

How to Record Carryovers and Reappropriations 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 appropriation is not fully expended, and the remaining spending authority amount (aka request amount) is to be carried over to the budget year.

1. **Current Year (CY) item** (e.g., Item 3990-501-0001, ENY* 2016, YOB** 2016-17).
 - The CY item is adjusted to increase the carryover amount (which is reflected as a negative amount under the Estimated Carryover column in Hyperion) and thereby decrease budgetary expenditures.
2. **Budget Year (BY) item** (e.g., Item 3990-501-0001, ENY 2016, YOB 2017-18).
 - 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 column in Hyperion).

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 3990-490-0000, ENY 2017, YOB 2017-18).
 - This item provides the authority for the reappropriation. The BY language only item is adjusted to reflect zero dollars under the BY Request Amount column. **Note:** Language only items are shown with “0000” in the last portion of the 3-part item number.

***ENY** is the enactment year, previously known as Year of Appropriation (YOA) in Finance legacy budget systems.

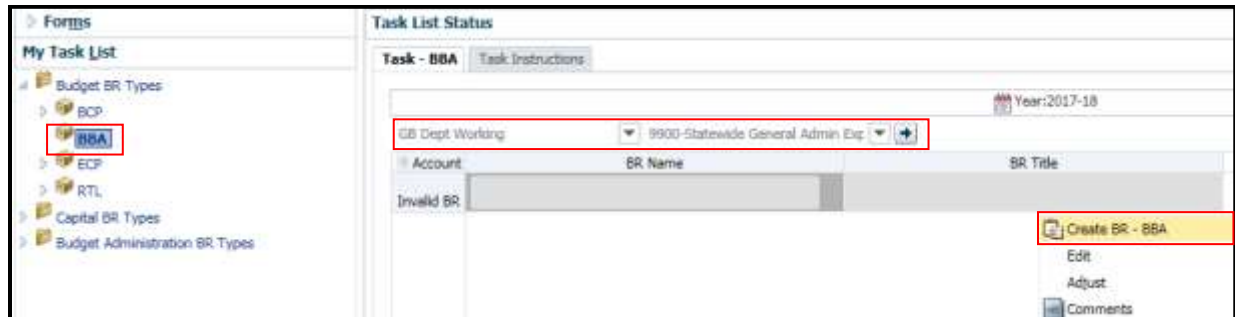
****YOB** is the fiscal year the expenditure is shown/scored.

Example using the 2017-18 FY Budget process:

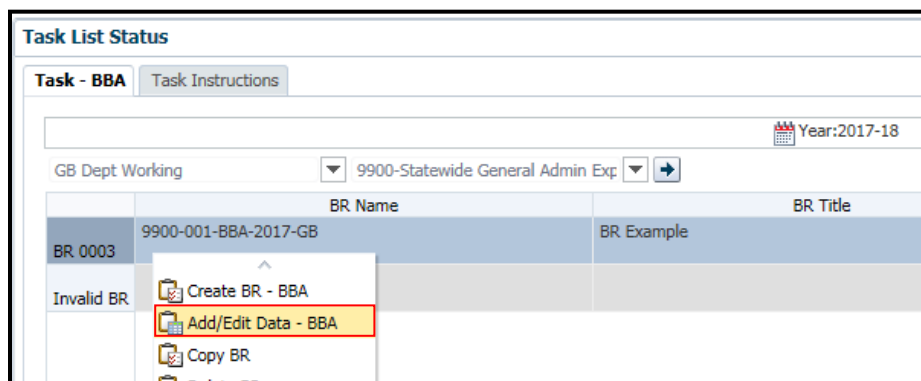
1. Access **CalPLNXX** and expand the **Budget BR Types** on the left panel.

“XX” represents the first part of the fiscal year. In this example we are in the development of the 2017-18 budget cycle, therefore we will choose CalPLN17.
2. Select a **BR type**.
3. Select the appropriate **Version** (e.g., GB Dept Working) and **Business Unit** (aka Department/Entity/Org Code) from the point-of-view (POV) drop down lists.
4. Click the **“GO”** arrow to proceed with the selection in Step 3.

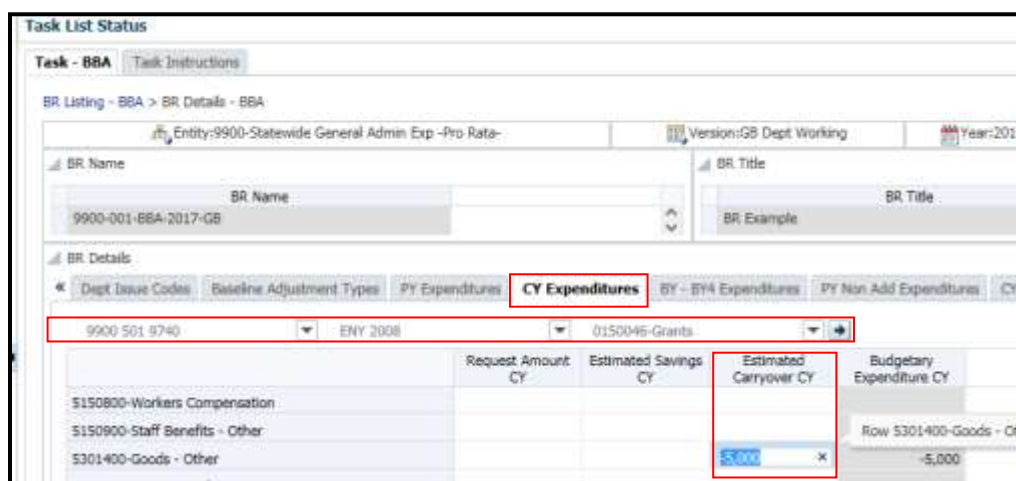
5. Right click on the BR Listing page and select **Create BR** from the menu.



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



9. 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 9900-501-9740, ENY 2008, and Program 0150046.
 - b. Under the **Estimated Carryover CY** column, enter the amount being carried over from CY to BY as a negative amount to increase carryovers.
 - c. **Save** the data and the Budgetary Expenditures CY amount will automatically calculate/adjust accordingly.



10. 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 9900-501-9740, ENY 2008, and Program 0150046.
- Under the **Request Amount BY** column, enter the amount being carried over from CY into BY as a positive amount.
- Save** the data.

Task List Status

Task - BBA Task Instructions

BR Listing - BBA > BR Details - BBA

Entity:9900-Statewide General Admin Exp -Pro Rata- Version:GB Dept Working Year:2017

BR Name: 9900-001-BBA-2017-GB BR Title: BR Example

BR Details

Baseline Adjustment Types PY Expenditures CY Expenditures **BY - BY4 Expenditures** PY Non Add Expenditures CY Non Add Expenditures

9900 501 9740 ENY 2008 0150046-Grants

	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure B
5150900-Staff Benefits - Other				
5301400-Goods - Other	5,000			
5302900-Printing - Other				

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 2017, and Program 0150046.
- Under the **Request Amount BY** column, enter zero.
- Save** the data.

BR Details

Baseline Adjustment Types PY Expenditures CY Expenditures **BY - BY4 Expenditures** PY Non Add Expenditures CY Non Add Expenditures

9900 490 0000 ENY 2017 0150046-Grants

	Request Amount BY	Estimated Savings BY	Estimated Carryover BY	Budgetary Expenditure B
5301400-Goods - Other	0			
5302900-Printing - Other				
5304000-Communications - Other				

Congratulations. You have successfully recorded a Carryover and Reappropriation 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