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7 BUDGETS

7.1 Budgets Overview

The following section details definitions related to the budget process in ISIS. In addition, this section identifies GFS tables that will be updated by budget transactions and illustrates information contained on each of the listed tables.

The Office of Planning and Budget (OPB) is responsible for monitoring the updates by BDS into GFS (ISIS). The following section details definitions related to the budget development process in ISIS. In addition, this section identifies GFS tables that will be updated through and illustrates the information contained on each of the listed tables.

7.1.1 Budgets - Detail Revenue/Expense Budget Inquiry in GFS Overview

Detail budgets are a control tool used to establish a spending plan for each agency organization at the revenue source and object of expenditure level, against which actual receipts and expenditures can be monitored.

7.1.2 Detail Revenue and Expense Budget Definitions

Appropriation Budget

The budget established for each appropriation unit in GFS. In accordance with State policy, the total of all expense budgets for an appropriation unit must equal the appropriation budget. The total of all revenue budgets established for an appropriation unit must equal the collections amount of the appropriation budget.

Appropriation Unit

A code assigned by OSRAP to represent a funded program or a Means-of-Financing appropriation (MOF). All revenue and expense budgets related to an appropriation budget must use the same appropriation unit code that is used for the appropriation budget.

Revenue/Expense Budgets

Expense Budgets

The expense budget is stored in a system-maintained table, called the Expense Budget Master Table

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(EXPB), on a line item basis. Each budget line represents an object of expenditure and these lines are organized within fund/agency combinations.

Revenue Budgets

The revenue budget is stored in a system-maintained table, called the Revenue/Budget Master Table (REVB), on a line item basis. Each budget line represents a source of revenue expected to be received. These lines are organized within fund/agency combinations.

(Revenue/expense budgets may not be set up in such a way that one budgeted organization would roll up to another budgeted organization.)

Budget Line

The annual budget amount established for each revenue source and expenditure object against which expenditures will be monitored during the fiscal year. (Expenditure budget lines may be established using a zero dollar amount.)

Expenditure Budget (EB) Transaction

The Expenditure Budget transaction is processed in GFS using the expenditure budget (EB) entry screen to establish or modify an expenditure detail budget line.

Revenue Budget (RB) Transaction

The Revenue Budget transaction is processed in GFS using the revenue budget (RB) entry screen to establish or modify a revenue detail budget line.

Expense Budget (EXPB) Table

The Expense Budget (EXPB) table provides a user view of an individual expense budget detail line. This table shows the approved budget, the modified budget, pre-encumbered amounts, encumbered amounts, expenditures, uncommitted and unexpended balances.

Expense Budget Summary (ESUM) Table

The Expense Budget Summary (ESUM) table provides a user view which summarizes by expenditure object all of the expense budget detail line transactions which have posted to any valid combination of the following coding block elements: budget fiscal year, fund, agency, organization, appropriation unit,

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and/or activity.

Revenue Budget (REVB) Table

The Revenue Budget (REVB) table provides a user view of an individual revenue budget detail line. This table shows the original revenue estimate, the modified revenue estimate, recognized revenue, and the unrecognized amount.

Revenue Budget Summary (RSUM) Table

The Revenue Budget Summary (RSUM) table provides a user view which summarizes by revenue source all of the revenue budget detail line transactions which have posted to any valid combination of the following coding block elements: budget fiscal year, fund, agency, organization, and/or activity.

7.1.3 Establishing Budgets Policies

The following policies apply to establishing budgets in ISIS:

- Appropriation budgets must be established in accordance with the Office of Planning & Budget (OPB) policies.
- Revenue and expense budgets must be established for each appropriation budget. Revenue and expense budgets break the appropriation budget down to revenue source and expenditure object code detail. They may also be spread across multiple lower level organizations.
- Revenue and expense budgets must be coded with the same fund, agency, and appropriation unit as their related appropriation budget.
- The total of all expense budgets associated with an appropriation unit must equal the budget amount of the related appropriation unit. The total of all revenue budgets associated with an appropriation unit must equal the budget amount of the related appropriation unit.
- OSRAP will monitor detail budgets to verify that they are in balance with their related appropriation budgets. It is the responsibility of each agency to ensure that they are in balance.
- Agencies will be able to implement a "**Full Control**" option on any given budget line. Under this option, the system will prevent any transaction from posting which would

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cause total expenditures for the selected object to exceed the established budget.

- OSRAP will enter revenue estimates for free revenues and restricted accounts. OSRAP will work with state agencies to establish revenue estimates for restricted accounts. This is discussed in more detail in the Revenue Section in this manual.
- Dedicated revenues and fixed collections will be monitored at the revenue budget line level as required by Statute and State Constitution.
- Modifications to original approved budgets will be made by the responsible agency using the Appropriation Budget (AP), Expense Budget (EB), and Revenue Budget (RB) transaction screens in GFS.

7.2 Appropriation Budget Inquiry (APPR) Table Overview

The Appropriation Budget Inquiry (APPR) table provides a summary view of all transactions which have posted to an appropriation budget. This table contains information concerning control information, appropriation amounts, expanded amounts, pre-encumbered and encumbered amounts against each appropriation unit (obligated amount = encumbered amount + expanded amount). Appropriations are maintained by fund, agency, organization, and appropriation unit. The budget fields of this table are updated from Appropriation (AP) transactions and by the accounting transactions.

7.2.1 Appropriation Budget Inquiry (APPR) Table Screen Print and Field Descriptions

The screen print of the Appropriation Inquiry (APPR) table is pictured below, and field descriptions follow.

Appropriation Table (APPR)

```

ACTION: . TABLEID: APPR USERID: .....

*** APPROPRIATION INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT

BUDGET FY: .. FUND: ... AGENCY: ... ORGANIZATION: .... APPR UNIT: ...
APPR TYPE: .. MY IND: . STATUS: . APPR END DATE: ..... BUD AUTH OPT: .
APPR NAME: ..... APPR SHORT NAME: .....
CAT CNTL: . GRPC: .. CHECK CASH: . BOND SERIES NUMBER: .....
RECEIPTS: ORIG EST: ..... CUR EST: ..... ACT: .....
APPROP: ORIG: ..... CUR: ..... BEG DAY: .....

      BEGIN CASH BAL: ..... REVERTED AMT: .....
      TRANSFER IN AMT: ..... TRANSFER OUT AMT: .....

      BUD AUTH: ..... ALLOT: ..... EXP BUD: .....

      PRE-ENCUMBERED AMT: ..... CURRENT AMOUNTS BEGIN DAY AMOUNTS
      ENCUMBERED AMT: .....
      EXPENDED AMT: .....

UNCOMMITTED: ..... / ..... % UNEXPENDED: ..... / ..... %
    
```

The field descriptions for the Appropriation Inquiry (APPR) table are as follows.

The Appropriation Inquiry (APPR) table contains information concerning units of appropriation, including status information, appropriation amounts, related allotment totals, and pre-encumbered and obligated amounts against each appropriation unit (obligated amount = encumbered amount + expended amount).

This is a system-maintained table. Records are added to this table when new appropriation units recorded

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on Appropriation (AP) documents are processed. Records are updated by modifications submitted on AP documents, and by the accounting transactions.

BUDGET FY	Key field. The budget fiscal year in which the appropriation is established..
FUND	Key field. The fund in which the appropriation is established.
AGENCY	Key field. The agency in which the appropriation is established.
ORGANIZATION	Key field. The appropriation level organization - which is always spaces.
APPR UNIT	Key field. The appropriation unit for which table data is displayed.
APPR TYPE	Indicates the type of appropriation: 01 Regular 02 Continuing
MY IND	An "N" indicates that this is a single year appropriation. A "Y" indicates that this is a multi-year appropriation.
STATUS	Indicates whether this unit of appropriation is active (A) or inactive (I). You cannot obligate funds against an inactive unit of appropriation.
APPR END DATE	The last effective date of the appropriation. You cannot process accounting transactions against the appropriation after the end date.
BUD AUTH OPT	The Budget Authority Option as entered on the Appropriation document. This option specifies how budget authority is calculated. The values are: "N" Uses the current appropriation amount on the APPR table in the calculation of budget authority. "A" Uses the sum of the ACT (actual) amount and the current appropriation amount on the APPR table in the calculation of budget authority. "E" Uses the sum of the current estimated receipts and the current appropriation amount on the APPR table in the calculation of budget authority.

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	"G"	The State of Louisiana is not using this option.
	"L"	Uses the <i>lesser</i> of the sum of the ACT (actual) amount and the current appropriation amount <u>or</u> the sum of the current estimated receipts and the current appropriation amount on the APPR table in the calculation of budget authority.
		The name assigned to this unit of appropriation.
APPR NAME		The short name assigned to this unit of appropriation.
APPR SHORT NAME		Determines if, and to what extent, expenditures transactions are controlled by the category of expenditure. CAT CNTL is always set to "N" for Means of Financing appropriations. Options are Full ("C"), Presence ("P"), or None ("N").
CAT CNTL		
		Represents the appropriation group code associated with this appropriation. Valid group codes are listed on the Appropriation Group Code Table (GRPC).
GRPC		
		Determines where cash will be checked for transactions which decrease cash. Appropriated programs should be set with "C" and Means of Financing appropriations should be set to "M". Only State Treasurer's special appropriations will be set to "N".
CHECK CASH		
	'C'	Available cash is verified against the Cash Available Table (CASH) for the appropriation. (Available Cash = Actual - Expended).
	'M'	Available cash is verified on the APPR table using the Means of Financing Appropriation. (Available Cash = Actual - Expended).
	'N'	Available cash is <u>not</u> checked for the appropriation.
		Bond series with which this appropriation is associated.
BOND SERIES NUMBER		
RECEIPTS: ORIG		The estimated receipts for this unit of appropriation when the budget was officially approved (i.e. when the Budget Approved Indicator in the Fiscal Year Table was set to "Y"). This amount

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EST	is kept for historical purposes only.
RECEIPTS: CUR EST	The current estimated receipt amount for this unit of appropriation. This figure includes changes made with adjusting appropriation transactions processed after the budget was officially approved. The total of all receipts entered during the year for this unit of appropriation.
RECEIPTS: ACT	The appropriated amount for this unit of appropriation when the budget was officially approved (i.e. when the Budget Approved Indicator in the Fiscal Year Table was set to "Y"). This amount is kept for historical purposes only.
APPROP: ORIG	The current appropriated amount for this unit of appropriation. This figure includes changes made with adjusting appropriation transactions processed after the budget was officially approved.
APPROP: CUR	The appropriated amount for this unit of appropriation as of the start of the processing day.
APPROP: BEG DAY	The unexpended balance rolled forward from the previous year for special appropriations. This feature is not used by the State of Louisiana.
BEGIN CASH BAL	This feature is not used by the State of Louisiana.
REVERTED AMT	This feature is not used by the State of Louisiana.
TRANSFER IN AMT	This feature is not used by the State of Louisiana.
TRANSFER OUT AMT	The budget authority for an appropriation is computed as the Current Appropriation Amount + Receipt Authority. The Receipt Authority is calculated using the Budget Authority Option, as shown below:
BUD AUTH	

<u>BA Option</u>	<u>Receipt Authority</u>
N	0 (zero)
A	Actual receipts
E	Estimated receipts

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L Lesser of actual & estimated receipts
G Not used by the State of Louisiana

ALLOT	The total of all allotments which reference this unit of appropriation. This feature is not used by the State of Louisiana.
EXP BUD	The total of all expense budgets which reference this unit of appropriation.
PRE-ENCUMBERED AMT	The total of all outstanding requisitions submitted against this unit of appropriation.
ENCUMBERED AMT	The total of all outstanding purchase orders submitted against this unit of appropriation.
EXPENDED AMT	The total amount spent against this unit of appropriation (i.e., total of all payment vouchers, manual warrants, warrant vouchers, and expenditure journal vouchers submitted against this unit of appropriation).
BEGIN DAY AMOUNTS	Pre-encumbered, Encumbered, and Expended Amounts as of the start of the processing day.
UNCOMMITTED	The uncommitted balance for this unit of appropriation, computed as: Budget authority - (Pre-encumbered Amount + Encumbered Amount + Expended Amount).
UNCOMMITTED %	Computed as: Uncommitted balance / Budget authority.
UNEXPENDED	The unexpended balance for this unit of appropriation, computed as: Budget authority - Expended amount.
UNEXPENDED %	Computed as: Unexpended balance / Budget authority.

7.3 Appropriation by Object Category (APCT) Table Overview

The Appropriation by Object Category (APCT) table tracks and may control expenditures by object category within operating appropriation. Records are kept on this table by accounting stream. Lines are added/updated on this table by Expense Budget (EB) transactions and by expenditure accounting transactions. The Appropriation by Object Category (APCT) table is system-maintained (read-only table).

7.3.1 Appropriation by Object Category (APCT) Table Screen Print and Field Descriptions

The screen print of the Appropriation by Object Category Inquiry (APCT) table is pictured below, and field descriptions follow.

Appropriation by Object Category Table (APCT)

```

ACTION: . TABLEID: APCT USERID: .....

*** APPROPRIATION BY OBJECT CATEGORY INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT, OBJECT CAT

BUDGET FY: ..      FUND: ...   AGENCY: ...   ORGANIZATION: ....
APPR UNIT: ...     OBJECT CATEGORY: ..

                CURRENT AMOUNTS      BEGIN DAY AMOUNTS
                -----              -----
APPROV BUDGETED AMT: .....
CUR MOD BUDGETED AMT: .....
PRE-ENCUMBERED AMT: .....
ENCUMBERED AMT: .....
EXPENDED AMT: .....
OBJ CAT DESCR: .....

                --- AVAILABLE FUNDS ---
UNCOMMITTED BALANCE: ..... UNEXPENDED BALANCE: .....
PERCENT COMMITTED: ..... %   PERCENT EXPENDED: ..... %
    
```

The field descriptions of the Appropriation by Object Category Inquiry (APCT) table are as follows.

The Appropriation by Object Category (APCT) table allows users to track and control expenditures by object category within appropriated program. The table shows both Current and Begin Day amounts for system assurance processing.

This is a system-maintained table. Lines are added to this table when an Expense Budget Input Form (EB Document) is processed or when expenditure accounting transactions are processed.

Line budgets are updated by modifications submitted on EB documents, and line amounts are updated by

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expenditure accounting transactions.

BUDGET FY	Key field. The budget fiscal year for which amounts are shown.
FUND	Key field. The fund for which amounts are shown.
AGENCY	Key field. The agency for which amounts are shown.
ORGANIZATION	Key field. The appropriation organization for which amounts are shown. This field will always be blank.
APPR UNIT	Key field. The appropriation for which amounts are shown.
OBJECT CATEGORY	Key field. The object of expenditure category for which amounts are shown.
APPROV BUDGETED AMT	Displays original approved budget amount for each expenditure object category.
CUR MOD BUDGETED AMT	Displays current budget, as modified, for each expenditure object category.
PRE- ENCUMBERED AMT	Displays current pre-encumbrance balance for each expenditure object category.
ENCUMBERED AMT	Displays current encumbrance balance for each expenditure object category.
EXPENDED AMT	Displays current expended amount balance for each expenditure object category.
OBJ CAT DESCR	Displays object category description entered on Object Category (OCAT) table.
BEGIN DAY AMOUNTS	Current modified budget amount, pre-encumbered amount, encumbered amount, and expended amount as of the start of the processing day.
UNCOMMITTED BALANCE	Calculated. Computed as: Current Modified Budget Amount - (Pre-encumbered Amount + Encumbered Amount + Expended Amt).

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UNEXPENDED
BALANCE

Calculated. Computed as: Current Modified Budget Amount -
Expended Amt.

PERCENT
COMMITTED

Calculated. Computed as: (Pre-encumbered Amount +
Encumbered Amount + Expended Amt) / Current Modified Budget
Amount.

PERCENT
EXPENDED

Calculated. Computed as: Expended Amt / Current Modified
Budget Amount.

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expended, encumbered, and pre-encumbered totals.

BUD FY	Key field. The budget fiscal year for which budgets and expenditure activity are displayed.
FUND	Key field. The fund in which budgets and expenditure activity are displayed.
AGENCY	Key field. The agency in which budgets and expenditure activity are displayed.
ORGN	Key field. The appropriation level organization - which is always spaces.
APPR UNIT	Key field. The appropriation unit for which budgets and expenditure activity are displayed.
OBJT	Key field. The object code for which budgets and expenditure activity are displayed.
CURR MODIFIED BUDGET	Displays current (modified) budget amounts as summed for all Budget Ledger records.
EXPENDED AMT	Displays current expended amounts as summed for all General Ledger records indexed by the header fields.
ENCUMBERED AMT	Displays current encumbered amounts as summed for all General Ledger records indexed by the header fields.
PRE-ENCUMBERED AMT	Displays current pre-encumbered amounts as summed for all General Ledger records indexed by the header fields .
REMAINING AMT	Calculated. Computed as: Current Modified Budget Amount - (Pre-encumbered Amount + Encumbered Amount + Expended Amt).

7.5 Appropriation by Revenue Source (APRS) Table Overview

The Appropriation by Revenue Source (APRS) table allows users to track appropriation expenditure budgets versus actual amounts by revenue source. This inquiry table is updated nightly, so it always contains information as of the close of the last business day (last processing run).

All fields are computed and updated nightly with information from the General Ledger. The remaining budget amount is computed as the "budget amount" less "actual revenue."

7.5.1 Appropriation by Revenue Source (APRS) Table Screen Print and Field Descriptions

The screen print of the Appropriation by Revenue Source (APRS) table is pictured below, and field descriptions follow.

Appropriation by Revenue Source Table (APRS)

```

ACTION: . TABLEID: APRS USERID: .....

APPROPRIATION BY REVENUE SOURCE INQUIRY
KEY IS BUDGET FY, FUND, AGENCY, ORGANIZATION, APPR UNIT, REVENUE SOURCE CODE

BUD FY: .. FUND: ... AGENCY: ... ORGN: .... APPR UNIT: ....

      CURR MODIFIED
      RSRC    BUDGET    ACTUAL REVENUE    UNCOLLECTED AMT
      -----
01- .....
02- .....
03- .....
04- .....
05- .....
06- .....
07- .....
08- .....
09- .....
10- .....
11- .....
    
```

The field descriptions of the Appropriation by Revenue Source (APRS) table are as follows.

The Appropriation by Revenue Source (APRS) table allows users to track appropriation budget versus actual amounts by appropriation and revenue source. This table is updated nightly, so it always contains information as of the last nightly process. All fields are computed with information from the Budget Ledger and General Ledger, summarized to the appropriation level.

This system-maintained table is updated nightly with information from the Budget and General ledgers. No data is entered by the user. The remaining budget amount is computed as the budget amount less

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actual revenue.

BUD FY	Key field. The budget fiscal year for which budgets and revenue activity are displayed.
FUND	Key field. The fund in which budgets and revenue activity are displayed.
AGENCY	Key field. The agency in which budgets and revenue activity are displayed.
ORGN	Key field. The appropriation level organization - which is always blank.
APPR UNIT	Key field. The appropriation unit for which budgets and revenue activity are displayed.
RSRC	Key field. The revenue source code for which budgets and revenue activity are displayed.
CURR MODIFIED BUDGET	Displays current (modified) budget amounts as summed for all Budget Ledger records indexed by the header fields.
A C T U A L REVENUE	Displays current actual revenue amounts as summed for all General Ledger records indexed by the header fields.
UNCOLLECTED AMT	Calculated. Computed as: Current Modified Budget Amount - Actual Revenue Amount.

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The Appropriation Expenditure by Object Category Inquiry (ECAT) table allows users to track and control expenditures at the object category level within an appropriated program. The ECAT table is a summary view of the Appropriation by Object Category (APCT) table.

This is a system-maintained table. Lines are added to this table when an Expense Budget Input Form (EB Document) is processed or when expenditure accounting transactions are processed.

Line budgets are updated by modifications submitted on EB documents, and line amounts are updated by expenditure accounting transactions.

BFY	Key field. The budget fiscal year for which amounts are shown.
FUND	Key field. The fund for which amounts are shown.
AGENCY	Key field. The agency for which amounts are shown.
ORGN	Key field. The appropriation organization for which amounts are shown. This field will always be blank.
APPR	Key field. The appropriation for which amounts are shown.
TOT IND	This field is automatically set to "Y", so totals will always display on the table.
TOT	If a "Y" is entered in the TOT IND field, totals for the four amounts described below are displayed above the amounts columns. These totals are the summation of all expenditure categories within the defined accounting distribution.
OCAT	Key field. Category of expenditure
CURRENT BUDGET	Calculated. Current budget balance for each expenditure category.
PRE-ENCUM	Calculated. Pre-encumbrance balance for each expenditure category.
ENCUMBERED AMT	Calculated. Encumbered balance for each expenditure category.
EXPENDED AMT	Calculated. Expended amount balance for each expenditure category.
AVAILABLE	Calculated. Available budget balance for each expenditure category. Computed as: Current Budget - (Pre-Encum +

Encumbered Amt + Expended Amt)

7.7 Detail Revenue/Expense Budgets - Spending Control Options Overview

Three spending control options exist for detail revenue and expense budgets in ISIS. Individual agencies may select "Presence Control" (**P**) in ISIS for detail expense budgets. Presence Control requires that a budget line exist for each object of expenditure within each budget organization that transactions post to, but does not prevent transactions from posting to a budget line, even if that budget line amount has been exceeded. Agencies may also elect to establish "No Control" (**N**) for detail expense budgets. This option has no budget checking or control established.

Agencies also have the option to establish "Full Control" (**C**) for each individual expense budget line within their budget organizations. The full control option will prevent transactions from posting to an object of expenditure if that transaction will cause the budget line amount to be exceeded. In other words, the budget line amount for that object will be strictly enforced. Agencies can use full control on none, one, or any combination of expense budget lines. Full control can be turned on or off at any time and whether or not the budget line has been exceeded. Changes to the control options must be coordinated with OSRAP. The spending control status of an expense budget line can be viewed on the Expense Budget Detail (EXPB) table.

7.8 Revenue Budget (REVB) Table Overview

The Revenue Budget (REVB) table provides a view of revenue budgets one detail line at a time. Each line is a different fund/agency/organization/activity/revenue source combination. Each line includes account distribution data, budgeted amounts, and amounts recognized. The REVB table summarizes all transactions which have posted to each revenue budget line. Lines are added to this table when new revenue budget transactions are accepted by GFS. Lines are also added when revenue accounting transactions are processed for funds whose Revenue Budget Control Option in the Fund Master (FUND) table is set to "N" for no control. When the option is "N," revenue budget transactions are not accepted. The fields in this table are updated by modifications submitted on revenue budget (RB) transactions and by the revenue accounting transactions.

7.8.1 Revenue Budget (REVB) Table Screen Print and Field Descriptions

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A screen print of the Revenue Budget (REVB) table is pictured below, followed by field descriptions.

Revenue Budget Table (REVB)

```
ACTION: . TABLEID: REVB USERID: .....

REVENUE BUDGET TABLE
KEY IS FISC YEAR, FUND, AGENCY, ORG, ACTIVITY, REV SOURCE
01-
  FISC YEAR: ..      FUND: ...   AGENCY: ...  ORGANIZATION: ....
  ACTIVITY: .... REV SRC: .... APPR REF: ...  STATUS IND: .
                                CURRENT AMOUNTS      BEGIN DAY AMOUNTS
-----
  APPROV BUDGETED AMT: .....
  CUR MOD BUDGETED AMT: .....
  RECOGNIZED AMT: .....
  UNRECOGNIZED AMT: .....
  COMMENTS: .....
```

The field descriptions of ~~the Revenue Budget (REVB) table are as follows.~~

The Revenue Budget (REVB) table contains the revenue budget. Each line is a different fund/agency/organization/activity/revenue source combination. Each line includes accounting distribution data, budgeted amounts, and amounts recognized.

This is a system-maintained table. Lines are added to this table when new revenue budget transactions are processed. Lines are also added when revenue accounting transactions are processed for funds whose Revenue Budget Control Option in the Fund Table is "N" for no control. The system maintains the table as a result of revenue accounting transactions, so that recognized amounts are available by accounting distribution.

The fields in this table are updated by modifications submitted on revenue budget transactions and by the revenue accounting transactions.

FISC YEAR	Key field. The budget fiscal year.
FUND	Key field. Fund for which amounts are displayed.
AGENCY	Key field. Agency for which amounts are displayed.
ORGANIZATION	Key field. Revenue organization for which amounts are displayed.
ACTIVITY	This field is not used by the State of Louisiana.

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REV SRC	Key field. Revenue source for which amounts are displayed.
APPR REF	The appropriation unit associated with this revenue line. Actual receipts against the unit of appropriation are recorded in the Appropriation Master Inquiry (APPR) table.
STATUS IND	Indicates whether this revenue budget line is active (A) or inactive (I). You cannot recognize revenue against an inactive budget line when the Revenue Budget Control Option for the fund is "P" (presence). You can change the status of a line on a revenue budget transaction.
C U R R E N T AMOUNTS BEGIN DAY AMOUNTS	All dollar amounts are given for both the Current and Begin Day amounts. These amounts are used for system assurance processing, but are also useful for inquiry. Current amounts reflect all "real time" updates performed during the day as a result of budgeting and accounting transactions. Begin Day amounts are updated each night, and reflect only activity through the nightly process.
APPROV BUDGETED AMT	The amount budgeted for this revenue source line when the budget was officially approved (i.e., when the Budget Approved Indicator in the Fiscal Year Table was changed to "Y"). This amount is kept for historical purposes only.
CUR MOD BUDGETED AMT	The current amount budgeted to be received from this revenue source. This figure includes changes made with adjustment actions on revenue budget transactions since the budget was officially approved.
RECOGNIZED AMT	The total revenue recognized against this budget line during the fiscal year.
UNRECOGNIZED AMT	The unrecognized amount for the budget line. This is the current modified budget amount minus the recognized amount.
COMMENTS	The description of this line as entered on the revenue budget transaction, or if that was blank, the revenue source name from the Revenue Source (RSRC) table.

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made directly to this screen.

BFY	Key field. The budget fiscal year associated with the accounting distribution entered.
FUND	Key field. Fund for which amounts are displayed.
AGY	Key field. Agency for which amounts are displayed.
ORG	Key field. Revenue organization, not the appropriation organization, for which amounts are displayed.
ACT	This field is not used by the State of Louisiana.
TOTALS IND	This field will always be "Y", so totals will always display on the table.
TOTALS: CURRENT BUDGET	Total of all current budget amounts for revenue sources within the specified accounting distribution.
TOTALS: RECOGNIZED	Total of all recognized amounts for revenue sources within the specified accounting distribution.
TOTALS: BALANCE	Total of all unrecognized balance amounts for revenue sources within the specified accounting distribution.
RSRC	The revenue source for each revenue budget line within the specified accounting distribution.
DESCRIPTION	The short description for each revenue budget line within the specified accounting distribution.
C U R R E N T BUDGET	The current budget amount for each revenue source within the specified accounting distribution.
RECOGNIZED	The recognized revenue amount for each revenue source within the specified accounting distribution.
BALANCE	The unrecognized balance for each revenue source within the specified accounting distribution.

7.10 Revenue Summary Inquiry (ORGR) Table Overview

The Revenue Summary Inquiry (ORGR) table allows users to investigate actual revenue amounts at the organization level. Actual revenue amounts are displayed by period and also in total. Continuing appropriations are not included on this table. Information on the ORGR table is a summary of the organization/revenue source budgets recorded on the Organization by Revenue Source Inquiry (RORG) table.

This is a system-maintained table. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table, and does not reference a continuing appropriation. Actual amounts are updated by revenue accounting transactions.

7.10.1 Revenue Summary Inquiry (ORGR) Table Screen Print and Field Descriptions

The screen print of the Revenue Summary Inquiry (ORGR) table is pictured below, and field descriptions follow.

Revenue Summary Inquiry Screen (ORGR)

```

ACTION: . TABLEID: ORGR USERID: .....
REVENUE SUMMARY INQUIRY
KEY IS FISC YEAR, FUND, AGENCY, ORGN, APPR

FISC YEAR: .. FUND: ... AGENCY: .... ORGN: .... APPR: ....
ORGANIZATION NAME: .....

      YTD ACTUAL: .....

PERIOD      ACTUAL AMT              PERIOD      ACTUAL AMT
-----      -
01           .....              08           .....
02           .....              09           .....
03           .....              10           .....
04           .....              11           .....
05           .....              12           .....
06           .....              13           .....
07           .....              14           .....
    
```

The field descriptions of the Revenue Summary Inquiry (ORGR) table are as follows.

The Revenue Summary Inquiry (ORGR) table allows users to investigate actual revenue amounts at the organization level. Actual revenue amounts are displayed by period and also in total. Continuing appropriations are not included on this table. Information on the ORGR table is a summary of the organization/revenue source budgets recorded on the Organization by Revenue Source Inquiry (RORG)

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table. Warrant Voucher (WV) transactions recording activity for a warrant organization (type = "4" on the ORG3 table) do not update this table.

This is a system-maintained table which is updated nightly, so it contains information as of the last nightly process. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table and does not reference a continuing appropriation. Actual amounts are updated by revenue accounting transactions.

FISC YEAR	Key field. Budget fiscal year for which totals are displayed.
FUND	Key field. Fund for which totals are displayed.
AGENCY	Key field. Agency for which totals are displayed.
ORGN	Key field. Expenditure organization, not the appropriation organization, for which totals are displayed.
APPR	Key field. Appropriation for which totals are displayed. Continuing appropriations are not included.
ORGANIZATION NAME	Organization name, which is inferred from the Organization (ORGN) table.
YTD ACTUAL	Calculated. Total of the actual revenue amounts processed against the accounting distribution for all periods in the fiscal year.
PERIOD	Protected. This field displays the period (fiscal month) for which actual amounts are displayed. The periods are numbered based on the fiscal month, as opposed to the calendar month.
ACTUAL AMT	Calculated. Actual revenue amount for the line's fiscal period. Updated each night from the General Ledger. The periods are numbered based on the fiscal, as opposed to calendar, year.

7.11 Expense Budget (EXPB) Table Overview

The Expense Budget (EXPB) table provides a view of expense budgets one detail line at a time. Each line is a different fund/agency/organization/appropriation unit/activity/object accounting distribution combination. Each expense budget line includes account distribution data, budgeted amounts, and pre-encumbered and obligated amounts (obligated amount = encumbered amount + expended amount). The Expense Budget (EXPB) table summarizes all transactions that have posted to each detail expense budget line.

Lines are added to the Expense Budget (EXPB) table when new expense budget (EB document) transactions are accepted by the GFS ISIS system. Lines are also added when expenditure accounting transactions are processed for funds whose Expense Budget Control Option in the Fund Master (FUND) table is set to "N" for no control. When the option is set to "N," expense budget transactions are not accepted. However, the system maintains the table as a result of accounting transactions so that pre-encumbered, encumbered, and expended amounts are available by accounting distribution.

The fields in the Expense Budget (EXPB) table are updated by modifications submitted on expense budget (EB) transactions and by the expenditure accounting transaction processors.

7.11.1 Expense Budget (EXPB) Table Screen Print and Field Descriptions

The screen print of the Expense Budget (EXPB) table is pictured below, and field descriptions follow.

Expense Budget Table (EXPB)

```

ACTION: . TABLEID: EXPB USERID: .....
*** EXPENSE BUDGET INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT, ACTVTY, OBJECT

BUDGET FY: .. FUND: ... AGENCY: ... ORGANIZATION: ....
APPR UNIT: ... ACTIVITY: ..... OBJECT: .....
BUDGETED POS: ..... SPENDING CTL IND: . REV SOURCE REF 1: ....
STATUS IND: . SUB-OBJECT OPT: . REF 2: ....
REF 3: ....

CURRENT AMOUNTS BEGIN DAY AMOUNTS
-----
APPROV BUDGETED AMT: .....
CUR MOD BUDGETED AMT: .....
PRE-ENCUMBERED AMT: .....
ENCUMBERED AMT: .....
EXPENDED AMT: .....
LINE DESCR: .....

--- AVAILABLE FUNDS ---
UNCOMMITTED BALANCE: ..... UNEXPENDED BALANCE: .....
PERCENT COMMITTED: ..... % PERCENT EXPENDED: ..... %
    
```

The field descriptions of the Expense Budget (EXPB) table are as follows.

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The Expense Budget (EXPB) table contains the expense budget. Each line is a different fund/agency/organization/appropriation unit/activity/object combination. Each line includes accounting distribution data, budgeted amounts, and pre-encumbered, encumbered, and expended amounts.

This is a system-maintained table. Lines are added to this table when new expense budget transactions are processed. Lines are also added when expenditure accounting transactions are processed for funds whose Expense Budget Control Option in the Fund Table is "N" for no control. The system maintains the table as a result of accounting transactions, so that pre-encumbered, encumbered, and expended amounts are available by accounting distribution.

The fields in this table are updated by modifications submitted on expense budget transactions, and by the expenditure accounting transaction processors.

BUDGET FY	Key field. The budget fiscal year.
FUND	Key field. Fund for which amounts are displayed.
AGENCY	Key field. Agency for which amounts are displayed.
ORGANIZATION	Key field. Expenditure organization, not the appropriation organization, for which amounts are displayed.
APPR UNIT	Key field. Appropriation for which amounts are displayed.
ACTIVITY	This field is not used by the State of Louisiana.
OBJECT	Key field. Object of expenditure for which amounts are displayed.
BUDGETED POS	For payroll-related objects of expenditure, this is the number of job positions that the line was budgeted to cover.
SPENDING CTL IND	If this field is blank, spending against this budget line is controlled by the expense budget controls in the Fund Table. If a "Y" appears here, spending against this object is restricted to the current modified budget amount even though the fund is not subject to spending limits. You can change this indicator on an expense budget document.
REV SOURCE REF 1, REF 2, REF 3	The expected revenue sources for this budget line if entered on the Expense Budget document.

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STATUS IND	Indicates whether this expense budget line is active (A) or inactive (I). You cannot obligate funds against an inactive budget line if the Expense Budget Control option on the Fund (FUND) table is set to "C" (Full control) or "P" (Presence control). You can change the status of a line on an expense budget input form.
SUB-OBJECT OPT	If this field is "Y" then a sub-object code is required on all accounting transactions against this budget line. If this field is blank, then the sub-object code is optional on accounting transactions.
C U R R E N T AMOUNTS BEGIN DAY AMOUNTS	All dollar amounts are given for both the Current and Begin Day amounts. These amounts are used for system assurance processing, but are also useful for inquiry. Current amounts reflect all "real time" updates performed during the day as a result of budgeting and accounting transactions. Begin Day amounts are updated each night, and reflect only activity through the last nightly process.
APPROV BUDGETED AMT	The amount budgeted for this object line when the budget was officially approved (i.e., when the Budget Approved Indicator in the Fiscal Year (FSYR) table was changed to "Y"). This amount is kept for historical purposes only.
CUR MOD BUDGETED AMT	The amount currently budgeted to be spent for this object. This figure includes changes made with adjustment actions on expense budget transactions since the budget was officially approved. Expense budget full control checks against this amount.
P R E - ENCUMBERED AMT	The total of all outstanding requisitions submitted against this budget line during the fiscal year.
ENCUMBERED AMT	The total of all outstanding purchase orders submitted against this budget line during this fiscal year.
EXPENDED AMT	The total amount spent against this budget line (i.e., total of all payment vouchers, payroll vouchers, manual warrants, and journal voucher expenditure transactions submitted against this budget line) for the fiscal year.
LINE DESCR	The description of this line as entered on the expense budget transaction, or if none was entered, the object name from the Object Master (OBJT) table.

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A V A I L A B L E F U N D S	Remaining budget is calculated as both Uncommitted and Unexpended amounts.
UNCOMMITTED BALANCE	The uncommitted balance for this expense budget line, computed as: Current modified budget - (Pre-encumbered Amount + Encumbered Amount + Expended Amount).
UNEXPENDED BALANCE	The unexpended balance for this expense budget line, computed as: Current modified budget - Expended amount.
PERCENT COMMITTED	Computed as: (Pre-encumbered + Encumbered + Expended) / Current modified budget.
PERCENT EXPENDED	Computed as: Expended Amount / Current modified budget.

7.12 Expense Budget Summary Inquiry (ESUM) Table Overview

The Expense Budget Summary Inquiry (ESUM) table provides the user with the ability to view more than one object budget belonging to a specific accounting distribution (coding block) which includes: budget fiscal year, fund, agency, organization, appropriation unit, and/or activity. Within this coding block, detail expense budget lines are listed by object code. As much or as little of the accounting distribution as is desired can be specified when the screen is accessed. This information is pulled directly from the Expense Budget (EXPB) table. By entering "Y" (Yes) in the "totals indicator" field, totals for each amount column will be displayed above the column header for "current budget," "encumbered amount," "expended amount," and "available (uncommitted) balance."

The Expense Budget Summary (ESUM) table is updated only as a result of updates made to the Expense Budget (EXPB) table. No updates are made directly to this screen. Totals will only be generated for actions: "S" (Scan) or "G" (Get).

7.12.1 Expense Budget Summary Inquiry (ESUM) Table Screen Print and Field Descriptions

The screen print of the Expense Budget Summary Inquiry (ESUM) table is pictured below, and field descriptions follow.

Expense Budget Summary Table (ESUM)

```
ACTION: . TABLEID: ESUM USERID: .....  
*** EXPENSE BUDGET SUMMARY INQUIRY ***  
BFY: .. FUND: ... AGY: ... ORG: .... APPR UNIT: ... ACTV: ..... TOTALS IND: .  
TOTALS:  
OBJ DESCRIPTION CURRENT BUDGET ENCUMBERED AMT EXPENDED AMT AVAILABLE  
.....  
.....  
.....  
.....
```

The field descriptions of the Expense Budget Summary Inquiry (ESUM) table are as follows.

The Expense Budget Summary (ESUM) table provides the user with the ability to view more than one object budget belonging to a specific budget fiscal year, fund, agency, organization, and activity. As much

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or as little of the accounting distribution as is desired can be specified when the screen is accessed. This information is pulled directly from the Expense Budget Table. The Total Indicator is always set to "Y" so that totals for each amount column will be displayed above the column header.

This system-maintained screen is updated only as a result of updates made to the Expense Budget Table (from Budget and Accounting transactions). No updates are made directly to this screen.

BFY	Key field. The budget fiscal year.
FUND	Key field. Fund for which amounts are displayed.
AGY	Key field. Agency for which amounts are displayed.
ORG	Key field. Expenditure organization, not the appropriation organization, for which amounts are displayed.
APPR UNIT	Key field. Appropriation for which amounts are displayed.
ACTV	This field is not used by the State of Louisiana.
TOTALS IND	This field will always be "Y", so totals will always display on the table.
T O T A L S : CURRENT BUDGET	Total of all current budget amounts for objects within the specified accounting distribution.
TOTALS: ENCUMBERED AMT	Total of all encumbered amounts for objects within the specified accounting distribution.
TOTALS: EXPENDED AMT	Total of all expended amounts for objects within the specified accounting distribution.
TOTALS: AVAILABLE	Total of all available amounts for objects within the specified accounting distribution.
OBJ	The object of expenditure for each expense budget line within the specified accounting distribution.
DESCRIPTION	The short description for each expense budget line within the specified accounting distribution.
C U R R E N T	The current budgeted amount for each object within the specified

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BUDGET	accounting distribution.
ENCUMBERED AMT	The encumbered amount for each object within the specified accounting distribution.
EXPENDED AMT	The expended amount for each object within the specified accounting distribution.
AVAILABLE	The uncommitted balance for each object within the specified accounting distribution.

7.13 Expenditure Summary Inquiry (ORGE) Table Overview

The Expenditure Summary Inquiry (ORGE) table allows users to view actual amounts for expenditures at the organization/appropriation level. Actual amounts are displayed by period and also in total. Continuing appropriations are not included on this table. Information on the ORGE table is a summary of the organization/object budgets recorded on the Organization by Object Inquiry (EORG) table.

This is a system-maintained table. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table and does not reference a continuing appropriation. Actual amounts are updated by pre-encumbrance, encumbrance, and expenditure accounting transactions.

7.13.1 Expenditure Summary Inquiry (ORGE) Table Screen Print and Field Descriptions

The screen print of the Expenditure Summary Inquiry (ORGE) table is pictured below, and field descriptions follow.

Expenditure Summary Inquiry Screen (ORGE)

ACTION: . TABLEID: ORGE USERID:			
EXPENDITURE SUMMARY INQUIRY			
KEY IS FISC YEAR, FUND, AGENCY, ORGN, APPR			
FISC YEAR: .. FUND: ... AGENCY: ORGN: APPR:			
ORGANIZATION NAME:			
PRE ENCUMBERED:			
ENCUMBERED:			
YTD ACTUAL:			
PERIOD	ACTUAL AMT	PERIOD	ACTUAL AMT
-----	-----	-----	-----
01	.....	08	.....
02	.....	09	.....
03	.....	10	.....
04	.....	11	.....
05	.....	12	.....
06	.....	13	.....
07	.....	14	.....

The field descriptions of the Expenditure Summary Inquiry (ORGE) table are as follows.

The Expenditure Summary Inquiry (ORGE) table allows users to investigate actual amounts for expenditures at the organization level. Actual amounts are displayed by period and also in total. Continuing appropriations are not included on this table. Warrant Voucher (WV) transactions recording activity for a warrant organization (type = "4" on the ORG3 table) do not update this table. Information on the ORGE table is a summary of the organization/object budgets recorded on the Organization by Object Inquiry (EORG) table.

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This is system-maintained table which is updated nightly, so it contains information as of the last nightly process. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table and does not reference a continuing appropriation. Actual amounts are updated by pre-encumbrance, encumbrance, and expenditure accounting transactions.

FISC YEAR	Key field. Budget fiscal year for which totals are displayed.
FUND	Key field. Fund for which totals are displayed.
AGENCY	Key field. Agency for which totals are displayed.
ORGN	Key field. Expenditure organization, not the appropriation organization, for which totals are displayed.
APPR	Key field. Appropriation for which totals are displayed. Continuing appropriations are not included.
ORGANIZATION NAME	Organization name, which is inferred from the Organization (ORGN) table.
P R E - ENCUMBERED	Total of the pre-encumbered amounts processed against the accounting distribution in the header for all periods in the fiscal year.
ENCUMBERED	Total of the encumbered amounts processed against the accounting distribution in the header for all periods in the fiscal year.
YTD ACTUAL	Calculated. Total of the actual expenditure amounts processed against the accounting distribution for all periods in the fiscal year.
PERIOD	Protected. This field displays the period (fiscal month) for which actual amounts are displayed. The periods are numbered based on the fiscal month, as opposed to the calendar month.
ACTUAL AMT	Calculated. Actual expenditure amount for the line's fiscal period. Updated each night from the General Ledger. The periods are numbered based on the fiscal, as opposed to calendar, year.

7.14 Organization by Object Inquiry (EORG) Table Overview

The Organization by Object Inquiry (EORG) table allows users to view actual amounts for expenditures, encumbrances, and pre-encumbrances at the organization/object level. Continuing appropriations do not appear on this table. Actual amounts are displayed by period (fiscal month) and also in total. Information on the EORG table is summarized on the Expenditure Summary Inquiry (ORGE) table.

This is a system-maintained table. Lines are added to this table when transactions are coded to a unique accounting distribution which is not already on the table, and does not reference a continuing appropriation. Actual amounts are updated by pre-encumbrance, encumbrance, and expenditure accounting transactions.

7.14.1 Organization by Object Inquiry (EORG) Table Screen Print and Field Descriptions

The screen print of the Organization by Object Inquiry (EORG) table is pictured below, and field descriptions follow.

Organization by Object Inquiry Screen (EORG)

```
ACTION: . TABLEID: EORG USERID: .....
ORGANIZATION BY OBJECT INQUIRY
KEY IS FISC YEAR, FUND, AGENCY, ORGN, APPR, OBJECT
FISC YEAR: .. FUND: ... AGENCY: .... ORGN: .... APPR: .... OBJECT: ....
ORGANIZATION NAME: .....
OBJECT NAME: .....

PRE ENCUMBERED: .....
ENCUMBERED: .....
YTD ACTUAL: .....

PERIOD      ACTUAL AMT          PERIOD      ACTUAL AMT
-----      -
01           .....          08           .....
02           .....          09           .....
03           .....          10           .....
04           .....          11           .....
05           .....          12           .....
06           .....          13           .....
07           .....          14           .....
```

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The field descriptions of the Organization by Object Inquiry (EORG) table are as follows.

The Organization by Object Inquiry (EORG) table allows users to investigate actual amounts for expenditures, encumbrances, and pre-encumbrances at the organization/object level. Continuing appropriations do not appear on this table. Warrant Voucher (WV) transactions recording activity for a warrant organization (type = "4" on the ORG3 table) do not update this table. Actual amounts are displayed by period and also in total. Information on the EORG table is summarized on the Expenditure Summary Inquiry (ORGE) table.

This is a system-maintained table which is updated nightly, so it contains information as of the last nightly process. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table, and does not reference a continuing appropriation. Actual amounts are updated by pre-encumbrance, encumbrance, and expenditure accounting transactions.

FISC YEAR	Key field. Budget fiscal year for which totals are displayed.
FUND	Key field. Fund for which totals are displayed.
AGENCY	Key field. Agency for which totals are displayed.
ORGN	Key field. Expenditure organization, not the appropriation organization, for which totals are displayed.
APPR	Key field. Appropriation for which totals are displayed. Continuing appropriations are not included.
OBJECT	Key field. Object for which totals are displayed.
ORGANIZATION NAME	Organization name, which is inferred from the Organization (ORGN) table.
OBJECT NAME	Object name, which is inferred from the Object (OBJT) table.
P R E ENCUMBERED	Total of the pre-encumbered amounts processed against the accounting distribution in the header for all periods in the fiscal year.
ENCUMBERED	Total of the encumbered amounts processed against the accounting distribution in the header for all periods in the fiscal year.
YTD ACTUAL	Calculated. Total of the actual expenditure amounts processed against the accounting distribution in the header for all periods in the fiscal year.

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PERIOD	Protected. This field displays the period (fiscal month) for which actual amounts are displayed. The periods are numbered based on the fiscal month, as opposed to the calendar month.
ACTUAL AMT	Actual expenditure amount for the line's fiscal period. These amounts are updated each night from the day's General Ledger.

7.15 Organization by Revenue Source Inquiry (RORG) Table Overview

The Organization by Revenue Source Inquiry (RORG) table allows users to view revenue actual amounts at the organization/revenue source level. Actual revenue amounts are displayed by period and also in total. Continuing appropriations are not included on this table. Information on the RORG table is summarized on the Revenue Summary Inquiry (ORGR) table.

This is a system-maintained table. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table, and does not reference a continuing appropriation. Actual amounts are updated by revenue accounting transactions.

7.15.1 Organization by Revenue Source Inquiry (RORG) Screen Print and Field Descriptions

The screen print of the Organization by Revenue Source Inquiry (RORG) table is pictured below, and field descriptions follow.

Organization by Revenue Source Inquiry Screen (RORG)

```
ACTION: . TABLEID: RORG USERID: .....
ORGANIZATION BY REVENUE SOURCE INQUIRY
KEY IS FISC YEAR, FUND, AGENCY, ORGN, APPR, RSRC
FISC YEAR: .. FUND: ... AGENCY: .... ORGN: .... APPR: .... RSRC: ....
ORGANIZATION NAME: .....
REV SOURCE NAME: .....
YTD ACTUAL: .....
PERIOD      ACTUAL AMT          PERIOD      ACTUAL AMT
-----
01          .....          08          .....
02          .....          09          .....
03          .....          10          .....
04          .....          11          .....
05          .....          12          .....
06          .....          13          .....
07          .....          14          .....
```

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The field descriptions of the Organization by Revenue Source Inquiry (RORG) table are as follows.

The Organization by Revenue Source Inquiry (RORG) table allows users to investigate revenue actual amounts for at the organization/revenue source level. Actual revenue amounts are displayed by period and also in total. Continuing appropriations are not included on this table. Information on the RORG table is summarized on the Revenue Summary Inquiry (ORGR) table. Warrant Voucher (WV) transactions recording activity for a warrant organization (type = "4" on the ORG3 table) do not update this table.

This is a system-maintained table which is updated nightly, so it contains information as of the last nightly process. Lines are added when transactions are coded to a unique accounting distribution which is not already on the table and do not reference a continuing appropriation. Actual amounts are updated by revenue accounting transactions.

FISC YEAR	Key field. Budget fiscal year for which totals are displayed.
FUND	Key field. Fund for which totals are displayed.
AGENCY	Key field. Agency for which totals are displayed.
ORGN	Key field. Revenue organization, not appropriation organization, for which totals are displayed.
APPR	Key field. Appropriation for which totals are displayed. Continuing appropriations are not included.
RSRC	Key field. Revenue Source for which totals are displayed.
ORGANIZATION NAME	Organization name, which is inferred from the Organization (ORGN) table.
REV SOURCE NAME	Revenue Source name, which is inferred from the Revenue Source (RSRC) table.
YTD ACTUAL	Calculated. Total of the actual revenue amounts processed against the accounting distribution for all periods in the fiscal year.
PERIOD	Protected. This field displays the period (fiscal month) for which actual amounts are displayed. The periods are numbered based on the fiscal month, as opposed to the calendar month.
ACTUAL AMT	Calculated. Actual revenue amount for the line's fiscal period. Updated each night from the General Ledger. The periods are numbered based on the fiscal, as opposed to calendar, year.

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The rollup process is performed by reading the Organization (ORGN) table for the organization code on each EXPB record. The amounts for the EXPB record are then added to the OROC table for **all** organization codes above the EXPB organization on ORGN, in addition to the OROC record for the EXPB organization.

For example, a level 3 organization code, which rolls up to 2 higher organization codes, would add data to 3 records on the OROC table: one for the EXPB organization, and one for each of the 2 rollup organizations. All 3 records on the OROC table would be updated with the same dollar amounts (although the OROC records for the higher level organizations would probably include amounts for other lower level organizations, and would therefore have higher totals).

This system-maintained table is updated nightly with information from the Expense Budget (EXPB) table, so it always contains information as of the last nightly process. No data is entered by the user. The remaining budget amount is computed as the budget amount less the expenditure, encumbrance, and pre-encumbrance totals.

BUDGET FY	Key field. The budget fiscal year for which budgets and expenditure activity are displayed.
FUND	Key field. The fund in which budgets and expenditure activity are displayed.
AGENCY	Key field. The agency in which budgets and expenditure activity are displayed.
ORGN	Key field. The expenditure or reporting level organization for which budgets and expenditure activity are displayed. When records are added to this table, the Organization (ORGN) table is referenced for the EXPB organization code. OROC records are written from the single EXPB line for <u>each</u> rollup organization the EXPB organization reports to. Therefore, every record on the OROC table shows totals for EXPB records coded to the organization and totals for all EXPB records coded to organizations that roll up to the OROC organization code.
OBJT	Key field. The object code for which budgets and expenditure activity are displayed.
CURR MODIFIED BUDGET	Displays current (modified) budget amounts as summed for all EXPB records indexed by the header fields.
EXPENDED AMOUNT	Displays current expended amounts as summed for all EXPB records indexed by the header fields.

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ENCUMBERED AMOUNT	Displays current encumbered amounts as summed for all EXPB records indexed by the header fields.
PRE-ENCUM AMOUNT	Displays current pre-encumbered amounts as summed for all EXPB records indexed by the header fields.
REMAINING BUDGET	Calculated. Computed as: Current Modified Budget Amount - (Pre-encumbered Amount + Encumbered Amount + Expended Amount).

7.17 Organization Rollups by Revenue Source Code (ORRS) Table Overview

The Organization Rollups by Revenue Source Code (ORRS) table allows users to track budgets versus actual revenue by revenue source within organization, for each organization level. All fields are computed with information from the Revenue Budget (REVB) table, rolled up to the organization level.

This table is updated nightly so it always contains information as of the close of the last business day. The Organization Rollups by Revenue Source Code (ORRS) table is for inquiry purposes only. The remaining budget amount is computed as the budget amount less actual revenue.

7.17.1 Organization Rollups by Revenue Source Code (ORRS) Table Screen Print and Field Descriptions

The screen print of the Organization Rollups by Revenue Source Code (ORRS) table is pictured below, and field descriptions follow.

Organization Rollups by Revenue Source Code Table (ORRS)

```

ACTION: . TABLEID: ORRS USERID: .....

      ORGANIZATION ROLLUPS BY REVENUE SOURCE CODE
KEY IS BUDGET FY, FUND, AGENCY, ORGANIZATION, REVENUE SOURCE CODE
BUDGET FY: .. FUND: ... AGENCY: ... ORGN: ....

      CURR MODIFIED      ACTUAL      REMAINING
      RSRC      BUDGET      REVENUE      BUDGET
-----
01- .....
02- .....
03- .....
04- .....
05- .....
06- .....
07- .....
08- .....
09- .....
10- .....
11- .....
    
```

The field descriptions of the Organization Rollups by Revenue Source Code (ORRS) table are as follows.

The Organization Rollups by Revenue Source Code (ORRS) table allows users to track budget versus actual revenue by revenue source within organization, for each organization level. All fields are computed with information from the Revenue Budget (REVB) table, rolled up to the organization level.

The rollup process is performed by reading the Organization (ORGN) table for the organization code on each REVB record. The amounts for the REVB record are then added to the ORRS table for **all** organization codes above the REVB organization on ORGN, in addition to the ORRS record for the REVB organization.

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For example, a level 3 organization code, which rolls up to 2 higher organization codes, would add data to 3 records on the ORRS table: one for the REVB organization, and one for each of the 2 rollup organizations. All 3 records on the ORRS would be updated with the same dollar amounts (although the ORRS records for the higher level organizations would probably include amounts for other lower level organizations, and would therefore have higher totals).

This system-maintained table is updated nightly with information from the Revenue Budget (REVB) table, so it always contains information as of the last nightly process. No fields are entered by the user. The remaining budget amount is computed as the budget amount less actual revenue.

BUDGET FY	Key field. The budget fiscal year for which budgets and revenue activity are displayed.
FUND	Key field. The fund in which budgets and revenue are displayed.
AGENCY	Key field. The agency in which budgets and revenue are displayed.
ORGN	Key field. The revenue or reporting level organization for which budgets and revenue activity are displayed. When records are added to this table, the Organization (ORGN) table is referenced for the REVB organization code. ORRS records are written from the single REVB line for <u>each</u> rollup organization the REVB organization reports to. Therefore, every record on the ORRS table shows totals for REVB records coded to the organization and totals for all REVB records coded to organizations that roll up to the ORRS organization code.
RSRC	Key field. The revenue source code for which budgets and revenue activity are displayed.
CURR MODIFIED BUDGET	Displays current (modified) budget amounts as summed for all REVB records indexed by the header fields.
A C T U A L REVENUE	Displays current actual revenue amounts as summed for all REVB records indexed by the header fields.
REMAINING BUDGET	Calculated. Computed as: Current Modified Budget Amount - Actual Revenue Amount.

7.18 Means-of-Financing Appropriation Unit Numbering Overview

The following sections define the policies for numbering Means-of-Financing Appropriation Units for the

State of Louisiana in ISIS.

7.18.1 Means-of-Financing Appropriation Unit Numbering Policies

For State General Fund (Direct) Appropriations:

- State General Fund direct, the Means-of-Financing Appropriation Unit number will be "000," and will have an appropriation group code of "01."

For Interim Emergency Board Appropriations:

- The Means-of-Financing Appropriation Unit should be assigned with the first two characters as "IB" and the last character sequentially numbered 1 through 9 based on agencies having multiple Interim Emergency Board (IEB) appropriations. If there are more than nine appropriations to the same agency in the same fiscal year, the last digit of the appropriation number should be designated as "A" through "Z."

NOTE: These appropriations are not static or continuing and are closed at the end of the fiscal year (06/30). Therefore, for those appropriations that the "Multi-Year Indicator" is set to "Regular," do not regenerate the appropriation number for the implementation.

- **Exception** (to the first two policies above): "T091" is tied to State General Fund with an appropriation group code of "09." "T091" will be reassigned to "T01" in ISIS.

7.18.2 State General Fund by Fees and Self-Generated Revenues (SGR) Numbering Policies

For Regular Self-Generated Revenue Appropriations:

- The Means-of-Financing Appropriation Unit will be assigned "002" and will have an appropriation group code of "05." This will be OSRAP's policy for State General Fund by Self-Generated Revenues that are not agency ancillary, such as Auxiliary funds, Internal Service funds, Enterprise funds or appropriations from a special revenue fund.

7.18.3 State General Fund by Interagency Transfers (IAT) Numbering Policies

For Regular Interagency Transfer (IAT) Appropriations:

- The Means-of-Financing Appropriation Unit number will be assigned "003" with an appropriation group code of "02." This will be OSRAP's policy for State General Fund by Interagency Transfers of funds between two agencies within the same Appropriation Act.

7.18.4 Means-of-Financing Appropriations Contained in the Ancillary Act for Agency Internal Service Fund Activity Numbering Policies

For Internal Service Fund Appropriations Contained in the Ancillary Act:

- The Internal Service Fund appropriations will have a Means-of-Financing appropriation unit assigned "004," and will have an appropriation group code of "11." This will be OSRAP's policy for State General Fund by Fees and Self-Generated Revenue of funds for Internal Service Fund activity found in the Ancillary Appropriation Act.

7.18.5 Means-of-Financing Appropriations Contained in the Ancillary Act for Auxiliary Fund Activity Numbering Policies

For Auxiliary Fund Appropriations:

- The Means-of-Financing appropriation unit will be assigned to "005," and will have an appropriation group code of "06."

7.18.6 Means-of-Financing Appropriations From Federal Aid Numbering Policies

For Regular Federal Appropriations:

- The Means-of-Financing appropriation unit will be assigned "006," and have an appropriation group code of "04." This will be OSRAP's policy for Federal Appropriations not tied to Capital Outlay. Federal appropriations that are CMIA will have a group code of "03."

NOTE: Currently within FACS, other appropriations have an appropriation group code of "04," and are not tied to "000-00006." These Capital Outlay Appropriations will be addressed later.

7.18.7 Means-of-Financing Appropriations for Levee District Fund Activity Numbering Policies

For Levee District Appropriations Handled by the State Treasurer's Office:

- The new Means-of-Financing Appropriation Unit number for Levee District Fund Activity will be assigned the new three-digit ISIS fund number, and will have an appropriation group code of "09."

7.18.8 Major State Revenues or Appropriations for Revenues Collected, Not Drawn, and Cash Transferred to an Agency (Excluding Escrow) Numbering Policies

For Major State Revenues or Appropriations for Which the Revenues are Collected and Warrants are Not Drawn but Cash is Transferred to an Agency Means-of-Financing Appropriation Based on the Appropriation Act (Excluding Escrow):

- The first position of the new Means-of-Financing Appropriation unit must be "X" and the next two positions will be sequentially numbered, beginning with "A1" through "Z9." Once this numbering scheme has been exhausted, the number sequence should be "AA" through "ZZ." This will become OSRAP's policy for establishing appropriations tied to funds established by the legislature to collect specified funds and for which the monies will be transferred to an agency Means-of-Financing appropriation for warrants drawn activity. These appropriations will have an appropriation group code of "08."

Exception: If FACS Appropriation Unit number is "XX18," the new ISIS Appropriation Unit number will be assigned to "X18," and an appropriation group code number will be "18."

For "T" Appropriations Currently Handled Through the State Treasurer's Office:

- The new Means-of-Financing Appropriation Unit will be assigned to the ISIS fund, except for "T003" (Transfer To/From Bonds), which will be assigned to "T03" and "T090" (used for Transfers To/From Other Funds), which will be assigned to "T04."

For Agency Appropriations Made From Statutorily-Dedicated Funds Based on the Appropriation Act:

- The new Means-of-Financing Appropriation Unit number will be assigned the new fund number in ISIS, and the appropriation group code will be "10."

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Exception: If FACS Appropriation Unit # = , the new ISIS Appropriation Unit # =

1431	N2A
3139	N2B
3140	N2C
3141	N2D
3142	N2E
3143	N2F
3144	N2G

For Agency Appropriations Made From the Vocational Technical Enterprise Fund, Included in the General Appropriations Act:

- The new Means-of-Financing Appropriation Unit number will be assigned the new fund number in ISIS, "E08" and the appropriation group code will be assigned "10."

For Agency Appropriations Made From the Transportation Trust Fund, Included in the General Appropriations Act:

- If the funds are Federal, the new appropriation unit number will be assigned "54N," and the appropriation group code will be "10."
- If the funds are the Transportation Trust Fund portion, the new appropriation unit will be assigned "54P," and the appropriation group code will be "10."
- If the funds are the Transportation Trust portion and not one of the above, the new appropriation unit will be equal to the new fund ("TTI"), and the appropriation group code will be "10."

7.18.9 FACS Means-of-Financing Appropriations for Capital Outlay Numbering Policies

For FACS Means-of-Financing Appropriations for Capital Outlay Which Are Handled by Facility Planning and Control:

- If the FACS Means-of-Financing Appropriation Unit number is not equal to "00" or not equal to "07," the new Means-of-Financing Appropriation Unit number will be numbered sequentially beginning with Page 1 of each year's Appropriation Act, starting from "001" through "999."

Exception: Appropriation group code "07" will begin with an "I" and will be numbered in sequence for the Interim Emergency Board.

7.19 Special Appropriations Overview

The following section discusses the policies and procedures for setting up X-Appropriations, D-Appropriations, R, M, and other Means-of-Financing appropriations, and lines of credit in ISIS.

7.19.1 "X" Appropriations Overview

X-Appropriations are established to record revenue that is to be credited to a specific fund which is statutorily created by the Legislature. X-Appropriations are established by the State Treasurer's Office for each special fund created by the Legislature. The X-Appropriation is also utilized to transfer monies to other Means-of-Financing (MOF) appropriations within the same fund or to other funds.

7.19.1.1 "X" Appropriations Policies

The following policies apply to setting up "X" Appropriations in ISIS:

- X-Appropriations will be set up by the State Treasurer's Office for each special fund created by the Legislature.
- As revenues are collected by each agency, they are classified to the X-Appropriation using agency number **148**.
- Each agency will be assigned a specific "organization number" which will designate the responsible agency and report to the X-Appropriation.
- If there is an agency appropriation from the fund, the monies will be transferred to the agency's fund for warranting of funds.
- The Budget Authority Option for the "X"-Appropriations should be set to "A" (actual receipts).

7.19.1.2 "X" Appropriations Procedures

Responsibility	Action
State Treasury	Obtains copy of Legislative Act from the Secretary of State's Office. Sets up structure for new fund number (See procedures for setting up funds,

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defined in Section 2.4.1 of this manual.)

Sets up structure for new X-Appropriation number in the Budget Development System (BDS).

OSRAP Approves Appropriation Transaction (AP) document.

Budget Office Approves Appropriation Transaction (AP) document.

OSRAP Inputs X-Appropriation budget structure and updates the Fund/Agency Master (FAGY) table in ISIS.

State Treasury Advises the responsible agency of the newly established X-Appropriation number so that they can set up the "organization number" tied to the X-Appropriation number.

State Treasury As monies are classified to the X-Appropriation by the responsible agencies, the State Treasury may transfer monies up to the budgeted amount to the agency's Means-of-Financing (MOF) using a J3 Special Revenue Journal Voucher. Debiting the organization number under agency 148 and crediting the organization number tied to the agency's Means-of-Financing.

At the end of the fiscal year, the State Treasury will determine the disposition of the monies remaining in the fund.

7.19.2 "D" Appropriations Overview

"D" Appropriations are established to account for revenue and expenditure activity for constitutionally created appropriations. The State Treasurer's Office is responsible for the establishment of D-Appropriations and they are assigned an appropriation group code of **15**. No warrants may be posted against a "D" Appropriation. Revenues and expenditures are recorded against D-Appropriations.

Current "D" Appropriations are:

- D914 Port of New Orleans - Gas Tax Distribution (Agency 914)
- D915 Timber Severance Tax fund (Agency 917)
- D916 Lake Charles Harbor Terminal District Fund (Agency 440 and Agency 916)
- D917 General Severance Tax Fund (Agency 917)
- D918 Parish Road Royalty Fund (Agency 434 and Agency 918)
- D919 State Highway Fund #2 (Agency 420 and Agency 919)
- D921 State Revenue Sharing Fund (Agency 921)

7.19.2.1 "D" Appropriations Policies

The following policies apply to setting up "D" Appropriations in ISIS:

- D-Appropriations are established to account for revenue and expenditure activity for constitutionally created appropriations. Because the D-Appropriations are constitutionally created appropriations, no action is taken until it has passed a vote of the people.
- As revenues are collected by each agency, they are classified to the D-Appropriation using agency number **148**.
- Each agency will set up a specific "organization number" which will designate the responsible agency and report to the D-Appropriation.
- Monies do not have to be appropriated to pay out of the D-Appropriation.

7.19.2.2 "D" Appropriations Procedures

Responsibility	Action
State Treasury	Obtains a copy of the Legislative Act from the Secretary of State's Office. Sets up structure for new fund number (See setting up fund structure procedures, defined in Section 2.4.1 of this manual.) Prepares Appropriation Transaction (AP) document in ISIS for new D-Appropriation number. The D-Appropriation number will be established as appropriation group code 15 . This allows revenues and expenditures to hit the appropriation and no warrants are necessary. Advises the responsible agency of the newly established D-Appropriation number so that they can set up the "organization number" tied to the D-Appropriation number.
OSRAP	Develops fund roll-up structure. Inputs D-Appropriation number into ISIS.
State Treasury	As monies are classified to the D-Appropriation by the responsible agencies, the State Treasury will make payments as outlined in the legislation using the Payment Voucher (PV) or the Manual Warrant (MW). See the General Payments section which defines procedures for completion of the Payment Voucher or the Manual Warrant.

At the end of the fiscal year, the State Treasury will determine the disposition of the monies remaining in the fund.

7.19.3 "T" Appropriations Overview

"T" Appropriations are appropriations that are established by the State Treasurer's Office. These are administrative appropriations.

7.19.3.1 "T" Appropriations Policies

The following policies apply for setting up "T" Appropriations in ISIS:

- "T" Appropriations are set up to record revenue and expenditures of funds held in custody of the State Treasury. These monies are not considered to be state money.
- The State Treasury determines the need for a "T" Appropriation.
- The Budget Authority Option for "T"-Appropriations should be set to "A" (actual receipts).

7.19.3.2 "T" Appropriations Procedures

Responsibility	Action
State Treasury	Sets up structure for new fund number, if necessary. (See Procedure for setting up fund structure, defined in Section 2.4.1 of this manual.) Forward new fund structure to OSRAP for completion.
OSRAP	Develops fund roll-up and returns to Treasury for input into ISIS.
State Treasury	Inputs new fund structure into ISIS. Sets up structure for new "T" Appropriation number on Appropriation Transaction (AP) document. The T-Appropriation number will be established as appropriation group code 09 . This allows revenues and expenditures to hit the appropriation and no warrants are necessary.

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Advises the responsible agency of the newly established T-Appropriation number so that they can set up the "organization number" tied to the T-Appropriation number.

OSRAP Approves Appropriation Transaction (AP) document in ISIS for T-Appropriation number.

Budget Office Approves AP document for T-Appropriation number.

State Treasury Approves AP document for T-Appropriation number. As monies are classified to the T-Appropriation by the responsible agency(ies), the State Treasury will make payments or transfers, as requested.

At the end of the fiscal year, the State Treasury will carry forward the monies remaining in the fund.

7.19.4 "R," "M," and Other Means-of-Financing Appropriations Overview

These appropriations are set up to account for state general fund, self-generated, interagency transfer, and federal Means-of-Financing appropriations made by the Legislature. The State Treasurer's Office audits the structure of the means of financing appropriation and makes final approval of budget input documents in the State's accounting system. This policy is in accordance with Louisiana Constitution, Article III, Section 16. The State Treasurer's Office utilizes cash and budget program controls in the accounting system to administer cash and budget checks in the processing of warrants.

7.19.4.1 "R," "M," and Other Means-of-Financing Appropriations Policies

The following policies apply to setting up "R," "M," and other Means-of-Financing Appropriations in ISIS:

- The State Treasurer's Office audits the structure of the Means-of-Financing appropriation and makes final approval of budget input documents in the State's accounting system.

NOTE: This policy is in accordance with Louisiana Constitution, Article III, Section 16.

- The State Treasurer's Office utilizes cash and budget program controls in the accounting system to administer cash and budget checks in the processing of warrants.

7.20 Means-of-Financing Appropriation Unit Numbering Table

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The table below defines the numbering scheme for new Means-of-Appropriation Unit numbers in ISIS:

MOF Appropriation	Appropriation Name	FACS #	New ISIS APPR #	APPR GRPC
State General Fund	Direct MOF Appropriation Unit		000	01
State General Fund	Interim Emergency Board MOF		IB1 to IB9 IBA to IBZ	01
State General Fund	Direct MOF Appropriations (Exception)	T091	T01	09
State General Fund	Fees and Regular Self-Generated Revenues (SGR)		002	05
State General Fund	Regular Interagency Transfer MOF Appropriation Unit		003	02
Ancillary Appropriation Act	Internal Service Fund Appropriations		004	11
Ancillary Appropriation Act	Auxiliary Fund Appropriations		005	06
Federal Aid	Regular Federal Appropriations not tied to Capital Outlay		006	04
MOF Appropriations Handled by the STO	Levee District Fund Appropriations		ISIS Fund #	09
Appropriation Act	Major State Revenues or Appropriations for Warrant Drawn Activity, and Cash Transferred to an Agency MOF, excluding Escrow		XA1 to XZ9 X1Z to X9Z XAA to XZZ	08
Appropriation Act	Exception to above numbering scheme for funds established by the Legislature to collect specified funds and for which monies will be transferred to an agency MOF for warrants drawn activity.	XX18	X18	18
Special Appropriations	"T" Appropriations handled by the State Treasurer's Office		ISIS Fund #	09
Special Appropriations	"T" Appropriations for Transfer To/From Bonds Funds	T003	T03	09

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MOF Appropriation	Appropriation Name	FACS #	New ISIS APPR #	APPR GRPC
Special Appropriations	"T" Appropriations for Transfer To/From Other Funds	T090	T04	09
Special Appropriations	"D" Appropriations handled by the State Treasurer's Office	D914 D915 D916 D917 D918 D919 D921		15
Agency Appropriations	Statutorily-Dedicated Funds based on the Appropriation Act		ISIS Fund #	10
Agency Appropriations	Exception for Statutorily-Dedicated Funds based on the Appropriation Act	1431 3139 3140 3141 3142 3143 3144	N2A N2B N2C N2D N2E N2F N2G	10 10 10 10 10 10 10
Agency Appropriations	Vocational Technical Enterprise Fund included in the General Appropriations Act		E08	10
Agency Appropriations	Transportation Trust Fund included in the General Appropriations Act for Federal		54N	10
Agency Appropriations	Transportation Trust Fund portion		54P	10
Agency Appropriations	Transportation Trust Fund portion and not included in the three funds above		TTI	10
Capital Outlay Appropriation Act	Capital Outlay Appropriations handled by Facility Planning and control	Not = to "00" or Not = to "07"	Number starting with Page 1 of the Appropriation Act: 001 to 999	Varies
Capital Outlay Appropriation Act	Exception for the Interim Emergency Board		I01 to I99	07

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MOF Appropriation	Appropriation Name	FACS #	New ISIS APPR #	APPR GRPC
Capital Outlay Appropriation Act	Capital Outlay Appropriations handled by Department of Transportation Development related to Transportation Trust or Timed Account	Not = to "00" or Not = to "07"	J00 to J99 J0A to J9Z JA0 to JI9 skip JJ JK0 to JZ9	10
Capital Outlay Appropriation Act 11	Funds related to Transportation Trust or Timed Account		JJ0 to JJ9 JJA to JJZ	10

7.21 Seed Requests Overview

The State of Louisiana extends seeds to those state agencies that are appropriated monies that are insufficient to cover cash requirements until revenues are collected later in the fiscal year. For example, self-generated revenues are earned throughout the fiscal year requiring these agencies to begin each year with little or no operating cash. Seeds will be recorded procedurally through the use of the J3 Journal Voucher by recording cash in the fund.

7.21.1 Seed Requests Policies

The following policies apply to seed requests in ISIS:

- Any state agency that does not have sufficient revenues at the beginning of the fiscal year may request a seed from the Commissioner of Administration.

7.21.2 Seed Requests Procedures

Responsibility Action

Agency Requests seed advance from the Commissioner of Administration. Requests must include: the amount requested, where the monies are needed, and how and when the agency plans to repay the seed. Sends copy of the request to the State Treasurer's Office.

Commissioner of Administration Notifies agency and State Treasury of approval or disapproval of seed advance.

Agency If seed advance is approved, prepares J3 Journal Voucher to record the seed in ISIS. The debit entry is that organization where the State Treasurer has been appropriated monies for this purpose.

The accounting entries are as follows:

Debit Agency 148-Revenue Organization T220 - Due to Other Funds Seeds

Credit AGY-Revenue Organization T210 - Due from Other Funds Seeds

OSRAP Approves the J3 Journal Voucher prepared by the agency.

State Treasury Approves the J3 Journal Voucher approved by OSRAP.

7.22 Lines of Credit Overview

A cash "line of credit" provides authorization for obligation and expenditure of state funds before the sale of bonds designated to finance the project(s). Upon approval of a line of credit by the State Bond Commission, a certificate is provided to the fiscal division of the State Treasurer's Office and the agency responsible for administration of the project. The agency prepares accounting documents to input a budget in the amount of the line of credit. At the time the bonds are sold by the State, the line of credit is reversed and the revenue is classified to the project.

7.22.1 Lines of Credit Policies

The following policies apply to lines of credit in ISIS:

- Agencies administering capital outlay projects may request to the State Bond Commission a cash "line of credit" to begin bond projects prior to the bonds being sold. The agency must justify need and show that the project is ready to be started.
- The capital outlay project must be approved in the Capital Outlay Act.
- All "Priority One" capital outlay projects must be funded (bond cash or line of credit) before a "Priority Two" project is issued a line of credit.

7.22.2 Lines of Credit Procedures

Responsibility Action

Agency	Requests line of credit from the State Bond Commission.
State Bond Commission	Provides certification on approved cash lines of credit as well as amounts approved to the agency, the Fiscal Section of the State Treasurer's Office, and OSRAP. If the line of credit is not approved, the State Bond Commission shall notify the agency.
Agency	Prepares the Appropriation Transaction (AP) document to set up the Means-of-Financing Appropriation and inputs the budget for the total Means-of-Financing amount. The revenue source code for Bond Proceeds (1855) should be used on the AP document. Submits completed AP document to OSRAP.
OSRAP	Approves the Appropriation Transaction (AP) document by setting up the Means-of-Financing for the capital outlay project for the line of credit. The Means-of-Financing

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should be set up using appropriation group code **19** to denote Bonds Proceeds.

- Agency Prepares Project Master (PJ) document to set up the project tied to the Means-of-Financing number. See Section 16.9.4.1 of this manual for detailed instructions for completing the Project Master (PJ) document.
- Budget Office Approves AP document in ISIS.
- State Treasury Approves the AP document in ISIS and prepares the JV to record the line of credit using the line of credit revenue source code (**T340**). See Section 11.1 of this manual for detailed instructions for completing the Journal Voucher (JV) transaction. The State Treasury must obtain appropriate project number from the agency to record entries to required accounting distribution.
- OSRAP Approves Journal Voucher (JV or J1) to record the line of credit.
- State Treasury Performs final approval of Journal Voucher (JV or J1) to record the line of credit.

7.23 Sale of Bonds for Lines of Credit Overview

The State Bond Commission (SBC) sells general obligation bonds to fund capital outlay projects which have been appropriated by priority by the Legislature. Prior to the bonds being sold, lines of credit may be issued so that contracts may be let and the project can be started.

7.23.1 Sale of Bonds for Lines of Credit Policies

The following policies apply to the sale of bonds for lines of credit in ISIS:

- Lines of credit are issued by the State Bond Commission for projects appropriated in the current year's Capital Outlay Act, upon request of the state agency.
- Once the bonds are sold, the lines of credit must be reversed and the bonds classified.

7.23.2 Sale of Bonds for Lines of Credit Procedures

Responsibility Action

State Bond Commission	Notifies the Fiscal Section of the State Treasury and the state agency of the bond sale.
State Treasury	Enters the Deposit Suspense (DS) document into ISIS and notifies agency of the Deposit Suspense (DS) document number.
Agency	Inputs Cash Receipt (CR) document into ISIS to classify bond proceeds (using revenue source code 1855) to Means-of-Financing appropriations and notifies the State Treasury of pending CR document.
State Treasury	Inputs Journal Voucher to reverse line of credit and notifies agency using revenue source code T340 .
Agency	Approves Cash Receipt (CR) document. Prepares Appropriation Transaction (AP) document to add bond series number to the Means-of-Financing appropriation description and sends AP to OSRAP.
OSRAP	Approves AP document to add bond series number to Means-of-Financing appropriation.

7.24 Sale of Bonds Overview

The State Bond Commission (SBC) sells general obligation bonds to fund capital outlay projects which have been appropriated by priority by the Legislature.

7.24.1 Sale of Bonds Policies

The following policies apply to the sale of bonds in ISIS:

- The State Bond Commission (SBC) determines need to sell bonds and the projects to be included on the bond sale.
- Projects must be funded in order of priority. (For example, a Priority Two capital outlay project cannot be funded before all Priority One projects are funded.)

7.24.2 Sale of Bonds Procedures

Responsibility	Action
State Bond Commission	Notifies Fiscal Section of the State Treasury and agency of the bond sale.
State Treasury	Enters Deposit Suspense (DS) document into ISIS and notifies agency of the Deposit Suspense (DS) document number.
Agency	Prepares Appropriation Transaction (AP) document to set up the Means-of-Financing Appropriation number and budget and submits completed AP document to OSRAP. The Means-of-Financing should be set up using appropriation group code 19 to denote Bond Proceeds and the bond series number should also be included.
Budget Office	Approves the Appropriation Transaction (AP) document in ISIS.
State Treasury	Approves the Appropriation Transaction (AP) document in ISIS.
Agency	Prepares FORM PJ to set up the project tied to the Means-of-Financing number. Inputs Cash Receipt (CR) document into ISIS using revenue source code 1855 to classify bond proceeds to the Means-of-Financing appropriations and notifies the State Treasury of the pending Cash Receipt (CR) document.

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State Treasury Reviews CR document and advises agency to approve the CR document in ISIS.

Agency Approves the CR document.

 Prepares memo to OSRAP to add bond series number to the Means-of-Financing appropriation and sends memo to OSRAP.

OSRAP Approves memo to add bond series number to Means-of-Financing appropriation.

 Inputs change(s) to appropriation by adding bond series number to the Means-of-Financing (MOF) appropriation in ISIS.

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