

# CAPITAL OUTLAY APPROPRIATIONS

## **Establishing Budgets**

DEPARTMENT OF FINANCE AND ADMINISTRATION  
STATE BUDGET DIVISION  
CAPITAL OUTLAY BUREAU

Bataan Memorial Building, Room 194  
407 Galisteo  
Santa Fe, NM 87501  
Phone: 505-827-3696

[nmdfa.state.nm.us/budget-division/capital-outlay-bureau](http://nmdfa.state.nm.us/budget-division/capital-outlay-bureau)

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**SETTING UP BUDGET FOR NEW CAPITAL OUTLAY APPROPRIATIONS**

After a Capital Outlay Bill is signed into law, the Capital Outlay Bureau (COB) will assign each appropriation (regardless of funding source) a Department ID (aka A-CODE) in SHARE.

After the bonds are sold, COB emails a spreadsheet to agencies requesting budget category information for each appropriation. The spreadsheet will contain the AIPP (Arts in Public Places) amounts identified by Department of Cultural Affairs (DCA). Agencies review the spreadsheet and determine if they agree with AIPP amounts and to identify budget categories. COB loads the budgets in SHARE for projects after they receive the category information from the agency.

If budget was not loaded using the process above, the agency will need to establish budget by completing a CAPBUD and SHARE budget journals. COB approves budget in SHARE once they receive the completed CAPBUD with the required back-up documentation.

**CAPBUD:**

The agency receiving the appropriation shall prepare a capital budget form (CAPBUD) and the corresponding SHARE budget journal to establish budget. Department codes for capital outlay appropriations will begin with an "A" (e.g. A22G2071). The class codes is made up of the last five characters in the a-code for original appropriations. Reauthorized appropriations always keep the original department code and are assigned a new class code. Class codes are the same as the (Capital Projects Monitoring System (CPMS) appropriation ID.

SHARE budget journals are submitted by the agency in SHARE, and the CAPBUD and all required back-up documentation needs to be attached to the expenditure budget journal. Once the budget journals are approved by the agency's Chief Financial Officer (CFO), it will appear in our SHARE que at COB for review. Before submitting SHARE budget journals ensure the following is correct on the CAPBUD Form:

- Agency Code, Fund Code, Revenue Code, A-CODE, Class Code, Bud Ref (multiple a-codes can be budgeted using one form and one set of budget journals)
- Reversion Date
- Statutory Citation
- Project Description
- Amount
- SHARE Budget Journals match CAPBUD entries (both Expenditure and Revenue Journals must be completed)

**Required Back-Up Documentation:**

- Completed CAPBUD Form
- Copy of the statutory citation authorizing the appropriation
- For bond proceeds, documentation from BOF showing bonds sold (minutes or print out from BOF system with bond series number)
- For other funds, submit a SHARE Trial Balance Fund Report with the line highlighted showing the balance is available for budgeting

CAPBUD FORM												
DEPARTMENT OF FINANCE AND ADMINISTRATION											For DFA Use only	
Agency Code:			Fund Code:			Jrnl ID Expt:			Control Number			
Agency Name:			Jrnl ID Rev#:			COO Approval			FCD Approval			
Date:			Budget Fiscal Year:									
Rev Src Code:			Rev Src Descr:									
A-CODE	BUD REF	CLASS	Project Description (Limit to 50 Characters)	Appropriation Unit				Total Budget Amount	Reversion Date	Statutory Citation		
				Pers Svcs 200	Contract Svcs 300	Other Exp 400	Obj Fin Use 500			Laws	Ch	Sec
								0.00				
								0.00				

**INSTRUCTIONS FOR COMPLETING THE CAPBUD FORM**

Fill out the following information on the CAPBUD form to budget capital outlay projects:

**AGENCY CODE** — 5-digit business unit number assigned to agency (Example: 34100)

**FUND CODE** — 5-digit SHARE fund code identifies funding source. The Fund Code currently established for the **Severance Tax and General Obligation Bond (STB and GOB) Fund is 89200** and the code for the capital outlay **General Fund is 93100**. Other fund codes are agency specific. New funds needing to be set-up in SHARE will be reviewed and approved by Financial Control Division (FCD); this should be done prior to submitting the CAPBUD to COB.

**AGENCY NAME** — Enter the name of the agency initiating this document

**DATE** — Enter the date the document is prepared

**BUDGET FISCAL YEAR** — This is the current fiscal year that the capital budget is being established

**REVENUE SOURCE CODE** — 6-digit code identifies the revenue source. Revenue account codes are listed in the Chart of Accounts provided by FCD. Enter the revenue account code under which this transaction will be classified. Only one revenue source code per CAPBUD form. The revenue code for **Severance Tax Bonds (STB) is 499705**, for **General Obligation Bonds (GOB) it is 499805**, for **General Funds it is 499105** and for **Other Financing Sources (OFS) it is 499905**.

**REVENUE SOURCE DESCRIPTION** — Enter the Revenue Source name (example: STB, GOB, GF or OFS). Only one revenue source code per CAPBUD form. Revenue Source Descriptions are listed in CPMS for each appropriation.

**A-CODE** – Enter the A-CODE (DEPARTMENT ID), assigned by COB, for each project (example: A22G2071). A-CODES can be accessed on the COB website or in CPMS.

**BUD REF** — Enter the BUD REF (5-digits). The BUD REF identifies the fiscal year the budget is being established in and the number of months it is valid for. The BUD REF always starts with 9 followed by 2-digits for the fiscal year, then 2-digits which indicate the number of months the budget is valid for (example: 92236 for FY22 budget valid of 3years).

**CLASS CODE** — Enter the class code assigned by COB. Class Codes are derived from the last five characters of the A-CODE (example: G2071). Class Codes are listed in CPMS for each appropriation.

**PROJECT DESCRIPTION** — Enter the title assigned to the project. The description can be found on the DFA-COB Website (example: Paradise Hills Community Center) or in CPMS.

**APPROPRIATION UNIT** — List the amounts to be budgeted in each expenditure account category (i. Capital funds cannot be budgeted in Personal Services and Employee Benefits).

**TOTAL BUDGET AMOUNT** – This is a formula calculated automatically

CAPBUD FORM												
DEPARTMENT OF FINANCE AND ADMINISTRATION											For DFA Use only	
Agency Code:			Fund Code:			Jrnl ID Exp#:					Control Number	
Agency Name:						Jrnl ID Rev#:					COB Approval	
Date:			Budget Fiscal Year:								FCD Approval	
Rev Src Code:			Rev Src Descr:									
A-CODE	BUD REF	CLASS	Project Description (Limit to 50 Characters)	Appropriation Unit				Total Budget Amount	Reversion Date	Statutory Citation		
				Per Srvcs 200	Contract Srvcs 300	Other Exp 400	Obj Fin Use 500			Laws	Ch	Sec
								0.00				
								0.00				

SHARE Budget Journals (information on CAPBUD must match SHARE Budget Journals):

Once logged into SHARE click on **Enter Budget Journals** under the **Commitment Control, Budget Journals** section of the **NavBar Menu**.

To create a new Budget Journal click **Add**.

Enter **Budget Header Information**. Start by looking up and selecting the **Ledger Group**. Click on the magnifying glass icon and select from the list. Select **APROP P** for the expenditure journal entry and **REVENUE** for the revenue journal entry.

Look Up Ledger Group

Cancel

Search Results

View 100 | 1-8 of 8

Business Unit	Ledger Group	Description
34100	APROP_C	Approp Child Budget Group
34100	APROP_P	Approp Parent Budget Group
34100	DEPT	Department Budget ledger
34100	DEPT_C	Dept Child Budget roup
34100	DETAIL	Detail Encumb Ledger Group
34100	PRJ_CH	Project - Child Budget Group
34100	PRJ_PR	Project - Parent Group
34100	REVENUE	Revenue Budget

Be sure **Original** is selected for the **Budget Entry Type** (this is a default setting). Then select **CBUD**, as the **Entry Type**, from the drop down box. Enter the appropriation title or a brief project description in the **Long Description** box. Add the completed CAPBUD form and required back-up documentation to the **Attachments** section of the SHARE expenditure budget journal. The CAPBUD and back-up documentation should be compiled and attached as a single Adobe Acrobat pdf file.

Once the **Budget Header** information is entered, click on **Save** and a **Journal ID** (10-digit number) will be assigned by SHARE.

Click on the **Budget Lines** tab to enter chartfields and amounts.

Enter each line listed on the CAPBUD. Complete the **Fund, Dept, Account, Bud Ref, Class, and Amount**. Note: The Expenditure Journal requires the expense category to be listed in the **Account** field (example: 300, 400, or 500) and the Revenue Journal requires the Revenue Source Code (STB example: 499705).

Click on the **Process** drop down list and select **Submit Journal** (make sure the **Submit for Approval** box is checked), then click on **Process**.

The screenshot shows the 'Budget Lines' tab in a software interface. At the top, there are tabs for 'Budget Header', 'Budget Lines', and 'Budget Errors'. Below the tabs, the 'Budget Lines' section contains the following information:

- Unit: 34100
- Journal ID: NEXT
- Date: 04/21/2022
- Budget Header Status: None
- Approval Header Status: Not Submitted

Key actions and status indicators are highlighted with red boxes:

- A dropdown menu labeled '\*Process' is set to 'Submit Journal'.
- A checkbox labeled 'Submit For Approval' is checked.
- A 'Process' button is visible.

Below this section is a 'Lines' table with the following columns: Delete, Line, Approval Line Status, Ledger, Account, Fund, Dept, Class, Bud Ref, Set Options, Currency, and Amount. The table contains one row with the following data:

Delete	Line	Approval Line Status	Ledger	Account	Fund	Dept	Class	Bud Ref	Set Options	Currency	Am
<input type="checkbox"/>	1	Not Submitted	APRP_P_BUD	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="Set Options"/>	USD	<input type="text"/>

The Agency's Chief Financial Officer (CFO) needs to approve the SHARE Budget Journals from their SHARE que. Once the CFO approves the SHARE budget journal, it will appear in the COB SHARE que for review.

## TRANSFERRING/MOVING EXISTING BUDGET

**Moving Existing Budget** –Budget Staff can move existing budget from one expense category to another within the same department by preparing a Capital Budget Reallocation Form (CBRF) and submitting it with a SHARE Budget Transfer.

### Capital Budget Reallocation Form (CBRF):

Changes between categories can be made using a Capital Budget Reallocation Form (CBRF) i.e moving funds from the 400 to the 300 account category. The form can be accessed on the DFA-COB website. Complete all requested criteria. The criteria is the same as the CAPBUD definitions. COB may require additional justification.

### SHARE Budget Transfer (information on CBRF must match SHARE Budget Transfer):

Once logged into SHARE click on **Enter Budget Transfers** under the **Commitment Control, Budget Journals** section of the **NavBar Menu**.

To create a Budget Transfer click on **Add**.

Enter **Budget Header Information**. Select the **Ledger Group** by clicking on the magnifying glass icon and select **APROP P** from the list. Be sure **Transfer Adjustment** is selected for the **Budget Entry Type** (this is a default setting). Then select **CBRF**, as the **Entry Type**, from the drop down box. Enter the justification for the transfer adjustment in the **Long Description** box. Add the completed CBRF and required back-up documentation to the **Attachments** section. The CBRF and back-up documentation should be compiled and attached as a single Adobe Acrobat pdf file. Be sure to include the law language and SHARE Budget Details or Overview from Commitment Control as part of the required back-up documentation.

Agency Code:	Document Number:	Capital Projects Unit Review:	Date:
Agency Name	Budget Fiscal Year:	Approved: Rejected:	Date:
Statutory Citation:		Financial Control Data Entry:	
Agency Approval		Date	
Capital Projects Approval		Date	
<b>Capital Budget Reallocation Form (CBRF)</b> Capital Projects Unit/DFA			
Capital Project Sequence Number:			
<b>Funding Sources (Revenues, Transfers, Special Items)</b>			
Fund/Agency/Org or Program Numbers: Central Accounting System Reallocation			
Code	Description	Increase	Decrease
<b>Total</b>			
<b>Uses (Expenses, Other Financing Uses)</b>			
Fund/Agency/Org or Program Numbers: Central Accounting System Reallocation			
Category No.	Category Description	Increase	Decrease
300	Personal Services/Employee Benefits		
300	Contractual Services		
400	Other Costs		
500	Other Financing Uses		
<b>Total</b>			

Menu > Commitment Control

### Budget Journals

Enter Budget Journals

Enter Budget Transfer

Manage Control Budget Journal

### Enter Budget Transfer

Find an Existing Value

Add a New Value

\*Business Unit 34100

\*Journal ID NEXT

\*Journal Date 04/21/2022

Add

Budget Header		Budget Lines	Budget Errors
Unit	34100	Journal ID	NEXT
*Ledger Group	APROP_P		
Control ChartField	Bud Ref		
Budget Header Status	None		
*Budget Entry Type	Transfer Adjustment		
<b>Parent Budget Options</b>			
<input type="checkbox"/> Generate Parent Budget(s) <input type="checkbox"/> Use Default Entry Event Parent Budget Entry Type			
*Entry Type CBRF			
Attachments (0)			
Long Description			

Once the **Budget Header** information is entered, click on **Save** and a **Journal ID** (10-digit number) will be assigned by SHARE.

Click on the **Budget Lines** tab to enter chartfields and amounts.

**Note:** Budget Transfers must contain at least two lines a negative amount (to subtract budget from one category), and a positive amount (to transfer that budget into another category).

Enter each line, complete the **Fund, Dept (aka A-CODE), Account, Bud Ref, Class, and Amount**. Click on the **Process** drop down list and select **Submit Journal** (make sure the **Submit for Approval** box is checked), then click on **Process**.

The Agency's Chief Financial Officer (CFO) needs to approve the SHARE Budget Journals from their SHARE que. Once the CFO approves the SHARE budget journal, it will appear in the COB SHARE que for review.

Back-up documentation must include SHARE Commitment Control Budget Details showing the currently established budget. To access information, start by clicking **Review Budget Details** in the **Commitment Control, Review Budget Detail** section of the **NavBar Menu**. Select the **Ledger Group** by clicking on the magnifying glass icon and select **APROP P** from the list and enter the **Department** Code and click **Search** then **View Details**.

## REAUTHORIZATIONS

COB will email a spreadsheet, listing reauthorizations with a time extension, change of purpose or agency transfer. The Agencies are asked to **verify** the information contained in the spreadsheet.

Reauthorizations may include a time extension (refer to section 1. below), change or expansion of purpose (refer to section 2. below), or agency change (refer to section 3. below). The reauthorization bill usually contains an emergency clause, giving it an **effective date** when the Governor signs the legislation.

**\*\*Please note that appropriations of STB proceeds authorized for a change in purpose cannot be budgeted until the Board of Finance approves the new appropriation. The Board of Finance will meet in June to determine the status of reauthorized appropriations with a change of purpose.**

Agencies are required to submit CAPBUDs for reauthorized appropriations . The implementation requires the following action on the part of your Agency:

1. For projects reauthorized for a **time extension**, agencies must take the following action:
  - A. Update CPMS to close out previous project ID by doing the following:
    - i. In the *“Reauth of Balance to New Project”* field, enter the unexpended balance of the reauthorized appropriation or the stated amount reauthorized in the bill;
    - ii. Enter the new CPMS Project ID in the *“Reauth to Project #”* field; and
    - iii. Change Appropriation Phase to *“Reauth.”*
    - iv. **Submit a printout of the CPMS update as part of the back-up documentation to establish budget.**
  - B. Reduce and re-establish budget in SHARE: The originating agency (column I) must submit a CAPBUD and SHARE budget journal (both expenditure and revenue) to reduce budget for the reauthorized appropriation. The agency may also use the same CAPBUD and journals to re-establish budget in SHARE using the new budref and class code. Be sure to include a copy of the reauthorized law language and a print out from SHARE, Commitment Control, Budget Overview as part of the required back-up documentation. In addition, for STB appropriations, be sure to submit a copy of the BOF print out showing the available balance.
  - C. The agency must *“open”* the reauthorized appropriation in CPMS by entering the reauthorized amount in the *“Reauth from Prior Project Amount”* field. (the reauthorized amount is the unexpended balance of the reauthorized appropriation or the stated amount reauthorized in the bill) This will open the project in CPMS and allow the Agency to update the new appropriation accordingly. **PLEASE NOTE:** To view reauthorized appropriations and new appropriations in CPMS, you need to select the *“View ALL Projects”* in CPMS.

2. For projects reauthorized with a **change of purpose or expansion of purpose**, agencies must take the following action:

A. **Immediately cease any further expenditures.**

B. For third-party contracts with vendors and grant agreements funded with the reauthorized appropriation, determine liabilities for goods received and services performed **on or before** the effective date of the bill. The Notice of Obligation should be the tool used to determine liabilities.

C. Establish accounts payable under the reauthorized appropriation for unpaid liabilities incurred **on or before** the effective date of the bill;

D. Require vendors and grantees to immediately submit invoices and reimbursement requests for liabilities incurred **on or before** the effective date of the bill;

E. Amend the amount, law citation, purpose and contract expiration date of the grant agreement that was funded with a reauthorized appropriation.

F. Amend the amount, purpose and contract expiration date of third-party contracts funded with a reauthorized appropriation.

G. Adjust all purchase orders in SHARE to reflect the action taken above under item 2D with respect to amending third-party contracts with vendors or grant agreements.

H. Reduce budget in SHARE: The Originating Agency (Column J) must submit a CAPBUD and SHARE budget journal (both expenditure and revenue) to reduce budget for the reauthorized appropriation. Be sure to include a copy of the reauthorized law language and a print out from SHARE, Commitment Control, Budget Overview as part of the required back-up documentation.

I. Update CPMS to close out previous project ID by doing the following:

- i. In the *“Reauth of Balance to New Project”* field, enter the unexpended balance of the reauthorized appropriation or the stated amount reauthorized in the bill;
- ii. Enter the new CPMS Project ID in the *“Reauth to Project #”* field; and
- iii. Change Appropriation Phase to *“Reauth.”*
- iv. **Submit a printout of the CPMS update as part of the back-up documentation to establish budget.**

J. For STB appropriations, establish budget after the appropriation change has been approved by the Board of Finance at their June meeting. **Budgets cannot be established for new appropriations until the budget of the reauthorized appropriation is reduced. A copy of the Board of Finance resolution needs to be submitted, with the project highlighted showing the change of purpose was approved, as part of the required back-documentation to establish budget.** Only the page, of the resolution, where the appropriation appears needs to be submitted. Be sure to submit a copy of the BOF print out showing the available balance along with a copy of the reauthorized law language. Submit a CAPBUD to establish a new budget in SHARE\*\*. Both expenditure and revenue journals must be entered into SHARE with the CAPBUD and required backup documentation attached. To budget Severance Tax Bond (STB) projects, use Fund Code 89200.

K. The agency must *“open”* the reauthorized appropriation in CPMS by entering the reauthorized amount in the *“Reauth from Prior Project Amount”* field. (the reauthorized amount is the unexpended balance of the reauthorized appropriation or the stated amount reauthorized in the bill) This will open the project in CPMS and allow the Agency to update the new appropriation accordingly. **PLEASE NOTE:** To view reauthorized appropriations and new appropriations in CPMS, you need to select the *“View ALL Projects”* in CPMS.

3. For projects reauthorized to a new agency:

**The originating agency (column I) must take the following action:**

A. **Immediately cease any further expenditures.**

B. For third-party contracts with vendors and grant agreements funded with the reauthorized appropriation, determine liabilities for goods received and services performed **on or before** the effective date of the bill. The Notice of Obligation should be the tool used to determine liabilities.

C. Establish accounts payable under the reauthorized appropriation for unpaid liabilities incurred **on or before** the effective date of the bill;

D. Require vendors and grantees to immediately submit invoices and reimbursement requests for liabilities incurred **on or before** the effective date of the bill;

E. Terminate the grant agreement that was funded with a reauthorized appropriation.

F. Adjust all purchase orders in SHARE to reflect the action taken above under item 2D. with respect to amending third-party contracts with vendors or grant agreements.

G. Update CPMS to close out previous project ID by doing the following:

v. In the *“Reauth of Balance to New Project”* field, enter the unexpended balance of the reauthorized appropriation or the stated amount reauthorized in the bill;

vi. Enter the new CPMS Project ID in the *“Reauth to Project #”* field; and

vii. Change Appropriation Phase to *“Reauth.”*

viii. **Submit a printout of the CPMS update as part of the back-up documentation to reduce budget.**

H. Reduce budget in SHARE: The originating agency (column J) must submit a CAPBUD and SHARE budget journal (both expenditure and revenue) to reduce budget for the reauthorized appropriation. Be sure to include a copy of the reauthorized law language and a print out from SHARE, Commitment Control, Budget Overview as part of the required back-up documentation.

**The new agency (column J) must take the following action:**

I. Submit a CAPBUD to establish new budget in SHARE. Both expenditure and revenue journals must be entered into SHARE with the CAPBUD and required backup documentation attached. Be sure to submit a copy of the BOF print out showing the available balance along with the copy of the reauthorized law language as part of the required back-up documentation. To budget Severance Tax Bond (STB) projects, use Fund Code 89200.

J. The agency must *“open”* the reauthorized appropriation in CPMS by entering the reauthorized amount in the *“Reauth from Prior Project Amount”* field. (the reauthorized amount is the unexpended balance of the reauthorized appropriation or the stated amount reauthorized in the bill) This will open the project in CPMS and allow the Agency to update the new appropriation accordingly. **PLEASE NOTE:** To view reauthorized appropriations and new appropriations in CPMS, you need to select the *“View ALL Projects”* in CPMS.

If needed, please contact our office for assistance regarding general fund capital outlay appropriations reauthorized to a new agency.