Changes for cyber security insurance should be budgeted to regular operating expenses.
- Agencies should review the motor vehicle information in PBCS and ARI and ensure that all vehicles are properly reflected in both systems. Agencies should also review assignment of personal vehicles in ARI to verify that any personnel assigned a vehicle are properly reflected in the system and any personnel changes for your agency that would impact vehicle assignments have been updated accordingly. Agencies should document the continued eligibility of each staff member assigned a vehicle using the Motor Vehicle Assignment and Use Authorization (MV-1) process.

The AOB must reflect changes in position counts as intended in the approved appropriations act. Your OPB analyst will work with you to further assess your position count to ensure that it accurately reflects your budgeted

workforce and to recommend any changes to that count that should be included in a future clean-up amendment.

REQUIRED SUPPLEMENTARY SUBMISSIONS TO THE AOB

In addition to entering the budget in PBCS, OPB requires agencies to submit the following as part of the AOB:

- Updates and progress reports to strategic plans for the upcoming fiscal year;
 - Any proposed revisions to performance measures;
 - Any proposed plans for salary adjustments or position classifications related to strategic recruitment or retention initiatives;
 - Request for authorization of any ongoing overtime compensation plans;
- Additional information as may be required by OPB.

PROGRAM BUDGETING

The General Appropriations Act appropriates funds to agencies by program. The AOB must be submitted by object class within programs. The object class amounts provide a detailed budget plan and should reflect the intent shown in the Governor's Budget Report as amended by the General Assembly. Once the AOB is approved, agencies may transfer funds between object classes through subsequent amendments. Transfer of state funds between programs can only be authorized by the Fiscal Affairs Committee, an Executive Order, an Amended Appropriations Act, or as allowed under Flex section of the appropriations bill.

As a reminder, attached agencies are essentially programs of a parent agency. Therefore, the total number of authorized positions and motor vehicles for attached agencies must be included in the total number of authorized positions and motor vehicles for the parent agency. Attached agencies that manage their datasets separately from their parent agency should include authorized positions and motor vehicles within the appropriate schedules submitted with their AOB.

These guidelines along with PBCS instructions are available on the OPB website at: opb.georgia.gov.

Detailed instructions for PBCS usage can be found in the [PBCS User Guide](#).

BUDGETARY COMPLIANCE

Special Projects

The appropriations act includes Special Projects which authorize specific appropriations for an item that has its own purpose statement. If an agency spends a lesser amount, the funds must lapse and cannot be redirected. Special Projects are intended as special appropriations for a specific purpose and are treated as separate programs in PBCS. Special Projects do not alter the statutory rule that appropriations are an *authorization* to spend (O.C.G.A. 45-12-71(2)).

Budgetary Control and Interpretation

Section 56 expresses legislative intent regarding the structure of the appropriations bill and what the level of budgetary control is for compliance purposes.

State Funds: The State Funds appropriations consist of the amount stated for each line at the lowest level of detail associated with the statement of Program Name and Program Purpose. The AOB must comply with the stated appropriation for the program or Special Project at the lowest level of detail for State Funds:

- State General Funds
- Motor Fuel Funds
- Lottery Funds
- Tobacco Settlement Funds
- Brain and Spinal Injury Trust Funds
- Nursing Home Provider Fees
- Hospital Provider Fees
- Ambulance Provider Fees
- Safe Harbor for Sexually Exploited Children Fund
- Fireworks Trust Funds
- Georgia Agricultural Trust Fund
- Georgia Transit Trust Funds
- Hazardous Waste Trust Funds
- Solid Waste Trust Funds
- State Children's Trust Funds
- Transportation Trust Funds
- Trauma Care Trust Funds
- Wildlife Endowment Trust Funds

These state funds may be adjusted or transferred between programs only by the Fiscal Affairs Committee, an Executive Order, or an Amended Appropriations Act, or as allowed under Section 57: Flex of the appropriations act. In the case of Nursing Home Provider Fees and Hospital Provider Fees, a Statutory Amendment may be submitted to amend the budget to reflect actual revenue collections at fiscal year-end.

Federal Funds and Federal Recovery Funds: The Federal and Federal Recovery Funds appropriations consist of the amount stated for each line at the **lowest** level of detail associated with the statement of Program Name and Program Purpose. The AOB must comply with the stated appropriation for the program or Special Project at the lowest level of detail for Federal and Federal Recovery Funds.

The Federal Funds lowest level of detail is as follows:

- CCDF Mandatory & Matching Funds (CFDA 93.596)
- Child Care & Development Block Grant (CFDA 93.575)
- Community Mental Health Services Block Grant (CFDA 93.958)
- Community Service Block Grant (CFDA 93.569)
- Federal Highway Administration Highway Planning & Construction (CFDA 20.205)
- Foster Care Title IV-E (CFDA 93.658)
- Low-Income Home Energy Assistance (CFDA 93.568)
- Maternal & Child Health Services Block Grant (CFDA 93.994)
- Medical Assistance Program (CFDA 93.778)
- Prevention & Treatment of Substance Abuse Grant (CFDA 93.959)
- Preventive Health & Health Services Block Grant (CFDA 93.991)
- Social Services Block Grant (CFDA 93.667)
- State Children's Insurance Program (CFDA 93.767)
- Temporary Assistance for Needy Families Block Grant (CFDA 93.558)
- TANF Transfers to Social Services Block Grant per 42 USC 604
- Federal Funds Not Specifically Identified

Federal fund sources that are not specifically listed in the appropriations bill will be summarized as “federal funds not itemized” for reporting purposes.

OPB requires that all federal fund sources received through federal COVID relief legislation be entered by specific CFDA number and name. Federal COVID Relief funds may not be classified as “Federal Recovery Funds Not Specifically Identified.”

Other Funds: The Other Funds appropriations consist of the amount stated at the **highest** summary level of detail associated with the statement of Program Name and Program Purpose and the lower levels of detail are for information only. The highest level of detail in the appropriations bill is the level of budgetary control.

Agency funds and Intra-State Government Transfers are classified as “Other Funds” for the AOB.

Agencies may adjust appropriated federal, federal recovery, and other fund sources via:

- Amendment of funds collected in excess of the total amount appropriated to the agency;
- De-amendment (amend out) of funds not earned by the agency; and
- Amendment to transfer funds between programs.

AOB POLICIES

1. All state budget units, as defined in O.C.G.A. 45-12-71(10), must submit an AOB to OPB to reflect the general appropriations act and the agency financial plan for the next fiscal year.
2. The AOB must be in compliance with the programs and fund sources established in the appropriations act. OPB may adjust the agency’s AOB so that it conforms to the appropriations act or return it to the agency for revision.
3. The AOB must reflect the program or subprogram budgets by object classes.
4. The program structure approved in the AOB must be maintained as the official structure for the duration of the fiscal year unless adjusted in the

Amended Appropriations Act or by Executive Order.

5. Schedules and supplementary information are considered the AOB or financial plan and periodic work program (see O.C.G.A. 45-12-82) of the state entity and must govern expenditures.
6. Object class schedules, fund source schedules, and other supplementary information are required by OPB. This information allows OPB to ensure that expenditures conform to both the letter and the intent of the General Assembly and Governor in the approved Appropriations Act.
7. Once the AOB is approved, changes to fund sources, transfers between object classes, and transfers among subprograms within a program may occur only through the amendment process.
8. Agencies should amend the AOB to reflect the best estimate of federal funds, federal recovery funds, and other funds to be expensed during the fiscal year. OPB publishes quarterly budget and expenditure reports for budget units. Agencies must perform a review of federal funds, federal recovery funds, and other funds at least quarterly to ensure the budget reflects the current spending plan to the maximum extent possible.

PROGRAMS AND SUBPROGRAMS

9. OPB creates the Program and Subprogram names and accompanying seven-digit identifier. Should the agency require new program codes, contact OPB prior to entering the budget into PBCS, TeamWorks, or the agency’s accounting system.
10. Special Projects in the appropriations act have their own purpose and reflect specific appropriations at the level of budgetary compliance. In order to demonstrate budgetary compliance, the special projects will be entered as programs with the same name as the associated program and the suffix of ‘Special Project.’

11. Subprograms are established by OPB in consultation with the agency and are not published in the appropriations bill or Governor’s Budget Report. Subprograms are used to provide detailed tracking of budgets and/or expenditures within large, complex programs.
12. Changes to subprogram structure require written approval of the OPB Director or his or her designee.

OBJECT CLASSES

13. Unless otherwise provided in the appropriations act, OPB determines the object classes assigned to an agency for budgeting purposes.
14. Budgets will be tracked by program, fund source, and object classes.
15. New unique object classes must be approved by the OPB Director. Working with the agency, the Division Director determines the common object classes appropriate for a given program.
16. Debt service payments for Energy Performance Contracts must be accounted for in full in a unique object class at the time that the full payment for the fiscal year is known.
17. Adjustments to risk pool billings should be accounted for under object class 300 – Personal Services. Additionally, agencies should expense risk pool premiums during the fiscal year using the following account codes:
 - Workers’ Compensation – 519001
 - Unemployment Insurance – 518001
 - General Liability – 517001
 - Property Insurance – 620002

18. Cyber Security Insurance premiums should be budgeted under object class 301 – Regular Operating Expenses. Agencies should use account 623001 to record expenditures for premiums paid to DOAS for cybersecurity insurance.

POSITION COUNTS

19. Agencies must update the authorized position count for each program and subprogram to reflect the intent of the appropriations act and anticipated staffing levels for the fiscal year. Agencies should work with their OPB analyst to determine appropriate adjustments to authorized position count for the annual operating budget.
20. Attached agencies must include updated authorized positions in their AOB.

MOTOR VEHICLES

21. For purposes of the Motor Vehicle Count, only road worthy, motorized vehicles that are licensed and carry passengers are included in the vehicle count and considered part of the state fleet. All leased vehicles that meet the above criteria are included in the motor vehicle count.
22. Agencies must update the motor vehicle count to reflect funding for any vehicles included in the general appropriations act. Attached agencies should also include updated motor vehicle counts within their AOB information.
23. Any vehicle purchased and used by a state agency, regardless of the fund sources used for purchase, must be included in the Motor Vehicle Count.

Strategic Planning and Performance Measures

Strategic Plan Updates

Strategic plans are essential for establishing the direction and priorities of state agencies by focusing on achievable, measurable targets to guide financial and operational decision-making in both the near- and long-term. Pursuant to O.C.G.A. §45-12-73, OPB requires all state agencies to develop strategic plans consistent with the state strategic plan as stated in the Governor’s strategic goals. Agency strategic plans should include at least the following:

- **Mission Statement** aligned with the agency’s statutory authority;
- **Vision Statement** reflecting the priorities of the Governor, statutory requirements, and the agency’s core mission;
- **Environmental Scan** that benchmarks the agency against similarly situated entities in other jurisdictions, identifies internal and external trends, and evaluates the status of its workforce;
- **Critical Issue Identification** highlighting and describing the most significant challenges impacting agency that will be directly addressed by its strategic plan; and
- Up to five (5) **Objectives**, each of which includes an associated Action Plan consisting of Action Items with:
 - Measurable Outcomes
 - Completion Dates
 - Identified resources and funding the agency will utilize to complete the Action Items

OPB requires that agencies submit annual strategic plan updates. Submission resources - including detailed guidelines, the most current Excel submission template, and the Governor’s strategic goals - can be found [on the OPB website](#). Due dates and any year-specific instructions or guidance will be included in the Excel template or other OPB communications.

OPB will accept agency strategic plan updates in the referenced Excel template. For any other formats, agencies will need to seek prior approval from OPB before submitting. PowerPoints will not be an accepted format and the Excel template should not be

saved as a PDF. All plans should be presented in an easily readable and printable manner.

Agency heads must approve the strategic plan before the agency submits it to OPB. Agency heads should review the content and direction of the agency strategic plan and ensure plans are clear, concise, and align with the Governor’s strategic goals. Once submitted, agency plans are considered final. OPB may rely on the information contained in the submitted plans and may share them with others, including the public.

To promote an efficient review process, OPB will attempt to limit the need to resubmit strategic plans. In most cases, agencies will simply be asked to incorporate any feedback or suggested improvements when updating their plans in the next fiscal year. However, OPB may require that changes be made to the current year’s strategic plan submission if all or part the plan does not align with the agency’s core mission or the Governor’s strategic goals. In these instances, OPB will notify the agency that the plan needs to be revised, inform the agency on the specific changes that need to be made, and provide a resubmission date.

Any supplemental information or documents that help to inform an agency’s strategic plan may be included in the submission. Examples include news articles, academic literature, policy analyses, or state or federal government reports.

All strategic plan updates must be submitted via email to OPB’s Planning and Strategy Division Director (Gus Elliott, gus.elliott@opb.georgia.gov) and to the agency’s assigned OPB analyst by June 28th, 2024. Agencies can seek additional guidance from OPB upon request.

Performance Measure Revisions

Performance measures are a key tool for evaluating whether state agencies are succeeding in their core missions, making progress toward their goals, and providing transparency and accountability to the public. Agencies should regularly review their

performance measures to ensure they are accurate and reflect current activities and functions. Agencies may submit any revisions to their performance measures they deem necessary in advance of the next budget development cycle for consideration by OPB and the General Assembly. Proposed changes should fall into one of the following categories:

1. **Revision:** Modifying an existing measure to make it more accurate or reflective of agency activity. These can change the description and/or previously reported data:
 - a. **Description:** Updating the description language to clarify or specify the measure. This should not substantively change the measure’s meaning.
 - b. **Data:** Prior year data should only be changed if (i) the agency has identified a calculation error or reporting inconsistency, (ii) if it has updated the methodology of how a measure will be calculated starting in the next fiscal year, or (iii) if data unavailable for a previous fiscal year is now available.
2. **Addition:** Creation of a new performance measure. A new measure should only be proposed if it meets one of the following criteria:
 - a. The budget for the upcoming fiscal year contains a new budget program for which activities and services needs to be measured.
 - b. The agency has been tasked with a new statutory responsibility directly related to its core mission.
3. **Elimination:** Agencies may propose eliminating existing measures in the following circumstances:
 - a. **Outdated:** The measure is related to an agency program, initiative, or activity that it no longer performs. This can include functions that have been defunded in the budget or repealed by legislation.
 - b. **Duplicative:** The measure is similar to another of the agency’s reported measures, or the information is readily available and publicly accessible from another state government source.

- c. **Data unavailable:** The measure cannot be accurately reported because the relevant data is not or no longer will be readily available. Agencies should make every effort to ensure that there is no information to support an existing metric – including those that have consistently been reported as not available in past years – before proposing elimination.

For each measure change proposed, agencies must include the following information:

1. The description of the measure as it appears in PBCS and the annual Performance Measures Report;
2. The associated budget program;
3. The type of revision proposed (i.e. revised description, revised data, addition, or elimination);
4. A detailed justification or rationale for making the proposed change; and
5. In the case of additions or revisions, the proposed new descriptions and/or data.

Additional supplemental resources to help agencies develop and evaluate their performance measures are [available on OPB’s website](#). These resources are intended to be used by agencies internally and are not required for submission. Other supplemental information or documents that help justify a performance measure revision may be included. Examples include news articles, academic literature, policy analyses, or state or federal government reports.

Performance measure revision proposals must be submitted as a Word or Excel document via email to OPB’s Planning and Strategy Division Director (Gus Elliott, gus.elliott@opb.georgia.gov) and to the agency’s assigned OPB analyst by June 14th, 2024. OPB will review proposals in coordination with the House Budget and Research Office and the Senate Budget and Evaluation Office. OPB will then notify agencies which performance measure revisions are approved for entry into PBCS in advance of the regular performance measure update deadline that coincides with annual budget request submissions.

Amendments to the AOB

GENERAL INFORMATION

Throughout the fiscal year, agencies may amend their AOB to reflect changes in Federal Funds, Federal Recovery Funds, and Other funds, the Amended Appropriations Act as passed by the General Assembly, Fiscal Affairs transfers, Executive Orders, or to realign object classes and subprograms.

Amendments are submitted to OPB for approval. Proposed changes to an approved AOB must be made through an amendment submitted via PBCS. Agencies may amend in additional federal and other funds as needed. Instructions for preparing and submitting amendments using PBCS are available on the OPB website (opb.georgia.gov).

Amendments can only be created after the AOB has been approved. Only one amendment can be in progress at a time.

OPB POLICY FOR AMENDMENTS

1. The official approved version of the agency budget is the latest approved AOB as amended in the OPB PBCS system. PBCS is the system of record for all agency budgets.
2. Amendments that reconcile the budget in the agency's financial system with the official approved budget in the PBCS system should be submitted on, at least, a quarterly basis.
3. Agencies must maintain an annual operating budget that reflects the best estimate of federal funds, federal recovery funds, and other funds for the fiscal year. Agencies can adjust their estimate by amendment for funds that are currently and/or will be available during the fiscal year. The final amendment should reflect the final spending plan to the extent possible. Agencies should refrain from amending out funds to match exact expenditures in order to allow for post-closing adjustments.
4. Agencies must explain the impact of each amendment on the programs that are involved.

The explanation should detail why the amounts are changing and how the additional or reduced funding will impact program services, performance and goals.

5. Transfers of state funds between programs must be authorized only through the fiscal affairs process, an amended appropriations act, Executive Order, or as allowed under Section 56: Flex of the appropriations act.
6. Agencies are responsible for ensuring that documentation is maintained to support the requested amendment.
7. Agencies are required to ensure that the amendment does not contain any misleading information or untrue statement of material fact.
8. OPB may periodically request documentation in support of the amendment.
9. An electronic signature by the agency head or fiscal officer or his or her designee is required to authorize submission of an amendment.

AMENDMENT TYPES

The following is a list of various amendment types and associated codes. Each amendment must be submitted as a standalone amendment.

- Federal and Other Funds (FOF)
- Internal Budget Transfers (ITN)
- Amended Fiscal Year Appropriations (AFY)
- Fiscal Affairs (FAA)
- Governor's Executive Orders (EXO)
- Prior Year (PYR)
- Statutory (STA)
- Flex Transfer (FLX)

OPB POLICY FOR SPECIFIC AMENDMENT TYPES

Federal Funds Amendments (FOF)

Federal funds and federal recovery funds are identified in the appropriations bill by program. Changes in Federal funds throughout the fiscal year are amended in or de-amended out of the budget. This amendment type should be used to increase or decrease the amount of federal funds or federal recovery funds reflected in the budget.

Federal direct funds are those funds that are received directly from federal agencies. Use the fund source identifier 10xxx - 29xxx as defined in the State Accounting Procedures Manual.

Federal indirect funds are those funds that are received from organizations both within and outside of State government and are accounted for using the fund source identifier 30xxx – 39xxx as defined in the State Accounting Procedures Manual. Federal indirect funds are amended into the receiving agency’s budget as Federal Funds if the receiving agency is responsible for reporting as required by the federal grantor on the use of those funds.

Before approving agency allotments, OPB will analyze expenditures and revenues by fund source by program to assure alignments with budgets. If the expenditures from federal funds appear to be significantly out of line with the budget, the agency may be required to submit an amendment to update the approved budget.

Other Funds Amendments (FOF)

Funds received by an agency as payment for services provided to a second agency should be amended to the receiving agency’s budget as “other funds.” All intra-agency transfers (intra governmental transfers) are considered a type of Other Funds.

Federal indirect funds where no specific requirement exists to provide federal reporting are considered non-Federal, and are amended in as “Other Funds” on the Other Funds schedule and are accounted for using the ‘unrestricted’ funding source (60xxx – 89xxx) when such funds are from an organization outside of State

government, or the ‘intra state organization – non-federal’ funding source (90xxx – 97xxx) when such funds are from organizations within State government, as defined in the State Accounting Procedures Manual.

An agency must submit an amendment to its budget to reflect actual or estimated receipt of other funds.

Internal Transfers (ITN)

The agency should maintain an approved budget that reflects the agency spending plan by program and object class (subprogram, if applicable). This amendment type should be used to realign object classes within programs or to realign funds between subprograms within programs. The sum of this amendment type should be zero.

Fiscal Affairs (FAA)

The agency must submit an amendment that reflects the approved fiscal affairs transfer. These amendments must net to zero.

Governor’s Executive Orders (EXO)

Governor’s Emergency Funds (EXO)

The Governor’s Emergency Funds are state funds managed by the Governor and are used for unanticipated expenses. The Governor may allocate the funds in any manner except for the following three restrictions:

- Funds must be allocated to a state agency or budget unit;
- Funds may not replace otherwise budgeted funds; and
- Funds may not create a continuing obligation for the state.

Once the Governor has authorized the allocation of emergency funds, the funds are transferred from the Governor’s Emergency Funds program to the specified receiving agency as a Governor’s Emergency Funds fund source.

Transfers Between Agencies (EXO)

The transfer of programs and related funds between agencies must be accomplished through an Executive Order.

OPB will ensure that all agencies affected by the Executive Order process the amendments in a timely manner.

Note: When possible Executive Order Amendments should be included in the base for the next budget cycle.

Prior Year (PYR)

State agencies are allowed to carry over State funds to spend in the next fiscal year only if they are authorized to be reserved by the State Accounting Officer or if the agency has constitutional or other statutory authority to carry over State funds (i.e., motor fuel funds). Funds carried over must be used for the intended purpose of the approved reserve or constitutional/statutory authority.

State funds carried over from a prior fiscal year should be amended into the current fiscal year budget in the original program that reserved the funds. The following is a list of Prior Year options:

- State General Funds – Prior Year
- Motor Fuel Funds – Prior Year
- Tobacco Settlement Funds – Prior Year
- Lottery Proceeds – Prior Year
- Brain and Spinal Injury Trust Fund – Prior Year
- Governor’s Emergency Funds – Prior Year

See statewide policies issued by OPB and SAO on the budgeting and accounting of prior year funds.

Statutory (STA)

The agency must use the Statutory Amendment type to amend any state fund sources that may be changed under statute without further authorization from an appropriations act.

These are limited to amendments reflecting changes to Nursing Home Provider Fees, Hospital Provider Payments, or Ambulance Provider Fees if actual collections of these fund sources during the fiscal year do not match the amounts appropriated in the Appropriations Act. No non-state funds amendments may be submitted using this amendment type.

Amended Appropriations Bill (AFY)

The agency must submit an amendment that reflects only the approved changes in the amended appropriations bill as a stand-alone amendment. Amendments reflecting the amended appropriations bill must be processed prior to any amendments for fiscal affairs transfers that are approved after the bill passes and is signed.

Amended appropriations amendments for the current year must be processed before the OPB deadline for the final state funds amendment.

General Assembly and Judicial Branch

Amendments for the legislative and judicial branches must be approved as submitted unless they violate OCGA 45-12-78 (b).

Allotment Requests

GENERAL INFORMATION

The Official Code of Georgia, Title 45-12-82 through Title 45-12-85, establishes the state allotment process.

The allotment must be in compliance with the programs and state fund sources established in the Budget Appropriations Act for the fiscal year.

The first monthly allotment may be requested after the Annual Operating Budget is approved. However, funds will not be available from the Office of the State Treasurer (OST) until July 1.

Upon final approval of the allotment warrant by the comptroller's office, the TeamWorks allotment ledger will be updated overnight for agencies supported by the TeamWorks application.

ALLOTMENT OF STATE FUNDS

Allotments must be requested by subprogram and state fund source:

- State General Funds
- Lottery for Education
- Tobacco Settlement Funds
- Motor Fuel Funds
- Brain and Spinal Injury Trust Funds
- Nursing Home Provider Fees
- Hospital Provider Payments
- Ambulance Provider Fees
- Governor's Emergency Funds,
- Safe Harbor for Sexually Exploited Children Fund
- Fireworks Trust Funds
- Georgia Agricultural Trust Fund
- Georgia Transit Trust Funds
- Hazardous Waste Trust Funds
- Solid Waste Trust Funds
- State Children's Trust Funds
- Transportation Trust Funds
- Trauma Care Trust Funds

- Wildlife Endowment Trust Funds

Prior year state funds are not allotted.

Allotments are processed separately for parent and attached agencies. Therefore, parent agencies submitting allotments on behalf of attached agencies will need to submit a separate allotment request for each attached agency.

OPB POLICY FOR ALLOTMENTS

1. The approved AOB in PBCS constitutes the proposed work program for each agency.
2. First allotments may be approved prior to the start of the fiscal year; however, the funds are not released from OST until on or after July 1.
3. Allotments are processed for state funds only at the subprogram level and against the AOB or any state fund amendments that have been approved.
4. Allotments cannot exceed the appropriated amount for the specified program and fund source. If a fiscal affairs transfer, Executive Order, statutory amendment (used for Nursing Home Provider Fees and Hospital Provider Payments), or the Amended Appropriations Act reduces the amount of state funds in a program, a de-allotment may be necessary.
5. Agencies should consider any amended fiscal year budget reductions recommended by the Governor when preparing their allotments in the second half of the fiscal year.
6. OPB will set the guidelines for allotment frequency and percent of budget allotted. Currently, allotments will be released monthly, but frequency can be reduced at any time as state cash flow management requires.
7. Allotments for the legislative and judicial branches submitted in accordance with the Appropriations Act as amended will be approved as submitted.

Monthly Expenditure Reports

OPB is required to monitor agency expenditures against approved budgets.

OPB will use the Current Monthly Budget Comparison Report (by program) and the Program Budget Comparison Summary Report generated by the TeamWorks system to monitor budgets.

For those agencies whose financials are not maintained in TeamWorks, the agency should submit comparable data showing monthly expenses as compared to budget and the amount of revenues recorded and collected as compared to budget and expenses. These reports are due to OPB with the allotment request.

In order to ensure that agencies continually update their federal fund receipts, OPB will analyze expenditures and revenues by fund source by program. If the expenditures from federal funds appear to be significantly out of line with the budget, the agency may be required to submit an amendment to update the approved budget.