

State of Louisiana
LaGov ERP Project

LaGov Fund Structure

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Funds Management (FM)

The LaGov FM Module provides integrated, on-line, real time functionality for executing the budget. Budget data is prepared in the Budget Preparation system and loaded to FM and Grants Management (GM) modules. Grantee relevant budget data and budget amendments flow into FM for a complete picture of the total budget. Periodic budget adjustments, such as BA7s, will be performed in FM for non-grant relevant budget (grant relevant periodic budget adjustments are carried out in GM and automatically flow to FM).

The FM module is a receiver of actual expenditures and encumbrances, meaning these are not entered directly in FM but instead flow from all other modules, including Finance (FI), Controlling (CO), Materials Management (MM), Supplier Relationship Management (SRM) and Human Resources (HR). Expenditures and encumbrances consumed the budget and are subject to budget control limits in FM.

As the only system module with both budget and expenditure / encumbrance data according to State requirements, FM allows for actual versus budget reporting for the entire state according to the combination of fund, agency and other organizational elements. Such reporting is available for both operating and capital outlay activities.

FM also provides master data that such as Functional Areas (used to track costs by disaster and/or parish) and Funds, both of which are used in other modules to record expenditures and encumbrances. This document provides an overview of the Fund design.

Fund Definition

A Fund is a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. They represent the lowest level source of funding required for budgeting and monitoring. As with other FM master data, fund groups can be used to group funds together for reporting purposes (i.e. group all agency funds).

Operating (Non-Capital Outlay) Funds:

The State of Louisiana has established all funds as 10 characters. In the LaGov system, the fund number is required to be entered on all documents and will not be inferred. Means of Financing appropriation have been incorporated in LaGov System Fund Numbers, increasing the number of agency funds.

Operating funds will be classified as restricted or non-restricted. The operating fund number will consist of the business area (agency number) in the first three digits and depending on the type of fund, the remaining fields will either be all zeroes (non-restricted) or if the MOF revenues and cash receipts are restricted for a specific purpose (i.e. Escrow or Statutory Dedications), the MOF will be embedded into the fund using digits 6-8. The number ranges for the different types of means of financing are as follows:

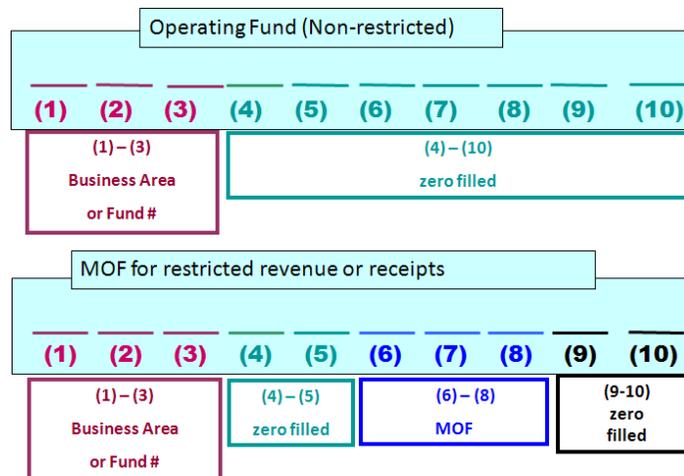
Statutory Dedication Funds: 100 – 699

Restricted Self-Generated: 700 – 799 (if required)

Other Restricted: 800 – 899 (i.e. Escrow Funds), IAT (if any), etc.

Note: Appropriated Programs have been incorporated into the cost center number.

A graphical depiction of the operating fund numbering scheme is presented below:



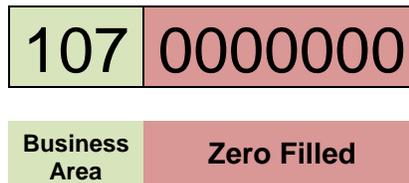
Note: Non agency funds such as Bond Security & Redemption and General Fund will be assigned a number in digits 1-3 (followed by all zeroes).

Non-Restricted Funds:

Non-restricted funds contain revenues (and related expenses) that can pay for the ordinary operational expenses for an agency. Examples of non-restricted revenues are General Fund, IAT and Self-Generated Funds. Revenue general ledger accounts will be set up to identify the means of financing for non-restricted revenues. In cases where IAT and Self Generated revenues are restricted for a specific purpose, a separate fund will be created (refer to Restricted Funds Section below).

All LaGov agencies will be assigned a high-level general fund to capture non-restricted revenue funds. The fund number will consist of the business area (agency number) followed by all zeroes. The agency operating fund will be used to record both revenues and expenditures.

A graphical depiction of the Operating Fund (non-restricted) numbering scheme is presented below:



Restricted Funds:

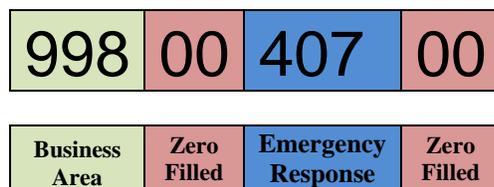
Restricted Funds contain revenues (and related expenses) that can only be used for specific purposes for an agency, including Statutory Dedications.

Statutory Dedication funds are considered ‘restricted’ funds in the LaGov system. Restricted funds will be a lower-level fund with the statutory fund number embedded in the fund number. In addition, any other means of financing that is restricted will be set up as separate funds (i.e. restricted Self Generated).

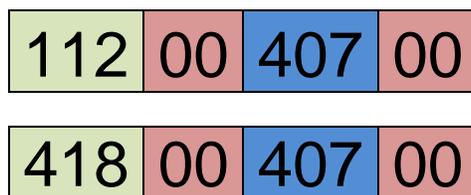
In the integrated LaGov system, statutory dedication funds have been reassigned a unique number. The unique statutory dedication number will be embedded in digits 6-8 of the fund number. If multiple agencies are funded by the same statutory dedication funds, the statutory dedication number will be the same for all agencies. The business area (agency number) in the fund number will identify what agency the statutory dedication is funding. Agencies will record all statutory dedication revenues to the Treasury fund number. A corresponding agency fund number will also be set up to record Treasury’s Statutory Dedication revenue transfers.

Example scenario: Dept of Public Safety collects funds for the State Emergency Response Fund. State Emergency Response fund is a statutory dedication fund that funds two agencies, Military (112) and Management & Finance (418). The statutory dedication unique number for Emergency Response is ‘407’.

Agency classifies revenues to Treasury’s Statutory Dedication Fund:



Treasury’s Office will transfer applicable amounts to each agency:



Note: The Statutory Dedication Fund cash balance for the fund will automatically update at the time of the revenue transfer.

Similar, other restricted Means of Financing (Self Generated) will be set up the same way, but the agency will classify revenues directly to agency’s fund and no transfer from Treasurer ‘s Office will be required.

Federal Funds:

Federal Funds will be non-agency specific (i.e. shared by all agencies). Federal funds in LaGov system are alpha-numeric. Federal Funds for grants that use the Grant Module will begin with the letter ‘G’. Federal funds, not using Grant Module system will begin with the letter ‘F’. Two grant and two non-grant relevant funds (one federal subject to cash control and one not subject to cash control) will be shared by all agencies. If needed, additional lower-level funds will be created for Restricted Federal Funds not using the Grant module. The agency associated with the federal funds will be identified in corresponding cost center for non-grant module funds or Grant number, WBS Element number and Cost Center number for the Grant Module fund, which are entered along with the fund number when postings are made (including purchasing encumbrances). NOTE: The below grant coding structure does not apply to Grant Funded Projects. See below for numbering schema:

Federal Grant -Subject to cash control:

G100000000	U3060001.0809	U306000101	3061012000
Fund #	Grant #	WBS Element #	Cost Center #

Federal Grant - Not subject to cash control:

G200000000	U3060002.0809	U306000102	3062022000
Fund #	Grant #	WBS Element #	Cost Center #

Non-Grant -Subject to cash control:

F100000000	3063204020
Fund #	Cost Center #

Non-Grant - Not subject to cash control:

F200000000	3063204020
Fund #	Cost Center #

In summary, agencies will most likely have multiple fund numbers in the LaGov system (Operating Fund, restricted funds, share of Federal funds, etc).

Capital Outlay Funds:

As with operating funds, appropriations have been incorporated into the capital outlay fund numbers.

The capital outlay fund numbering schema will consists of the following:

Fund digits 1-3 will represent the actual capital outlay fund number.

1. DOTD: C70, C74, C05, C76, C77, C79 and C13
2. FPC: C75
3. Other Agencies: C55

(Where C = Capital Outlay)

Fund digits 4-5 will represent the budget appropriation year for all financing types. In the case of LOC and Other financing sources, the appropriation year will correspond to the year in which the funding type is received. In the case of bonds, the appropriation year may differ from the bond year and LOC, which is built into digits 7-8.

Fund digit 6 will be used to record the financing indicator (type of financing). The following types will be used:

1. LOC
2. Bond
3. General Fund
4. Self Generated
5. Federal
6. Stat Dedication
7. IAT
8. Other
9. NLOC (TBD)

Fund digits 7-9 will be used as follows:

1. For LOC/NLOC (TBD) – Issue Year + sequential number – yyn, where n = 1 (first LOC), 2 (second LOC, etc) (NOTE: Fiscal Year that the line of credit is received (not appropriated).
2. For Bonds – Issue year + series - yyn, where n=1 (series A), 2 (series B), etc. (NOTE: Appropriation Year & Issue Year may differ).
3. For General Fund, Self Generated, Federal, State Dedication, IAT and Other – Sequential number – nnn , starting with 100 (100,101, etc).

Fund digit 10 will be zero filled (not used).

Examples: Capital Outlay Fund Numbering schema's:

Line of Credit (LOC): FPC had a LOC issued for FY2001 (first LOC issued)

C75	01	1	01	1	0
FUND	App Year	Fin. Ind	Issue Year	LOC #	Zero Filled

Note: LOC # would be '2' if a second LOC was issued in a given year.

Bonds: FPC – Bond Series 02A were issued in FY02 for bonds that were appropriated in FY01

C75	01	2	02	1	0
FUND	App Year	Fin. Ind	Issue Year	Series	Zero Filled

Other: DOTD – Project with Self-Generated Funding was granted funding in FY02.

C70	02	4	100	0
FUND	App Year	Fin. Ind	Sequential #	Zero Filled

Note: Additional Self Generated financing sources for this appropriation year would be numbered 101, 102, etc in digits 7-9 inclusive.

Instructions for Mapping Funds

A list of AFS Funds will be provided to each Agency on a Fund Mapping Spreadsheet. The FM Team has assigned the proposed new fund numbers. The fund numbers will be finalized once the responses from the agencies are received and all clarifications have been made.

Please refer to Funds Agency Implementation Guide (AIG) on website for additional information on funds and fund structure.

Below are requirements that must be followed when completing the Fund Mapping Spreadsheet:

1. All funds listed on the Funds Mapping Spreadsheet, except for Federal, should have a proposed LaGov fund. Please review all Funds listed for your agency. If a Fund is no longer valid for your agency, please write 'delete' in Comments field. If a Fund has been omitted on worksheet, the agency needs to add the fund at the bottom of spreadsheet to ensure all funds are accounted for.
2. For mapping purposes, General Fund, IAT and Self Generated funds are considered 'non restricted' funds. If any GF, IAT & Self Generated monies are 'restricted' funds for your agency, please indicate in Comments column and list each 'restricted' MOF on the Restricted Funds worksheet (Tab #3).
3. Federal funds will be non-agency specific. Two grant and two non-grant funds will be shared by all agencies.

Note: At this time, Federal MOF will not have a proposed LaGov fund number indicated on spreadsheet. The LaGov Grants Team is in the process of gathering data from agencies, and upon completion of this data, the FM Team will assign the LaGov federal fund number.

The following tables list the fields contained in the spreadsheets and indicates who has the responsibility to complete:

Agency Funds – Worksheet #2

Legacy System Data	
Agency Number	LaGov to complete
Agency Name	LaGov to complete
Fund Name	LaGov to complete
Appropriation Number	LaGov to complete

LaGov Data	
LaGov Proposed Fund Number	LaGov to complete
LaGov Proposed Fund Name	LaGov to complete
Restricted/Non Restricted	LaGov to complete.
Comments	Agency to complete, if applicable

Restricted Funds – Worksheet #3

Legacy System Data	
Agency Number	Agency to complete
Agency Name	Agency to complete
Restricted Fund Name	Agency to complete
Restricted MOF (GF,IAT,SG, etc)	Agency to complete
Appr # in Legacy System	Agency to complete
Comments	Agency to complete, if applicable

LaGov Data	
LaGov Proposed Fund Number	LaGov to complete
LaGov Proposed Fund Name	LaGov to complete