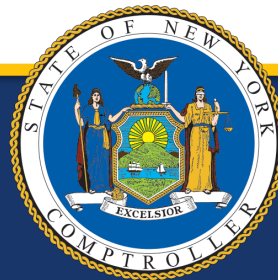


Office of Operations'
2024 Virtual Fall Conference

Appropriation Budget Journals

Bureau of State Accounting Operations
Budgets and Spending Section

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New York State Comptroller
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Presentation Agenda

1. Introduction
2. Budget Journal Basics
3. Best Practices
4. Budget Entry Types
5. Q&A



Types of Budget Journals

- Budget Journal: A type of budget transaction used to establish, increase, or decrease budgets
- Budget Transfer: A type of budget transaction which occurs within an Agency to move budgets between chartfields
- Interunit Budget Transfer: A type of budget transaction used to move budgets from one Agency to another



SFS Budget Journal Reference Guide

Ledger	Budget Journal	Budget Transfer	Interagency Transfer
Appropriation (KK_Approp)	Used by: System generated	Used by: System generated	Used by: System generated
Segregation (KK_Seg)	Used by: OSC ONLY	Used by: Agencies or DOB to move authority within a BU	Used by: Agencies or DOB to move authority from one BU to another
Project Parent (KK_PRJP)	Used by: System generated	Used by: System generated	Used by: System generated
Project Child (KK_PRJC)	Used by: Agencies to post budget to a project	Used by: Agencies to transfer project budget within a BU	Used by: Agencies to transfer project budget from one BU to another
Planned Ledger (KK_PLAN%)	Used by: DOB ONLY	Used by: DOB ONLY	Used by: DOB ONLY
Agency KK	Used by: Agencies that have active Agency KK Budget Definitions	Used by: Agencies that have active Agency KK Budget Definitions	Used by: Not Used

Best Practices

- Run the budget pre-check before submitting journal
- Budget Entry type and Parent Budget Entry type should be the same
- Use correct department value when moving authority to a different BU
- Verify authorizing language before submitting a suballocation or transfer journal
- Always use current budget period (2024-25) in the Budget Period field
- Use all budgetary chartfield values, not transactional



Budget Journal Lines

Budget Header **Budget Lines** Budget Errors

Division of the Budget examiners determine, pursuant to the authority vested in the Director of the Budget, (i) the unreserved appropriation amount for

Unit DSP01

Journal ID 0006306474

Date 07/23/2024

Errors Only

Budget Header Status **Checked Only**

Approval Header Status **Pending**

Process

Budget Context

*Process Budget Pre-Check

Lines

Grid icons Search icon < > 1-4 of 4 > > | View All

Chartfields and Amounts Base Currency Details

Delete	Line	Ledger	Budget Period	Account	Fund	Dept	Program	Bud Ref	Se
<input type="checkbox"/>	1	KK_SEG_BD	2024-25	57000	22123	1370000	50116	2024-25	Se
<input type="checkbox"/>	2	KK_SEG_BD	2024-25	51000	22123	1370000	50116	2024-25	Se
<input type="checkbox"/>	3	KK_SEG_BD	2024-25	57000	10050	1370000	50113	2024-25	Se
<input type="checkbox"/>	4	KK_SEG_BD	2024-25	51000	10050	1370000	50113	2024-25	Se



State Statutes

- [State Finance Law §51](#) governs the movement of budget authority for interchange transactions except as otherwise provided for under sections 53, 66-f, 72, or 93 of State Finance Law, or Article 8 of Education Law. It applies to all State Operations and Local Assistance type appropriations for all agencies unless superseded by other law or statutes.
- [State Finance Law §93](#) governs the movement of budget authority for Capital Projects appropriations.
- [State Finance Law §53](#) governs the movement of budget authority for Emergency appropriations.
- [Education Law Article 8, §355](#) governs the movement of budget authority for the State University of New York (SUNY) appropriations.
- [Education Law Article 125, §6206](#) governs the movement of budget authority for the City University of New York (CUNY) appropriations.
- [Judiciary Law §215](#) governs the movement of budget authority for the NYS Judiciary appropriations.
- [Legislative Law §§ 6, 7, 8 and 9](#) govern the movement of budget authority for the NYS Legislature appropriations.
- [State Finance Law §179-H](#) governs the movement of budget authority necessary to pay Prompt Payment Interest.



Appropriation Language Example

Notwithstanding any other provision of law, the money hereby appropriated may be increased or decreased by interchange or transfer, with any appropriation of the department of health and the office of medicaid inspector general and may be increased or decreased by transfer or suballocation between these appropriated amounts and appropriations of the office of mental health, office for people with developmental disabilities, the office of addiction services and supports, the department of family assistance office of temporary and disability assistance, office of children and family services, the department of financial services, department of corrections and community supervision, the office of information technology services, the state university of New York, the state education department, and the state office for the aging with the approval of the director of the budget, who shall file such approval with the department of audit and control and copies thereof with the chairman of the senate finance committee and the chairman of the assembly ways and means committee.



Budget Entry Types

Entry type is used to classify the type of movement of budget authority and is crucial both for reporting and reappropriation management.

- Interchange
- Suballocation
- Transfer
- Apportionment
- Departmental Suballocation
- Consolidation Transfer



Interchange

Definition: Movement of appropriation authority between statutory appropriations within the same BU and fund, within or across programs.

- Movement within the same level 2 (major) program is unlimited
- Movement between level 2 programs is subject to the 5-4-3 limitation

Example: Movement between the contractual (51000) and travel account codes (54000); same fund, program and bud ref

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
DEC01	0006192283	1	3350000	81001	21065	51000	2024-25	(50,000.00)
DEC01	0006192283	2	3350000	81001	21065	54000	2024-25	50,000.00



Suballocation

Definition: Movement of appropriation authority between Bus within the same fund and for the same purpose as appropriated.

Example: Movement of authority between TDA and DOH using the same account, program, fund and bud ref

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
TDA01	0006159210	1	3410000	52224	25024	60302	2023-24	(1,824,207.50)
DOH01	0006159210	2	3450000	52224	25024	60302	2023-24	1,824,207.50



Transfer

Definition: Movement of appropriation authority between appropriations in different BUs, funds and/or accounts and must be specifically authorized in State statute.

Example: Movement of authority from an ATL fund (10000) and account (60303) to a State Operations fund (10050) and account (50100)

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
OFA01	0006214217	1	1010000	10319	10000	60303	2024-25	(2,000,000.00)
OFA01	0006214217	2	1010000	10319	10050	50100	2024-25	2,000,000.00



Apportionment

Definition: Movement of a lumpsum appropriation authority to a particular fund, account or BU where the budget bill language is not specific. Also to be used to reserve segregated funds.

Example: 1. Movement of OER lump sum appropriations from account 60902 (unsegregated) to account 51000 (contractual). 2. Movement of authority between the available and reserve segregation

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
OER01	0006204189	1	1120000	23847	10050	60902	2024-25	(32,000.00)
OER01	0006204189	2	1120000	23847	10050	51000	2024-25	32,000.00

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
DOT01	0006257708	1	3900000	54104	10000	60303	2024-25	5,700,000.00
DOT01	0006257708	2	3900000	54104	10000	60303	R202425	(5,700,000.00)



Departmental Suballocation

Definition: Movement of appropriation authority between budgetary departments within a BU, within the same fund and for the same purpose as appropriated.

Example: Movement from one budgetary department to another, same program, fund, account and bud ref

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
SNY01	0006210058	1	3320000	50940	21937	50010	2023-24	(650,000.00)
SNY01	0006210058	2	3320008	50940	21937	50010	2023-24	650,000.00



Consolidation Transfer

Definition: Movement of appropriation authority pursuant to the flexibility language included in State Operations appropriations.

Notwithstanding any other provision of law to the contrary, the OGS Interchange and Transfer Authority and the IT Interchange and Transfer Authority as defined in the 2024-25 state fiscal year state operations appropriation for the budget division program of the division of the budget, are deemed fully incorporated herein and a part of this appropriation as if fully stated (81001).

Example: Movement of authority to OGS or OFT for shared services.

Unit	Journal ID	Line #	Dept	Program	Fund	Account	Bud Ref	AMOUNT
PRK01	0003313330	1	1290000	81003	10050	50100	2017-18	(16,000.00)
OGS01	0003313330	2	1140000	26238	10050	50100	2017-18	16,000.00



How Movement of Authority Affects Reappropriations

Budget Entry Type	Re-appropriation Rules
Interchange	The donor and recipient must be reappropriated separately for both to continue
Suballocation	Only the donor appropriation must be reappropriated
Transfer	The recipient appropriation must be specifically reappropriated
Apportionment	Only the donor appropriation must be reappropriated
Departmental Suballocation	Only the donor appropriation must be reappropriated
Consolidation Transfer	The recipient appropriation must be specifically reappropriated



Resources

- GFO section VI.3
- OSC Accountant assigned to your agency
- Appropriations@osc.ny.gov



Thank you!!



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