




STATE OF MISSISSIPPI  
GOVERNOR TATE REEVES

DEPARTMENT OF FINANCE AND ADMINISTRATION

LIZ WELCH  
EXECUTIVE DIRECTOR

MEMORANDUM

TO: All State Agencies, Departments, and Institutions

FROM: Allan Cooper, Director   
Office of Budget and Fund Management

SUBJECT: Fiscal Year 2024 Agency Operating Budgets and  
Reauthorization of Time-Limited Positions

DATE: May 8, 2023

It is almost time for agencies to plan for FY 2024 budget entries. The establishment of expenditure authority for FY 2024 should be entered into MAGIC workflow to the Department of Finance and Administration's Office of Budget and Fund Management **no later than June 9, 2023.**

All General Fund and Special Fund appropriation amounts should be entered. The initial budget authority document (ZOE) should include the total appropriations for FY 2024 (excluding reappropriations) and be evenly divided between the first and second allotment periods **rounded to the nearest dollar**, unless a written justification memo explaining the need for more authority during the first allotment is attached in MAGIC. A copy of the agency's "As Sent to Governor" appropriation bill should also be attached in MAGIC.

**For agencies under State Personnel Board purview, the Z1 entry for the Salaries Commitment Item must be the amount specified by the SPB FY 2024 Compliance Report, which will be provided to all agencies by SPB.** Other Commitment Items are lump-sum at your agency's discretion, as are all Commitment Items for non-SPB agencies.

If your agency has a reappropriation(s) for FY 2024, the reappropriated funds must **not** be included in the initial ZOE budget document. Before the end of the lapse period, the agency must process a Return document (ZOR) decreasing the FY 2023 budget authority before processing an Enter document (ZOE) increasing (moving forward) the actual reappropriated authority for FY 2024.

To request a new MAGIC fund for entry of the initial budget for FY 2024, complete MAAPP Form 04.50.10 "Application to Establish Fund" and submit it to DFA's Office of Fiscal

Management at [ofm.bfm@dfa.ms.gov](mailto:ofm.bfm@dfa.ms.gov) as soon as possible. You may include a requested MAGIC fund number, but it cannot be one previously used in MAGIC.

Your agency's budget authority will be posted only after receipt, review, and approval by the DFA Office of Budget and Fund Management. Unless further budget adjustments are necessary during the fiscal year, this submission will establish your expenditure authority for FY 2024.

In addition to your agency operating budget, please review your FY 2024 appropriation bill for the authorization of Time-Limited positions. So that SPB can reauthorize positions that are **currently filled but were not included** in the FY 2024 appropriation bill, requests for those Time-Limited positions should be submitted on an **Escalation of 100% Federal or Non-Federal Funds** form to the DFA Office of Budget and Fund Management **no later than June 9, 2023**. All requests and supporting documentation should be submitted in accordance with Section 27-104-21 and under the rules and regulations of DFA.

Your request will be promptly considered by the Department of Finance and Administration and the State Personnel Board will be notified of DFA approval.

Should you have any questions or need assistance, please contact the DFA Budget Analyst assigned to your agency.