



MEETING MINUTES

State of Louisiana ERP Project

Blueprint Workshop FI-FM-003 Funds Management – Budget Availability Control

10/22/08@ 08:30 to 4:30

Location: Claiborne Building, Room 1-190
Arkansas Room

Attendees:

No.	Name	Invited?	10/22/08 Attended?	10/23/08 Attended?	Comments
1.	AFRANIE ADOMAKO	Y	N		Afranie.adomako@la.gov
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17.	LUCIE HIDALGO	Y	Y		Lucie.hidalgo@la.gov
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23.	DONNIE LADATTO	Y	N		Donnie.ladatto@la.gov
24.	JAMES LODGE	Y	N		James.lodge@la.gov
25.	RICHARD LOZANO	Y	N		Richard.lozano@la.gov
26.	LAURA McDONALD	Y	N		Laura.mcdonald@la.gov
27.	STEVEN PROCOPIO	Y	N		Steven.procopio@la.gov
28.	TOM SANDS	Y	N		Tom.sands@la.gov

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33.	DREW THIGPEN	Y	N		Drew.thigpen@la.gov
34.	KIM WAGNER	Y	Y		kwagner@wlf.louisiana.gov
35.	Babs Myers	N	Y		Babs.Myers@la.gov
36.	Trini Sanders	N	Y		TriniSanders@dotd.la.gov

	<i>Agenda Item and Notes</i>	<i>Owner(s)</i>	<i>Action Items & Assignments</i>	<i>Comments / Follow-up</i>
1.	Logistics, Ground Rules, & Introduction	Lucie Hidalgo	• None	
2.	Project Timeline	Lucie Hidalgo	• None	
3.	Blueprint Objectives	Fernando Figueroa	• None	<ul style="list-style-type: none"> ▪ Review key budget decisions made from prior BPS sessions; ▪ Review As is budget control for AFS and DOTD; ▪ Define budget control addresses in FM for operating funds, capital outlay and grant budgets, i.e. FM dimensions and levels; ▪ Define exceptions to budget control; ▪ Review expense types and reach budget control decisions; ▪ Define the FM standard budget tolerance profiles; ▪ Review other FM Functionality which may be useful in budget control.
4.	Business Process Review	Lucie Hidalgo	• None	
5.	Action Items	Barry Dusse		<ul style="list-style-type: none"> ▪ Unallocated Expense Category: <ul style="list-style-type: none"> ○ How is this category used? ○ Does it require budget control? ▪ Follow up on inventory for non-DOTD agencies – AFS agencies expense: <ul style="list-style-type: none"> ○ Are supplies expensed and then inventory at year-end? ▪ Interfaces – budget control decision will be reviewed by specific interfaces
		Material Management Team		
		FMI Team		

once listing is finalized. Possible interfaces requiring budget control are: DHH Medicaid, DSS TANF (grant), and DOE EGMS (grants) if interfaces still valid;

Budget Preparation Team

- BI-IP FC at higher level to first five digits during the legislative approval process. (Only in BI-IP) to follow need or process with JJ;

FM/BI-BP Teams

- Mapping of Budgeting Functional Areas to CAFR Functional areas.

GL Team

- In SAP, separate Expense Category – 35 Other Compensation (511) from 21 Salaries (511); **Done. Categories will now be Salaries – 511, Other Compensation – 512, Related Benefits – 513.**

GL Team

- In SAP, separate Expense Category – 75 Major Repairs (570) from 70 Capital Outlay (570); **Done. Categories will now be as follows: Capital Outlay (Acquisitions) – 570, Major Repairs – 580 and Debt Services – 590.**

FM Team

- Follow up with GM/PS on eliminating 90% warning;

FM Team

- Poll agencies whether they would like a warning message in tolerance profile.

6. Parking Lot (Open Items)

- None

7. "FRICE – W"

- None

8. Key Decisions

The following key decisions were reached, please see Discussion section for details.

- Key Decision 1 - Budget Control: Capital Projects;
- Key Decision 2 - Budget Control: Grantee Grants;
- Key Decision 3 - Budget Control: Grantee Grants Costs Incorporated With Non-Grants Costs;
- Key Decision 4 - FM Budget Control: Grantee Grants Cost Sharing;
- Key Decision 5 - Budget Control: All Other Funds Subject To Budget Control;
- Key Decision 6 - Budget Control: Expense Categories;

- Key Decision 7 - Budget Execution and Control: Expense Types;
- Key Decision 8 – Budget Control: Inventory Purchases;
- Key Decision 9 – Budget Control: Fixed Assets / Real Estate;
- Key Decision 10 – Budget Control: Internal Services Charges;
- Key Decision 11 – Budget Control: P-Card;
- Key Decision 12 – Budget Control: Escrow Accounts;
- Key Decision 13 – Budget Control: Budget Transfers;
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- Key Decision 14 – Budget Control: Budget Tolerance Profiles.

9. **Organizational Impact** Enterprise Readiness Team

10. **Integration Points** Technical Team

DISCUSSION

Lucie Hidalgo began the FM-003 Budget Availability Control work session with the customary introductions of all attendees followed by an overview of LaGov project goals. Fernando Figueroa proceeded covering other introductory slides on Work Session Objectives, Future FM Session, and SAP Glossary to conclude the introduction portion of the work session.

Review Key Decisions from Prior Blueprint Sessions:

Fernando reviewed several slides highlighting key decisions made in prior FM work sessions. The key decisions reviewed were:

- Budget will be mapped and loaded directly to FM prior to go-live;
- Budget for GM will need to be pulled out and loaded via GM and released to FM. This step will be done by the BI-IP Team;
- In subsequent years, SAP Budget Prep will be used to formulate the budget and retract it to FM for non-grant relevant budgets. Grant-relevant budgets will be retracted to GM first and released to FM;
- Periodic budget amendments such as transfers, supplements and returns (e.g. BA7) and mid-year awarded grants will be entered directly in ECC FM or GM as appropriate; BI-IP will only be updated on next extraction of data (timing to be determined);

- Defined Posting Address: actual expenses and commitments updated in FM from other modules (MM, HR, FI, CO) at the individual / lowest level FM dimensions. FM dimensions include Fund, Fund Center, Functional Area, Funded Programs, Commitment Item and Grant. Exception: Higher level Fund Center (up to district/section level);
- Defined Budget Address: budget will be entered at and adjusted at the individual / lowest level FM dimensions, which is similar to current practice in AFS;
- Defined budget versions for BI-IP, FM, and GM. :
 - ORG – Final Budget Signed by the Governor;
 - 000 – Current Budget Version.
- Use of FM budget processes, along with required budget and document types, have been defined (See Exhibit A);
- Use of GM budget processes and GM document types, as well as integration of these to FM has been defined (See Exhibit B);
- FM Budget Status Management cycles and permitted transactions in each cycle has been defined for throughout the budget preparation cycle and year of budget execution (See Exhibit C);
- Use of funds reservations to encumber funds;
- Timing of pre-encumbrances and encumbrances for the purchasing cycle.

FM Budget Control System (BCS) – Overview

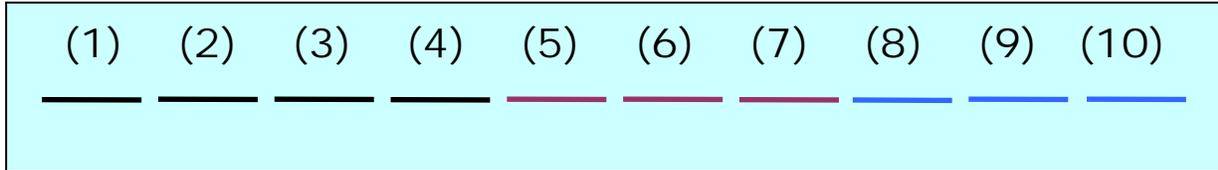
Fernando reviewed several slides on Budget Control System (BCS), which is a subcomponent of FM where budget control is configured. These slides provided attendees with a good understanding of how Availability Control (AVC) is used to monitor the availability of funds in the Budget Control System of FM. As part of this review, Fernando explained:

- How budget control can take place at any combination of the FM dimensions: Fund, Fund Center, Commitment Item, Funded Program, Functional Area, Grant;
- How consuming budget documents (e.g., POs and Invoices) update the Budgetary (9A-standard Payment Budget) and the Control ledger (9H-standard Payment Budget AVC Ledger);
- How tolerance profiles (and related derivation strategies) are used to determined:
 - What type of message is issued when budget is exceeded or nearly exhausted, and
 - What FM dimensions or expense types, if any, are budget controlled and budget control exempt
- How derivations strategy is used to determined the FM Availability Control Address (AVC);
- Reviewed examples on how posting and budget addresses are mapped to a control address and how they update the AVC ledger and data (consumable and consumed).

FM Master Data

Fernando reviewed the Funds Management (FM) master data, which is created in FM for the purposes of budgeting, budgetary accounting, statutory reporting, and/or budgetary control. Listed below are the current proposed numbering schemes for Fund, Fund Center, Functional Area, Funded Program, and Commitment Item, defined in prior FM, CO, and FI master data sessions.

Fund Numbering Scheme



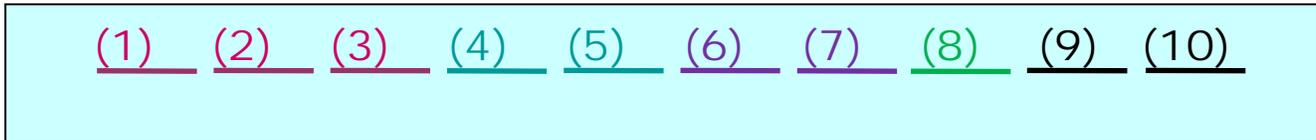
Operating Funds:

- (1)-(4) = CAFR Classifications (Fund Group / Fund Type / Fund Class)
- (5)-(7) = CAFR / Agency Fund or zero filled
- (8)-(10) = MOF or zero filled

Capital Funds:

- (1)-(4) = CAFR Classifications (Fund Group / Fund Type / Fund Class)
- (5)-(7) = Capital Outlay Fund Number
- (8)-(10) = Funding Source (LOC, Bond Series, Other)

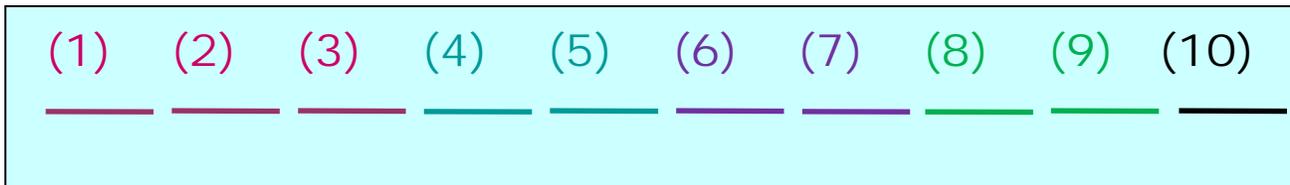
DOTD Cost Center/Fund Center Number Scheme



Notes:

1. Crew (Old Gang #'s) will be renumbered (from 3 digits to 2); will be left as old where ever possible.
2. At this time, Digit # 8 (Unit) is not used. Will be populated with "0" for now. Can be used in future.

Non-DOTD Cost Center/Fund Center Numbering Scheme



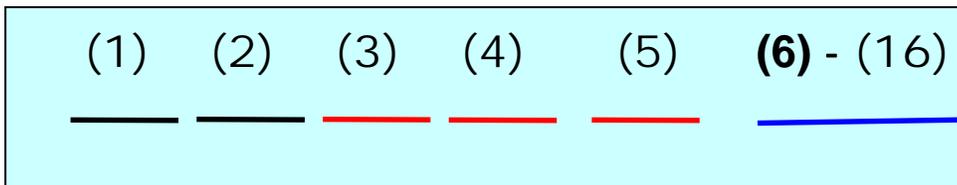
Funded Program

- The funded program will be used where budget control for discrete, non-organizational activities
- Funded Program will be have a 1:1 relationship at the level where discrete budget is entered for:
 - Capital Project Phases (WBS elements)
 - Grant Funded Programs (WBS elements), if necessary
 - Discrete Temporary Expenditures (CO Internal Orders)
- Funded Program may be created at a roll-up level for groups of maintenance orders (Agile and SAP PM). TBD in future budget control session for work orders.

Commitment Item

- Equivalent to a GL account in FI and cost element in CO. A 1:1 relationship with a few exceptions such as assets and inventory, if budget control is to be exercised.

Functional Area Numbering Scheme



- (1)-(2) = CAFR Level Function/Program
- (3)-(5) = AFS Activity (RITA, KATR, TECH) or DOTD function
- (6)-(16) = Zero Filled (future use if required)

Budget Control – Capital Projects

Fernando reviewed the three types of Capital Projects identified in previous Project Systems work sessions. Listed below is a summary of project types identified. Please note that a proposed WBS prefix designation is defined for each WBS Element.

1) DOTD Capital Projects

- State: T WBS Elements / Funded Programs
- Federal: H WBS Elements / No Funded Programs

2) Facilities Capital Projects

- State Projects: FS WBS Elements / Funded Programs
- Non-State Projects: FN WBS Elements / Funded Programs

3) CPRA Capital Projects – C WBS Elements / Funded Programs

- Coastal Protection – CP
- Coastal Restoration – CR
- Coastal Combined - CC

Key Decision 1 - Budget Control: Capital Projects:

- **FUND** – Budget will be controlled at each individual fund (funding source). Projects with multiple funding sources will be budget controlled at the individual fund level
- **FUND CENTER** – Not Applicable (ignored)
- **COMMITMENT ITEM** – Not Applicable (ignored), i.e. all expense budget grouped together for budget control. No State Requirement for budget control at the current two digit object category
 - Exception: Art GL expense will be budget controlled separately for Facilities Project

- **FUNCTIONAL AREA** – Not Applicable (ignored)
- **FUNDED PROGRAMS** – Represents capital project phases and sub-phases.
 - DOTD & Facilities State Projects (both State & Non-State) - Budgets will be controlled at the individual project phase level
 - CPRA Projects – Budgets will be controlled at the overall project level
 - Statewide Projects – Budgets will be controlled at the overall level (all individual projects)
- **GRANT** – Not applicable (ignored)

Upon completing the discussion of budget controls for capital projects, Fernando provided a review of Grants Management, specifically GM Master Data and the derivation of Sponsor Objects. He then provided the following budget control proposals, which were all accepted by the work group:

Key Decision 2 - Budget Execution and Control: Grantee Grants

- Grant budgets will be controlled as follows:
 - GM: Total grant budget (both external funds and internal funds) will be controlled in Grants Management based on external sponsor's requirements using GM AVC.
 - i.e., At the grant level or lower (sponsored program, sponsored class) according to the sponsors fiscal year
 - FM: Two budget control checks will be performed:
 1. Since grants form part of the budget authority with non-grant money, grant expenditures will be combined with non-grant relevant expenses and budget controlled together at the appropriated program level by object category. This is subject to a decision whether separate budget authorities for State and Federal Fund will be established (and hence, separate appropriation units). This decision will be made in the BI-IP008 work session.

Key Decision 3 - Budget Control: Grantee Grants Costs Incorporated With Non-Grants Costs

- **FUND** – Budget control by all Funds (Internal and External funds if MOF is incorporated in Funds)
- **FUND CENTER** – Budget controlled to the first five characters, representing legacy Agency and Appropriated Expense Unit
- **COMMITMENT ITEM** – High level commitment item equivalent to 2 digit AFS Object Category or DOTD ISIS Group, with the exception of Salary and Benefits
- **FUNCTIONAL AREA** – Not Applicable (ignored)
- **FUNDED PROGRAMS** – Not Applicable (ignored)
- **GRANT** – Not applicable (ignored)

This is subject to a decision whether separate budget authorities for State and Federal Fund will be established (and hence, separate appropriation units). Decision to be made in BI-IP008

2. To ensure that the Agency does not exceed its cost sharing commitments for each grant, matching (cost sharing) portion, if any, will be controlled by State fund by grant (not by object category)

Key Decision 4 - Budget Control: Grantee Grants Cost Sharing

- **FUND** – Budget control by Internal Cost Sharing Fund

- **FUND CENTER** – Not Applicable (ignored)
- **COMMITMENT ITEM** – Not Applicable (ignored)
- **FUNCTIONAL AREA** – Not Applicable (ignored)
- **FUNDED PROGRAMS** – Not Applicable (ignored)
- **GRANT** – Budget Control by individual Grant to identify if grant costs sharing total budget (regardless of object category) is exceeded

Key Decision 5 - Budget Control: All Other Funds Subject To Budget Control

- **FUND** – Budget will be controlled at the Individual Fund
- **FUND CENTER** – Budget controlled to the first five characters, representing legacy Agency and Appropriated Expense Unit
- **COMMITMENT ITEM** – High level commitment item equivalent to 2 digit AFS Object Category or DOTD ISIS Group, with the exception of Salary and Benefits
- **FUNCTIONAL AREA** – Not Applicable (ignored)
- **FUNDED PROGRAMS** – Not Applicable (ignored) **Exception:** Funded Programs for CO Internal Orders which are budgeted and controlled separately from the responsible cost center (fund center)
- **GRANT** – Not applicable (ignored)

Key Decision 6 - Budget Control: Expense Categories

Per Commissioner’s direction, all funds subject to budget control will be budget checked according to current AFS Object Categories using high level commitment item rollups (i.e., these grouping listed under the banner **SAP Budget Control**):

NO SAP BUDGET CONTROL

SAP BUDGET CONTROL

Salary Related Expenses

- 21 Salaries (511)
- 35 Other Compensation (511)
- 40 Related Benefits (512)

Other Legacy Object Categories:

- Transfers - 62,64,71-74,76,77 & 84
- Warrants Drawn – WD & WN

Non-Salary Expenses

- 30 Unallotted
- 45 Travel and Training (520)
- 50 Operating Services (530)
- 55 Supplies (540)
- 60 Professional Services (550)
- 65 Other Charges (560)
- 70 Capital Outlay (570)
- 75 Major Repairs (570)
- 80 Debt Services (580)
- 85 IAT * (990)

Action items to be reviewed by the GL Team:

- Unallotted – Barry Dusse to determine how this is used;
- Split 35 Other Compensation (511) from 21 Salaries (511) to separate number range;
- Split 75 Major Repairs (570) from 70 Capital Outlay (570) to separate number range; the GL Team has been notified of splits and will assign separate ranges.

Key Decision 7 – Budget Control: Expense Types

- **Non-payroll related costs** will consume budget and be subject to budget control unless otherwise noted (general rule)
- **FM integration with Purchasing** – Will consume budget and be subject to budget control for all stages of the purchasing cycle. If the value of follow-on documents are greater than the previous document in the chain, a budget check is triggered at that stage. Budget is returned if no further activity is expected and purchasing document is updated.
 - **Purchase requisitions** - Pre-encumbrance against budget
 - **Purchase orders** – Encumbrance established; will reduce the referenced purchase requisition's pre-encumbrance for the lesser of the value of purchase order or purchase requisition
 - **Goods receipts** – Expenditure established against budget; Will reduce the referenced purchase order's encumbrance for the lesser of the value of good receipt or purchase order
 - **Invoice receipts** – Expenditures established (with Invoice status); will reduce the referenced goods receipt's expenditure for the lesser of the value of invoice receipt or goods receipt
- **Payroll and Payroll Related Costs** will consume budget (real FM postings) but AVC will be configured not to hard stop on budget overruns
- **Statistical commitment items** in FM such as GASB34 Contra accounts and non-cash expenses such as depreciation, and amortization will be posted in FM (for reconciliation purposes) but will not consume budget or be subject to budget control
- **CO Allocations / Settlements:** Standard SAP does not perform budget checks on the results of these transactions (best practice). Includes:
 - Includes CO automated Assessments and Distributions. Budget control occurs at time of posting to original (sender) Cost Center (Fund Center)
 - Settlements in PS, PM and CO Internal Order settlements. Budget control at time of original posting to cost collector.
- **Manual CO Postings** will be subject to budget checking

Key Decision 8 – Budget Control: Inventory – Budget control will occur at the time of purchase.

Key Decision 9 – Budget Control: Fixed Assets / Real Estate – budget control will occur against the acquisition object category at the time of purchase. Still to be determined whether assets/real estate purchases will be budget controlled by type (e.g., by asset class) as represented by the GL Team.

Key Decision 10 – Budget Control: Internal Services Charges – subject to budget control.

Key Decision 11 – P-Card: No budget control. If budget goes negative, subsequent budget adjustment will be required.

Key Decision 12 – Escrow Accounts: it was pointed out by the work group that no budget control should occur on escrow accounts (e.g., Court Settlements). These are represented as “ESC” funds in Treasury.

Key Decision 13 – Budget Transfers: discussion centered on the large number of transfers in AFS, particular in the cases where OPB approval is required. Although budget adjustments were not in scope for this session, it was decided that in SAP, no OPB approval would be required if transferring budget for:

- (1) Within an Object Category;
- (2) Within the same Appropriation Program.

In these instances, no OPB approval is required, only agency approval would still be required.

Key Decision 14 - Budget Control: Budget Tolerance Profiles

Standard Budget Tolerances for the State will incorporate the following:

- For expenses subject to budget control:
 - A warning message issued to end user when budget consumption exceeds 90%
 - An error message issued to end users when budget consumption exceeds 100%
 - No email messages to fund center owner
 - No use of absolute tolerances (amounts)
- Payroll postings will be excluded from budget control in tolerance profile
- Standard Tolerance Profile will be used for all agencies and funds, including capital outlay and grants
- Alternative Tolerances will be defined and will be used to override the Standard Tolerance when necessary.
 - Warning Message at 100% Consumption
 - No Message at 100% Consumption
- Use of Alternative Tolerances, if necessary, and fine tuning of Standard Tolerance or creation of additional tolerances to be determined during Realization

For the final part of the work session, Fernando reviewed/discussed other FM functionality available to execute and control budgets within Funds Management. These items were covered in our previous session, with the exception of the Revenue Increasing Budget (RIB) document.

- Consumable / Non-consumable FM budget types;
- Earmarked Funds;
- Revenue Increasing Budget.

To Be: FM Fund Reservations

Fernando presented a summary of the Funds Reservations To-Be process, covered in our previous FM-005 - Expenditure and Encumbrance Tracking work session. A key decision was reached to use Funds Reservations. The Funds Reservation documents will be available for all State Agencies to reserve budget. The document types to be available are:

- Z1 – Agency Funds Reservations;
- Z2 – OPB Funds Reservations.

In addition, the Funds Reservation To-Be process will include:

- Changes to Funds Reservations be made to the original document;
- Users may subsequently increase the amount and/or coding of the funds reservation when referenced in follow-on documents (PR, PO, Invoice)

FM Revenue Increasing Budget (RIB)

Fernando reviewed the Revenue Increasing the Budget (RIB) functionality, which is used to increase the expense budget based on posted revenues. He explained how this functionality may be used to simulate “cash control” functionality in FM, which is not currently available in standard delivered SAP. He then provided the following as an example using general fund, IAT, and SG monies. IAT and SG sources could use RIB to increase the expense budget up to the authorized budget amount. The example presented pointed out the following:

- In budget preparation, a balance ledger would be prepared (Means of Financing (MOF) = Expenditure Appropriation Unit).
- For revenue subject to RIB (e.g., IAT and SG), only the revenues would be retracted to ECC-FM. For revenue (MOF) that are not subject to RIB (e.g., GF) both the sent to FM. The means that budget is not RIB balance in ECC and does not fully reconcile to budget preparation (BI-IP).
- As RIB revenues were collected and record to an Agency, the system would both increase revenue and expense budget(s) as configured in the RIB rule, up to the original revenue budget which represents the MOF budget authority. Any excess actual revenues over budgeted revenues would not increase expense budget. The revenue budget acts as a ceiling.

- Since RIB increase both revenue and expense budgets, for reporting purposes, we would need to filter out the RIB budget in reports to prevent double counting.
- To view the totals budget authority, agencies would need to look at the revenue budget since expense budgets represent only the amounts of their total budgets that has been collected.

After much discussion and review, the SMEs and Team Members expressed concern for RIB as a possible solution to cash control due to the following reasons:

1. Many cases where SG/IAT/Federal monies (subject to the RIB process above) are spent before money is collected;
2. difficulty in deciding which expense codes to increase the budget to at the beginning of the year for each Means of Financing;
3. difficulty determining expense budgets attributable to specific MOF;
4. concern over the number of subsequent budget transfers required to spread the RIB budget if it is assigned to a default expense budget address;
5. OPB raised the concern that expense budgets must contain the full budget authority and all budget adjustments for EOB (Existing Operating Budgets) to start the budget process. Since it was decided that all budget adjustments would be done ECC, to arrive at the current operating budget, the full expense authority must be present in ECC to be extracted t Budget Preparation (BI-IP).

In the end, it was mentioned that these concerns would be evaluated and considered when designing a possible solution for cash control in SAP, of which RIB was just one potential solution. No key decision was made with respect to the use of RIB for cash control. It was decided however that RIB cannot be used for an circumstances to increase budget over the spending budget.

Exhibit A - Budget Types, Document Types and Processes – Non-Grantee Budget

BUSINESS PROCESS	DOCUMENT TYPE	PROCESS-BDGT TYPE: RECEIVER	PROCESS-BDGT TYPE: SENDER	AUTHORITY GROUP
Retract Annual Budget from BI-IP	OPER / CAPL	ENTR-OREC ENTR-ONRC ENTR-ONCB	N/A N/A N/A	OPB
Mid-Year Budget Supplements	OPER / CAPL	SUPL-MNRC SUPL-MREC	N/A N/A	ALL (With Budget Authority)
Mid-Year Budget Transfers (Consumable)	OPER / CAPL	RECV-MNRC	SEND-MNRC	ALL (With Budget Authority)
Mid-Year Budget Transfers (Non-Consumable to Consumable and Vice Versa)	OPER / CAPL	RECV-ONCB RECV-RESV RECV-MNRC RECV-MNRC	SEND-MNRC SEND-MNRC SEND-ONCB SEND-RESV	ALL (With Budget Authority)
Budget Returns/Reductions (current year)	OPER / CAPL	RETN-MREC RETN-MNRC	N/A	ALL (With Budget Authority)
Revenues Increasing Budget *	OPER	RBBT-RIBU	RBBS-RIBU	NONE (Automatic Posting)

* If necessary

Exhibit B - Budget Types, Document Types and Processes – Grantee Budget

BUSINESS PROCESS	DOCUMENT TYPE	PROCESS-BDGT TYPE: RECEIVER	PROCESS-BDGT TYPE: SENDER	AUTHORITY GROUP
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GM Annual Budget to FM (Created in BI-IP)	GRNT	ENTR-ORGR	N/A	OPB
New Mid-Year Grants (within budget authority)	GRNT	ENTR-ORGR	N/A	OPB
New Mid-Year Grants (within budget authority)	GRNT	SUPL-MNRC	N/A	OPB
Mid-Year Budget Supplements	GRNT	SUPL-MNRC	N/A N/A	ALL (With Budget Authority)
Mid-Year Budget Transfers	GRNT	RECV-MNRC	SEND-MNRC	ALL (With Budget Authority)
Mid-Year Budget Transfers (Non-Cons. to Cons. and Vice Versa)	N/A	N/A	N/A	N/A
Budget Returns (curr. Yr)	GRNT	RETN-MNRC	N/A	ALL (With Budget Authority)
Revenues Increasing Budget *	N/A	N/A	N/A	N/A

* If necessary

Exhibit C - FM Budget Status Management

BUSINESS PROCESS	PROCESS- BDGT TYPE: RECEIVER	PROCESS- BDGT TYPE: SENDER	P1 Preparation	P2 Execution (up to period 13)	P3 Closing (period 14 – OPB only)	P4 Closed
Retract Annual Budget from BI-IP	ENTR-OREC ENTR-ONRC ENTR-ONCB	N/A N/A N/A	✓	✓ (Grant Funds)	x	x
Mid-Year Budget Supplements	SUPL-MNRC SUPL-MREC	N/A N/A	x	✓	✓	x
Mid-Year Budget Transfers (Consumable)	RECV-MNRC	SEND-MNRC	x	✓	✓	x
Mid-Year Budget Transfers (Non- Consumable to Consumable and Vice Versa)	RECV-ONCB RECV-RESV RECV-MNRC RECV-MNRC	SEND-MNRC SEND-MNRC SEND-ONCB SEND-RESV	x	✓	✓	x
Budget Returns/Reductions (current year)	RETN-MREC RETN-MNRC	N/A	x	✓	✓	x
Revenues Increasing Budget *	RBBS-RIBU	RBBS-RIBU	x	✓	x	x

Y/End Residual Budget Cfdw *	CORV-YERB	CORS-YERB	✓ CORV- YERB	*	✓ CORS- YERB	*
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* If necessary