

**Article for Georgia Fiscal Management Council
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Posting the Appropriations Act

On April 28th, 2014 Governor Deal signed House Bill 744 *“To make and provide appropriations for the State Fiscal Year beginning July 1, 2014 and ending June 30, 2015.”* Once the Governor signed House Bill 744, it became Act No. 632 and has the force of law. The bill for the budget always begins in the House of Representatives. The language and format for the Act is prepared by the House each odd year and the Senate each even year.

Act 632 includes a State Funds revenue estimate of \$20,836,744,620 and total appropriations of \$42,374,896,219. Authorized expenditures under the Act are dependent on availability of funds. Availability is defined as allotments for State Funds, grant award and incurrence of eligible expenditures for Federal Funds, and recognition and collection of Other Funds.

Once the Governor signs the bill, the clock starts ticking for agencies to post the Act. Agencies are required by law to submit their budgets to the Governor's Office of Planning and Budget (OPB) in an official system of record by May 31st each year. BudgetNet is the official approved record of agency budgets and amendments. The agency BudgetNet posting must be approved by OPB. The Act appropriates funds at the program level. Amounts posted to BudgetNet are posted to the subprogram level by object class and fund source. Subprogram amounts must agree to the program amounts as stated in the Act. OPB requires agencies to post budget data to BudgetNet at the lowest level of detail for both state and federal funds shown in the Act in order to demonstrate budgetary compliance. See the examples below for the legal level of control for both federal and state funds.

2	Federal Funds and Grants	\$12,121,741,978
3	CCDF Mandatory and Matching Funds (CFDA 93.596)	\$97,386,835
4	Child Care and Development Block Grant (CFDA 93.575)	\$102,841,170
5	Community Mental Health Services Block Grant (CFDA 93.958)	\$14,163,709
6	Community Service Block Grant (CFDA 93.569)	\$18,302,803
7	Federal Highway Administration Highway Planning and Construction (CFDA 20.205)	\$1,143,641,430
8	Foster Care Title IV-E (CFDA 93.658)	\$75,782,283
9	Low-Income Home Energy Assistance (CFDA 93.568)	\$55,906,108
10	Maternal and Child Health Services Block Grant (CFDA 93.994)	\$20,411,154
11	Medical Assistance Program (CFDA 93.778)	\$6,381,489,919
12	Prevention and Treatment of Substance Abuse Block Grant (CFDA 93.959)	\$47,733,582
13	Preventive Health and Health Services Block Grant (CFDA 93.991)	\$1,957,150
14	Social Services Block Grant (CFDA 93.667)	\$92,797,423
15	State Children's Insurance Program (CFDA 93.767)	\$330,214,685
16	TANF Block Grant - Unobligated Balance	\$9,551,600
17	Temporary Assistance for Needy Families Block Grant (CFDA 93.558)	\$348,133,738
18	Federal Funds Not Specifically Identified	\$3,381,428,389

28	State Funds	\$20,836,744,620
29	Brain and Spinal Injury Trust Fund	\$1,784,064
30	Hospital Provider Payment	\$264,217,234
31	Lottery Funds	\$947,948,052
32	Motor Fuel Funds	\$1,005,757,534
33	Nursing Home Provider Fees	\$167,756,401
34	State General Funds	\$18,306,819,505
35	Tobacco Settlement Funds	\$142,461,830

Once OPB approves the BudgetNet posting, an entry from BudgetNet is sent electronically to TeamWorks. TeamWorks is the accounting system used by many agencies. The entry from BudgetNet posts to the TeamWorks Program Ledger. Agencies must then either manually enter or upload data from Excel spreadsheets into a Stage Ledger in the Commitment Control module of TeamWorks. Entries entered into TeamWorks are also entered at the subprogram level which must agree to the program amounts in the Act. It is very important for agencies to use a process that ensures budgeted amounts entered into BudgetNet and TeamWorks agree with the Appropriations Act.

To learn more about posting the budget, visit <http://www.cviog.uga.edu/financial>, "Posting the Appropriations Act" video.