



State of Louisiana
DIVISION OF ADMINISTRATION

OFFICE OF PLANNING AND BUDGET

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M E M O R A N D U M

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.

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