

# BUDGET LETTER

<b>SUBJECT:</b> EXECUTIVE ORDERS AND BUDGET REVISIONS PROCESS IN 2018-19	<b>NUMBER:</b> 18-09
<b>REFERENCES:</b> BUDGET LETTER 18-07	<b>DATE ISSUED:</b> July 10, 2018
	<b>SUPERSEDES:</b> 17-13

TO: Agency Secretaries  
Department Directors  
Departmental Budget and Accounting Officers  
Department of Finance Budget and Accounting Staff

FROM: DEPARTMENT OF FINANCE

This Budget Letter (BL) provides instructions related to the processing of Executive Orders and Budget Revisions for 2018-19.

Executive Orders are generally used to make a transfer between funds, make increases or decreases to appropriations on a statewide basis, or make adjustments that involve two or more appropriations. Budget Revisions are used to make current year adjustments to a single item of appropriation.

## I. Method of Submittal

Hard copy Executive Orders and the Form STD-26 for Budget Revisions are still required by the State Controller's Office (SCO) for processing adjustments. Departments must prepare Budget Revisions using the Form STD-26 that is found at the following link:

[http://www.dof.ca.gov/budget/resources\\_for\\_departments/budget\\_forms/documents/Std26.pdf](http://www.dof.ca.gov/budget/resources_for_departments/budget_forms/documents/Std26.pdf).

Departments must provide the Budget Revisions, along with any necessary justification and backup information (including applications such as a DF-90 for Section 28.00 and a DF-91 for Section 28.50), to the Department of Finance for review. Upon approval by Finance, the Budget Revisions will be sent to the SCO.

Finance prepares all Executive Orders and submits those documents directly to the SCO.

## II. Adjusting Budget Totals

A Budget Revision or Executive Order submitted to SCO does not adjust budget totals in Hyperion. It is simply a method/document to direct the SCO to make the adjustments in its system for accounting purposes. A separate budget spending adjustment (Baseline Budget Adjustment) may be needed to reflect these adjustments to the budget total in Hyperion. The need for a budget spending authority adjustment depends on whether the spending authority has already been included in a department's budget total when the Budget Revision or Executive Order is processed to the SCO. Please refer to an upcoming BL for more information on expenditure authorization controls.

If you have any questions, please contact your Finance budget analyst.

/s/ Veronica Chung-Ng

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