

How to Record Carryovers, Reappropriations, and Reversions in Hyperion

By Department of Finance

Carryovers occur when an appropriation has multiple years available to encumber and the remaining expenditure authority must be “carried over” from one fiscal year to the next. Carryovers require two entries in Hyperion. These are adjustments that do not require additional statutory authority. They are considered workload Baseline Budget Adjustments (BBAs).

In the description below, a current year (CY) appropriation is not fully expended, and the remaining spending authority amount (aka request amount) is to be carried over to the budget year (BY). The enactment year (ENY) for the appropriation being carried over does not change between CY and BY. ENY refers to the first fiscal year of enactment or availability.

1. **CY item** (e.g., Item 9900-001-0001, ENY 2024, YOB* 2024-25).
 - The CY item is adjusted to increase the carryover amount (which is reflected as a negative amount under the **Estimated Carryover CY** column in Hyperion) and thereby decrease budgetary expenditures.

***YOB is the fiscal year the expenditure is shown/scored.**

2. **BY item** (e.g., Item 9900-001-0001, ENY 2024, YOB 2025-26).
 - The BY item is adjusted to reflect the carryover amount from CY to BY by increasing the BY spending authority (which is reflected as a positive amount under the **Request Amount BY** column in Hyperion). Please note the appropriation’s ENY does not change when entering the carryover amount for BY.

Reappropriations require a third entry to obtain statutory authority, in addition to the two entries above. If statutory authority is needed, these three adjustments are considered a policy adjustment and should be reflected in a Budget Change Proposal (BCP) BR type.

3. **BY language only item** (e.g., Item 9900-490-0000, ENY 2025, YOB 2025-26).
 - This item provides the authority for the reappropriation. The BY language only item is adjusted to reflect zero dollars under the **Request Amount BY** column.
 - Please note reappropriation language only items are shown in Hyperion with “0000” in the last portion of the 3-part item number.

Example using the 2025-26 FY Budget process:

1. Access **CalPLNXX** and expand the **Budget BR Types** on the left panel.

“XX” represents the first part of the fiscal year. In this example we are in the development of the 2025-26 budget cycle, therefore we will choose CalPLN25.

2. Select a **BR type**.
3. Select the appropriate **Version** (e.g., GB Dept Working) and **Business Unit** (aka Department/Entity) from the point-of-view (POV) drop-down lists and click the **“GO”** arrow to the right of the drop-downs to proceed with the selections.

4. Right click on the BR Listing page and select **Create BR** from the menu.

The screenshot shows the 'Task List Status' interface. On the left, the 'My Task List' sidebar lists various budget BR types, with 'BBA' highlighted. The main area shows a task entry form for 'Task - BBA'. The 'GB Dept Working' dropdown and the '9900-Statewide General Admin Exp' dropdown are highlighted with a red box. A right-click context menu is open over the task list, with the 'Create BR - BBA' option highlighted in yellow.

5. Type in the **BR Name** and **BR Title**.
6. Click the **Save** button or use the save shortcut (ctrl + s).
7. Open the newly created BR by right-clicking on the BR and selecting **Add/Edit Data**.

The screenshot shows the 'Task List Status' interface with the 'Task - BBA' tab selected. The 'BR Name' and 'BR Title' fields are filled with '9900-364-BBA-2025-GB' and 'BR Example' respectively. A right-click context menu is open over the task list, with the 'Add/Edit Data - BBA' option highlighted in yellow.

8. Select the **CY Expenditures** tab.
- Select the **POV** of the **CY item** and select the “GO” arrow.
 - For this example, the POV is: Item 9900-001-0001, ENY 2024, and Program 9990.
 - Under the **Estimated Carryover CY** column, enter the amount being carried over from CY to BY as a negative amount to increase carryovers.
 - Save** the data and the *Budgetary Expenditures CY* amount will automatically calculate/adjust accordingly.

BR Listing - BBA > BR Details - BBA

Entity: 9900-Statewide General Admin Exp -Pro Rata- Version: GB Dept Working Year: 2025-26

BR Name: 9900-364-BBA-2025-GB BR Title: BR Example

BR Details

BR Summary - Expenditures Finance Issue Codes Agenda Groups Baseline Adjustment Types PY Expenditures **CY Expenditures** BY - BY4 Expenditures PY Non Add Expenditures CY Non Add Expenditures

9900 001 0001 ENY 2024 9990-Unscheduled Items of Appr

	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary
5344000-Consolidated Data Centers				
5346900-Information Technology - Other			-50,000	-50,000
5348250-Pro Rata				

Row 5346900-Information Technology - Other. Column Estimated Carryover CY

9. Select the **BY – BY4 Expenditures** tab.

- Select the **POV** of the **BY carryover item** and select the “GO” arrow.
 - For this example, the POV is: Item 9900-001-0001, ENY 2024, and Program 9990.
- Under the **Request Amount BY** column, enter the amount being carried over from CY into BY as a **positive** amount.
- Save** the data.

BR Listing - BBA > BR Details - BBA

Entity: 9900-Statewide General Admin Exp -Pro Rata- Version: GB Dept Working Year: 2025-26

BR Name: 9900-364-BBA-2025-GB BR Title: BR Example

BR Details

BR Summary - Expenditures Finance Issue Codes Agenda Groups Baseline Adjustment Types PY Expenditures CY Expenditures **BY - BY4 Expenditures** PY Non Add Expenditures CY Non Add Expenditures

9900 001 0001 ENY 2024 9990-Unscheduled Items of Appr

	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY	Request Amount BY1	Request Amount BY2	Request Amount BY3
5346900-Information Technology - Other	50,000			50,000			

If recording a carryover action, all required steps have been completed.

If recording a reappropriation action, then proceed to the remaining steps below.

- Under the same tab, **BY – BY4 Expenditures**, change the **POV** to the **BY language only item** and select the “GO” arrow.
 - For this example, the POV is: Item 9900-490-0000, ENY 2025, and Program 9990.
 - Please note reappropriation language only items utilize the reference number range 490 – 494, with the exception of Proposition 98, which utilizes the reference number range 485 – 489 and will always use the ENY of the budget cycle being built. If building the 2025-26 budget, then use Item 9900-49X, ENY 2025.
- Under the **Request Amount BY** column, enter zero.
- Save** the data.

Entity: 9900-Statewide General Admin Exp -Pro Rata- Version: GB Dept Working Year: 2025-26

BR Name: 9900-364-BBA-2025-GB BR Title: BR Example

BR Details

BR Summary - Expenditures Finance Issue Codes Agenda Groups Baseline Adjustment Types PY Expenditures CY Expenditures **BY - BY4 Expenditures** PY Non Add Expenditures CY Non Add Expenditures

9900 490 0000 ENY 2025 9990-Unscheduled Items of Appropriation

	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY	Request Amount BY1	Request Amount BY2	Request Amount BY3
5344000-Consolidated Data Centers							
5346900-Information Technology - Other	0			0			

Congratulations. You have successfully recorded a Carryover and Reappropriation in Hyperion.

Reversions reduce an appropriation's availability period making funds available for subsequent appropriation prior to their originally set expiration. Reversions require two entries in Hyperion. If statutory authority is needed, these two adjustments are considered a policy adjustment and should be reflected in a Budget Change Proposal (BCP) BR type. For example, Item 9900-004-0001, ENY 2023, YOB 2024-25 is being reverted and Item 9900-495, ENY 2025 is the authority.

1. Select the **CY Expenditures** tab.
 - a. Select the **POV** of the **CY item** and select the "GO" arrow. For this example, the POV is: Item 9900-004-0001, ENY 2023, and Program 9990.
 - b. Under the **Estimated Savings CY** column, enter the savings as a **negative** amount.
 - c. **Save** the data and the *Budgetary Expenditures CY* amount will automatically calculate/adjust accordingly.

Entity: 9900-Statewide General Admin Exp -Pro Rata- Version: GB Dept Working Year: 2025-26

BR Name: 9900-364-BBA-2025-GB BR Title: BR Example

BR Details

BR Summary - Expenditures Finance Issue Codes Agenda Groups Baseline Adjustment Types PY Expenditures **CY Expenditures** BY - BY4 Expenditures PY Non Add Expenditures CY Non Add Expenditures

9900 004 0001 ENY 2023 9990-Unscheduled Items of Appropriation

	Request Amount CY	Estimated Savings CY	Estimated Carryover CY	Budgetary Expenditure CY
5340330-Consulting and Professional Services - Interdepartmental - Other				
5340580-Consulting and Professional Services - External - Other				
5342500-Indirect Distributed Cost				
5342600-Departmental Services - Other	-20,000			-20,000

2. **BY language only item** (e.g., Item 9900-495-0000, ENY 2025, YOB 2025-26).
 - a. This item provides the authority for the reversion. The BY language only item is adjusted to reflect zero dollars under the BY Request Amount column.
 - Please note reversion language only items utilize the reference number range 495 – 500 and are shown in Hyperion with "0000" in the last portion of the 3-part item number. They also always use the ENY of the budget cycle being built. If building the 2025-26 budget, then use Item 9900-49X, ENY 2025.

- a. Under the same tab, **BY – BY4 Expenditures**, change the **POV** to the **BY language only item** and select the “**GO**” arrow.
 - For this example, the POV is: Item 9900-495-0000, ENY 2025, and Program 9990.
 - Please note the reversion item will always use the ENY of the budget cycle being built. If we are building the 2025-26 budget, then use Item 9900-49X, ENY 2025.
- b. Under the **Request Amount BY** column, enter zero.
- c. **Save** the data.

Item	ENY	Program	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure BY	Request Amount BY1	Request Amount BY2	Request Amount BY3
9900 495 0000	ENY 2025	9990-Unscheduled Items of Appr	0			0			

Congratulations. You have successfully recorded a Reversion in Hyperion.

Who to Contact for Questions/Problems:

Hyperion Log-in Access/Password issues:

Contact the **FI\$Cal Service Center (FSC)**

- Phone: 1-855-FISCAL0 (1-855-347-2250) (Toll Free)
- <https://fiscal.ca.gov/user-support/fiscal-service-center/>

Business/Process questions:

Contact your Finance Budget Analyst