



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF STATEWIDE REPORTING AND ACCOUNTING POLICY

KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

August 12, 2005

MEMORANDUM OSRAP 06 - 05

TO: Fiscal Officers
All ISIS Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: Office of Planning and Budget Training Meetings

As explained in the OPB memoranda dated June 16, 2005 and on July 26, 2005 (attached below for your convenience), OPB analysts will now review and take action on all expenditure budget (EB) and revenue budget (RB) transactions entered into the Advantage Financial System (AFS).

In order to provide important information regarding these new EB/RB procedures, as well as information on the FY 2006-2007 budget request and operational planning requirements, OPB will be holding meetings at various locations statewide on the dates noted in the attached schedule. **By way of this memo, OPB is inviting agency fiscal personnel to these meetings so you can gain an understanding of the procedures implemented by OPB.** OSRAP will have a representative present or information on how to contact OSRAP will be distributed at the meetings. Please review the attached schedule carefully for a meeting date and time in your area.

To help OPB ensure that sufficient seating is available for all those interested, please fax or e-mail the attached registration form to (225) 342-7220 or Stacie.Massey@la.gov. If you have any questions or need further information, please contact your OPB analyst or the OSRAP Helpdesk at (225) 342-1097.

Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/INDEX.HTM>.

AA:dl

Attachments

OPB BUDGET INFORMATION MEETINGS

Schedule and Locations

Wednesday, August 17 – BATON ROUGE:

There will be both a morning (9:30) and afternoon (1:30) meeting at the Louisiana State Archives - Broadwing Bldg. Auditorium (located behind the main archives building). OPB is requesting this space be reserved for those agency personnel whose agency is in the surrounding Baton Rouge area but out of the downtown area (see Friday below). A map to the Broadwing Bldg. can be found at <http://www.sos.louisiana.gov/archives/archives/archives-map.htm>.

Thursday, August 18 – NEW ORLEANS

There will be a morning (9:30) meeting at the University of New Orleans, Bicentennial Education Building, Room 203. A link for directions and map of the UNO campus identifying the Bicentennial Education Buildings as number **3** can be found at <http://www.uno.edu/university/campuses/maincamp.html>. Parking will be in the lot across the street between areas numbered 28 and 29.

Friday, August 19 – BATON ROUGE

There will be a morning (9:30) meeting at the Claiborne Building located at 1201 North Third Street, Room 1-100 (The Louisiana Purchase Board Room). OPB is requesting this space be reserved for those agency personnel who are in the downtown Baton Rouge area or who cannot attend one of the other locations. A link for directions, map for parking, and room location can be found at <http://elearn.regents.state.la.us/claiborne/accomodations.asp>.

Monday, August 22 – LAKE CHARLES

There will be an afternoon (1:00) meeting at McNeese State University, Stream Alumni Building which is located at 600 East McNeese Street (corner of East McNeese Street and Common Street). A link for directions and map of the McNeese campus identifying the Stream Alumni Building at the corner noted above can be found at <http://www.mcneese.edu/parents/maps.htm>. Parking will be in the large lot adjacent to and east of the alumni building.

OPB BUDGET INFORMATION MEETINGS

Schedule and Locations

Tuesday, August 23 – LAFAYETTE

There will be a morning (10:00) meeting at the University of Louisiana at Lafayette, Abdalla Hall in the Research Park which is located at 635 Cajundome Boulevard. A link for the ULL campus can be found at <http://www.louisiana.edu/AboutUs/CampusMap.pdf>. Although Abdalla Hall is not labeled on the campus map, one of the internet programs can specifically identify its location for you. Parking will be around the building.

Wednesday, August 24 – ALEXANDRIA

There will be an afternoon (1:00) meeting at the LSU-Alexandra campus, in the Brumfield Caffey Annex. A link for directions and campus map identifying the Annex as number **9b** can be found at <http://visitors.lsu.edu/>. Parking will be in the East Lot across Jerry Myrick Dr.

Thursday, August 25 - SHREVEPORT

There will be a morning (10:00) meeting at the LSU-Shreveport campus, in the Technology Center (Old Library), Room 209. A link for directions and campus map identifying the Technology Center as number **3** can be found at <http://www.lsus.edu/visitors/visiting.htm>. Parking will be in the lot next to building number 4 (Radio Station).

Friday, August 26 - MONROE

There will be a morning (9:30) meeting at the University of Louisiana at Monroe, Alumni Center which is located at 4400 Bonaire Drive. A link for directions and map of the ULM campus identifying the Alumni Center as number **29** can be found at <http://www.ulm.edu/map/dlimages/ulmmaphoriz.pdf>. (On Desiard Street, go past the campus, turn left on Stadium Drive. The Alumni Center is on the corner of Stadium Drive and Bonaire Drive. Parking will be in the lot adjacent to the center.

REGISTRATION FORM

OPB Budget Information Meetings – August 2005

Date: _____

Department: _____

Agency: _____

Contact individual: _____

Phone number of contact individual: _____

Location/time of meeting you will attend: _____

Number of personnel attending: _____

Comments/Remarks: _____

Please fax (225) 342-7220 or e-mail [Stacie Massey@la.gov](mailto:Stacie.Massey@la.gov) your reservation immediately.



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KATHLEEN BABINEAUX BLANCO
GOVERNOR

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

MEMORANDUM

TO: All State Agencies
FROM: Ray L. Stockstill
Director
DATE: June 16, 2005
SUBJECT: Expenditure Budget (EB) and Revenue Budget (RB) Controls

Beginning July 1, 2005, the Office of Planning and Budget (OPB) will review Expenditure Budget transactions (EBs) and Revenue Budget transactions (RBs) in the statewide accounting system (AFS). **All proposed realignments from the Appropriated Program (AP) must be explained in detail (to the Object Code level) and appropriately justified prior to OPB approval. Incomplete or insufficiently justified proposals will be returned to the agency without action.**

It will continue to be each agency's responsibility to allocate the Appropriated Program (AP) from the "Budget Development Organization Unit" to the proper Organization Units and Object Codes. **However, OPB will now review and approve or disapprove this initial allocation.** In spreading the budget, agencies should take into account expenditures that were not specifically funded but must be paid; that is, the budget should reflect the agency's *actual* expenditure plan based on anticipated needs. **Failure to spread the budget into the proper object codes and organizations may result in delays in transaction processing and/or object level allocation by OPB.**

Additional information regarding this approval process, including submission procedures and required documentation, will be provided with the appropriation letter package; however, agencies should begin now to develop their own internal procedures and controls for this new process.

Should you have any questions or need additional information, please contact your OPB analyst.

RS/men



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MEMORANDUM

TO: All State Agencies
FROM: Ray L. Stockstill
Director
DATE: July 26, 2005
SUBJECT: Expenditure Budget (EB) and Revenue Budget (RB) Adjustment Requests

As explained in the Office of Planning and Budget (OPB) memo of June 16, 2005, expenditure budget (EB) and revenue budget (RB) transaction control has been activated. **OPB analysts will now review and take action on all EBs and RBs entered into the Advantage Financial System (AFS).**

Because of the 45-day "close-out period" for FY04-05 transactions in AFS, agencies can continue to move funding between objects and categories for FY05 until August 15th. **Agencies are not required to submit justification for FY05 EB/RB transactions, but OPB must approve them in AFS before they will be processed.** Though OPB analysts will be checking daily for EBs/RBs pending OPB approval (i.e. those with PEND4 status), it is recommended that agencies contact their analysts after documents are entered into AFS to ensure timely processing of transactions.

As noted in the FY05-06 appropriation letter package, agencies have until August 30th to complete their initial budget spread in AFS. All agencies are encouraged, however, to complete their spread as soon as possible. **Agencies are not required to provide written justification for their initial spread of the FY06 budget; however, OPB analysts will compare the initial spread to the appropriated budget and require justification if significant realignment has occurred.** OPB may request reversal of any realignment for which sufficient justification is not provided. It is therefore in an agency's interest to ensure that its OPB analyst understands and agrees with any significant realignment before FY06 EBs/RBs are processed.

After August 30th, agencies will be required to submit the attached request form for any EB that realigns funding between expenditure categories. **No written justification is required for EBs that realign funding between objects within a category; however, should an agency fail to exercise prudent judgment in realigning within categories, additional justification requirements may be imposed.**

To ensure timely processing of all EB transactions, an agency must email its OPB analyst, with a courtesy copy to his/her supervisor, notifying them that an EB has been entered into AFS and is pending OPB approval. **Include the fiscal year, EB number, and brief description in the subject line of the email (e.g. Subject: FY06 EB# 123 - Realignment for**

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Equip Rental) and note in the message body if the EB realigns funding between expenditure categories. If justification is required, it must be attached to the email. OPB staff will contact you upon approval/disapproval of the request or if additional information is required.

For all RBs submitted after August 30th, an agency must email its OPB analyst, with a courtesy copy to his/her supervisor, and provide a brief explanation of the transaction. RBs should be submitted only to increase or decrease funding in accordance with approved BA-7s or to realign funding between the same means of financing (MOF) organizations.

OPB will perform reconciliations to ensure that all EBs/RBs have been justified appropriately. If unexpected realignments between expenditure categories are identified in these reconciliations, OPB will require object-level justifications for all future EB/RB transactions from the offending agency. Also, if OPB finds questionable realignments within an expenditure category that an agency cannot sufficiently justify, OPB will require object-level justifications for all future EB/RB transactions from that agency.

We appreciate your patience as we develop policies and procedures for this function and, as always, appreciate your constructive feedback. Should you have any questions or need additional assistance, please contact your OPB analyst.

RS/men
Attachments