ADOA – General Accounting Office

AZ360 MANUAL: BUDGETARY CONTROL

Budgetary Control

Table of Contents

All activity demonstrations will be displayed with an icon. Demonstrations will detail which elements to input, but agency data should always be used when processing in AZ360.

Budgetary Control

The Budgetary Control (BC) manual details available budgetary control functions used to create, manage, and maintain approved budgets in AZ360, the statewide financial management system. The budget information stored in AZ360 can be used to limit and/or track spending.

Manual Objectives

- Review the AZ360 budget structure and query pages used to manage budgets.

- Identify the process of maintaining appropriation budgets.

- Identify the process of maintaining departmental operating budgets.

- Identify the process of maintaining decentralized revenue budgets.

- Identify the process of maintaining cost structure expenditure budgets.

- Identify the process of maintaining cost structure grant reimbursement budgets.

Budgetary Control (BC) Basics

Section Objectives

In this section, the following processes are introduced:

- Budget types and lifecycle.

- Budget structures.

- Budget transactions.

- Budget query pages.

- Appropriation budgets versus departmental budgets.

Section Overview

In AZ360, BC encompasses budgetary controls, budget structures, budget transactions, and budget queries. Budget controls are rules put in place to validate activity on budget and accounting transactions and enforce expenditure controls. Budget structures determine the type of budget and are made up of increasing levels of Chart of Accounts (COA) element detail. Budget lines are individual records within a specific budget structure level that are entered and modified in AZ360 using budget transactions. Budget queries are pages that display detailed information for each budget, level, and line as well as an audit trail of budget updates.

Budget Definitions

Key governmental budget definitions are listed below.

Appropriation

Referred to as spending authority, an appropriation is a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period that it may be expended.

Budget

A budget is a plan of estimated financial activity for a specific period (generally one fiscal year). In government, it is a legal authority granted to an agency allowing or requiring it to spend certain amounts of money in certain ways. For federal grant purposes, budget means the financial plan for the project or program that the awarding federal agency or the pass-through entity approves during the federal award process.

Budget Fiscal Year

For the State of Arizona, a budget fiscal year is the twelve-month period beginning on July 1st and ending the following year on June 30th to which the annual budget applies. At the end of the budget fiscal year a governmental unit determines its financial position and the results of its operations.

Budget Unit

A budget unit is any department, commission, board, institution, or other agency of the State of Arizona Government receiving, expending, or disbursing state funds or incurring obligations against the state. Essentially, budget unit is another term for agency.

Cash

Cash is the amount of money in a fund. It is paper money, coins, checks, money orders, or any other negotiable instrument that a financial institution will accept for deposit and immediately credit to the holder's account. Cash includes register cash, petty cash, cash on hand and cash on deposit in a financial institution.

Federal Fiscal Year

The federal fiscal year is the twelve-month period beginning on October 1st and ending the following year on September 30th.

Fiscal Year

For the State of Arizona, the fiscal year is a twelve-month period beginning on July 1st and ending the following year on June 30th.

Note: The distinction between the Fiscal Year and a Budget Fiscal year is that the Fiscal Year is tied to dates on the calendar while a Budget Fiscal Year is the year to which a budget is applied. While these years are typically the same, during the year end process, a payment may be applied to the current Fiscal Year due to the date it is being keyed in the system, while the the Budget Fiscal Year may be the previous year if the payment is being applied to last year's funds.

Budgetary Types and Lifecycle

For the State of Arizona, there are several types of budgets; they are appropriation, departmental, revenue, and cost structure. Before any of these budgets can be created in AZ360, the COA elements (e.g., fund group, department, appropriation category, etc.) must already be setup in AZ360. These COA elements are used when creating budgets and processing financial transactions. Once the state budget becomes law through the legislative process and the budget fiscal year is opened in AZ360 by the

General Accounting Office (GAO), budgets can be created and maintained in AZ360 using budget transactions. The budget lifecycle occurs annually because the budgets in AZ360 are budget fiscal year driven.

Budget Structures Overview

Each of the budget types are given their own structure in AZ360. An AZ360 budget structure establishes the budget parameters and system controls for expenditures, revenues, or both. Budget structures can have various levels and each budget level is composed of one or more COA elements grouped together. In Figure 1 below, level 1 provides the least amount of detail and levels 2, 3, and so on provide greater detail (with additional COA elements) than the level above. As each level condenses up the budget structure, each level becomes a summary of the lines on the level below. Not all budget levels are required, some are optional.

Figure 1: Budget Structure Overview
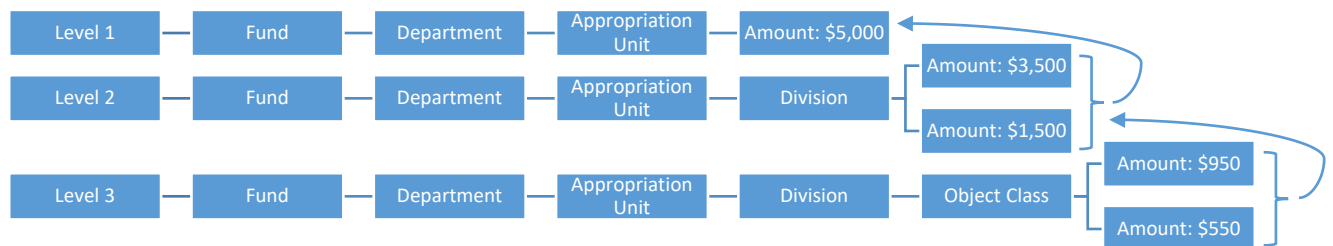
Budget Structures

The structure levels listed below with an (R) are required when setting up a budget, while additional levels in each structure are optional.

Appropriation/Allotment Structure

The appropriation/allotment budget structure is used to maintain the state-approved budget.

60 – Appropriation/Allotment		
Level 1 (R)	Fund Group	Dept	Appr Category

Revenue Structure

The revenue budget structure is used to track revenue, not to limit incoming funds. This structure has twelve monthly allotments and extra allotments for the 13th month and administrative adjustments.

64 – Revenue				
Level 1 (R)	Fund	Dept	Revenue Class		
Level 2	Fund	Dept	Revenue Class	Revenue Source	
Level 3	Fund	Dept	Revenue Class	Revenue Source	Dept Revenue Source

Departmental Structures

Departmental budget structures are created, approved and maintained by agencies in AZ360. An agency can select the operating expense budget structure that aligns most closely to the agency's needs. Budget structure 63 has all controls turned off; however, an agency can turn them on as desired. There may be other required additional COA fields for transaction processing in AZ360.

61 – Department Expense – Bureau (Dept Obj Group)

Level 1 (R)	Dept	Appr Category	Fund				
Level 2 (R)	Dept	Appr Category	Fund	Appr Unit	Division		
Level 3	Dept	Appr Category	Fund	Appr Unit	Division	Bureau	
Level 4	Dept	Appr Category	Fund	Appr Unit	Division	Bureau	Dept Obj Group

62 – Department Expense – District

Level 1 (R)	Fund	Dept	Appr Unit			
Level 2 (R)	Fund	Dept	Appr Unit	Division		
Level 3 (R)	Fund	Dept	Appr Unit	Division	District	
Level 4 (R)	Fund	Dept	Appr Unit	Division	District	Obj Class

63 – Department Expense – Division

Level 1 (R)	Fund	Dept	Appr Unit		
Level 2 (R)	Fund	Dept	Appr Unit	Division	
Level 3 (R)	Fund	Dept	Appr Unit	Division	Obj Class

65 – Department Expense – Unit

Level 1 (R)	Fund	Dept	Appr Unit					
Level 2 (R)	Fund	Dept	Appr Unit	Division				
Level 3	Fund	Dept	Appr Unit	Division	District			
Level 4	Fund	Dept	Appr Unit	Division	District	Bureau		
Level 5	Fund	Dept	Appr Unit	Division	District	Bureau	Section	
Level 6	Fund	Dept	Appr Unit	Division	District	Bureau	Section	Unit
Level 7	Fund	Dept	Appr Unit	Division	District	Bureau	Section	Unit	Obj Class

Cost Structures – Expenditure

Expenditure cost structures are used to define a budget for a particular project or grant. Cost structure budgets may operate in pairs that utilize an expenditure structure and a grant reimbursement structure.

37 – Program Phase Revenue and Expense

Level 1 (R)	Dept	Major Program		
Level 2 (R)	Dept	Major Program	Program	
Level 3 (R)	Dept	Major Program	Program	Phase

38 – Program Period Revenue and Expense

Level 1 (R)	Dept	Majr Prog				
Level 2 (R)	Dept	Majr Prog	Program			
Level 3 (R)	Dept	Majr Prog	Program	Prog Period		
Level 4	Dept	Majr Prog	Program	Prog Period	Object Cls	
Level 5	Dept	Majr Prog	Program	Prog Period	Object Cls	Object

66 – Program Period Award Expense

Level 1 (R)	Dept	Major Program	Program Period	Task

Cost Structures – Grant Reimbursement

Cost structure budgets allow for the tracking of both revenue and expenses associated with a project while reimbursement budgets allow for tracking any matched or reimbursed funds associated with spending on a project. For example, cost structures can be maintained at the phase level by combining budget structures 37 and 40. Cost structures can be maintained at the period level by combining budget structures 38 and 39.

39 – Grant Program Reimbursable Revenue and Expense

Level 1 (R)	Dept	Majr Prog	Prog	PPC	Funding Profile	Funding Priority	
Level 2 (R)	Dept	Majr Prog	Prog	PPC	Funding Profile	Funding Priority	Funding Line

40 – Program Phase Reimbursable Revenue and Expense

Level 1 (R)	Dept	Majr Prog	Prog	Phase	Funding Profile	Funding Priority	
Level 2 (R)	Dept	Majr Prog	Prog	Phase	Funding Profile	Funding Priority	Funding Line

Budget Structure (BUDST) Page

Budget structure details are available on the Budget Structure (BUDST) page in AZ360. An agency may use multiple budget structures simultaneously. For example, during the same budget fiscal year, an agency may use an appropriation budget structure 60, departmental budget structure 63, and a program phase reimbursable budget structure 40.

Required Budgets (REQBUD) Page

Agencies can set up some of their budget structure(s) on the Required Budgets (REQBUD) page in AZ360. This page can require a specific budget structure along with specific COA elements. These are considered centralized controls. Changes to this page are requested by an authorized user via gaoafr@azdoa.gov. Reimbursable budget structures 39 and 40 are not set up on the REQBUD page.

Budget Structure Annual Roll

Several options are available for agencies loading their new fiscal year departmental budgets. The auto-generate feature is covered in the Departmental Operating Budget Structures section since it is only available for structures 62, 63, and 65. The structures an agency may choose to rollover each fiscal year in draft or final status include structures 61, 62, 63, 64, or 65. Choosing a budget structure rollover will populate original and modified budget lines from the previous fiscal year into the new fiscal year. Any modifications to the controls in the transaction from the current fiscal year will change back to the

budget structure default controls and constraints during the rollover to the new year. To view a copy of the agency budget structure elections chart, visit the GAO website: https://gao.az.gov/operations-resources.

Budget (BG) Transaction Overview

Once a user knows the budget structure of the agency and the COA elements are setup in AZ360, budget (BG)-based transactions are used to create, amend, transfer, deactivate, reactivate, and delete budget lines in a budget structure. Except for the auto-generate feature on the REQBUD page, a BG-based transaction is the only way to create new budget lines.

Each unique budget structure has a corresponding transaction code, shown in Table 1 below.

Table 1: Budget Structure Transaction Codes

Budget Structure	Name	Transaction Code
60	Appropriation and Allotment Budget Transaction	BGA60
64	Revenue Budget 64	BGR64
61	Expense Budget 61	BGE61
62	Expense Budget 62	BGE62
63	Department Expense-Division	BGE63
65	Expense Budget 65	BGE65
37	Program Phase Budget 37	BGPHE
40	Program Phase Reimbursable Budget 40	BGPHR
38	Program Period Budget 38	BGPDE
39	Program Period Reimbursable Budget 39	BGPDR
66	Program Period Award	BGPD66

BG-based transactions operate differently from accounting transactions in several respects:

- BG-based transactions contain an Increase/Decrease field that is used in conjunction with the Dollar Amount field to determine how to update a budget line. That Dollar Amount field *cannot* be negative, where on accounting transactions, negatives as well as positives *are generally permitted*.

- BG-based transactions *cannot* have a transaction function of modification or cancellation, while accounting transactions can have these functions. Therefore, there will never be a version number of a budget transaction greater than one. On a budget transaction line, users enter an amount that is used to update the budget line rather than the desired final amount.

- BG transactions post to the Budget Journal *only*, not the Accounting Journal (JACTG). Additionally, they do not post to the Budget Journal with posting lines, but directly from the budget transaction lines. Conversely, accounting transactions post to the JACTG with posting lines.

Budget Query Pages Overview

Budget query and summary query pages are used to view the budget line and related activity. The first letter in a summary query page stands for the type of structure it is representing; "A" stands for Appropriation, "R" stands for Revenue, "E" stands for Expense, and "C" stands for Cost. The table below details how these query pages are organized.

Table 2: Budget Structure Query Pages

Budget Structure	Name	Query Pages	Summary Query Pages
60	Appropriation/Allotment Budget	BQ60LV1	ASUM60L1
64	Revenue	BQ64LV1 BQ64LV2 BQ64LV3	RSUM64L1 RSUM64L3
61	Department – Bureau	BQ61LV1 BQ61LV2 BQ61LV3 BQ61LV4	ESUM61L2
62	Department – District	BQ62LV1 BQ62LV2 BQ62LV3 BQ62LV4	ESUM62L4
63	Department – Division	BQ63LV1 BQ63LV2 BQ63LV3	ESUM63L3
65	Department – Unit	BQ65LV1 BQ65LV2 BQ65LV3 BQ65LV4 BQ65LV5 BQ65LV6 BQ65LV7	ESUM65L2 ESUM65L3 ESUM65L7
37	Program Phase Revenue and Expense	BQ37LV1 BQ37LV2 BQ37LV3	
40	Program Phase Reimbursement	BQ40LV1 BQ40LV2	
38	Program Period Revenue and Expense	BQ38LV1 BQ38LV2 BQ38LV3 BQ38LV4 BQ38LV5	
39	Program Period Reimbursement	BQ39LV1 BQ39LV2	
66	Program Period Award	BQ66LV1	CSUM66L1

Budget Query Pages

A budget query page is determined by the structure number and level. For example the query page BQ60LV1 is for budget query [**BQ**], structure [**60**] and level 1 [**LV1**] while query page BQ61LV3 relates to budget query [**BQ**], structure [**61**], and level 3 [**LV3**].

Note: An established budget and its activity can be viewed by using the Financial Transaction Catalog, from a Quicklink on the user's homepage, or from the Global Search field. Scenarios detailed in this manual utilize the Global Search field method.

The BQ60LV1 query page shows the loaded budget result containing three drop-down sections including Budget Actuals, Budgeted Amounts, and General Information.

Budget Actuals Section

The Budget Actuals section displays the spending activity against the budget.

Budgeted Amounts Section

The Budgeted Amounts section displays the current appropriated budget status.

Interactive Fields

On the Budget Query blue line, and in the Budget Actuals and Budgeted Amounts sections, fields with more information icon next to them will display either the pending increases and decreases when clicked. Fields with a formula icon next to them will show how the field is calculated with a formula when clicked.

For example, when the more information icon next to the Encumbered field is selected from the BQ60LV1 query page, the following detail shows:

Encumbered	Actual Expenses *fx*
$95,078.34	$722,303.40

Field Details
Encumbered
$95,078.34

Pending Increases to Encumbered
$0.00

Pending Decreases to Encumbered
$0.00

When the formula icon next to the Uncommitted field is selected from the BQ60LV1 query page, the following detail shows:

Uncommitted *fx*   Unexpended Accrued *fx*

Formula Definition

Current Budget - Purchase Reservations - Pre-Encumbered - Encumbered - Accrued Expenses - Cash Expenses

When the formula icon next to the Unobligated field is selected from the BQ60LV1 query page, the following page shows:

Note: The difference between the uncommitted and unobligated calculations is that the uncommitted factors in purchase reservations and pre-encumbrances.

Actual Expenses *fx*   Unobligated *fx*

Formula Definition

Current Budget - Encumbered - Accrued Expenses - Cash Expenses

Fields with blue text allow users to drill down and view the transactions that have impacted the balance shown in the field when clicked.

Encumbered

$95,078.34

For example, when the blue line amount line in the Encumbered field is selected, the Detailed Transaction Listing page below opens. Users may then select any Transaction Identifier link to open a single transaction or select Grid Actions, Export All, and Spreadsheet to view every transaction affecting the balance.

When Grid Actions, Export All and Spreadsheet is selected, the table is exported as a CSV file (pictured below). The download has a limit of 100,000 lines.

Budget Inquiry Report

Transaction Code	Transaction Department Code	Transaction ID	Encumbered	Concat Key	Table Last Date
GAX	ADA	AP-07-PYMT	-5,000.00	2023^1000^ADA^AD00001^GAX^ADA^AP-07-PYMT	4/12/2023 15:14:55
GAE	ADA	AP-07-PYMT	10,000.00	2023^1000^ADA^AD00001^GAE^ADA^AP-07-PYMT	4/12/2023 15:0:43
GAX	ADA	230000002664	-500.00	2023^1000^ADA^AD00001^GAX^ADA^230000002664	4/6/2023 13:42:30
GAE	ADA	AP-03-PYMT	6,500.00	2023^1000^ADA^AD00001^GAE^ADA^AP-03-PYMT	4/6/2023 13:39:14
GAE	ADA	230000000515	6,000.00	2023^1000^ADA^AD00001^GAE^ADA^230000000515	4/6/2023 13:39:5
GAE	ADA	PAF-01-PYMTS	500.00	2023^1000^ADA^AD00001^GAE^ADA^PAF-01-PYMTS	4/4/2023 16:47:59
GAX	DEA	JHCUST463-1	-6,540.00	2023^1000^ADA^AD00001^GAX^DEA^JHCUST463-1	3/20/2023 11:19:26
GAE	ADA	JHCUST463-1	6,540.00	2023^1000^ADA^AD00001^GAE^ADA^JHCUST463-1	3/20/2023 11:12:44

General Information Section

The General Information section contains the information for the budget line such as the COA elements and other information.
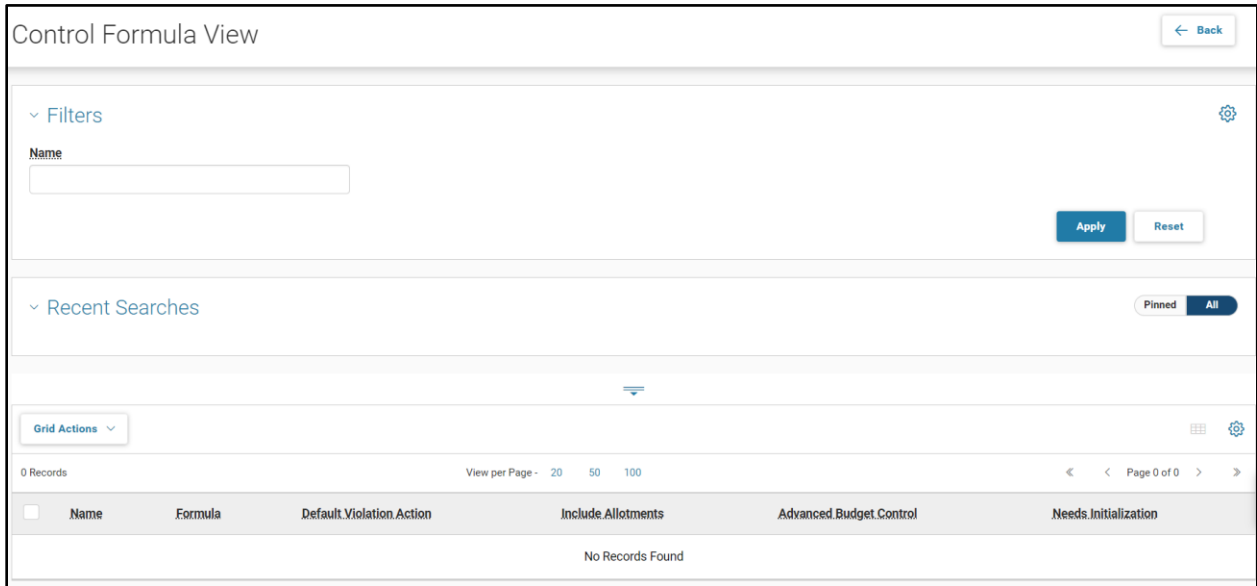
Note: These fields are only updated by processing a Appropriation/Allotment Budget (BGA60) transaction.

Budget Query Page Links
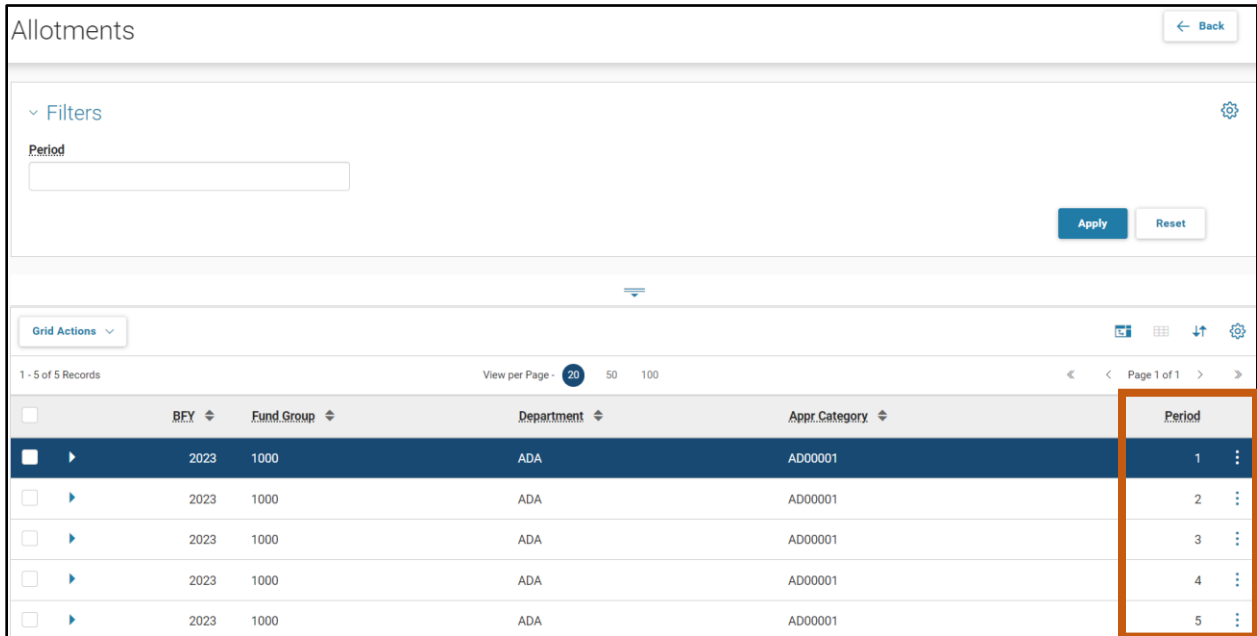
Budget query pages often have various links available via the row 3-dot menu, and clicking Related Pages on the Budget Query blue line.

The Budget Line Controls link displays any system, budget-level, or fund-level budget constraints and guidelines modified for a budget line. If nothing is shown, then controls were not modified (this is the most common result).

The Allotments link opens a page where any allotments defined for a budget line are listed. Many of the same buckets are displayed on a budget line are also displayed for allotments. Budget activity is also displayed by period on this page.

Additional budget query page links include the following:

- Previous Level – Takes the key of the selected budget line and searches for its parent budget line at the next highest budget level.
- Next Level – Takes the key of the selected budget line and searches for its children budget line(s) at the next lowest budget level.

Summary Query Pages

Available summary query pages listed previously in Table 2: Budget Structure Query Pages are also determined by the structure number and level. For example, summary query page ESUM61L2 is for summary expense [**ESUM],** structure [**61**], level 2 [**L2**].
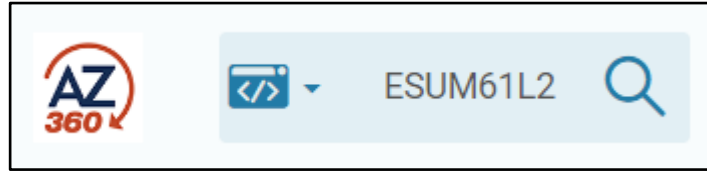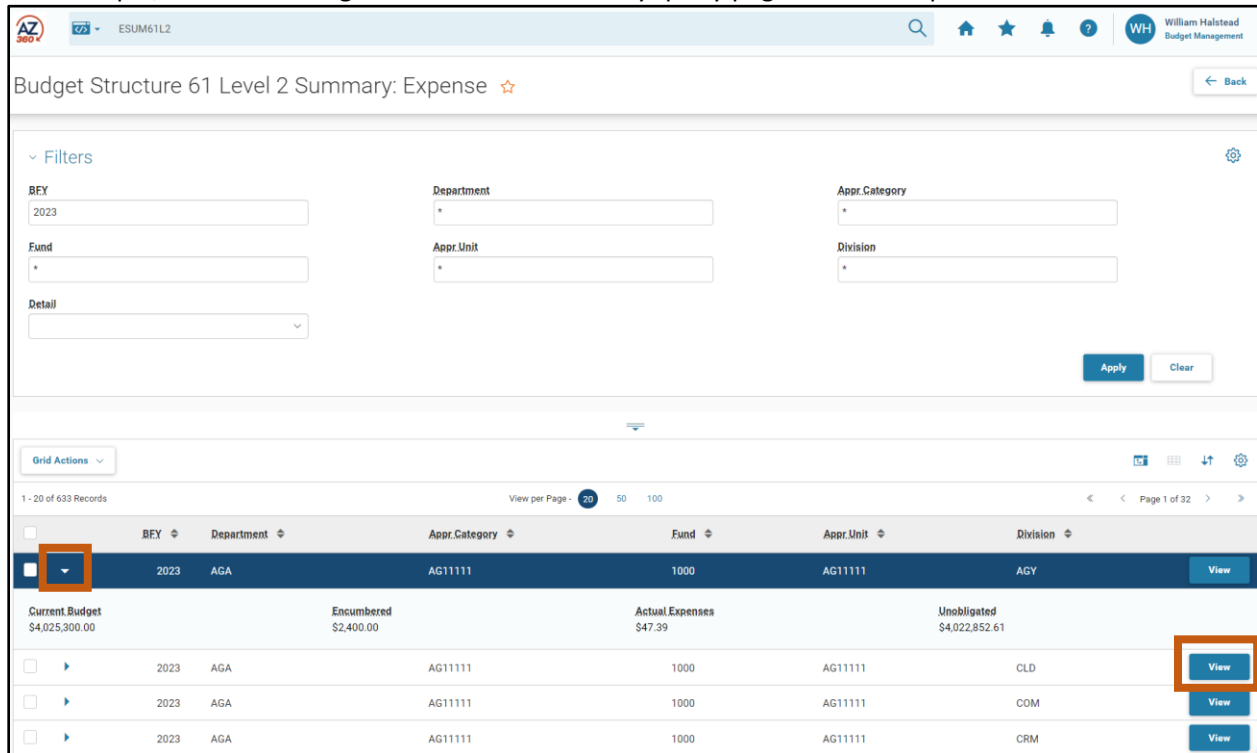
Summary query pages allow users to see combined totals for any COA elements in the budget structure. These pages are available primarily at the lowest required level for a budget structure because they will summarize the data across budget lines for any COA elements that have been defined for the structure.

Summary query pages include an initial filter screen where budget structures can be searched. Results can be limited to one record by entering a value in all search fields, or multiple records can be displayed by utilizing either a wildcard or comma separating values. All records will be displayed in the grid at the bottom of the screen.

Upon populating results, additional information can be viewed by either clicking the Expand caret on the blue budget structure line or by clicking the View button.
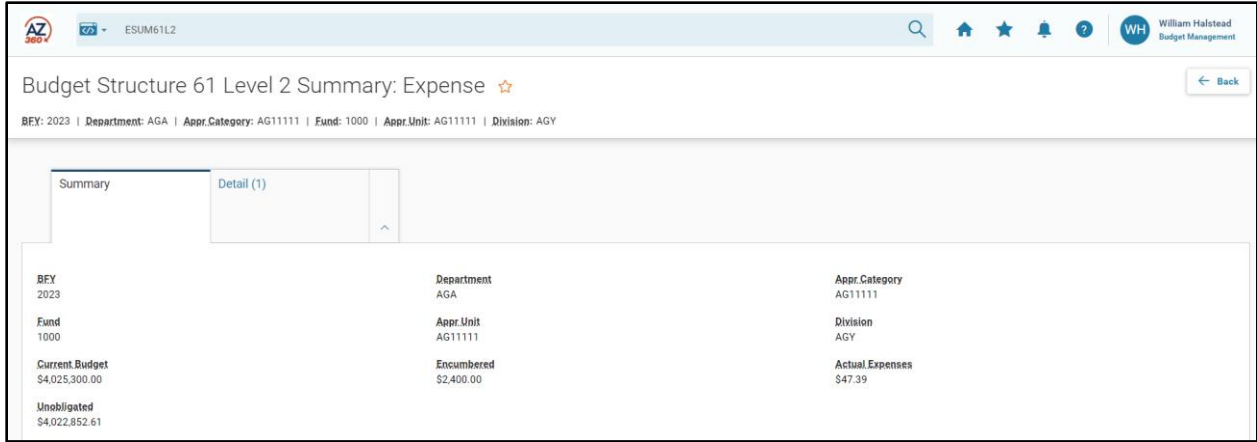
For example, below is a Budget Structure 61 summary query page with the Expand caret selected:

For example, below is a Budget Structure 61 summary query page after the View button has been selected:
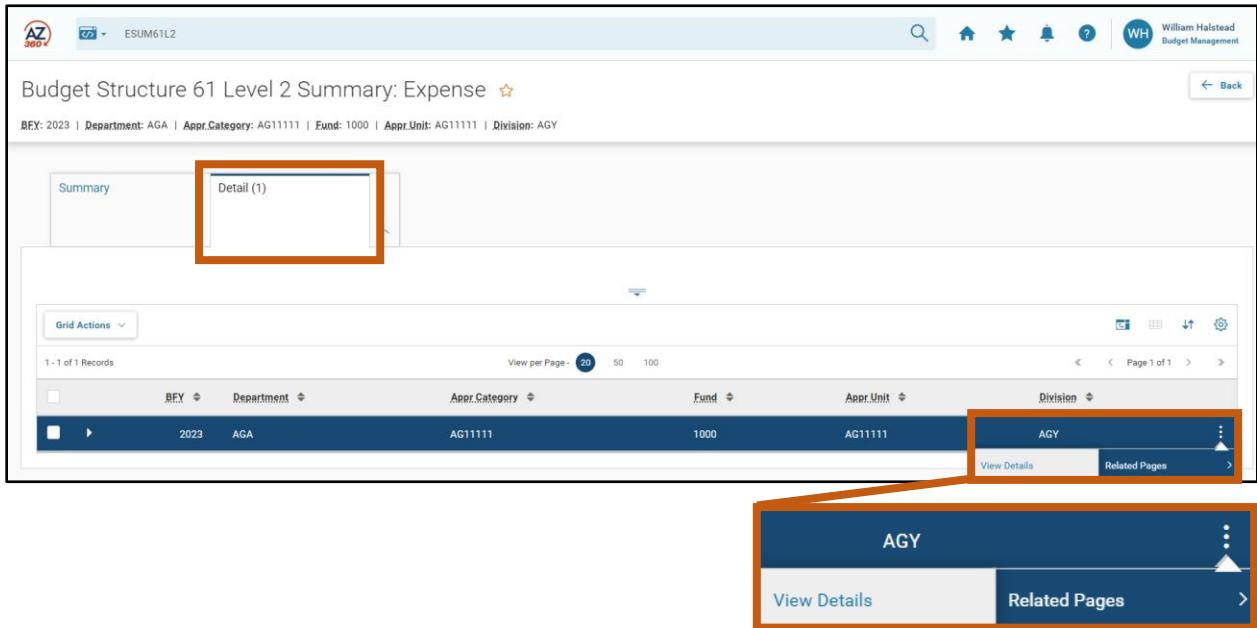
Clicking the Detail tab and then the row 3-dot menu and selecting Related Pages and then clicking View Details will take the user to the budget level being summarized while performing a search on that budget level for all records that match the COA of the record selected in the grid.

Appropriation Budgets vs. Departmental Budgets Overview

Appropriation budgets are used to load spending authority from legislation while departmental budgets are used to track and limit expenses within a department. Both of these budget types are described in greater detail in the following sections.

Appropriation Budgets

Section Objectives

In this section, the following processes are introduced:

- Review appropriation types.

- Create an appropriation budget.

- Amend an appropriation budget.

- Transfer an appropriation budget.

- Create an allotment adjustment.

- Review the Relief Bill budget process.

- Review the budget lapse/deactivation process.

Section Overview

Appropriation budgets are defined in legislative bills and are approved by the State of Arizona Governor.

Bill Location and Effective Dates

Bills that are published or chaptered can be found on the Arizona Secretary of State website: https://azsos.gov/. Click the Services option in the top banner and then select Legislative Filings.

Then choose the desired year and session laws.

Chaptered Bills, Memorials & Resolutions and Veto Letters

View a bill, memorial, resolution or veto by legislative session. Learn how to view Legislative Filings (PDF)

— **2020 - Present**

2023

» Fifty-sixth Legislature – First Regular Session (2023)

2022

» Fifty-fifth Legislature – Second Regular Session (2022)

Legislative Bill Types

- Emergency – Effective immediately.

Legislative Bill Search

2016 — Fifty-second Legislature - Second Regular Session

Bill Number	Chapter Number	PDF	Date Approved	Date Filed	Subject	Effective Date
HB2468	CH1	View	02/10/16	02/11/16	RELATING TO INTERNET CRIMES AGAINST CHILDREN; APPROPRIATION	Emergency - Operative Immediately as Provided By Law
SB1428	CH2	View	02/16/16	02/16/16	RELATING TO THE PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM.	
SB1429	CH3	View	02/16/16	02/16/16	RELATING TO A SPECIAL ELECTION.	Emergency - Operative Immediately as Provided by Law
SB1525	CH4	View	02/17/16	02/18/16	RELATING TO JOINT TECHNICAL EDUCATION DISTRICTS.	Emergency (See Sec. 10)
HB2023	CH5	View	03/09/16	03/09/16	RELATING TO BALLOT ABUSE.	
HB2001	CH6	View	03/11/16	03/11/16	RELATING TO SEXUAL OFFENSES.	Emergency. See Section 3.
HB2374	CH7	View	03/11/16	03/11/16	RELATING TO PROSTITUTION.	
HB2376	CH8	View	03/11/16	03/11/16	RELATING TO VICTIM RESTITUTION.	
HB2440	CH9	View	03/11/16	03/11/16	RELATING TO MUNICIPAL IMPROVEMENT DISTRICTS.	See Section 3. Retroactive effective date of January 1, 2016.

```
Sec. 2.    Emergency
    This act is an emergency measure that is necessary to preserve the
public peace, health or safety and is operative immediately as provided by
law.
```

- Appropriation Bills – Effective immediately. Includes the General Appropriations Act (feed bill) or any appropriation only bills.

Legislative Bill Search

2016 — Fifty-second Legislature - Second Regular Session

Bill Number	Chapter Number	PDF	Date Approved	Date Filed	Subject	Effective Date
HB2695	CH117	View	05/10/16	05/10/16	APPROPRIATING MONIES.	

- Capital Outlay Bill – Effective immediately.

Legislative Bill Search

2016 — Fifty-second Legislature - Second Regular Session

Bill Number	Chapter Number	PDF	Date Approved	Date Filed	Subject	Effective Date
SB1527	CH126	View	05/10/16	05/10/16	MAKING CAPITAL OUTLAY APPROPRIATIONS FOR THE DIFFERENT DEPARTMENTS OF THE STATE AND FOR STATE INSTITUTIONS.	

- Relief of Named Claimants Bill (Relief Bill) – effective immediately.

Legislative Bill Search

2016 — Fifty-second Legislature - Second Regular Session

Bill Number	Chapter Number	PDF	Date Approved	Date Filed	Subject	Effective Date
HB2485	CH45	View	03/17/16	03/18/16	APPROPRIATING MONIES FOR THE RELIEF OF NAMED CLAIMANTS	See Section 3: Retroactive effective date

- General Bills – Most chaptered bills during a legislative session become law on the general effective date which is 90 days after Sine Die (i.e., the last day of session). This is the most common type. This is also the default effective date for a bill if the bill does not fall into one of the other bill categories. Effective dates can be found at the following web address: https://www.azleg.gov/general-effective-dates/.
- Exceptions – Bills with a retroactivity clause must wait until the general effective date and then they become effective retroactively to the date listed earlier in the bill.

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Sec. 6.   Retroactivity
This act applies retroactively to from and after June 30, 2015.
```

Appropriation (Spending Authority) vs. Cash:

Reminder: An appropriation does not equal cash!

Appropriation

Referred to as spending authority. It is a legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and time that it may be expended.

Cash

Cash is the amount of money in a fund. It is paper money, coins, checks, money orders, or any other negotiable instrument that a financial institution will accept for deposit and immediately credit to the holder's account. Cash includes register cash, petty cash, cash on hand and cash on deposit in a financial institution.

An agency may have an appropriation to spend $100,000 from a specific fund but only have $75,000 cash in the fund meaning the agency will not be able to utilize the entire appropriation. On the other hand, there may be $125,000 cash in the fund so the agency would be limited to spend the authorized appropriation of only $100,000.

Appropriation Types

Appropriations provide spending authority to spend cash from a fund and usually lapse (end) after a given time.

- Type 1 – Lapsing appropriations legislated for one budget fiscal year. They have an additional year called an administrative adjustment during which transactions initiated in the appropriation year may be completed.
- Type 2 – Non-capital outlay appropriations with no end date having the verbiage "Exempt from the provisions of section 35-190, Arizona Revised Statutes, relating to lapsing of appropriations."

```
Sec. 151.  Definition
    For the purposes of this act, "*" means this appropriation is a
continuing appropriation and is exempt from the provisions of section 35-190,
Arizona Revised Statutes, relating to lapsing of appropriations.
```

- Type 2A – Non-capital outlay appropriations with a specific end date. For example, having the verbiage "Exempt from the provisions of section 35-190, Arizona Revised Statutes, relating to lapsing of appropriations until specific date." These have an additional administrative adjustment year.
- Type 2B – Non-capital outlay appropriations with a specific end date. For example, having the verbiage "Exempt from the provisions of section 35-190, Arizona Revised Statutes, relating to lapsing of appropriations, except that all monies remaining unexpended and unencumbered on specific date revert to the fund of origin."
- Type 2C – Capital outlay appropriations with no end date. For example, having the verbiage "The appropriations made in this section do not lapse until the purpose for which the respective appropriation was made has been accomplished or abandoned, or the appropriation stands for a full fiscal year without an expenditure or an encumbrance."
- Type 2CA – Capital outlay appropriations with a specific end date. For example, having the verbiage "The appropriations made in this section that are unexpended on specific date revert to the fund from which the monies were appropriated." These have an additional administrative adjustment year.
- Type 3 – Non-appropriated monies. A way to allow funds with non-appropriated monies in AZ360 to be collected, spent, and tracked. These are usually not found in legislation.

BGA60 Transaction Tabs

Transactions in AZ360 are made up of various tabs. BGA60 transactions contain three tabs:

- Header

- Budget Level 1
- Allotments

BGA60 Header Tab

This tab is left blank in all BGA60 transaction submissions.
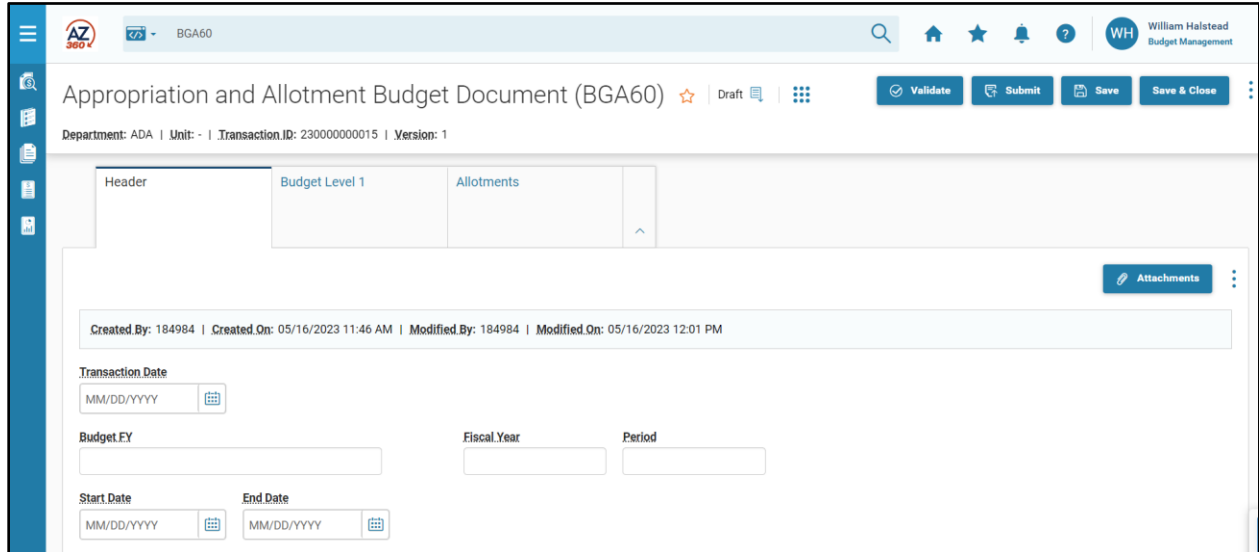
BGA60 Budget Level 1 Tab

The Action and Event Type fields drive the purpose of each budget line in a BGA60 transaction. To access these fields, enter a new budget line by selecting the "+" icon in the tab level actions section. A blue Budget line then generates.
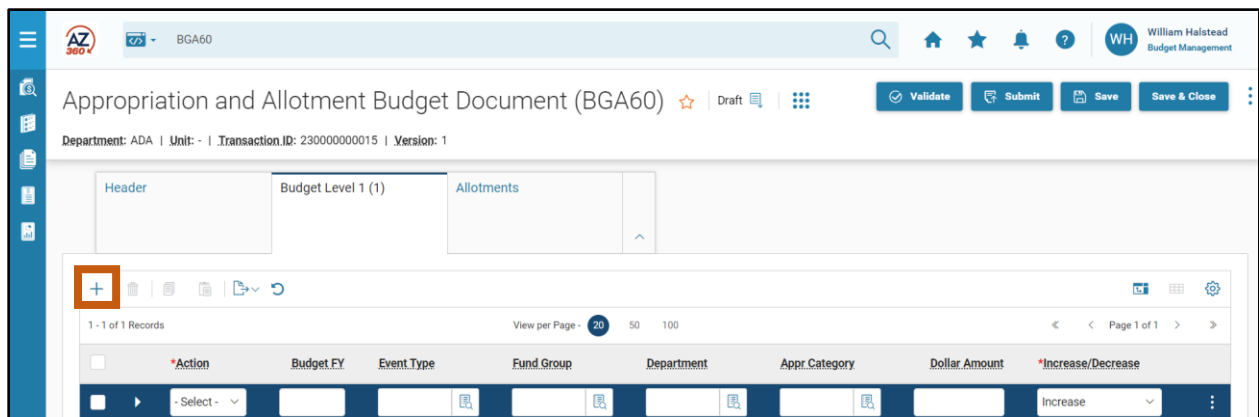
The options available in the Action field in a BGA60 transaction include:

- New
- Modify
- Deactivate
- Reactivate
- Delete

*Action

- Select -

| - Select - |
| New |
| Modify |
| Deactivate |
| Reactivate |
| Delete |
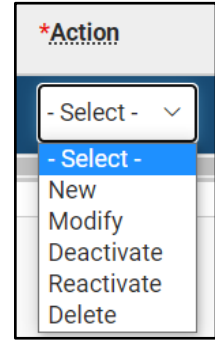
The valid event types for a BGA60 transaction are listed in Table 3 below.

Table 3: Appropriation Budget Structure Event Type

Event Type	Name
BG01	Adopt an Expense Budget
BG03	Amend an Expense Budget
BG04	Carry Forward an Expense Budget
BG05	Revert an Expense Budget
BG06*	Transfer In an Expense Budget
BG07*	Transfer Out an Expense Budget
BG08	Deactivate Budget Line
BG09	Activate Budget Line
BG10	Delete Budget Line
BGE1*	Adopt Expense Budget Exception
BGE3*	Amend an Expense Budget Exception

Note: The event types in Table 3 with an asterisk (*) cause the AZ360 transaction to route to the Governor's Office of Strategic Planning & Budgeting (OSPB) for processing prior to routing to the GAO for approval.

The Auto Allotment Distribution feature allows users to automatically add allotment lines on a BGA60 transaction. This feature is utilized by selecting a formula from the Allotment Formula ID picklist and then clicking the Row 3-dot menu and selecting Auto Allotment Distribution. This feature saves users time with data entry. Table 4 below details the Formula IDs and descriptions for this feature.
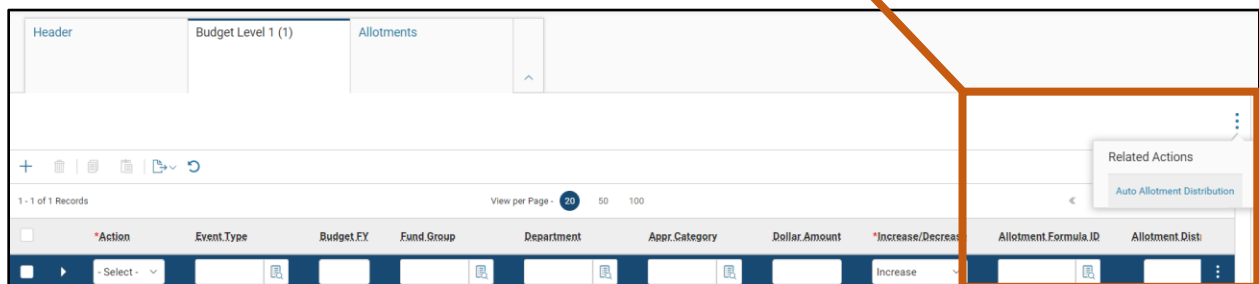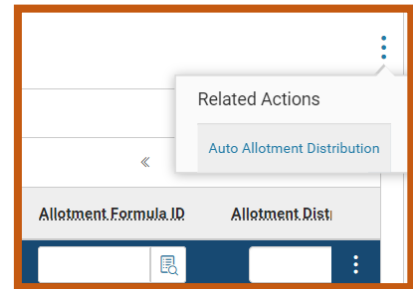
Table 4: Allotment Formula ID

Formula ID	Description	Frequency
EXCP	Exception	Quarterly
GFLS	General Fund, Lump Sum	Quarterly
TALL	100% in Quarter 1	Quarterly
TFTF	Twenty-Five	Quarterly

Note: The BGA60 transaction BFY must be listed on the Allotment Formula ID table in AZ360 for the formula to be active for use.

BGA60 Allotments Tab

The Period, Percentage, Allotment Amount and Increase/Decrease fields drive the purpose of each allotment line in a BGA60 transaction. If not using the Auto Allotment Distribution feature detailed above, a user can access these fields by entering a new Allotment line. Selecting the "+" icon in the tab level actions section will generate a new blue Allotment line.
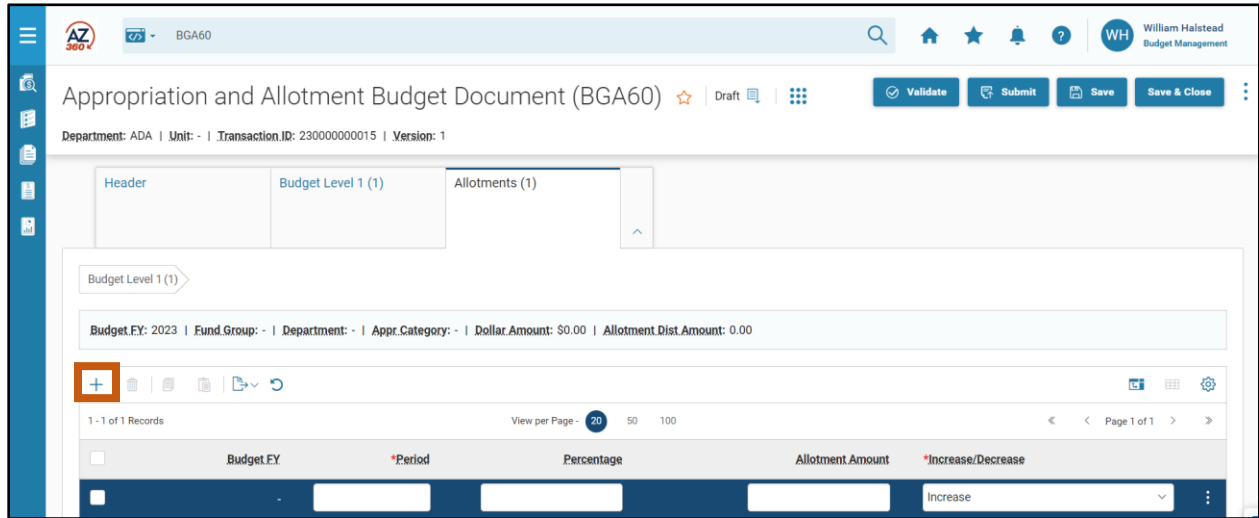
- Periods 1 – 4 correlate with the four quarters of the fiscal year. Period 5 is added to allow transaction processing in the following fiscal year for administrative adjustments.
- The general fund portion of any lump sum appropriation is loaded in the following percentages for periods 1 – 4: 30%, 22%, 22% and 26%. All other funding sources for appropriations should be loaded at 25% for each of the periods 1 – 4 unless if an allotment exception was requested. Period 5 is setup at 0% to allow transaction processing in the following fiscal year for administrative adjustments.
- Unused allotments are carried forward to the next allotment period increasing the available allotment within the next period. Cash Expenditures are limited to the amount available for the year to date allotments amount.
- The Increase/Decrease selection on the Allotments tab will match the Increase/Decrease selection on the Budget Level 1 tab. The exception when this is not true is with Allotment Adjustments with the need to increase and decrease the respective quarterly allotments.

Create Appropriation Budgets

New appropriation budgets use budget structure 60 and are established in AZ360 through the creation of a BGA60 transaction using the following budget line action and event type:

- Budget line Action – New
  - Event Type – BG01 (Adopt an Expense Budget)

Additional fields include:

- Start and End Dates – This varies depending on the appropriation type.
- House Bill Number – The House Bill Number is entered in this field. This number is standardized and is required to be entered in the given format with character limits given behind each requirement. A description of these formats appears below:

The Chaptered Bill Format:

Format (character length)	Chaptered Bill Example	Example
Laws Year (2)	2017	17
Legislative Session (2)	Fifty-third Legislature	53
Session Type (2)	First Regular Session	1R
Chapter Number (3)	Chapter 305	305
Bill Number (6)	Senate Bill 1522	SB1522
Section (3)	Section 59	059
	Final Format	17531R305SB1522059

The Arizona Revised Statute (ARS) Format:

Format (character length)	Arizona Revised Statute Example	Example
ARS Prefix (3)	ARS	ARS
Title with dash (3)	Title 15	15-
Section Number (3+)	Section 101	101
	Final Format	ARS 15-101

Creating an Appropriation Budget

Scenario 1.
Below is a published/chaptered budget bill from the Arizona Secretary of State website with appropriations and a fund source. Load the operating lump sum appropriation for $8,353,700 in a BGA60 transaction and view the loaded budget result on the BQ60LV1 page.
Appropriations should be entered as the full amount enacted with any reductions processed separately.

Note: This scenario is using a 25, 25, 25, 25, 0 appropriation allotment. If the scenario was demonstrating a standard allotment for a lump sum appropriation from the general fund the appropriation allotments would be 30, 22, 22, 26, 0.

State of Arizona
Senate
Fifty-third Legislature
First Regular Session
2017

CHAPTER 305

SENATE BILL 1522

Sec. 59.	ARIZONA STATE LOTTERY COMMISSION	
		2017-18
	FTE positions	98.8
	Operating lump sum appropriation	$ 8,353,700
	Advertising	15,500,000
Total appropriation - Arizona state		
	lottery commission	$ 23,853,700
	Fund source:	
	State lottery fund	$ 23,853,700

Log in to the AZ360 **Home Page**. Create a BGA60 transaction.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BGA60*.

BGA60	
🔵 All	☐
💵 Transaction	☐
📊 Inquiry	☐
📄 Reference	☐
</> Page Code	✔

4. In the drop down menu that generates, select **BGA60 Appropriation and Allotment Budget Document**. The BGA60 Financial Transaction page will generate.

   BGA60 🔍

   BGA60 Appropriation and Allotment Budget Document

5. Click **Create**.

6. In the **Transaction Dept** field, enter the user's department 3-digit code.

7. Select **Auto Numbering** check box.

8. Click **Continue**.

9. A new BGA60 transaction will generate and opens to the Header tab. Note that the transaction is in **Draft**, the **Version** number is **1**, the **Function** is **New** and the **Status** is **Held**.

Complete the **Header** tab of the transaction.

1. Leave blank. Dates entered here will override dates in other sections of the BGA60 transaction when the Validate button is selected.

2. Click the **Budget Level 1** tab.

Complete the **Budget Level 1** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **New** from the drop down menu (this is the default value).

   b. In the **Event Type** field, enter *BG01* (Adopt an Expense Budge).

   c. In the **Budget FY** field, enter the required budget fiscal year.

   d. In the **Fund Group** field, enter the user's fund group number.

e. In the **Department** field, enter the user's department 3-digit code. Due to the published/chaptered budget bill in this scenario being for the Arizona State Lottery Commission, enter *LOA*.

f. In the **Appr Category** field, enter the user's appropriation category number.

g. In the **Dollar Amount** field, enter the bill appropriation amount. In this scenario, enter *8,353,700*.

h. In the **Increase/Decrease** field, select **Increase** (this is the default value).

i. In the **Allotment Formula ID** field, select **TFTF** (Twenty-Five) from the picklist.

Note: The TFTF forumula ID is an AZ360 feature that automatically applies quarterly allotment lines at 25% each as well as a fifth allotment line at 0% on the Allotments tab savings users time with data entry.

3. Click the **Row 3-dot** menu and select **Auto Allotment Distribution**.
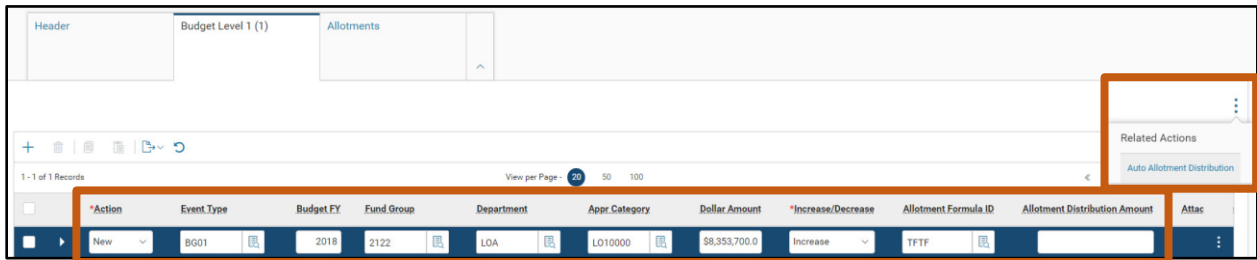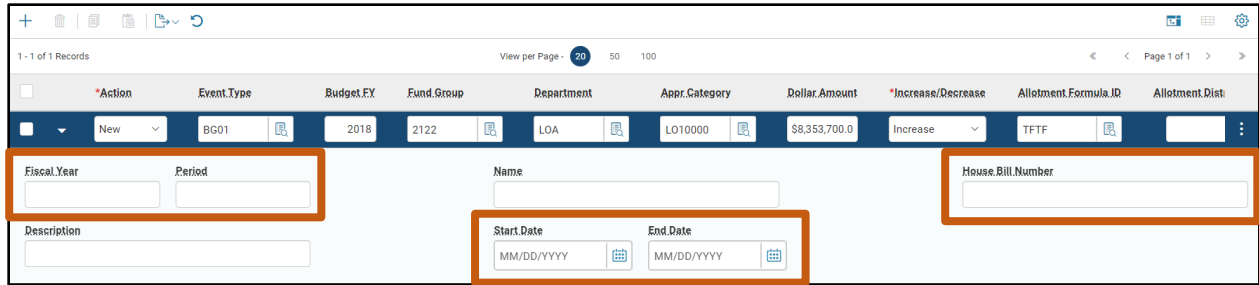
4. Click the **Expand** caret on the blue Budget line.

5. In the expanded section:

a. In the **Fiscal Year** field, enter the required fiscal year.

b. In the **Period** field, enter the required accounting period.

c. In the **Start Date** and **End Date** fields, enter 07/01/2017 and 06/30/2019 respectively.

Note: The Start Date and End Date reflect the time frame within which the operating lump sum appropriation can be utilized.

d. In the **House Bill Number** field, use the standardized process provided earlier in this section. In this scenario, enter *17531R305SB1522059*.

6. Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction.

1. Observe the five Budget lines listed on this tab by using the Auto Allotment Distribution feature used on the Budget Level 1 tab.

2. Ensure that the Increase/Decrease field for all budget lines is set to Increase. Note: this is the default setting.

3. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

Note: In order to populate the Allotment Amounts on the Allotment lines, a user must validate the transaction.

The following is not demonstrated in this manual, but would typically be completed at this time:

The advertising appropriation for $15,500,000 can now be loaded by inserting a second line following the same steps above. The only difference is that, in the **Appr Category** field, the user will enter the appropration category 2 number. When complete, click **Validate** to check for errors.

Submit the transaction for approval.

1. Click **Submit** to submit the transaction to workflow for approval. If submission is successful, the following message is displayed in the upper left corner of the screen: **Transaction submitted successfully.**

2. Click **Close**.

3. Click **Home** icon to return to the home page.

View the loaded budget result on the BQ60LV1 page

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BQ60LV1*.

4. In the drop down menu that generates, select **BGA60LV1 Appropriation and Allotment**. The BGA60LV1 appropriation and allotment page will generate.
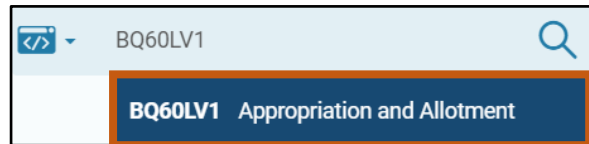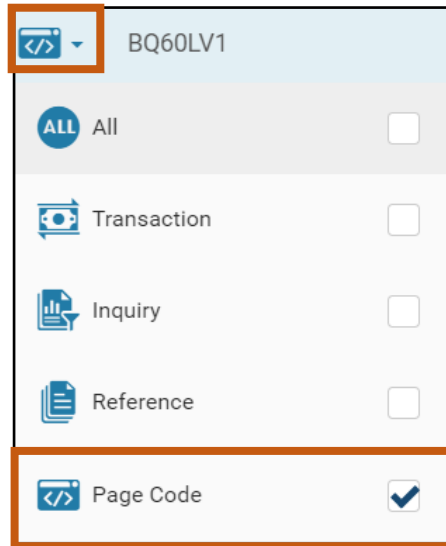
5. In the **BFY** field, enter the budget fiscal year for the BGA60 transaction that was created in the previous steps.

6. In the **Fund Group** field, enter the fund group number for the BGA60 transaction that was created in the previous steps.

7. In the **Appr Category** field, enter the appropriation category numbers for the operating lump sum appropriation and advertising budget lines, separated by a comma, created and referred to in the previous steps.

8. Click **Apply**.
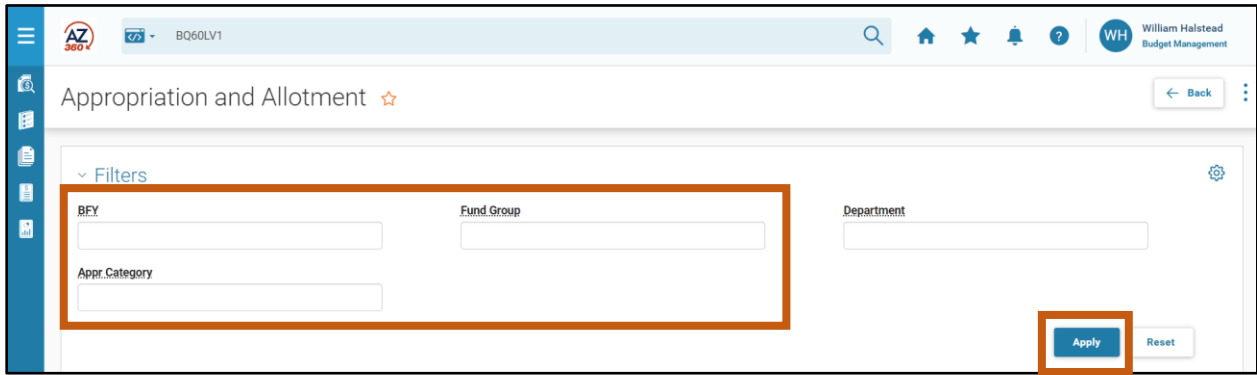
The BQ60LV1 page loaded budget result populates. In the screenshot below, the operating lump sum appropriation and advertising appropriation are listed on lines 1 and 2 respectively. Clicking the Expand caret on both Budget lines, and clicking on the Budget Amounts section reveals the original budget amounts for both budget lines.

9. Click the **Line 3-dot** menu, select **Related Pages**, and click on the **Allotments** link.

10. Click the **Expand** caret on the blue Budget lines, and select the **Budgeted Amounts** section to view the allotment breakdown by Adopted amount and by Period.

Amend Appropriation Budgets

Modifications or ammendements to an appropriation budget are established in AZ360 through the creation of a BGA60 transaction. The main difference between creating a new budget and amending one using a BGA60 transaction is that the event type is BG03 (Amend an Expense Budget). The budget line Action varies depending on if the appropriation has been loaded in AZ360:

- Budget line Action – Modify, if the appropriation is already loaded in AZ360. Typically used with Joint Legislative Budget Committee (JLBC) statewide adjustments.
- Budget line Action – New, if the appropriation is not yet loaded in AZ36. Typically used with supplemental appropriations.
  - Event Type – BG03 (Amend an Expense Budget)

Note: When modifying an existing budget using a BGA60 transaction, several of the transaction fields listed below will adjust or override current information on the BQ60LV1 page for the established budget. To change several of these fields on the BQ60LV1 page, use a BGA60 transaction.

When a budget line is amended, the Increase/Decrease field needs to be set so that the dollar amount reflects the increase or decrease to the budget. This value represents the change in the budget amount and is different than accounting transactions (where a new value is entered). For example, if an adopted budget of $100,000 already exists and it was later determined that the amount should be $150,000, a modification BGA60 transaction should be completed as an increase for $50,000 to bring the total up to $150,000.

Budget Amending Sources

- Back of the Budget Bill Appropriation Adjustments/Supplemental Appropriations – On occasion, an appropriation passed during the legislative spring session is meant to amend a current fiscal year established appropriation budget. This is known as a back of the budget bill appropriation adjustment. An example of how to load a supplemental appropriation is shown later in this manual.


```
Fiscal Year 2016-2017 Appropriation Adjustments
    Sec. 104.  Department   of  administration;   risk   management
               revolving   fund;   supplemental    appropriation;
               fiscal year 2016-2017; review
    A.  In addition  to  any  other  appropriations  made  in  fiscal  year
2016-2017, the sum of $3,218,200 is appropriated from the risk management
revolving fund established by section 41-622, Arizona Revised Statutes, in
fiscal  year  2016-2017  to  the  department  of  administration  for  the
following purposes:
    1.  To pay disallowed costs relating to excess retained earnings.
```

- Statewide Adjustments (known as the crosswalk) – Required budget amendments come from the JLBC's Appropriations Report.

Note #1: The JLBC Appropriations Report is not law; however, the General Appropriations Act historically provides authority for the joint legislative budget committee (JLBC) to determine and the department of administration (ADOA) to allocate to each agency or department the amount(s) for the statewide appropriation adjustments.

Note #2: When correcting an existing budget (e.g. budget was loaded incorrectly), Event Type BG01 (Adopt an Expense Budget) is used.

As an example, see the General Appropriations Act from Laws 2018, 53L, 2RS, CH276, SB1520, Sec. 145 which allows for the statewide adjustments from the JLBC.

```
Statewide Adjustments
        Sec. 145.   Appropriations; operating adjustments
                                                        2018-19
        Employer health insurance contributions  $ 20,000,000
        Fund sources:
             State general fund                   $ 10,000,000
             Other funds                          $ 10,000,000
        Information technology pro rata
             adjustments                          $  1,186,300
        Fund sources:
             State general fund                   $    686,300
             Other appropriated funds                  500,000
```

```
Information technology pro rata adjustments
        The amount appropriated is for information technology pro rata
adjustments in fiscal year 2018-2019. These adjustments reflect an
increase in the information technology prorated amount from .20 percent to
.30 percent as prescribed in the fiscal year 2018-2019 budget procedures
budget reconciliation bill.  The joint legislative budget committee staff
shall determine and the department of administration shall allocate to
each agency or department an amount for the pro rata adjustment.  The
joint legislative budget committee staff shall also determine and the
department of administration shall allocate adjustments, as necessary, in
expenditure authority to allow implementation of the information
technology pro rata adjustments.
```

CROSSWALK OF FY 2019 GENERAL APPROPRIATION ACT TO APPROPRIATIONS REPORT TOTALS
GENERAL FUND 1/

BUDGET UNITS	GF General Appropriation Act - Individual Agency 2/	GF COSF and COP Rent 3/	GF COSF Rate Increase 3/	GF Retirement 3/	GF Health Insurance Trust Fund 1/	GF IT Pro Rata 3/	GF EORP 3/	GF FY 2019 Additional Appropriations 4/	GF Prior Year/ Statutory Appropriations 5/	GF FY 2019 Approp Rpt Total
Administration, Arizona Department of	$8,093,800	($238,900)	$6,500	$19,100	$51,200	$7,400	$0			$7,939,100
Administration, Arizona Department of Automation Projects Fund	5,000,000	0	0	0	0	0	0			5,000,000
Administrative Hearings, Office of	873,800	(26,000)	14,500	1,700	4,300	600	0			868,900

Agency allocations can be found in the Crosswalk of FY General Appropriation Act to Appropriations Report Totals sections in the JLBC's annual Appropriations Report located at http://www.azleg.gov/jlbc/budgetupdates.htm. See note 3 below in the JLBC Appropriations Report.

GRAND TOTAL	$9,212,417,300	$0	$0	$0	$0	$0	$0	1,121,600	$1,175,922,000	$10,389,460,900

1/   This chart provides a crosswalk between an agency's appropriation in the FY 2019 General Appropriation Act (Laws 2018, Chapter 276) and the individual agency amount as it appears in the *FY 2019 Appropriations Report*.
2/   Represents individual agency section of the FY 2019 General Appropriation Act and other direct appropriations in the General Appropriation Act.
1/   Section 145 of the FY 2019 General Appropriation Act appropriates statewide adjustments from the General Fund for Employer Health Insurance Contributions, Information Technology Pro Rata, Agency Rent Adjustments, State Building Rent Increases, Retirement Adjustments and Elected Officials Retirement Adjustments. Section 145 requires JLBC Staff to determine the agency-by-agency distribution of these funds, which are reflected below.

"Section 145 requires JLBC Staff to determine the agency-by-agency distribution of these funds…"

Amend an Appropriation Budget 🧑‍🏫

Scenario 2.

Below is a statewide adjustment (crosswalk) from the FY 2018 Appropriations Report on the Arizona Legislative website. Load the statewide adjustment increase of $104,800 in a BGA60 transaction and view the amended budget result on the BQ60LV1 page.

STATE OF ARIZONA

FY 2018

Appropriations Report

June 2017

JLBC

Arizona State Lottery Commission

	FY 2016 ACTUAL	FY 2017 ESTIMATE	FY 2018 APPROVED
OPERATING BUDGET			
Full Time Equivalent Positions	98.8	98.8	98.8
Personal Services	3,765,800	4,812,000	4,812,000
Employee Related Expenditures	1,584,400	1,693,300	1,798,100
Professional and Outside Services	423,700	386,800	386,800
Travel - In State	241,400	271,600	271,600
Travel - Out of State	19,500	16,800	16,800
Other Operating Expenditures	853,000	1,173,200	1,173,200
Equipment	33,300	0	0
OPERATING SUBTOTAL	6,921,100	8,353,700	8,458,500
SPECIAL LINE ITEMS			
Advertising	9,743,600	15,500,000	15,500,000
Charitable Commissions 1/	1,157,200	1,335,200	1,468,700 2/
Instant Tickets 1/	13,317,600	22,143,800	19,894,400 3/
On-Line Vendor Fees 1/	9,343,300	9,625,400	10,019,000 4/
Retailer Commissions 1/	57,025,600	56,267,000	59,080,300 5/
AGENCY TOTAL	97,508,400	113,225,100	114,420,900 6/
FUND SOURCES			
Other Appropriated Funds			
State Lottery Fund	97,508,400	113,225,100	114,420,900
SUBTOTAL - Other Appropriated Funds	97,508,400	113,225,100	114,420,900
SUBTOTAL - Appropriated Funds	97,508,400	113,225,100	114,420,900
Other Non-Appropriated Funds	571,668,100	539,847,400	567,528,900
TOTAL - ALL SOURCES	669,176,500	653,072,500	681,949,800

AGENCY DESCRIPTION — The Arizona Lottery is responsible for administering sanctioned games of chance. In addition to Arizona-specific games, the state also participates in multi-state Powerball and Mega-Millions on-line games.

Operating Budget	**Statewide Adjustments**
The budget includes $8,458,500 and 98.8 FTE Positions from the State Lottery Fund in FY 2018 for the operating budget. These amounts fund the following adjustments:	The budget includes an increase of $104,800 from the State Lottery Fund in FY 2018 for statewide adjustments. *(Please see the Agency Detail and Allocations section.)*

Log in to the AZ360 **Home Page**. Create a BGA60 transaction.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to create a BGA60 transaction. The BGA60 will open to the Header tab.

Complete the **Header** tab of the transaction.

1. Leave blank. Dates entered here will override dates in other sections of the BGA60 transaction when the Validate button is selected.

2. Click the **Budget Level 1** tab.

Complete the **Budget Level 1** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **Modify** as the original appropriation for this JLBC statewide adjustment was previously loaded into AZ360.

   b. In the **Event Type** field, enter *BG03* (Amend an Expense Budget).

   c. In the **Budget FY** field, enter the required budget fiscal year.

   d. In the **Fund Group** field, enter the user's department fund group number.

   e. In the **Department** field, enter the user's department 3-digit code.

   f. In the **Appr Category** field, enter the user's appropriation category number.

   g. In the **Dollar Amount** field, enter the amount of the JLBC statewide adjustment. In this scenario, enter *104,800*.

Note: Statewide adjustments should be entered as the full amount.

   h. In the **Increase/Decrease** field, select **Increase**.

Note: The JLBC Appropriations Report will list if the adjustment is an increase or decrease.

   i. In the **Allotment Formula ID** field, select **TFTF** (Twenty-Five) from the picklist.

3. Click the **Row 3-dot** menu and select **Auto Allotment Distribution**.

4. Click the **Expand** caret on the blue Budget line.

5. In the expanded section:

   a. In the **Fiscal Year** field, enter the required fiscal year.

   b. In the **Period** field, enter the required accounting period.

   c. In the **Description** field, enter *Crosswalk*.

Note: On crosswalk loads the term "Crosswalk" is required in the Description field, but users can then enter any additional description after this term as their agency requires.

   d. Leave the Start Date and End Date fields blank.

Note: Values are left blank to not override dates from the original load.

      e.   Leave the House Bill Number field blank.

Note: Due to the Action field being set to Modify, the House Bill Number field is left blank to not override what was loaded in the original appropriation.

6. Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction.

1. Observe the five Budget lines listed on this tab by using the Auto Allotment Distribution feature used on the Budget Level 1 tab.

2. Ensure that the Increase/Decrease field for all budget lines is set to Increase (this is the default value).

3. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

Submit the transaction for approval.

1. Click **Submit** to submit the transaction to workflow for approval. If submission is successful, the following message is displayed in the upper left corner of the screen: **Transaction submitted successfully.**

2. Click **Close**.

3. Click **Home** icon to return to the home page.

View the amended budget result on the BQ60LV1 page.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the amended budget results on the BQ60LV1 page.

2. After the amended budget results on the BQ60LV1 page populate, note that in the Budgeted Amounts section, the Amendments field contains the statewide adjustment increase of $104,800.

Back of the Budget Bill Appropriation Adjustments/Supplemental Appropriations

An example of a $224,500 supplemental appropriation with associated screenshots from the BGA60 and BQ60LV1 pages appear below.

Example – Back of the Budget Bill Appropriation Adjustments/Supplemental Appropriations

Sec. 111.   State land department: supplemental appropriations: fiscal year 2016-2017: exemption
     A.   In addition to any other appropriations made in fiscal year 2016-2017, the following sums are appropriated in fiscal year 2016-2017 to the state land department for the following purposes:
     1. $224,500 from the state general fund for a CAP user fee adjustment.

BGA60 Page Result

	Action	Event Type	Budget FY	Fund Group	Department	Appr Category	Dollar Amount	Increase/Decrease	Attachments
	Modify	BG03	2017	1000	LDA	LD20031	$224,500.00	Increase	📎

Fiscal Year	Period	Name		Budget Reference	Description
2017	11	CAP GF Appropriation		-	17531R305SB1522111
Start Date	End Date				
-	-				

BQ60LV1 Page Result – Budgeted Amounts Section

	BFY	Fund Group	Department	Appr Category	Current Budget fx	Encumbered	Actual Expenses fx	Unobligated fx
	2017	1000	LDA	LD20031	$994,356.00	$0.00	$994,356.00	$0.00

Budget Actuals   **Budgeted Amounts**   General Information

Adopted	Amendments	Carry Forward	Reversions
$769,900.00	$224,500.00	$0.00	$44.00
Transfer Out	Transfer In		
$0.00	$0.00		

Original Budget fx
$769,900.00

BQ60LV1 Page Result – General Information Section

	BFY	Fund Group	Department	Appr Category	Current Budget fx	Encumbered	Actual Expenses fx	Unobligated fx
	2017	1000	LDA	LD20031	$994,356.00	$0.00	$994,356.00	$0.00

Budget Actuals   Budgeted Amounts   **General Information**

Start Date	End Date	Active		Name	Budget Reference
07/01/2016	06/30/2018	Yes		CAP GF Appropriation	16522R117HB2695062
Description					
17531R305SB1522111					

Most Back of the Bill/Supplemental Appropriations are loaded at 100% in quarter 4. If an allotment adjustment is needed, review the "Create a Allotment Adjustment" section of this manual.

	Budget FY	Period	Percentage	Allotment Amount	Increase/Decrease	
☐	2017	1	0.00%	$0.00	Increase	⋮
☐	2017	2	0.00%	$0.00	Increase	⋮
☐	2017	3	0.00%	$0.00	Increase	⋮
☑	2017	4	100.00%	$224,500.00	Increase	⋮
☐	2017	5	0.00%	$0.00	Increase	⋮

1 - 5 of 5 Records   View per Page - 20 50 100   Page 1 of 1

Transfer Appropriation (Spending Authority) Budgets

When a budget authority needs to be transferred from one budget line to another, a pair of balancing transfer in and transfer out lines must be created within a BGA60 transaction. The agency will also attach an Appropriation Transfer Request Letter to the BGA60. The budget line actions and their corresponding event types are listed below:

- Budget line Action – Modify
  - Event Type – BG07 (Transfer Out an Expense Budget)
- Budget line Action – Modify (modifies an existing budget) or New (establishes a budget)
  - Event Type – BG06 (Transfer In an Expense Budget)

Figure 2: Appropriation Transfer Request Process

Agency submits a BGA60 transaction using event type BG07 and BG06 with an attached Appropriation Transfer Request Letter. → BGA60 routes to the OSPB for approval. → BGA60 routes to the GAO for final approval.
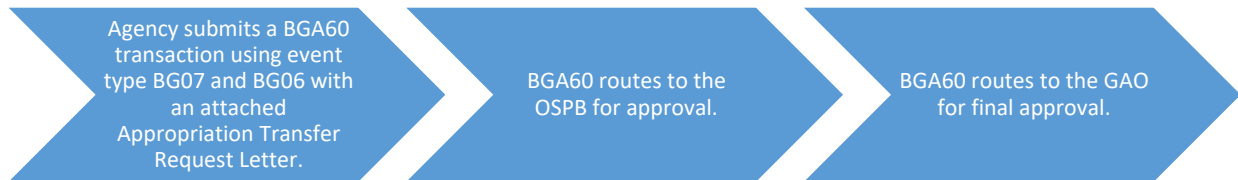
Available Spending Authority

The BG07 (Transfer Out an Expense Budget) budget line must have enough available spending authority left for the transfer. This can be found on the BQ60LV1 page in AZ360.

Fund Group

Both of the BG07 (Transfer Out an Expense Budget) and BG06 (Transfer In an Expense Budget) budget lines must use the same fund group except for appropriation transfers using grant or federal monies.

Increase/Decrease Field

For the BG07 (Transfer Out an Expense Budget) budget line, the Increase/Decrease field is set to Increase which will subtract the dollar amount entered from the existing budget line. For the BG06 (Transfer In an Expense Budget) budget line, the Increase/Decrease field is also set to Increase which will add the amount to the current budget of the new or existing budget line.

Transfer Out/Transfer In Fields

Setting the transfer out budget line to Increase in a BGA60 transaction actually *increases the Transfer Out field balance* seen on the BQ60LV1 page, *but subtracts the amount from the current budget* as shown below.

Setting the transfer in budget line to Increase in a BGA60 transaction *increases the Transfer In field balance* seen on the BQ60LV1 page and *adds the amount to the current budget*.

Note: When transferring out from an existing appropriation using a BGA60 transaction, several of the transaction fields will adjust or override current information on the BQ60LV1 page for the established budget (e.g., House Bill Number, Start Date, End Date, etc.).

Automated Disbursements Report

Users should utilize the **ADDOCEXCEPREP_DATA** – *AD/EF Document Exception Report*, also known as the automated disbursement report, to see if any disbursements have not successfullly processed related to appropriations they are requesting an appropriation transfer out from. If there are unprocessed disbursements, users should ensure there is enough appropriation authority left to perform both the automated disbursement and the appropriation transfer out request. This report can be found in infoAdvantage via folder pathway Public Folders > Statewide Reports > Automated Disbursements. Users should locate the most recent file and search by the their agency code. Any results that populate are disbursements that did not successfully process.

Appropriation Transfer – Request Letter Template

Your Agency Letterhead
Date

State Comptroller
General Accounting Office, Arizona Department of Administration
100 N. 15th Avenue #302
Phoenix, Arizona 85007

Dear Comptroller:

- (Your agency) requests to transfer ($amount) out of the (name of appropriation) listed in Laws reference (Example: Laws 2018, Fifty-third Legislature, Second Regular Sessions, Chapter 276, Section 84) in (fiscal year).

- We request the transfer go into the (name of appropriation) listed in Laws reference (Example: Laws 2018, Fifty-third Legislature, Second Regular Sessions, Chapter 276, Section 84) in (fiscal year).

- Reason for request. Detailed explanation is required.

- If needed, list the amounts needed for the quarterly allotments rounded to a whole number.

Sincerely,
(Your signature)

See the activity below on how to complete the Allotments tab for both of the Transfer Out and Transfer In lines.

Transfer an Appropriation Budget

Scenario 3.

A user's department established a need to transfer an appropriation amount of $500,000 from the commissions to charitable organizations appropriation to the operating lump sum appropriation. Verify there is enough appropriation left in the transferring out appropriation from the BQ60LV1 page. Load a BGA60 transaction with a line for the transfer out and an additional line for the transfer in. Then view the appropriation transfer results on the BQ60LV1 page.

Agency used for this scenario: LOA
BFY: 2023
Transfer out appropriation: Commissions to Charitable Organizations (LO51000)
Transfer in appropriation: Operating Lump Sum (LO10000)

Log in to the AZ360 **Home Page**. Navigate to the BQ60LV1 page and research the transferring out appropriation.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the required *transfer out* appropriation results on the BQ60LV1 page.

2. View the results on the BQ60LV1 for the required *transfer out* appropriation. In this scenario there is $0.0 in the Transfer Out field and a BGA60 transaction will be created with a line for the transfer out and an additional line for the transfer in.

3. Observe the Allotments page by clicking the **Row 3-dot** menu, selecting **Related Pages** and clicking **Allotments**.

Allotments

		BFY	Fund Group	Department	Appr Category	Period	Unobligated
☐	▶	2023	2122	LOA	LO51000	1	$390,000.00
☐	▶	2023	2122	LOA	LO51000	2	$390,000.00
☐	▶	2023	2122	LOA	LO51000	3	$390,000.00
☐	▶	2023	2122	LOA	LO51000	4	$390,000.00
☐	▶	2023	2122	LOA	LO51000	5	$0.00

Note that the **Unobligated** column is where a user would verify if there is enough appropriation left for the transferring out appropriation. In this scenario, there is $1,560,000 in unobligated appropriation, spread over 4 Periods with $390,000 in each allotment.

Period	Unobligated	
1	$390,000.00	⋮
2	$390,000.00	⋮
3	$390,000.00	⋮
4	$390,000.00	⋮
5	$0.00	⋮

4. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the required *transfer in* appropriation results on the BQ60LV1 page.

Appropriation and Allotment ☆

		BFY	Fund Group	Department	Appr Category	Current Budget	Encumbered	Actual Expenses	Unobligated
☐	▼	2023	2122	LOA	LO10000	$9,657,700.00	1,739,591.78	$554,131.10	$7,363,977.12

Budget Actuals   **Budgeted Amounts**   General Information

Adopted $9,657,700.00	Amendments $0.00	Carry Forward $0.00	Reversions $0.00
Transfer Out $0.00	Transfer In $0.00		
Original Budget $9,657,700.00			

Transfer In
$0.00

Appr Category	Current Budget
LO10000	$9,657,700.00

Unobligated	
$7,363,977.12	⋮

Create a BGA60 transaction to process the appropration transfer.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to create a BGA60 transaction. The BGA60 will open to the Header tab.

Complete the **Header** tab of the transaction.

1. Leave blank. Dates entered here will override dates in other sections of the BGA60 transaction when the Validate button is selected.

2. Click the **Budget Level 1** tab.

Complete the **Budget Level 1** tab of the transaction for the *transfer out*.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **Modify** since in this scenario a line for the transfer out and an additional line for the transfer in is being added.

   b. In the **Event Type** field, enter *BG07* (Transfer Out an Expense Budget).

   c. In the **Budget FY** field, enter the required budget fiscal year.

   d. In the **Fund Group** field, enter the user's department fund group number.

   e. In the **Department** field, enter the user's department 3-digit code.

   f. In the **Appr Category** field, enter the user's appropriation category transfer out number. In this scenario, enter *LO51000*.

   g. In the **Dollar Amount** field, enter the appropriation transfer out amount. In this scenario, enter *500,000*.

   h. In the **Increase/Decrease** field, select **Increase**.

   i. In the **Allotment Formula ID** field, select **TFTF** (Twenty-Five) from the picklist.

3. Click the **Row 3-dot** menu and select **Auto Allotment Distribution**.

4. Click the **Expand** caret on the blue Budget line.

5. In the expanded section:

   a. Leave the Start Date and End Date fields blank.

Note: Values are left blank to not override dates from the original load.

        b.   Leave the House Bill Number field blank.

Note: Due to the Action field being set to Modify, the House Bill Number field is left blank to not override what was loaded in the original appropriation.

6.   Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction for the *transfer out*.

    1.   Observe the five Budget lines listed on this tab by using the Auto Allotment Distribution feature used on the Budget Level 1 tab.

    2.   Ensure that the Increase/Decrease field for all budget lines is set to Increase (this is the default value).

Note: For the transfer out appropriation, the allotment period percentage should usually match the original budget allotment percent amounts unless an allotment adjustment was previously approved.

    3.   Click the **Budget Level 1** tab.

Complete the **Budget Level 1** tab of the transaction for the *transfer in*.

    1.   In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

    2.   On the blue **Budget** line:

      a.   In the **Action** field, select **Modify** as in this scenario a line for the transfer out and an additional line for the transfer in is being added.

      b.   In the **Event Type** field, enter *BG06* (Transfer In an Expense Budget).

      c.   In the **Budget FY** field, enter the required budget fiscal year.

      d.   In the **Fund Group** field, enter the user's department fund group number.

      e.   In the **Department** field, enter the user's department 3-digit code.

      f.   In the **Appr Category** field, enter the user's appropriation category transfer in number. In this scenario, enter *LO10000*.

      g.   In the **Dollar Amount** field, enter the appropriation transfer in amount. In this scenario, enter *500,000*.

      h.   In the **Increase/Decrease** field, select **Increase**.

      i.   In the **Allotment Formula ID** field, select **TFTF** (Twenty-Five) from the picklist.

3.   Click the **Row 3-dot** menu and select **Auto Allotment Distribution**.

4.   Click the **Expand** caret on the blue Budget line.

5.   In the expanded section:

      a.   Leave the Start Date and End Date fields blank.

Note: Values are left blank to not override dates from original load. If establishing a new appropriation budget when transferring in, then enter dates.

      b.   Leave the House Bill Number field blank.

Note: In this scenario, the House Bill Number field is left blank because there is an existing appropriation. If a user is transferring into a new appropriation then follow the steps from Scenario 1. Creating an Appropriation Budget.

6. Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction for the *transfer in*.

1. Observe the five Budget lines listed on this tab by using the Auto Allotment Distribution feature used on the Budget Level 1 tab.

2. Ensure that the Increase/Decrease field for all budget lines is set to Increase (this is the default value).

Note #1: For the transfer in appropriation, the allotment period percentage should usually match the original budget allotment percent amounts unless an allotment adjustment was previously approved.

Note #2: If there was not an existing budget loaded for the transfer in, then the general fund portion of any lump sum appropriation is loaded in the following percentages for periods 1 – 4 respectively: 30%, 22%, 22%, and 26% and the Allotment Formula ID seleted would be GFLS (General Fund, Lump Sum). All other funding sources for appropriations should be loaded at 25% for each of the periods 1 – 4. Period 5 is setup at 0% to allow transaction processing in the following fiscal year for administrative adjustments.

3. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

Submit the transaction for approval.

1. Click **Submit** to submit the transaction to workflow for approval. If submission is successful, the following message is displayed in the upper left corner of the screen: **Transaction submitted successfully.**

2. Click **Close**.

3. Click **Home** icon to return to the home page.

View the transfered budget result on the BQ60LV1 page.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the transferred budget results on the BQ60LV1 page.

2. After the amended budget results on the BQ60LV1 page populate, note that the Current Budget, Unobligated, and Transfer Out and Transfer In fields are updated by the desired amount of $500,000 for the transfer in and transfer out appropriations.

Transfer Out appropriation:

Transfer Out allotment:

Note that the Unobligated amounts for Periods 1-4 have changed from their initial value of $390,000 each to $265,000. Taken cumulatively, this equals the $500,000 transfer.

Transfer In appropriation:

Create Allotment Adjustments

Appropriation allotment adjustments may be requested using a BGA60 transaction when the default allotment schedule within an appropriation does not meet an agency's needs. An Allotment Adjustment Request letter should be attached to the BGA60 transaction. The budget line actions and their corresponding event types are listed below:

- Budget line Action – New, if the appropriation is *not* loaded in AZ360 as of yet.

- Event Type – BGE1 (Adopt Expense Budget Exception). Used for original or adjusting original budget allotments.

- Event Type – BGE3 (Amend Expense Budget Exception). Used for supplemental or adjusting supplemental budget allotments.

- Budget line Action – Modify, if the appropriation *is* already loaded in AZ360.

- Event Type – BGE1 (Adopt Expense Budget Exception). Used for original or adjusting original budget allotments.

- Event Type – BGE3 (Amend Expense Budget Exception). Used for supplemental or adjusting supplemental budget allotments.

Note: When modifying an existing budget using a BGA60 transaction, several of these fields will adjust or override current information on the BQ60LV1 page for the established budget.

Allotment Adjustment – Request Letter Template

Your Agency Letterhead
Date

State Comptroller
General Accounting Office, Arizona Department of Administration
100 N. 15th Avenue #302
Phoenix, Arizona 85007

Dear Comptroller:

- In accordance with ARS 35-173, we request an appropriation allotment adjustment.

- Laws reference (Example: Laws 2018, Fifty-third Legislature, Second Regular Session, Chapter 276, Section 84) appropriates (total appropriation amount) to the (your agency) for the (appropriation name) in (fiscal year).

- Reason for request. Detailed explanation is required.

- List the new quarterly amounts requested rounded to a whole number.

Sincerely,
(Your signature)

Allotment Adjustment Requests – QRG

Instructions are posted in the quick reference guide (QRG) **Allotment Adjustment Requests** at the following web address: https://gao.az.gov/resources/training/gao-training-resources. This QRG answers common questions regarding the followig processes: allotment adjustment request process, an Allotment Adjustment Request letter, and field entry in an BGA60 transaction for allotment adjustments using event types BGE1 or BGE3.

Figure 3: Allotment Adjustment Request Process

Agency submits a BGA60 transaction using event type BGE1 or BGE3 with an attached Allotment Adjustment Request letter. → BGA60 routes to the OSPB for approval. → BGA60 routes to the GAO for final approval.
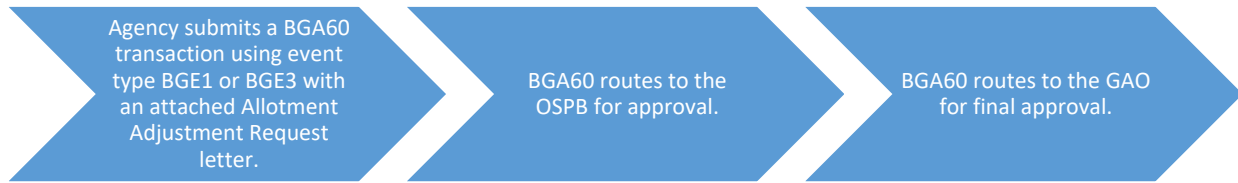
Note: There are two scenarios for allotment adjustments requiring the BGA60 transaction to be filled out differently. One scenario is when the budget is not loaded into AZ360 yet and the other scenario is when the budget is already loaded into AZ360

Appropriation Allotment Adjustment, Not Yet Loaded

Scenario 4.

A user's department has a business need to request an appropriation allotment adjustment in the amount of $25,300 on a new appropriation that is not yet loaded into AZ360. Instead of using the default allotment schedule, a user requests to load periods 1 – 4 at 100%, 0%, 0%, and 0% respectively. Complete an appropriation allotment adjustment request using a BGA60 transaction and view the result on the BQ60LV1 page.

Log in to the AZ360 **Home Page**. Create a BGA60 transaction.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to create a BGA60 transaction. The BGA60 will open to the Header tab.

Complete the **Header** tab of the transaction.

1. Leave blank. Dates entered here will override dates in other sections of the BGA90 transaction when the Validate button is selected.

2. Click **Attachments** and attach the Allotment Adjustment Request letter to the BGA60.

3. Click the **Budget Level 1** tab.

Complete the **Budget Level 1** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

a. In the **Action** field, select **New** from the drop down menu (this is the default value).

b. In the **Event Type** field, enter *BGE1* (Adopt Expense Budget Exception), for normal loads, or *BGE3* (Amend Expense Budget Exception), for supplemental loads. In our scenario, enter *BGE1*.

c. In the **Budget FY** field, enter the required budget fiscal year. If left blank it will default to the current BFY.

d. In the **Fund Group** field, enter the user's department fund group number.

e. In the **Department** field, enter the user's department 3-digit code.

f. In the **Appr Category** field, enter the user's appropriation category number.

g. In the **Dollar Amount** field, enter the amount of the appropriation per law. In this scenario, enter *25,300*.

h. In the **Increase/Decrease** field, select **Increase**.

i. In the **Allotment Formula ID** field, select **TALL** (100% in Quarter 1) from the picklist.

Note: The TALL forumula ID is an AZ360 feature that automatically applies quarterly allotment lines at 100% for the first quarter, and 0% for the remaining quarters and fifth allotment line on the Allotments tab savings users time with data entry.

3. Click the **Row 3-dot** menu and select **Auto Allotment Distribution**.

4. Click the **Expand** caret on the blue Budget line.

5. In the expanded section:

a. In the **Fiscal Year** field, enter the required fiscal year. If left blank it will default to the current FY.

b. In the **Period** field, enter the required period. If left blank it will default to the current period.

c. In the **Start Date** and **End Date** fields, fill in according to the appropriation type including an additional year for administrative adjustments if applicable.

d. In the **House Bill Number** field, fill in using standard format. In this scenario, enter *18532R276SB1520006*.

6. Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction.

1. Observe the five Budget lines listed on this tab by using the Auto Allotment Distribution feature used on the Budget Level 1 tab.

Note: Ensure the requested quarterly allotment percentages are rounded to a whole number.

2. Ensure that the Increase/Decrease field for all budget lines is set to Increase (this is the default value).

3. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

Submit the transaction for approval.

1. Click **Submit** to submit the transaction to workflow for approval. If submission is successful, the following message is displayed in the upper left corner of the screen: **Transaction submitted successfully.**

2. Click **Close**.

3. Click **Home** icon to return to the home page.

View the appropriation allotment adjustment on the BQ60LV1 page.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the appropriation allotment adjustment budget results on the BQ60LV1 page.

2. After the amended budget results on the BQ60LV1 page populate, note that the Current Budget field and Period 1 Allotment total to $25,300.

Current Budget:

Period 1 Allotment:

Appropriation Allotment Adjustment, previously loaded

Scenario 5.

A user's department needs to adjust appropriation allotments from an established budget already loaded into AZ360 by moving $25,300 from allotment period 1 to period 2. Complete an appropriation allotment adjustment using a BGA60 transaction and view the result on the BQ60LV1 page's Allotments link.

Log in to the AZ360 **Home Page**. Open the BQ60LV1 page to find the allotments prior to the adjustment.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the appropriation allotments prior to the adjustment.

2. After the appropriation allotments on the BQ60LV1 page populate observe the current budget for Allotment Periods 1 and 2. In this scenario, the budget for Period 1 is $25,300 and the budget for Period 2 is $0.0.

		BFY	Fund Group	Department	Appr Category	Period	Unobligated	Current Budget	
☑	▶	2023	1107	ADA	AD18000	1	$25,300.00	$25,300.00	⋮
☐	▶	2023	1107	ADA	AD18000	2	$0.00	$0.00	⋮
☐	▶	2023	1107	ADA	AD18000	3	$0.00	$0.00	⋮
☐	▶	2023	1107	ADA	AD18000	4	$0.00	$0.00	⋮
☐	▶	2023	1107	ADA	AD18000	5	$0.00	$0.00	⋮

Period	Unobligated	Current Budget	
1	$25,300.00	$25,300.00	⋮
2	$0.00	$0.00	⋮

Create a BGA60 transaction.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to create a BGA60 transaction. The BGA60 will open to the Header tab.

Complete the **Header** tab of the transaction.

1. Leave blank. Dates entered here will override dates in other sections of the BGA90 transaction when the Validate button is selected.

2. Click **Attachments** and attach the Allotment Adjustment Request letter to the BGA60.

3. Click the **Budget Level** 1 tab.

Complete the **Budget Level 1** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **Modify** since the original appropriation was already loaded in AZ360.

   b. In the **Event Type** field, enter *BGE1* (if appropriation previously loaded as BG01) or enter *BGE3* (if appropriation previously loaded as BG03). In our scenario, enter *BGE1*.

   c. Leave the Budget FY field blank.

Note: If the desire is to update to a specific budget fiscal year, enter that value. Otherwise, leaving the field blank will populate the current BFY when the transaction is submitted.

   d. In the **Fund Group** field, enter the user's department fund group number.

   e. In the **Department** field, enter the user's department 3-digit code.

   f. In the **Appr Category** field, enter the user's appropriation category number.

   g. Leave the **Dollar Amount** field blank.

Note: This field must be kept blank in this scenario.

   h. In the **Increase/Decrease** field, select **Increase**.

3. Click the **Expand** caret on the blue Budget line.

4. In the expanded section:

   a. In the **Fiscal Year** field, leave blank. Submitting the transaction will populate the current FY.

   b. In the **Period** field, leave blank. Submitting the transaction will populate the current period.

   c. Leave the Start Date and End Date fields blank.

Note: Values are left blank to not override dates from the original load.

   d. Leave the House Bill Number field blank.

Note: Due to Action field being set to Modify, the House Bill Number field is left blank to not override what was input in the original appropriation load.

5. Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon twice to add two Budget lines. In this scenario, the original budget was loaded previously. The user only needs to add enough allotment lines to adjust the periods that are being adjusted. In this scenario, 2 lines are being added for periods 1 and 2.

2. Use the Allotment Adjustment – Formula found in the QRG **Allotment Adjustment Requests** to find the allotment amount change for each quarter.

Note #1: The formula is interactive. As a user enters the original appropriation information, it will provide the amounts needed to enter into the BGA60.

Note #2: Do not use the Percentage column, but rather enter the specific amount in the Allotment Amount column.

Blank Allotment Adjustment – Formula

Allotment Adjustment - Formula				
AGY	**APPR YEAR**	**APCAT#**	**FGRP#**	**APPR AMOUNT**
	Remaining APPR Allotment (Spending Authority)			
	Quarter 1 MA	**Quarter 2 MA**	**Quarter 3 MA**	**Quarter 4 MA**
Allotment Period %-Before				
BQ90LV1 - Before	0.	.0	0.00	0.00
Allotment Period %-Requested				
BQ90LV1 - Requested	0.00	0.00	0.00	0.00
Allotment change	0.00	0.00	0.00	0.00
Amount to enter on Allotment Dist Amount field:		0.00		
Notes:	OSPB Recommendation Y/N		**GAO Approval and Date**	

Complete Allotment Adjustment – Formula

Allotment Adjustment - Formula				
AGY	**APPR YEAR**	**APCAT#**	**FGRP#**	**APPR AMOUNT**
				25,300.00
		Remaining APPR Allotment (Spending Authority)		
	Quarter 1 MA	**Quarter 2 MA**	**Quarter 3 MA**	**Quarter 4 MA**
Allotment Period %-Before	100.00%	0.00%	0.00%	0.00%
BQ60LV1 - Before	25,300.00	0.00	0.00	0.00
Allotment Period %-Requested	0.00%	100.00%	0.00%	0.00%
BQ60LV1 - Requested	0.00	25,300.00	0.00	0.00
Allotment change	-25,300.00	25,300.00	0.00	0.00
Amount to enter on Allotment Dist Amount field:		50,600.00		
Notes:	OSPB Approval Y/N		GAO Approval and Date	

3. On the first **Allotment** line:

    a. In the **Period** field, enter the Period that contains budget that will be transferred. In this scenario, enter *1*.

    b. In the **Allotment Amount** field, enter the amount of the budget being adjusted. In this scenario, enter *25,300*.

    c. In the **Increase/Decrease** field, select **Decrease** from the drop down menu.

4. On the second **Allotment** line:

    a. In the **Period** field, enter the Period that will be receiving the transferred budget. In this scenario, enter *2*.

    b. In the **Allotment Amount** field, enter the amount of the budget being adjusted. In this scenario, enter *25,300*.

    c. In the **Increase/Decrease** field, select **Increase** from the drop down menu.

5. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

Submit the transaction for approval.

1. Click **Submit** to submit the transaction to workflow for approval. If submission is successful, the following message is displayed in the upper left corner of the screen: **Transaction submitted successfully.**

2. Click **Close**.

3. Click **Home** icon to return to the home page.

View the appropriation allotment adjustment on the BQ60LV1 page.

1. Complete the steps from the "Creating an Appropriation Budget" scenario to populate the appropriation allotment adjustment budget results on the BQ60LV1 page.

2. After the amended budget results on the BQ60LV1 page populate, note that the Period 1 balance is now $0.0 while the Period 2 balance is now $25,300.

Relief Bill Budgets

Relief Bill Budgets Overview

By also using a BGA60 transaction, an agency may submit a request for inclusion in the Relief Bill. This relates to unpaid claims that are more than one fiscal year and less than four fiscal years old with sufficient funds remaining in the reverted appropriation to pay the claim(s).

A.R.S. § 35-191.C. provides the statutory authority for submission to the legislature of unpaid claims that are more than one fiscal year old, but less than four fiscal years old. Any unpaid claims for goods or services received during this time frame provided by A.R.S. § 35-191.C will be considered for inclusion in the Relief Bill. The GAO will provide guidance annually regarding submission deadlines.

Prior year claims of $300 or less should not be included in the Relief Bill. They should be handled per A.R.S. § 35-191.D. as follows: "A claim of three hundred dollars or less from a prior fiscal year presented for payment by June 30 of the fourth subsequent fiscal year may be paid out of an available current year appropriation of the budget unit if the claim is determined to be in the best interest of this state and is approved by the director of the department of administration." ***The $300 limitation is per vendor and not per invoice.*** Requests must be submitted to the Director of the Department of Administration and submitted to the State Chief Financial Officer (CFO) in writing for consideration.

The appropriation line item from which the claim is to be paid must have a reverted balance sufficient to pay the claim. Claims will not be considered for inclusion in the Relief Bill by the GAO unless there is sufficient reversion. If the reverted balance is insufficient or if there was no reversion in the appropriation line item, the agency may present the claim to the legislature as a supplemental appropriation request.

Claims that meet Relief Bill criteria must be clearly identified as Relief Bill items and attached to a BGA60 transaction along with any other supporting documentation. The BGA60 transaction must be submitted electronically to the GAO. Agencies must provide an explanation of why the claim(s) was/were not paid in a timely manner to be considered for inclusion in the Relief Bill. Supporting documentation must be sufficient to verify the order date and receipt date of merchandise or services.

Relief Bill Instructions and Procedures Steps

When submitting a Relief Bill claim in AZ360 using a BGA60 transaction the transaction ID must be in a specific format as follows: RELIEFyyAGY.

- Where yy is the last two digits of the current fiscal year.

- Where AGY is the user's three-digit AZ360 agency code.

All Relief Bill appropriation loads need to contain at least two lines. The first line will be to enter the Relief Bill appropriation budget. The following lines will be to track the cumulative carry forward Relief Bill amounts for each appropriation/fund group per year.

Relief Bill appropriation loads should be entered using the following guidelines:

Complete the **Budget Level 1** tab for Relief Bill appropriation budget line(s).

1. In the **Action** field, select **New**.

2. In the **Event Type** field, enter *BG01* (Adopt an Expense Budget).

3. In the **Budget FY** field, enter the current fiscal year as the budget FY.

4. In the **Fund Group** field, enter the fund group of the original appropriation from which the claim would have been paid out.

5. In the **Appr Category** field, enter *RELIEF*.

6. In the **Allotment Formula ID** field, select **TALL** (100% in Quarter 1) from the picklist.

7. Click the **Row 3-dot** menu and select **Auto Allotment Distribution**.

8. Click the **Expand** caret on the blue Budget line.

9. In the expanded section:

   a. In the **Fiscal Year** field, enter the current fiscal year.

   b. In the **Start Date** field, enter the date BGA60 transaction is enter in AZ360.

   c. In the **End Date** field, enter *06/30/YYYY* (enter 06/30 of the next fiscal year).

Note: The End Date is updated to the next fiscal year to allow for the administrative adjustment period.

   d. In the **House Bill Number** field, enter *Relief Bill*. This will later be changed once the bill is signed by the State of Arizona Governor and chaptered by the Arizona Secretary of State.

Complete the **Budget Level 1** tab for Relief Bill carry forward tracking amount budget line(s).

1. In the **Action** field, select **Modify**.

2. In the **Event Type** field, enter *BG04* (Carry Forward An Expense Budget).

3. In the **Budget FY** field, enter the year to which the claim relates.

4. In the **Fund Group** field, enter the fund group of the original appropriation from which the claim would have been paid out.

5. In the **Appr Category** field, enter the appropriation category that would have been used to pay the claim.

6. Click the **Expand** caret on the blue Budget line.

7. In the expanded section:

       a.   In the **Fiscal Year** field, enter the current fiscal year.

       b.   In the **Start Date** field, leave blank.

       c.   In the **End Date** field, leave blank.

       d.   In the **House Bill Number** field, leave blank.

Complete the **Allotments** tab for the Relief Bill appropriation budget line(s).

1. Observe the five Budget lines listed on this tab by using the Auto Allotment Distribution feature used on the Budget Level 1 tab.

2. Ensure that the Increase/Decrease field for all budget lines is set to Increase (this is the default value).

Complete the **Allotments** tab for the carry forward tracking amount budget line(s):

1. Do ***not*** load any allotments – leave blank.

Relief Bill Instruction and Procedures Location

The Relief Bill Instructions and Procedures document is posted and available at the following web address: https://gao.az.gov/operations-resources.

Claim Processing

Once the Relief Bill is signed by the Governor and chaptered by the Secretary of State, the GAO will approve the BGA60 transactions and then notify the agencies to process their claims. The agencies will then enter a departmental budget and an encumbrance, if needed, and a payment transaction in AZ360.

When entering the payment transactions in AZ360, the appropriation number used to pay the claim(s) must be RELIEF, the fund number must match the fund authorized by the law, the object code must be related to the claim, and the BFY must be the current fiscal year.

Agencies will have one month from the BGA60 approval date to finalize all payment transactions.

For more information on processing encumbrance and claim transactions in AZ360, refer to the **AZ360 Manual - Accounts Payable** available at https://gao.az.gov/resources/training/gao-training-resources.

Example – Relief Bill Load

Below is an example of when an agency submitted a BFY2017 claim for $8,000 in FY2019 for inclusion in the Relief Bill. Notice the lapsed appropriation has enough reverted amount remaining.

Load the BGA60 with two lines according to the Relief Bill Instructions and Procedures transaction detailed above. The first line is for the Relief Bill appropriation budget line and the second line is for the carry forward tracking amount line.

Once the Relief Bill becomes law and is chaptered in the legislative cycle, the GAO will approve the BGA60. Below is the resulting BQ60LV1 for the lapsed BFY2017 appropriation. Notice the Carry Forward field increased by $8,000 and the Reversions field stayed the same.

Lastly, below is the BQ60LV1 of the new BFY2019 Relief Bill appropriation that will be used to pay the old claim of $8,000.

Appropriation Budget Lapse Process

Appropriation budgets are lapsed during the fiscal year end close by the GAO and are pulled from the end date specified in a BGA60 transaction which is shown on the BQ60LV1 page. This means that appropriation balances in AZ360 are lapsed based on the BQ60LV1 end date and no longer available. Start and end dates must be set pursuant to legislation. Setting the proper start and end dates for an appropriation budget line is very important as these dates control the lapse process for the budget line.

BGA60 and BQ60LV1 End Date Comparison

BGA60

BQ60LV1

Departmental Operating Budgets

Section Objectives

In this section, the following processes are introduced:

- Create a departmental operating budget and load constraints.

- Amend a departmental operating budget.

- Transfer a departmental operating budget.

Section Overview

Departmental operating budgets provide a way to capture, display, and limit expenditures compared to a pre-established plan. In this section, users will review the operating budget structures and event types. Users will also create, modify, and transfer an expense budget.

Departmental Operating Budget Structures

The departmental operating budgets are used to track and limit expenses. When an expense transaction is processed in AZ360, the system will perform a check against the requesting department's budget and only allow the transaction if sufficient funds are available.

Departments can choose the budget structure that best suits their needs from the available budget structures in AZ360. The budget structures used by departments to track expenses and the COA detail they provide are:

- Budget Structure 61 – Bureau
- Budget Structure 62 – District
- Budget Structure 63 – Division
- Budget Structure 65 – Unit

Some departments may choose to use more levels of detail within a budget structure when creating budget line entries than other departments. This flexibility allows departments to track and report on expenses as necessary.

It is important to note that budget lines can be created with a line amount of $0. This effectively creates a way to track spending without setting any limitations on the amount that can be spent against a specific budget.

Budget Structure Elections

Several options are available for agencies loading their new fiscal year departmental budgets. To view a copy of the **Agency Budget Structure Elections (BFY [YY])** spreadsheet, visit the GAO website: https://gao.az.gov/operations-resources.

Roll-Forward Budget with Prior Year's Budget Amounts in Final/Submit Status
This method may be used for budget structures 61, 62, 63, 64, and 65. The roll-forward budget with prior year's budget amount option will roll to the next fiscal year with a status of final. The current budget amount will be the only amount rolled forward. The agency will need to manually create budget modification transactions if changes are needed to budgeted dollar values.

Roll-Forward Budget in Draft Status
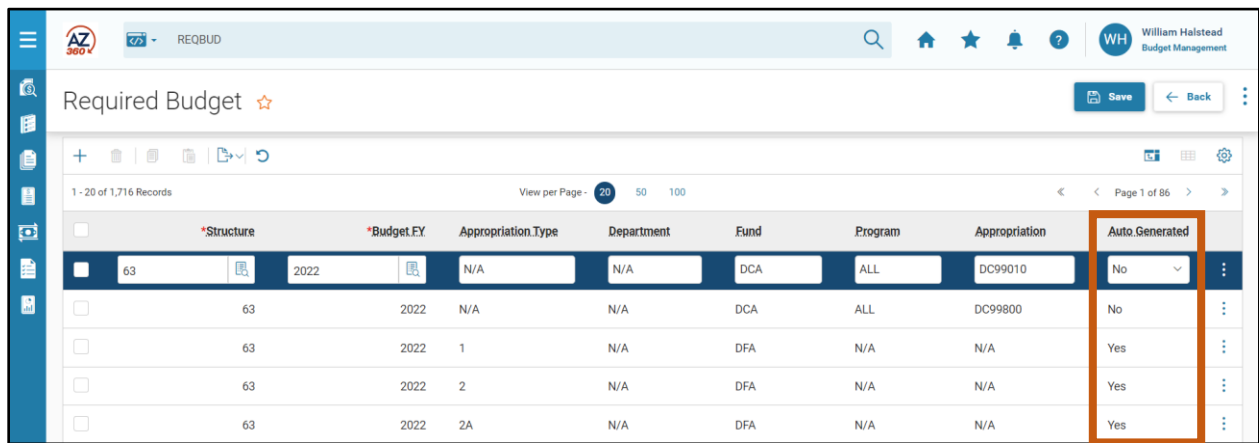
This method may be used for budget structures 61, 62, 63, 64, and 65. The roll-forward budget with prior year's budget amount option will roll to the next fiscal year with a status of draft. Agencies will then need to update the amounts in the budget transactions and submit the transactions to workflow.

Budget Interface Upload

This option is only available for those agencies that were approved by the GAO. This method can be used for all budget structures and can be combined with the other budget options.

Auto-Generate

The auto-generate feature may be used for budget structures 62, 63, and 65. The auto-generate function tracks an agency's spend without requiring a departmental budget to be loaded. If elected, the prior year's budget amount will not roll to the next fiscal year. Instead, the applicable budget screen will be populated as spend increases for the agency.

Note: GAO recommends selecting the Auto Generate option for agencies using budget structures 62, 63, or 65. This method relaxes the budget transaction requirement and will allow an agency to enter the projected budget amounts at a later date.

The budgets generated using the auto-generate method will not show up on budget-related reports in infoAdvantage; however, spend tracking can still be obtained in expenditure related reports (e.g., AP-N338). Agencies may also view the budget information using the online screens such as BQ62LV4.

Event Types

The valid event types for BGE-related transactions are listed in Table 5 below:

Table 5: Department Expense Budget Event Types

Event Type	Name
BG01	Adopt an Expense Budget
BG03	Amend an Expense Budget
BG06	Transfer In an Expense Budget
BG07	Transfer Out an Expense Budget
BG08	Deactivate Budget Line
BG09	Activate Budget Line
BG10	Delete Budget Line

Table 6: Query and Summary Query Pages

Budget Structure	Name	Query Pages	Summary Query Pages
61	Department – Bureau	BQ61LV1 BQ61LV2 BQ61LV3 BQ61LV4	ESUM61L2
62	Department – District	BQ62LV1 BQ62LV2 BQ62LV3 BQ62LV4	ESUM62L4
63	Department – Division	BQ63LV1 BQ63LV2 BQ63LV3	ESUM63L3
65	Department – Unit	BQ65LV1 BQ65LV2 BQ65LV3 BQ65LV4 BQ65LV5 BQ65LV6 BQ65LV7	ESUM65L2 ESUM65L3 ESUM65L7

Budget Controls/Constraints

Agencies may load constraints to departmental budget lines or adjust them anytime during the year. All constraints are turned off for budget structures 62, 63, and 65, but agencies can still choose to manually change the constraints for these structures. Agencies may review constraints on the Budget Level Control (BUDLCON) and Budget Control (BUDCON) pages. For more information, see the Budgetary Controls section in this manual.

Budget Rollups

Use the Rollup Lines option located via the row 3-dot menu to take the budget line(s) at the lowest budget level entered and properly adjust all higher budget level lines and COA elements. The Name and Description fields are not rolled up to higher levels on budget transactions when the Rollup Lines action is taken. It also saves the transaction.
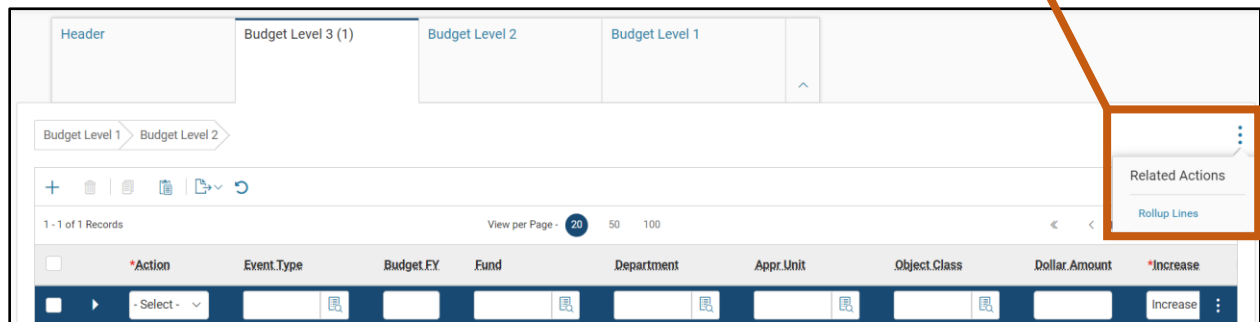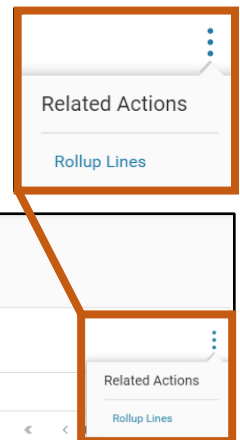
Create Departmental Operating Budgets

The transactions used to create and modify departmental operating budgets include BGE61, BGE62, BGE63, and BGE65 and they correspond to the chosen budget structure. The budget line action and its corresponding event type are listed below:

- Budget line Action – New
  - Event Type – BG01 (Adopt an Expense Budget)

The only differences between the operating budget transactions are the levels available for entry and the COA elements required. Only the required levels within a budget structure must be defined; however, *users should start at the lowest level when creating a new departmental budget line*. This allows the higher levels to be automatically calculated when selecting the Rollup Lines option.

For example, if a department is using budget structure 65 and wants to track expenses at the unit level, the department user would enter all budget information in Level 6 on a BGE65 transaction and select the Rollup Lines option to calculate the amounts for levels 1 through 5.

65 – Department Expense – Unit

Level 1 (R)	Fund	Dept	Appr Unit					
Level 2 (R)	Fund	Dept	Appr Unit	Division				
Level 3	Fund	Dept	Appr Unit	Division	District			
Level 4	Fund	Dept	Appr Unit	Division	District	Bureau		
Level 5	Fund	Dept	Appr Unit	Division	District	Bureau	Section	
Level 6	Fund	Dept	Appr Unit	Division	District	Bureau	Section	Unit
Level 7	Fund	Dept	Appr Unit	Division	District	Bureau	Section	Unit	Obj Class

Create a Departmental Operating Budget

Scenario 1.
A user's department is ready to establish its departmental operating budget based on the forecasted department requirements. Creat a BGE63 transaction is AZ360 to establish the budget lines using budget structure 63 to record at the Object Class level; Level 3 in the budget structure.
Total budget = $235,000.
Made up of 3 budget lines:

- $100,000
- $75,000
- $60,000

Log in to the AZ360 **Home Page**. Create a BGE63 transaction.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BGE63*.

4. In the drop down menu that generates, select **BGE63 Department Expense-Division** The BGE63 Financial Transaction page will generate.

5. Click **Create**.

6. In the **Transaction Dept** field, enter the user's department 3-digit code.

7. Select **Auto Numbering** check box.

8. Click **Continue**.

9. Click the **Budget Level 3** tab.

Complete the **Budget Level 3** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **New** from the drop down menu (this is the default value).

   b. In the **Event Type** field, enter *BG01* (Adopt an Expense Budge).

   c. In the **Budget FY** field, enter the budget fiscal year for the appropriation from which the user wants to spend.

   d. In the **Fund** field, enter the user's department fund number.

   e. In the **Department** field, enter the user's department 3-digit code.

   f. In the **Appr Unit** field, enter the user's department appropriation unit number.

   g. In the **Object Class** field, enter the user's department object class number associated with the budget line. In this scenario, enter *6200*.

   h. In the **Dollar Amount** field, enter the amount of the first budget line. In this scenario, enter *100,000*.

   i. In the **Increase/Decrease** field, select **Increase** (this is the default value).

3. Click the **Expand** caret on the blue Budget line.

4. In the expanded section:

   a. In the **Division** field, enter the user's department division number.

5. With **Budget Line 1** selected, click the **Row 3-dot** menu and select **Copy**. The following message will display highlighted in yellow: **1 Record Copied**.

6. In the **Tab Level Actions** section, click the **Paste** icon.

7. On the second Budget line, in the **Dollar Amount** field, update the amount to the total of the second budget line. In this scenario, enter *75,000*.

8. In the **Object Class** field, enter the user's department object class number associated with the budget line. In this scenario, enter *6100*.

9. In the **Tab Level Actions** section, click the **Paste** icon.

10. On the third Budget line, in the **Dollar Amount** field, update the amount to the total of the third budget line. In this scenario, enter 60*,000*.

11. In the **Object Class** field, enter the user's department object class number associated with the budget line. In this scenario, enter *6000*.

12. When complete the BGE63 should look as follows:

13. Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.

14. Click the **Budget Level 1** tab.

Review the rollup amounts in the **Budget Level 1** tab of the budget transaction.

1. On the budget line that was created automatically in this section of the transaction, observe that the value in the **Dollar Amount** field is $235,000; the sum of the three lines on Level 3 with the same fund, department, and appropriation unit.

2. Click the **Header** tab.

Complete the **Header** tab of the transaction.

1. Click the **Row 3-dot** menu, and under Related Actions click **Load Constraints**.

Observe the constraints that have been added.

1. Click the **Budget Level 3** tab.

2. On any of the Budget lines, click the **Row 3-dot** menu, select **Related Actions** and click **Set Line Control**.

3. Observe the Constraint ID information.

4. Update the Violation Action column with any updates needed to the budget constraints. In this scenario, click on the **Violation Action** column associated with the **Constraint ID: 1200,** constrain**t Name: Available To Commit Only - Departmental Budgets** and update the drop-down menu selection from **No Action** to **Require Override**. For more information, see the Budgetary Controls section in this manual.

	Constraint ID	Name	Formula	Violation Action
☐	5	Available To Obligate Only	Unobligated >= 0	No Action
☐	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	No Action
☐	28	Current Budget not < 0	Current Budget >= 0	Require Override
☐	1202	Available To Obligate Including Charges Only	Unobligated >= 0	No Action
☐	1201	Available To Obligate Only - Departmental Budgets	Unobligated >= 0	No Action
☐	1	Available To Commit Only	Uncommitted >= 0	No Action
☑	1200	Available To Commit Only - Departmental Budgets	Uncommitted >= 0	Require Override ∨

5. Click **OK**.

Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly added budget lines on the BQ63LV3 page.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BQ63LV3*.

4. In the drop down menu that generates, select **BQ63LV3 Expense Budget 63: Level 3**. The BQ63LV3 page will generate.

5. In the Filter fields, enter the **BFY**, **Fund**, **Department** and **Appropriation Unit** from the BGE63 completed in the steps above.

6. Click **Apply**.

7. The BQ63LV3 page containing the added budget lines populates. In the screenshot below, observe the budget lines for $75,000, $60,000, and $100,000 that were created from the BGE63 transaction above.

Amend Departmental Operating Budget

Departments may need to amend departmental operating budgets based on updates and changes to forecast data. A modification or amendment of a departmental operating budget requires the creation and submission of the same budget transaction type that was used to create the budget line. For example, if the department uses budget structure 61, then the transaction used to create the budget line is the BGE61. The budget line actions and their corresponding event type are listed below:

- Budget line Action – New, if the departmental budget is *not* loaded in AZ360 yet.
- Budget line Action – Modify, if the departmental budget *is* loaded in AZ360.
  - Event Type – BG03 (Amend an Expense Budget)

When a budget line is amended, the Increase/Decrease field needs to be set so that the dollar amount entered is either added [Increase] to or subtracted [Decrease] from the current budget amount. This value represents the change in budget amount and is different than accounting transactions where a new value is entered.

Note: When modifying an existing departmental budget using any BGE6# transaction, several of the transaction fields will adjust or override current information on the BQ6#LV# page for the established departmental budget. To change several of these fields on the BQ6#LV# page, a user will use a BGE6# transaction.

Amend a Departmental Operating Budget

Scenario 2.

A user's department needs to amend its departmental operating budget based on the forecasted department requirements. Create a BGE63 transaction in AZ360 to amend the budget lines using budget structure 63 to record at the Object Class level; Level 3 in the budget structure. Amend budget by $7,500.

Adjust two budget lines by:

- $5,000
- $2,500

Log in to the AZ360 **Home Page**. Create a BGE63 transaction.

1. Complete the steps from the "Create a Departmental Operating Budget" scenario to create a BGE63 transaction.

Complete the **Budget Level 3** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

    a. In the **Action** field, select **Modify**.

    b. In the **Event Type** field, enter *BG03* (Amend an Expense Budget).

    c. In the **Budget FY** field, enter the required budget fiscal year.

    d. In the **Fund** field, enter the user's department fund number.

    e. In the **Dept** field, enter the user's department 3-digit code.

    f. In the **Appr Unit** field, enter the user's department appropriation unit number.

    g. In the **Object Class** field, enter the user's department object class number associated with the budget line. In this scenario, enter *6200*.

    h. In the **Dollar Amount** field, enter the adjustment amount for the first budget line. In this scenario, enter *5,000*.

    i. In the **Increase/Decrease** field, select **Increase** (this is the default value).

3. Click the **Expand** caret on the blue Budget line.

4. In the expanded section:

a. In the **Division** field, enter the user's department division number.

5. With **Budget Line 1** selected, click the **Row 3-dot** menu and select **Copy**. The following message will display highlighted in yellow: **1 Record Copied**.

6. In the **Tab Level Actions** section, click the **Paste** icon.

7. On the second Budget line, In the **Dollar Amount** field, enter the adjustment amount for the first budget line. In this scenario, enter *2,500*.

8. In the **Object Class** field, enter the user's department object class number associated with the budget line. In this scenario, enter *6100*.

9. Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.

10. Click the **Budget Level 1** tab.

Review the rollup amounts in the **Budget Level 1** tab of the budget transaction.

1. For the Budget line that was created automatically in this section of the transaction, observe the Dollar Amount is $7,500; the sum of the two lines on level 3 with the same fund, department, and appropriation unit.

Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly adjusted budget lines on the BQ63LV3 page.

1. Complete the steps from the "Create a Departmental Operating Budget" scenario to generate the BQ63LV3 page and populate the amended budget lines.

2. The BQ63LV3 page containing the adjusted budget lines populates. The first screenshot shows the current budget amounts prior to the amendments while the second screenshot shows the current budget amounts after the amendments. The $5,000 increase was added to the third budget line listed and the $2,500 increase was added to the second. To find a budget amendment amount, click on a budget line, click the Expand caret on the blue Budget line, click the Budgeted Amounts section and observe the Amendments field.

BQ63LV3 Prior to Amendments

Appr Unit	Division	Object Class	Current Budget fx	Uncommitted fx	Unobligated fx	
AD00001	0000	6000	$60,000.00	$60,000.00	$60,000.00	⋮
AD00001	0000	6100	$75,000.00	$75,000.00	$75,000.00	⋮
AD00001	0000	6200	$100,000.00	$100,000.00	$100,000.00	⋮

BQ63LV3 After Amendments

Appr Unit ⇕	Division ⇕	Object Class ⇕	Current Budget *fx*	Uncommitted *fx*	Unobligated *fx*	
AD00001	0000	6000	$60,000.00	$60,000.00	$60,000.00	⋮
AD00001	0000	6100	$77,500.00	$77,500.00	$77,500.00	⋮
AD00001	0000	6200	$105,000.00	$105,000.00	$105,000.00	⋮

BQ63LV3 Amendements Field

Transfer Departmental Operating Budgets

When departmental budgets need to be transferred from one budget line to another, a pair of balancing transfer in and transfer out lines must be created on a budget transaction. The event type entered on the budget line tells AZ360 to perform a transfer. For the transfer out, the budget line Action is Modify, and for the transfer in, the budget line Action can be either New (establishes a budget) or Modify (modifies an existing budget). The budget line actions and their corresponding event types are listed below:

- ▪ Budget line Action – Modify
  - o Event Type – BG07 (Transfer Out an Expense Budget)
- ▪ Budget line Action – Modify (modifies an existing budget) or New (establishes a budget)
  - o Event Type – BG06 (Transfer In an Expense Budget)

It is important to note that when budget amounts are transferred out, the Increase/Decrease field is set to *Increase* which will subtract the dollar amount entered from the specified budget line. When budget amounts are transferred in, the Increase/Decrease field is again set to Increase which will add the amount to the new or existing budget line.

Transfer Out/Transfer In fields – Setting the transfer out budget line's Increase/Decrease value to Increase in a BGE6# transaction actually increases the Transfer Out field balance seen on the BQ6#LV# page, but subtracts the amount from the current budget. Setting the transfer in budget line's Increase/Decrease value to Increase in a BGE6# transaction increases the Transfer In field balance seen on the BQ6#LV# page and adds the amount to the current budget.

Transfer a Departmental Operating Budget

Scenario 3.

A user's department needs to transfer a departmental operating budget line based on the forecasted department requirements. Create a BGE63 transaction in AZ360 to transfer the budget lines using budget structure 63 to record at the Object Class Level; Level 3 in the budget structure. The amount of the budget line transferred is $25,000.

Log in to the AZ360 **Home Page**. Create a BGE63 transaction.

1. Complete the steps from the "Create a Departmental Operating Budget" scenario to create a BGE63 transaction. The BGE63 will open to the Header tab.

2. Click the **Budget Level 3** tab.

Complete the **Budget Level 3** tab transfer out budget line.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **Modify**.

   b. In the **Event Type** field, enter *BG07* (Transfer Out an Expense Budget).

      c.   In the **Fund** field, enter the user's department fund number.

      d.   In the **Department** field, enter the user's department 3-digit code.

      e.   In the **Appr Unit** field, enter the user's department appropriation unit number.

      f.   In the **Object Class** field, enter the user's department object class number associated with the transfer out budget line.

      g.   In the **Dollar Amount** field, enter the amount of the transferred budget line. In this scenario, enter *25,000*.

      h.   In the **Increase/Decrease** field, select **Increase** (this is the default value).

3.   Click the **Expand** caret on the blue Budget line.

4.   In the expanded section:

      a.   In the **Division** field, enter the user's department division number.
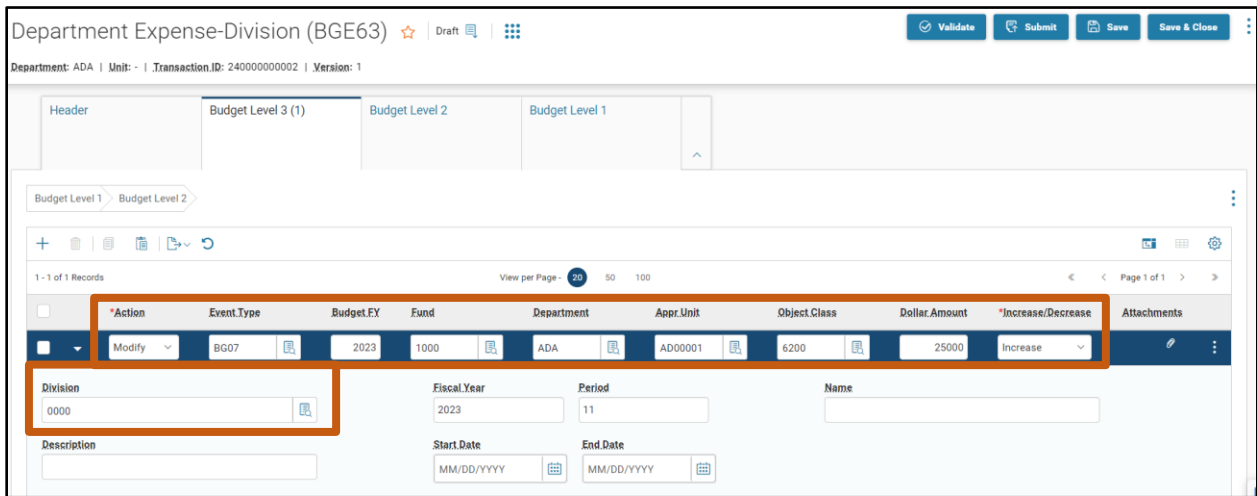
Complete the **Budget Level 3** tab transfer in budget line.

1.   With **Budget Line 1** selected, click the **Row 3-dot** menu and select **Copy**. The following message will display highlighted in yellow: **1 Record Copied**.

2.   In the **Tab Level Actions** section, click the **Paste** icon.

3.   On **Budget Line 2**:

      a.   In the **Action** field, select **Modify**.

      b.   In the **Event Type** field, enter *BG06* (Transfer In an Expense Budget).

    c.   In the **Appr Unit** field, enter the user's department appropriation unit number.

    d.   In the **Object Class** field, enter the user's department object class number associated with the transfer in budget line.

    e.   Verify that the amount listed in the Dollar Amount field matches Budget Line 1. In this scenario, the field should display $25,000.

4. Click the **Expand** caret on the blue Budget line.

5. In the expanded section:

    a.   In the **Division** field, enter the user's department division number.

    b.   Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.

6. Click the **Budget Level 1** tab.

Review the rollup amounts in the **Budget Level 1** tab of the budget transaction.

   1.   Observe the dollar amounts for the lines that were created automatically in this section of the transaction.

Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly transferred budget lines on the BQ63LV3 page.

1. Complete the steps from the "Create a Departmental Operating Budget" scenario to generate the BQ63LV3 page and populate the transferred budget lines.

2. The BQ63LV3 page shows the transfer in and transfer out budget lines. The $25,000 is reflected on the respective budget lines.

BQ63LV3 Transfer In Budget Line

BQ63LV3 Transfer Out Budget Line

Departmental Revenue Budgets

Section Objectives

In this section, the following processes are introduced:

- Create a departmental revenue budget.

- Amend a departmental revenue budget.

Section Overview

Revenue budgets are maintained for cash flow tracking and budget reporting purposes. The State of Arizona does not establish centralized revenue budgets for tracking and reporting. If needed, departments will create their own revenue budgets. This section reviews the process for establishing and amending revenue budgets for a department.

Revenue Budget Structure 64

On the below chart, an (R) designates if the level of the revenue structure is required for validation.

64 – Revenue				
Level 1 (R)	Fund	Dept	Revenue Class	
Level 2	Fund	Dept	Revenue Class	Revenue Source
Level 3	Fund	Dept	Revenue Class	Revenue Source	Dept Revenue Source

The valid event types on the BGR64 transaction are listed in Table 7 below:

Table 7: Revenue Budget Structure Event Types

Event Type	Name
BG08	Deactivate Budget Line
BG09	Activate Budget Line
BG10	Delete Budget Line
BG21	Estimate Expected Revenue
BG23	Adopt a Revenue Budget
BG25	Amend a Revenue Budget
BG28	Transfer a Revenue Budget

Revenue budgets utilize allotment periods 1-13 that correlate with the months of the fiscal year. Period 20 is also added to allow transaction processing in the following fiscal year for administrative adjustments.

Table 8: Query and Summary Query Pages

Budget Structure	Name	Query Pages	Summary Query Pages
64	Revenue	BQ64LV1 BQ64LV2 BQ64LV3	RSUM64L1 RSUM64L3

Create Departmental Revenue Budgets

Departmental revenue budgets are recorded using budget structure 64 which has three levels of detail. Only the first level is required when creating budget lines and only level 1 has an Allotments tab which is

optional for departments. The transaction used to create and modify budget lines in budget structure 64 is the BGR64. There are no constraints in place for revenue budgets, there are no limits placed on revenue. The budget line action and its corresponding event type are listed below:

- ▪ Budget line Action – New
  - o Event Type – BG23 (Adopt a Revenue Budget)

Create a Departmental Revenue Budget

Scenario 1.
A user's department is ready to establish its revenue budget based on the forecasted department requirements. Create a BGR64 transaction in AZ360 to establish the budget lines using budget structure 64 to record at the Department Revenue Source Level; Level 3 in the budget structure.
Total revenue budget = $57,000.
Made up of two revenue budget lines:

- $25,000
- $32,000

Log in to the AZ360 **Home Page**. Create a BGR64 transaction.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BGR64*.

4. In the drop down menu that generates, select **BGR64 Revenue Budget 64**. The BGR64 Financial Transaction page will generate.

5. Click **Create**.

6. In the **Transaction Dept** field, enter the user's department 3-digit code.

7. Select **Auto Numbering** check box.

8. Click **Continue**.

9. Click the **Budget Level 3** tab.

Complete the **Budget Level 3** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **New** from the drop down menu (this is the default value).

   b. In the **Event Type** field, enter *BG23* (Adopt a Revenue Budget).

   c. In the **Budget FY** field, enter the required budget fiscal year.

   d. In the **Fund** field, enter the user's department fund number.

   e. In the **Department** field, enter the user's department 3-digit code.

   f. In the **Revenue** field, enter the user's revenue number.

   g. In the **Revenue Class** field, enter the user's revenue class number.

   h. In the **Dept Revenue** field, enter the user's department revenue number for the first revenue budget line.

   i. In the **Dollar Amount** field, enter the amount for the first revenue budget line. In this scenario, enter *25,000*.

   j. In the **Increase/Decrease** field, select **Increase** (this is the default value).

3. With **Budget Line 1** selected, click the **Row 3-dot** menu and select **Copy**. The following message will display highlighted in yellow: **1 Record Copied**.

4. In the **Tab Level Actions** section, click the **Paste** icon.

5. On the second Budget line, in the **Dollar Amount** field, update the amount to the total of the second budget line. In this scenario, enter 32,*000*.

6. In the **Dept Revenue** field, enter the user's department revenue number for the second revenue budget line.

7. Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.

8. Click the **Budget Level 1** tab.

Review the rollup amounts in the **Budget Level 1** tab of the budget transaction.

1. On the line that was created automatically in this section of the transaction, observe the dollar amount is $57,000; the sum of the two lines on level 3 with the same fund, department, and revenue class.

2. Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon 14 times to add 14 blank lines.

2. Click the first **Budget** line, and in the **Period** field, enter *1* and press tab twice.

3. In the **Allotment Amount** field, enter *4,750*.

4. Click the second **Budget** line, and in the **Period** field, enter *2* and press tab twice.

5. In the **Allotment Amount** field, enter *4,750*.

6. Repeat for **Periods** 3-12.

7. Click the thirteenth **Budget** line, and in the **Period** field, enter *13* and press tab twice.

8. In the **Allotment Amount** field, enter *0*.

9. Click the fourteenth **Budget** line, and in the **Period** field, enter *20* and press tab twice.

10. In the **Allotment Amount** field, enter *0*.

*Period	Percentage	Allotment Amount	*Increase/Decrease
1	-	$4,750.00	Increase
2	-	$4,750.00	Increase
3	-	$4,750.00	Increase
4	-	$4,750.00	Increase
5	-	$4,750.00	Increase
6	-	$4,750.00	Increase
7	-	$4,750.00	Increase
8	-	$4,750.00	Increase
9	-	$4,750.00	Increase
10	-	$4,750.00	Increase
11	-	$4,750.00	Increase
12	-	$4,750.00	Increase
13	-	$0.00	Increase
20		$0.00	Increase

Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly created revenue budget on the BQ64LV1 page.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BQ64LV1*.

4. In the drop down menu that generates, select **BQ64LV1 Revenue Budget 64: Level 1**. The BQ64LV1 page will generate.

5. In the Filter fields, enter the **BFY**, **Fund**, **Department**, and **Revenue Class** from the BGR64 completed in the steps above.

6. Click **Apply**.

7. The BQ64LV1 page containing the newly created revenue budget populates. In the screenshot below, observe the total revenue budget amount of $57,000. The $32,000 and $25,000 revenue budget line detail can be observed on the BQ64LV3 page.

BQ64LV1 Total Revenue Budget

BQ64LV3 Budget Line Detail

Amend Department Revenue Budgets

When departments need to increase or decrease their revenue budget based on updated forecasts, amendments are created using the same transaction used to create the budget lines, the BGR64. The budget line action and its corresponding event type are listed below:

- ▪ Budget line Action – Modify
  - ○ Event Type – BG25 (Amend a Revenue Budget)

When a budget line is amended, the Increase/Decrease field needs to be set so that the dollar amount entered is either added [Increase] to or subtracted [Decrease] from the current budget amount. This value represents the change in budget amount and is different than accounting transactions where a new value is entered.

Amend a Departmental Revenue Budget

Scenario 2.
A user's department is ready to amend its departmental revenue budget based on the forecasted department requirements. Create a BGR64 transaction in AZ360 to amend the budget lines using budget structure 64 to record at the Department Revenue Source level; Level 3 in the budget structure.
Total revenue budget amendement = $18,000.
Made up of two revenue budget lines:

- • $12,000

- • $6,000

Log in to the AZ360 **Home Page**. Create a BGR64 transaction.

1. Complete the steps from the "Create a Departmental Revenue Budget" scenario to create a BGR64 transaction. The BGR64 will open to the Header tab.

2. Click the **Budget Level 3** tab.

Complete the **Budget Level 3** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **Modify**.

   b. In the **Event Type** field, enter *BG25* (Amend a Revenue Budget).

   c. In the **Fund** field, enter the user's department fund number.

   d. In the **Department** field, enter the user's department 3-digit code.

e. In the **Revenue** field, enter the user's revenue number.

f. In the **Revenue Class** field, enter the user's revenue class number.

g. In the **Dept Revenue** field, enter the user's department revenue number for the first budget line.

h. In the **Dollar Amount** field, enter the amount for the first revenue budget line. In this scenario, enter *12,000*.

i. In the **Increase/Decrease** field, select **Increase** (this is the default value).
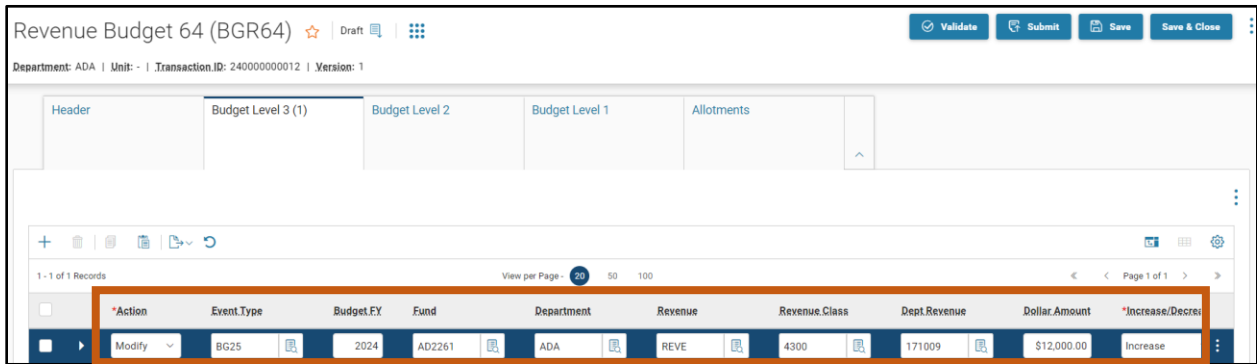
3. With **Budget Line 1** selected, click the **Row 3-dot** menu and select **Copy**. The following message will display highlighted in yellow: **1 Record Copied**.

4. In the **Tab Level Actions** section, click the **Paste** icon.

5. On the second Budget line, in the **Dollar Amount** field, update the amount to the total of the second budget line. In this scenario, enter 6,*000*.

6. In the **Dept Revenue** field, enter the user's department revenue number for the second budget line.

7. Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.
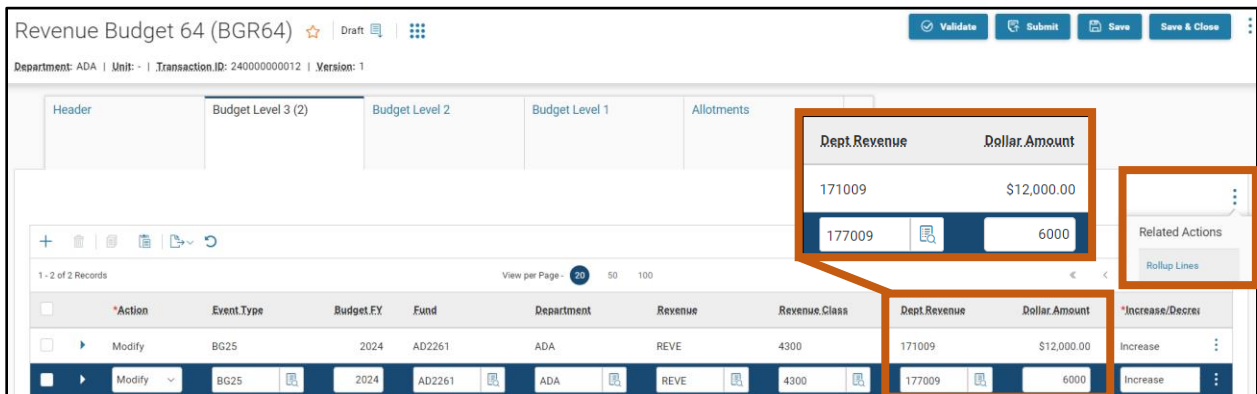
8. Click the **Budget Level 1** tab.

Review the rollup amounts on the **Budget Level 1** tab of the revenue budget transaction.

1. On the budget line that was created automatically in this section of the transaction, observe the dollar amount is $18,000; the sum of the two lines on level 3 with the same fund, department, and revenue class.

Click the **Allotments** tab.

Complete the **Allotments** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon 12 times to add 12 blank lines.

2. Click the first **Budget** line, and in the **Period** field, enter *1* and press tab twice.

3. In the **Allotment Amount** field, enter *1,500*.

4. Click the second **Budget** line, and in the **Period** field, enter *2* and press tab twice.

5. In the **Allotment Amount** field, enter *1,500*.

6. Repeat for **Periods** 3-12.

*Period	Percentage	Allotment Amount	*Increase/Decrease
1	-	$1,500.00	Increase
2	-	$1,500.00	Increase
3	-	$1,500.00	Increase
4	-	$1,500.00	Increase
5	-	$1,500.00	Increase
6	-	$1,500.00	Increase
7	-	$1,500.00	Increase
8	-	$1,500.00	Increase
9	-	$1,500.00	Increase
10	-	$1,500.00	Increase
11	-	$1,500.00	Increase
12		$1,500.00	Increase

Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly amended revenue budget on the BQ64LV1 page.

1. Complete the steps from the "Create a Departmental Revenue Budget" scenario to generate the BQ64LV1 page and populate the amended budget lines.

2. The BQ64LV1 page shows the amended revenue budget lines. In the screenshot below the Amendments field shows the amended $18,000. The $12,000 and $6,000 revenue budget line detail can be observed on the BQ64LV3 page.

BQ64LV1 Showing Total Amended Budget

BQ64LV3 Budget Line Detail

Cost Structure Expenditure Budgets

Section Objectives

In this section, the following processes are introduced:

- Create a cost structure expenditure budget.

- Amend a cost structure expenditure budget.

- Transfer a cost structure expenditure budget.

Section Overview

Cost structure budgets are used to define a budget for a particular project or grant based on a forecasted timeline that relies on either the phase or the period. Cost structure budgets can operate in pairs that utilize an expenditure structure and a reimbursement structure. This section reviews the process of establishing, amending, and transferring cost structure expenditure budgets in AZ360.

Create Cost Structure Expenditure Budgets

Cost structure expenditure budgets allow for the tracking of both revenue and expenses associated with a project while grant reimbursement budgets allow for the tracking of any matched or reimbursed funds associated with the spending on a project. For each structure, one transaction code is used to create, amend, and transfer budget amounts.

The Program Phase Cost Structure consists of the following structure and associated transaction:

- Structure 37 – BGPHE transaction, Program Phase Budget.

The Program Period Cost Structure consists of the following structure:

- Structure 38 – BGPDE transaction, Program Period Budget

The Program Period Award Cost Structure consists of the following structure:

- Structure 66 – BGPD66 transaction, Program Period Award.

On the charts below, an (R) designates if the level of the expenditure cost structure is required for validation.

37 – Program Phase Revenue and Expense

Level 1 (R)	Dept	Major Program		
Level 2 (R)	Dept	Major Program	Program	
Level 3 (R)	Dept	Major Program	Program	Phase

38 – Program Period Revenue and Expense

Level 1 (R)	Dept	Majr Prog				
Level 2 (R)	Dept	Majr Prog	Prog			
Level 3 (R)	Dept	Majr Prog	Prog	Prog Period		
Level 4	Dept	Majr Prog	Prog	Prog Period	Object Cls	
Level 5	Dept	Majr Prog	Prog	Prog Period	Object Cls	Object

66 – Program Period Award Expense

| Level 1 (R) | Dept | Major Program | Program Period | Task |

The valid event types for these expenditure cost structures are listed in Table 9 below:

Table 9: Cost Structure Event Types

Event Type	Name
BG01	Adopt an Expense Budget
BG03	Amend an Expense Budget
BG06	Transfer In an Expense Budget
BG07	Transfer Out an Expense Budget
BG08	Deactivate Budget Line
BG09	Activate Budget Line
BG10	Delete Budget Line
BG21	Estimate Expected Revenue
BG22	Award Reimbursable Budget

Table 10: Query and Summary Query Pages

Budget Structure	Name	Query Pages	Summary Query Pages
37	Program Phase Revenue and Expense	BQ37LV1 BQ37LV2 BQ37LV3	
38	Program Period Revenue and Expense	BQ38LV1 BQ38LV2 BQ38LV3 BQ38LV4 BQ38LV5	
66	Program Period Award	BQ66LV1	CSUM66L1

Create a Cost Structure Expenditure Budget

Scenario

A user's department is ready to establish a cost structure expenditure budget of $4,000 based on the forecasted department requirements. Create a BGPDE transaction in AZ360 to establish the budget lines using budget structure 38 to record at the Program Period level; Level 3 in the budget structure.

Log in to the AZ360 **Home Page**. Create a BGPDE transaction.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BGPDE*.

4. In the drop down menu that generates, select **BGPDE Program Budget 38**. The BGPDE Financial Transaction page will generate.

5. Click **Create**.

6. In the **Transaction Dept** field, enter the user's department 3-digit code.

7. Select **Auto Numbering** check box.

8. Click **Continue**.

9. A new BGPDE transaction will generate and opens to the Header tab. Note that the transaction is in **Draft**, the **Version** number is **1**, the **Function** is **New** and the **Status** is **Held**.

Program Period Budget 38 (BGPDE) ☆   Draft 📄 | ⣿

Department: ADA | Unit: - | Transaction.ID: 230000000105   Version: 1

| Header | Object Budget | Object Class E |

Function
New

Status
Held

10. Click the **L3 Program Period Budget** tab.

Complete the **L3 Program Period Budget** tab of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

   a. In the **Action** field, select **New** from the drop down menu (this is the default value).

   b. In the **Event Type** field, enter *BG01* (Adopt an Expense Budget).

   c. In the **Department** field, enter the user's department 3-digit code.

   d. In the **Major Program** field, enter the user's department major program number.

   e. In the **Program** field, enter the user's department program number.

   f. In the **Program Period** field, enter the user's department program period number.

   g. In the **Dollar Amount** field, enter the expenditure budget. In this scenario, enter *4,000*.

   h. In the **Increase/Decrease** field, select **Increase** (this is the default value).

3. Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.

Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly created cost structure expenditure budget on the BQ38LV3 page.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BQ38LV3*.

4. In the drop down menu that generates, select **BQ38LV3**. The BQ38LV3 Period Expense page will generate.
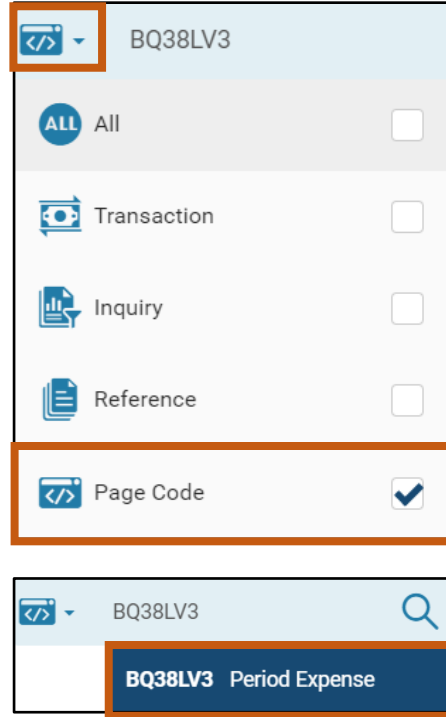
5. In the Filter fields, enter the **Department**, **Major Program**, **Program**, and **Program Period** from the BGPDE completed in the steps above.

6. Click **Apply**.

7. The BQ38LV3 page containing the newly created cost structure expenditure budget populates. In the screenshot below, observe the current budget amount of $4,000.
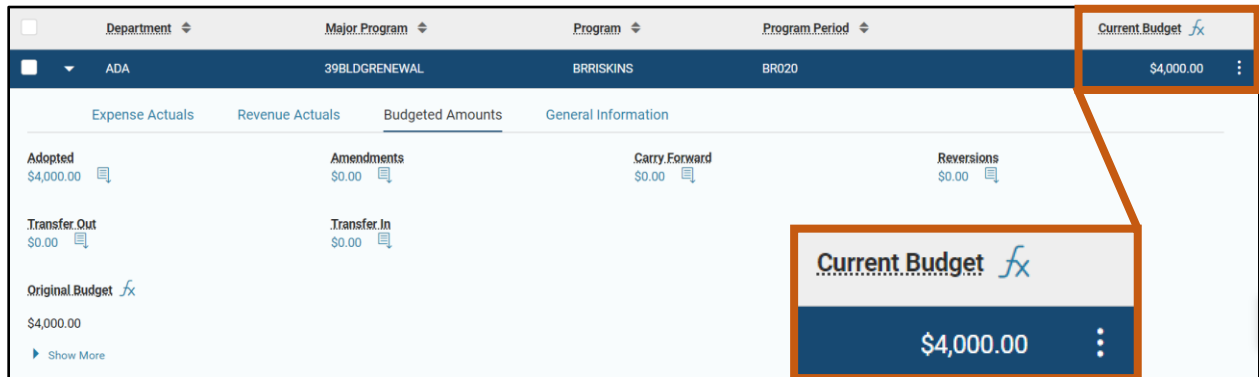
Amend Cost Structure Expenditure Budgets

Departments may need to amend cost structure expenditure budgets based on updates and changes to forecast data. A modification or amendment of a cost structure expenditure budget requires the creation and submission of the same budget transaction type that was used to create the budget line. For example, if the department uses budget structure 37 then the transaction used to create the budget

line is the BGPHE. On the transaction budget lines, the Action field on the budget line is changed to Modify and the event type selected is BG03, Amend an Expense Budget.

When a budget line is amended, the Increase/Decrease field needs to be set so that the dollar amount entered is either added [Increase] to or subtracted [Descrease] from the current budget amount. This value represents the change in budget amount and is different than accounting transactions where a new value is entered.

Transfer Cost Structure Expenditure Budgets

When budget authority needs to be transferred from one budget line to another, a pair of balancing transfer in and transfer out lines must be created on a budget transaction. The event type entered on the budget line tells AZ360 to perform a transfer. For the transfer out, the budget line Action is Modify. For the transfer in, the budget line Action can be either New (establishes a budget) or Modify (modifies an existing budget). The budget line actions and their corresponding event types are listed below:

- Budget line Action – Modify (modifies an existing budget) or New (establishes a budget)
    - Event Type – BG07 (Transfer Out an Expense Budget)
    - Event Type – BG06 (Transfer In an Expense Budget)

It is important to note that when budget amounts are transferred out, the Increase/Decrease field is set to *Increase* which will subtract the dollar amount entered from the specified budget line. When budget amounts are transferred in, the Increase/Decrease field is again set to Increase which will add the amount to the new or existing budget line.

Cost Structure Grant Reimbursement Budgets

Section Objectives

In this section, the following process is introduced:

- Create a cost structure grant reimbursement budget.

Section Overview

Cost structure grant reimbursement budgets are used to define a budget for a particular project based on a forecasted timeline that relies on either the phase or the period. Grant reimbursement budgets operate in pairs that utilize both an expenditure structure and a reimbursement structure. This section reviews the process of establishing, amending, and transferring grant reimbursement budgets in AZ360.

Note: Grant funding may originally come from federal, state, appropriated or other sources.

Create Cost Structure Grant Reimbursement Budgets

Cost structure expenditure budgets allow for the tracking of both revenue and expenses associated with a project while grant reimbursement budgets allow for the tracking of any matched or reimbursed funds associated with the spending on a project. For each structure, one transaction code is used to create, amend, and transfer budget amounts.

The Program Phase Cost Structure consists of the following structure and associated transaction:

- Structure 40 – BGPHR transaction, Program Phase Reimbursable Plan Budget

The Program Period Cost Structure consists of the following structure:

- Structure 39 – BGPDR transaction, Program Period Reimbursable Budget

The reimbursement cost structures, 40 and 39, have two levels each. Both are required for validation.

40 – Program Phase Reimbursable Revenue and Expense							
Level 1 (R)	Dept	Majr Prog	Prog	Phase	Funding Profile	Funding Priority	
Level 2 (R)	Dept	Majr Prog	Prog	Phase	Funding Profile	Funding Priority	Funding Line

39 – Grant Program Reimbursable Revenue and Expense							
Level 1 (R)	Dept	Majr Prog	Prog	PPC	Funding Profile	Funding Priority	
Level 2 (R)	Dept	Majr Prog	Prog	PPC	Funding Profile	Funding Priority	Funding Line

The default event type for a reimbursement budget line is BG22, Award Reimbursable Budget. The valid event types on the BGPHR and BGPDR transactions are listed in Table 11 below:

Table 11: Grant Reimbursable Budget Structure Event Types

Event Type	Name
BG22	Award Reimbursable Budget

Table 12: Query Pages

Budget Structure	Name	Query Pages	Summary Query Pages
40	Program Phase Reimbursement	BQ40LV1 BQ40LV2	
39	Program Period Reimbursement	BQ39LV1 BQ39LV2	

Create a Cost Structure Grant Reimbursement Budget

Scenario

A user's department is ready to establish a Grant Reimbursement budget based on the forecasted department requirements. Create a BGPDR transaction in AZ360 to establish the budget lines using budget structure 39 to record at the Program Period level; Level 2 in the budget structure.

Total grant reimbursement budget = $4,000.

Made up of 2 grant reimbursement budget lines:

- $3,600
- $400

Log in to the AZ360 **Home Page**. Create a BGPDR transaction.

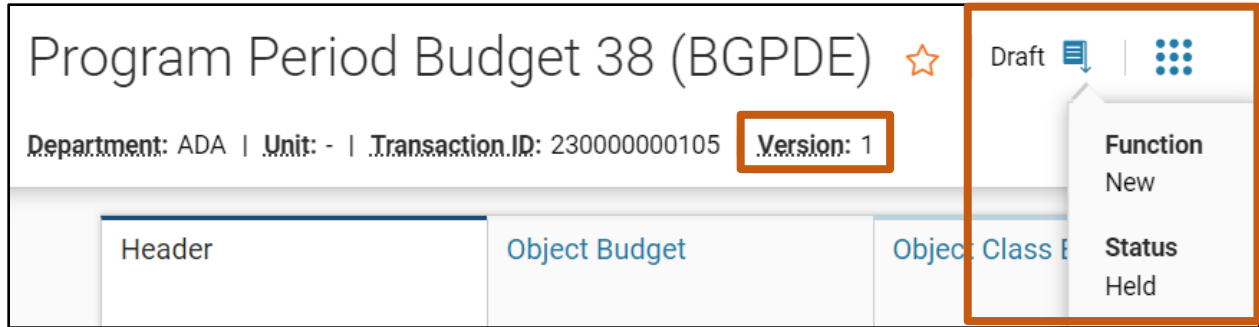1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BGPDR*.

4. In the drop down menu that generates, select **BGPDR Program Period Reimbursable Budget 39**. The BGPDR Financial Transaction page will generate.

5. Click **Create**.

6. In the **Transaction Dept** field, enter the user's department 3-digit code.

7. Select **Auto Numbering** check box.

8. Click **Continue**.

Create Transaction

* Transaction Code	* Transaction Dept	Transaction Unit
BGPDR		
* Transaction ID		
	☐ Auto Numbering	

9. A new BGPDR transaction will generate and opens to the Header tab. Note that the transaction is in **Draft**, the **Version** number is **1**, the **Function** is **New** and the **Status** is **Held**.

Program Period Reimbursable Budget 39 (BGPDR) ☆   Draft

Department: ADA | Unit: - | Transaction ID: 230000000168   Version: 1

Function
New

Status
Held

| Header | L2 Program Period Budget | L1 Program Budget |

10. Click the **L2 Program Period Budget** tab.

Complete the **L2 Program Period Budget** tab for the first grant reimbursement budget line of the transaction.

1. In the **Tab Level Actions** section, click the "**+**" icon to add a Budget line.

2. On the blue **Budget** line:

    a. In the **Action** field, select **New** from the drop down menu (this is the default value).

    b. In the **Event Type** field, enter *BG22* (Award Reimbursable Budget).

    c. In the **Department** field, enter the user's department 3-digit code.

    d. In the **Major Program** field, enter the user's department major program number.

    e. In the **Program** field, enter the user's department program number.

    f. In the **Program Period** field, enter the user's department program period number.

    g. In the **Funding Profile** field, enter the user's department funding profile number.

    h. In the **Funding Priority** field, enter the user's department funding priority number.

i. In the **Funding Line** field, enter the user's department funding line number. In this scenario, enter *1*.

j. In the **Dollar Amount** field, enter the amount for the first grant reimbursement budget line. In this scenario, enter *3,600*.

k. In the **Increase/Decrease** field, select **Increase** (this is the default value).
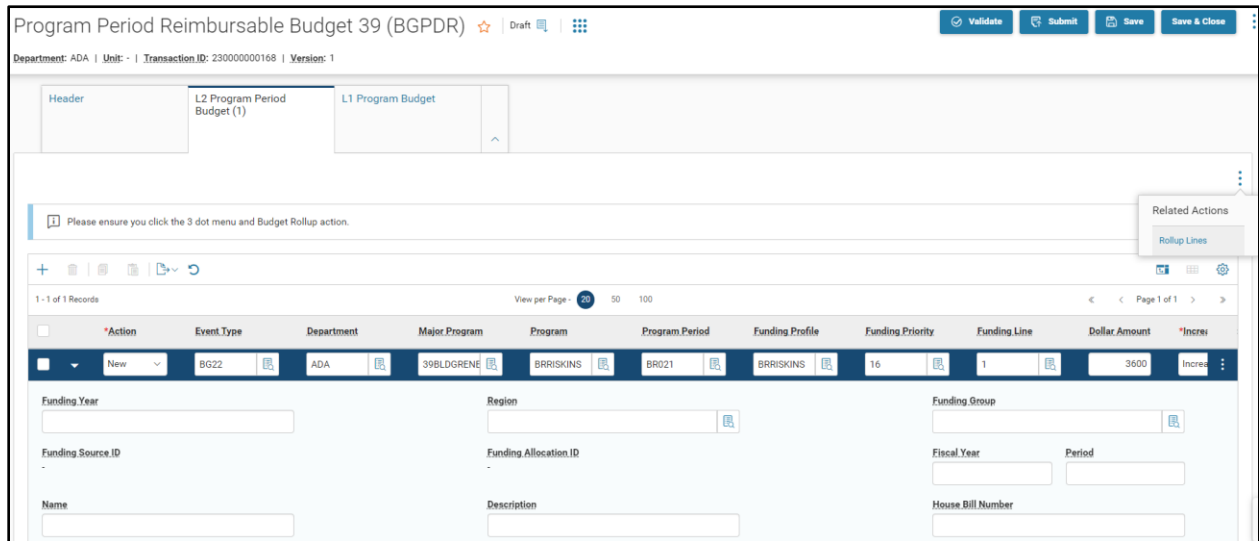
Complete the **L2 Program Period Budget** tab for the second grant reimbursement budget line of the transaction.

1. With **Budget Line 1** selected, click the **Row 3-dot** menu and select **Copy**. The following message will display highlighted in yellow: **1 Record Copied**.

2. In the **Tab Level Actions** section, click the **Paste** icon.

3. On **Budget Line 2**:

    a. In the **Funding Line** field, enter the user's department funding line number. In this scenario, enter *2*.

    b. In the **Dollar Amount** field, enter the amount for the second grant reimbursement budget line. In this scenario, enter *400*.

4. Apply the Rollup Lines option by clicking the **Row 3-dot** menu, and selecting **Rollup Lines**.

5. Click the **L1 Program Budget** tab.

Review the rollup amounts on the **L1 Program Budget tab** of the transaction.

1. On the budget line that was created automatically in this section of the transaction, observe the dollar amount is $4,000; the sum of the two lines on level 2 with the same department, major program, and program.


Validate and submit the transaction for approval.

1. Click **Validate** to check for errors. If any errors exist, fix the errors and click **Validate** again. If the validation is successful, the following message is displayed: **Transaction validated successfully**.

2. Click **Submit** to submit the transaction for approval. If submission is successful, the following message is displayed: **Transaction submitted successfully - Pending Approval**.

3. Click **Close.**

4. Click **Home** icon to return to the home page.

Observe the newly created grant reimbursement budget on the BQ39LV1 page.

1. Click the **Expand** caret next to the **Global Search** field.

2. Select the **Page Code** option.

3. In the **Global Search** field, enter *BQ39LV1*.

4. In the drop down menu that generates, select **BQ39LV1 Funding Priority**. The BQ39LV1 Funding Priority page will generate.

5. In the Filter fields, enter the **Department**, **Major Program**, **Program**, **Program Period**, **Funding Profile**, and **Funding Priority** from the BGPDR completed in the steps above.

6. Click **Apply**.

7. The BQ39LV1 page containing the newly created budget appears. In the screenshot below, note the current budget reflects $4,000.

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Current Budget fx
ADA	39BLDGRENEWAL	BRRISKINS	BR021	BRRISKINS	16	$4,000.00

Expense Actuals   Revenue Actuals   **Budgeted Amounts**   General Information

Awarded	Split Availability fx	Adopted	Allocated
$4,000.00		$0.00	$0.00
	$0.00		
Amendments	Carry Forward	Reversions	Transfer Out
$0.00	$0.00	$0.00	$0.00

Transfer In
$0.00

Original Budget fx

$4,000.00

Expected Revenue
$0.00

Current Budget fx

$4,000.00

Budgetary Control (BC) Reports

Section Objectives

In this section, the following process is introduced:

- Review reports related to budgetary controls.

BC Interactive infoAdvantage Reports

The key reports needed to support the AZ360 BC business processes are listed below and can be found in the infoAdvantage, 1-Statewide Reports folder. The reports listed are current as of the publication of this manual and may no longer be available.

- **FIN-AZ-BG-N118** – *Budget Structure 65LV7 Rev and Exp* – Report provides transaction-level appropriation information by budget structure 65, level 7 budget by division, district, bureau, section and unit.
- **FIN-AZ-BG-N135** – *Rev and Exp by Unit and Task* – Report provides summary-level appropriation information by appropriation activity by unit and task.
- **FIN-AZ-BG-N139** – *Administrative Adjustments* – Report provides object administrative adjustment totals by fiscal year. Totals are cumulative through APD.
- **FIN-AZ-BG-N140** – *Rev and Exp by Task and Subtask* – Report provides budget activity by OSPB Master List - Revenue and Expenditure Activity for OSPB based on task and subtask.
- **FIN-AZ-BG-N141** – *Budget Structure 60LV1 Budget and Exp* – Report provides a summarized appropriation status by object class as of a prompted fiscal year and period.
- **FIN-AZ-BG-N143** – *Current Allotment by BFY* – Report provides summary-level appropriation information. Specifically adopted and current allotment amounts by BFY and department.
- **FIN-AZ-BG-N144** – *Quarterly Allotment vs. Actual Expense* – Report provides appropriation expenditure summary information. Specifically, appropriation budget quarterly allotment versus actual expense.
- **FIN-AZ-BG-N145** – *Budget Structure 63LV3 Rev and Exp* – Report provides budget versus actual for budget structure 63 and expenditures by division.
- **FIN-AZ-BG-N146** – *Budget Structure 61LV4 Rev and Exp* – Report provides budget versus actual for budget structure 61 and department budget vs. actuals by division and bureau.
- **FIN-AZ-BG-N147** – *Budget Exp by Program, Division, and Unit* – Report provides budget versus actual for program budget. Specifically department budget control by program, division, and unit.
- **FIN-AZ-BG-N149a** – *Budget Structure 60LV1 Exp* – Report provides summarized expenditures. Specifically expenses by appropriate budget – expenditures by fund group and appropriation category.
- **FIN-AZ-BG-N149b** – *Budget Structure 60LV1 Rev* – Report provides summarized revenues. Specifically revenues by appropriation budget – revenues by fund group and appropriation category.
- **FIN-AZ-BG-N197** – *Budget Structure 62LV4 Rev and Exp* – Report provides budget versus actual for budget structure 62 and revenues and expenditures by division and district.
- **FIN-AZ-BG-N209** – *YTD Rev and Exp by Dept and Division* – Report provides totals for agency revenue and expenditure and encumbrance activity by division.
- **FIN-AZ-BG-N507** – *Actual Expenditures by Approp Cat* – Report provides summarize appropriation status by object class for a single prompted fiscal year and period and actual expenditures by appropriation category.

- **FIN-AZ-BG-N550** – *Appropriation Exp and Balance by Month* – Report is a trend style budget report showing appropriation expenditures by fiscal year and accounting period. Will show all fiscal years with activity, based on prompts entered.
- **FIN-AZ-CA-N588** – *Budget Structure 38LV3-5 Rev and Exp* – Report provides budget versus actual for budget structure 38.

Budgetary Controls

Section Objectives

In this section, the following process is introduced:

- Review budgetary controls.

Section Overview

In AZ360, budgetary controls are rules put in place to validate activity on budget and accounting transactions and enforce expenditure controls.

Budgetary Controls

When creating budgets, it is necessary to have a form of control over the various expenditure and revenue transactions that will be processed through AZ360. Budget controlling allows for rules to be put in place so that error messages will be produced if and when a rule is being broken. In AZ360, budget controlling is done at the appropriation and allotment, departmental, and program budget levels. Each one of these various budget transactions has its own set of controls and is provided in the chart listed at the end of this section.

Table 13: Budgetary Controls

Violation Action	What the Violation Action Means
Reject (most restrictive)	Receive an error and the transaction is not allowed to process.
Require override	Receive an error. If an authorized user overrides the error, the transaction is allowed to process; otherwise, the transaction does not process.
Warning	Receive a warning message, but the transaction is allowed to process.
No Action (least restrictive)	The transaction is allowed to process even though the constraint or guideline has been violated.

Controls for structure 60 are set statewide and do not require any further adjustments by the agency. The information in the tables below were taken as of August 2023.

Budget Structure 60 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
60	1	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	None, Controlled by GAO
60	1	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	Require Override	None, Controlled by GAO

Budget Structure 60 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
60	1	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive.	Require Override	None, Controlled by GAO
60	1	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	None, Controlled by GAO
60	1	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	None, Controlled by GAO
60	1	30	Current Budget to Total Allotted	Current Budget >= Sum of the Allotment level Current Budget	Sum of the Allotment level Current Budget must be <= the Budget Structure Current Budget	No Action	None, Controlled by GAO
60	1	36	Available to Allot	Original Budget - Sum Allotment Adopted Amounts >= 0	Guideline ensures Allotments does not exceed Original Budget	Reject	None, Controlled by GAO
60	1	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	None, Controlled by GAO
60	1	64	Cash Expense + Accrued Expense >= 0	Cash Expense + Accrued Expense >= 0	blank	No Action	None, Controlled by GAO
60	1	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	None, Controlled by GAO
60	1	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	None, Controlled by GAO
60	1	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	None, Controlled by GAO

Budget Structure 60 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
60	1	1206	Current Budget - (Total Expenditures + Charges) >= 0	Unexpended Accrued + Charges >= 0	This ensures the Unexpended Accrued is positive	No Action	None, Controlled by GAO

Budget Structure 64 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
64	1	27	Current Revenue Budget	Current Revenue Budget = Sum Child Current Revenue Budgets	Sum of the children current revenue budget must be = the parent current revenue budget	No Action	Reject, No Action

Budget Structure 61 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
61	1-4	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	-
61	1-4	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	-
61	1-4	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
61	1-4	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	-
61	1-4	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
61	1-4	30	Current Budget to Total Allotted	Current Budget >= Sum of the Allotment level Current Budget	Sum of the Allotment level Current Budget must be <= the Budget Structure Current Budget	No Action	-

Budget Structure 61 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
61	1-4	36	Available to Allot	Original Budget - Sum Allotment Adopted Amounts >= 0	Guideline ensures Allotments does not exceed Original Budget	No Action	Reject, Override, Warning, No Action
61	1-4	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
61	1-4	64	Cash Expense + Accrued Expense >= 0	Cash Expense + Accrued Expense >= 0	blank	No Action	Reject, Override, Warning, No Action
61	1-4	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	Require Override	Reject, Override, Warning, No Action
61	1-4	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
61	1-4	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	-
61	1-4	1206	Current Budget - (Total Expenditures+ Charges) >= 0	Unexpended Accrued + Charges >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action

Budget Structure 62 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
62	1-4	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	-
62	1-4	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	-

Budget Structure 62 Controls
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
62	1-4	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
62	1-4	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	-
62	1-4	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
62	1-4	30	Current Budget to Total Allotted	Current Budget >= Sum of the Allotment level Current Budget	Sum of the Allotment level Current Budget must be <= the Budget Structure Current Budget	No Action	-
62	1-4	36	Available to Allot	Original Budget - Sum Allotment Adopted Amounts >= 0	Guideline ensures Allotments does not exceed Original Budget	No Action	Reject, Override, Warning, No Action
62	1-4	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
62	1-4	64	Cash Expense + Accrued Expense >= 0	Cash Expense + Accrued Expense >= 0	blank	No Action	Reject, Override, Warning, No Action
62	1-4	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
62	1-4	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
62	1-4	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	-
62	1-4	1206	Current Budget - (Total Expenditures+ Charges) >= 0	Unexpended Accrued + Charges >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action

Budget Structure 63 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
63	1-3	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	-
63	1-3	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	-
63	1-3	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
63	1-3	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	-
63	1-3	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
63	1-3	30	Current Budget to Total Allotted	Current Budget >= Sum of the Allotment level Current Budget	Sum of the Allotment level Current Budget must be <= the Budget Structure Current Budget	No Action	-
63	1-3	36	Available to Allot	Original Budget - Sum Allotment Adopted Amounts >= 0	Guideline ensures Allotments does not exceed Original Budget	No Action	Reject, Override, Warning, No Action
63	1-3	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
63	1-3	64	Cash Expense + Accrued Expense >= 0	Cash Expense + Accrued Expense >= 0	blank	No Action	Reject, Override, Warning, No Action
63	1-3	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
63	1-3	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
63	1-3	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	-

Budget Structure 63 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
63	1-3	1206	Current Budget - (Total Expenditures+ Charges) >= 0	Unexpended Accrued + Charges >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action

Budget Structure 65 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
65	1-7	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
65	1-7	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	-
65	1-7	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
65	1-7	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	-
65	1-7	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
65	1-7	30	Current Budget to Total Allotted	Current Budget >= Sum of the Allotment level Current Budget	Sum of the Allotment level Current Budget must be <= the Budget Structure Current Budget	No Action	Reject, Override, Warning, No Action
65	1-7	36	Available to Allot	Original Budget - Sum Allotment Adopted Amounts >= 0	Guideline ensures Allotments does not exceed Original Budget	No Action	Reject, Override, Warning, No Action
65	1-7	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
65	1-7	64	Cash Expense + Accrued Expense >= 0	Cash Expense + Accrued Expense >= 0	blank	No Action	Reject, Override, Warning, No Action

Budget Structure 65 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
65	1-7	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
65	1-7	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
65	1-7	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	Reject, Override, Warning, No Action
65	1-7	1206	Current Budget - (Total Expenditures+ Charges) >= 0	Unexpended Accrued + Charges >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action

Budget Structure 37 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
37	1-3	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
37	1-3	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	Require Override	Reject, Override, Warning, No Action
37	1-3	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
37	1-3	26	Current Budget Amt: Parent Budget = Child Budget	Current Budget = Sum Child Current Budgets	Sum of the children current budget must be = the parent current budget	No Action	Reject, Override, Warning, No Action
37	1-3	27	Current Revenue Budget	Current Revenue Budget = Sum Child Current Revenue Budgets	Sum of the children current revenue budget must be = the parent current revenue budget	No Action	No Action, Reject, Require Override, Warn
37	1-3	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	No Action, Reject, Require Override, Warn

Budget Structure 37 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
37	1-3	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
37	1-3	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
37	1-3	64	Cash Expense + Accrued Expenses >=0	Uncommitted >=0	-	No Action	Reject, Override, Warning, No Action
37	1-3	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
37	1-3	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
37	1-3	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	Require Override	Reject, Override, Warning, No Action

Budget Structure 40 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
40	1-2	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
40	1-2	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
40	1-2	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
40	1-2	26	Current Budget Amt: Parent Budget = Child Budget	Current Budget = Sum Child Current Budgets	Sum of the children current budget must be = the parent current budget	No Action	Reject, Override, Warning, No Action

Budget Structure 40 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
40	1-2	27	Current Revenue Budget	Current Revenue Budget = Sum Child Current Revenue Budgets	Sum of the children current revenue budget must be = the parent current revenue budget	No Action	No Action, Reject, Require Override, Warn
40	1-2	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	No Action, Reject, Require Override, Warn
40	1-2	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	Require Override	Override, Warning, No Action
40	1-2	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
40	1-2	64	Cash Expense + Accrued Expenses >=0	Uncommitted >=0	-	No Action	Reject, Override, Warning, No Action
40	1-2	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
40	1-2	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
40	1-2	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	Reject, Override, Warning, No Action

Budget Structure 38 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
38	1-5	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action

Budget Structure 38 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
38	1-4	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	Require Override	Reject, Override, Warning, No Action
38	5	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
38	1-5	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
38	1-5	26	Current Budget Amt: Parent Budget = Child Budget	Current Budget = Sum Child Current Budgets	Sum of the children current budget must be = the parent current budget	No Action	Reject, Override, Warning, No Action
38	1-5	27	Current Revenue Budget	Current Revenue Budget = Sum Child Current Revenue Budgets	Sum of the children current revenue budget must be = the parent current revenue budget	No Action	No Action, Reject, Require Override, Warn
38	1-5	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	No Action, Reject, Require Override, Warn
38	1-5	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
38	1-5	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
38	1-5	64	Cash Expense + Accrued Expenses >=0	Uncommitted >=0	-	No Action	Reject, Override, Warning, No Action
38	1-5	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
38	1-5	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action

Budget Structure 38 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
38	1-4	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	Require Override	Reject, Override, Warning, No Action
38	5	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	Reject, Override, Warning, No Action

Budget Structure 39 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
39	1-2	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
39	1-2	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
39	1-2	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
39	1-2	26	Current Budget Amt: Parent Budget = Child Budget	Current Budget = Sum Child Current Budgets	Sum of the children current budget must be = the parent current budget	No Action	Reject, Override, Warning, No Action
39	1-2	27	Current Revenue Budget	Current Revenue Budget = Sum Child Current Revenue Budgets	Sum of the children current revenue budget must be = the parent current revenue budget	No Action	No Action, Reject, Require Override, Warn
39	1-2	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	No Action, Reject, Require Override, Warn
39	1-2	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	Require Override	Override, Warning, No Action

Budget Structure 39 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
39	1-2	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
39	1-2	64	Cash Expense + Accrued Expenses >=0	Uncommitted >=0	-	No Action	Reject, Override, Warning, No Action
39	1-2	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
39	1-2	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
39	1-2	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	Reject, Override, Warning, No Action

Budget Structure 66 Controls

Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
66	1	1	Available To Commit Only	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	No Action
66	1	5	Available To Obligate Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	No Action
66	1	18	Current Budget - Total Expenditures >= 0	Unexpended Accrued >= 0	This ensures the Unexpended Accrued is positive	No Action	Reject, Override, Warning, No Action
66	1	26	Current Budget Amt: Parent Budget = Child Budget	Current Budget = Sum Child Current Budgets	Sum of the children current budget must be = the parent current budget	No Action	Reject, Override, Warning, No Action
66	1	27	Current Revenue Budget	Current Revenue Budget = Sum Child Current Revenue Budgets	Sum of the children current revenue budget must be = the parent current revenue budget	No Action	No Action, Reject, Require Override, Warn

Budget Structure 66 Controls							
Structure ID	Level ID	Control ID	Control Name	Control Formula	Control Description	Default Violation	Allowable Changes
66	1	28	Current Budget not < 0	Current Budget >=0	Current Budget cannot be less than zero	Require Override	No Action, Reject, Require Override, Warn
66	1	29	Reimbursement Constraint #3	((Awarded + Revenue Credits) - (Cash Exp. + Accr Exp + Chrg + BES) >= 0	Reimbursement budget availability with: Cash Expenditures and Accrued Expenditures	No Action	Reject, Override, Warning, No Action
66	1	63	Current Budget – Total Expenditures >=0	Unexpended Accrued >=0	This ensures the Unexpended Accrued is positive	Require Override	Reject, Override, Warning, No Action
66	1	64	Cash Expense + Accrued Expenses >=0	Uncommitted >=0	-	No Action	Reject, Override, Warning, No Action
66	1	1200	Available To Commit Only – Departmental Budgets	Uncommitted >= 0	Constraint limits Pre-Encumbrances to the Uncommitted amount only.	No Action	Reject, Override, Warning, No Action
66	1	1201	Available To Obligate Only – Departmental Budgets	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount only.	No Action	Reject, Override, Warning, No Action
66	1	1202	Available To Obligate Including Charges Only	Unobligated >= 0	Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges.	No Action	No Action

Resource Section

Appendix A – Terminology

Table 14 lists some terms used throughout this manual.

Table 14: Terminology

Term	Description
Allotment	An additional budget level specifying a time component to a combination of Chart of Accounts elements defined as a budget line.
APD	An accounting period in AZ360. July is period 1, August is period 2, and so on until the end of the fiscal year. June is period 12.
Budget Amounts	Buckets used systemwide to track and record different kinds of activities against budget lines.
Budget Controlling	Rules put in place that issue messages to end users when a rule is broken.
Budget Transaction	Used to create new or update existing budget lines.
Budget Inquiry Page	Allows users to view budget lines and their current amounts on a particular budget level.
Budget Level	A layer of a budget structure defined by one or more Chart of Accounts elements.
Budget Line	An individual record in a budget level defined by a combination of Chart of Accounts elements.
Budget Structure	Describes the framework of a budget, determining the type of budget being tracked: expense, revenue, or reimbursable.
Constraints	Budget restrictions that control accounting transactions.
Event Types	Identifies and records the type of financial activity for an accounting line of a transaction.
Guidelines	Budget restrictions that control budgeting transactions.

Appendix B – List of Acronyms

Table 15 lists the acronyms used in this manual.

Table 15: Acronyms

Acronym	Definition
ADOA	Arizona Department of Administration
ARS	Arizona Revised Statute
BC	Budgetary Control
BCADM	Budget Control Administration
BFY	Budget Fiscal Year
BG	Budget Transaction
BUDCON	Budget Control
BUDLCON	Budget Level Control
BUDST	Budget Structure Page
BUDTAM	Budget Tracking Amounts
COA	Chart of Accounts
FY	Fiscal Year
GAO	General Accounting Office
JACTG	Accounting Journal

JLBC	Joint Legislative Budget Committee
OSPB	Governor's Office of Strategic Planning & Budgeting
REQBUD	Required Budgets Page