



Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, Budget Division
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Establishing 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 in May and June and covers dedicated and direct appropriations. Outside of the biennial budget load, appropriations can also be established via the appropriation (AP) form.

General Procedures:

Step	Action	Responsible Party	Timeline
1.	MMB sends state agencies spreadsheets containing current budget period dedicated and direct appropriations. Dedicated appropriations spreadsheets are sent in April and direct appropriations spreadsheets are sent after the legislative session. Appropriation ID's for non-dedicated revenues, once established in the accounting system via an AP form, do not need to be reestablished at the beginning of a biennium.	MMB - SWIFT Module Support	April and after the end of legislation session
2.	Agencies review, update, add and approve spreadsheets consistent with state statutes and session law and submit request to MMB Executive Budget Officers (EBO). Agency review includes verifying: appropriation name, fund, FinDeptID, budget program, budget activity, appropriation type, budget authority, LLBC code, fund bal classification, direct dedicated revenue, and legal citations	State Agencies	Within two weeks
3.	EBO reviews spreadsheets for completeness, accuracy and compliance with state statutes and session law.	MMB - Budget Division	Within two weeks from submission
4.	Spreadsheets are reviewed for valid entries. Approved spreadsheets are stored for historical purposes and uploaded to the accounting system and available to agencies to establish budgets.	MMB - SWIFT Module Support	Within two weeks from submission

Related Forms

[SWIFT Appropriation Form – November 18, 2015](https://mn.gov/mmb/assets/apporp-form-2015_tcm1059-126414.xls) (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) (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 Policy](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0302-01-capital-budgets-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0302-01-capital-budgets-policy.pdf)