

# BUDGET LETTER

	<b>NUMBER:</b> 23-15
<b>SUBJECT:</b> EXECUTIVE ORDERS AND BUDGET REVISIONS	<b>DATE ISSUED:</b> July 27, 2023
<b>REFERENCES:</b> BL 23-05	<b>SUPERSEDES:</b> 22-13

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

FROM: DEPARTMENT OF FINANCE

This Budget Letter provides instructions related to the processing of Executive Orders and Budget Revisions for fiscal year 2023-24.

Executive Orders are often used to make transfers of budgetary authority between items, or transfers of cash between funds. They are used to make increases or decreases to multiple appropriations on a statewide basis; and to make or repay budgetary loans between funds, or cash loans for short-term financing needs. Executive Orders are also used to make specified adjustments that are authorized in a statewide control section or other Budget Act/statutory language.

Budget Revision requests are typically used to make an adjustment to a single item of appropriation. Please use a document numbering method for the [STD-26](#) form that includes the 4-digit Business Unit (BU) number and a sequencer. For example, BU/department 9850 would use a document numbering scheme such as BR 9850-1, BR 9850-2, BR 9850-2 revised, etc.

## I. **Methods of Preparation and Submittal**

Finance prepares all Executive Orders and submits those forms directly to the State Controller's Office (SCO). Conversely, departments prepare budget revision requests using the DGS Form STD-26.

Departments provide the executed STD-26 form (including two department signatures for internal control purposes) to their Finance Budget Analyst, along with necessary supporting information (such as, for example, a DF-90 for a Section 28.00 adjustment request, or a DF-91 for a Section 28.50 adjustment request, two budget forms that are located on the Finance [website](#)). Departments must clearly document on the STD-26 form the proper authority (such as the appropriate control section citations, provisional language, code sections, etc.) for the proposed budget adjustment.

Upon approval by Finance, including satisfying the applicable legislative notification period if required, the Budget Revision request will be sent by Finance to the SCO.

## II. Adjusting Budget Totals

A Budget Revision request or Executive Order submitted to SCO does not automatically adjust budget totals in the Hyperion budget planning system. These forms sent to SCO are strictly to direct the SCO to make the adjustments in its systems for accounting purposes.

To reflect the adjustments in the budget system totals in Hyperion, separate entries in Hyperion (such as a new Baseline Budget Adjustment Budget Request, for example) may be needed depending upon whether the adjusted spending authority was already included in Hyperion before the Budget Revision request or Executive Order was sent to SCO.

If you have any questions, please contact your Finance Budget Analyst.

/s/ Thomas Todd

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