ENTERING AND APPROVING
PROGRAM-LEVEL OPBUDS AND BARS IN SHARE

Much of the basic information regarding entering Budget Journals should be available from SHARE. However, specifics regarding how OPBUDs and BARs/BRFs should be entered are provided in this document. This guidance is based on the most recent information available and is subject to change.

For more information about under what circumstances to use OPBUD forms, Budget Adjustment Request (BAR) forms or Budget Reallocation Forms (BRF), please see the State Budget Division FY11 Operating Budget Instructions and the FY11 Budget Adjustment Request Memorandum posted on the SBD website on the BAR page.

Entering OPBUDs

DFA requires both the hard-copy documents and the SHARE entries for approval. Please print the SHARE Journal ID numbers for both Revenue and Appropriation (Expenditure) entries on the front of the hard-copy OPBUD form for ease of tracking.

Forms without SHARE Journal IDs will not be accepted. ***Information on the hard-copy forms and the SHARE entries must be the same****. If not, the OPBUD will be returned to the agency.*

OPBUDs must have two budget journal entries – one for the revenue budget and one for the appropriation (expenditure) budget. The only exception is when cash balance is being budgeted – in this case, only enter an appropriation (expenditure) budget journal.

From the Financial section of SHARE:

1. Choose Commitment Control (Screen #1)
2. Choose Budget Journals
3. Enter the document as a Budget Journal (Screen #2)
4. Choose Tab "Add a New Value" (Screen #3)
    a. Click Add button
    b. System will automatically generate a Journal ID # once the transaction is saved
5. Budget Header Tab (Screen #4)
    a. Choose a Ledger Group
        i. APROP_P for expenditure (appropriation) budget entries
        ii. REVENUE for revenue budget entries

    NOTE: The DEPT ledger group is for agency use only to track budget at a level lower than the appropriation level. These entries are not submitted and approved by DFA.

    b. Choose an Entry Type
        i. OPBUD3, 4 or 5

c. Choose "Original"

i. Original is to establish a new budget using an OPBUD document.

ii. Adjustment is only for changes to the original enacted budget.

d. Enter a description of the document and its purpose in the "Long Description" box

6. Budget Lines Tab
   a. The Fund, Department, Account codes and the Amounts must equal those on the hard-copy OPBUD form
   b. Budget reference and class codes must be filled out in SHARE and must tie to a specific appropriation
   c. Agencies can use the "Journal Line Copy Down" feature to have certain fields automatically filled in with the information from the first line when additional lines are added. For example, if all the information is the same except Account and Amount then the Journal Line Copy Down can be set to automatically repeat some of the data. (Screen #5)
   d. Appropriation (Expenditure) Budgets (Screen #6)
      i. Fund
         1. Enter fund to be budgeted at the roll-up level where last digit of fund = 0 (e.g., 12300 rather than 12301). Agencies must budget at the highest level. The last digits of the fund code specific to a type of revenue can be used when entering the actual expenditures.
      ii. Department
         1. Enter at the PCode (or ZCode) level.
            a. A PCode is used for agency operating budgets in Section 4 of the General Appropriations Act, a ZCode must be used to budget special appropriations.
            b. Department level budgets (10 digit budget codes) can be created using a Ledger group of "DEPT", Budget Entry type "AGY" and do not require DFA review
      iii. Account
         1. Enter at the Category Level (200, 300, 400, 500)
      iv. Amount
         1. Enter the amounts being budgeted for each line in whole numbers. Do not include cents.
   e. Revenue Budgets (Screen #7)
      i. Fund
         1. Enter budget at the roll-up level where last digit of fund = 0 (e.g., 12300 rather than 12301). Agencies must budget at the highest level. The last digits of the fund code specific to a type of revenue can be used when entering the actual revenues.
      ii. Department
         1. Enter at the PCode (or ZCode) level.
            a. A PCode is used for agency operating budgets in Section 4 of the General Appropriations Act, a ZCode must be used to budget special appropriations.

b. Department level budgets (10 digit budget codes) can be created using a Ledger group of "DEPT", Budget Entry type "AGY" and do not require DFA review

iii. Account
    1. Enter a valid 5 digit revenue account code

iv. Amount
    1. Enter the amounts being budgeted in whole numbers. Do not include cents.

7. Choose Save to enter the Budget Journal and create a budget journal identification number.

Entering Budget Adjustment Requests and Budget Reallocation Forms

DFA requires both the hard-copy documents and the SHARE entries for approval. Agencies must include the SHARE Journal ID numbers for both the Appropriation (Expenditure) and Revenue budget, if applicable, on the front of the hard-copy BAR or BRF form for ease of tracking.

Forms without SHARE Journal IDs will not be accepted. ***Information on the hard-copy forms and the SHARE entries must be the same.*** *If not, the BAR or BRF will be returned to the agency.*

Budget Increases or Decreases

Budget increase or decrease BARs must have two SHARE Journal entries – one for the revenue budget and one for the appropriation (expenditure) budget. The only exception is when cash balance is being budgeted – in this case, only enter an appropriation (expenditure) Journal.

Follow the same instructions as for OPBUDs except for the following:

1. Enter the document as a Budget Journal in SHARE
2. On the Budget Header Tab, for "Entry Type" choose BAR
3. The Budget Entry Type should be "Adjustment".
4. Class code: use 00000 for operating budget appropriations from Section 4 of the General Appropriations Act or use a specific class code for special appropriations.
5. Budget reference:
    a. Use 111 for operating budget appropriations from Section 4 of the General Appropriations Act budget using a PCode.
    b. Use 911 for operating budget or special appropriations budgeted using a Zcode if the budget increase or decrease is only relevant for the current fiscal year.
    c. If the appropriation is for multiple fiscal years, the number of months available should be included at the end of the budget reference code (91124).
    d. Use specific budget reference codes as required.

A BRF should only be used to adjust budgets between categories when the appropriation does not specify a specific category.

Category Transfers

Category transfers require only one SHARE Journal entry since only one type of budget is being adjusted. Generally category transfers involve appropriation (expenditure) budgets, but occasionally the transfer is between revenues.

From the Financial section of SHARE:

1. Choose Commitment Control (Screen #1)
2. Choose Budget Journals
3. Enter the document as a Budget Transfer (Screen #2)
4. Choose Tab "Add a New Value" (Screen #8)
    a. Click Add button
    b. The system will automatically generate a Journal ID # once the transaction is saved

5. Budget Header Tab (Screen #9)
    a. Choose a Ledger Group
        i. APROP_P for expenditure (appropriation) budget
        ii. REVENUE for revenue budget

    NOTE: The DEPT ledger group is for agency use only to track budget at a level lower than the appropriation level. These entries are not submitted and approved by DFA.

    b. Choose an Entry Type
        i. BAR or BRF
    c. **The Budget Entry Type should be "Adjustment"**.
    d. Enter a description of the document and its purpose in the "Long Description" box

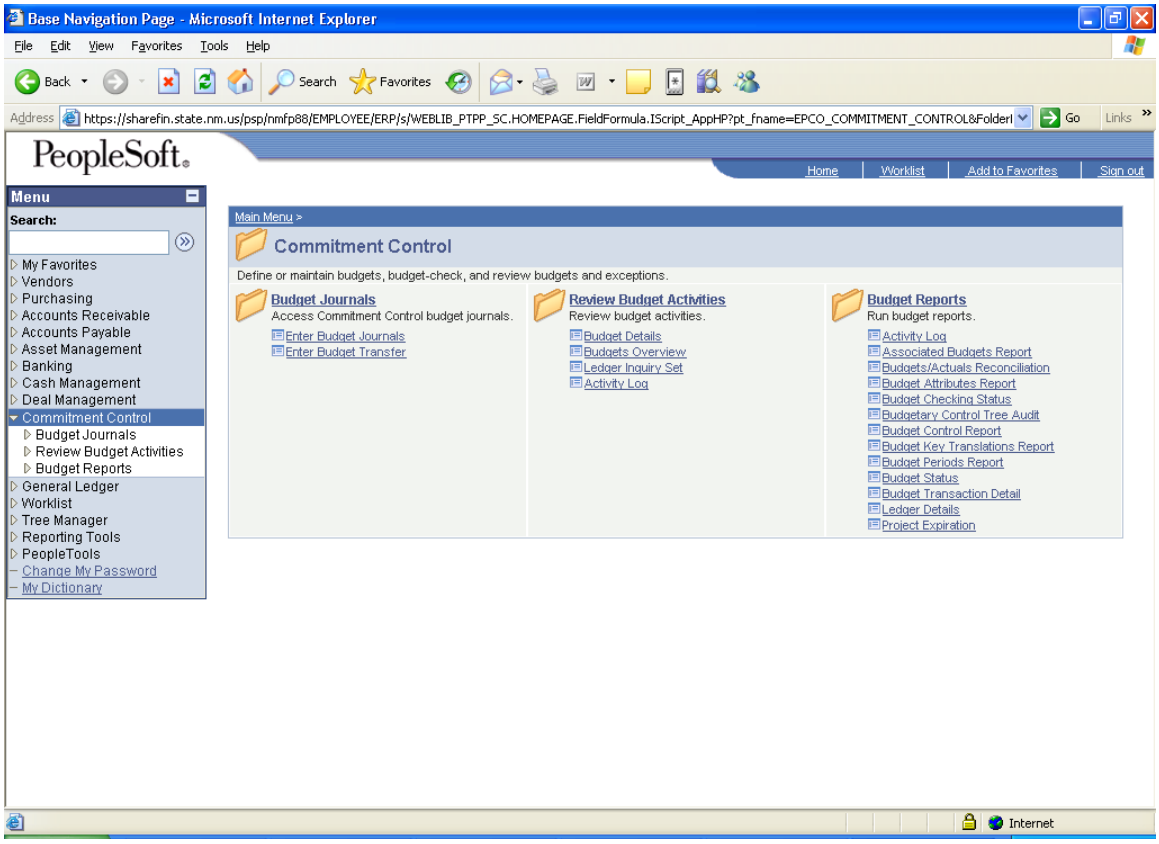
6. Budget Lines Tab
    a. The Fund, Department and Account codes and the Amounts must equal those on the hard-copy forms
    b. Budget reference and class codes must be filled out in SHARE and must tie to a specific appropriation
        i. For BRFs, use the class code and budget reference associated with the original special appropriation for which the budget is being adjusted.
        ii. For BARs, use class code 00000 and budget reference 111 for operating budgets from Section 4 of the General Appropriations Act using a PCode and use the assigned class code if available and 911 for budgets established using a Zcode available in the current fiscal year. If the appropriation is for multiple fiscal years, the number of months the appropriation is available should be included at the end of the budget reference code (91124).
    c. For a transfer, increases and decreases within Appropriation (Expenditure) or Revenue budgets must net to zero.
        i. Total Debits must equal Total Credits in the "Totals" box.

d. Most category transfers involve *either* expenditures or revenues, not both.
    i. Transfers between appropriation (expenditure) categories within a program generally do not require a corresponding entry on the revenue side.
    ii. Transfers between revenue accounts are rare and do not usually require a corresponding entry on the appropriation (expenditure) side.
e. Agencies can use the "Journal Line Copy Down" feature to have certain fields automatically filled in with the information in the first line when lines are added. For example, if all the information is the same except Account and Amount then the Journal Line Copy Down can be set to automatically repeat some of the data. (Screen #5)
f. Appropriation (Expenditure) Category Transfers (Screen #10)
    i. Fund
        1. Enter budget at the roll-up level where last digit of fund = 0 (e.g., 12300 rather than 12301). Agencies must budget at the highest level. The last digits of the fund code specific to a type of revenue can be used when entering the actual expenditures.
    ii. Department
        1. Enter at the PCode (or ZCode) level.
            a. A PCode is used for agency operating budgets in Section 4 of the General Appropriations Act, a ZCode must be used to budget special appropriations.
            b. Department level budgets (10 digit budget codes) can be created using a Ledger group of "DEPT", Budget Entry type "AGY" and do not require DFA review
    iii. Account
        1. Enter at the Category Level (200, 300, 400, 500)
    iv. Amount
        1. Enter the amounts being transferred in whole numbers. Do not include cents.
g. Revenue Account Transfers (Screen #11)
    i. Fund
        1. Enter budget at the roll-up level where last digit of fund = 0 (e.g., 12300 rather than 12301). Agencies must budget at the highest level. The last digits of the fund code specific to a type of revenue can be used when entering the actual revenues.
    ii. Department
        1. Enter at the PCode (or ZCode) level.
            a. A PCode is used for agency operating budgets in Section 4 of the General Appropriations Act, a ZCode must be used to budget special appropriations.
            b. Department level budgets (10 digit budget codes) can be created using a Ledger group of "DEPT",

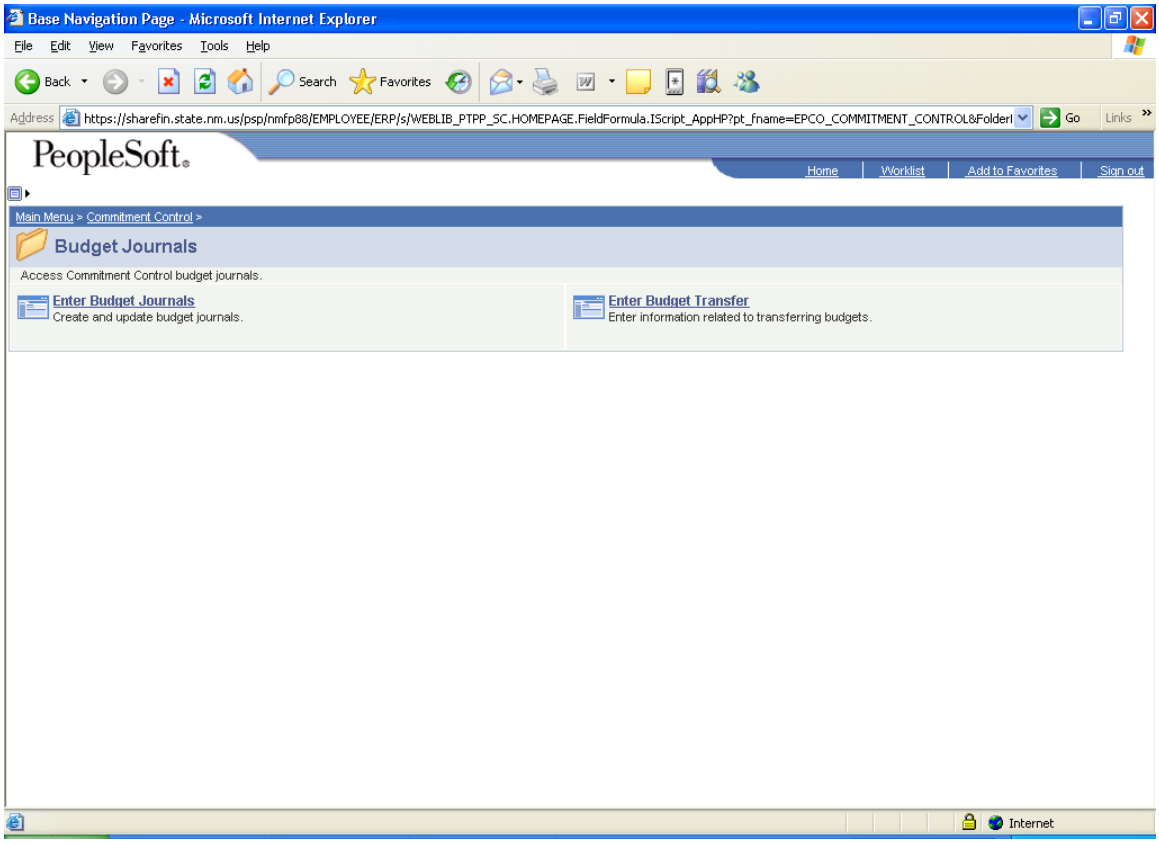
Budget Entry type “AGY” and do not require DFA review

iii. Account
    1. Enter a valid 5 digit revenue account code
iv. Amount
    1. Enter the amounts being transferred in whole numbers. Do not include cents.

7. Choose Save to enter the Budget Transfer

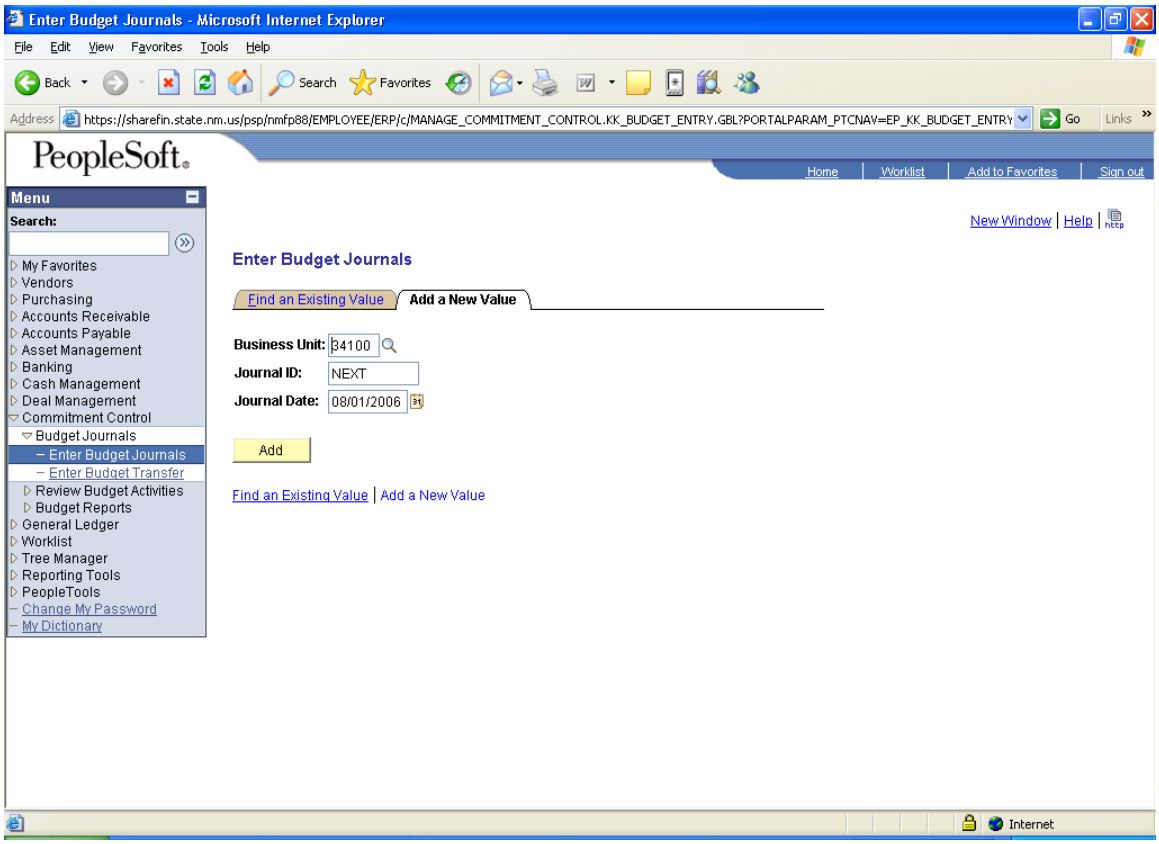


Screen #1

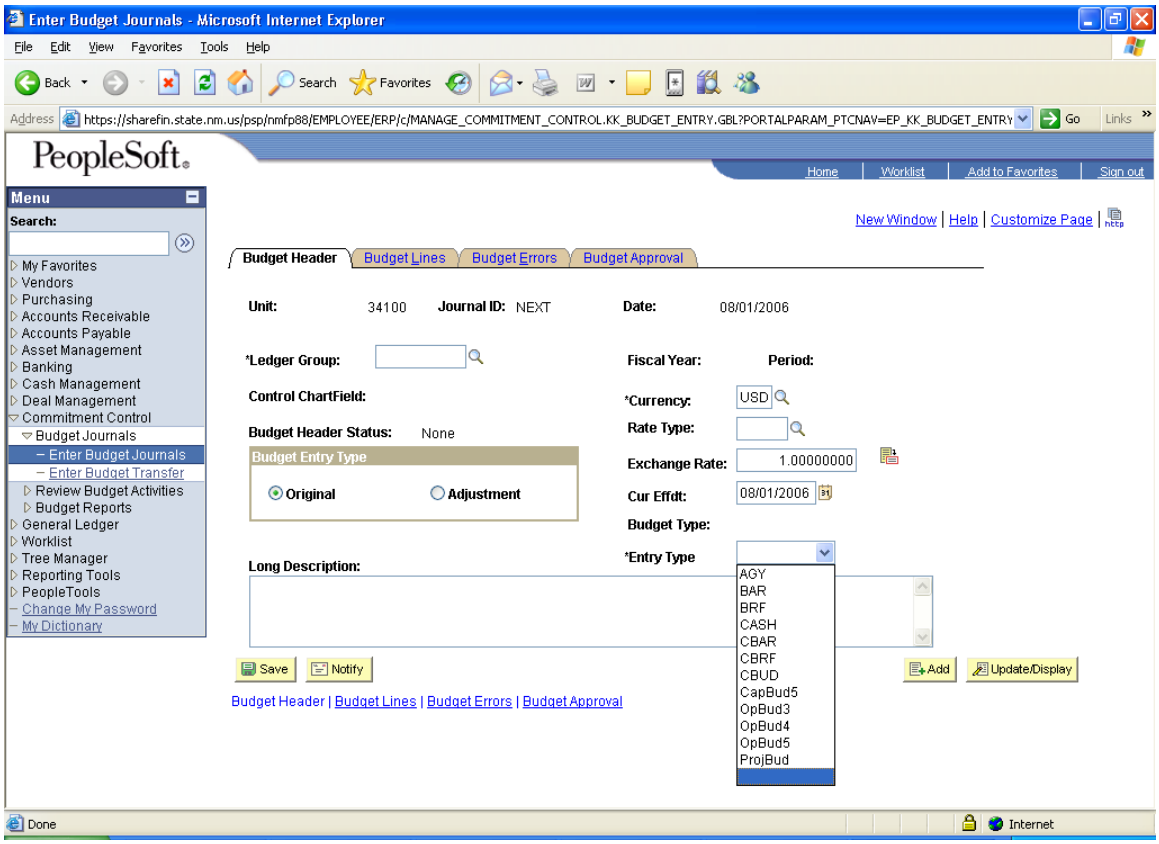


Screen #2

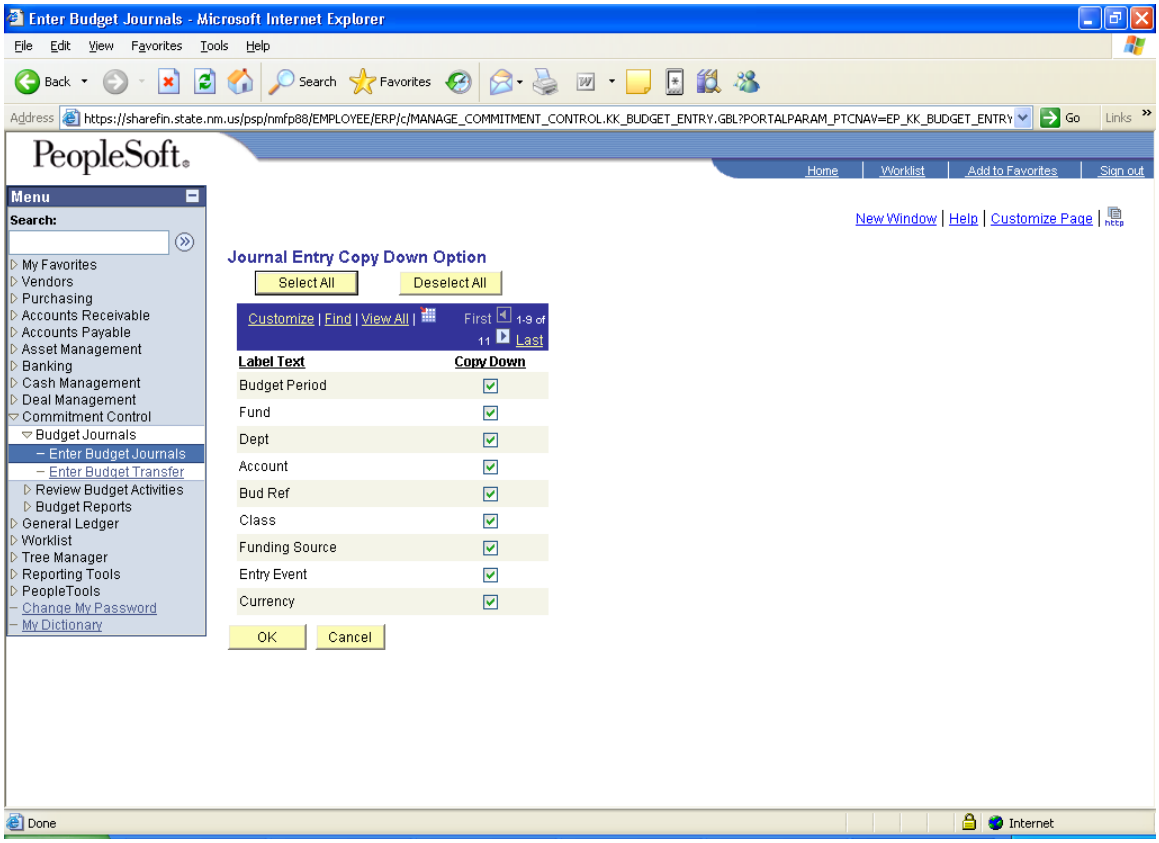
BUDGET JOURNALS



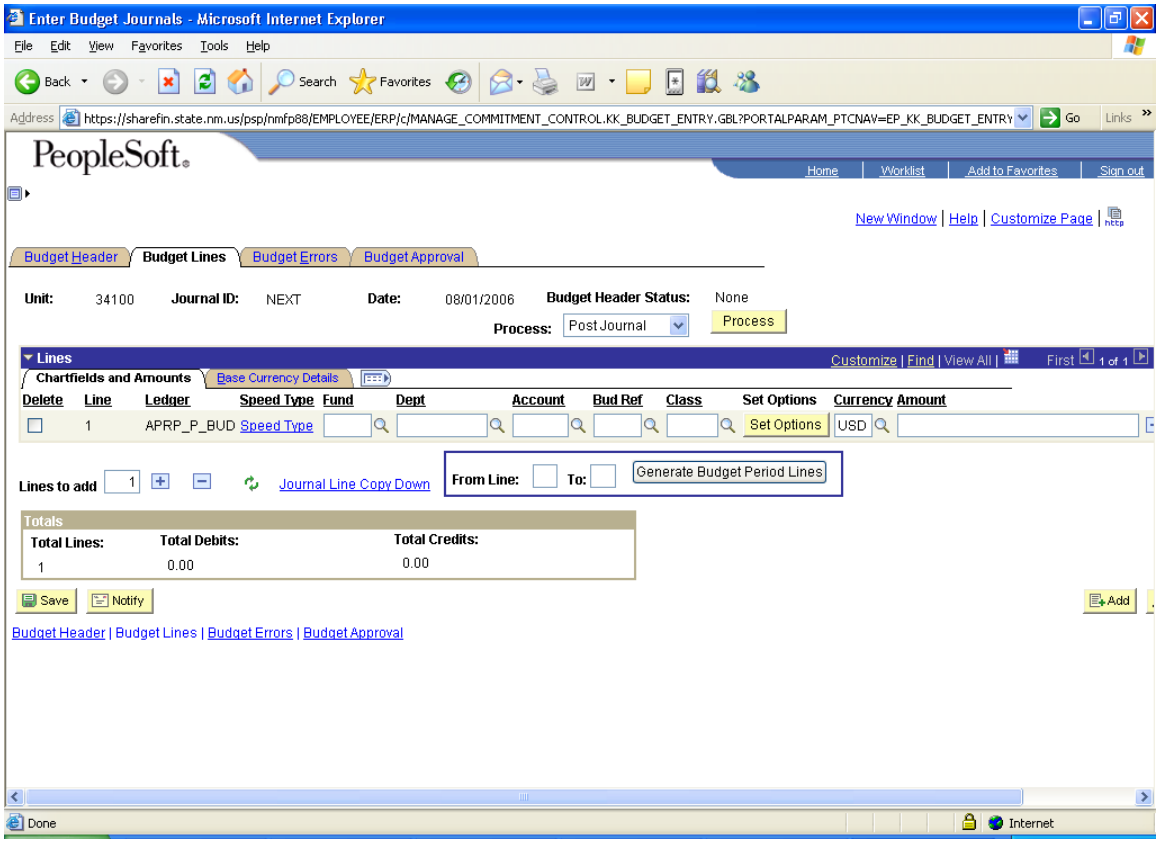
Screen #3



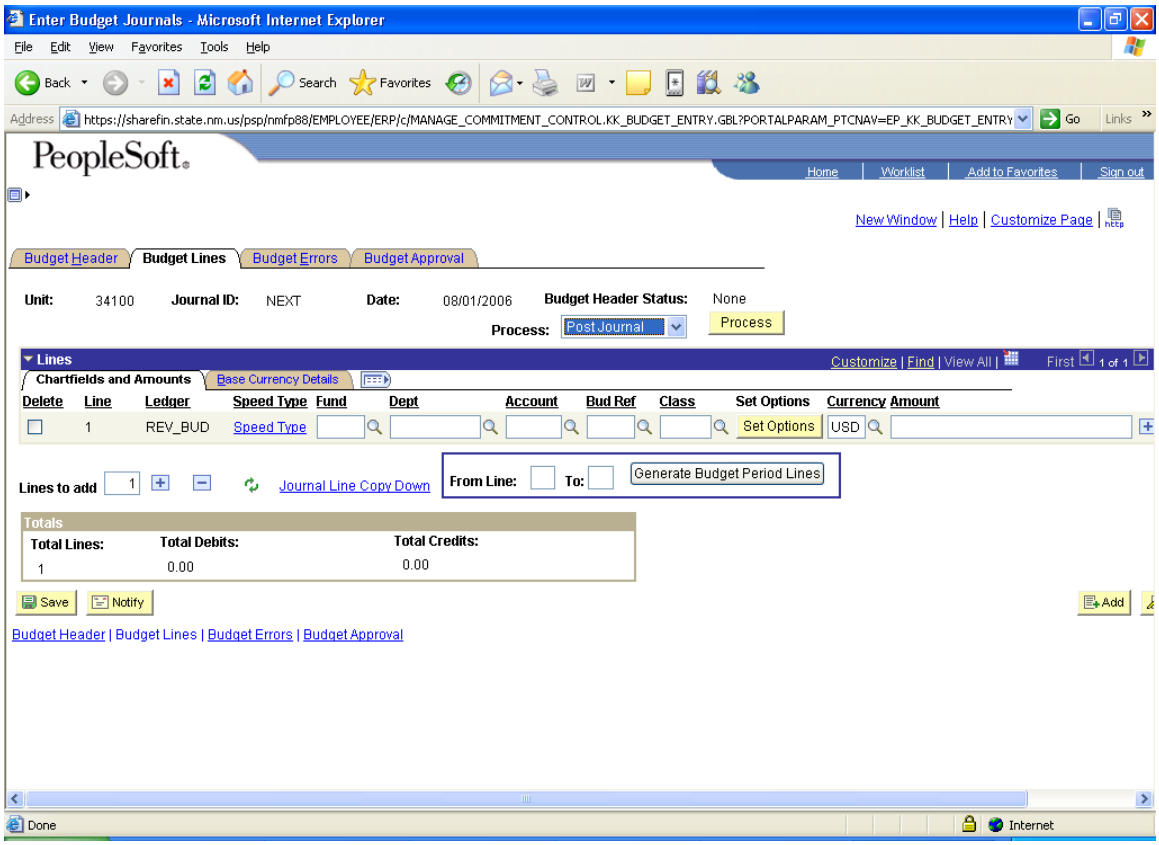
Screen #4



Screen #5

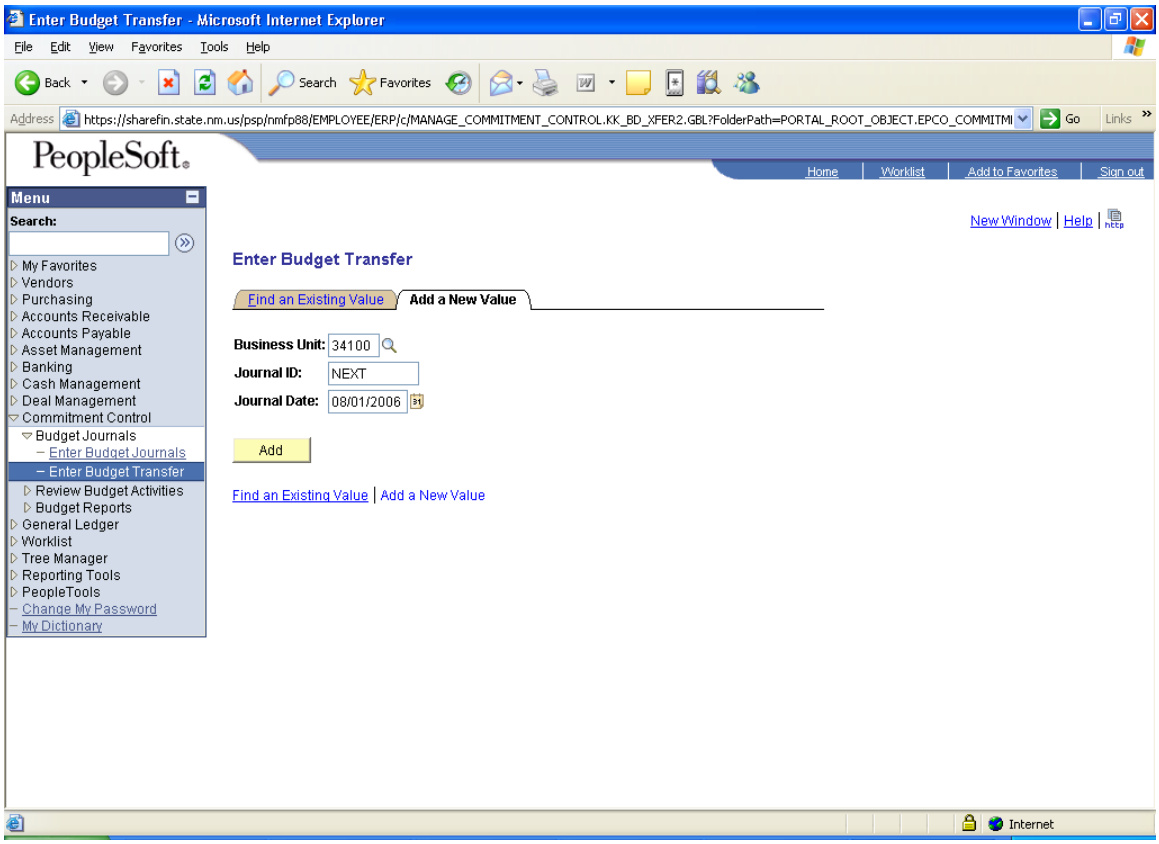


Screen #6 -- Appropriation (Expenditure) entry

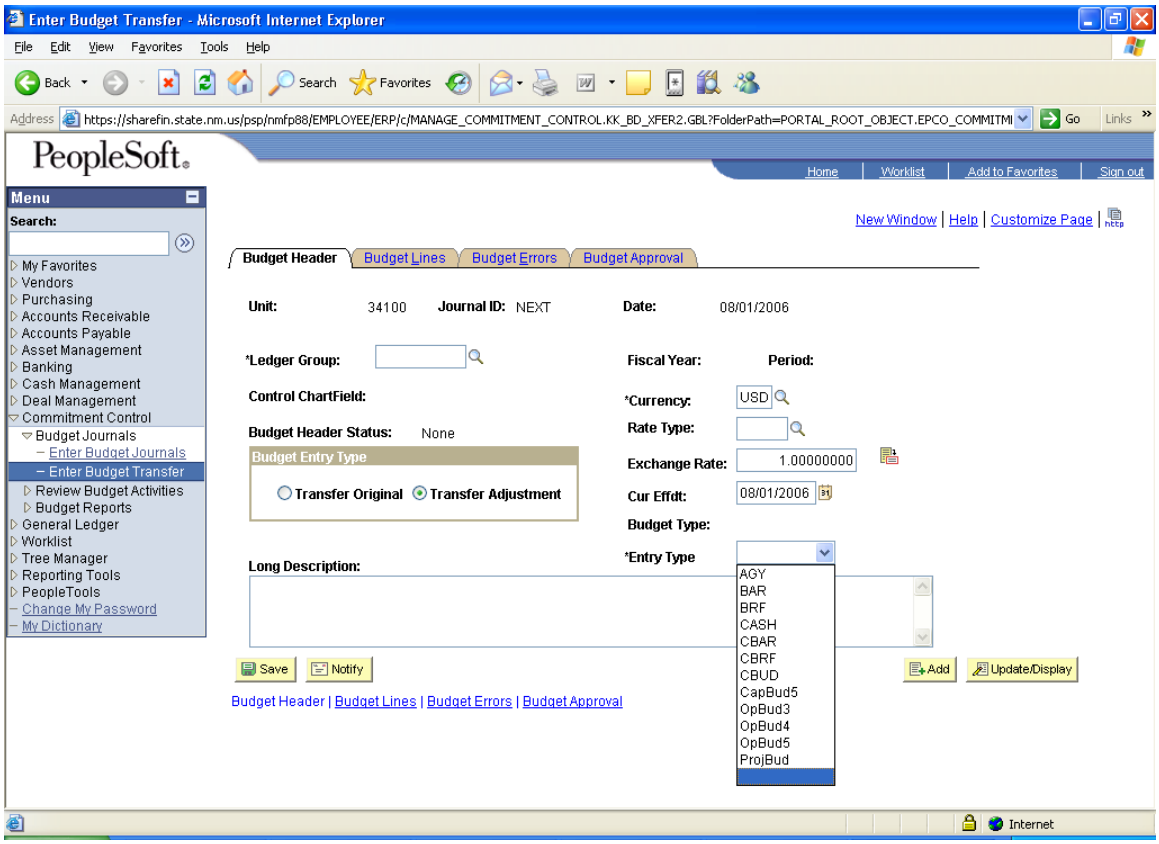


Screen #7 -- Revenue entry

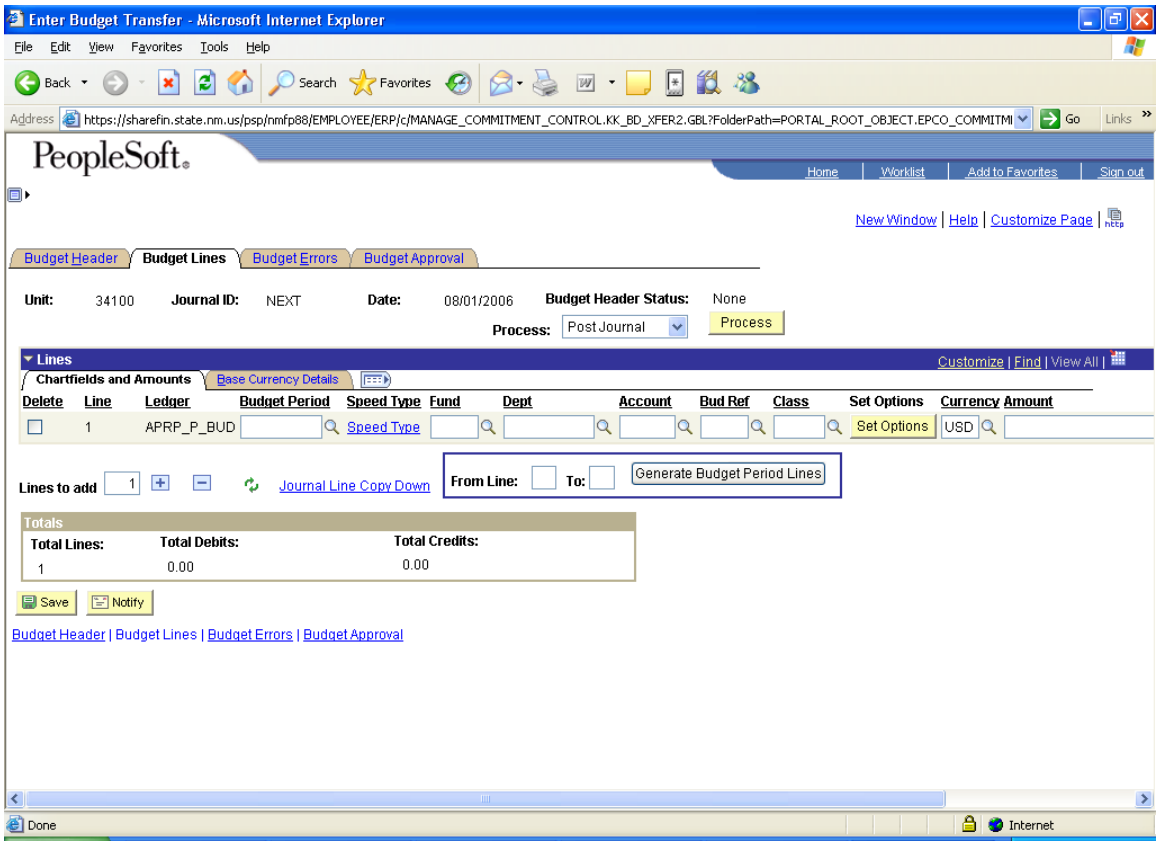
BUDGET TRANSFERS



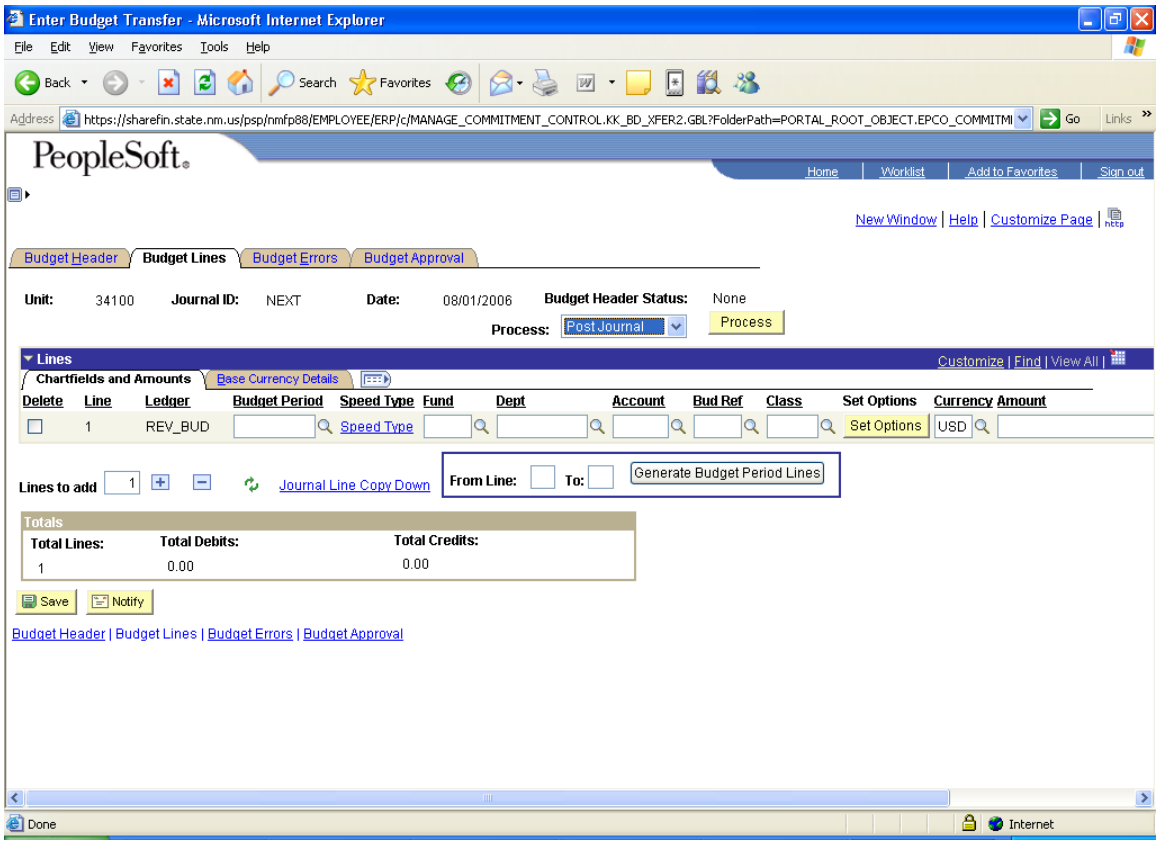
Screen #8



Screen #9



Screen #10 -- Appropriation (Expenditure) Entry



Screen #11 – Revenue Entry