Minnesota Management and Budget
Statewide Operating Procedure

Minnesota Management and Budget, Budget Division
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Modifying Appropriation Budgets

Objective:

To provide the steps related to establishing and loading appropriation budgets consistent with Minnesota Statutes and session law. This procedure provides steps completed when a change to an appropriation account needs to be made, as well as when a new appropriation budget needs to be added. Additional details are available on the appropriation (AP) form and the establishing budgets policy.

General Procedures:

Step	Action	Responsible Party	Timeline
1.	Agency completes an appropriation (AP) form and emails form to their Executive Budget Officer (EBO). An agency's CFO, Budget Director or designee must sign the form. Agencies use the explanation field to provide a detailed description of the change being requested. Changes to certain appropriation fields and transactions do not require an AP form and can be submitted via Statewide Integrated Financial Tools (SWIFT). These changes have the same approval process as the AP form but are completed in SWIFT. These transactions include: adjustments, cancellations, and reductions to appropriation amounts. Agencies must have available resources (allotment free) in the appropriation to process certain transactions.	Agencies	As needed
2.	EBOs review form for accuracy and compliance with state policies, laws and statutes. If approved, EBOs sign off on the form. Additional signatures from the Capital Budget Coordinator are required for capital appropriations.	MMB - Budget Division	Within a week
3.	SWIFT Module Support reviews the AP form, confirms entries are valid, signs off and makes the changes to the account in SWIFT and stores for historical purposes.	MMB – SWIFT Module Support	Within a week

Forms

SWIFT Appropriation Form – November 18, 2015 (https://mn.gov/mmb/assets/apporp-form-2015_tcm1059-126414.xls)

Related Policies and Procedures

MMB Statewide Operating Policy 0301-01 Establishing Budgets (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-establishing-budgets-policy.pdf)

MMB Statewide Operating Policy 0302-01 Capital Budgets (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0302-01-capital-budgets-policy.pdf)

MMB Statewide Operating Procedure 0301-01.1 Establishing Appropriation Accounts (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-01-establish-approp-accounts-procedure.pdf)