



	No. 15-04
Subject: Reporting Past Year Budgetary Information	Date Issued: 08/24/2015
References: Budget Letter 15-16	Expires:

PURPOSE:

This CALSTARS Operations Memo is to provide departments with a description of the file used to help complete the past year reports required for the Hyperion budget system.

BACKGROUND:

Part of the Governor’s Budget preparation process requires departments to submit past year expenditure data to Department of Finance (Finance) budget analysts. In Hyperion, the past year expenditure data is required at a lower level than the CALSTARS B06 report provides.

To assist departments in completing this task, CALSTARS will provide a Past Year Expenditure file. This file will link the Program Level information (Program, Element, Component, and Task) from the Appropriation Symbol table (AS) to the Fund, Enactment Year (ENY), Category, Object, and Object Detail from the Operating File (OP) to arrive at the budgetary expenditures. Alternatively, this data can be summarized using the CALSTARS Q35 report.

Hyperion also requires data for Revenue, Transfers and Loans (RTL). This information can be obtained from the CALSTARS Q24 report.

REQUIRED BY DEPARTMENTS:

Departments should have received two past year expenditure reports and the Past Year Incremental RTL Adjustments report containing the budget information from their Finance budget analyst.

After running YEC/YEO, departments can request the CALSTARS Past Year Expenditure file on the G.2 screen (Attachment A). Departments will download the comma delimited file from the OTech Time Sharing Option and open in Excel (Attachment B).

This file is extracted from the Pre-YEC OP. The D23 Descriptor Table and the Pre-YEC Appropriation Symbol table provide the sub-fund and program information. The budgetary expenditures are calculated by using expenditures from GL 9000, PY13 bucket plus the encumbrances from GL 6150 and GL 6151 PY13 bucket minus the prior year encumbrances from GL 6150 and GL 6151 PY1 bucket.

The data is summarized by the OP Org Code, OP Reference, OP Fund and D23 Sub-Fund, the OP ENY, the AS Program, AS Element, AS Component, and the AS Task.

Departments will enter the expenditure data into the Hyperion reports as described in Budget Letter 15-16.

The Level of Expenditure codes in the CALSTARS Past Year Expenditure file will match the Hyperion Expenditure Account codes based on the COA Crosswalk - Expenditure Account Code Summarized Level for Past Year Update located at [http://www.dof.ca.gov/FISCAL_Resources/view.php/COA_Crosswalk - Expenditure Account Code Summarized Level for Past Year Update](http://www.dof.ca.gov/FISCAL_Resources/view.php/COA_Crosswalk_-_Expenditure_Account_Code_Summarized_Level_for_Past_Year_Update).

This table may not provide a complete and desired crosswalk for all situations. It was prepared with the intent to facilitate the budget data update and enhance efficiency. Departments may choose to fine tune the codes to fit their needs.

Expenditures are rolled up to the Category Object level with the following exceptions:

- 330438 will be reported separately.
- 330439 will be reported separately.
- 444 through 454 will be reported as 454.
- Category 5 will be reported as 500.
- 662 through 669 will not be reported.
- Category 8 will not be reported.

This is the complete listing of Level of Expenditure Codes:

Category	Object	Object Detail	Level of Expenditure Code	Description
1	01	All	101	Salaries and Wages
1	03	All	103	Staff Benefits
1	07-09	All	107-109	Personal Services-Other
3	11	All	311	General Expense
3	12	All	312	Printing
3	13	All	313	Communications
3	14	All	314	Postage
3	15	All	315	Insurance
3	17	All	317	Travel-In-State
3	18	All	318	Travel-Out-Of-State
3	21	All	321	Training
3	23	All	323	Facilities Operation
3	24	All	324	Utilities
3	25	All	325	Consulting and Professional Services--Interdepartmental
3	26	All	326	Consulting and Professional Services--External
3	27	All	327	Departmental Services
3	28	All	328	Consolidated Data Centers
3	29	All	329	Information Technology
3	30	438	330438	Pro Rata
3	30	439	330439	SWCAP
3	32	All	332	Equipment
3	33	All	333	Other Items of Expense
3	37	All	337	Unallocated OE&E

Category	Object	Object Detail	Level of Expenditure Code	Description
3	39	All	339	OE&E - Special Adjustments
4	41	All	441	Debt Service
4	42	All	442	Depreciation and Amortization
4	43	All	443	Attorney Payments
4	44	All	454	Special Items of Expense
4	45	All	454	Special Items of Expense
4	46	All	454	Special Items of Expense
4	47	All	454	Special Items of Expense
4	48	All	454	Special Items of Expense
4	49	All	454	Special Items of Expense
4	50	All	454	Special Items of Expense
4	51	All	454	Special Items of Expense
4	52	All	454	Special Items of Expense
4	53	All	454	Special Items of Expense
4	54	All	454	Special Items of Expense
5	All	All	500	Unclassified Expenditures
6	61	All	661	Grants and Subventions
8	All	All	800	Capital Costs
9	All	All	900	Internal Cost Recovery

A Program Cost Account (PCA) will be provided when there is no Program in the AS table. This is to assist departments in determining the correct Hyperion Program (see Attachment B for example).

There will also be records where the CALSTARS Program, Element, Component and Task do not match the Program Crosswalk. Departments will have to determine the correct Hyperion program.

The Program Crosswalk can be found at [http://www.dof.ca.gov/FISCAL_Resources/Program_Crosswalk_\(SCO_legacy_system_and_Hyperion\)](http://www.dof.ca.gov/FISCAL_Resources/Program_Crosswalk_(SCO_legacy_system_and_Hyperion))

RTLs can be obtained from the CALSTARS Q24 Report ordered at the PY, 0,0,1,2 level. This report should be ordered before YEC/YEO but after year-end financial reports are completed.

If you have any questions, please e-mail CALSTARS System Support Unit at CALSTARS@dof.ca.gov.

/s/Larry Satter

Assistant Program Budget Manager

Attachments

Attachment B—Sample CALSTARS File

ORG	REF	Fund & Sub Fund	ENY	Program	Element	Component	Task	PCA	Level of Expenditure	Budgetary Expenditures
9998	001	0001	2014	40					101	718,565.43
9998	001	0001	2014	40					103	325,508.41
9998	001	0001	2014	40					311	9,402.34
9998	001	0001	2014	40					313	747.79
9998	001	0001	2014	40					317	33,080.85
9998	001	0001	2014	40					318	3,390.51
9998	001	0001	2014	40					321	3,163.00
9998	001	0001	2014	40					323	95,776.27
9998	001	0001	2014	40					325	6,020.00
9998	001	0001	2014	40					326	353,800.00
9998	001	0001	2014	40					327	1,734,448.81
9998	001	0001	2014	40					329	4,516.49
9998	001	0001	2014	40					330439	45,897.00
9998	001	0001	2014	40					332	12,488.35
9998	001	0001	2014	50	01				101	3,811,015.28
9998	001	0001	2014	50	01				103	1,714,326.33
9998	001	0001	2014	50	01				311	80,001.02
9998	001	0001	2014	50	01				312	13,998.64
9998	001	0001	2014	50	01				321	23,479.95
9998	001	0001	2014	50	01				323	261,330.01
9998	001	0001	2014	50	01				325	237,792.47
9998	001	0001	2014	50	01				326	253,788.73
9998	001	0001	2014	50	01				328	171,242.94
9998	001	0001	2014	50	01				329	607,015.21
9998	001	0001	2014	50	01				332	12,488.35
9998	001	0001	2014	50	01				333	250.00
9998	001	0001	2014	50	02				900	(7,274,895.04)
9998	001	3228	2014					2G14A	101	315,889.28
9998	001	3228	2014					2G14A	103	141,421.72
9998	001	3228	2014					2G14A	311	4,704.41
9998	001	3228	2014					2G14A	313	1,142.46
9998	001	3228	2014					2G14A	326	594,574.10
9998	001	3228	2014					2G14A	327	619,177.94