2023 BIENNIUM

Interactive BCD Instructions

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This transaction adjusts HB2 authority between appropriations and related accounts (61000, 62000, etc.). This applies even when there is no net change to the overall org budget (accounts), but there is movement between the individual subclasses and/or funds and accounts.

The HA form is also used if the transaction involves moving authority between fund types in accordance with 17-2-108, MCA, and/or if HB2 contains language in the agency narrative that an agency may move certain authority between fund types of a certain appropriation that has already been made. NOTE: This type of movement is NOT a language appropriation. It is simply an adjustment to the HB2 appropriation changing fund type and is to be done on the HA BCD form.

➢ PLANNING SHEET AND JOURNAL ENTRIES

A House Adjustment transaction requires 3 journals for each fiscal year. The planning sheet is to list the journals in the following order:

1.   Negative ORG Journal
2.   Approp Journal (Negative APPROP and Positive APPROP)
3.   Positive ORG Journal

➢ 17-7-138, 139, MCA DOCUMENTS

Agencies are required to maintain a spreadsheet to monitor compliance with 17-7-138, 139, MCA. Files, XXXX_MASTER_PTOPMPL_2021B_FY2020, and XXXX_MASTER_PTOPMPL_2021B_FY2021, are located at Guest/BCD/Agency. These spreadsheets MUST be saved in the Agency folder and updated and pasted in the 17-7-138,139 worksheet on the BCD whenever an org budget crosses a first level expenditure. Refer to the section of this manual for information concerning the 17-7-138, 139 Sheets of the BCD Form.

SUBCLASS: H, G, E

REFERENCE NUMBER: House Adjustment BCDs are not to have extensions. The reference numbers for these kinds of transactions do not merit an extension to any previous transaction. For any of these, continue the sequential order of BCD reference numbers accordingly (e.g. HA001, HA002, HA003, etc.)

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Operating Plan (OP)

This transaction moves HB2 authority only between 1st level accounts (61000, 62000, etc) without any change in appropriation budgets. These transactions may or may not trigger the requirements of 17-7-138.

➢ PLANNING SHEET AND JOURNAL ENTRIES

An Operating Plan transaction requires only a single journal for each fiscal year. The planning sheet is to list the journal information is the following order:

1. ORG Journal (Negative ORG and Positive ORG)

If the transaction involves an APPROP journal, then it is to be on an HA BCD.

➢ FTE

Op plan BCDs are also used to add or adjust HB2 modified FTE with or without accompanying changes in first level budgets.

➢ 17-7-138, 139, MCA DOCUMENTS

Agencies are required to maintain a spreadsheet to monitor compliance with 17-7-138,139, MCA. Files, XXXX_MASTER_PTOPMPL_2021B_FY2020, and XXXX_MASTER_PTOPMPL_2021B_FY2021, are located at Guest/BCD/Agency. These spreadsheets MUST be saved in the Agency folder and updated and pasted on to the worksheet on the BCD whenever an org budget crosses a first level of expenditure.

Refer to the section of this manual for information concerning the 17-7-138, 139 Sheets of the BCD Form.

SUBCLASS: H, G, E

REFERENCE NUMBER: OP Plan BCDs are not to have extensions. The reference numbers for these kinds of transactions do not merit an extension to any previous transaction. For any of these, continue the sequential order of BCD reference numbers accordingly (e.g. OP001, OP002, OP003, etc.)

Is this movement part of an agency reorganization? Or is there a movement of 5.00 FTE or more ?

Yes

No

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Reorganization (RO)

This transaction is for the transfer of functions OR the transfer of 5.00 FTE or more from one budget program to another budget program. The Program Transfer form is used if no function is transferred AND the transaction involves less than 5.00 FTE. Reorganizations require only one BCD.

A Form 151 must be processed with the reorganization to insure proper changes occur in SABHRS.

All ROs must be submitted to the OBPP as early as possible in the even numbered year of the biennium. BCDs to move FTE will not be processed in the second year of the biennium. Expenditure Journal/Vouchers are required to have an effective date retroactive to July 1 of the first fiscal year of the biennium, and translate rules must be established for the second year of the biennium prior to creating the second-year transaction.

➢   PLANNING SHEET AND JOURNAL ENTRIES

A Reorganization transaction requires 6 journals for the entire agency. The Planning Sheet must be prepared for BOTH fiscal years and is to list the journal information in the following order:

1.   Negative ORG Journal FY1
2.   APPROP Journal FY1 (Negative APPROP and Positive APPROP)
3.   Positive ORG Journal FY1
4.   Negative ORG Journal FY2
5.   APPROP Journal FY2 (Negative APPROP and Positive APPROP)
6.   Positive ORG Journal FY2

➢   17-7-138, 139, MCA DOCUMENTS

Although the 17-7-138/139 spreadsheets (XXXX_MASTER_PTOPMPL_2021B_FY2020, and XXXX_MASTER_PTOPMPL_2021B_FY2021) are not directly affected by agency reorgs, transactions must be recorded on the tracking spreadsheet in order to accurately reflect the current op plan. The spreadsheet is formatted so that these transactions do not affect the trigger, but do recalculate the op plan. These spreadsheets MUST be saved to the Agency folder and updated and pasted on to the appropriate worksheet on the BCD whenever an agency reorganization occurs.

Refer to the section of this manual for information concerning the 17-7-138, 139 Sheets of the BCD Form.

SUBCLASS: H, G, E

Program Transfer (PT)

This transaction is used for moving HB 2 authority only between budget programs within an agency. Org budgets must be modified to reflect the appropriation changes. Program transfers require only one BCD. The reference number will not identify any 3-digit program number. For example, a program transfer moving authority from program 095 to program 102 will require only one BCD with the reference number assigned by the agency without a program number, such as PT001.

➢ PLANNING SHEET AND JOURNAL ENTRIES

A Program Transfer transaction requires 3 journals for each fiscal year. If a PT in the first year of a biennium is also required for the second year, prepare the planning sheet for BOTH years, even if the amounts are different. Translate rules must be established for the second year of the biennium prior to creating the second-year transaction.

The planning sheet is to list the journal information in the following order:

1. Negative ORG Journal FY1
2. APPROP Journal FY1 (Negative APPROP and Positive APPROP)
3. Positive ORG Journal FY1
4. Negative ORG Journal FY2
5. APPROP Journal FY2 (Negative APPROP and Positive APPROP)
6. Positive ORG Journal FY2

➢ FTE

The FTE Sheet will provide the position information for both the negative and positive FTE movement between program codes and position numbers.

Program transfers of FTE for the biennium must be completed in the even numbered year of the biennium. Movement of FTE between programs cannot occur in the second year of the biennium.

The program transfer form is used if no function is transferred AND the transaction involves less that 5.00 FTE. If the transfer involves moving the function of a budget program to another budget program OR moving more than 5.00 FTE the reorganization form is used.

➢ 17-7-138, 139, MCA DOCUMENTS

Agencies are required to maintain a spreadsheet to monitor compliance with 17-7-138, 139, MCA. Files, XXXX_MASTER_PTOPMPL_2021B_FY2020, and XXXX_MASTER_PTOPMPL_2021B_FY2021, are located at Guest/BCD/Agency. These spreadsheets MUST be saved to the Agency folder and updated and pasted on to the appropriate worksheet on the BCD whenever an org budget that crosses a first level of expenditure is made.

SUBCLASS: H, G, E

REFERENCE NUMBER: PT BCDs are <u>not</u> to have extensions; continue the sequential order of BCD reference numbers accordingly (e.g. PT001, PT002, PT003, etc.)

Are you consolidating a biennial appropriation that was split between fiscal years?

Yes

No

Fiscal Year Supplemental (FS) – Transfer Between Fiscal Years

The FS BCD is used for adjusting authority between fiscal years, in accordance with 17-7-311.

➢ PLANNING SHEET AND JOURNAL ENTRIES

A Supplemental Appropriation transaction requires 4 journals. The Planning Sheet is to contain BOTH fiscal years. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal FY1
2. Positive ORG Journal FY1
3. Negative ORG Journal FY2
4. Negative APPROP Journal FY2

➢ 17-7-138, 139, MCA DOCUMENTS

Although the 17-7-138/139 spreadsheets (XXXX_MASTER_PTOPMPL_2021B_FY2020, and XXXX_MASTER_PTOPMPL_2021B_FY2021) are not directly affected by a supplemental appropriation, transactions must be recorded on the tracking spreadsheet in order to accurately reflect the current op plan. The spreadsheet is formatted so that these transactions do not affect the trigger, but do recalculate the op plan. These spreadsheets MUST be saved to the Agency folder and updated and pasted on to the appropriate worksheet on the BCD whenever an agency requests to move authority between fiscal years.

Refer to the section of this manual for information concerning the 17-7-138, 139 Sheets of the BCD Form.

SUBCLASS: M

Fiscal Transfer (FT) – Consolidate Split Biennial Appropriation

If an agency has biennial appropriations listed in HB 2 that are split between fiscal years, the FT form can be used to consolidate the authority into a continuing appropriation in the first year.

➢ Planning Sheet and Journal Entries

A Fiscal Transfer transaction requires 4 journals. The Planning Sheet is to contain BOTH fiscal years. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal FY1
2. Positive ORG Journal FY1
3. Negative ORG Journal FY2
4. Negative APPROP Journal FY2

➢ 17-7-138, 139, MCA DOCUMENTS

Although the 17-7-138/139 spreadsheets (XXXX_MASTER_PTOPMPL_2021B_FY2020, and XXXX_MASTER_PTOPMPL_2021B_FY2021) are not directly affected by a fiscal transfer, transactions must be recorded on the tracking spreadsheet in order to accurately reflect the current op plan. The spreadsheet is formatted so that these transactions do not affect the trigger, but do recalculate the op plan. These spreadsheets MUST be saved to the Agency folder and updated and pasted on to the appropriate worksheet on the BCD whenever an agency requests to move authority between fiscal years.

Refer to the section of this manual for information concerning the 17-7-138, 139 Sheets of the BCD Form.

SUBCLASS: H, G, E

Carry Forward (CF)

Carryforward authority requires only one BCD for the entire agency. The reference number will not identify any 3-digit program number.

Carry-forward is authorized in 17-7-304, MCA, for HB2 authority. The statute allows agencies to retain up to 30% of certain unexpended authority for two years after it has reverted. The authority must be established in the first year following the year the appropriation reverted. The provisions and calculations governing CF transactions are detailed below.

➢ PLANNING SHEET AND JOURNAL ENTRIES

A 30% Carry Forward transaction requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. APPROP Journal (Negative APPROP and Positive APPROP)
2. Positive ORG Journal

There is not a Negative ORG Journal for a CF BCD, because all reverted ORG budgets are established with a zero budget, therefore there is no authority to reduce. However, the negative ORG journal information may be included on the planning sheet for informational purposes only.

Once CF authority is established in the F subclass, that authority is considered modified authority.

SUBCLASS: F

30% CARRY FORWARD POLICY AND PROVISIONS

Carry-forward budget authority for any particular fiscal year will be determined at the agency level by program following fiscal year-end closing. The total authority determined to be available for the agency for a specific year will be the maximum carry-forward authority available to be established. Agencies are required to provide full details of how their carry-forward funds will be spent in the following 2 years (17-7-304(5)). Due to this requirement, an agency may only establish carry-forward authority when they have identified how they will be spending that CF authority. Subsequent CF extension BCDs are to be submitted if the plan for spending the CF authority changes from what was originally submitted.

Agencies must request establishment of carry-forward appropriations during the fiscal year in which the authority reverted, and is retained for two years. Carryforward is applicable to all state agencies regardless of approving authority, except for the Montana University System. For those agencies for which the OBPP is approving authority, the dollar amount must be approved by the OBPP. Statutory Reference for Disposal of unexpended appropriations is 17-7-304, MCA.

OVERVIEW OF CARRY FORWARD BCD PROCESS

STEPS

1. Generally by late August OBPP will make available to the agencies the appropriation balances, by first level account, of reverted appropriations.

2. Determine the original operating plan budget of the appropriations.
3. Adjust the original operating plan budget to reflect any changes made in first level accounts.
4. Subtract the balances provided in step 1, from the adjusted operating plan determined in step 3 to determine the available balance eligible for carryforward authority.
5. Once the carry-forward amount is determined, this amount must then be allocated by fund type. The use of a particular fund type is limited to 30% of the actual reverted authority in that fund type.
6. Determine and provide a detailed explanation of what the CF authority will be spend on over the next 2 years.
7. Determine the reverted appropriation(s) that the 30% carry forward authority will be taken from. Detail the reductions on the planning sheet.
8. Determine what budget program(s) is to receive the CF authority reduced from the reverted appropriation(s). Detail the CF appropriation on the planning sheet.
9. Create and pend the journals in SABHRS.
10. Submit the BCD task to the OBPP analyst.

DETAILS OF THE CARRY-FORWARD BCD PROCESS

STEPS

1. The balances determined by OBPP are saved at govguest/Carry Forward Data/ FYXXXX in the file titled "Approp Balance FY XXXX". (XXXX being the fiscal year the appropriation was made)
   a. Carry-forward budget authority is limited to authority in administrative categories (61000-63000) of the appropriation.
   b. The general rule of thumb is that budget authority which is directly or indirectly derived from non-administrative budget categories (accounts 64000-69999) may not be used for purposes of establishing carry-forward appropriations.
2. The original operating plan budgets of the appropriations are saved at govguest/Carry Forward Data/ FYXXXX in the file titled "Beginning OP Plan and BCDs FY XXXX".
3. Adjustments to the original operating budgets of the appropriations are saved at govguest/Carry Forward Data/ FYXXXX in the file titled "Expenditures FY XXXX". These adjustments are the result of the following budget transactions:
   a. When transfers between programs and accounts are made due to
      ▪ Program Transfers and Reorganizations – movement between programs and/or accounts
      ▪ Operating Plan Changes – movement between accounts
      ▪ Supplemental Appropriations – movement between fiscal years and/or accounts
         i. If the transfer is from a non-administrative account (64000-69000) the changes made to the account balance is disregarded when determining carry forward authority.
         ii. If the transfer is from an administrative account (61000-63000) to a non-administrative account, only the reduction to the administrative account would be reflected in the balances used to determine carry forward authority.
   b. An additional adjustment needs to be made for the exclusion of the Worker's Compensation (WC) reductions. The WC reduction appropriation authority is not eligible

for Carry Forward. The WC reduction authority is excluded by entering a line reducing the op plan on the top half of the calculation spreadsheet and by also excluding the WC reduction authority on the bottom half of the calculation spreadsheet.

- ▪ The 30% CF Calculation Spreadsheet contains formulas to make adjustments for transfers of authority between administrative and non-administrative categories according to the guidelines outlined above. However, in certain circumstances, some transfers may not calculate correctly and a manual adjustment to the spreadsheet must be made. Please review the spreadsheet once the data has been input to determine if the guidelines outlined above are reflected correctly on the spreadsheet. Manually adjust the values in the spreadsheet to correct any discrepancies.

4. Subtract the balances provided in step 1, from the adjusted operating plan determined in step 3.
   a. If the sum is positive, this is the amount used to determine the 30% carry forward amount.
   b. If the sum is negative, there is no available authority to be carried forward.
   c. Carry-forward budget authority is limited to authority in administrative categories (61000-63000) of the appropriation. Some programs may have reverted authority in administrative categories but may have overspent in non-administrative categories by an equal or lesser amount thus making reversions unavailable in the amount calculated above.

5. Once the carry-forward amount is determined, this amount must then be allocated by fund type. The use of a particular fund type is limited to 30% of the actual reverted authority in that fund type.
   - ▪ Consistent with the statutory requirement in 17-2-108, MCA, agencies must use any available non-general fund reverted authority first.
   - ▪ General fund authority may be used before non-general fund authority if the non-general fund authority requires a state match.

This exception can best be depicted in an example. The following table is an example of the reverted authority available in a budget program by fund type:

Fund	Reverted Authority	30%
01100	$3,000	$900
02998	$2,000	$600
03999	$60,000	$18,000

If the agency is able to carryforward $10,000, typically the use of the 03999 authority of $18,000 would be used to meet the carryforward authority amount. However, if the use of the authority available in fund 03999 requires a state match of 100% the amount used from the fund, the other fund authority is used first. The total authority in fund 01100 and 02998 is $1,500 will be carried forward first. To meet the requirements that the authority used out of fund 03999 be matched 100% by the state, only $1,500 of the available $18,000 can be used since that is all the authority available from state funds.

6. Determine the reverted appropriation(s) that the 30% carry forward authority will be taken from. Detail the reductions on the planning sheet.
7. Determine budget program(s) to receive the CF authority reduced from the reverted appropriation(s). Detail the CF appropriation on the planning sheet of the BCD.
8. Create and pend the journals in SABHRS.
9. Submit the BCD task to the OBPP analyst.

CARRY-FORWARD CALCULATION SPREADSHEET

The Carry-forward calculation spreadsheet (Calc_Spreadsheet.xls) is designed to make the calculation requirements easier. There are three sections:

1) The first section calculates eligible carryforward administratively based upon beginning op plan, BCDs, and expenditures.
2) The second calculates eligible carry-forward based on appropriation balances. Eligibility is the smaller of the first two section amounts.
3) On the third section, list the appropriations that the carry forward will be coming FROM. This may or may not be the same as section 2. This is to match the planning sheet.

THINGS TO REMEMBER WHEN COMPLETING CARRY FORWARD AUTHORITY REQUESTS

1. Agencies desiring to establish carry forward authority need to do so during the fiscal year in which the appropriation reverted. (Example: FY2015 authority reverts in FY2016, therefore FY2015 carryforward authority needs to be established in FY2016.)
2. All carry-forward appropriations will be based on FYE information provided by OBPP. OBPP will not readjust carry-forward appropriations due to subsequent adjustments such as reversal of accruals, expenditure abatements, etc.
3. Carry-forward appropriations are considered a separate source of authority and must have a separate operating plan.
4. The agency must establish a new subclass number for each carry-forward request. The fourth digit, F, designates the source of authority as 30% carry-forward. The subclass name is a 27 character field which must be FYXXXX CARRYFORWARD where XXXX is fiscal year from which the authority is derived.
5. The WC reduction appropriation authority is not eligible for Carry Forward. The WC reduction authority is excluded by entering a line reducing the op plan on the top half of the calculation spreadsheet and by also excluding the WC reduction authority on the bottom half of the calculation spreadsheet.

REQUESTING NEW CARRY FORWARD SUBCLASS

When requesting the new subclass codes for all FY2017 Carry Forward authority, please use the number 7 at the end. EX: 31010 095F7. The one (1) represents that the carryforward authority is from FY17.

Please use the chart below for carryforward authority by fiscal year:

FISCAL YEAR AUTHORITY	NEW SUBCLASS
FY14 Carryforward	XXXF4

FY15 Carryforward	XXXF5
FY16 Carryforward	XXXF6
FY17 Carryforward	XXXF7

* by the time FY2024 rolls around, the FY2014 data will have been archived and XXXF4 will be available for use again.

6. BCD requests to establish carry-forward appropriations must include journals reducing the reverted appropriation(s) by a like amount.
7. Carry-forward appropriations may be established in programs other than the originating program without regard to restrictions on program transfers applicable during the fiscal year as long as the fund type is maintained. (Example: Program 05 has $2,000 and Program 10 has $3,000 in general fund carry-forward budget authority; this amount may be combined and established in Program 01 for expenditure purposes.)
8. Calculations must be detailed by program for the amount of reversions in administrative expenditure categories.
9. Justify any requests for general fund if non-general fund amounts are available, explaining why the non-general fund reversions are not available for the purposes for which agencies intend to use carry-forward authority.

USE OF CARRY-FORWARD AUTHORITY

Agencies are allowed to use carry-forward budget authority in accordance with 17-7-304, MCA, "for any purpose, except for increases in pay, that is consistent with the goals and objectives of the agency." This provision does not allow agencies to use any particular source of funds for purposes other than what otherwise would be permitted by statute or regulation. For example, if the funds in a particular state special revenue fund may only be used for specific purposes, any expenditure of those funds under a carry-forward appropriation would be similarly restricted.

However, carry-forward budget authority derived from appropriations which were restricted in use by the general appropriations act for the fiscal year for which the appropriation was made are not similarly restricted, and agencies may use such authority for broader purposes upon close of the fiscal year and establishment of the carry-forward appropriation.

RELATIONSHIP OF CARRY-FORWARD AUTHORITY TO OTHER PROCEDURES

BUDGET DEVELOPMENT - expenditures related to carry-forward authority are excluded from the base budget in the preparation of biennial budgets.

NON-APPROPRIATED PROPRIETARY FUNDS - carry-forward authority is not applicable to non-appropriated proprietary funds unless listed in HB2 and has a subclass value of H or G.

FIRST LEVEL CATEGORY AND PROGRAM TRANSFER REQUIREMENTS – The requirements of 17-7-138, 139, MCA, relating to Legislative Finance Committee review of first level reallocations and program transfers do not apply to carry forward expenditures.

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Language Appropriation (LA)

The LA BCD is used to establish an appropriation contained within the language of HB 2 when the appropriation is not contained within the line items of the bill. Any transaction related to a Language Appropriation must be submitted on the LA form.

➢ PLANNING SHEET AND JOURNAL ENTRIES

When requesting to establish a language appropriation only 2 journals are required. The planning sheet is to list the journal information in the following order:

1.   Positive APPROP Journal
2.   Positive ORG Journal

SUBCLASS: L

Worker's Compensation (WC)

This BCD is to be used to implement the worker's compensation premium reductions from HB334 of the 62nd Legislative Session. Only one BCD is to be completed for the entire agency for all programs. The agency will make the necessary reductions from each ORG and APPROP budget for each program. The authority will then be added to a Z subclass for each program, which will be frozen. If a Z subclass is not available for a program in your agency, contact Evelyn Davis.

➢ PLANNING SHEET AND JOURNAL ENTRIES

A Worker's Compensation Reduction transaction requires 3 journals for the entire agency. The planning sheet is to list the journal information in the following order:

1. Negative ORG Journal
2. APPROP Journal (Negative APPROP and Positive APPROP)
3. Positive ORG Journal

SUBCLASS: Z

NA

Management of proprietary funds is governed primarily by 17-8-101 and 17-2-102(2), MCA.   Any transaction related to non-appropriated proprietary funds must be submitted on the NA BCD. This BCD may be required to establish or increase the budget and/or FTE for management purposes and for reporting to the OBPP and LFD.

➢ PLANNING SHEET AND JOURNAL ENTRIES

Establishment of non-appropriated proprietary authority requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal
2. Positive ORG Journal

SUBCLASS: N

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SA

The SA BCD is used to establish or augment authority for an appropriation established within substantive law. Any transaction related to statutory appropriations must be submitted on the SA form. All valid statutory appropriations are those listed in 17-7-502, MCA, which contain the words "Statutory Appropriation".

➢ PLANNING SHEET AND JOURNAL ENTRIES

To establish Statutory Appropriation authority only 2 journal are required. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal
2. Positive ORG Journal

SUBCLASS: S, R

REFERENCE NUMBER: SAxxxxx.yy where xxxxx is the MCA title (two digits), followed by the chapter (two digits), followed by the part (or the first digit of the part) and where .yy is a unique two-digit extension number assigned by the agency. For example, for 16-1-404, MCA the first statutory appropriation BCD would be SA16014.01. The last two-digits of the reference number will be changed sequentially for each BCD. Example: The second BCD for SA16014.01 would be SA16014.02, SA16014.03….

Modified Authority

From another agency

From the federal government

From house bill 3

From a house bill or senate bill other than HB2 or HB3

From a private entity

Building Program appropriations

Are you reducing your authority in order to directly send that authority to another agency? Or, are you increasing your authority as a result of getting a direct transfer of authority from another agency?

[Yes](#)

[No](#)

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Administrative Appropriation (AA)

Agreements made between two agencies will be processed using one of the following options:

- Federal Funds in the Sending Agency will remain Federal Funds in the Receiving Agency.
- General Fund or State Special Revenue in the Sending Agency will be State Special Revenue in the Receiving Agency.
- When a combination of fund types are used in the Sending Agency, then State Special Revenue will be used in the Receiving Agency.

Only the receiving agency prepares the BCD listing the journal entries that apply to that agency. The receiving agency must submit a copy of an e-mail from the sending agency listing the sending agency's subclass, fund, amount, years, and whether the approp is continuing. The e-mail must also include a confirmation that the Sending Agency will record expenditures in the transfer (68000) category.

In the event that the contract specifies an end date that is beyond the end of the current fiscal year (meaning, the receiving appropriation would normally be marked as continuing), but the sending agency appropriation is not continuing; the receiving agency appropriation cannot be marked as continuing. The receiving agency appropriation will be allowed to revert at the end of the fiscal year. The receiving agency will then submit an extension BCD in the next fiscal year with updated information from the sending agency. The BCD will reduce the reverted appropriation and establish the appropriation in the current fiscal year using the guidelines specified above for continuation of a reverted appropriation.

➢ PLANNING SHEET AND JOURNAL ENTRIES

Establishing an Administrative Appropriation requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal
2. Positive ORG Journal

SUBCLASS: A, O, Q

Direct Agency Transfer (AT)

The AT BCD is for a direct, permanent transfer of appropriation authority from one agency to another agency. Each agency must submit a BCD. AT transactions, can relate to any source of authority, including the transfer of authority from HB2.

SUBCLASS: T

Personal Services Contingency (PS)

This transaction provides personal services authority approved for an agency by allocating funding from the personal services contingency account created in the pay plan bill. Requests of the personal services contingency require only one BCD.

➢ PLANNING SHEET AND JOURNAL ENTRIES

A Personal Services Contingency transaction requires only 2 journals. The planning sheet is to list the journal information in the following order:

      1.   Positive APPROP Journal
      2.   Positive ORG Journal

SUBCLASS: T

Budget Amendment (BA)

A BA BCD is used to establish budget authority for additional revenue or other conditions outlined in 17-7-4, MCA, or to change budget amendment authority that already exists. A copy of the notice of award must include:

- The amount of the contract
- Contract beginning and end dates
- Date showing when notification of the award was received

➢ PLANNING SHEET AND JOURNAL ENTRIES

Establishment of budget amendment authority requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal
2. Positive ORG Journal

➢ HOUSE BILL 4 (BUDGET AMENDMENT BILL)

To meet the requirements of 17-7-402, MCA, the budget amendment bill (HB4) is drafted by OBPP for legislative consideration. HB4 includes all budget amendment authority that is to continue beyond the end of the federal fiscal year following the end of each biennium. During the legislative session, OBPP is not the approving authority for budget amendments. BA BCDs are to be submitted to OBPP throughout the legislative process just as they would be submitted normally. The BA BCDs submitted during the legislative session cannot be processed, but must be amended into HB4. Once HB4 has been passed by the Legislature and has been signed by the Governor all the submitted BA BCDs will be processed.

SUBCLASS: B,C,U, Y

House Bill/Senate Bill (HB/SB) – Cat and Dog Bills

The HBSB BCD is used to establish appropriations for bills, other than HB 2, that contain an appropriation. Any transaction related to HB or SB authority must be submitted on the HBSB form. The first two characters of the reference number will be either HB or SB, depending on the bill containing the appropriation.

➢ PLANNING SHEET AND JOURNAL ENTRIES

Establishment of House Bill or Senate Bill authority requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal
2. Positive ORG Journal

SUBCLASS: I, J, K

REFERENCE NUMBER:

LEGISLATIVE APPROPRIATIONS are either HBxxxxy or SBxxxxy where xxxx is the bill number and y is the unique 1-digit number assigned by the agency.   For example, the general appropriations act would be HB0002, followed by the unique 1-digit agency number. They can then be used to identify multiple appropriations within the same bill, if need be. For example, if the agency wants to have 2 separate BCDs for 2 different appropriations in HB2, the first appropriation would be on a BCD with the reference number HB00021 and the second on a different BCD with the reference number HB00022. If there is only one appropriation or the agency does not wish to have multiple BCD for the different appropriations, the reference number is to contain only HBxxxx (HB0002). If an extension BCD is necessary the use of the decimal place would be required. The first extension to the original BCD would be HB0002.01, and so on.

HOUSE BILL 5 AND HOUSE BILL 10 APPROPRIATIONS are unique in that the appropriations are long-range and continue over long periods of time. Also, these appropriations are always in these same bill numbers. These two circumstances make the reference number conventions used above a problem since there will be multiple BCDs with the same reference number across many biennia. To attend to this predicament, the reference number for these bills is to contain the last 2-digits of the fiscal year in which the bill was passed. Therefore, the reference number for HB5 passed during the 2011 Legislative Session is to be HB1105. For the HB5 passed during the 2013 Legislative Session the reference number is to be HB1305. Similarly for HB10, the reference numbers would be HB1110 or HB1310. If necessary, the agency can use different BCDs for different appropriations. The agency will assign a unique 1-digit after the bill number. For example, the one appropriation in HB5 could be on a BCD with a reference number of HB11051 and another appropriation in HB5 is on a different BCD with a reference number of HB11052. If there is only one appropriation or the agency does not wish to have multiple BCD for the different appropriations, the reference number is to contain only HB1105. If an extension BCD is necessary the use of the decimal place would be required. The first extension to the original BCD would be HB1105.01, and so on.

Supplemental Appropriation (SP) – House Bill 3

A memo requesting additional authority for the second year of a biennium will be required from the agency in preparation for writing HB 3. After HB 3 has been passed and approved by the Legislature, the HBSB form must be used with an SP reference number.

➤ PLANNING SHEET AND JOURNAL ENTRIES

Establishment of a Supplemental appropriation requires only 2 journals. The planning sheet is to list the journal information in the following order:

1.   Positive APPROP Journal
2.   Positive ORG Journal

SUBCLASS: M

Non-Budgeted Private Fund (NB)

Private funds BCD requests must be submitted to OBPP for each contract, agreement or award. In the case of a group of private donations for a single purpose that are in small dollar amounts, a single BCD may be submitted for the amount received for the purpose for the quarter.

When the original source of money is federal, you will most likely need to request authority in the 03 fund rather than the 08, even if it is coming through a private entity.

Accounting Bureau approval is required for the new 081XX fund. Approp and org budgets are not required for NB activity. However, if an agency wishes to control or track expenditures related to NB activity, then both org and approp budgets are required and the 121 form must be coded to accept approp and org budgets.

➢ PLANNING SHEET AND JOURNAL ENTRIES

The establishment of non-budgeted private fund authority requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal
2. Positive ORG Journal

SUBCLASS: V

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Building Program Appropriation (BP)

The BP BCD incorporates all the adjustments to appropriations for facilities, including budget amendments under 17-2-211, MCA, use of insurance proceeds under 2-17-105, MCA, authority of the Governor/Board of Regents/Military Affairs under Title 18, Chapter 2, part 1, Dept. of Environmental Quality changes for energy conservation projects pursuant to Title 90, Chapter 4, part 6, and adjusting entries to comply with MOM 302X "major" capital projects.

SUBCLASS: P

SUBCLASS: APPROPRIATE FOR SOURCE OF AUTHORITY

Reverted Authority

DO YOU HAVE A REVERTED APPROPRIATION THAT NEEDS TO BE MOVED INTO THE CURRENT FISCAL YEAR?

Yes

No

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Reverted Authority Moved to Current Year

To request to continue an appropriation that reverted, use the form for the source of authority of the appropriation. A copy of the notice of contract extension is needed. Use the HA BCD form for HB2 authority.

➢ PLANNING SHEET AND JOURNAL ENTRIES

This type of transaction requires only 2 journals. The planning sheet is to list the journal information in the following order:

1. APPROP Journal (Negative APPROP and Positive APPROP)
2. Positive ORG Journal

If there happens to be any new authority from the same source, this can also be listed on the same BCD and the same journal on a separate line in order to clarify that the authority is new.

SUBCLASS: APPROPRIATE FOR SOURCE OF AUTHORITY

D<small>O YOU HAVE A REVERTED APPROPRIATION WITH A NEGATIVE EXPENDITURE LINE THAT IS PART OF THE</small>
<small>AVAILABLE BUDGET, WHICH NEEDS TO BE MOVED TO A DIFFERENT REVERTED APPROPRIATION</small>?

Yes

No

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Reverted Appropriation (RA)

(increasing reverted authority based on negative expenditures)

There may be a case when the expenses of a reverted appropriation indicate a negative value – meaning the expenses previously paid from the reverted appropriation in a particular fund were since moved or refunded. In this case the negative expense value can be made available to the total budget for that subclass and fund. An RA BCD is used in this case to move the authority to the Budget Line.

Please contact Evelyn Davis concerning this type of transaction.

➢ PLANNING SHEET AND JOURNAL ENTRIES

An RA BCD requires only a single journal. The planning sheet is to list the journal information in the following order:

1. Positive APPROP Journal

While only one budget journal is necessary on the BCD. Entry on the GL is necessary. There are multiple steps to this process so please be sure to contact Evelyn Davis before submitting an RA task; if unfamiliar with this process.

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WHICH SHEET ON THE BCD DO YOU HAVE A QUESTION ABOUT?

Standard

Specific

Planning

SABHRS

Compare

FTE

Agency

OBPP

17-7-138,139 Sheets

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STANDARD SHEET

Before any information on the BCD Form can be completed, the macros must be enabled in order for the BCD Form to function properly. The Standard Sheet requires basic information for transactions. Review and complete all necessary colored cells.

Select the triangle to the left of each title to learn more.

BCD Type

The BCD Type is a dropdown list that must be selected before completing any other information on the BCD Form. By making the selection in this field, the Specific Sheet of the BCD will populate with the necessary information required for the type of BCD selected. Review the BCD Type section of this manual for information on determining the type of BCD needed to complete a transaction. The cell next to the BCD Type selection box will also update in order to provide a brief description of the use of the selected BCD Type.

Reference Number

The 3-digit program code is NOT included in this field.

The reference number begins with the two-digit alpha source of authority, such as PT for a program transfer or BA for a budget amendment. The remaining three digits are assigned by the agency.

The combination of five characters must be unique. Most reference numbers will be complete with these five digits. However, in certain instances the coding will be expanded or coordinated to handle special circumstances. The exceptions are noted on the individual BCD forms and noted below.

Please ensure that your agency has a plan to assign and record your three-digit transaction reference number so that it is used only once. The unique combination for a transaction per agency is a requirement (i.e., you cannot have two BCDs with HA001 reference number in an agency).

Please do not assign three-digit reference numbers at the beginning of a biennium starting with 001, etc. (Example: BA001) for budget amendment, administrative appropriation, non-budgeted, or carryforward BCDs. If your last reference number used at the end of a biennium was 219, continue on with 220, and so on, until you get to 999. The potential for problems arises when there is a BA001 from the last biennium that happens to carry over into the new biennium, so if the numbering for the new biennium begins with BA001, you now have 2 different BCDs with the same reference number.

EXTENSIONS

When processing a transaction that amends or augments a previous BCD transaction, you must use the same reference number as the originating transaction with an added extension number. The extension is added to the original BCD reference number as a decimal in sequential order beginning at 01. This may occur on such BCD types as BA or AA. For example, BA123 was processed in August and in

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November additional FTE are requested for the same BA. The reference number for the BCD requesting the FTE would be BA123.01. If there were additional transactions requiring BCDs for the same BA that take place at a later date, the reference numbers assigned would be BA123.02, BA123.03, and so on. The same reference number must be used for all transactions related to the original BCD, with the correct extension assigned.

NOTE: There are no extensions to HA, NA, OP, or PT BCDs. Each of these types of transactions necessitates an entirely new BCD Reference Number.

STATUTORY APPROPRIATIONS are SAxxxxx.yy where xxxxx is the MCA title (two digits), followed by the chapter (two digits), followed by the part (or the first digit of the part) and where .yy is a unique two-digit extension number assigned by the agency. For example, for 16-1-404, MCA the first statutory appropriation BCD would be SA16014.01. The last two-digits of the reference number will be changed sequentially for each BCD. Example: The second BCD for SA16014.01 would be SA16014.02, SA16014.03….

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HOUSE ADJUSTMENT, OP PLAN, PROGRAM TRANSFER, AND NON-APPROPRIATED BCDS are not to have extensions. The reference numbers for these kinds of transactions do not merit an extension to any previous transaction. For any of these, continue the sequential order of BCD reference numbers accordingly (e.g. OP001, OP002, OP003, etc.)

Program Number

Be sure to enter the 2-digit and corresponding 3-digit program number for all programs effected on the BCD. The cell to the right of the program number fields will populate with the program name for verification purposes.

Related BCD Reference Numbers
When the BCD you are completing is directly related to another BCD with a different reference number, the other BCD reference number is to be entered here.
For example, an OP BCD being done to move authority to the correct account level in order for an AA BCD to be processed.
Previous extensions to the BCD you are working on, are NOT to be listed here.

Subclass

SUBCLASS NUMBERING CONVENTION
The subclass number is 5 digits long, the first three digits are the SABHRS budget program, next is one character reflecting the source of authority (see the subclass source of authority table), and the final digit (number or character) individualizes the subclass number. Example of a standard subclass: 110H0. After an agency reaches 110H9, then it may use 110HA, 110HB, etc.

OTHER CONSIDERATIONS WHEN CHOOSING A SUBCLASS
In some cases new authority may be added to an existing subclass (e.g. the extension of a current BA). In some cases an existing subclass with a different fund may be used for new appropriations.
Limitations are:
- The subclass name must be meaningfully representative of all appropriations (subclass + fund combination) sharing the common subclass. A subclass can only have one name in a fiscal year.
- All appropriations using the common subclass number must share attributes (OTO, Biennial, Restricted) if such an attribute applies to any.
- If it is specified in the contract that all funds not expended by the end date will be reallocated, such appropriations cannot be intermingled with any other appropriation.

NEW SUBCLASS REQUESTS are made when establishing a subclass number that has never been used before. To identify the request of a new subclass on the standard sheet:

1. Check the box next to the New Subclass selection.
2. Identify the new subclass number
3. Enter the new subclass name

RENAMING SUBCLASS REQUESTS are made when the subclass already exists in SABHRS and is either no longer in use or the subclass name needs to be updated – as with a contract extension.

If planning to rename a subclass, first check that the subclass being renamed is not in SABHRS history. This is done by navigating to the Budget Overview screen

➢ Commitment Controls
➢ Review Budget Activities

The ONLY information to be entered is:

- Agency code in the Business Unit field
- Select APPROP in the Ledger Group field
- Select 1999 in the From Budget Period field
- Select the current fiscal year in the To Budget Period field
- Enter the subclass that is to be renamed in the Sub-Class field.

If this search yields any records, the subclass CAN NOT be renamed for a new purpose. No matter how long ago the subclass was used, it cannot be renamed.

LISTING MORE THAN ONE NEW SUBCLASS ON THE STANDARD PAGE
SUBCLASS NUMBER: Highlight the row that says subclass number on the standard page, right click, and then click insert; repeat as necessary.
SUBCLASS NAME: Highlight the row that says subclass name on the standard page, right click, and then click insert; repeat as necessary.

Subclass Name

This is assigned at the discretion of the agency, but please keep in mind the following:

- If the authority is continuing, then the end date of the authority needs to be included at the end of the subclass name.
- Do not include the budget program name as part of the subclass name.
- Keep the name as short as possible.

Do no list the subclass here unless you are requesting a new subclass or requesting to rename an existing subclass. Otherwise, keep this field blank.

Fund

Include the fund number only if it is a new fund.

Brief Summary

Use this space to explain what the BCD is doing. This is identified as a "brief" summary. There are other fields on the BCD to provide more details about the transaction.

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SPECIFIC SHEET

The Specific Sheet requires information for specific authority that authorizes the transaction.

No information on the Specific Sheet? Check your macros.

You must ensure that the macros are enable before you select the BCD Type on the Standard Sheet. If the Specific Sheet is blank, enable the macros and then select the appropriate BCD Type on the Standard Sheet (even if it is already showing as selected, it must be re-selected in order for the Specific Sheet to populate).

Complete each colored cell.

This sheet requires different information specific to the BCD form and transaction contained on the BCD.

17-7-138,139 Determination

These fields are included on the Specific Sheet for HB2 BCDs (HA, OP, PT, RO, FT, FS). Please consider your selection carefully, to be sure that you understand what you are stating.

If the transaction changes the operating plan of any program, then it is a change and will need to be listed on the 17-7-138,139 MCA tracking sheet.

> OP BCDs – change in first level accounts in a single program
> PT BCDs – change in the fist level accounts of multiple programs. Even if the authority is in the same account level, since it is moving from 1 program to another, that is a change to the operating plan of both programs.
> HA BCDs – only a change if the authority is moving between appropriations AND accounts.
> RO BCDs – need to be included on the 17-7-138,139 tracking sheet, but do not count toward the trigger requirements.
> FT BCDs – need to be included on the 17-7-138,139 tracking sheet, but do not count toward the trigger requirements
> FS BCDs – need to be included on the 17-7-138,139 tracking sheet, but do not count toward the trigger requirements

OP Plan Table

This table is required to be completed for any authority that is continuing.

Use this table to identify your best estimate of how the authority will be spent over multiple fiscal year. If you have an FTE request, then this table should show the estimated funding of that FTE through all the fiscal years that the FTE is requested.

For authority that is already established in SABHRS, but is being requested to continue to a new end date, this table is to be completed with the estimates of the expenditures for the remaining authority to date.

For example, the original appropriation was 100,000 of which 50,000 is remaining. The agency then gets an extension as well as an additional 25,000, then the OP Plan table is to show anticipated expenditures for 75,000.

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Planning Sheet

TO COMPLETE THE PLANNING SHEET:

NOTE: The transactions must be listed by fiscal year, with the current fiscal year first. Group the transactions by fiscal year as shown below:

1. All negative org transactions for the first fiscal year.
2. All negative approp transactions for the first fiscal year.
3. All positive approp transactions for the first fiscal year.
4. All positive orgs transactions for the first fiscal year.
5. If need be list any other transactions for subsequent fiscal years in the same order as detailed above.

Create SABHRS Budget Establishment Orgs (BEOs) (Done by Agency)

ORG CREATION

If this request requires the establishment of a new budget establishment org (BEO), a valid chartfield must first be established by the agency. For detailed SABHRS instructions on establishing the org click on Chartfield Value Sets. Once this is done, modify your translate rules and trees to include the new BEO.

Create/Import SABHRS APPROP/ORG Journals (Done by Agency)

JOURNAL CREATION

To create and pend journals, access the budget journal panel on SABHRS selecting the following navigational path.

➢ Commitment Control
➢ Budget Journals
➢ Enter Budget Journals

JOURNAL DATE

When creating a journal for the current fiscal year, the default date displayed on the screen can be used.

When creating a journal for the second fiscal year of a biennium, the first day of the second biennium needs to be use 07/01/XXXX. (Example: for FY2021, the journal date must be 07/01/2020.)

USING THE JOURNAL IMPORT OPTION:

This option cannot be used unless there is an APPROP journal to complete your transaction.

The data must be entered using the strict guidelines for each cell. You will receive an error if something is entered incorrectly. Follow the steps on the Budget Journal Import Manual. (If this link does not work, please notify Evelyn Davis.)

TO ENTER THE JOURNALS MANUALLY:

1. All journal entries are to be in the same order on the SABHRS journal(s) as shown on the planning sheet.
   a. negative ORG journal
   b. negative and positive APPROP journal
   c. positive ORG journal
2. Negative and positive ORG transaction cannot be combined on the journals, there should be 1 journal for all negative org transactions and a separate journals for all positive org transactions
   a. OP BCD transactions are an exception to this. When creating the journals for an OP BCD all negative and positive org transactions are to be pended on a single SABHRS journal.
3. Both the negative and the positive appropriation transactions are to be on the same appropriation journal. An appropriation cannot be reduced below the amount of any expenditure posted against it.
4. The positive org transaction must be on a separate org journal than the negative org transactions.

NOTE: The 4 steps above are for each fiscal year.

If requesting a new subclass or the renaming of an existing subclass, the subclass field on the journals must be left blank, however, the subclass field on the planning sheet of the BCD is to be completed with the new or renamed subclass number and subclass name.

Use the same reference number that is on the standard sheet of the BCD excluding the 3 digit SABHRS program number in the Ref Field of the journal(s). (Example: BA317)

VERIFY THE AVIALBLE BUDGET FOR REQUESTED REDUCTIONS

Use SABHRS Budget Details to view any APPROP and/or ORG budgets that are being reduced by the transactions on the BCD. Copy and Paste Special Values into the appropriate cells on the Planning Sheet. Then view the column on the Planning Sheet that is used to verify that there is sufficient authority for any requested reductions.

The column that is not colored is protected to maintain the integrity of the formula in that column. Paste Special Values MUST be used on this sheet for everything to function properly.

SABHRS Sheet

If you do not use the Budget Journal Import functionality, then the SABHRS Sheet must be completed.

Use SABHRS query MTGL_PENDING_BUDGET_JRNLS to double check that the pended appropriation and org journals tie to the planning sheet. Copy the lines related to the BCD. Use the Paste Special Values command to paste the query results into the SABHRS sheet.

The Paste Special Values command is the only tool to be used on this sheet. No manual entry is to be done for any reason on the SABHRS Sheet. Do not manually correct mistakes on the SABHRS Sheet. Please pull a new query and copy in the results after the correction has been made to the SABHRS Journal.

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COMPARE SHEET

Will only be necessary if you do not use the Budget Journal Import process.

The worksheet formula will retrieve and compare the information from the SABHRS and planning sheets.

If the compare columns are all blank, the Planning Sheet matches the SABHRS journals.

If the compare columns return a value of "NO", find the inconsistencies and make the corrections accordingly to either the planning sheet or the SABHRS journal(s). Do not make manual changes to the SABHRS Sheet.

A "NO" value for subclass number and name is acceptable when a subclass is being requested or renamed.

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FTE Sheet

Complete the FTE Sheet only when transactions affect FTE or personal services budget.

Source of Authority – Choose the appropriate source that is funding the FTE. This is to correspond to the BCD type used. (i.e. BA BCD means that the source of authority for FTE is Budget Amendment).

Funding of FTE – identify the subclass and fund that is being used to fund the requested FTE. You need to be sure that the fund and subclass has authority allocated to personal services.

A brief description of FTE – use this space to provide details about your request. If there is personal services authority involved on the BCD but no FTE changes or requests, then the agency is to use this space to explain why.

Continuing existing FTE or requesting new FTE?

This is a drop-down box that you are to select appropriately. If there is a combination of some new FTE and some continuing FTE, then please identify this a requesting new FTE and you can provide details in the space provided for a brief description of FTE.

Continuing Existing FTE

If the position being requested on the BCD was requested and approved by OBPP on a previous BCD then this is a request to continue existing FTE. The following items will be the same as the original BCD that authorized the FTE previously:

1. Position number
2. Job code
3. Budget program
4. BCD type

Requesting new FTE

If the position is being added to SABHR or any of the items listed above are changing than this is a request for new FTE.

HR Department ID

There is a separate HR Dept ID Form that can be found in the instructions folder of the guest drive. This form is used to request a new HR Department ID and to make changes to existing HR Department IDs. If a new HR Department ID is required, then that form must be completed before the BCD can be processed. The directions for completing the form can be found at the top of the first sheet of that form.

FTE Detail Table

The FTE Detail Table is to be completed only when requesting additional FTE or adjusting existing FTE.

If the BCD involves positions, but there is no change/addition to FTE, then the table is to be left empty.

Competing the table:

1. List positions in order by program number, then by positions number from least to greatest.
2. The HR Department ID and Location are codes that correspond to fields in the position details in SABHRS HR.

3. Show the amount of FTE requested for each fiscal year.
    a. The amount of FTE is determined by the number of hours the employee in the position is expected to work during that fiscal year. (i.e. 1.00 FTE = 2,080 hours)
    b. If your FTE is related to a continuing appropriation, the entire dollar amount goes in one year on the planning sheet, but the FTE (on the FTE sheet) should be showing all fiscal years, through the end date of the contract.
    c. If the appropriation is not continuing, only the current year is completed for dollars and FTE.
    d. When a BCD transaction is adjusting both fiscal years of the biennium on the planning sheet and FTE are involved, (e.g. reorgs and program transfers) the FTE for both years must be entered in the FTE Detail Table.

NOTE: Before the BCD is submitted to OBPP, the agency must add the position number(s) to SABHRS HR.

Funding of FTE from Multiple Sources
SABHRS does not allow multiple FTE budget sources within a position. When a permanent position (whether HB2, proprietary, or statutory) is to be partially funded with a modified source of authority, there are OBPP guidelines that must be followed.

➢ To maintain legislative intent, the position must be significantly funded from HB2 authority.
➢ OBPP has determined that a position is considered significantly funded by HB2 when at least 75% of the funding is HB2 authority.

When the agency has determined that a permanent position will be partially funded from a modified source of authority, the agency will complete a BCD for the modified authority. That BCD will include an allocation to personal services (account 61000) on the Planning Sheet. The agency will then complete the "Brief Description of FTE" field on the FTE Sheet of the BCD. In this field, the agency will need to certify that the personal services authority will be used to fund a permanent position less than 25%. That certification is needed before the BCD will be processed.

The agency will NOT complete the FTE detail table on the FTE Sheet.

If the modified authority will provide more than 25% of a permanent position's funding, then the agency MUST establish a modified position. The employee will then be assigned to their permanent position and the modified position. Work performed for the modified source of authority is to be recorded in the modified position.

It is not acceptable to fund a permanent position from a different permanent source of authority (i.e. HB2 position funded with proprietary authority).

POSITION NUMBER GUIDELINES
The position number is eight digits. Each of the digits identifies characteristics of that position number. The following information outlines the different identifying information in position numbers.

Individual Position Numbers

Individual position numbers are to only have one incumbent placed in the position at any time. The following lists the guidelines for position numbers pertaining to individual position numbers.

1. XXX _ _ _ _ _
   a. The first three digits of any position number are the agency identifier numbers (the agency number without any zeroes).

      Example: 31010 identifier numbers are 311

2. _ _ _ X _ _ _ _
   a. Individual position numbers are identified by the fourth digit containing a number between 0 and 8 for current level position numbers.
   b. For individual modified FTE authorized from any modified budget authority, other than proprietary, the fourth digit must be a 3.

3. _ _ _ XX _ _ _
   a. Any individual position containing current level FTE authorized under the proprietary funds (HB576) must use 66 as the fourth and fifth digit.

Aggregate Position Numbers

Aggregate position numbers can have more than one incumbent in the position at the same time as long as they have the same job classification. The total hours worked between all of the incumbents in such a position is not to exceed the total amount of hours (FTE) allocated to that position.

1. XXX _ _ _ _ _
   a. The first three digits of any position number are the agency identifier numbers (the agency number without any zeroes).

      Example: 31010 identifier numbers are 311

2. _ _ _ X _ _ _
   a. Aggregate position numbers are identified by the fourth digit containing the number 9.

3. _ _ _ XX _ _ _
   a. For aggregate modified FTE authorized from any modified budget authority, other than proprietary, must use 93 as the fourth and fifth digits.

4. _ _ _ XXX _ _
   a. For aggregate current level FTE authorized under the proprietary funds (HB576) the position number must have 966 as the fourth, fifth, and sixth digits of the position number.

FTE/HR Changes

There are three basic types of FTE/HR changes requiring OBPP intervention and each has its own process:

Additional FTE

Additional FTE that is over and above that approved by the Legislature is to be submitted through the formal Budget Change Document (BCD) process on the FTE sheet. These are usually modified positions. You will select the BCD type based on the funding source of the FTE.

Move FTE between Positions

Movement of FTE between positions within the same budget program requires only an Outlook message sent to Evelyn Davis/OBPP. The subject of the email is to be: XXXXX FTE Move Prgm YY DD-DD-DD (XXXXX is the agency number, YY is the two-digit program number, and DD-DD-DD is the date the request is sent; i.e. 31010 FTE Move Prgm 04 03-16-12).

Movement of FTE between positions in different budget programs requires a BCD. You will select the BCD type based on the funding source of the FTE.

Correct Erroneous Position Information

Corrections to positions required to be done in "Correction" mode require only an Outlook message sent to Evelyn Davis/OBPP.

SABHRS HR Frequently Asked Questions

I have a position that is filled but does not have any FTE.

The position number is assigned and added to SABHRS by the agency. The agency is responsible for all other primary information such as the classification code, title, grade, assigning the position number to an account code, etc.

OBPP will assign FTE and budget classification for positions after the BCD has been approved.

If an employee is assigned to the position before FTE is added by OBPP, the employee will be paid for their time recorded in that position.

Why do I have to go through OBPP for FTE?

OBPP is responsible for determining the number of positions and employees (full-time equivalents of each agency or program) (MCA 2-18-204). OBPP must maintain a list of current authorized positions, the number of positions in each class, the salaries or waged being paid, appropriated or proposed for each class (MCA 2-18-206).

OBPP is responsible for adding, deleting, transferring, and updating all FTE information of a position.

What is a budgeted position/FTE?

CURRENT LEVEL

A current level position number contains FTE that was approved as part of HB2, statutory or proprietary (HB576) appropriation authority. A budgeted position/FTE must be authorized in the HR system in order to be used for agency base budgets and personal services budget projections for the following biennium.

MODIFIED

A modified position number contains FTE that is over and above that authorized by the legislature. Requests for modified position numbers are submitted to OBPP using the appropriate BCD form.

What is a non-budgeted position/FTE?

A non-budgeted position number contains FTE and personal services costs that are paid from private funds (08), requiring no legislative appropriation authority. Such positions/FTE still needs to be submitted to OBPP on a BCD form.

What positions will be loaded into IBARS to build the budget?

The positions loaded into IBARS are only those positions that are defined in the HR system as having a current level budget class of 101 for HB2, 201 for proprietary, or 301 for statutory appropriation authority.

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AGENCY SHEET

This sheet shows completion and approval by the agency initiating the transaction.

This sheet provides three fields to identify the individuals within the agency that approve of the transaction contained in the BCD. At a minimum, one of the "Approved By:" fields must be completed by agency personnel. It is not required by OBPP that all three fields be utilized.

OBPP SHEET

This sheet shows completion and approval by the OBPP analyst and/or supervisor, and the central budget poster.

17-7-138,139 SHEETS

The BCD Form has 2 sheets for the 17-7-138,139 documents, titled "17-7-138,139 Doc FY2020" and "17-7-138,139 Doc FY2021". These sheets are available for use when the BCD involves a change to the operating budget within a program. The change to the operating budget must be recorded on the XXXX_MASTER_PTOPMPL_2021B_FY20, and/or XXXX_MASTER_PTOPMPL_2021B_FY21 documents maintained by each agency. Once the change is recorded on the appropriate master document, the document is to be copied and pasted into the corresponding sheet on the BCD Form There are instructions on each sheet of the BCD Form to assist in copying the data appropriately.

The XXXX_MASTER_PTOPMPL_2021B_FY20, and/or XXXX_MASTER_PTOPMPL_2021B_FY21 documents have a summary page that shows any changes to all effected programs. That is the page that is to be copied into the corresponding sheets on the BCD Form.

NOTE: The Paste Special Values functionality is NOT to be used when copying these documents to the BCD. The Paste functionality only is to be used. This will ensure that the formulas on the master document are copied into the BCD.

NOTE: The 17-7-138,139 Master Documents involve a lot of formulas, if an issue should arise, and the formulas do not seem to function properly, please contact Evelyn Davis.

Subclass Source of Authority

The fourth digit of a subclass identifies the source of the appropriation authority. A correct identification is essential to build an accurate base budget for the following biennium. The table below explains the source of authority designations.

Authority Description (BCD Type)	4th Digit of Sub Class
Administrative Appropriation (AA)	A, O, Q
Agency Transfer (AT)	T
Budget Amendment (BA)	B, C, U, Y
Building Program Appropriation (BP)	P
Carry Forward (CF)	F
HB 2 and HB 13	H, G, E
Other House and Senate Bills (HB/SB)	I, J, K
Language Appropriation (LA)	L
Non-Appropriated Proprietary (NA)	N
Statutory Appropriation (SA)	S, R
Supplemental Appropriation (SP) or (FS)	M
Private Funds(NB)	V
Worker's Compensation Reductions (WC)	Z
CARES Act Direct Allocation	9
CARES Act Subgrant/Reimbursement	8
COVID Bill (Dec '20) Direct Allocation	7
COVID Bill (Dec '20) Subgrant	6
ARPA Direct Allocation	5
ARPA Subgrant	4
ARPA Direct Allocation outside of HB632	3
Infrastructure Bill (Nov '21) Direct Allocation	2
Infrastructure Bill (Nov '21) Subgrant	1

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My BCD is Done

SAVE YOUR WORK AND ATTACHMENTS

BCD
Save the BCD on the guest drive\BCD\Agency.

The file name is the BCD reference number with the 3-digit program code at the beginning when only one program is involved.

Example: BCD\Agency \31010\110 HA002.xlsm

The file name is the BCD reference number only, when more than one program is involved.

Example: BCD\Agency\31010\PT001.xlsm

The file must be saved as a Macro-Enabled workbook (.xlsm). If it is not done so initially, then the BCD will need to be started again from a new BCD form in order for all the macros that run the form to function properly.

Supporting Documentation
Save BCD attachments in the Agency directory. The file name of the attachment will be the same as the BCD file name with the addition of "docX".   Attachments are required to document statutory compliance and to provide an audit trail.

Examples:

BCD\Agency Save To\31010\110 HA002 doc1.xlsm (Macro-Enabled Excel spreadsheet)

BCD\Agency Save To\31010\110 HA002 doc2.doc (Word document)

BCD\Agency Save To\31010\110 HA002 doc3.pdf (PDF document)

TELL OBPP YOUR BCD IS READY
Each BCD must be assigned its own Outlook Task by the agency.

Open Outlook and create a Task by clicking File / New / Task Request or click the new button on your tool bar.

FILLING OUT THE TASK REQUEST

- • To: GOV OBPP BCD

- • Subject: your five digit Business unit, space, BCD file name(e.g., 31010 110 HA002)

- • Due Date: one week from the date you send the task

- • Start Date: leave blank

- • Status: leave as not started

- • Priority: an optional field; indicate if this is a high priority transaction.

- • % Complete: leave as 0%

- • Text field: fill in any needed comments to OBPP

NOTE: Do not attach documents to the task.

Check at least one of the following boxes:

- Keep an updated copy of this task on my Task list. *This is optional; you may check it if you wish. If you do not check this you must check the next box.*
- Send me a status report when this task is complete.

> Who will get updates regarding the status of the Task?
> Every agency needs at least one person from the agency to check one of these boxes and receive updates and be responsible for following up on the Tasks.

Agencies that are not connected to the state network should send an e-mail message to obpp@mt.gov with the task attached.

> How do I find the status of a Task if I do not get an update?
> Open your agency folder in Guest/BCD/OBPP folder for BCDs that are currently being processed and check the OBPP Sheet to see who has last signed off on the BCD.
>
> The Guest/BCD/Final folder contains all the completed BCDs.

BCD CORRECTIONS

If additional information or corrections to a BCD is required, DO NOT send a new task. Updated the BCD file in the "Agency" folder, and notify your OBPP budget analyst or OBPP Central Budget Poster of the updates.

DENIED BCDS

If the BCD is denied and needs a new Reference Number due to an incorrect form being used, a new BCD using the correct form must be completed and it must be submitted to OBPP on a new task. The wrong form and task will be filed in the withdrawn/denied file.

If a task is to be withdrawn or denied the Central Budget Poster:

- o Marks the task 100% complete

- o Sends a status report to the Leg LFD Admin, GOV OBPP BCD, the budget analyst, supervisor, and the agency stating that the BCD was withdrawn/denied.
- o Moves the OBPP working version of the BCD to the withdrawn/denied directory
- o Adds the agency business unit number to the front of the file name, e.g., file name 110 HA001.xlsm would become 31010 110 HA001.xlsm

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OBPP BCD ROUTING PROCESS

OBPP BCD
- Accepts/assigns tasks to the appropriate analyst, and archives completed tasks.
- Sends status report to the LFD for all BA and BP tasks.

OBPP ANALYST
Approval of the transaction means the analyst has signed and dated the BCD, and marked the task to 25%, and completed the following:

- Verifies the transaction is legal per MCA.
- Reviewed the BCD and related documents, added comments as appropriate, made corrections in cooperation with the agency.
- Checked the compare sheet to ensure pended journals match the planning sheet.
- Checked the availability of a new subclass in SABHRS.
- Checked the availability of authority if the BCD requests a reduction.

For AA's the receiving agency analyst completes the BCD review and assigns the task to the sending agency analyst.

For transactions that are not approved, the task is assigned to the Central Budget Poster with instructions to put the BCD in the withdrawn/denied directory with an explanation of why it was denied.

OBPP SUPERVISOR
- Accepts the task, and reviews, and adds comments/edits as appropriate to the BCD.
- Verifies that transaction is legal per MCA.
- If the transaction is approved, the supervisor marks the task 50% complete and assigns the task to the central budget poster.
- If the task is reassigned to the analyst for further work, the task stays at 25%.

IS SUPERVISOR APPROVAL NEEDED?

1. BCDs that contain any of the following need to go to a supervisor for approval.
   - Creation of new authority, including: AA, BA, SA, AT, BP, FS, HBSB, LA, NB, and RO.
   - House Adjustments, OP, or PT's that trigger 17-7-138, 139, MCA, should go to Christine Hultin-Brus, to be reported to the Legislative Finance Committee. If the BCD is time

sensitive, the Budget Analyst is to send e-mail notification to the appropriate Legislative Division Analyst for comment, and then send the task to Christine.

- BCD requesting FTE - (FTE sheet must be printed and sent to the Budget Director with a brief memo from the analyst describing why the modified FTE is needed and how it will be funded. When approved the signed hard copy is to be saved in the OBPP folder and the hard copy will be returned to the analyst for BCD completion.)

2. BCDs that involve an OP Plan change only, do not require supervisor approval. These BCDs are to be sent directly to the OBPP Central Budget Poster.

OBPP CENTRAL BUDGET POSTER

- Accepts the task
- Reviews the BCD and related documents, and adds comments as appropriate
- Creates/Renames the subclass as requested
- Determines if the transaction can't be posted and will notify supervisor and/or analyst that the BCD needs corrections.
- Assures pended journals agree with the planning sheet
- Posts the transactions in SABHRS, moves the BCD from the OBPP Working folder to the Final folder
- Marks the task 100% complete
- Sends a status report to the LFD, OBPP BCD, analyst, and the agency.

Some changes can be made to your budget without a BCD.

There are varying circumstances under which a journal(s) may be necessary, but the transaction does not require the use of a BCD.

Email

For the following circumstances, only an email request to the OBPP Central Budget Poster (Evelyn Davis) is required.

Subject: The subject line of the email is to contain the following:

XXXXX Journal Post Request DD-DD-DD

XXXXX – is the agency number

DD-DD-DD – is the date that the journal post request is sent to OBPP

Message: Within the text of the email, the journal ID(s) is to be listed with a brief note as to why the journal(s) is necessary.

Reverted Appropriations (RA)

If an agency needs to establish a "zero budget" reverted APPROP and/or a reverted ORG in order to cancel an A-Accrual, etc, do not prepare a BCD. Simply pend the required journals and send an e-mail directly to the OBPP Central Budget Poster (Evelyn Davis) for posting.

The amount on the journal(s) must be zero for both APPROP and ORG transactions.

The Ref field on the journal(s) must be "RA".

The journal lines will look like this:

Unit:	31010		Journal ID:	0002402180		Date:	08/23/2012		Budget Header Status:		None		

Unit: 31010   Journal ID: 0002402180   Date: 08/23/2012   Budget Header Status: None

*Process: Post Journal   Process

▼ Lines   Customize | Find | View All

Chartfields and Amounts

Delete	Line▲	Ledger	Budget Period	Account	Fund▲	Org	Program	Sub-Class▲	Amount	C Fwd Ind	Ref	Journal Line I
☐	1	APPROP_BD	2013	ALL	01100	ALL	2012	080H1			RA	EXECUTIVE (

Op Plan Adjustments (ORG ADJ)

Under certain circumstances the operating budget for an appropriation may be changed without the use of a BCD. The circumstances listed below require only an e-mail request to the OBPP Central Budget Poster (Evelyn Davis) for posting.

The Ref field on the journal(s) must be "ORG ADJ".

Movement of <u>base</u> authority between first level accounts, the result of which is a net change of zero to all accounts, funds, and subclasses involved.

Example:

Unit:	31010		Journal ID:	0002402527		Date:	08/24/2012		Budget Header Status:	None
									*Process:	Post Journal

▼ Lines   Customize | Find | View All |

Chartfields and Amounts

Delete	Line▲	Ledger	Budget Period	Account	Fund▲	Org	Program	Sub-Class▲	Amount	C Fwd Ind	Ref	Journal
☐	1	ORG_BD	2013	62000	02253	PROG_01_B	2013	080H1	-33,800.00	▼	ORG ADJ	EXECU
☐	2	ORG_BD	2013	61000	02253	PROG_01_B	2013	080H1	33,800.00	▼	ORG ADJ	EXECU
☐	3	ORG_BD	2013	61000	02693	PROG_01_B	2013	080H6	-33,800.00	▼	ORG ADJ	ECON
☐	4	ORG_BD	2013	62000	02693	PROG_01_B	2013	080H6	33,800.00	▼	ORG ADJ	ECON

The result of this journal is shown in this pivot table and nets to zero by account, fund, and subclass:

Sum of Amount	Column Labels		
Row Labels	61000	62000	Grand Total
080H1	$33,800.00	-$33,800.00	$0.00
2253	$33,800.00	-$33,800.00	$0.00
080H6	-$33,800.00	$33,800.00	$0.00
2693	-$33,800.00	$33,800.00	$0.00
Grand Total	$0.00	$0.00	$0.00

Movement of non-HB2, <u>non-base authority</u> between first level accounts without any change to the APPROP.

Example:

Unit:	31010		Journal ID:	0002402530		Date:	08/24/2012		Budget Header Status:	None
									*Process:	Post Journal

▼ Lines   Customize | Find | View All |

Chartfields and Amounts

Delete	Line▲	Ledger	Budget Period	Account	Fund▲	Org	Program	Sub-Class▲	Amount	C Fwd Ind	Ref	Journal Line
☐	1	ORG_BD	2013	62000	03001	PROG_04_B	2013	095A3	-50,000.00	▼	ORG ADJ	K-12 BUDG
☐	2	ORG_BD	2013	66000	03001	PROG_04_B	2013	095A3	50,000.00	▼	ORG ADJ	K-12 BUDG

Form 151

The Form 151 is an excel document that can be found in the Instructions Folder on the guest drive. This form is to be completed any time a budget program is added or deleted or the program name is changed. Complete the form and sign agency approval electronically, save the file in your agency folder with the file name Form 151 Program YY (YY is the 2-digit program number that is involved). Send a task to GOV OBPP BCD with the subject line XXXXX Form 151 Program YY (XXXXX is the agency number and YY is the 2-digit program number that is involved).