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BUDGETS

3.1 Terminology

3.1.1 Policy Terminology

The following terms are used throughout the policies outlined in sections 3.2 through 3.4 of this manual:

Agency 900 - - transaction agency number used by OSRAP to process budget documents.

Appropriation - - an authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. The level at which agency spending and collection budget limits are controlled.

Appropriations Act - - the document approved and enacted by the legislature that provides for each appropriated program financed from each means of financing. The conditions under which appropriations are expended.

AP Shell - - documents created through an automated process which contain control options, zero dollar amount, fiscal year, fund, and agency appropriation units.

BA-7 - - Office of Planning and Budget (OPB) form that is used to request increase and decrease changes in the appropriation.

Bond - - a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget Maintenance - - the act of adding, changing or deactivating budget lines using an AP document after the initial budgets have been loaded.

Capital Outlay - - expenditures that result in the planning, acquisition of or addition to fixed assets.

Classified - - receipts that have been coded to the proper means of financing using a CR or C1 (Cash Receipts) document.

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Expenditure Budget Line - - the level at which expenditure amounts are established for an expenditure organization and object code. Used as a control tool to establish a spending plan for each agency expenditure organization against which actual expenditures can be monitored. Lines are created using an EB document.

Expenditure Category - - the object category used to group similar object classes. Each object category is listed on the OCAT Table of AFS.

General Obligation Bonds - - these are bonds that are authorized and issued primarily to provide funds for constructing and improving state owned facilities including ports, university facilities, public schools, parks, bridges, roads, and charity hospitals. The full faith and credit of the state back General Obligation Bonds.

Initial Budget Load - - the process that establishes each appropriation and their dollar amounts at the beginning of the fiscal year as approved in the Appropriations Bill signed by the Governor. Spending for the fiscal year cannot begin until this process is complete.

Interim Emergency Board - - the board that provides funding for emergency events or occurrences not reasonably anticipated by the legislature.

Lines Of Credit - - the authorization for the obligation and expenditure of state funds before the sale of bonds designated to finance projects. Lines of credit are issued only for Capital Outlay projects.

Means Of Financing Appropriation - - the appropriations available for the financing of state agency obligations. (GF, IAT, SG, FED, STAT DED, etc).

Organization Number - - the lowest level within an agency structure that is used to capture the financial activity of an agency.

Revenue Budget Line - - the budget amount by revenue organization and revenue source code within each Means of Financing against which actual collections may be monitored.

Seeds - - an advance granted upon approval of the Division of Administration from the STO to those state agencies that have not collected funds needed to cover cash requirements. Seeds are always granted one fiscal year at a time.

Special Appropriations - - appropriations established by the STO that are either statutorily created by the legislature or administratively created to account for specific funds or means of financing. Examples of special appropriations would be X, T, and D.

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Statutory Dedications - - appropriations established to record revenue that is to be credited to a specific fund that is statutorily created by the Legislature.

Warrants - - documents/Transactions that move money from the Means of Financing Appropriation to the Operating Appropriation or reverse.

3.1.2 Procedure Terminology

The following are the field definitions for each budget related document used in the 300 - 323 procedures in this chapter:

3.1.2.1 Appropriation Document (AP) 300 – 302

<u>Field</u>	<u>Size</u>	<u>Description</u>
ACCTG PRD	4	Numeric - optional. The appropriate open accounting period to be used for this AP document. The period entered must be open accounting period on the Accounting Period (APRD) Table. This field may be left blank unless in the 13th period. If this field is left blank, the system will default the latest open accounting period.
BUDGET FY	2	Numeric - required. The last two digits of the fiscal year that applies to all appropriation units entered on this document. The year must be open on the Fiscal Year (FSYR) Table.
FUND	4	Alphanumeric - required. The three-character fund code to which the appropriation unit(s) entered on the detail line(s) is associated. The code entered must be an existing entry on the Fund (FUN2) Table. Begin the entry to the far left of the field. The remaining spaces in the field should be left blank.

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<u>Field</u>	<u>Size</u>	<u>Description</u>
AGENCY	3	Alphanumeric - required. The code entered must be an existing entry on the Agency (AGC2) Table.
ORGN	4	Alphanumeric - leave blank. The State of Louisiana does not use this field.
NET APPR AMOUNT	12	Numeric - required if adding or changing appropriated lines. The total dollar amount of the entries in the APPROPRIATED AMOUNT field for all lines on the AP document.
NET EST RECEIPT AMT	12	Numeric - required if adding or changing the estimated receipt lines. The total dollar amount of entries in the EST RECEIPT AMOUNT field for all lines on the AP document.
ACT	1	Alpha - required. Valid entries are: <p>‘A’ To add a new appropriation, or to reactivate an inactive unit of appropriation.</p> <p>‘C’ To modify appropriation amounts, appropriation names, end dates, or the estimated receipt amount, control options, group codes, or other fields.</p> <p>‘D’ To deactivate an existing, active appropriation.</p>
APPR UNIT	3	Alphanumeric - required. The three-character appropriation code for the AP line that will be displayed on the Appropriation Inquiry (EAP2) Table and inferred on system reports and documents to record transactions. See Section 3.2 of this manual for numbering convention.
APPR TYPE	2	Numeric - required. The appropriation type determines spending authority. There are two types defined in AFS:

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<u>Field</u>	<u>Size</u>	<u>Description</u>
APPR TYPE (Con't)	2	<p>'01'= Regular Appropriation - The appropriation spending authority is available for only one fiscal year. These appropriations relate to the annual Appropriation Act, Supplemental Appropriations Act approved by the Legislature or Special Appropriations and Interim Emergency Board.</p> <p>'02'= Continuing Appropriation - The appropriation spending authority is available for more than one fiscal year. Entry of a "02" is normally reserved for Capital Outlay, construction, and public improvements.</p>
END DATE	2	Numeric -inferred. The date on which budget authority ends for this appropriation. Spending of funds against this appropriation will not be allowed after the designated end date. (On regular appropriations, the system will default the fiscal year end date from the Fiscal Year (FSYR) Table using the BFY entered in the document header.) You must enter the appropriate type for continuing appropriations. The system will not default the end date on continuing appropriations and an error will be received if this field is left blank.
APPRN NAME	30	Alphanumeric - required. The name of the appropriated program or the means of financing appropriation. When adding a new appropriation, enter the complete name of the appropriation unit. If you enter a new name for a previously defined appropriation code, the system adopts the new name.
SHORT NAME	12	Alphanumeric - required. The abbreviated name of the appropriated program appropriation or the means of financing appropriation that will be used to identify the appropriation units on reports which cannot accommodate the longer name.

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<u>Field</u>	<u>Size</u>	<u>Description</u>
GRP CDE	2	Numeric - required. Each appropriation must be assigned a two digit group code which must be valid on the Appropriation Group Code (GRPC) Table. The group code is a means of further defining the appropriation and specifying additional characteristics.
APPR AMOUNT	12	Numeric - optional. Budget amount from Approved BA-7's or appropriation letters. General Fund, IEB, and Appropriated Program amounts are entered here.
I/D	1	Alpha - required when a change is being made to the preceding dollar amount field. The increase/decrease indicator determines whether the amount entered in the field will increase or decrease the appropriation amount. The user will either enter: <p>'I' = To establish or increase an appropriation amount.</p> <p>'D' = To decrease an appropriation amount.</p>
REV/BCB	1	Alphanumeric -optional. The State of Louisiana does not use this field.
CAT CNTL	1	Alpha - required. The option selected establishes the extent of budget control exercised for expenditure object categories within an appropriated program appropriation. This budget control is monitored by the Appropriation by Object Category Inquiry (APCT) Table. Valid entries are: <p>'C' = Full Control - Transactions must be less than or equal to the remaining APCT budget amounts. The State of Louisiana is not currently using this option.</p> <p>'P' = Presence Control - Transactions must have a corresponding budget entry on APCT, but budget amounts are not compared. The State of Louisiana is not currently using this option.</p>

<u>Field</u>	<u>Size</u>	<u>Description</u>
CAT CNTL (Con't)	1	'N'= No Control - Transactions are not validated against APCT. Although transactions are not validated against APCT, AFS maintains information on the table, including: budget amount, pre-encumbered amount, encumbered amount, and expended amount for on-line inquiry. Enter an 'N' in this field.
EST RECPT AMT	12	Numeric – optional. Required if adding or changing estimated receipt amounts. Budget amount from approved BA-7's or appropriation letters. Enters estimated receipt amount for all Means of Financing except General Fund and IEB.
BOND SERIES NUMBER	5	Alphanumeric - optional. Entered on AP documents if revenue received is the result of a bond sale. Leave blank unless adding an appropriation for which entries in this field are appropriate.
B/A OPT	1	Alpha – optional. Required if adding a new appropriation or changing this field on an existing appropriation. The budget authority option selected for each appropriated program appropriation or means of financing appropriation. Valid entries are: 'N' = Appropriation only. Used for General Fund, Appropriated Programs, IEB, and those appropriations with amounts in the appropriated amount field. 'A' = Actual receipts. Used for Non-appropriated appropriations such as Major State Revenues and Escrow. 'E' = Estimated receipts. Used for appropriations subject to CMIA. 'L' = The lesser of actual or estimated receipts. Used for

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<u>Field</u>	<u>Size</u>	<u>Description</u>
B/A OPT (Con't)	1	'L'= Federal Means of Financing not subject to CMIA, SG, IAT, and Statutory Dedications.
CHECK CASH	1	Alpha -required. The check cash flag establishes cash control for the appropriation. AFS is using three values for this field: 'C'= Available cash for the appropriation must be verified using the amount of cash contained on the Cash Available (CASH) Table. Used for Appropriated Programs. 'M'= Available cash for the appropriation must be verified using the means of financing appropriation. It is calculated for the appropriation using the following formula: Available Cash = Actual receipts - Expended Amount. Used for MOF Appropriation units. 'N'= Available cash for the appropriation is not verified for this appropriation. Used for Non-ISIS agencies, GF MOF, Capital Outlay, IEB and Special Appropriations designated by the STO.

3.1.2.2 Revenue Budget Document (RB) 310-312

<u>Field</u>	<u>Size</u>	<u>Description</u>
ACCTG PRD	4	Numeric - optional. The appropriate open accounting period to be used for this RB document. The period entered must be open accounting period on the Accounting Period (APRD) Table. This field may be left blank unless in the 13th period. If this field is left blank, the system will default the latest open accounting period.
BUDGET FY	2	Numeric - required. The last two digits of the fiscal year that applies to all revenue budget lines entered on this document. The year must be open in the Fiscal Year (FSYR) Table.

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<u>Field</u>	<u>Size</u>	<u>Description</u>
FUND	4	Alphanumeric - required. The three-character fund code to which all revenue budget lines entered on the RB document are associated. Must be an existing entry on the Fund (FUN2) Table.
AGENCY	3	Alphanumeric - required. The agency code to which all revenue budget lines entered on the AP document are associated. The agency code must be an existing entry on the Agency (AGC2) Table.
TOTAL REVISED REVENUE AMT	12	Numeric - required. The total amount of the entries in the REVISED AMOUNT field for all lines on the document.
LIN ACT	1	Alpha - Required. Valid entries are: <ul style="list-style-type: none"> ‘A’ To add a new line, or to reactivate an inactive line. ‘C’ To change the description, the two amount columns, or the unit of appropriation in active lines. ‘D’ To deactivate a revenue budget line. No further revenue can be recognized against inactive lines when the revenue budget control option is AP@ (presence) on the Fund (FUN2) table.
ORGN	4	Alphanumeric - required. The revenue organization for this RB line. Must be a valid entry on the Organization (ORG2) Table of AFS for the budget fiscal year, fund, and agency denoted in the document header.
ACTV	4	Alphanumeric - optional. The activity code for this line. Must be a valid entry on the Activity (ACTV) Table.

<u>Field</u>	<u>Size</u>	<u>Description</u>
REV SRCE	4	Numeric - required. The revenue source for the RB line. Must be a valid entry on the Revenue Source Index (RSRC) Table.
APPR UNIT	3	Alphanumeric - inferred. The appropriation unit associated with the organization coded on the revenue budget line. The appropriation unit is inferred from the organization when the document is edited.
REVISED AMT	12	Numeric - Required if adding a new line or changing an amount. Enter the new revenue budget amount for this line of coding.
INC/DEC AMT	12	Numeric - Required if REVISED AMT is filled in. The difference between the revised amount and the existing current budgeted amount for this revenue organization and revenue source code.

3.1.2.3 Expense Budget Document (EB) 320-323

<u>Field</u>	<u>Size</u>	<u>Description</u>
ACCTG PRD	4	Numeric - optional. The appropriate open accounting period to be used for the EB document. Must be open accounting period on the Accounting Period (APRD) Table. This field may be left blank unless in the 13th period. If this field is left blank, the system will default the latest open accounting period.
BUDGET FY	2	Numeric -required. The last two digits of the fiscal year that applies to all expenditure units entered on the EB document. The year must be open in the Fiscal Year (FSYR) Table.

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<u>Field</u>	<u>Size</u>	<u>Description</u>
FUND	4	Alphanumeric - required. The three-character fund code to which the expenditure unit(s) coded on the detail lines of the EB are associated. The fund code must be an existing entry on the Fund (FUN2) Table.
AGENCY	3	Alphanumeric - required. The agency code to which the expenditure unit(s) coded on the detail lines of the EB are associated. The agency numbers must be an existing entry on the Agency (AGC2) Table.
TOTAL REVISED EXP AMT	12	Numeric - required. The total dollar amount of the entries in the REVISED AMT field for all lines on the EB document.
LIN ACT	1	Alpha - required. Valid entries are: <ul style="list-style-type: none"> ‘A’ To add new lines to the budget or reactivate an inactive line. ‘C’ To change the budgeted positions, description, or the two amount columns in active lines. ‘D’ To deactivate a line. If the Expenditure Budget Control option on the Fund (FUN2) Table is set to AC@ (Full control) or AP@ (Presence control), then no further obligations may be made against this budget line. Otherwise, deactivation has no effect. ‘S’ To change description, revenue source references, budgeted positions, spending control indicator, sub-object option, or amounts.
ORG	4	Alphanumeric - required. The expenditure organization for the expenditure budget line. The organization must be a valid expenditure organization on the Organization (ORG2) Table for the fiscal year, fund, and agency coded in the EB document header.

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<u>Field</u>	<u>Size</u>	<u>Description</u>
APPR UNIT	3	Alphanumeric - inferred. The appropriation unit associated with the organization coded on the EB line. Entry is not required, the appropriation unit is inferred from the fiscal year, agency, and the organization coded when the document is edited.
ACTV	4	Alphanumeric - optional. The activity code for the expenditure budget line. Must be a valid entry on the Activity (ACTV) Table.
FUNC	4	Alphanumeric - optional. The function code for the expenditure budget line. Must be a valid entry on the Function (FUNC) Table.
OBJ	4	Numeric - required. The expenditure object code for the expenditure budget line. Must be a valid entry on the Object (OBJT) Table.
SUB OPT	1	Alpha - optional. — Enter 'Y' to require a sub object to be entered on transactions for this organization and object or 'N' to make the entry of a sub object optional
SPD IND	1	Alpha - optional. Enter 'Y' if you want to override a 'P' or 'N' Expense Budget Control Option in the Fund (FUN2) Table.
BUDGET POSTNS	6	Alphanumeric - optional. This field is not used by the State of Louisiana. Leave Blank.
REVISED AMT	12	Numeric - required if adding a new line or changing an amount. The expense budget amount for the organization and object coded on the line.
INC/DEC AMT	12	Numeric - required if REVISED AMT is coded. The difference between the revised amount and the existing budget amount for this expenditure organization and expenditure object account.
<u>Field</u>	<u>Size</u>	<u>Description</u>

SERIES NUMBER	4	Alphanumeric - optional. This field is not currently used by the State of Louisiana. Leave Blank.
REVENUE SOURCE		
REF 1	4	
REF 2	4	
REF 3	4	Alphanumeric - optional. This field is not currently used by the State of Louisiana. Leave Blank.
DESCRIP- TION	30	Alphanumeric - optional. If left blank, the description will be inferred from the OBJT Table. If data is entered, it will override the description from the OBJT Table on the EEX2 Table.

3.2 Budgets Overview

This section details budget policy and definitions related to the budgeting process in ISIS.

Background

AFS refers to an appropriation as a set of budget lines all governed by the same legislative authorization. An appropriation line, written within a fund and agency is identified by an appropriation code (Appropriation Unit). There are appropriation codes for each appropriated program and means of financing established in the legislative act. Appropriation lines are established in AFS via AP transactions. In addition to recording budget amounts as originally approved by legislative authority, the AP is used to record budgetary modifications, identify appropriation types, (i.e. regular or continuing), establish group codes, set control options, and establish appropriation names, numbers, and end dates.

EB and RB transactions are used in AFS to establish budgets at the object/revenue source and expenditure/revenue organization level. These transactions are also used to record budget modifications, set control options, and line descriptions.

Although expense budget and revenue budget lines are related to appropriation codes, AFS does not enforce assurance that expense/revenue lines related to an appropriation code equal the appropriation budgeted amount. Therefore, procedures are established and exception reports are generated to ensure equality is maintained between appropriations and the related expenditure/revenue organizations.

Initial Budget Load

The process of loading the approved budget for a particular fiscal year in AFS is as follows:

AP shells will be created through an automated process to establish by fund and agency the various appropriation units with applicable budget authority and control options in place. This process will be completed before the issuance of the OPB Appropriation Letter.

Based on the budget amounts stated in the Appropriation Letter and provided by the Budget Office Appropriation Tracking System (BOATS), AP transactions will be created through an automated process to load the appropriation units total budget amount. As part of this process, EB and RB transactions will be created to load expenditure and revenue organization budgets. EB's will be created for each Budget Development organization with the appropriated program budget loaded to the first object in each expenditure category. This is per the Appropriation Letter. The numbering scheme for the budget development expenditure organization will be 0001 for appropriation unit 100, 0002 for appropriation unit 200, and so on.

RB's will be created for each Budget Development organization with the total Means of Financing (MOF) budget loaded to a designated revenue source (depending on the associated MOF type), per the Appropriation Letter. The numbering scheme for the revenue organizations for budget development is an 'R' preceding each means of financing appropriation number. For example, R000 will be the revenue budget development organization for State General Fund, R002 will be the revenue budget development organization for Self Generated means of financing, and so on.

As OPB does not know the agency specific spending or collection needs, it will be necessary for the agencies to spread their budgets to the appropriate places. The agencies usually determine these estimations using forecasted or historical spending patterns. The EB and RB documents are used to complete the budget spread. The EB document is used to spread the budget from expenditure budget development organizations and expenditure object account codes; where the initial budget is established, to the applicable expenditure organization(s) and expenditure object account code(s). The RB document is used to spread budget from revenue budget development organizations and revenue source account codes to the applicable revenue organizations and revenue source account codes. It shall be the responsibility of each agency to spread their revenue and expenditure budgets. This will be done after the appropriations are downloaded by BOATS.

When an agency affects a change in the dollar amount of a budget line, they should review the monthly 2G54 Appropriation Budget Reconciliation by Agency Report to ensure the equality of their budget spread. See Exhibit 3-24. This report will identify any out of balance situations between appropriations and their related expenditure/revenue organizations. Ensuring that the budget is kept in balance is important for CAFR reporting, ISIS system reports and agency planning/analysis. It shall be the responsibility of each agency with the help of the OSRAP to ensure that the appropriations are in balance.

Budget Maintenance

The budget maintenance process is essential in order to record the results of the following actions:

1. Movement of budget line item amounts between expenditure organizations and expenditure object account codes and/or revenue organizations and revenue source account codes.
2. Appropriation increases/decreases resulting from BA-7's approved by the Joint Legislative Committee on the Budget. The Commissioner of Administration may approve the transfer of funds between programs within a budget unit which in the aggregate does not exceed one percent of the total appropriation of the budget unit when sufficient evidence is presented to the Commissioner of Administration indicating that the operations of the budget unit or programs are being or will be impaired without such transfers. The Commissioner of Administration with the approval of the Joint Legislative Committee on the Budget, may approve the transfer of funds between programs within a budget unit, which in aggregate does not exceed twenty-five percent of the total appropriation of the budget unit when sufficient evidence is presented to the Commissioner of Administration and the Joint Legislative Committee on the Budget. It will be the responsibility of each agency to prepare and enter their budget maintenance documents. As time progresses it may become necessary for agencies to process budget transactions for various reasons. Changes to the dollar amount of an appropriation unit will require a BA-7. OSRAP will require a copy of the approved BA-7 before approval is applied to an AP. A dollar amount change on an AP to MOF appropriation units will require an equal dollar amount change to the Operating appropriation units on each AP entered and vice versa. OSRAP will not approve an AP that is not in balance.
3. New appropriations received after the initial budget load, (i.e., Interim Emergency Board and some Statutory Dedications) will also be prepared and entered by the applicable agency.
4. Dissolution and mergers of agencies or appropriations.
5. Deactivation of appropriations.
6. Carry forward of encumbered appropriations. Agencies will prepare the necessary AP's, EB's, and RB's for the current year only to be processed after the 13th period close. No adjustment will be made in the prior year.

3.2.1 Establishing Budget Policies

The following policies apply to establishing budgets:

Appropriation budgets must be established in accordance with the policies outlined.

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Revenue and expense budgets must be established for each appropriation budget. Revenue and expense budgets break the appropriation down to the revenue source and expenditure object level. They may also be spread across multiple lower level organizations and object/revenue source codes.

The total of all expense budgets associated with an appropriation unit must equal to the budget amount of the related appropriation unit by the end of each accounting period. The total of all revenue budgets associated with an appropriation unit must equal the budget amount of the related appropriation by the end of each accounting period.

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 remain in balance by the end of each accounting period.

OSRAP will enter budget documents for Non-ISIS Agencies. OSRAP will work with the agencies to establish estimates.

3.2.2 Appropriation Control Option

Louisiana has elected to use appropriation amounts as controls on spending. This decision affects the appropriation transactions that are coded. The option to use appropriations as controls is chosen individually for each fund. The choice for each fund is recorded in the Fund Master Table in the field labeled Appropriation Control. **C (Full Control)** has been selected by the state of Louisiana. This means that total obligations against units of appropriation within the fund cannot exceed the budgeted authority amount. Therefore, appropriation transactions for the funds must be entered. The value of the budgeted authority amount depends on the Budget Authority Option chosen for the unit of appropriation on the AP.

3.2.3 Budget Authority Options

The budget authority option defines the budgeted authority amount used as the limit on obligations when the Appropriations Control Option is 'C'. The budget authority option is chosen for each appropriation unit, and is recorded on the appropriation document. Neither the STO nor OSRAP will approve the AP transaction if the incorrect budget authority option is chosen.

N (Budget Only). The budgeted authority for the appropriation is the current modified appropriated amount. In general, appropriated programs, General Fund, and IEB appropriations are governed by this option. For this reason, only the appropriations named above will have an amount entered in the APPR AMT of the AP document.

A (Actual receipts). The budgeted authority for the appropriation is the actual receipts. This option will be used for non-appropriated appropriations i.e., escrow or major state revenues.

E (Estimated receipts). The budgeted authority for the appropriation is the current estimated receipts. Only appropriations subject to the Cash Management Improvement Act will be established with this budget authority option.

L (The lesser of actual receipts or estimated receipts). The budgeted authority for the appropriation is the lesser of the actual receipts or the estimated receipts. This option will be used for self-generated appropriations, interagency transfer appropriations, federal appropriations not subject to the Cash Management Improvement Act, and Statutory Dedication appropriations.

3.2.4 Detail Expense Budgets - Spending Control Options

Louisiana has selected to establish a 'No Control' (N) option for all state agencies. This option has no budget checking or control established for detail expense budgets.

3.2.5 Appropriation Types

Two types of appropriations will be used to establish budget authority, Regular and Continuing.

01 (Regular) The appropriation spending authority is available for expenditure processing for only one fiscal year. These appropriations relate to the annual Appropriation Act approved by the Legislature.

- 02 (Continuing)** The appropriation spending authority is available for expenditure for more than one fiscal year. These appropriations relate to capital outlay projects.

3.2.6 Cash Control Options

The Cash Control Option specifies where cash will be checked at the time of disbursement.

Valid options are:

- N** Available cash is not checked for the appropriation. This option is used for Capital Outlay, General Fund, IEB, and Non-ISIS Means of Financing Appropriations and Special Appropriations under the direction of the State Treasurer's Office.
- C** Available cash is verified against the Cash Available Table (Cash) for the appropriation. This option is used for Appropriated Programs.
- M** Available cash is verified by using the Means of Financing Appropriation. This option is used for ISIS Means of Financing Appropriations where available cash = actual - expended.

These options are determined by the STO and OSRAP during the initial budget load. The agency will complete this field for new AP lines after the initial Budget Load.

3.3 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. It is the policy of the DOA, that although the appropriation unit field in AFS is 9 characters, only the first 3 characters will be used.

3.3.1 State General Fund/IEB Appropriation Unit Numbering

For State General Fund (Direct) Appropriations:

State General Fund direct. The means of Financing Appropriation Unit will be '000', and will have an appropriation group code of '01'.

For Interim Emergency Board Appropriations:

The means of financing Appropriation Unit will be assigned the first two characters of **'IB'** and the last character sequentially numbered 1 through 9 if the agency has multiple Interim Emergency Board (IEB) appropriations. Should there be more than 9 appropriations for the same agency in the same fiscal year, the last digit of the appropriation number should be designated as **'A'** through **'Z'**.

3.3.2 State General Fund by Fees and Self-Generated Revenues (SGR) MOF 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.

3.3.3 State General Fund by Interagency Transfers (IAT) MOF Numbering**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 the policy for State General Fund by Interagency Transfers of funds between two agencies. IATs will be from one budget unit to another budgeted unit regardless of the appropriation instrument (Judicial, Legislative, Ancillary, Capital Outlay, ect.).

3.3.4 Means of Financing Appropriations Contained in the Ancillary Act for Agency Internal Service Fund Activity MOF 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'**, with an appropriation group code of **'11'** for State General Fund by Fees and Self-Generated Revenue. Also, some Internal Service Funds will have a Means of Financing Appropriation unit assigned **'005'**, with an appropriation group code of **'11'** for State General Fund by Interagency Transfers. This will be the policy for both Internal Service Fund and Enterprise

Fund activity found in the Ancillary Appropriation Act.

3.3.5 Means of Financing Appropriations Contained in the Ancillary Act for Auxiliary Fund MOF Numbering Policies

For Auxiliary Fund Appropriations:

Currently Auxiliary means of financing is in Self-Generated or IAT means of financing.

3.3.6 Means of Financing Appropriation From Federal Aid MOF Numbering Policies

For Regular Federal Appropriations:

The Means of Financing Appropriation unit will be assigned '006', and will have an appropriation group code of '04'. This will be the policy for Federal Appropriations not associated with Capital Outlay. Federal appropriations that are subject to the Cash Management Improvement Act (CMIA) will have a group code of '03' but will have the same MOF appropriation unit of '006'.

3.3.7 Major State Revenues or Appropriations for Revenues collected, Not Drawn, and Cash Transferred to an Agency MOF Numbering

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:

The Means of Financing Appropriation number that is established for special funds is usually the same as the three-digit ISIS number. There are exceptions to this when more than one receiving MOF appropriation needs to be established for each ISIS Fund. Examples are the Bond Security and Redemption Fund (B15), Proprietary School Students Protection Fund (E04), Lottery Proceeds Fund (G01), Federal Energy Settlement Fund (N03), Oil field Site Restoration Fund (N05), Municipal Facilities Revolving Loan Fund (Q03), Drinking Water Revolving Loan Fund (Q11), Rockefeller Trust and Protection Fund (RK2), Transportation Trust Fund (TT1), TIME Account (TT2), La State Wildlife Protection Trust Fund (W14), LEQTF-Permanent (Z10), and Wetlands Conservation Fund (Z12). Major State Revenue appropriations will have a group code of '08'. This will be the policy for establishing appropriations associated with funds established by the legislature for collecting specified funds for which monies will be transferred to an agency means of financing appropriation for warrants drawn activity if monies are appropriated out of the funds. (These appropriations were referred to as 'X' appropriations under FACS)

For Appropriations currently the responsibility of the State Treasurer's Office which the state acts as custodian for these funds:

The Means of Financing number is the ISIS Fund number and the group code is #09". Examples of these funds are Fuller Edwards Arboretum Trust Fund (A01), Levee Districts (L01-L34), Escrow Fund (ESC), La. Tourism Promotion District (CT3), Bond Security & Redemption Fund (B15), Bond Security-Debt Service (B17), All ISIS fund numbers beginning with C0_, Debt Service Reserve Fund (DSR), Free School Funds (FS1, FS2, FS3), Retirement Proceeds Fund (I05), Reversionary Medical Trust (JS2, JS3, JS4), TIME Account (TT2, TT3) Parish Royalty Sinking Fund (Z02), Tidelands Fund (Z05), and LEQTF-Permanent (Z10). Monies classified to a group code '09' appropriation are not considered state monies. (These appropriations were referred to as 'T' appropriations under FACS)

For Agency Appropriations made from Statutorily Dedicated Funds based on the Appropriation Act:

The Means of Financing Appropriation Unit Number will be assigned the same fund number as the 'X' APPR under agency 148 in AFS, and the appropriation group code will be '10'.

For Agency Appropriations made from the Vocational Technical Enterprise Fund included in the General Appropriations Act:

The Means of Financing Appropriation Unit number will be assigned the same fund number as the 'X' APPR under agency 148 in AFS, 'E08', and will have an appropriation group code of '10'.

For Agency Appropriations made from the Transportation Trust Fund included in the General Appropriations Act:

For Federal Funds, the appropriation unit will be assigned '54N', and the appropriation group code will be '10'.

For the Transportation Trust Fund portion, the appropriation unit will be assigned '54P', and the appropriation group code will be '10' for DOTD agencies.

For the Transportation Trust Fund portion that is not one of the above, the appropriation unit will be equal to the new fund 'TT1', and the appropriation group code will be '10'.

3.3.8 Means of Financing Appropriations for Capital Outlay MOF Numbering Policies**Means of Financing Appropriations for Capital Outlay, which are the responsibility of the Office of Facility Planning and Control:**

The 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'.

3.4 Special Appropriations Overview

The following section discusses the policies for setting up Means of Financing appropriations and lines of credit in AFS.

3.4.1 Special Appropriations Overview/Policies

The State Treasurer's Office establishes appropriations which are used to record revenue, carry forwards, and transfers to other funds or other appropriations in the same fund that is to be credited to a specific fund which is statutorily created by the Legislature. (These appropriations were referred to 'X' appropriations in FACS.)

The following policies apply to setting up these appropriations:

An appropriation will be set up by STO for each special fund created by the Legislature.

When applicable revenues are collected by each agency, they are classified to this appropriation using agency number **148**.

Each agency will be assigned a specific 'organization number' that will designate the responsible agency and will report to the appropriation number established by STO.

If there is an agency appropriation from the fund, the monies will be transferred to a revenue organization within the agency's fund for warranting of funds. The STO will perform this transfer monthly. Should the agency require it frequently, it will be their responsibility to perform the transfer.

The Budget Authority Option for these appropriations will be set to 'A' (actual receipts).

3.4.2 Constitutional Appropriations

The State Constitution establishes the dedication of this set of appropriations. Some of these dedications were carried over in the 1974 Constitution and are not considered ongoing. These appropriations are assigned group code '15' and account for revenue and expenditure activity. Warrants cannot be posted to these appropriations. (These were referred to 'D' appropriations under FACS) The following policies apply:

Group Code '15' appropriations have been established to account for revenue and expenditure activity for appropriations created by the state constitution. These appropriations should not be established until the amendment has passed a vote of the people.

As applicable revenues are collected by each agency, they are classified to an organization tied to the appropriate appropriation number and fund.

Monies do not have to be appropriated annually by the legislature to be paid from these appropriations.

The Budget Authority Option for these appropriations will be set to 'A' (actual receipts).

3.4.3 Seed Requests Overview/Policies

The State of Louisiana extends seeds to state agencies that have cash flow problems.

The following policy applies to seed requests:

Any state agency that does not have sufficient cash at the beginning of the fiscal year to pay expenses may request a seed in writing from the DOA-COMM stating the means of financing for the revenue requested. Sufficient justification and planned payback period must be provided to allow the DOA-COMM to review and determine the need for the seed.

The agency requests that OSRAP submit the necessary system document (J3- Special Revenue Journal Voucher) to repay the seed from the agency's MOF within the granted fiscal year. OSRAP will generate special revenue journal vouchers to repay all outstanding seeds for the fiscal year by the end of the 45-day close period.

Agencies must submit a written request to the DOA-COMM to have a seed re-established.

3.4.4 Lines of Credit Overview/Policies

CHAPTER 3

A cash 'line of credit' provides authorization for the 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 for the line of credit. At the time bonds are sold by the State, the line of credit is reversed and the revenue is classified to the project. Lines of credit are only used for Capital Outlay projects. Money accumulated and not needed currently for the intended capital outlay projects is borrowed to begin construction on other capital outlay projects until the next bond sale.

The following policies apply to lines of credit:

Agencies administering capital outlay projects may request of the SBC a cash 'line of credit' to begin bond projects before the sale of bonds. The agency must justify the need and show that the project is ready to begin.

The Capital Outlay project must be approved in the current 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.

3.4.5 Sale of Bonds for Lines of Credit Overview/Policies

The SBC sells general obligation bonds to fund capital outlay projects that have been appropriated by priority, by the Legislature. Before the bonds are sold, lines of credit may be issued so that contracts may be 'let' and the project can be started. The sale of bonds is restricted to certain funds depending on the wording in the Capital Outlay Bill.

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

Lines of credit are issued by the SBC for projects appropriated in the current year's Capital Outlay Act. This is upon request of the state agency.

Once the bonds are sold, the lines of credit must be reversed and the bonds classified to certain projects.

3.4.6 Sale of Bonds/Overview/Policies

The SBC sells general obligation bonds to fund capital outlay projects that have been appropriated by priority by the State Legislature.

The following policies apply to the sale of bonds:

The SBC determines the 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).

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Procedure Name: Establishing an Appropriation Unit	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used to add an appropriation line in AFS. This procedure will only be used to create needed appropriation units and related data which do not exist on the Appropriation Inquiry Extended (EAP2) Table for a given fiscal year, fund and agency. This procedure may be repeated as needed on an Appropriation (AP) document or used with the ‘Changing Appropriation Unit’ and/or ‘Deactivating and Appropriation Unit’ to create a complete AP document. See Section 3.2 Budget Maintenance of this manual. **Field definitions for the AP document can be found in section 3.1.2.1. of this chapter.**

Responsibility	Action
Authorized Agency User	<ol style="list-style-type: none"> 1. Accesses the Document Suspense <ol style="list-style-type: none"> A. Types ‘N’ in the ACTION. B. Types ‘SUSF’ in the SCREEN. C. Presses <ENTER>. You will be at the designated table. 2. Creates a new AP. <ol style="list-style-type: none"> A. Types ‘NEW’ in the FUNCTION. B. Presses <TAB> to the DOCUMENT area. C. Types the following information in the corresponding fields under DOCUMENT. <ol style="list-style-type: none"> 1) Type ‘AP’ in the TYPE field. (Tab over) 2) Type agency number in the AGCY field.

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- 3) Type ‘**AP#**’ in the NUMBER field. The number sign or pound sign will automatically assign the next document number for your agency to this AP document for your agency. See Exhibit 3-1.

3. Presses <ENTER>. The screen displays a new AP Document with information entered in the DOCUMENT fields.

4. Enters values in the corresponding required fields of the document header:
 - A. ACCTG PRD This field should be left blank unless in the 13th period.

 - B. BUDGET FY

 - C. FUND

 - D. AGENCY

 - E. NET APPR AMOUNT If applicable. Do not code cents.

 - F. NET EST RECEIPT AMT If applicable. Do not code cents.

5. Enters the required values in the corresponding fields of the document detail lines: See Exhibit 3-2.
 - A. ACT Enter ‘**A**’ in this field.

 - B. APPR UNIT

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- C. APPR TYPE Enter one of the following options:

01 - Regular Appropriations

02 - Continuing Appropriation.
- D. END DATE For regular appropriations leave blank. For continuing appropriations, if you enter APPR TYPE '**02**', this field will be inferred.
- E. APPRN
 NAME
- F. SHORT
 NAME
- G. GRP CDE
- H. APPR
 AMOUNT General Fund, IEB, and Appropriated Program amounts are entered here.
- I. CAT
 CNTL Enter an '**N**' in this field.
- J. EST RECPT
 AMT Enters estimated receipt amount for all Means of Financing except General Fund and IEB.
- K. BOND
 SERIES Leave blank unless adding an appropriation for which entries in this field are appropriate.
- L. B/A OPT Enter one of the following budget authority options:

N - appropriation only

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A - actual receipts
E - estimated receipts
L - lesser of actual or estimated receipts

M. CHECK
 CASH

Enter one of the following options:

C - available cash operating
M - available cash MOF
N - no verification

6. Repeats Step 5 as needed.

7. Edits the document

A. Press <HOME> to move to the FUNCTION.

B. Types '**EDIT DOC**' in the FUNCTION.

C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

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- 1) The screen will display the STATUS of 'PEND1' in the document header. See Exhibit 3-3.
- 2) The APPR DATE field shows the current date. This is a system-computed field. The APPR DATE will appear automatically.
- 3) The END DATE shows the inferred fiscal year end date unless entered by the user. This is a system-computed field. The END DATE is taken from the APPR Table END DATE.
- 4) **'READY FOR APPROVAL 1'** (agency approval), **'READY FOR APPROVAL 3'** (Office of Statewide Reporting and Accounting Policy approval), **'READY FOR APPROVAL 4'** (Office of Planning and Budget), and **'READY FOR APPROVAL 5'** (State Treasurer's Office approval) messages appear at the bottom of the screen. See Exhibit 3-4.

8. Types **'END'** in the FUNCTION to exit the **AP** document.

NOTE: You must exit the document so that another authorized person can approve the document. The system will not allow the same person to enter and approve the same document.

9. Presses <ENTER>. The screen displays the SUSF. The **SUSF** shows the **AP** document with the **'PEND1'** status.

Authorized Agency Approver

10. Retrieves the **AP** document from **SUSF**.

A. Types **'S'** in the ACTION.

B. Presses <TAB> until Line 01 or the line where the document number appears is reached.

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C. Presses <ENTER>. **AP** document is displayed.

- 11. Reviews the Document for accuracy.
- 12. Types '**APPROVE DOC**' in the FUNCTION.
- 13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.
- 14. Types '**END**' in the FUNCTION.
- 15. Retrieves the **AP** document from **SUSF**.
- 16. Types '**APPROVE DOC**' in the FUNCTION.
- 17. Presses <ENTER>. An approval message is displayed stating that approval 3 has been applied and that other approvals are pending. See Exhibit 3-5.
- 18. Types '**END**' in the FUNCTION.
- 19. Retrieves the **AP** document from **SUSF**.
- 20. Types '**APPROVE DOC**' in the FUNCTION.
- 21. Presses <ENTER>. An approval message is displayed stating that approval 4 has been applied and that it is pending 5 approval. See Exhibit 3-6.
- 22. Types '**END**' in the FUNCTION.
- 23. Retrieves the **AP** document from **SUSF**.
- 24. Types '**APPROVE DOC**' in the FUNCTION.
- 25. Presses <ENTER>. The **AP** document now shows a STATUS of

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SCHEDULED. See Exhibit 3-7.

26. Types **'RUN DOC'** in the FUNCTION. Presses <ENTER>. The AP document now shows a STATUS of **ACCEPTED** in the document header. See Exhibit 3-8. Document will show an accepted status on SUSF. 'Running' the AP document causes the information to be posted to the appropriate tables. See Exhibit 3-9.

27. Types **'END'** in the Function and presses <ENTER> to exit the document. You will be returned to the SUSF.

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Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 301
Procedure Name: Changing an Appropriation Unit	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to change an existing appropriation line in AFS. The appropriation unit change must be a valid entry on the Appropriation Inquiry Extended (EAP2) Table for a given fiscal year, fund and agency. You cannot change the fiscal year, fund, or agency number on an existing appropriation unit. This procedure may be used singly or repeated as needed, or used in combination with the ‘Adding Appropriation Unit’ and/or ‘Deactivating an Appropriation Unit’ as appropriate to create a complete AP document. See Section 3.2 Budget Maintenance of this manual. **Field definitions for the AP document can be found in section 3.1.2.1. of this chapter.**

Responsibility	Action
Authorized Agency User	<ol style="list-style-type: none"> 1. Accesses the Document Suspense. <ol style="list-style-type: none"> A. Types ‘N’ in the ACTION. B. Types ‘SUSF’ in the SCREEN. C. Presses <ENTER>. You will be at the designated table. 2. Creates a new AP. <ol style="list-style-type: none"> A. Types ‘NEW’ in the FUNCTION. B. Presses <TAB> to the DOCUMENT area. C. Types the following information in the corresponding fields under DOCUMENT. <ol style="list-style-type: none"> 1) Type ‘AP’ in the TYPE field. (Tab over) 2) Type agency number in the AGCY field. 3) Type ‘AP#’ in the NUMBER field. The number sign or pound sign will automatically assign the next document

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number for your agency to this AP document for your agency. See Exhibit 3-1.

3. Presses <ENTER>. The screen displays a new AP Document with information entered in the DOCUMENT fields.

4. Enters values in the corresponding required fields of the document header: See Exhibit 3-10.
 - A. ACCTG PRD This field should be left blank unless in the 13th period.
 - B. BUDGET FY
 - C. FUND
 - D. AGENCY
 - E. NET APPR AMOUNT If applicable. Do not code cents.
 - F. NET EST RECEIPT AMT If applicable. Do not code cents.

5. Enters the change data in the fields. Data is entered only in the fields to be changed.
 - A. ACT Enter 'C' in this field.
 - B. APPR UNIT
 - C. APPR TYPE
 - D. END DATE
 - E. APPRN

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- NAME
- F. SHORT
 NAME
 - G. GRP CDE
 - H. APPR
 AMOUNT Do not code cents.
 - I. I/D
 - J. CAT
 CNTL
 - K. EST RECPT
 AMT Do not code cents.
 - L. I/D
 - M. BOND
 SERIES
 NUMBER
 - N. B/A OPT Options are:

 N - appropriation only
 A - actual receipts
 E - estimated receipts
 L - lesser of actual or estimated receipts
 - O. CHECK
 CASH Options are:

 C - available cash operating
 M - available cash MOF
 N - no verification

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6. Repeats Step 5 as needed.
7. Edits the document
 - A. Press <HOME> to move to the FUNCTION.
 - B. Types **'EDIT DOC'** in the FUNCTION.
 - C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

- 1) The screen will display the STATUS of 'PEND1' in the document header.
- 2) The APPR DATE field shows the current date. This is a system-computed field. The APPR DATE will appear automatically.
- 3) The END DATE shows the inferred fiscal year end date unless entered by the user. This is a system-computed field. The END DATE is taken from the APPR Table END DATE.
- 4) **'READY FOR APPROVAL 1'** (agency approval), **'READY FOR APPROVAL 3'** (Office of Statewide Reporting and Accounting Policy approval), **'READY FOR APPROVAL 4'** (Office of Planning and Budget), and **'READY FOR APPROVAL 5'** (State Treasurer's

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Office approval) messages appear at the bottom of the screen.

8. Types **'END'** in the FUNCTION to exit the **AP** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

9. Presses <ENTER>. The screen displays the SUSF. The **SUSF** shows the **AP** document with the **'PEND1'** status.

Authorized Agency Approver

10. Retrieves the **AP** document from **SUSF**.
 - A. Types **'S'** in the ACTION.
 - B. Presses <TAB> until Line 01 or the line where the document number appears is reached.
 - C. Presses <ENTER>. **AP** document is displayed.
11. Reviews the Document for accuracy.
12. Types **'APPROVE DOC'** in the FUNCTION.
13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.
14. Types **'END'** in the FUNCTION.

OSRAP

15. Retrieves the **AP** document from **SUSF**.
16. Types **'APPROVE DOC'** in the FUNCTION.
17. Presses <ENTER>. An approval message is displayed stating that approval 3 has been applied and that other approvals are pending.

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- | | | |
|-----|-----|---|
| | 18. | Types 'END' in the FUNCTION. |
| OPB | 19. | Retrieves the AP document from SUSF . |
| | 20. | Types 'APPROVE DOC' in the FUNCTION. |
| | 21. | Presses <ENTER>. An approval message is displayed stating that approval 4 has been applied and that it is pending 5 approval. |
| | 22. | Types 'END' in the FUNCTION. |
| STO | 23. | Retrieves the AP document from SUSF . |
| | 24. | Types 'APPROVE DOC' in the FUNCTION. |
| | 25. | Presses <ENTER>. The AP document now shows a STATUS of SCHEDULED. |
| | 26. | Types 'RUN DOC' in the FUNCTION. Running the AP document causes the information to be posted to the appropriate tables. |
| | 27. | Presses <ENTER>. The AP document now shows a STATUS of ACCEPTED in the document header. Document will show an accepted status on SUSF. |
| | 28. | Types 'END' in the Function and presses <ENTER> to exit the document.
You will be returned to the SUSF. |

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Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 302
Procedure Name: Deactivating an Appropriation Unit	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to deactivate an existing appropriation line in AFS. The appropriation unit deactivation must be a valid entry on the Appropriation Inquiry Extended (EAP2) Table for a given fiscal year, fund and agency. **Field definitions for the AP document can be found in section 3.1.2.1. of this chapter.**

Responsibility	Action
Authorized Agency User	<ol style="list-style-type: none"> 1. Accesses the Document Suspense. <ol style="list-style-type: none"> A. Types ‘N’ in the ACTION. B. Types ‘SUSF’ in the SCREEN. C. Presses <ENTER>. You will be at the designated table. 2. Creates a new AP. <ol style="list-style-type: none"> A. Types ‘NEW’ in the FUNCTION. B. Presses <TAB> to the DOCUMENT area. C. Types the following information in the corresponding fields under DOCUMENT. <ol style="list-style-type: none"> 1) Type ‘AP’ in the TYPE field. (Tab over) 2) Type agency number in the AGCY field. 3) Type ‘AP#’ in the NUMBER field. The number sign or pound sign will automatically assign the next document number for your agency to this AP document for your agency. See Exhibit 3-1.

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Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 302
Procedure Name: Deactivating an Appropriation Unit	Date Issued: 03/00
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3. Presses <ENTER>. The screen displays a new AP Document with information entered in the DOCUMENT fields.
4. Enters values in the corresponding required fields of the document header. See Exhibit 3-11.
 - A. ACCTG PRD This field should be left blank unless in the 13th period.
 - B. BUDGET FY
 - C. FUND
 - D. AGENCY
5. Enters the appropriation to be deactivated.
 - A. ACT Enter a **'D'** in the field.
 - B. APPR UNIT
6. Repeats Step 5 as needed.
7. Edits the document
 - A. Press <HOME> to move to the FUNCTION.
 - B. Types **'EDIT DOC'** in the FUNCTION.
 - C. Presses <ENTER>.

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Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 302
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NOTE: Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message ‘DOCUMENT ERRORS DETECTED’. Once the errors have been corrected, the document can be re-edited. Types ‘EDIT DOC’ in the FUNCTION and represses <ENTER>.

- 1) The screen will display the STATUS of ‘PEND1’ in the document header.
 - 2) The APPR DATE field shows the current date. This is a system-computed field. The APPR DATE will appear automatically.
 - 3) The END DATE shows the inferred fiscal year end date unless entered by the user. This is a system-computed field. The END DATE is taken from the APPR Table END DATE.
 - 4) ‘**READY FOR APPROVAL 1**’ (agency approval), ‘**READY FOR APPROVAL 3**’ (Office of Statewide Reporting and Accounting Policy approval), ‘**READY FOR APPROVAL 4**’ (Office of Planning and Budget), and ‘**READY FOR APPROVAL 5**’ (State Treasurer’s Office approval) messages appear at the bottom of the screen.
8. Types ‘**END**’ in the FUNCTION field to exit the **AP** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 302
Procedure Name: Deactivating an Appropriation Unit	Date Issued: 03/00
	Revision: Date:

- | | | |
|----------------------------|-----|---|
| | 9. | Presses <ENTER>. The screen displays the SUSF. The SUSF shows the AP document with the ' PEND1 ' status. |
| Authorized Agency Approver | 10. | Retrieves the AP document from SUSF .

A. Types ' S ' in the ACTION.

B. Presses <TAB> until Line 01 or the line where the document number appears is reached.

C. Presses <ENTER>. AP document is displayed. |
| | 11. | Reviews the Document for accuracy. |
| | 12. | Types ' APPROVE DOC ' in the FUNCTION. |
| | 13. | Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending. |
| | 14. | Types ' END ' in the FUNCTION. |
| OSRAP | 15. | Retrieves the AP document from SUSF . |
| | 16. | Types ' APPROVE DOC ' in the FUNCTION. |
| | 17. | Presses <ENTER>. An approval message is displayed stating that approval 3 has been applied and that other approvals are pending. |
| | 18. | Types ' END ' in the FUNCTION. |
| OPB | 19. | Retrieves the AP document from SUSF . |
| | 20. | Types ' APPROVE DOC ' in the FUNCTION. |
| | 21. | Presses <ENTER>. An approval message is displayed stating that approval 4 has been applied and that it is pending 5 approval. |

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 302
Procedure Name: Deactivating an Appropriation Unit	Date Issued: 03/00
	Revision: Date:

22. Types **'END'** in the FUNCTION.
- STO
23. Retrieves the **AP** document from **SUSF**.
24. Types **'APPROVE DOC'** in the FUNCTION.
25. Presses <ENTER>. The **AP** document now shows a STATUS of SCHEDULED.
26. Types **'RUN DOC'** in the FUNCTION. Running the AP document causes the information to be posted to the appropriate tables.
27. Presses <ENTER>. The AP document now shows a STATUS of **ACCEPTED** in the document header. Document will show an accepted status on SUSF.
28. Types **'END'** in the Function and presses <ENTER> to exit the document. You will be returned to the SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 303
Procedure Name: Establishing Constitutional Appropriations	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to establish and enter appropriations in AFS to account for revenue and expenditure activity for constitutionally created appropriations.

Responsibility	Action
STO	1. Obtains a copy of the Legislative Act from the Secretary of State's Office. 2. Once approved by the vote of the people, sets up structure for new fund number. See procedure for setting up funds in ISIS.
OSRAP	3. Updates Fund Agency (FGY2) and Balance Sheet Account (BAC2) Tables in AFS.
STO	4. Prepares a 'zero dollar' Appropriation (AP) document under agency 900 in AFS for the new appropriation number. The appropriation number will be established as appropriation group code 15 . This allows revenues and expenditures to post the appropriation and no warrants are necessary. 5. Advises the responsible agency of the newly established appropriation number so that they can submit an Organization Request Form to OSRAP to have an organization number entered that is tied to the appropriation number.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 304
Procedure Name: Establishing a Custodial Appropriations	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to establish and enter appropriations in AFS by STO to record revenue and expenditures of funds held in the custody of the STO.

Responsibility	Action
STO	<ol style="list-style-type: none"> 1. Sets up structure for the new fund number, if necessary. See procedure for setting up fund structure in AFS. 2. Inputs new fund structure in AFS, if necessary. 3. Sets up structure for the new appropriation number on a 'zero dollar' Appropriation (AP) document under agency 900. The appropriation number will be established as appropriation group code 09. This allows revenues and expenditures to post the appropriation and no warrants are necessary. 4. Advises the responsible agency of the newly established appropriation number so that they can set up the organization number tied to the appropriation number. See procedure for setting up an organization in AFS.
OSRAP	<ol style="list-style-type: none"> 5. Approves the AP in AFS for the new appropriation
STO	<ol style="list-style-type: none"> 6. Approves the AP in AFS for appropriation number. As monies are classified to the appropriation by the responsible agency, the STO will make payments or transfers as requested. <p style="margin-top: 10px;">At the end of the fiscal year, the STO will carry forward the monies remaining in the fund.</p>

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 305
Procedure Name: Establishing Statutory Appropriations	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to establish and enter appropriations in AFS to record revenue that is to be credited to a specific fund that is statutorily created by the State Legislature.

Responsibility

Action

- | | |
|-------|---|
| STO | <ol style="list-style-type: none"> 1. Obtains a copy of the Legislative Act from the Secretary of State’s Office. 2. Enters structure for new fund number. See procedure for setting up funds in AFS. 3. Updates the Fund Agency (FGY2) Table and the Balance Sheet Account (BAC2) Table for the cash account. A FGY2 record must exist for Appropriation (AP) document to pass the edits. See procedures for establishing Fund/Agency and Balance Sheet Accounts. 4. Enters an AP to establish the structure for the new appropriation number. <p style="margin-left: 20px;">NOTE: This AP will be a ‘zero dollar’ AP prepared under agency 900 (OSRAP). See procedures for adding an AP.</p> |
| OSRAP | <ol style="list-style-type: none"> 5. Approves AP document in AFS. |
| STO | <ol style="list-style-type: none"> 6. Approves AP document in AFS. 7. Advises the responsible agency of the newly established appropriation number so that they can submit an Organization Request Form to OSRAP to have an organization number entered within their agency fund tied to the appropriation number and cash account number. |

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 310
Procedure Name: Establishing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 10/02

PURPOSE AND DESCRIPTION:

This procedure is used for establishing a revenue budget line in AFS. This procedure will only be used to create needed revenue budget units and related data which do not exist on the Revenue Budget Inquiry (REV2) Table for a given fiscal year, fund and agency. This procedure may be repeated as needed on a Revenue Budget (RB) document or used with ‘Changing a Revenue Budget Unit’ and/or ‘Deactivating a Revenue Unit’ to create a complete RB document. See Section 3.1 Budget Maintenance of this manual.

Field definitions for the RB document can be found in section 3.1.2.2. of this chapter.

Responsibility

Action

Authorized Agency User

1. Accesses the Document Suspense.
 - A. Types ‘**N**’ in the ACTION.
 - B. Types ‘**SUSF**’ in the SCREEN.
 - C. Presses <ENTER>. (You will be at the designated table).

2. Creates a new RB.
 - A. Types ‘**NEW**’ in the FUNCTION.
 - B. Presses <TAB> to the DOCUMENT area.
 - C. Types the following information in the corresponding fields under DOCUMENT.
 - 1) Type ‘**RB**’ in the TYPE field. (Tab over)

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 310
Procedure Name: Establishing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 10/02

- 2) Type three-character agency number in the AGCY field.
- 3) Type ‘**RB#**’ in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the RB document.
3. Presses <ENTER>. The screen displays a new RB Document with information entered in the DOCUMENT fields.
4. Enters values in the corresponding required fields of the document header. See Exhibit 3-12.
 - A. ACCTG
PRD This field may be left blank unless in the 13th period.
 - B. BUDGET
FY
 - C. FUND
 - D. AGENCY
 - E. TOTAL
REVISED
REV AMT Do not code cents.
5. Enters the required data in the following fields:
 - A. LIN ACT Enter an ‘A’ in the field.
 - B. ORGN
 - C. REV SRCE
 - D. REVISED
AMT Do not code cents.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 310
Procedure Name: Establishing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 10/02

- E. INC/DEC
 AMT Do not code cents.

- 6. Repeats Step 5 as needed.

- 7. Edits the document
 - A. Press <HOME> to move to the FUNCTION.

 - B. Types **'EDIT DOC'** in the FUNCTION.

 - C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

- 1) The screen will display the STATUS of "APPEND1" in the document header. See Exhibit 3-13.

- 2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 310
Procedure Name: Establishing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 10/02

- 3) CALCULATED REVISED REVENUE AMT field is the system computed total of all entries in the revised amount column.
- 4) APPR UNIT field is the appropriation unit associated with the agency and the revenue organization coded.
- 5) **‘READY FOR APPROVAL 1’** (agency approval) message appears at the bottom of the screen.

8. Types **‘END’** in the FUNCTION to exit the **RB** document.

NOTE: **You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.**

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** now shows the **RB** document in the **‘PEND1’ STATUS**.

Authorized Agency Approver

10. Retrieves the **RB** document from **SUSF**.

- A. Types **‘S’** in the ACTION.
- B. Presses <TAB> until line 01 or the line where the document number appears is reached.
- C. Presses <ENTER>. **RB** document is displayed.

11. Reviews the document for accuracy.

12. Types **‘APPROVE DOC’** in the FUNCTION.

13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied. The RB document now shows a STATUS of SCHEDULED. See Exhibit 3-14.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 310
Procedure Name: Establishing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 10/02

14. Types '**RUN DOC**' in the FUNCTION and presses <ENTER>. The RB document now shows a STATUS of ACCEPTED in the document header. Document will show an accepted status on **SUSF**. See Exhibits 3-15 and 3-16. 'Running' the RB document causes the information to be posted to the appropriate tables. See Exhibit 3-17.

15. Types '**END**' in the Function and presses <ENTER> to exit the document. You will be returned to the **SUSF**.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 311
Procedure Name: Changing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used for changing a revenue budget line in AFS. The revenue unit must be a valid entry on the Revenue Budget Inquiry (REV2) Table for a given fiscal year, fund and agency. This procedure may be repeated as needed on a revenue Budget (RB) document or used with ‘Adding a Revenue Budget Unit’ and/or ‘Deactivating a Revenue Unit’ to create a complete RB document. See Section 3.1 Budget Maintenance of this manual. **Field definitions for the RB document can be found in section 3.1.2.2. of this chapter.**

Responsibility

Action

Authorized Agency User

1. Accesses the Document Suspense.
 - A. Types ‘N’ in the ACTION.
 - B. Types ‘SUSF’ in the SCREEN.
 - C. Presses <ENTER>. (You will be at the designated table).

2. Creates a new RB.
 - A. Types ‘NEW’ in the FUNCTION.
 - B. Presses <TAB> to the DOCUMENT area.
 - C. Types the following information in the corresponding fields under DOCUMENT.
 - 1) Type ‘RB’ in the TYPE field. (Tab over)
 - 2) Type three-character agency number in the AGCY field.
 - 3) Type ‘RB#’ in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the RB document.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 311
Procedure Name: Changing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

3. Presses <ENTER>. The screen displays a new RB Document with information entered in the DOCUMENT fields.

4. Enters the corresponding required fields in the document header. See Exhibit 3-18.
 - A. ACCTG PRD This field may be left blank unless in the 13th period.

 - B. BUDGET FY

 - C. FUND

 - D. AGENCY

 - E. TOTAL REVISED
 REV AMT Do not code cents.

5. Enters the required data in the following fields:
 - A. LIN ACT Enter 'C' in this field.

 - B. ORGN

 - C. REV SRCE

 - D. REVISED
 AMT Do not code cents.

 - E. INC/DEC
 AMT Do not code cents.

6. Repeats Step 5 as needed.
7. Edits the document
 - A. Press <HOME> to move to the FUNCTION.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 311
Procedure Name: Changing a Revenue Budget Line	Date Issued: 03/00
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B. Types **'EDIT DOC'** in the FUNCTION.

C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

- 1) The screen will display the STATUS of 'PEND1' in the document header.
- 2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.
- 3) CALCULATED REVISED REVENUE AMT field is the system computed total of all entries in the revised amount column.
- 4) APPR UNIT field is the appropriation unit associated with the agency and the revenue organization coded.
- 5) **'READY FOR APPROVAL 1'** (agency approval) message appears at the bottom of the screen.

8. Types **'END'** in the FUNCTION to exit the **RB** document.

NOTE: **You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.**

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 311
Procedure Name: Changing a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** now shows the **RB** document in the '**PEND1**' STATUS.
10. Retrieves the **RB** document from **SUSF**.
 - A. Types '**S**' in the ACTION.
 - B. Presses <TAB> until line 01 or the line where the document number appears is reached.
 - C. Presses <ENTER>. **RB** document is displayed.
11. Reviews the document for accuracy.
12. Types '**APPROVE DOC**' in the FUNCTION.
13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied. The RB document now shows a STATUS of SCHEDULED.
14. Types '**RUN DOC**' in the FUNCTION and presses <ENTER>. The RB document now shows a STATUS of ACCEPTED in the document header. 'Running' the RB document causes the information to be posted to the appropriate tables. Document will show an accepted status on **SUSF**.
15. Types '**END**' in the Function and presses <ENTER> to exit the document. You will be returned to the **SUSF**.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 312
Procedure Name: Deactivating a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used to deactivate an existing revenue line in AFS. The revenue unit deactivated must be a valid entry on the Revenue Budget Inquiry (REV2) Table for a given fiscal year, fund and agency. **Field definitions for the RB document can be found in section 3.1.2.2. of this chapter.**

Responsibility	Action
Authorized Agency User	<ol style="list-style-type: none"> 1. Accesses the Document Suspense. <ol style="list-style-type: none"> A. Types ‘N’ in the ACTION. B. Types ‘SUSF’ in the SCREEN. C. Presses <ENTER>. (You will be at the designated table). 2. Creates a new RB <ol style="list-style-type: none"> A. Types ‘NEW’ in the FUNCTION. B. Presses <TAB> to the DOCUMENT area. C. Types the following information in the corresponding fields under DOCUMENT. <ol style="list-style-type: none"> 1) Type ‘RB’ in the TYPE field. (Tab over) 2) Type three-character agency number in the AGCY field. 3) Type ‘RB#’ in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the RB document. 3. Presses <ENTER>. The screen displays a new RB Document with information entered in the DOCUMENT fields.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 312
Procedure Name: Deactivating a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

4. Enters the following values in the corresponding document header fields. See Exhibit 3-19.
 - A. ACCTG PRD This field may be left blank unless in the 13th period.
 - B. BUDGET FY
 - C. FUND
 - D. AGENCY

5. Enters the revenue budget line to be deactivated.
 - A. Types **'D'** in the LIN ACT (Line Action).
 - B. ORGN
 - C. REV SRC

6. Repeats Step 5 as needed.

7. Edits the document
 - A. Press <HOME> to move to the FUNCTION.
 - B. Types **'EDIT DOC'** in the FUNCTION.
 - C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and**

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 312
Procedure Name: Deactivating a Revenue Budget Line	Date Issued: 03/00
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represses <ENTER>.

- 1) The screen will display the STATUS of 'PEND1' in the document header.
 - 2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.
 - 3) CALCULATED REVISED EXP AMT field is the system computed total of all entries in the revised amount column.
 - 4) APPR UNIT field is the appropriation unit associated with the agency and the expenditure organization coded.
 - 5) **'READY FOR APPROVAL 1'** (agency approval) message appears at the bottom of the screen.
8. Types **'END'** in the FUNCTION to exit the **RB** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** shows the **RB** document with the **PEND1**.
- Authorized Agency Approver 10. Retrieves the **RB** document from **SUSF**.
- A. Types **'S'** in the ACTION.
 - B. Presses <TAB> until line 01 or the line where the document number appears is reached.
 - C. Presses <ENTER>. **RB** document is displayed.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 312
Procedure Name: Deactivating a Revenue Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

11. Reviews the document for accuracy.
12. Types '**APPROVE DOC**' in the FUNCTION.
13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied.
14. Types '**RUN DOC**' in the FUNCTION and presses <ENTER>. The RB document now shows a STATUS of ACCEPTED in the document header. 'Running' the RB document causes the information to be posted to the appropriate tables.
15. Types '**END**' in the Function and presses <ENTER> to exit the document. You will be returned to the SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 320
Procedure Name: Establishing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used for establishing an expense budget line in AFS. This procedure will only be used to create needed expense budget units and related data which do not exist on the Expense Budget Inquiry (EEX2) Table for a given fiscal year, fund and agency. This procedure may be repeated as needed on an Expense Budget (EB) document or used with 'Changing an Expense Budget Unit' and/or 'Deactivating an Expense Unit' to create a complete EB document. See Section 3 Budget Maintenance of this manual.

Field definitions for the EB document can be found in section 3.1.2.3. of this chapter.

Responsibility

Action

Authorized Agency User

1. Accesses the Document Suspense.
 - A. Types 'N' in the ACTION.
 - B. Types 'SUSF' in the SCREEN.
 - C. Presses <ENTER>. (You will be at the designated table).

2. Creates a new EB
 - A. Types 'NEW' in the FUNCTION.
 - B. Presses <TAB> to the DOCUMENT area.
 - C. Types the following information in the corresponding fields under DOCUMENT.
 - 1) Type 'EB' in the TYPE field. (Tab over)

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 320
Procedure Name: Establishing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

- 2) Type three-character agency number in the AGCY field.
- 3) Type **'EB#'** in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the EB document.
3. Presses <ENTER>. The screen displays a new EB Document with information entered in the DOCUMENT fields.
4. Enters values in the corresponding required fields of the document header. See Exhibit 3-20.
 - A. ACCTG PRD This field may be left blank unless in the 13th period.
 - B. BUDGET FY
 - C. FUND
 - D. AGENCY
 - E. TOTAL REVISED
EXP AMT Do not code cents.
5. Enters the required values in the corresponding fields of the document lines:
 - A. LIN ACT Types **'A'** in the field.
 - B. ORG
 - C. OBJ
 - D. SUB OPT Optional.
 - E. SPD IND Optional.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 320
Procedure Name: Establishing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

- F. REVISED
 AMT Do not code cents.

- G. INC/DEC
 AMT Do not code cents.

6. Repeats Step 5 as needed.

7. Edits the document

- A. Press <HOME> to move to the FUNCTION.

- B. Types '**EDIT DOC**' in the FUNCTION.

- C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

- 1) The screen will display the STATUS of 'PEND1' in the document header.

- 2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.

- 3) CALCULATED REVISED EXP AMT field is the system computed total of all entries in the revised amount column.

- 4) APPR UNIT field is the appropriation unit associated with

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 320
Procedure Name: Establishing a Expense Budget Line	Date Issued: 03/00
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the agency and the expenditure organization coded.

5) **‘READY FOR APPROVAL 1’** (agency approval) message appears at the bottom of the screen.

8. Types **‘END’** in the FUNCTION to exit the **EB** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** shows the **EB** document with the **PEND1**

Authorized Agency Approver

10. Retrieves the **EB** document from **SUSF**.

A. Types **‘S’** in the ACTION.

B. Presses <TAB> until line 01 or the line where the document number appears is reached.

C. Presses <ENTER>. **EB** document is displayed.

11. Reviews the Document for accuracy.

12. Types **‘APPROVE DOC’** in the FUNCTION.

13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.

14. Types **‘RUND OC’** in the FUNCTION and presses <ENTER>. The EB document now shows a STATUS of ACCEPTED in the document header. Document will show an accepted status on SUSF. ‘Running’ the EB document causes the information to be posted to the appropriate tables.

15. Types **‘END’** in the Function and presses <ENTER> to exit the document.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 320
Procedure Name: Establishing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

You will be returned to the SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 321
Procedure Name: Changing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used for changing an expense budget line in AFS. The expense unit must be a valid entry on the Expense Budget Inquiry (EEX2) Table for a given fiscal year, fund, and agency. This procedure may be repeated as needed on an Expense Budget (EB) document or used with ‘Adding an Expense Budget Unit’ and/or ‘Deactivating an Expense Unit’ to create a complete EB document. See Section 3 Budget Maintenance of this manual. **Field definitions for the EB document can be found in section 3.1.2.3. of this chapter.**

Responsibility

Action

Authorized Agency User

1. Accesses the Document Suspense.
 - A. Types ‘N’ in the ACTION.
 - B. Types ‘SUSF’ in the SCREEN.
 - C. Presses <ENTER>. (You will be at the designated table).

2. Creates a new EB
 - A. Types ‘NEW’ in the FUNCTION.
 - B. Presses <TAB> to the DOCUMENT area.
 - C. Types the following information in the corresponding fields under DOCUMENT.
 - 1) Type ‘EB’ in the TYPE field. (Tab over)
 - 2) Type three-character agency number in the AGCY field.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 321
Procedure Name: Changing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

- 3) Type **'EB#'** in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the EB document.

3. Presses <ENTER>. The screen displays a new EB Document with information entered in the DOCUMENT fields.

4. Enters the following values in the corresponding fields. See exhibit 3-21.
 - A. ACCTG PRD This field may be left blank unless in the 13th period.

 - B. BUDGET FY

 - C. FUND

 - D. AGENCY

 - E. TOTAL REVISED
EXP AMT Do not code cents.

5. Enters the required data in the following fields:
 - A. LIN ACT Enter **'C'** in this field.

 - B. ORG

 - C. ACTV Optional.

 - D. OBJ

 - E. SUB OPT Optional.

 - F. SPD IND Optional.

 - G. REVISED
AMT Do not code cents.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 321
Procedure Name: Changing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

H. INC/DEC
 AMT Do not code cents.

6. Repeats Step 5 as needed.

7. Edits the document

A. Press <HOME> to move to the FUNCTION.

B. Types **'EDIT DOC'** in the FUNCTION.

C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

1) The screen will display the STATUS of 'PEND1' in the document header.

2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.

3) CALCULATED REVISED EXP AMT field is the system computed total of all entries in the revised amount column.

4) APPR UNIT field is the appropriation unit associated with the agency and the expenditure organization coded.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 321
Procedure Name: Changing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

5) **‘READY FOR APPROVAL 1’** (agency approval) message appears at the bottom of the screen.

8. Types **‘END’** in the FUNCTION to exit the **EB** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** shows the **EB** document with the **PEND1**

Authorized Agency Approver

10. Retrieves the **EB** document from **SUSF**.

A. Types **‘S’** in the ACTION.

B. Presses <TAB> until line 01 or the line where the document number appears is reached.

C. Presses <ENTER>. **EB** document is displayed.

11. Reviews the Document for accuracy.

12. Types **‘APPROVE DOC’** in the FUNCTION.

13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied. The EB document now shows a STATUS of SCHEDULED.

14. Types **‘RUN DOC’** in the FUNCTION and presses <ENTER>. The EB document now shows a STATUS of ACCEPTED in the document header. Document will show an accepted status on SUSF. ‘Running’ the EB document causes the information to be posted to the appropriate tables.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 321
Procedure Name: Changing a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

15. Types '**END**' in the Function and presses <ENTER> to exit the document. You will be returned to the SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 322
Procedure Name: Changing Selected Fields on an Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used for changing an expense budget line in AFS for description, spending control indicator, sub-object option, or amount changes. This procedure may be repeated as needed on an Expense Budget (EB) document or used with 'Adding an Expense Budget Unit' and/or 'Deactivating an Expense Unit' to create a complete EB document. See Section 3 Budget Maintenance of this manual. **Field definitions for the EB document can be found in section 3.1.2.3. of this chapter.**

Responsibility

Action

Authorized Agency
User

1. Accesses the Document Suspense.
 - A. Types 'N' in the ACTION.
 - B. Types 'SUSF' in the SCREEN.
 - C. Presses <ENTER>. (You will be at the designated table).

2. Creates a new EB
 - A. Types 'NEW' in the FUNCTION.
 - B. Presses <TAB> to the DOCUMENT area.
 - C. Types the following information in the corresponding fields under DOCUMENT.
 - 1) Type 'EB' in the TYPE field. (Tab over)
 - 2) Type three-character agency number in the AGCY field.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 322
Procedure Name: Changing Selected Fields on an Expense Budget Line	Date Issued: 03/00 Revision: 1 Date: 11/02

- 3) Type **'EB#'** in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the EB document.

3. Presses <ENTER>. The screen displays a new EB Document with information entered in the DOCUMENT fields.

4. Enters the values in the corresponding fields of the document header. See Exhibit 3-22.
 - A. ACCTG PRD This field may be left blank unless in the 13th period.

 - B. BUDGET FY

 - C. FUND

 - D. AGENCY

 - E. TOTAL
 REVISED
 EXP AMT Do not code cents.

5. Enters the required values in the corresponding fields of the document detail lines:
 - A. LIN ACT Enter **'S'** in this field.

 - B. ORG

 - C. SUB OPT Required only when changing this field.

 - D. SPD IND Required only when changing this field.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 322
Procedure Name: Changing Selected Fields on an Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

E. REVISED
 AMT Required when changing a budget line for a sub-object. Do not code cents.

F. DESCRIP-
 TION

6. Repeats Step 5 as needed.

7. Edits the document

A. Press <HOME> to move to the FUNCTION.

B. Types '**EDIT DOC**' in the FUNCTION.

C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.**

1) The screen will display the STATUS of 'PEND1' in the document header.

2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.

3) CALCULATED REVISED EXP AMT field is the system computed total of all entries in the revised amount column.

4) APPR UNIT field is the appropriation unit associated with

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 322
Procedure Name: Changing Selected Fields on an Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

the agency and the expenditure organization coded.

5) **‘READY FOR APPROVAL 1’** (agency approval) message appears at the bottom of the screen.

8. Types **‘END’** in the FUNCTION to exit the **EB** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** shows the **EB** document with the **PEND1**

Authorized Agency Approver

10. Retrieves the **EB** document from **SUSF**.

A. Types **‘S’** in the ACTION.

B. Presses <TAB> until line 01 or the line where the document number appears is reached.

C. Presses <ENTER>. **EB** document is displayed.

11. Reviews the Document for accuracy.

12. Types **‘APPROVE DOC’** in the FUNCTION.

13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied. The EB document now shows a STATUS of SCHEDULED.

14. Types **‘RUN DOC’** in the FUNCTION and presses <ENTER>. The EB document now shows a STATUS of ACCEPTED in the document header. Document will show an accepted status on SUSF. ‘Running’ the EB document causes the information to be posted to the appropriate tables.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 322
Procedure Name: Changing Selected Fields on an Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

15. Types '**END**' in the Function and presses <ENTER> to exit the document. You will be returned to the SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 323
Procedure Name: Deactivating a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

PURPOSE AND DESCRIPTION:

This procedure is used to deactivate an existing expense line in AFS. The expense unit deactivated must be a valid entry on the Expense Budget Inquiry (EEX2) Table for a given fiscal year, fund and agency. **Field definitions for the EB document can be found in section 3.1.2.3. of this chapter.**

Responsibility	Action
Authorized Agency User	<ol style="list-style-type: none"> 1. Accesses the Document Suspense. <ol style="list-style-type: none"> A. Types ‘N’ in the ACTION. B. Types ‘SUSF’ in the SCREEN. C. Presses <ENTER>. (You will be at the designated table). 2. Creates a new EB <ol style="list-style-type: none"> A. Types ‘NEW’ in the FUNCTION. B. Presses <TAB> to the DOCUMENT area. C. Types the following information in the corresponding fields under DOCUMENT. <ol style="list-style-type: none"> 1) Type ‘EB’ in the TYPE (Type) field. (Tab over) 2) Type agency number in the AGCY field. 3) Type ‘EB#’ in the NUMBER field. The number sign or pound sign will automatically assign the next document number for the EB document.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 323
Procedure Name: Deactivating a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

3. Presses <ENTER>. The screen displays a new EB Document with information entered in the DOCUMENT fields.

4. Enters the following values in the corresponding fields. See Exhibit 3-23.
 - A. ACCTG PRD This field may be left blank unless in the 13th period.

 - B. BUDGET FY

 - C. FUND

 - D. AGENCY

5. Enters the expense budget line to be deactivated.
 - A. LIN ACT Enter '**D**' in this field.

 - B. ORG

 - C. OBJ

6. Repeats Step 5 as needed.

7. Edits the document
 - A. Press <HOME> to move to the FUNCTION.

 - B. Types '**EDIT DOC**' in the FUNCTION.

 - C. Presses <ENTER>.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been**

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 323
Procedure Name: Deactivating a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.

- 1) The screen will display the STATUS of 'PEND1' in the document header.
 - 2) TRANS DATE field shows the current date. This is a system-computed field. The TRANS DATE will appear automatically.
 - 3) CALCULATED REVISED EXP AMT field is the system computed total of all entries in the revised amount column.
 - 4) APPR UNIT field is the appropriation unit associated with the agency and the expenditure organization coded.
 - 5) **'READY FOR APPROVAL 1'** (agency approval) message appears at the bottom of the screen.
8. Types **'END'** in the FUNCTION to exit the **EB** document.

NOTE: You must exit the document so that another authorized person can approve the document. The person who enters the document cannot approve the same document.

9. Presses <ENTER>. The screen displays the **SUSF**. The **SUSF** shows the **EB** document with the **PEND1**
- Authorized Agency Approver 10. Retrieves the **EB** document from **SUSF**.
- A. Types **'S'** in the ACTION.
 - B. Presses <TAB> until line 01 or the line where the document number appears is reached.
 - C. Presses <ENTER>. **EB** document is displayed.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 323
Procedure Name: Deactivating a Expense Budget Line	Date Issued: 03/00
	Revision: 1 Date: 11/02

11. Reviews the document for accuracy.
12. Types '**APPROVE DOC**' in the FUNCTION.
13. Presses <ENTER>. An approval message is displayed stating that approval 1 has been applied. The EB document now shows a STATUS of SCHEDULED.
14. Types '**RUN DOC**' in the FUNCTION and presses <ENTER>. The EB document now shows a STATUS of ACCEPTED in the document header. 'Running' the EB document causes the information to be posted to the appropriate tables.
15. Types '**END**' in the Function and presses <ENTER> to exit the document. You will be returned to the SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 330
Procedure Name: Sale of Bonds	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used for the sale of bonds in AFS. The SBC sells general obligation bonds to fund capital outlay projects that have been approved by priority by the Legislature. The SBC also determines the need to sell bonds and the projects to be included on the bond sale.

Responsibility	Action
SBC	1. Notifies the Fiscal Section of the STO and the state agency of the bond sale.
STO	2. Enters a Deposit Suspense (DS) document in AFS and notifies agency of the DS number.
AGENCY	3. Prepares BDS Document to set up the means of financing.
	NOTE: <u>The Means of Financing should be set up using group code 19. This denotes Proceeds-Sale of Bonds. The bond series number should also be included in the BDS document.</u>
OPB	4. Approves the Document in BDS.
OSRAP	5. Approves the Document in BDS.
STO	6. Approves the Document in BDS.
AGENCY	7. Prepares a Project Master (PJ) document to set up the project tied to the Means of Financing.
	8. Enters a Cash Receipt (CR) document in AFS using revenue source code 1855 to classify bond proceeds to the Means of Financing appropriation and notifies the STO of the pending CR.
	9. Approves CR in AFS, once STO reviews the CR and processes any other document that should run at the same time.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 331
Procedure Name: Sale of Bonds for Line of Credit	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to record the sale of bonds for lines of credit. Lines of credit are issued by the SBC for projects appropriated in the current year's Capital Outlay Act. The SBC sells general obligation bonds to fund capital outlay projects that have been appropriated by priority by the Legislature.

Responsibility	Action
SBC	1. Notifies the Fiscal Section of the STO and the state agency of the bond sale.
STO	2. Enters a Deposit Suspense (DS) document in AFS and notifies agency of the DS number.
AGENCY	3. Enters a Cash Receipt (CR) document in AFS to classify bond proceeds. NOTE: Use revenue source code 1855.
	4. Notifies the STO of pending CR.
STO	5. Enters and approves a Journal Voucher (JV) document to reverse line of credit. NOTE: Use revenue source T340.
	6. Notifies agency about the JV.
AGENCY	7. Approves the CR.
	8. Prepares an AP to add bond series number to the Means of Financing Appropriation description. This is done after the bonds are sold. The bond series number will be printed on a copy of the bond sale document.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 340
Procedure Name: Lines of Credit	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to provide authorization for obligation and expenditure of state funds before the sale of bonds designated to finance the capital outlay project(s). Upon approval of a line of credit by the SBC, a certificate is provided to the Fiscal Section of the STO and the agency responsible for administration of the project.

Responsibility	Action
AGENCY	1. Requests line of credit from the SBC.
SBC	2. Provides certification on approved cash lines of credit as well as amounts approved to the agency, the Fiscal Section of the STO, and OSRAP. If the line of credit is not approved, the SBC shall notify the agency.
AGENCY	3. Enters line of credit in BDS. See BDS Manual.
OPB	4. Approves line of credit in BDS.
OSRAP	5. Approves line of credit in BDS.
AGENCY	6. Prepares a Project Master (PJ) document in AFS to set up the project tied to the Means of Financing number. See instructions for completing the PJ in the AFS Online Features Guide.
STO	7. Approves line of credit in BDS.
	8. Prepares and approves a JV to record the line of credit in AFS using the line of credit revenue source code T340 . STO must obtain the appropriate project number from the agency in order to record the required accounting distribution.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 350
Procedure Name: Seed Requests	Date Issued: 03/00
	Revision: Date:

PURPOSE AND DESCRIPTION:

This procedure is used to extend seeds to those state agencies that have cash flow problems. Any state agency that does not have sufficient cash at the beginning of the fiscal year to pay expenses may request a seed from the DOA-COMM. Sufficient justification in the request must be provided to allow the DOA-COMM to review and determine the need for the seed. Seeds must be repaid by the close of the fiscal year. For the seed to be re-established in the next fiscal year, written approval must be obtained from the DOA-COMM.

Responsibility	Action
AGENCY	1. Request seed advance from the DOA-COMM. Request must include: the amount requested, the applicable Means of Financing, how and when the agency plans to repay the seed, and justification as to why the seed is needed. 2. Sends a copy of the request to the STO.
DOA-COMM	3. Notifies the requesting agency, OSRAP, and the STO of approval or disapproval of the seed advance.
AGENCY	4. Sends a copy of approval letter noting the recipient agency number, fund number, revenue organization number and other optional coding for the seed to OSRAP.
OSRAP	5. Prepares a Special Revenue Voucher (J3) document under agency 900 to record the seed in AFS if seed advance is approved.

The accounting entries are as follows:

<u>Debit</u>	Agency 148-Revenue Organization (3100) and Revenue Source T210-Due from Other Funds Seeds
<u>Credit</u>	AGY-Revenue Organization and Revenue Source T220-Due to Other Funds Seeds

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 350
Procedure Name: Seed Requests	Date Issued: 03/00
	Revision: Date:

- | | | |
|-------|----|---|
| | 6. | Approves the J3. |
| STO | 7. | Reviews and approves the J3. |
| OSRAP | 8. | Prepares a J3 to repay the seed by reversing the original entry. This is prepared by August 14th. |

NOTE: Agency may notify OSRAP in writing anytime during the fiscal year of the seed that they have sufficient funds to repay the seed. If the agency does not have sufficient funds to repay the seed at 8/14, then the unpaid balance and any additional funds are re-established in the next fiscal year. A written request to re-establish the seed must be approved by the DOA-COMM.

EXHIBITS

Exhibit 3-1

AFS DOCUMENT SUSPENSE FILE (SUSF)

```
ACTION: S  SCREEN: SUSF  USERID: Z107B96
03/02/00  10:37:31 AM
FUNCTION: new                                ORG:

                                D O C U M E N T   S U S P E N S E

S      BATCH      DOCUMENT
      PROCESS
E -----
LAST   LAST   DATE
L TYPE AGCY NUMBER TYPE AGCY   NUMBER   STAT   APPRV
DATE   USER   (YYMMDD)
-----
                                AP   114   AP#
```

This is an example of the Document Suspense Screen. This is where a new AP document was created. A new document was created by typing AP in the TYPE field, typing the agency number in the AGCY field, and typing AP# in the NUMBER field.

NOTE: **The number sign or pound sign automatically assigned the next available document number for your agency and transaction type to the AP document.**

Exhibit 3-2

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP 114 AP000000005
03/02/00 10:52:54 AM
STATUS:                                BATID:                                ORG:
000-000 OF 000
H-                                     APPROPRIATION INPUT SCREEN

      APPR DATE:                        ACCTG PRD:
BUDGET FY: 00
      FUND: 114  AGENCY: 114  ORGN:                        NET APPR
AMOUNT: 0
                                                    NET EST
RECEIPT AMT: 100000
                        APPR  END

      ACT APPR UNIT TYPE  DATE  APPROPRIATION NAME
      SHORT NAME
-----
      GRP                                REV/ CAT
      BOND  B/A CHECK
      CDE  APPR AMOUNT  I/D BCB  CNTL EST RECEIPT
AMT I/D SERIES OPT CASH
-----
01-  A 002                01                SELF GENERATED

03-

04-
    
```

This is an example of an AP document used to add an appropriation budget line. An 'A' was typed in the ACT starting at line 01. Entry in the APPR field, the APPR TYPE field, the APPROPRIATION NAME field, the SHORT NAME field, GRP CDE field, CAT CNTL field, ESTIMATED RECEIPT AMOUNT field, B/A OPT field, and the CHECK CASH field is required. You must save or edit the document before ending the transaction or the data will be lost.

Exhibit 3-3

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP 114 AP000000005
03/02/00 10:59:50 AM
STATUS: PEND1                            BATID:                                ORG:
001-002 OF 002
H-                                        APPROPRIATION INPUT SCREEN

APPR DATE: 03 02 00                      ACCTG PRD:
BUDGET FY: 00
FUND: 114 AGENCY: 114 ORGN:              NET APPR
AMOUNT: 0                                  NET EST RECEIPT
AMT: 100,000                              APPR                                END

ACT APPR UNIT TYPE DATE APPROPRIATION NAME
SHORT NAME
-----
GRP REV/ CAT
BOND B/A CHECK
CDE APPR AMOUNT I/D BCB CNTL EST RECEIPT AMT
I/D SERIES OPT CASH
-----
01- A 002 01 12 31 00 SELF GENERATED
SELF GEN 05
N 100,000 I L M
02-
03-
04-

H--*S401-READY FOR APPROVAL 1 H--*S403-READY FOR
APPROVAL 3
H--*S404-READY FOR APPROVAL 4 H--*S405-READY FOR
APPROVAL 5

```

The AP document displayed above is ready for agency approval. The status changed to PEND1 when the document was successfully edited.

Exhibit 3-4

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP 114 AP000000005
03/02/00 10:59:50 AM
  STATUS: PEND3                          BATID:                                ORG:
    001-001 OF 001
H-                                        APPROPRIATION INPUT SCREEN

  APPR DATE: 03 02 00                    ACCTG PRD:
BUDGET FY: 00
  FUND: 114 AGENCY: 114 ORGN:            NET APPR
AMOUNT: 0                                  NET EST RECEIPT
AMT: 100,000                              APPR                                END

  ACT APPR UNIT TYPE DATE APPROPRIATION NAME
  SHORT NAME
-----
  GRP REV/ CAT
  BOND B/A CHECK
  CDE APPR AMOUNT I/D BCB CNTL EST RECEIPT AMT
I/D SERIES OPT CASH
-----
01- A 002 01 12 31 00 SELF GENERATED
  SELF GEN 05
  N 100,000 I L M
02-
03-
04-

A--*HS60-DOCUMENT MARKED FOR READ ONLY H--* 404-READY
FOR APPROVAL 3
H--* 404-READY FOR APPROVAL 4 H--*S405-READY
FOR APPROVAL 5

```

The AP is now ready for OSRAP approval. The status changed to PEND3 after the agency approval was applied.

Exhibit 3-5

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP   114   AP000000005
10/20/97 10:59:50 AM
STATUS: PEND4                            BATID:                                ORG:
      001-001 OF 001
H-                                        APPROPRIATION INPUT SCREEN

      APPR  DATE:   10   20   97                                ACCTG  PRD:
BUDGET FY: 98
      FUND: 114   AGENCY: 114   ORGN:                                NET APPR
AMOUNT:                                0                                NET EST RECEIPT
AMT:          100,000
                                APPR                                END

      ACT  APPR  UNIT  TYPE      DATE      APPROPRIATION  NAME
      SHORT NAME
      -----
      GRP                                REV/  CAT
      BOND  B/A CHECK
      CDE  APPR AMOUNT  I/D BCB  CNTL EST RECEIPT AMT
I/D SERIES OPT CASH
      -----
01-   A  002                                01  12  31  98  SELF GENERATED
      SELF GEN                                05
      N                                100,000  I                                L  M
02-
03-
04-

A--*HS60-DOCUMENT MARKED FOR READ ONLY  H--*S404-READY FOR
APPROVAL 4
H--*S405-READY                                FOR                                APPROVAL                                5
  
```


The AP is now ready for OPB approval. The status changed to PEND4 after OSRAP approval was applied.

Exhibit 3-6

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP 114 AP000000005
03/02/00 10:59:50 AM
STATUS: PEND5                            BATID:                            ORG:
001-001 OF 001
H-                                        APPROPRIATION INPUT SCREEN
APPR DATE: 03 02 00                      ACCTG PRD:
BUDGET FY: 00
FUND: 114 AGENCY: 114 ORGN:              NET APPR
AMOUNT: 0                                  NET EST RECEIPT
AMT: 100,000                               APPR                                END
ACT APPR UNIT TYPE DATE APPROPRIATION NAME
SHORT NAME
-----
GRP REV/ CAT
BOND B/A CHECK
CDE APPR AMOUNT I/D BCB CNTL EST RECEIPT AMT
I/D SERIES OPT CASH
-----
01- A 002 01 12 31 00 SELF GENERATED
SELF GEN 05
N 100,000 I L M
02-
03-
04-
A--*HS60-DOCUMENT MARKED FOR READ ONLY H--*S405-READY
FOR APPROVAL 5

```

This AP is now ready for STO approval. The status changed to PEND5 after OPB approval was applied.

Exhibit 3-7

AFS APPROPRIATION BUDGET DOCUMENT (AP)

FUNCTION: DOCID: AP 114 AP000000005
 03/02/00 11:01:10 AM
 STATUS: SCHED BATID: ORG:
 001-001 OF 001
 H- APPROPRIATION INPUT SCREEN

APPR DATE: 10 20 00 ACCTG PRD:
 BUDGET FY: 00
 FUND: 114 AGENCY: 114 ORGN: NET APPR
 AMOUNT: 0 NET EST RECEIPT
 AMT: 100,000
 APPR END

ACT	APPR	UNIT	TYPE	DATE	APPROPRIATION	NAME
SHORT NAME						

GRP	REV/	CAT
BOND B/A CHECK		
CDE APPR AMOUNT	I/D BCB	CNTL EST RECEIPT AMT
I/D SERIES OPT CASH		

01-	A	002		01	12	31	00	SELF	GENERATED
		05						N	100,000
I		L	M						
02-									
03-									
04-									

A--*S001-APPROVAL 1 APPLIED A--*S003-APPROVAL
 3 APPLIED
 A--*S004-APPROVAL 4 APPLIED A--*S005-APPROVAL
 5 APPLIED
 A--*HS60-DOCUMENT MARKED FOR READ ONLY

The status of the AP document changed to SCHED after the final document approval (STO) was applied.

Exhibit 3-8

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP 114 AP000000005
03/02/00 11:02:03 AM
STATUS: ACCPT                            BATID:                                ORG:
001-001 OF 001
H-                                        APPROPRIATION INPUT SCREEN

      APPR DATE: 03/02/00                ACCTG PRD:
BUDGET FY: 00
      FUND: 114    AGENCY: 114    ORGN:                NET APPR
AMOUNT:                0                                                NET EST
RECEIPT AMT:          100,000
                        APPR    END

      ACT APPR UNIT TYPE    DATE    APPROPRIATION NAME
      SHORT NAME
      -----
      GRP                                REV/ CAT
      BOND  B/A CHECK
      CDE  APPR AMOUNT    I/D BCB  CNTL EST RECEIPT
AMT I/D SERIES OPT CASH
      -----
01-  A  002                01  12 31 00  SELF GENERATED
      SELF GEN                                05
      N                100,000    I                L    M
02-
03-
04-

A--*HP20-DOCUMENT ACCEPTED

```

The AP document was run successfully and the status changed to ACCPT. All appropriate AFS Tables have been updated from the information entered on the AP

document.

Exhibit 3-9

AFS APPROPRIATION INQUIRY (EXTENDED) (EAP2)

ACTION: R SCREEN: EAP2 USERID: IS03T17 03/02/00
11:08:18 AM

A P P R O P R I A T I O N I N Q U I R Y (E
X T E N D E D)

BUDGET FY= 00 FUND= 114 AGENCY= 114 ORGANIZATION=
APPR UNIT= 002
APPR TYPE: 01 MY IND: N STATUS: A APPR END DATE: 12
31 98 BUD AUTH OPT: L
APPR NAME: SELF GENERATED APPR SHORT NAME:
SELF GEN
CAT CNTL: N GRPC: 05 CHECK CASH: M BOND SERIES NUMBER:

RECEIPTS: ORIG EST: CUR EST: 100,000.00
ACT: 0.00
APPROP: ORIG: 0.00 CUR: BEG
DAY: 0.00

BEGIN CASH BAL: 0.00 REVERTED
AMT: 0.00
TRANSFER IN AMT: 0.00 TRANSFER OUT
AMT: 0.00

BUD AUTH: 0.00 ALLOT: 0.00 EXP
BUD: 0.00

CURRENT AMOUNTS BEGIN
DAY AMOUNTS
PRE-ENCUMBERED AMT: 0.00
0.00
ENCUMBERED AMT: 0.00
0.00
EXPENDED AMT: 0.00
0.00

UNCOMMITTED: 0.00 / 0.00 % UNEXPENDED:
0.00 / 0.00 %

The EAP2 Table contains appropriation line information. Lines are added to this table when an appropriation budget document is accepted. This is a system maintained table, which can only be changed by processing an AP document.

Exhibit 3-10

AFS APPROPRIATION BUDGET DOCUMENT (AP)

```

FUNCTION:                                DOCID: AP 114 AP000000006
03/02/00 10:59:50 AM
STATUS:                                BATID:                                ORG:
000-000 OF 000
H-                                     APPROPRIATION INPUT SCREEN

APPR DATE: 03 02 00                    ACCTG PRD:
BUDGET FY: 00
FUND: 114 AGENCY: 114 ORGN:            NET APPR
AMOUNT: 100000                          NET EST RECEIPT
AMT:
APPR                                     END

ACT APPR UNIT TYPE DATE APPROPRIATION NAME
SHORT NAME
-----
GRP                                     REV/ CAT
BOND B/A CHECK
CDE APPR AMOUNT I/D BCB CNTL EST RECEIPT AMT
I/D SERIES OPT CASH
-----
01- C 200
100000 I
02-
03-
04-

```

This is an example of an AP document used to change an appropriation budget line. A 'C' was typed in the ACT starting at line 01. The APPR field and the APPR AMOUNT field are required when line action is 'C'. You must save or edit the document or data entered will be lost.

Exhibit 3-11

AFS APPROPRIATION BUDGET DOCUMENT (AP)

FUNCTION:		DOCID: AP		114	AP000000007
03/02/00 10:59:50 AM					
STATUS:		BATID:		ORG:	
000-000 OF 000					
H-		APPROPRIATION INPUT SCREEN			
APPR	DATE:	03	02	00	ACCTG PRD:
BUDGET FY: 00					
FUND:	114	AGENCY:	114	ORGN:	NET APPR
AMOUNT:					
					NET EST RECEIPT
AMT:					
APPR				END	
ACT	APPR	UNIT	TYPE	DATE	APPROPRIATION NAME
SHORT NAME					

GRP				REV/	CAT
BOND	B/A	CHECK			
CDE	APPR	AMOUNT	I/D	BCB	CNTL EST RECEIPT AMT
I/D	SERIES	OPT	CASH		

01-	D	200			
02-					
03-					
04-					

This is an example of an AP document used to deactivate an appropriation budget line. A 'D' was typed in the ACT starting at line 01. The APPR field is required when deactivating a line. You must save or edit the document before ending the document or data entered will be lost.

Exhibit 3-12

AFS REVENUE BUDGET DOCUMENT (RB)

```
FUNCTION:                                DOCID: RB   114   RB000000009
03/02/00 04:02:15 PM
STATUS:                                BATID:                                ORG:
  001-001 OF 001
H-                                     REVENUE BUDGET INPUT FORM

      TRANS DATE:                       ACCTG PRD:                       BUDGET FY: 00
      FUND: 114                         AGENCY: 114                         TOTAL REVISED
REVENUE AMT: 100000
                                     CALCULATED      REVISED
REVENUE AMT:
  LIN                                     REV
      ACT   ORGN   ACTV   SRCE   APPR UNIT   REVISED AMT
```

This is an example of a RB document used to add a revenue budget line. An 'A' was typed in the LIN ACT starting at line 01. Entry in ORGN field, the REV SRCE field, the REVISED AMT field, and the INC/DEC field is required. The appropriation unit was inferred from the agency and organization coded. You must save or edit the document before ending the transaction or the data entered will be lost.

Exhibit 3-13

AFS REVENUE BUDGET DOCUMENT (RB)

FUNCTION: DOCID: RB 114 RB000000009
 03/02/00 04:11:40 PM
 STATUS: PEND1 BATID: ORG:
 001-001 OF 001
 H- REVENUE BUDGET INPUT FORM

TRANS DATE: 03 02 00 ACCTG PRD: BUDGET FY:
 00

FUND: 114 AGENCY: 114 TOTAL REVISED

REVENUE AMT: 100,000

CALCULATED REVISED

REVENUE AMT: 100,000

LIN REV

ACT	ORGN	ACTV	SRCE	APPR UNIT	REVISED AMT
INC/DEC	AMT				
---	----	----	----	-----	-----

DESCRIPTION

01-	A	S114	1835	002	100,000
		100,000			

02-

03-

04-

H--*S401- READY FOR APPROVAL 1

The RB document displayed above is ready for agency approval. The status changed to PENDING when the document was successfully edited.

Exhibit 3-14

AFS REVENUE BUDGET DOCUMENT (RB)

```

FUNCTION:                                DOCID: RB 114 RB000000009
03/02/00 04:15:57 PM
STATUS: SCHED                            BATID:                            ORG:
001-001 OF 001
H-                                         REVENUE BUDGET INPUT FORM

TRANS DATE: 03 02 00 ACCTG PRD:        BUDGET FY:
00
FUND: 114 AGENCY: 114 TOTAL REVISED
REVENUE AMT: 100,000
REVENUE AMT: 100,000 CALCULATED REVISED
LIN REV
ACT ORGN ACTV SRCE APPR UNIT REVISED AMT
INC/DEC AMT
-----
DESCRIPTION
-----
01- A S114 1835 002 100,000
100,000
02-
03-
04-

A--*S001-APPROVAL 1 APPLIED
A--*HS60-DOCUMENT MARKED FOR READ ONLY

```

The status of the RB document changed to SCHED after the final document approval was applied.

Exhibit 3-15

AFS REVENUE BUDGET DOCUMENT (RB)


```

FUNCTION:                                DOCID: RB 114 RB000000009
03/02/00 04:16:35 PM
STATUS: ACCPT                            BATID:                            ORG:
001-001 OF 001
H-                                         REVENUE BUDGET INPUT FORM

TRANS DATE: 03 02 00 ACCTG PRD:         BUDGET FY: 00
FUND: 114 AGENCY: 114 TOTAL REVISED
REVENUE AMT: 100,000                    CALCULATED REVISED
REVENUE AMT: 100,000
LIN                                       REV
ACT ORGN ACTV SRCE APPR UNIT REVISED AMT
INC/DEC AMT
-----
DESCRIPTION
-----
01- A S114 1835 002 100,000
100,000
02-
03-
04-

A--*HP20-DOCUMENT ACCEPTED

```

The RB document was run successfully and the status changed to ACCPT. All appropriate AFS Tables have been updated from the information entered on the RB document.

Exhibit 3-16

AFS DOCUMENT SUSPENSE FILE (SUSF)

```
ACTION: S  SCREEN: SUSF  USERID: Z107B96  03/02/00
11:38:42 AM
FUNCTION:  ORG:
          D O C U M E N T  S U S P E N S E
S      BATCH          DOCUMENT
          PROCESS
E -----
LAST   LAST   DATE
L TYPE AGCY NUMBER TYPE AGCY   NUMBER   STAT   APPRV
DATE   USER   (YYMMDD)
-----
          RB      114  RB000000009 ACCPT Y000
          030200 Z107W20
```

After a RB document is run successfully, the document will appear on SUSF with a status of ACCPT for one day.

Exhibit 3-17

AFS REVENUE BUDGET INQUIRY TABLE (REV2)

```
ACTION: R SCREEN: REV2 USERID: IS03T17
03/02/00 04:23:25 PM
R E V E N U E   B U D G E T   I N Q U I R Y

      BUDGET FY= 00                FUND= 114
AGENCY= 114
ORGANIZATION= S114              ACTIVITY=
REVENUE SOURCE= 1835

      DESCRIPTION: MISC REC-LOCAL/OTHER SOURCE

      APPROPRIATION: 000                STATIS: 7
```

The REV2 Table contains revenue budget line information. Lines are added to this table when a revenue budget document is accepted. This is a system maintained table which can only be changed by processing a RB document.

Exhibit 3-18

AFS REVENUE BUDGET DOCUMENT (RB)

```
FUNCTION:                                DOCID: RB 114 RB000000010
      03/02/00 04:02:15 PM
STATUS:                                BATID:                                ORG:
      001-001 OF 001
H-                                     REVENUE BUDGET INPUT FORM

      TRANS DATE: 03 02 00 ACCTG PRD:                                BUDGET
FY: 00
      FUND: 114                                AGENCY: 114                                TOTAL REVISED
REVENUE AMT: 0
                                           CALCULATED
REVISD REVENUE AMT:
      LIN                                REV
      ACT  ORGN  ACTY  SRCE  ADD UNIT  REVISED AMT
```

This is an example of a RB document used to change a revenue budget line. A 'C' was typed in the LIN ACT field starting at line 01. The ORGN field, the REV SRCE field, the REVISED AMT field, and the INC/ DEC AMT field are all required when line action is 'C'. The appropriation unit is inferred from the agency and organization coded. You must save or edit the document before ending the document or data entered will be lost.

Exhibit 3-19

AFS REVENUE BUDGET DOCUMENT (RB)

```
FUNCTION:                                DOCID: RB 114 RB000000011
03/02/00 04:02:15 PM
STATUS:                                BATID:
ORG: 001-001 OF 001
H- REVENUE BUDGET INPUT FORM

TRANS DATE: 03 02 00 ACCTG PRD: BUDGET
FY: 00
FUND: 114 AGENCY: 114 TOTAL REVISED
REVENUE AMT: CALCULATED
REVISED REVENUE AMT:
LIN REV
ACT ORGN ACTY SRCE ADD UNIT REVISED AMT
```

This is an example of a RB document used to deactivate a revenue budget line. A 'D' was typed in the LIN ACT starting at line 01. The ORGN field, and the REV SRCE field are required when deactivating a line. The appropriation unit is inferred from the agency and organization coded. You must save or edit the document before ending the document or data entered will be lost.

Exhibit 3-20

AFS EXPENDITURE BUDGET DOCUMENT (EB)

```
FUNCTION:                                DOCID: EB 114 EB000000005
      03/02/00 01:29:12 PM
STATUS:                                BATID:                                ORG:
      001-001 OF 001
H-                                     EXPENSE BUDGET INPUT FORM

      TRANS DATE: 03 02 00                ACCTG PRD:
BUDGET FY: 00
      FUND: 114                AGENCY: 114                TOTAL REVISED
EXP AMT:                100000                                CALCULATED REVISED
EXP AMT:
      LIN                                SUB SPD BUDGET

      ACT ORG  ADDD UNIT  ACTY  FUND  OBJ  OPT  IND  DOSTNS
```

This is an example of an EB document used to add an expenditure budget line. An 'A' was typed in the LIN ACT starting at line 01. Entry in the ORG field, the OBJ field, the REVISED AMT field, and the INC/DEC filed is required. The appropriation was inferred from the agency and organization coded. You must save or edit the document before ending the transaction or the data entered will be lost.

Exhibit 3-21

AFS EXPENDITURE BUDGET DOCUMENT (EB)

```
FUNCTION:                                DOCID: EB   114  EB000000006
      032/02/00 01:29:12 PM
STATUS:                                BATID:                                ORG:
      001-001 OF 001
H-                                       EXPENSE BUDGET INPUT FORM

      TRANS DATE: 03 02 00          ACCTG PRD:
BUDGET FY: 00
      FUND: 114          AGENCY: 114          TOTAL REVISED
EXP AMT: 0
                                       CALCULATED REVISED
EXP AMT:
      LIN          SUB SPD BUDGET

      ACT OBJ  ADDR UNIT ACTY FUND OBJ  OBJ TND POSTNS
```

This is an example of an EB document used to change an expenditure budget line. A 'C' was typed in the LIN ACT field starting at line 01. The ORG field, the OBJ field, the REVISED AMT field, and the INC/DEC field are all required when the line action is 'C'. The appropriation unit is inferred from the agency and organization coded. You must save or edit the document before ending the document or data entered will be lost.

Exhibit 3-22

AFS EXPENDITURE DOCUMENT (EB)

```
FUNCTION:                DOCID: EB   114   EB000000008
  03/02/00 01:29:12 PM
STATUS:                  BATID:                ORG:
  001-001 OF 001
H-                        EXPENSE BUDGET INPUT FORM

TRANS DATE: 03 02 00      ACCTG PRD:
BUDGET FY: 00
FUND: 114                 AGENCY: 114          TOTAL REVISED
EXP AMT:                                     CALCULATED REVISED
EXP AMT:                                     SUB SPD BUDGET
LIN
ACT ORG  ADDR UNIT ACTY FUND OBJ  OBJ  IND  POSTNS
```

This is an example of an EB document used to change an expenditure budget line. A 'S' was typed in the LIN ACT field starting at line 01. The ORG field, the OBJ field, and the SPD IND field are all required when the line action is 'S'. The appropriation unit is inferred from the agency and organization coded. You must save or edit the document before ending the document or data entered will be lost.

Exhibit 3-23

AFS EXPENDITURE BUDGET DOCUMENT (EB)

```
FUNCTION:                                DOCID: EB 114 EB000000007
03/02/00 01:29:12 PM
STATUS:                                BATID:                                ORG:
001-001 OF 001
H-                                     EXPENSE BUDGET INPUT FORM

TRANS DATE: 03 02 00                ACCTG PRD:
BUDGET FY: 00
FUND: 114                            AGENCY: 114                TOTAL REVISED
EXP AMT:                                CALCULATED REVISED
EXP AMT:                                SUB SPD BUDGET
LIN
ACT ORG  APPR UNIT  ACTY  FUND  OPT  OPT  END  POSTNS
```

This is an example of an EB document used to deactivate an expenditure budget line. A 'D' was typed in the LIN ACT starting at line 01. The ORG field and the REV SRCE field are required when deactivating a line. The appropriation unit is inferred from the agency and organization coded. You must save or edit the document before ending the document or data entered will be lost.

Exhibit 3-24

RUN DATE : 03/04/00
 RUN TIME : 01:01:14
 REPORT ID : 2G54
 DISTRIBUTE TO: 0050100

STATE OF LOUISIANA
 ISIS FINANCIAL SYSTEM
 APPROPRIATION BUDGET RECONCILIATION BY AGENCY
 FOR PERIOD ENDING 02/29/00

PAGE: 1

900 - OFFICE OF STATEWIDE REPORTING

	AFS APPR -----	AFS RB/EB -----	APPR OVER (UNDER)RB/EB -----	AFS WARR DRAWN YTD EXPEND -----	ENCUMBRANCES -----	REMAINING BUDGET -----	REMAIN BUDGET % -----
MEANS OF FINANCING							
CLASSROOM-BASED TECHNOLOGY	228,730	228,730	0	185,530	0	43,200	18.0
DISABILITY AFFAIRS TRUST FU	75,000	75,000	0	50,332	0	24,668	32.0
OIL SPILL CONTINGENCY FUND	8,324,558	8,324,558	0	2,149,747	0	6,174,811	74.0
RURAL DEVELOPMENT FUND	17,251,023	17,251,023	0	5,961,112	0	11,289,911	65.0
LA ENVIRONMENTAL EDUCATION	7,000	7,000	0	0	0	7,000	100.0
LOUISIANA FUND	3,000,000	3,000,000	0	0	0	3,000,000	100.0
GENERAL FUND - STATE FUNDS	25,408,788	25,408,788	0	15,493,305	0	9,915,483	39.0
GENERAL FUND - INTERAGENCY	3,023,901	3,023,901	0	357,705	0	2,666,196	88.0
GENERAL FUND - FEDERAL AID	5,601,020	5,601,020	0	1,582,564	0	4,018,456	71.0
TOTAL MEANS OF FINANCING	62,920,020	62,920,020	0	25,780,295	0	37,139,725	59.0
OPERATING APPROPRIATIONS							
ADMINISTRATIVE	55,409,292	55,409,292	0	20,926,452	12,044,067	22,438,773	40.0
LA INDIGENT DEFENDERS BOARD	7,510,728	7,510,728	0	4,715,645	1,201,479	1,593,604	21.0
TOTAL OPERATING APPR	62,920,020	62,920,020	0	25,642,097	13,245,546	24,032,377	38.0
MOF OVER(UNDER) OPER	0	0	0	138,198	13,245,546-	13,107,348	