ADOA – General Accounting Office

# AFIS MANUAL:
# BUDGETARY CONTROL

# BUDGETARY CONTROL

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All activities will be displayed with an icon

# BUDGETARY CONTROL

## Purpose

This training manual provides information resource of the available budgetary control functions that are used to create, manage, and maintain approved budgets in AFIS. The budget information stored in AFIS can be used to limit and/or track spending.

### Training Guide Objectives

In this training guide, you will:

- Review the AFIS 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

## General Information

### Learning Objectives

In this lesson, you will cover:

- Budget types and lifecycle
- Budget structures
- Budget documents
- Budget query pages
- Appropriation budgets vs. Departmental budgets

### Lesson Overview

Review the governmental budget definitions.

In AFIS, budgetary control encompasses budgetary controls, budget structures, budget documents, and budget queries. Budget controls are mentioned later in this training guide for reference. Budget structures determine the type of budget and are made up of increasing levels of Chart of Accounts (COA) detail. Budget lines are individual records within a specific budget structure level that are entered and modified in AFIS using budget documents. 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

What is a budget in the governmental arena?

### *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.

### *Budget*

A plan of estimated financial activity for a specific period (generally one fiscal year). In government, the 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 Federal awarding agency or pass-through entity approves during the Federal award process.

### *Budget fiscal year*

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

### *Budget unit*

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

### *Federal fiscal year*

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

### *Fiscal year*

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

## Budgetary Types and Lifecycle

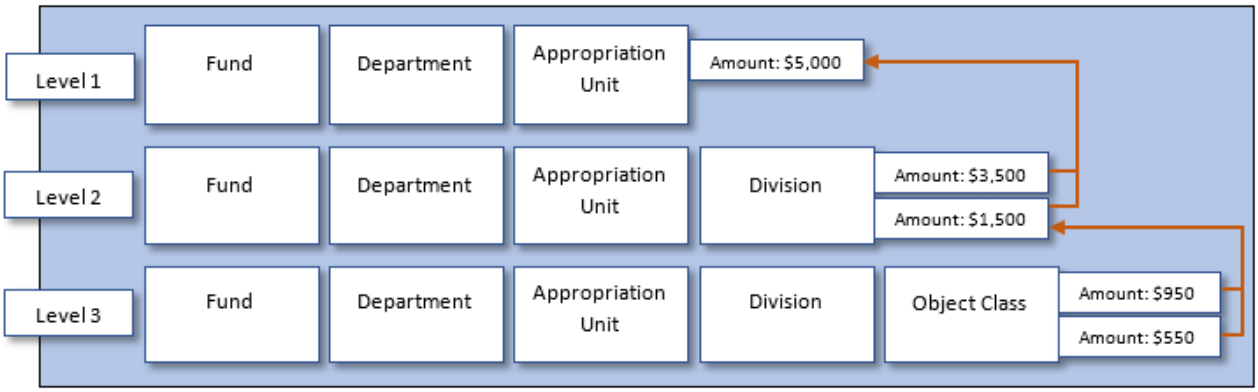
Budgets, for the State of Arizona, include several types: Appropriation, Departmental, Revenue and Cost Structure budgets. Before any of these budgets can be created in AFIS, the COA elements (fund group, department, and appropriation category, etc.) must already be setup in AFIS. These COA elements 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 AFIS by the GAO, budgets can be created and maintained in AFIS using budget documents. The budget lifecycle occurs annually because the budgets in AFIS are budget fiscal year driven.

## Budget Structures

Each of the budget types are given their own structure in AFIS.

An AFIS 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 one provides the least amount of detail and levels two, three, 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 **(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.

### 90 – 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.

### 94 – 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

Department budget structures are input into AFIS and maintained by the agency. An agency can select the operating expense budget structure that aligns most closely to their needs. Budget structure 93 has had all controls turned off; however, an agency can turn them on as desired. There may be other required additional COA fields for document processing in AFIS.

### 91 – 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 |

### 92 – 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 |

### 93 – 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 |

### 95 – 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 – Grant Program Period Revenue and Expense

| | | | | |
|---|---|---|---|---|
| Level 1 (R) | Dept | Major Program | | |
| Level 2 (R) | Dept | Major Program | Program | |
| Level 3 (R) | Dept | Major Program | Program | Program Period |

## 96 – Program Period Award Expense

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

## 97 – Program Period Object 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 |

## Cost Structures – Grant Reimburesement

Cost Structure budgets allow for the tracking of both revenue and expenses associated with a project while reimbursement budgets allow for the tracking of 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

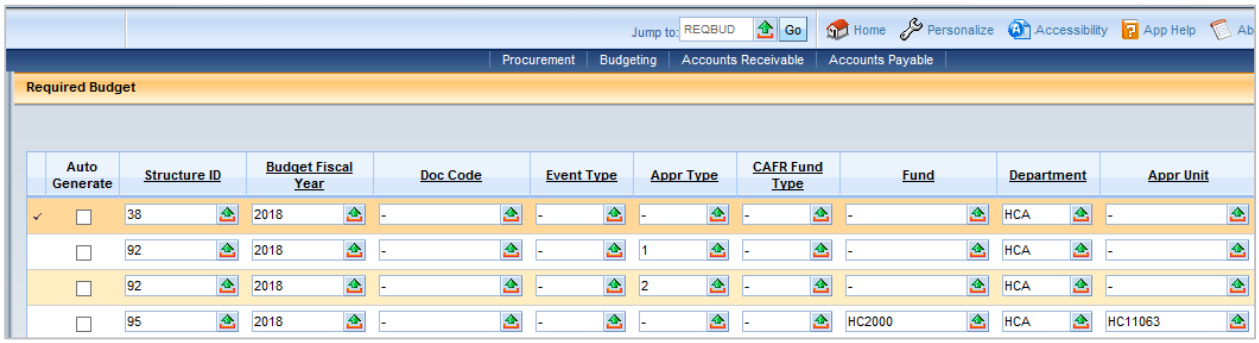
| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Level 1 (R) | Dept | Majr Prog | Prog | Phase | Funding Profile | Funding Priority | |
| Level 2 (R) | Dept | Majr Prog | Prog | Phase | Funding Profile | Funding Priority | Funding Line |

## BUDST

Budget structure details are available on the Budget Structure (BUDST) page in AFIS. An agency may use multiple budget structures simultaneously. For example, during the same budget fiscal year, an agency may use an Appropriation budget structure 90, Departmental budget structure 93, and a Program phase reimbursable budget structure 40.

## REQBUD

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




| Auto Generate | Structure ID | Budget Fiscal Year | Doc Code | Event Type | Appr Type | CAFR Fund Type | Fund | Department | Appr Unit |
|---|---|---|---|---|---|---|---|---|---|
| ✓ ☐ | 38 | 2018 | - | - | - | - | - | HCA | - |
| ☐ | 92 | 2018 | - | - | 1 | - | - | HCA | - |
| ☐ | 92 | 2018 | - | - | 2 | - | - | HCA | - |
| ☐ | 95 | 2018 | - | - | - | - | HC2000 | HCA | HC11063 |

## Budget Structure Annual Roll

The Auto-Generate feature is covered in the Departmental Budgets section since it is only available for structures 92, 93, and 95. The structures your agency may choose to rollover each fiscal year in draft or final status, include structures 91, 92, 93, 94, or 95. 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 document 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, please visit the GAO website using the web address https://gao.az.gov/afis/afis-information.

## Budget Documents

Once you know the budget structure of your agency and the COA elements are setup in AFIS, budget (BG) documents are used to create, amend, transfer, deactivate, reactivate, and delete budget lines in a budget structure. Except for the auto-generate feature on the Required Budget (REQBUD) page, a budget document is the only way to create new budget lines.

Each unique budget structure has a corresponding Document Code listed in Table 1 below.

**Table 1: Budget Structure Document Codes**

| Budget Structure | Name | Document Code |
|---|---|---|
| 90 | Appropriation/Allotment Budget | BGA90 |
| 94 | Revenue | BGR94 |
| 91 | Department – Bureau | BGE91 |
| 92 | Department – District | BGE92 |
| 93 | Department – Division | BGE93 |
| 95 | Department – Unit | BGE95 |
| 37 | Program Phase Revenue and Expense | BGPHE |
| 40 | Program Phase Reimbursement | BGPHR |
| 38 | Program Period Revenue and Expense | BGPDE |
| 39 | Program Period Reimbursement | BGPDR |
| 96 | Program Period Award | BGPD96 |
| 97 | Program Period Object | BGE97 |

The budget document operates differently from accounting documents in several respects:

- Budget documents contain an Increase/Decrease field that is used in conjunction with a Dollar Amount field to determine how to update a budget line. That dollar amount field cannot be negative, where on accounting documents, negatives as well as positives are generally permitted.
- Budget documents cannot have a Document Function of Modification or Cancellation. Therefore, there will never be a version number of a budget document greater than one. On a budget document line, users enter a 'delta' amount that is used to update the budget line rather than the desired 'final' amount.
- Budget documents post to the Budget Journal only - not the Accounting Journal. Additionally, they do not post to the Budget Journal with posting lines but directly from the budget document lines.

## Budget Query Pages

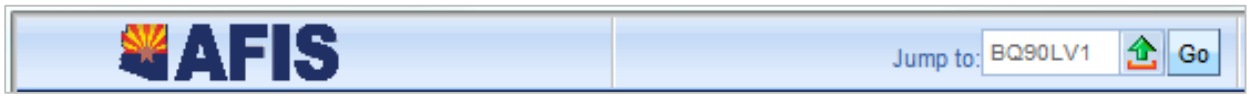
Budget query and summary query pages are used to view the budget line and related activity.

**Table 2: Budget Structure Query Pages**

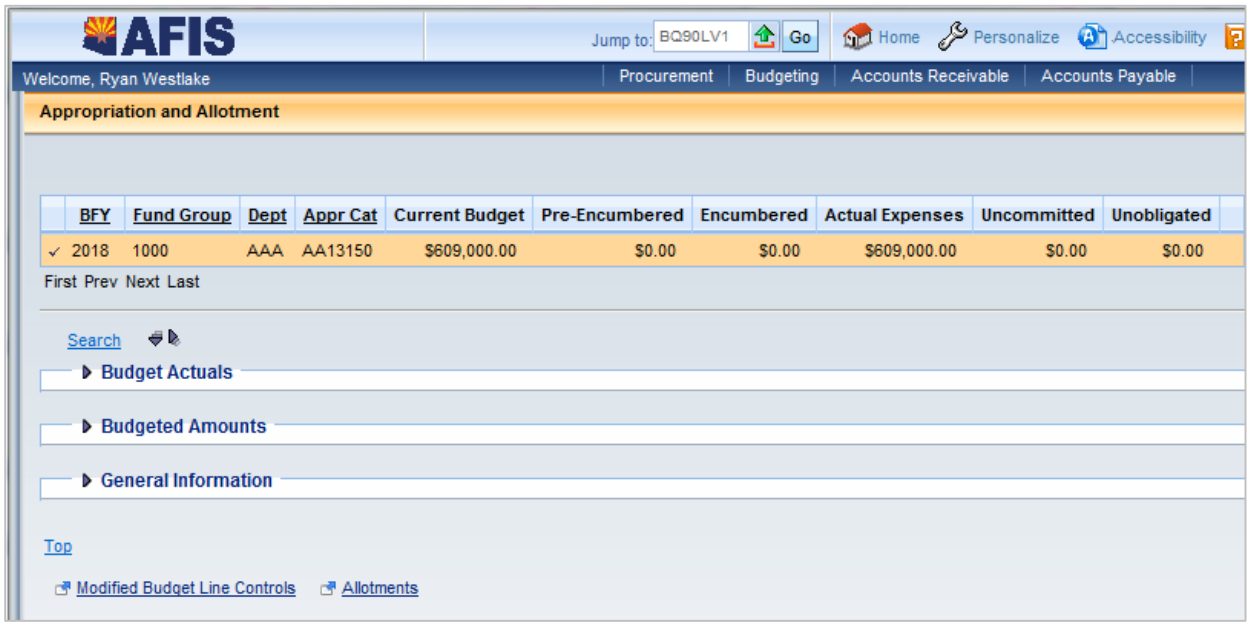
| Budget Structure | Name | Query Pages | Summary Query Pages |
|---|---|---|---|
| 90 | Appropriation/Allotment Budget | BQ90LV1 | ESUM90L1 |
| 94 | Revenue | BQ94LV1<br>BQ94LV2<br>BQ94LV3 | RSUM94L1<br><br>RSUM94L3 |
| 91 | Department – Bureau | BQ91LV1<br>BQ91LV2<br>BQ91LV3<br>BQ91LV4 | <br>ESUM91L2 |
| 92 | Department – District | BQ92LV1<br>BQ92LV2<br>BQ92LV3<br>BQ92LV4 | <br><br><br>ESUM92L4 |
| 93 | Department – Division | BQ93LV1<br>BQ93LV2<br>BQ93LV3 | <br><br>ESUM93L3 |
| 95 | Department – Unit | BQ95LV1<br>BQ95LV2<br>BQ95LV3<br>BQ95LV4<br>BQ95LV5<br>BQ95LV6<br>BQ95LV7 | <br>ESUM95L2<br>ESUM95L3<br><br><br><br>ESUM95L7 |
| 37 | Program Phase Revenue and Expense | BQ37LV1<br>BQ37LV2<br>BQ37LV3 | |
| 40 | Program Phase Reimbursement | BQ40LV1<br>BQ40LV2 | |
| 38 | Program Period Revenue and Expense | BQ38LV1<br>BQ38LV2<br>BQ38LV3 | |
| 39 | Program Period Reimbursement | BQ39LV1<br>BQ39LV2 | |
| 96 | Program Period Award | BQ96LV1 | ESUM96L1 |
| 97 | Program Period Object | BQ97LV1<br>BQ97LV2<br>BQ97LV3<br>BQ97LV4<br>BQ97LV5 | |

## Query Pages

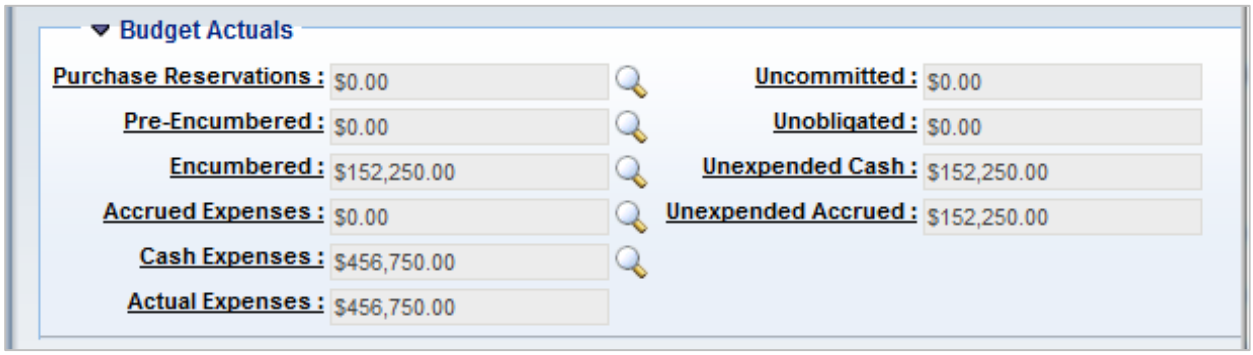
To view an established budget and its activity, enter the query page code listed above in Table 2 into the **Jump to:** field in AFIS, click Go, and then search using the related budget COA elements. The query page code is determined by the structure number and level. For example, query page BQ90LV1 is for budget structure 90, level 1 while the query page BQ91LV3 relates to budget structure 91, level 3.




For example, the **BQ90LV1 query page** shows the loaded budget result containing the three dropdown sections including Budget Actuals, Budgeted Amounts, and General Information.




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




The **Budgeted Amounts** section displays the current appropriated budget status.

**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted : | $609,000.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $0.00 |
| Amendments : | $0.00 | Transfer In : | $0.00 |
| Carry Forward : | $0.00 | Original Budget : | $609,000.00 |
| Reversions : | $0.00 | Current Budget : | $609,000.00 |

The **General Information** section contains the information for the budget line such as the COA elements, and other information. Please note that these fields are only updated by processing a BGA90 document.

**General Information**

| | | | |
|---|---|---|---|
| BFY : | 2018 | Name : | STEM & WORKFORCE PR( |
| Fund Group : | 1000 | Manager : | |
| Dept : | AAA | Description : | |
| Appr Cat : | AA13150 | | |
| | | Active : | ☑ |
| | | House Bill Number : | 17531R305SB1522021 |
| | | Start Date : | 07/01/2017 |
| | | End Date : | 06/30/2019 |

In the **Budget Actuals** and **Budgeted Amounts** sections, the underlined field names are clickable links that will display either the pending increases and decreases or how the field is calculated with a formula.

**Budget Actuals**

| | | | |
|---|---|---|---|
| Purchase Reservations : | $0.00 | Uncommitted : | $0.00 |
| Pre-Encumbered : | $0.00 | Unobligated : | $0.00 |
| Encumbered : | $152,250.00 | Unexpended Cash : | $152,250.00 |

For example, when **Encumbered** is clicked from the BQ90LV1 query page, the below page opens.

**Field Details**

Menu

Copy First Prev Next Last

| | | | | | |
|---|---|---|---|---|---|
| Encumbered | $152,250.00 | Pending Increases to Encumbered | $0.00 | Pending Decreases to Encumbered | $0.00 |

When **Uncommitted** is clicked from the BQ90LV1 query page, the below page opens.

**Formula Definition**

Copy First Prev Next Last

Formula Definition : Current Budget - Purchase Reservations - Pre-Encumbered - Encumbered - Accrued Expenses - Cash Expenses

When **Unobligated** is clicked from the BQ90LV1 query page, the below page opens.

**Formula Definition**

Copy First Prev Next Last

**Formula Definition :** Current Budget - Encumbered - Accrued Expenses - Cash Expenses

***Note: The difference between the Uncommitted and Unobligated calculations is that the Uncommitted factors in purchase reservations and pre-encumbrances.***

The **Magnifying Glass** icons allow users to drill down and view the transactions that have impacted the balance shown in the field.

**Budget Actuals**

| | |
|---|---|
| **Purchase Reservations :** | $0.00 |
| **Pre-Encumbered :** | $0.00 |
| **Encumbered :** | $0.00 |

For example, when the **Encumbered** Magnifying Glass icon is clicked, the below page opens. You may then click on any Document Identifier link to open a single document or the clickable Download link to view every transaction affecting the balance.

**Detailed Transaction Listing**

Menu

| Doc Code | Doc Dept | Doc ID | Document Identifier | Encumbered |
|---|---|---|---|---|
| ✓ GAX | AAA | CCFY18Q3 | GAX AAA CCFY18Q3 | ($152,250.00) |
| GAX | AAA | CCFY18Q2 | GAX AAA CCFY18Q2 | ($152,250.00) |
| GAE | AAA | CCFY18Q2-4 | GAE AAA CCFY18Q2-4 | $456,750.00 |
| GAX | AAA | 170000007816 | GAX AAA 170000007816 | ($609,000.00) |
| GAE | AAA | 170000007816 | GAE AAA 170000007816 | $609,000.00 |

First Prev Next Last Download

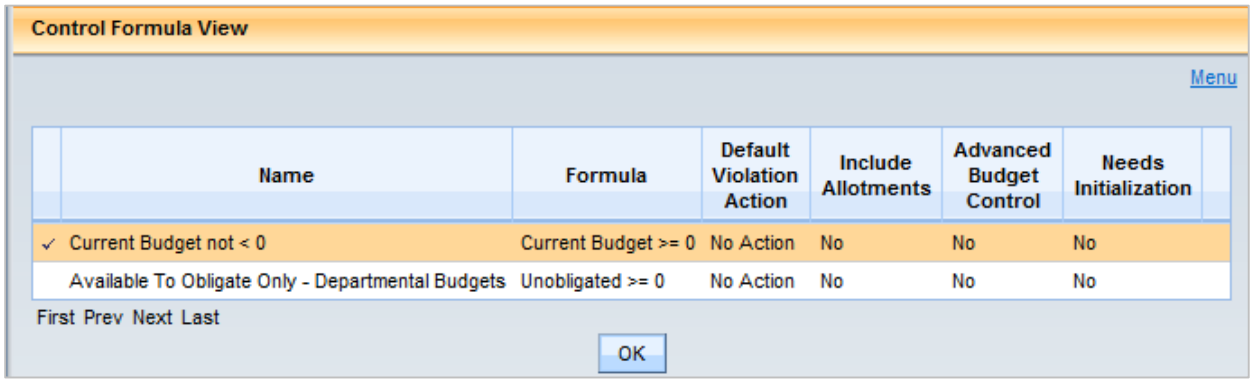
When the **Download link** is clicked, the below opens. The download has a 2,000-line limit.

**Budget Inquiry Report**

| Document Code | Document Department Code | Document ID | Encumbered | Concat Key | Table Last Date |
|---|---|---|---|---|---|
| GAX | AAA | CCFY18Q3 | -152,250.00 | 2018^1000^AAA^AA13150^GAX^AAA^CCFY18Q3 | 1/10/2018 11:46:2 |
| GAX | AAA | CCFY18Q2 | -152,250.00 | 2018^1000^AAA^AA13150^GAX^AAA^CCFY18Q2 | 10/4/2017 10:18:34 |
| GAE | AAA | CCFY18Q2-4 | 456,750.00 | 2018^1000^AAA^AA13150^GAE^AAA^CCFY18Q2-4 | 10/3/2017 11:11:31 |
| GAX | AAA | 170000007816 | -609,000.00 | 2018^1000^AAA^AA13150^GAX^AAA^170000007816 | 7/12/2017 9:5:16 |
| GAE | AAA | 170000007816 | 609,000.00 | 2018^1000^AAA^AA13150^GAE^AAA^170000007816 | 7/11/2017 16:35:31 |

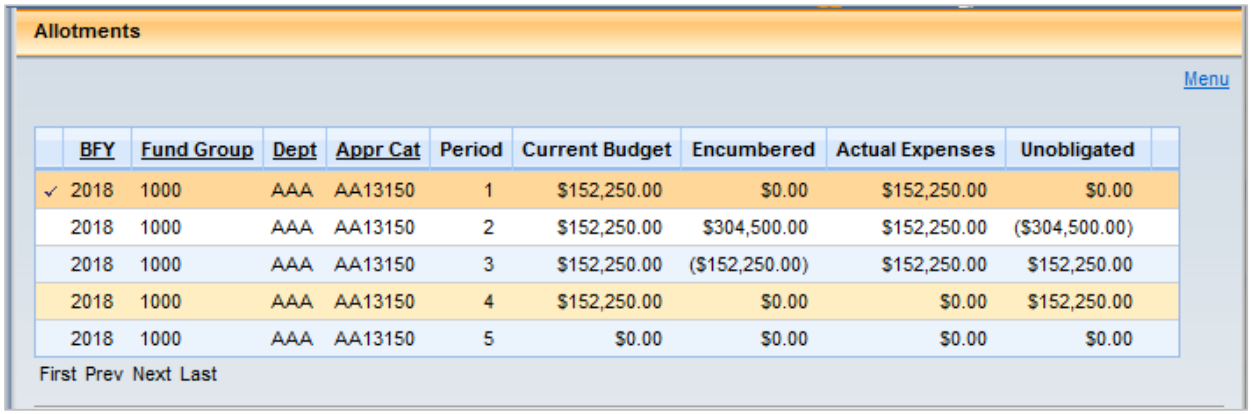
Budget query pages often have various links at the bottom of the page found just under the General Information section.

The **Modified Budget Line Controls** link displays any budget line controls that have been modified.




| Name | Formula | Default Violation Action | Include Allotments | Advanced Budget Control | Needs Initialization |
|---|---|---|---|---|---|
| ✓ Current Budget not < 0 | Current Budget >= 0 | No Action | No | No | No |
| Available To Obligate Only - Departmental Budgets | Unobligated >= 0 | No Action | No | No | No |

The **Allotments link** displays the budget activity by period.




| BFY | Fund Group | Dept | Appr Cat | Period | Current Budget | Encumbered | Actual Expenses | Unobligated |
|---|---|---|---|---|---|---|---|---|
| ✓ 2018 | 1000 | AAA | AA13150 | 1 | $152,250.00 | $0.00 | $152,250.00 | $0.00 |
| 2018 | 1000 | AAA | AA13150 | 2 | $152,250.00 | $304,500.00 | $152,250.00 | ($304,500.00) |
| 2018 | 1000 | AAA | AA13150 | 3 | $152,250.00 | ($152,250.00) | $152,250.00 | $152,250.00 |
| 2018 | 1000 | AAA | AA13150 | 4 | $152,250.00 | $0.00 | $0.00 | $152,250.00 |
| 2018 | 1000 | AAA | AA13150 | 5 | $0.00 | $0.00 | $0.00 | $0.00 |

The most common budget query page links include the following:

- **Modified Budget Line Controls** – Displays any system, budget level, or fund level budget constraints and guidelines modified for a budget line. If nothing is shown, then controls have not been modified.
- **Allotments** – 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.
- **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.

- **Linked Revenues** – Opens a page that displays all linked revenue budget lines linked to an expense budget line.
- **Supported Expense Budgets** – Opens a page that displays all linked expense budget lines linked to a revenue budget line.

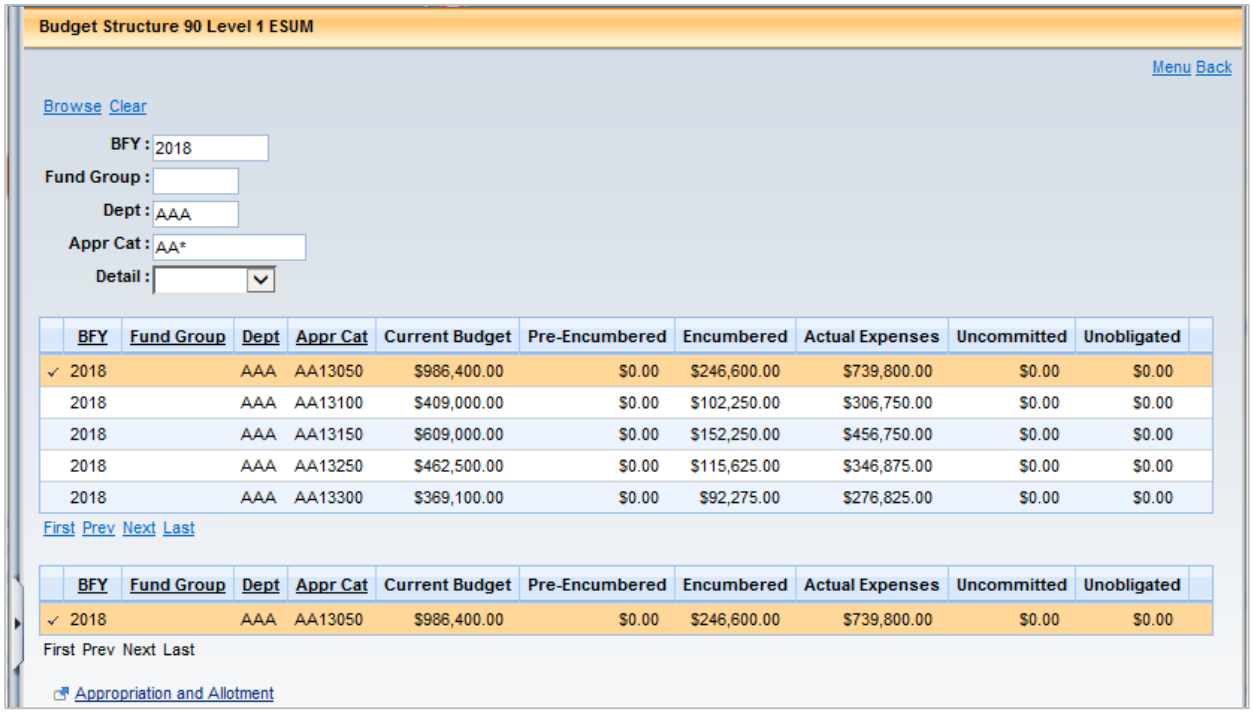
## Summary Query Pages

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 ESUM90L1 is for budget structure 90, level 1. 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 two grid sections that can be searched. The first grid presents summarized data for the BFY and COA values entered in the browse fields. In the absence of a wildcard or comma separated values, the first grid will have only one record. The second grid presents summarized data for the selected value in the Detail drop down field.

At the bottom of the summary page is a link that 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 second grid

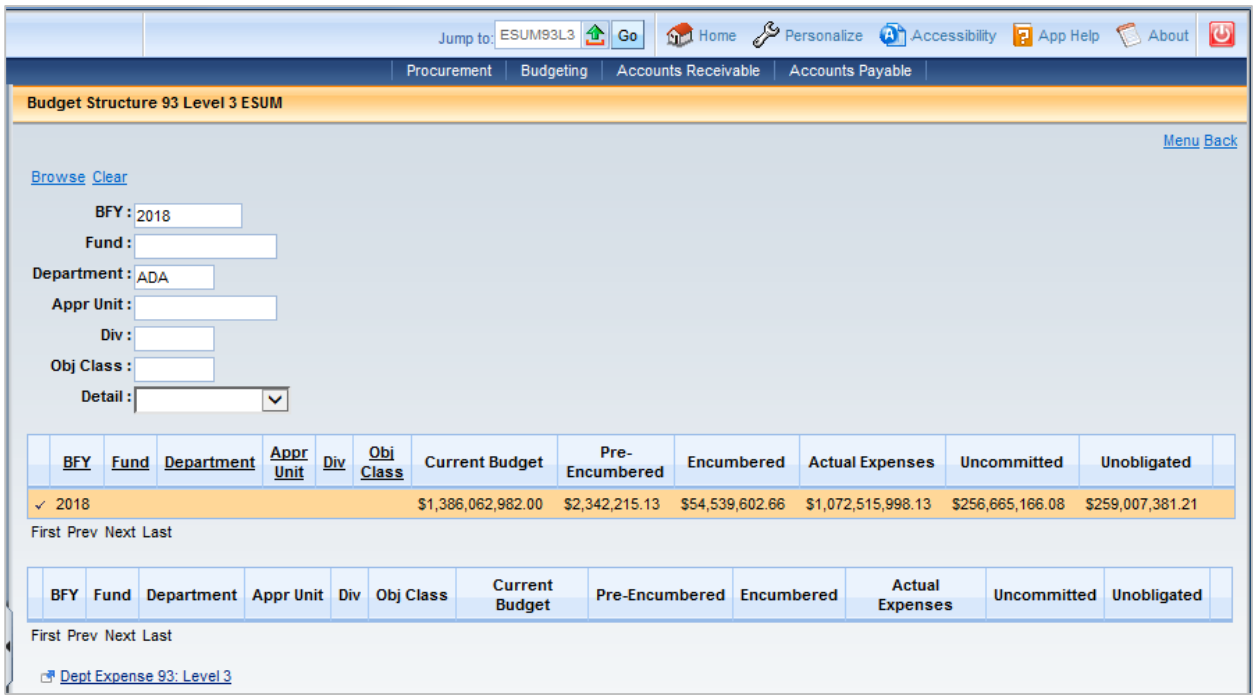
For example, here is a budget structure 90 Summary query page.




| BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ 2018 | | AAA | AA13050 | $986,400.00 | $0.00 | $246,600.00 | $739,800.00 | $0.00 | $0.00 |
| 2018 | | AAA | AA13100 | $409,000.00 | $0.00 | $102,250.00 | $306,750.00 | $0.00 | $0.00 |
| 2018 | | AAA | AA13150 | $609,000.00 | $0.00 | $152,250.00 | $456,750.00 | $0.00 | $0.00 |
| 2018 | | AAA | AA13250 | $462,500.00 | $0.00 | $115,625.00 | $346,875.00 | $0.00 | $0.00 |
| 2018 | | AAA | AA13300 | $369,100.00 | $0.00 | $92,275.00 | $276,825.00 | $0.00 | $0.00 |

| BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ 2018 | | AAA | AA13050 | $986,400.00 | $0.00 | $246,600.00 | $739,800.00 | $0.00 | $0.00 |

For example, here is the budget structure 93 Summary query page.




## Appropriation Budgets vs. Departmental Budgets

Appropriation budgets are used to load spending authority from legislation while departmental budgets are used to track and limit expenses within a department.

# Appropriation Budgets

## Learning Objectives

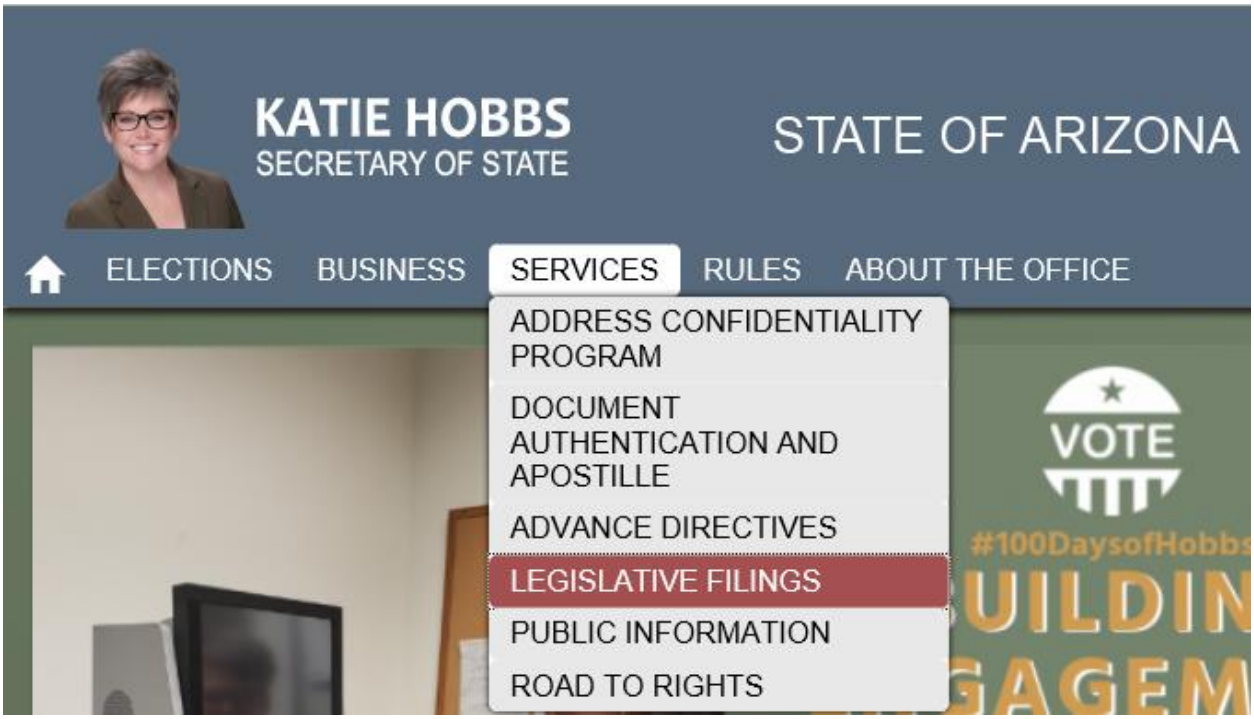
In this lesson, you will:

- 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

## Lesson 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 at web address https://azsos.gov/. Navigate further to the Services dropdown and then to Legislative Filings.

## Legislative Filings

### Chaptered Bills, Memorials & Resolutions And Veto Letters

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

**2019**

- Fifty-fourth Legislature - First Regular Session (2019)

**2018**

- Fifty-third Legislature - First Special Session (2018)
- Fifty-third Legislature - Second Regular Session (2018)

Then choose the desired year and session laws.

**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.

- **Emergency** – effective immediately

- **Appropriation Bills** – effective immediately. Includes the Feed Bill or any appropriation only bills

| | | | | | |
|---|---|---|---|---|---|
| HB2695 | CH117 | View | 05/10/16 | 05/10/16 | APPROPRIATING MONIES. |

- **Capital Outlay Bill** – effective immediately
- **Relief of Named Claimants Bill (Relief Bill)** – effective immediately

| | | | | | |
|---|---|---|---|---|---|
| SB1527 | CH126 | View | 05/10/16 | 05/10/16 | MAKING CAPITAL OUTLAY APPROPRIATIONS FOR THE DIFFERENT DEPARTMENTS OF THE STATE AND FOR STATE INSTITUTIONS. |
| HB2485 | CH45 | View | 03/17/16 | 03/18/16 | APPROPRIATING MONIES FOR THE RELIEF OF NAMED CLAIMANTS |

- **General Bills** – most chaptered bills during a legislative session become law on the general effective date which is 90 days after Sine Die, 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.

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

Appropriation (Spending Authority) vs. Cash

***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

How much money is in the 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."

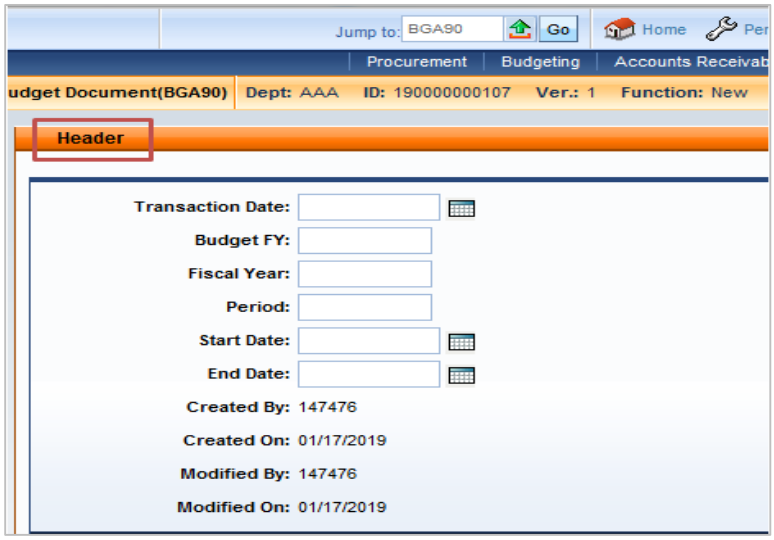
Sec. 151. Definition

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 AFIS to be collected, spent, and tracked. The appropriation field is required in AFIS documents so type 3 appropriations are necessary. These are usually not found in legislation.

## BGA90 Document

**Header section**




**Leave blank** in all BGA90 document submissions**.** Dates entered here will override dates in other sections of the BGA90 document when the validate button is clicked.

Level 1: Appropriation and Allotment section.

- The Action and Event Type drive the purpose of each budget line in a BGA90 document.

- Actions available in a BGA90 document include: New, Modify, Deactivate, Reactivate, and Delete.
- The valid Event Types for a BGA90 document are listed in Table 3 below. Please note that the event types in Table 3 with an asterisk (*) cause the AFIS document to route to the OSPB for processing prior to routing to the GAO for approval.

| Event Type | Name |
|---|---|
| BG01 | Adopt an Expense Budget |
| BG03 | Amend 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 |

**Table 3: Appropriation Budget Structure Event Types**

## Appropriation Controls section

- Leave this section blank since they are preset for BGA90 documents. For additional information, see the Budgetary Controls chapter later in this training guide.

## Allotments section

- 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 in Allotments will match the Increase/Decrease in the Level 1: Appropriation and Allotment section. The exception when this is not true is with Allotment Adjustments with the need to increase and decrease the respective quarterly allotments.

## Query and Summary Query Pages

| Budget Structure | Name | Query Pages | Summary Query Pages |
|---|---|---|---|
| 90 | Appropriation/Allotment Budget | BQ90LV1 | ESUM90L1 |

## Create Appropriation Budgets

New Appropriation budgets use budget structure 90 and are established in AFIS through the creation of a BGA90 document using the following Action and Event Type.

- Line Action – New
- Event Type – BG01, Adopt an Expense Budget

**Start and End Dates** – This varies depending on what type of appropriation it is.

**House Bill Number field** – This has been standardized and is required to be entered in the given format with character limits given behind each requirement.

**The Chaptered Bill format is:**

| 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 is:**

| 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 |

### Allotments

The general fund portion of any lump sum appropriation should be entered by quarter in the following order: 30%, 22%, 22%, and 26%. All other funding sources and line items should be 25% for each of the four quarters. Quarter 5 is to be set up for each appropriation document at 0% to allow transaction processing in the following fiscal year (i.e. administrative adjustments).

### Allotments section Increase/Decrease column

This should match the increase/decrease selection in the Level 1: Appropriation and Allotment section for when creating a new appropriation budget.

## Create an Appropriation Budget

*Scenario*

Here 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 an AFIS BGA90 document and view the loaded budget result on the BQ90LV1 page.

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

**CHAPTER 305**

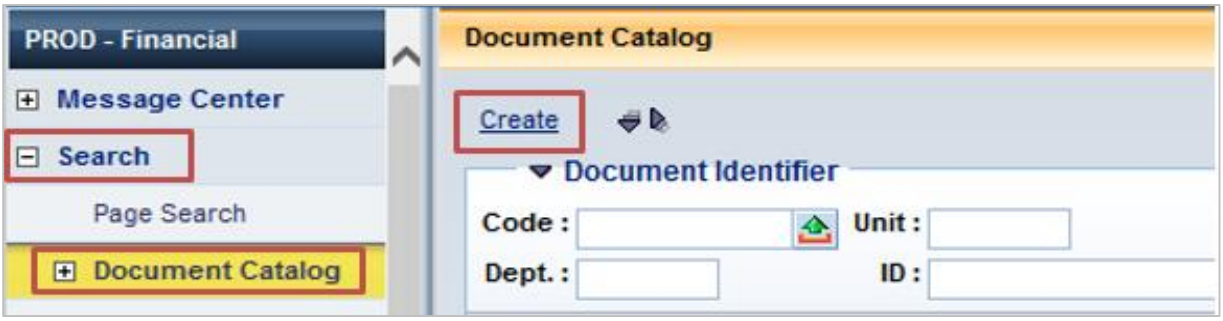
**SENATE BILL 1522**

| | |
|---|---|
| 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 |

Appropriations should be entered as the full amount enacted with any reductions processed separately.

Login to **AFIS** Home Page. Create a **BGA90** Document

1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**




3. Click **Create**

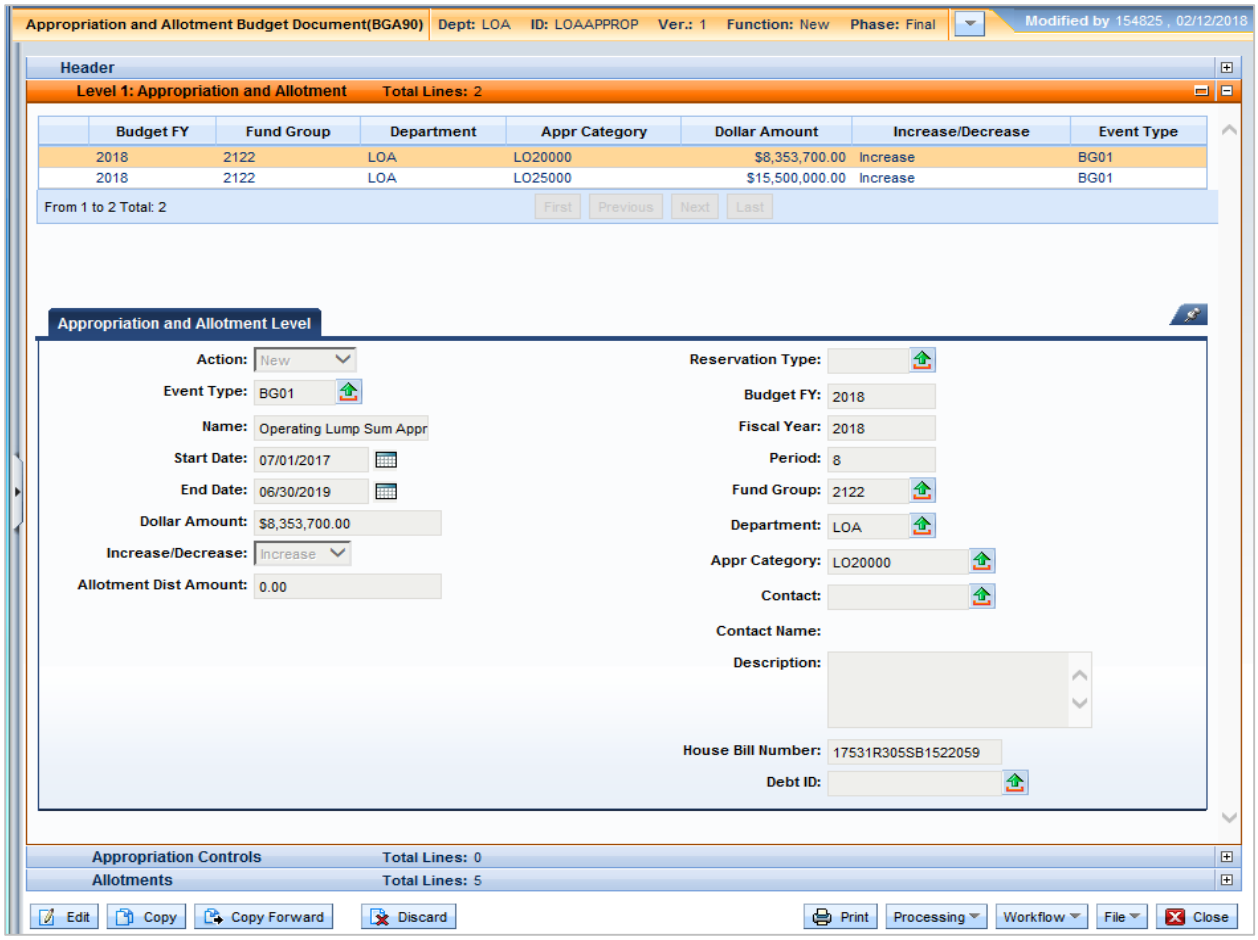
4. In the **Code** field, enter ***BGA90***
5. In the **Dept.** field, enter the data from ***your student data card***
6. Check the **Auto Numbering** check box or enter your ID number specified by your agency
7. Click **Create**. The budget document opens

**Header section**

1. **Leave blank.** Dates entered here will override dates in other sections of the BGA90 document when the validate button is clicked.

**Level 1**: Appropriation and Allotment section

1. Click **Insert New Line**
2. In the **Action** field, it defaults to **New**
3. In the Event Type field, enter ***BG01***, Adopt an Expense Budge
4. In the **Name** field, enter ***Operating Lump Sum Appropriation***, but can **leave blank**
5. **Start/End Date** fields, enter the data from ***your student data card***
6. **Dollar Amount** field, enter ***8,353,700 to load the bill appropriation amount***
7. **Increase/Decrease** field, default action is **Increase**
8. **Reservation Type** field, **leave blank**
9. **Budget FY** field, populate with the required budget fiscal year
10. **Fiscal Year** field, populate with required fiscal year
11. **Period field**, populate with required accounting period
12. In the **Fund Group** field, enter the data from ***your student data card***.
13. In the **Department** field, enter the data from ***your student data card***
14. In the **Appr Category** field, enter **Appr Category 1** from ***your student data card***
15. **Contact/Contact Name** field, **leave blank**
16. In the **Description** field, may add optional information
17. In the **House Bill Number** field, use the standardized process provided earlier
18. **Debt ID** field**, leave blank**
19. Click **Validate**

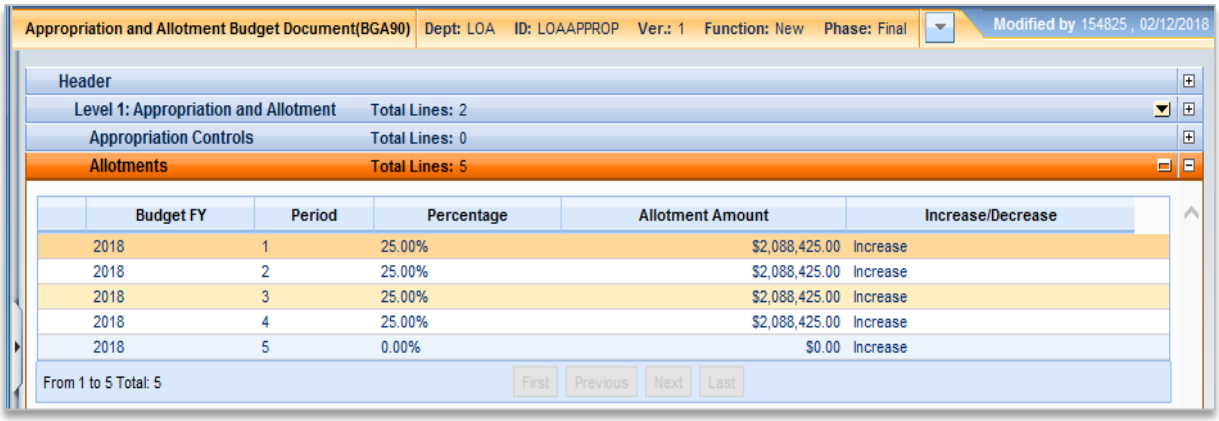



Appropriation Controls section, **Leave blank**

**Allotments** section

1. Click on the **Allotments** section
2. Click **Insert New Line** 5 times to add 5 blank lines
3. In the **Period** field, enter ***1*** and press **tab**
4. The **Percentage** field is selected. Enter ***25***, press **tab** 3 times
5. In the second row, **Period** field, enter ***2***, and press **tab**
6. The **Percentage** field is selected. Enter ***25***, press **tab** 3 times
7. In the third row, **Period** field, enter ***3***, and press **tab**
8. The **Percentage** field is selected. Enter ***25***, press **tab** 3 times
9. In the fourth row, **Period** field, enter ***4***, and press **tab**
10. The **Percentage** field is selected. Enter ***25***, press **tab** 3 times
11. In the fifth row, **Period** field, enter ***5***, and press **tab**

12. The **Percentage** field is selected. Enter ***0***
13. Click **Validate**




| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2018 | 1 | 25.00% | $2,088,425.00 | Increase |
| 2018 | 2 | 25.00% | $2,088,425.00 | Increase |
| 2018 | 3 | 25.00% | $2,088,425.00 | Increase |
| 2018 | 4 | 25.00% | $2,088,425.00 | Increase |
| 2018 | 5 | 0.00% | $0.00 | Increase |

Now try loading the Advertising appropriation for $15,500,000 by inserting a second line following the same steps above. This time, in the Appr Category field, enter the **Appr Category 2** from ***your student data card.***

**Validate** and **submit** the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

## BQ90LV1 page loaded budget result.

Jump to: BQ90LV1 Go | Home | Personalize | Accessibility | App Help | About

Procurement | Budgeting | Accounts Receivable | Accounts Payable

**Appropriation and Allotment**

Menu Back

| | BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|---|
| ✓ | 2018 | 2122 | LOA | LO20000 | $8,353,700.00 | $0.00 | $0.00 | $0.00 | $8,353,700.00 | $8,353,700.00 |
| | 2018 | 2122 | LOA | LO25000 | $15,500,000.00 | $0.00 | $0.00 | $0.00 | $15,500,000.00 | $15,500,000.00 |

First Prev Next Last

Search

**Budget Actuals**

**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted : | $8,353,700.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $0.00 |
| Amendments : | $0.00 | Transfer In : | $0.00 |
| Carry Forward : | $0.00 | Original Budget : | $8,353,700.00 |
| Reversions : | $0.00 | Current Budget : | $8,353,700.00 |

**General Information**

| | | | |
|---|---|---|---|
| BFY : | 2018 | Name : | Operating lump sum appr |
| Fund Group : | 2122 | Manager : | |
| Dept : | LOA | Description : | |
| Appr Cat : | LO20000 | | |
| | | Active : | ☑ |
| | | House Bill Number : | 17531R305SB1522059 |
| | | Start Date : | 07/01/2017 |
| | | End Date : | 06/30/2019 |

Top

Modified Budget Line Controls | Allotments

**Allotments**

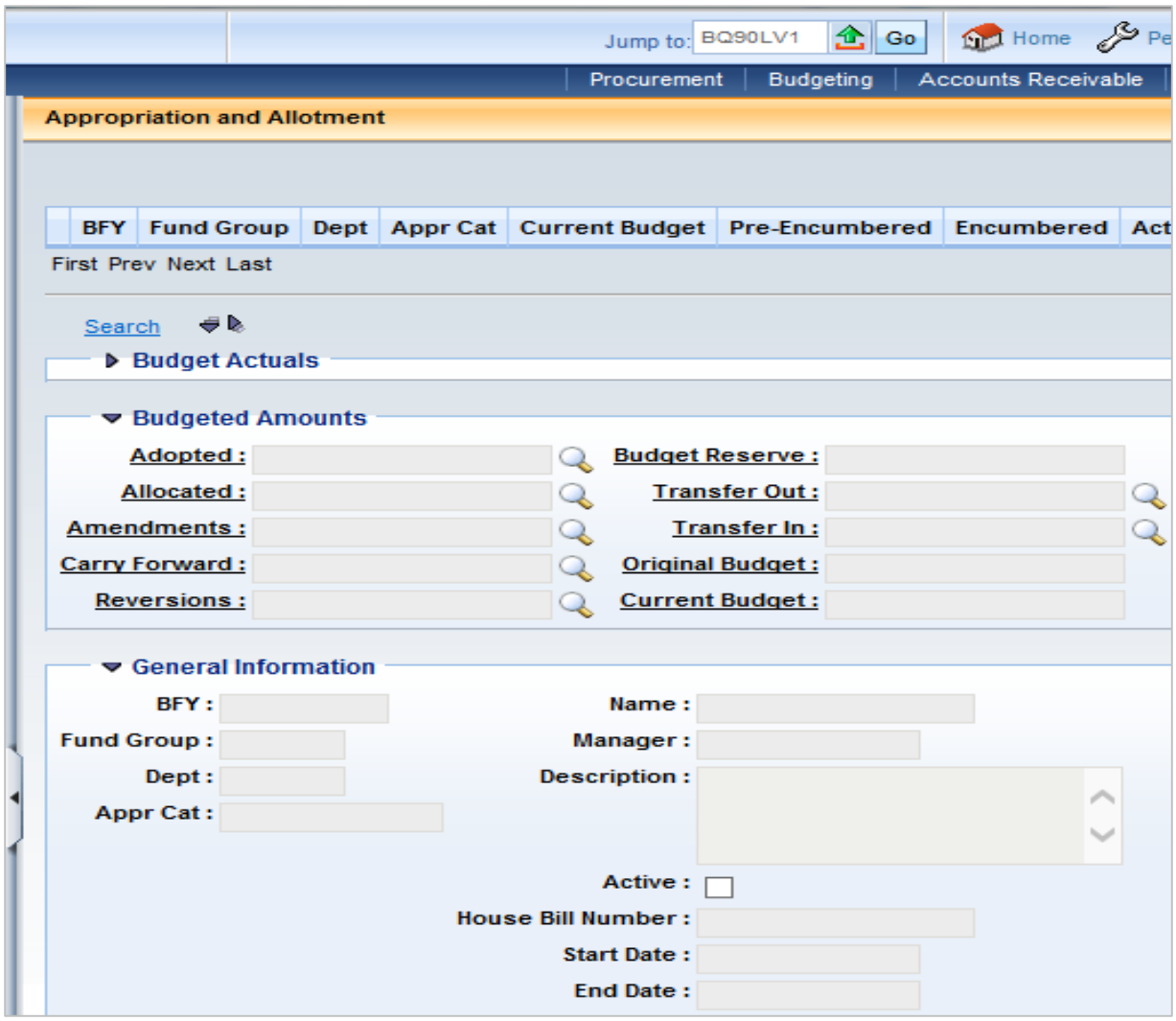
| | BFY | Fund Group | Dept | Appr Cat | Period | Current Budget | Encumbered | Actual Expenses | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ | 2018 | 2122 | LOA | LO20000 | 1 | $2,088,425.00 | $0.00 | $0.00 | $2,088,425.00 |
| | 2018 | 2122 | LOA | LO20000 | 2 | $2,088,425.00 | $0.00 | $0.00 | $2,088,425.00 |
| | 2018 | 2122 | LOA | LO20000 | 3 | $2,088,425.00 | $0.00 | $0.00 | $2,088,425.00 |
| | 2018 | 2122 | LOA | LO20000 | 4 | $2,088,425.00 | $0.00 | $0.00 | $2,088,425.00 |
| | 2018 | 2122 | LOA | LO20000 | 5 | $0.00 | $0.00 | $0.00 | $0.00 |

## Amend Appropriation Budgets

Modification or amendment of an Appropriation budget is completed using a BGA90 document code. The main difference between creating a new budget and amending one in a BGA90 is that the Event Type selected is BG03, Amend an Expense Budget.

- **Line Action** – Modify, if the appropriation has been loaded in AFIS usually used with JLBC Statewide Adjustments.
- **Line Action** – New, if the appropriation has not been loaded in AFIS yet, usually used with Supplemental Appropriations.
- **Event Type** – BG03, Amend an Expense Budget

***Note: When modifying an existing budget using a BGA90 document, several of these document fields will adjust or override current information on the BQ90LV1 page for the established budget. To change several of these fields on the BQ90LV1 page, you will use a BGA90 document.***




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 documents 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 document 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 for the current fiscal year amending an established budget. An example of how to load a Supplemental Appropriation is shown later in guide.

```
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 Joint Legislative Budget Committee (JLBC) Appropriations Report.

***Note: The JLBC Appropriations Report is not law; however, the General appropriation act has historically stated that "the joint legislative budget committee (JLBC) shall determine and the department of administration (ADOA) shall allocate to each agency or department the amount(s) for the statewide appropriation adjustments."***

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/**

| | 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 3/ | 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| BUDGET UNITS | | | | | | | | | | |
| 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 Annual JLBC Appropriations Report located at http://www.azleg.gov/jlbc/budgetupdates.htm, in the 'Crosswalk of General Appropriation Act to Appropriations Report Totals' sections. 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 |

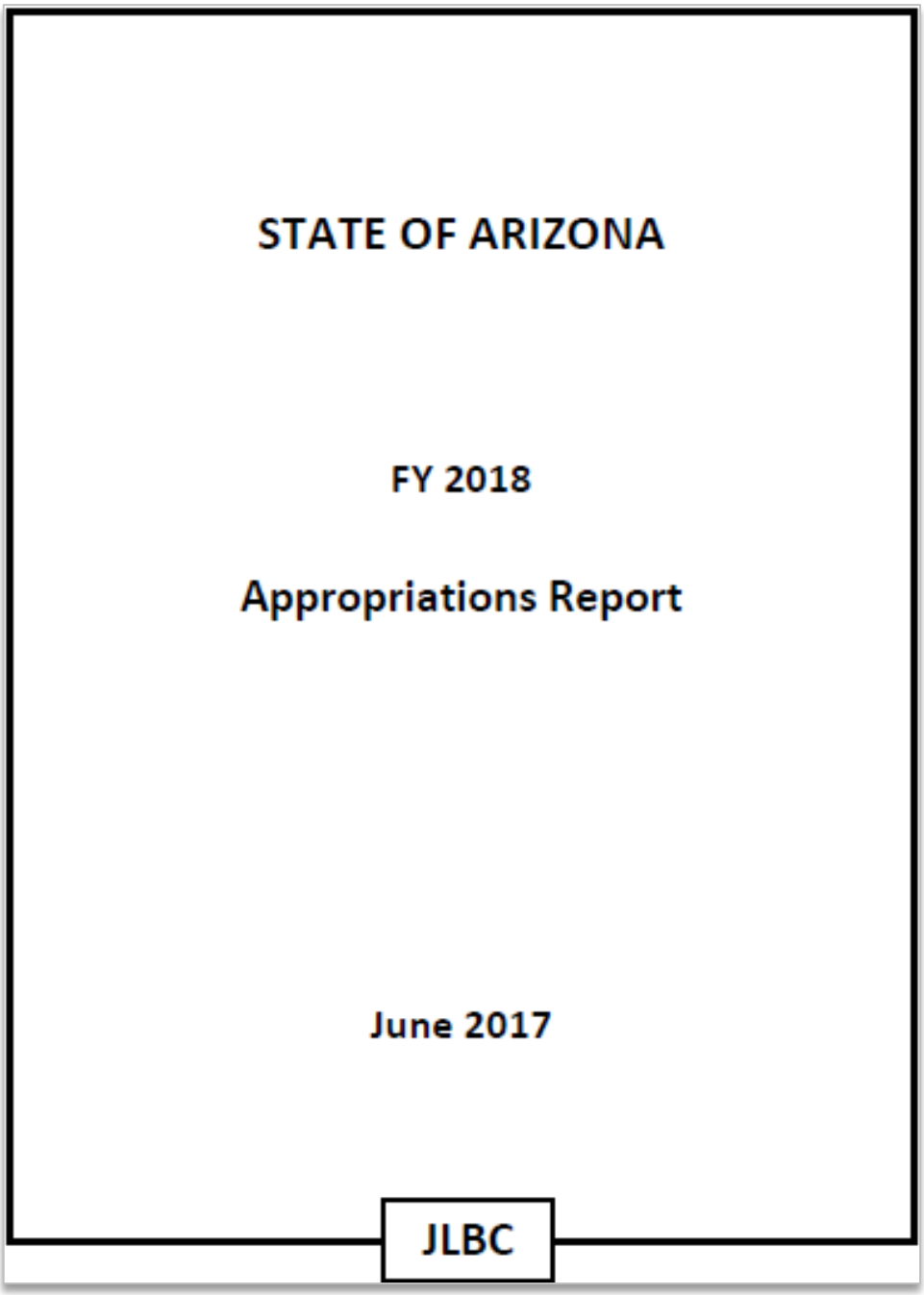
1/ This chart provides a crosswalk between an agency's appropriation in the FY 2019 General Appropriation Act (Laws 2018, Chapter 276) and the individual agency amount as it appears in the *FY 2019 Appropriations Report*.
2/ Represents individual agency section of the FY 2019 General Appropriation Act and other direct appropriations in the General Appropriation Act.
3/ 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

## Amend an Appropriation Budget

*Scenario*

Here 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 BGA90 document and view the amended budget result on the BQ90LV1 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***

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:

**Statewide 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.)*

Login to **AFIS** Home Page. Create a **BGA90** Document.

1. Referenced earlier in *Creating an Appropriation Budget*

**Header** section

1. Leave **blank.** Dates entered here will override dates in other sections of the BGA90 document when the validate button is clicked

**Level 1**: Appropriation and Allotment section

1. Click **Insert New Line**
2. Action field, is **Modify** since the original appropriation for this JLBC Statewide Adjustment was already loaded in AFIS
3. **Event Type** field, enter **BG03**, Amend an Expense Budget

4. **Name** field, leave **blank**
5. **Start/End Date** fields, leave **blank** so not to override dates from original load
6. **Dollar Amount** field, enter the amount of the JLBC Statewide Adjustment **104,800**
    - Statewide Adjustments should be entered as the full amount
7. **Increase/Decrease** field, is **Increase**
    - The JLBC Appropriations Report will list if the adjustment is an increase or decrease
8. **Budget FY** field, populate with the required budget fiscal year
9. **Fiscal Year** field, populate with required fiscal year
10. **Period** field, populate with required accounting period
11. **Fund Group** field, enter the data from ***your student data card***
12. **Department** field, enter the data from ***your student data card***
13. **Appr Category** field, enter the **Appr Category 1** from ***your student data card***
14. **Description** field, enter **Crosswalk**
15. **House Bill Number** field
16. If **Action field** is **Modify**, leave blank so not to override what was input in the original appropriation load.
17. Click **Validate**

Appropriation and Allotment Budget Document(BGA90) Dept: LOA ID: LOAAMEND Ver.: 1 Function: New Phase: Final Modified by 154825 , 02/12/2018

Header

Level 1: Appropriation and Allotment Total Lines: 1

| Budget FY | Fund Group | Department | Appr Category | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|
| 2018 | 2122 | LOA | LO20000 | $104,800.00 | Increase | BG03 |

From 1 to 1 Total: 1 First Previous Next Last

Appropriation and Allotment Level

Action: Modify
Event Type: BG03
Name:
Start Date:
End Date:
Dollar Amount: $104,800.00
Increase/Decrease: Increase
Allotment Dist Amount: 0.00

Reservation Type:
Budget FY: 2018
Fiscal Year: 2018
Period: 8
Fund Group: 2122
Department: LOA
Appr Category: LO20000
Contact:
Contact Name:
Description: Crosswalk - Health Insurance Adjustment
House Bill Number:
Debt ID:

Appropriation Controls Total Lines: 0

Allotments Total Lines: 5

Edit Copy Copy Forward Discard Print Processing Workflow File Close

**Allotments** section.

1. Click the **Allotments** section
2. Click **Insert New Line** 5 times to add 5 blank lines
3. Enter Allotment ***Periods 1 – 4 as 25%, increase*** and ***Period 5 as 0%, increase***
4. Click **Validate**

Header

Level 1: Appropriation and Allotment Total Lines: 1

Appropriation Controls Total Lines: 0

Allotments Total Lines: 5

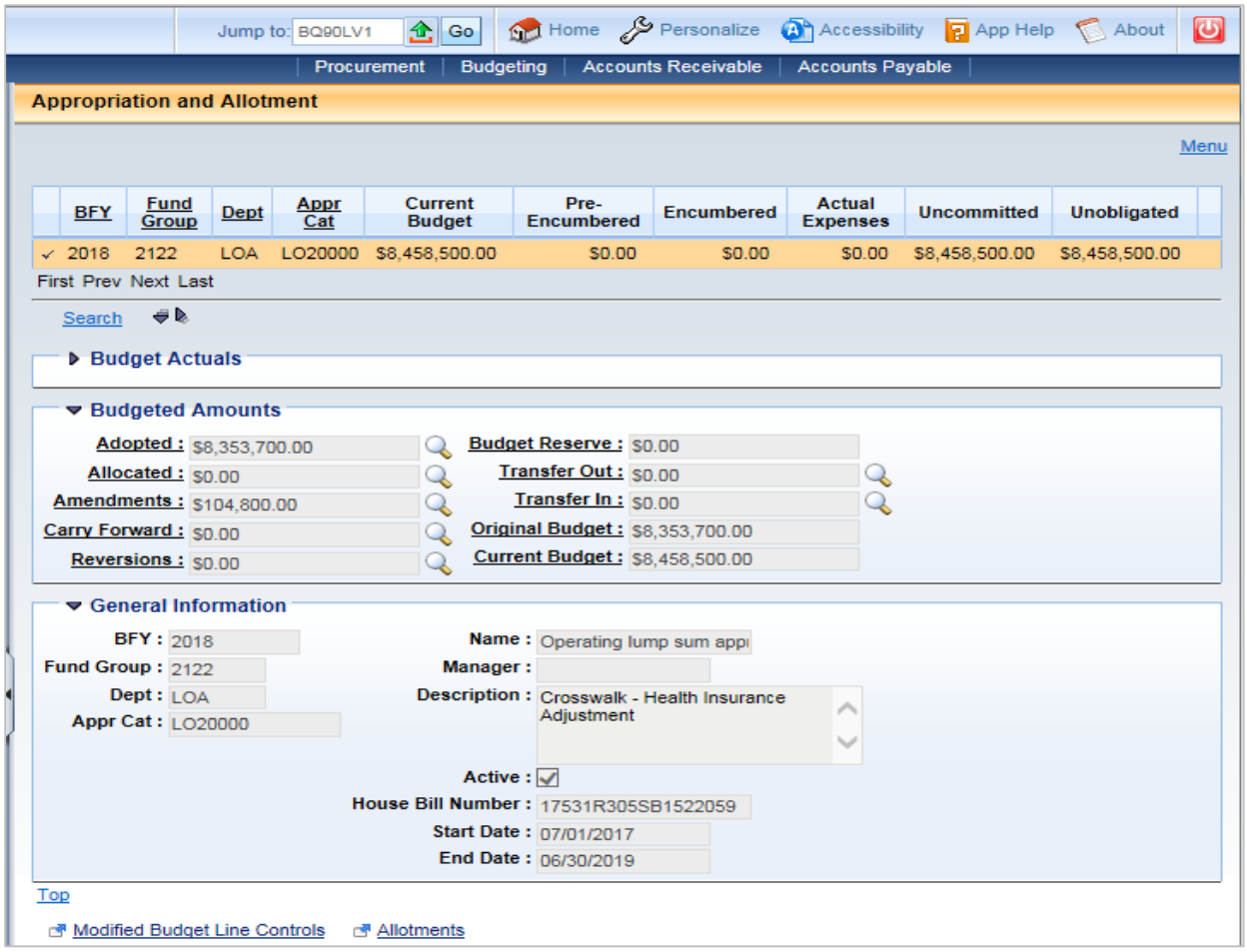
| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2018 | 1 | 25.00% | $26,200.00 | Increase |
| 2018 | 2 | 25.00% | $26,200.00 | Increase |
| 2018 | 3 | 25.00% | $26,200.00 | Increase |
| 2018 | 4 | 25.00% | $26,200.00 | Increase |
| 2018 | 5 | 0.00% | $0.00 | Increase |

From 1 to 5 Total: 5 First Previous Next Last

Validate and submit the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

## BQ90LV1 page result



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

An example of a supplemental appropriation with the associated AFIS screen shots is below.

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.

Here is the BGA90 loading the $224,500 supplemental appropriation.

**Appropriation and Allotment Level**

| | | | |
|---|---|---|---|
| Action: | Modify | Reservation Type: | |
| Event Type: | BG03 | Budget FY: | 2017 |
| Name: | CAP GF Appropriation | Fiscal Year: | 2017 |
| Start Date: | | Period: | 11 |
| End Date: | | Fund Group: | 1000 |
| Dollar Amount: | $224,500.00 | Department: | LDA |
| Increase/Decrease: | Increase | Appr Category: | LD20031 |
| Allotment Dist Amount: | 0.00 | Contact: | |
| | | Contact Name: | |
| | | Description: | 17531R305SB1522111 |
| | | House Bill Number: | |
| | | Debt ID: | |

Not all quarterly allotments are loaded at 100% for Back of the Bill/Supplemental Appropriations. More information on allotments can be found at web address: https://gao.az.gov/afis/afis-information.

**Appropriation and Allotment Budget Document(BGA90)** Dept: LDA ID: FY17LD20031 Ver.: 1 Function: New Phase: Fina

Modified by 136502 , 05/23/2017

Header

Level 1: Appropriation and Allotment Total Lines: 1

Appropriation Controls Total Lines: 0

Allotments Total Lines: 5

| 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 |

## Here is the BQ90LV1 page result

Jump to: BQ90LV1 Go | Home | Personalize | Accessibility | App Help | About

Procurement | Budgeting | Accounts Receivable | Accounts Payable

**Appropriation and Allotment**

| BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ 2017 | 1000 | LDA | LD20031 | $994,356.00 | $0.00 | $0.00 | $994,356.00 | $0.00 | $0.00 |

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Search

**Budget Actuals**

**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted : | $769,900.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $0.00 |
| Amendments : | $224,500.00 | Transfer In : | $0.00 |
| Carry Forward : | $0.00 | Original Budget : | $769,900.00 |
| Reversions : | $44.00 | Current Budget : | $994,356.00 |

**General Information**

| | | | |
|---|---|---|---|
| BFY : | 2017 | Name : | CAP GF Appropriation |
| Fund Group : | 1000 | Manager : | |
| Dept : | LDA | Description : | 17531R305SB1522111 |
| Appr Cat : | LD20031 | | |
| | | Active : | ☑ |
| | | House Bill Number : | 16522R117HB2695062 |
| | | Start Date : | 07/01/2016 |
| | | End Date : | 06/30/2018 |

# Transfer Appropriation (Spending Authority) 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 within an Appropriation budget (BGA90) document. The agency will also attach an Appropriation Transfer Request Letter to the BGA90.

- Line Action – Modify
  - Event Type – BG07, Transfer Out an Expense Budget
- Line Action – Modify, which modifies an existing budget or New, which establishes a budget
  - Event Type – BG06, Transfer In an Expense Budget

## BGA90 Document and BQ90LV1 Page

Agency submits an AFIS BGA90 document using Event Types BG07 and BG06 with an attached Appropriation Transfer Request Letter. → BGA90 routes to the OSPB for approval. → BGA90 routes to the GAO for final approval.

## Available Spending Authority

The BG07, Transfer Out budget line, must have enough available spending authority left for the transfer. This can be found on the BQ90LV1 page in AFIS.

## Fund Group

Both of the BG07 Transfer Out and BG06 Transfer In 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, 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, 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.

Level 1: Appropriation and Allotment  Total Lines: 2

| Budget FY | Fund Group | Department | Appr Category | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|
| 2019 | 1000 | HCA | HC14400 | $400,000.00 | Increase | BG07 |
| 2019 | 1000 | HCA | HC11000 | $400,000.00 | Increase | BG06 |

**Appropriation and Allotment Level**

Action: Modify
Event Type: BG07
Name:
Start Date:
End Date:
Dollar Amount:
Increase/Decrease: Increase
Allotment Dist Amount:

**Appropriation and Allotment Level**

Action:
Event Type: BG06
Name:
Start Date:
End Date:
Dollar Amount:
Increase/Decrease: Increase
Allotment Dist Amount:

## Transfer Out/Transfer In Fields

Setting the Transfer Out budget line to Increase in a BGA90 document actually increases the Transfer Out field balance seen on the BQ90LV1 page but subtracts the amount from the current budget as shown below. Setting the Transfer In budget line to Increase in a BGA90 document increases the Transfer In field balance seen on the BQ90LV1 page and adds the amount to the current budget.

***Note: When transferring out from an existing appropriation using a BGA90 document, several of the document fields will adjust or override current information on the BQ90LV1 page for the established budget (e.g. house bill number, start date, end date, etc.).***

## 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 Session, 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 Session, 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)

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

### Transfer an Appropriation Budget

*Scenario*

Your department has established a need to transfer an appropriation amount of $5,000,000 from the Advertising appropriation to the Operating Lump Sum appropriation. Verify there is enough appropriation left in the transferring out appropriation from the BQ90LV1 page. Load a BGA90 document with a line for the transfer out and an additional line for the transfer in. Then view the appropriation transfer results on the BQ90LV1 page.

These two appropriations have already been loaded, possibly with your student data card information.

```
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
```

## BQ90LV1 pages, before the appropriation transfer

Jump to: BQ90LV1 Go | Home | Personalize | Accessibility | App Help | About

Procurement | Budgeting | Accounts Receivable | Accounts Payable

**Appropriation and Allotment**

Menu

| | BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|---|
| ✓ | 2018 | 2122 | LOA | LO25000 | $15,500,000.00 | $0.00 | $0.00 | $0.00 | $15,500,000.00 | $15,500,000.00 |

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Search

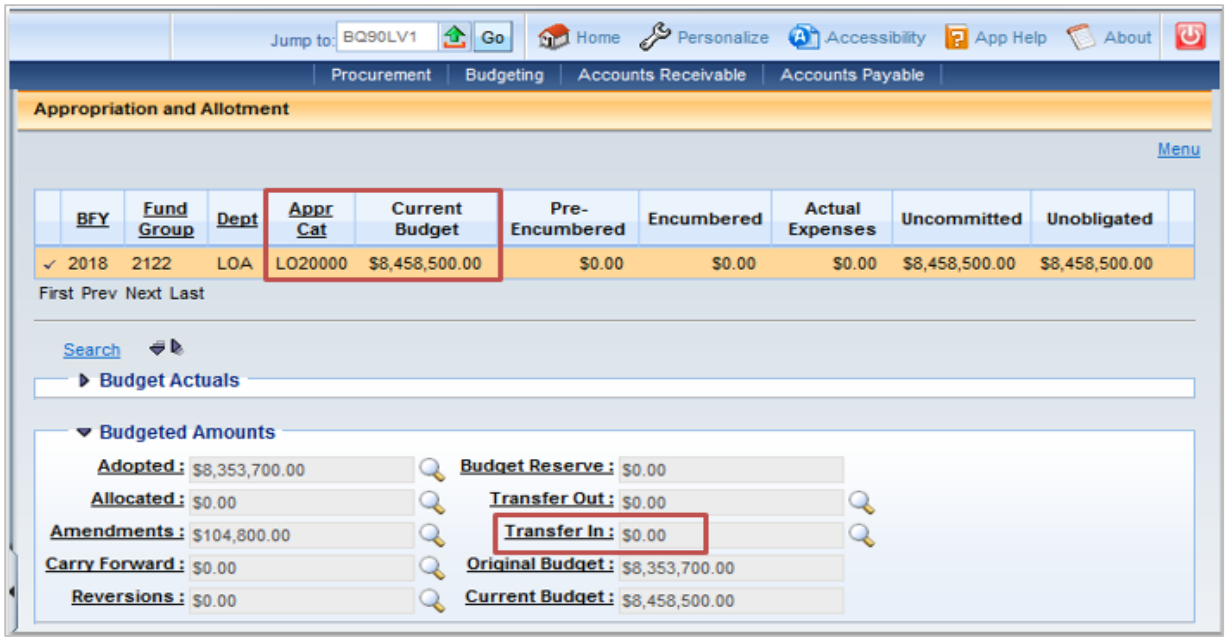
**Budget Actuals**

**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted: | $15,500,000.00 | Budget Reserve: | $0.00 |
| Allocated: | $0.00 | Transfer Out: | $0.00 |
| Amendments: | $0.00 | Transfer In: | $0.00 |
| Carry Forward: | $0.00 | Original Budget: | $15,500,000.00 |
| Reversions: | $0.00 | Current Budget: | $15,500,000.00 |

**Allotments**

| | BFY | Fund Group | Dept | Appr Cat | Period | Current Budget | Encumbered | Actual Expenses | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ | 2018 | 2122 | LOA | LO25000 | 1 | $3,875,000.00 | $0.00 | $0.00 | $3,875,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 2 | $3,875,000.00 | $0.00 | $0.00 | $3,875,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 3 | $3,875,000.00 | $0.00 | $0.00 | $3,875,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 4 | $3,875,000.00 | $0.00 | $0.00 | $3,875,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 5 | $0.00 | $0.00 | $0.00 | $0.00 |




Login to **AFIS**. Create a **BGA90** Document.

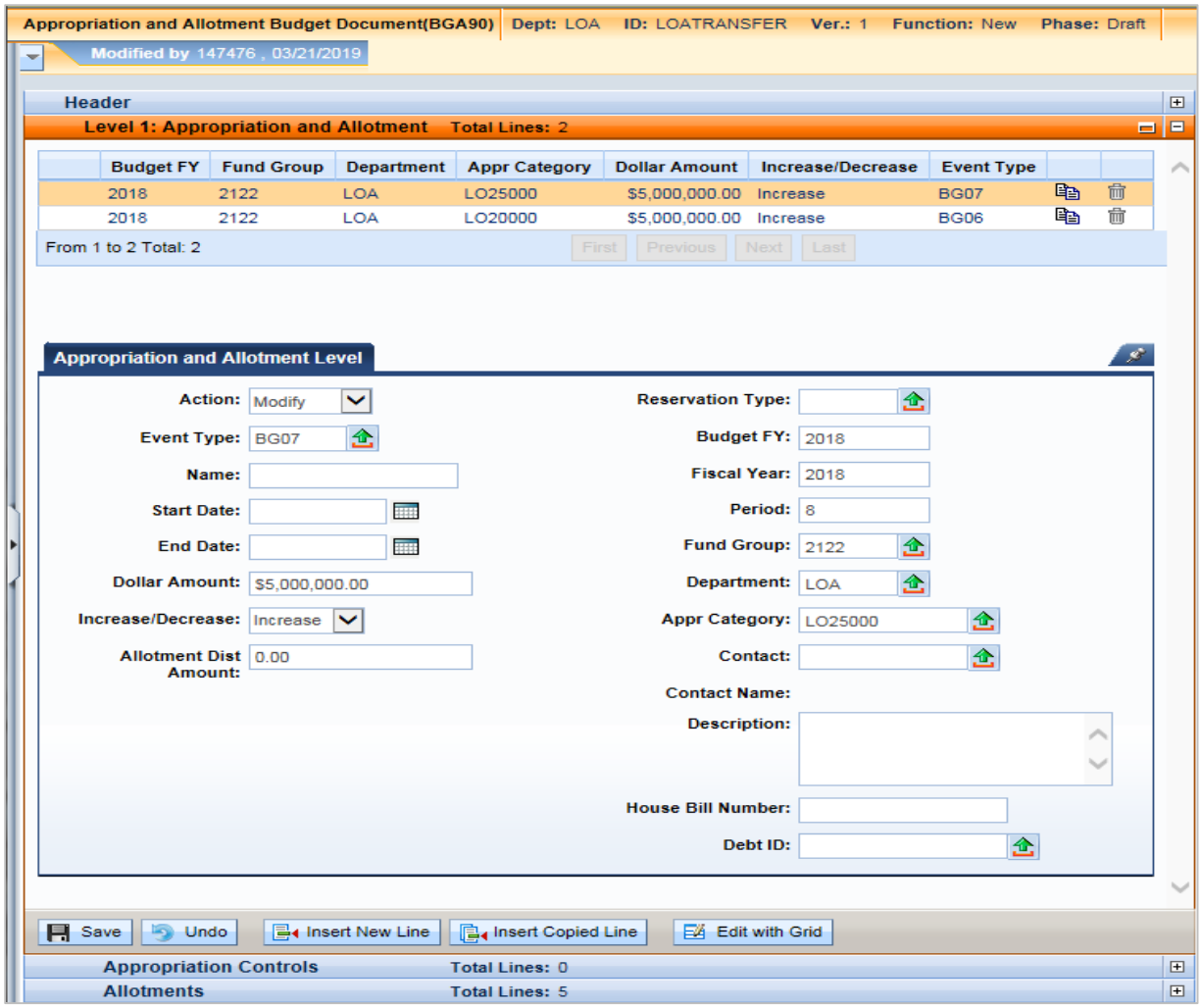
1. Follow the steps from creating an appropriation budget

**Header** section

1. **Leave blank.** Dates entered here will override dates in other sections of the BGA90 document when the validate button is clicked

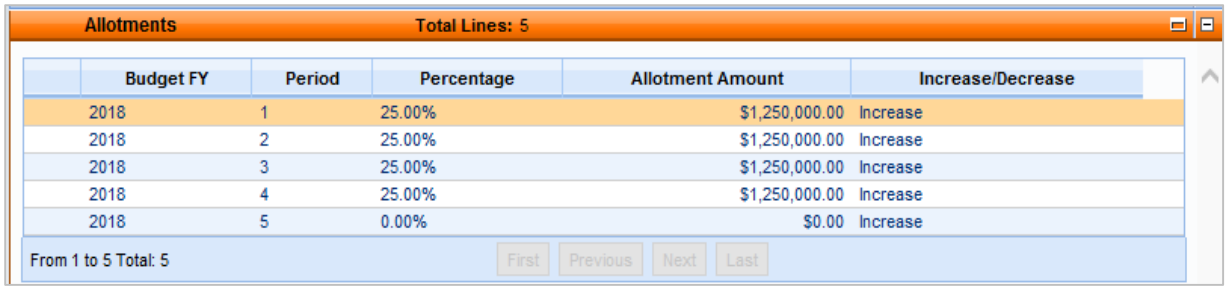
**Level 1**: Appropriation and Allotment section **– Transfer Out**

1. Click **Insert New Line**
2. **Action** field, set to **Modify**
3. **Event Type** field, enter **BG07**, Transfer Out an Expense Budget
4. **Dollar Amount** field, enter **5,000,000**
5. **Increase/Decrease** field, set to **Increase**
6. **Start/End Date** fields, leave blank so not to override dates from original load
7. **Fund Group** field, enter the data from ***your student data card***
8. **Department** field, enter the data from ***your student data card***
9. **Appr Category** field, enter the **Appr Category 2** from ***your student data card***
10. **Description** field, may **leave blank**
11. **House Bill Number** field, **leave blank** so not to override dates from original load
12. Click **Validate**




**Allotments** section – **Transfer Out**

1. Click on the **Allotments** section
2. Click **Insert New Line** 5 times to add 5 blank lines
3. Enter ***Periods 1 – 4 as 25%, increase*** and ***Period 5 as 0%, increase*** since the current budget allotments were at 25% for periods 1 – 4
    - For the Transfer Out appropriation, the Allotment period % should usually match the original budget allotment % amounts unless an Allotment Adjustment was previously approved.
4. Click **Validate**



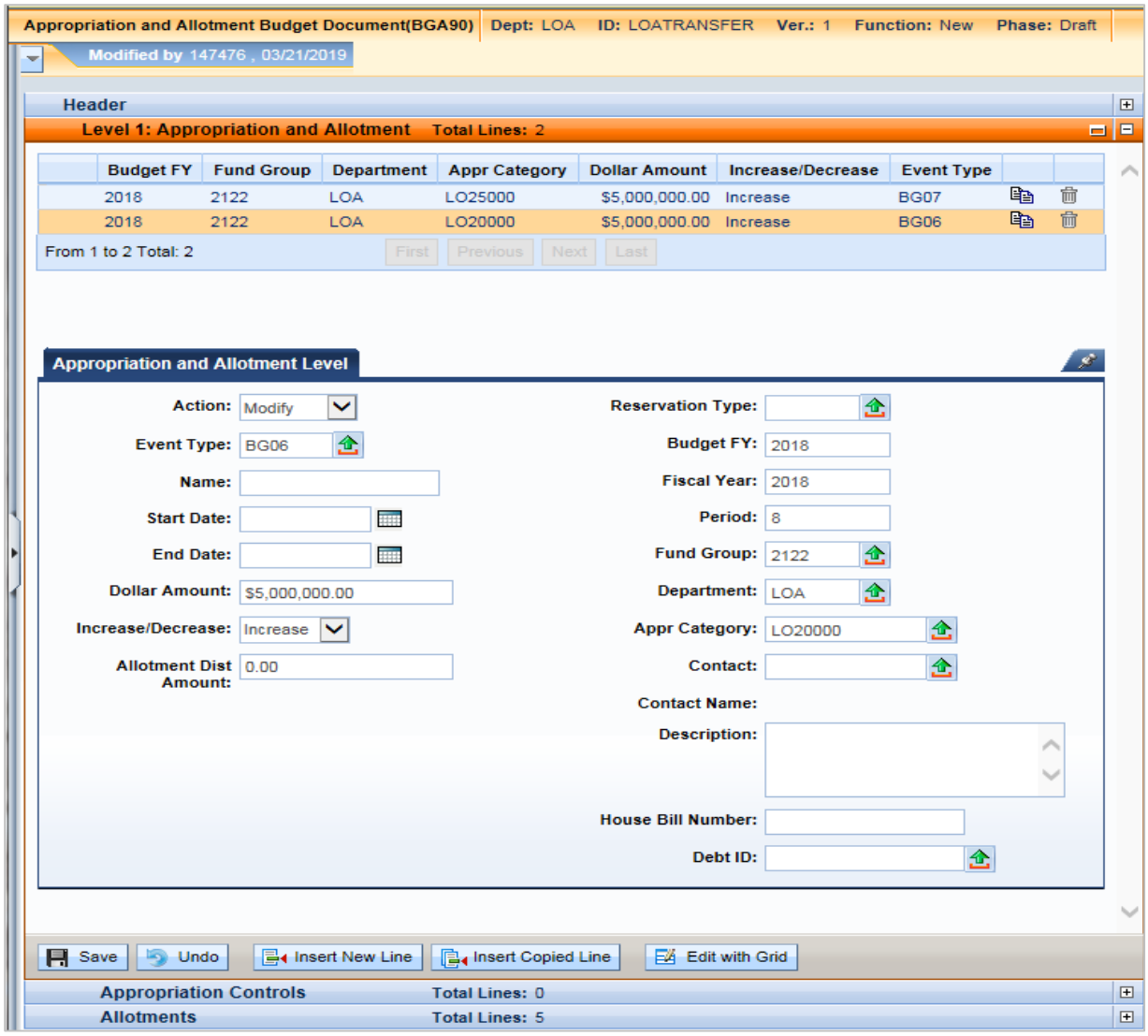
Allotments Total Lines: 5

| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2018 | 1 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 2 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 3 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 4 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 5 | 0.00% | $0.00 | Increase |

From 1 to 5 Total: 5 First Previous Next Last

**Level 1**: Appropriation and Allotment **– Transfer In**

1. Click **Insert New Line**
2. **Action** field to **Modify**
3. **Event Type** field, enter **BG06**, Transfer In an Expense Budget
4. **Start/End Date** fields, **leave blank** for this example so not to override dates from original load. If establishing a new appropriation budget when transferring in, then enter dates.
5. **Dollar Amount** field, enter ***5,000,000***
6. **Increase/Decrease** field set to **Increase**
7. **Fund Group** field, enter the data from ***your student data card***
8. **Department** field, enter the data from ***your student data card***
9. **Appr Category** field, enter the **Appr Category 1** from ***your student data card***
10. **Description** field, may **leave blank**
11. **House Bill Number** field, **leave blank** for this example because there is an existing appropriation, but if transferring into a new appropriation then follow the steps from creating an appropriation budget
12. Click **Validate**

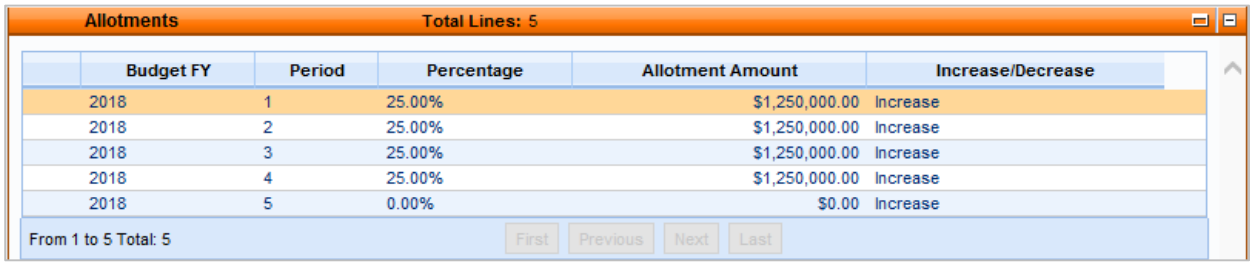



**Allotments** section **– Transfer In**

1. Click the **Allotments** section
2. Click **Insert New Line** 5 times to add 5 blank lines
3. Enter ***Periods 1 – 4 at 25%, increase*** and ***Period 5 as 0%, increase*** since the original loaded allotments were at 25% for periods 1-4.
    - The Increase/Decrease selection in Allotments should be Increase for the transfer in.
    - For the Transfer In appropriation, the Allotment period % should usually match the original budget allotment % amounts unless an Allotment Adjustment was previously approved.
    - 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: 30%, 22%, 22% and 26%. 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.

4. Click **Validate**



Allotments Total Lines: 5

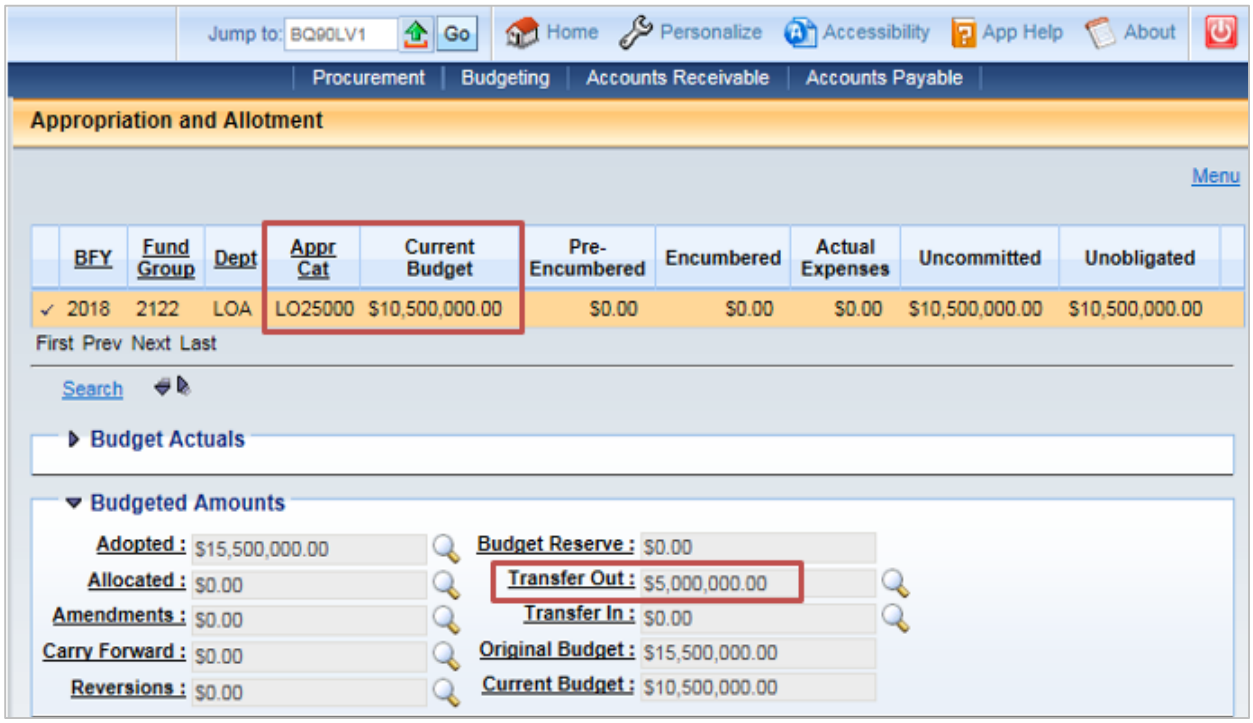
| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2018 | 1 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 2 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 3 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 4 | 25.00% | $1,250,000.00 | Increase |
| 2018 | 5 | 0.00% | $0.00 | Increase |

From 1 to 5 Total: 5 First Previous Next Last

Validate and submit the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

BQ90LV1 page after the appropriation transfer **– Transfer Out and Transfer In**



Jump to: BQ90LV1 Go Home Personalize Accessibility App Help About

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Appropriation and Allotment

Menu

| BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ 2018 | 2122 | LOA | LO25000 | $10,500,000.00 | $0.00 | $0.00 | $0.00 | $10,500,000.00 | $10,500,000.00 |

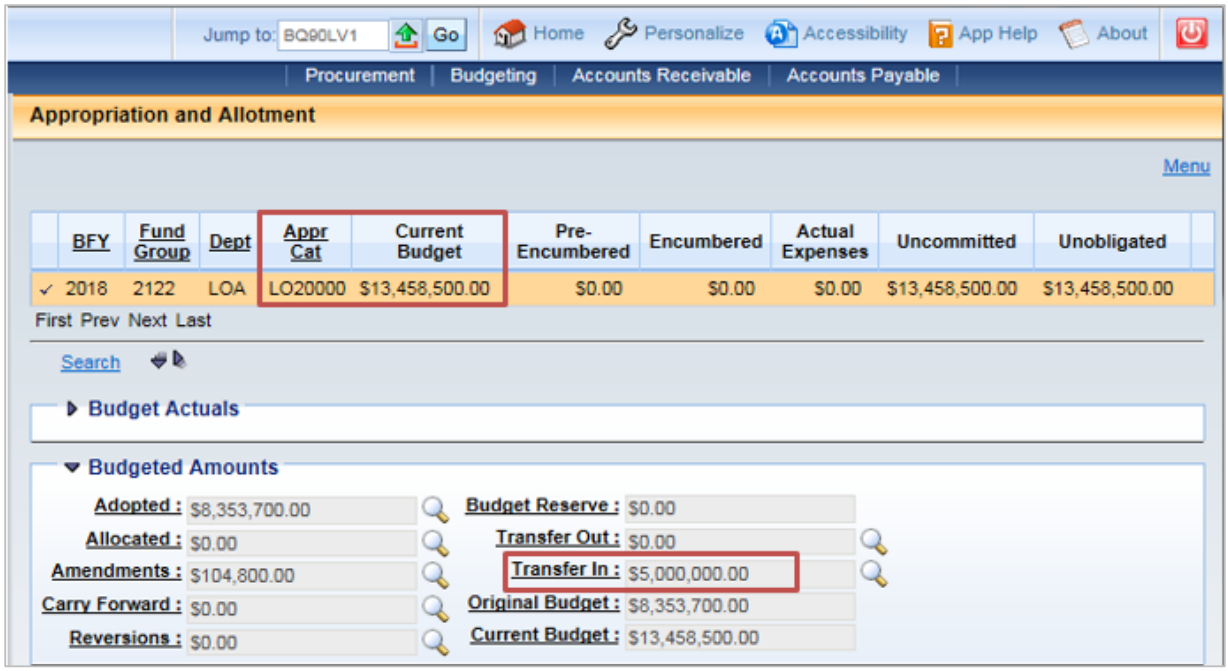
First Prev Next Last

Search

Budget Actuals

Budgeted Amounts

| | | | |
|---|---|---|---|
| Adopted : | $15,500,000.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $5,000,000.00 |
| Amendments : | $0.00 | Transfer In : | $0.00 |
| Carry Forward : | $0.00 | Original Budget : | $15,500,000.00 |
| Reversions : | $0.00 | Current Budget : | $10,500,000.00 |




## Allotment Adjustments

Appropriation Allotment Adjustments may be requested using a BGA90 document code 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 BGA90 document.

1. **Line Action** – New, if the appropriation has NOT been loaded in AFIS as of yet.
    - **Event Type** – BGE1, Adopt Expense Budget Exception (for original or adjusting original budget allotments)
    - **Event Type** – BGE3, Amend Expense Budget Exception (for supplemental or adjusting supplemental budget allotments)

- **Line Action** – Modify, if the appropriation has already been loaded.
    - **Event Type** – BGE1, Adopt Expense Budget Exception (for original or adjusting original budget allotments)
    - **Event Type** – BGE3, Amend Expense Budget Exception (for supplemental or adjusting supplemental budget allotments)

***Note: When modifying an existing budget using a BGA90 document, several of these fields will adjust or override current information on the BQ90LV1 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

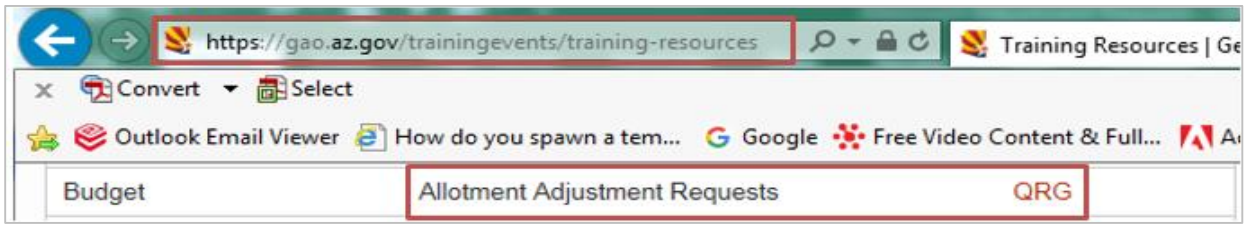
Dear Comptroller:

- 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 as the Allotment Adjustment Requests – QRG at the following web address: https://gao.az.gov/trainingevents/training-resources. This quick reference guide was developed to answer common questions regarding how to request an Allotment Adjustment, how to create an Allotment Adjustment Request Letter, and how to enter fields in an AFIS BGA90 document for Allotment Adjustments using Event Types BGE1 or BGE3.



## BGA90 Document

***Note: There are two scenarios for allotment adjustments requiring the BGA90 document to be filled out differently. One scenario is if the budget has not been loaded into AFIS yet and the other activity is for if the budget has already been loaded into AFIS.***

### Appropriation Allotment Adjustment, not yet loaded

*Scenario*

Your department has a business need to request an appropriation allotment adjustment on a new appropriation that has not been loaded into AFIS yet. Instead of using the default allotment schedule, you request to load Periods 1 – 4 at 100%, 0%, 0%, and 0% respectively. Complete an appropriation allotment adjustment request using a BGA90 document and view the result on the BQ90LV1 page.

Login to **AFIS** Home Page.

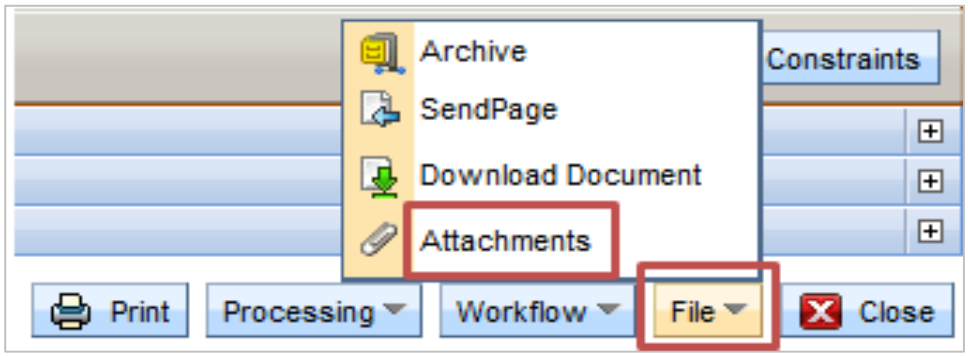
Search the desired appropriation on the BQ90LV1 page in AFIS to verify that a budget has not been loaded yet.

**Create** a BGA90 Document.

1. Follow the steps from creating an appropriation budget

**Header** section

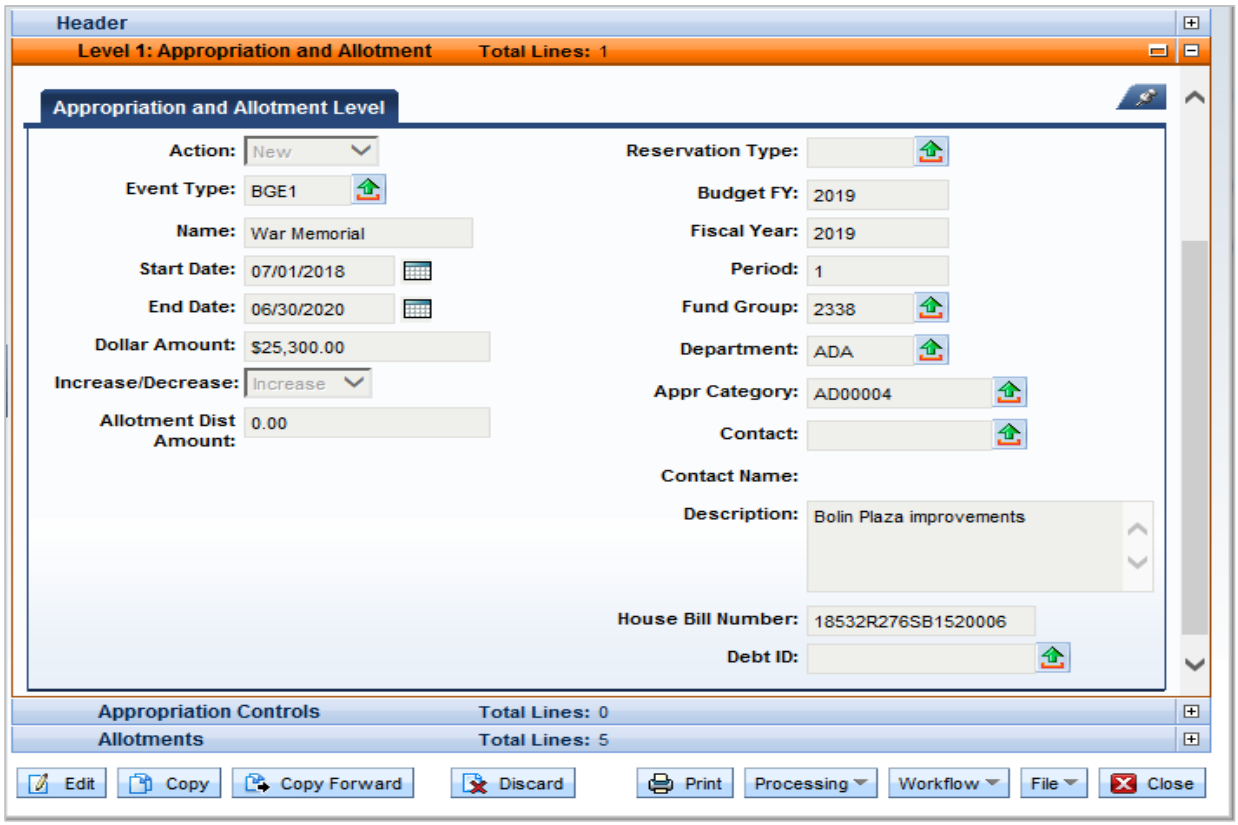
1. ***Leave blank.*** Dates entered here will override dates in other sections of the BGA90 document when the validate button is clicked.
2. Attach request letter to the BGA90




**Level 1:** Appropriation and Allotment section

1. Click **Insert New Line**
2. **Action** field, **New**
3. **Event Type** field, enter ***BGE1, for normal loads and BGE3, for supplemental loads***

4. **Name** field, may **leave blank**
5. **Start/End Date** fields, fill in according to the appropriation type including an additional year for administrative adjustments if applicable
6. **Dollar Amount** field, enter the amount of the appropriation per law
7. **Increase/Decrease** field, **Increase**
8. **Allotment Dist Amount** field, must **leave blank**
9. **Budget FY** field, enter the correct Budget Fiscal Year, if left blank it will default to the current BFY
10. **Fiscal Year**, enter the correct Fiscal Year, if left blank it will default to the current FY
11. **Period**, enter the correct Period, if left blank it will default to the current Period
12. **Description** field, may **leave blank**
13. **House Bill Number** field, fill in using standard format
14. Use applicable COA elements for the remaining fields from **your student data card**
15. Click **Validate**



Complete the **Allotments** section

1. Click on the **Allotments** section
2. Click **Insert New Line** 5 times to add 5 blank lines
   - Enter the requested quarterly allotment percentages making sure to round to a whole number and set as increase.
3. Click **Validate**

Header

Level 1: Appropriation and Allotment Total Lines: 1

Appropriation Controls Total Lines: 0

Allotments Total Lines: 5

| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2019 | 1 | 100.00% | $25,300.00 | Increase |
| 2019 | 2 | 0.00% | $0.00 | Increase |
| 2019 | 3 | 0.00% | $0.00 | Increase |
| 2019 | 4 | 0.00% | $0.00 | Increase |
| 2019 | 5 | 0.00% | $0.00 | Increase |

From 1 to 5 Total: 5 First Previous Next Last

Validate and submit the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

## BQ90LV1 page result, Allotments link.

Jump to: BQ90LV1 Go | Home | Personalize | Accessibility | App Help | About

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**Appropriation and Allotment**

Menu

| BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ 2019 | 2338 | ADA | AD00004 | $25,300.00 | $0.00 | $3,323.06 | $8,930.39 | $13,046.55 | $13,046.55 |

First Prev Next Last

Search

**Budget Actuals**

**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted : | $25,300.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $0.00 |
| Amendments : | $0.00 | Transfer In : | $0.00 |
| Carry Forward : | $0.00 | Original Budget : | $25,300.00 |
| Reversions : | $0.00 | Current Budget : | $25,300.00 |

**General Information**

| | | | |
|---|---|---|---|
| BFY : | 2019 | Name : | War Memorial |
| Fund Group : | 2338 | Manager : | |
| Dept : | ADA | Description : | Bolin Plaza improvements |
| Appr Cat : | AD00004 | | |
| | | Active : | ☑ |
| | | House Bill Number : | 18532R276SB1520006 |
| | | Start Date : | 07/01/2018 |
| | | End Date : | 06/30/2020 |

Top

Modified Budget Line Controls | Allotments

**Allotments**

| BFY | Fund Group | Dept | Appr Cat | Period | Current Budget |
|---|---|---|---|---|---|
| ✓ 2019 | 2338 | ADA | AD00004 | 1 | $25,300.00 |
| 2019 | 2338 | ADA | AD00004 | 2 | $0.00 |
| 2019 | 2338 | ADA | AD00004 | 3 | $0.00 |
| 2019 | 2338 | ADA | AD00004 | 4 | $0.00 |
| 2019 | 2338 | ADA | AD00004 | 5 | $0.00 |

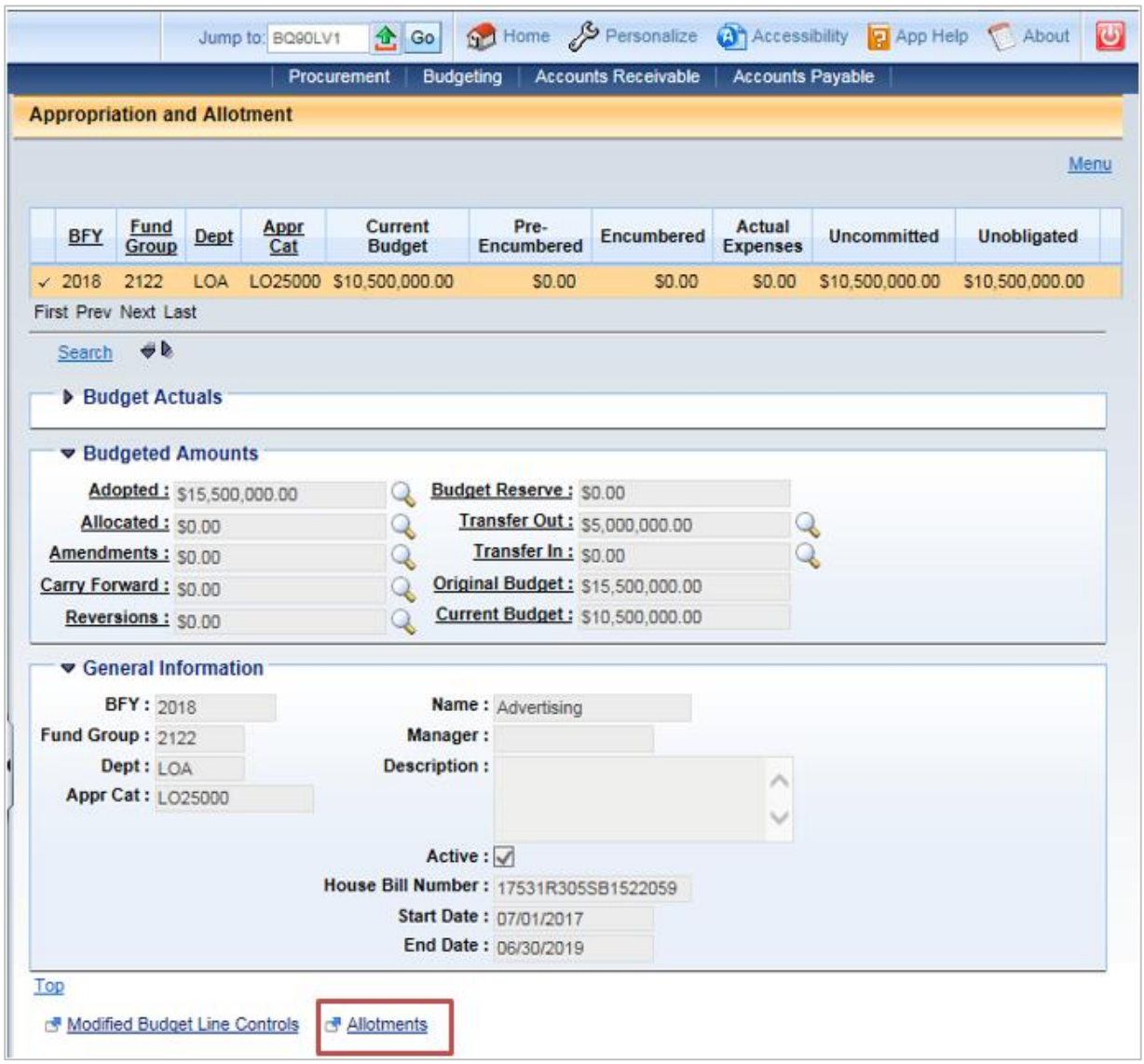
First Prev Next Last

## Appropriation Allotment Adjustment, previously loaded

*Scenario*

Your department needs to adjust appropriation allotments form an established budget already loaded into AFIS by moving $2,625,000 form Allotment Period 4 to Period 3. Complete an appropriation allotment adjustment using a BGA90 document and view the result on the BQ90LV1 page, allotments link.

To find the allotments prior to the adjustment, search the loaded budget on the BQ90LV1 page and click the Allotments link.



**Allotments**

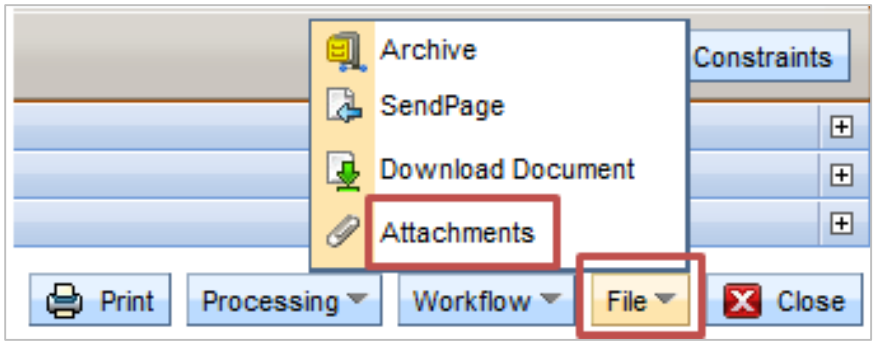
| BFY | Fund Group | Dept | Appr Cat | Period | Current Budget | Encumbered | Actual Expenses | Unobligated |
|---|---|---|---|---|---|---|---|---|
| ✓ 2018 | 2122 | LOA | LO25000 | 1 | $2,625,000.00 | $0.00 | $0.00 | $2,625,000.00 |
| 2018 | 2122 | LOA | LO25000 | 2 | $2,625,000.00 | $0.00 | $0.00 | $2,625,000.00 |
| 2018 | 2122 | LOA | LO25000 | 3 | $2,625,000.00 | $0.00 | $0.00 | $2,625,000.00 |
| 2018 | 2122 | LOA | LO25000 | 4 | $2,625,000.00 | $0.00 | $0.00 | $2,625,000.00 |
| 2018 | 2122 | LOA | LO25000 | 5 | $0.00 | $0.00 | $0.00 | $0.00 |

Login to **AFIS** Home Page. Create a **BGA90** Document

1. Follow the steps from creating an appropriation budget

**Header** section

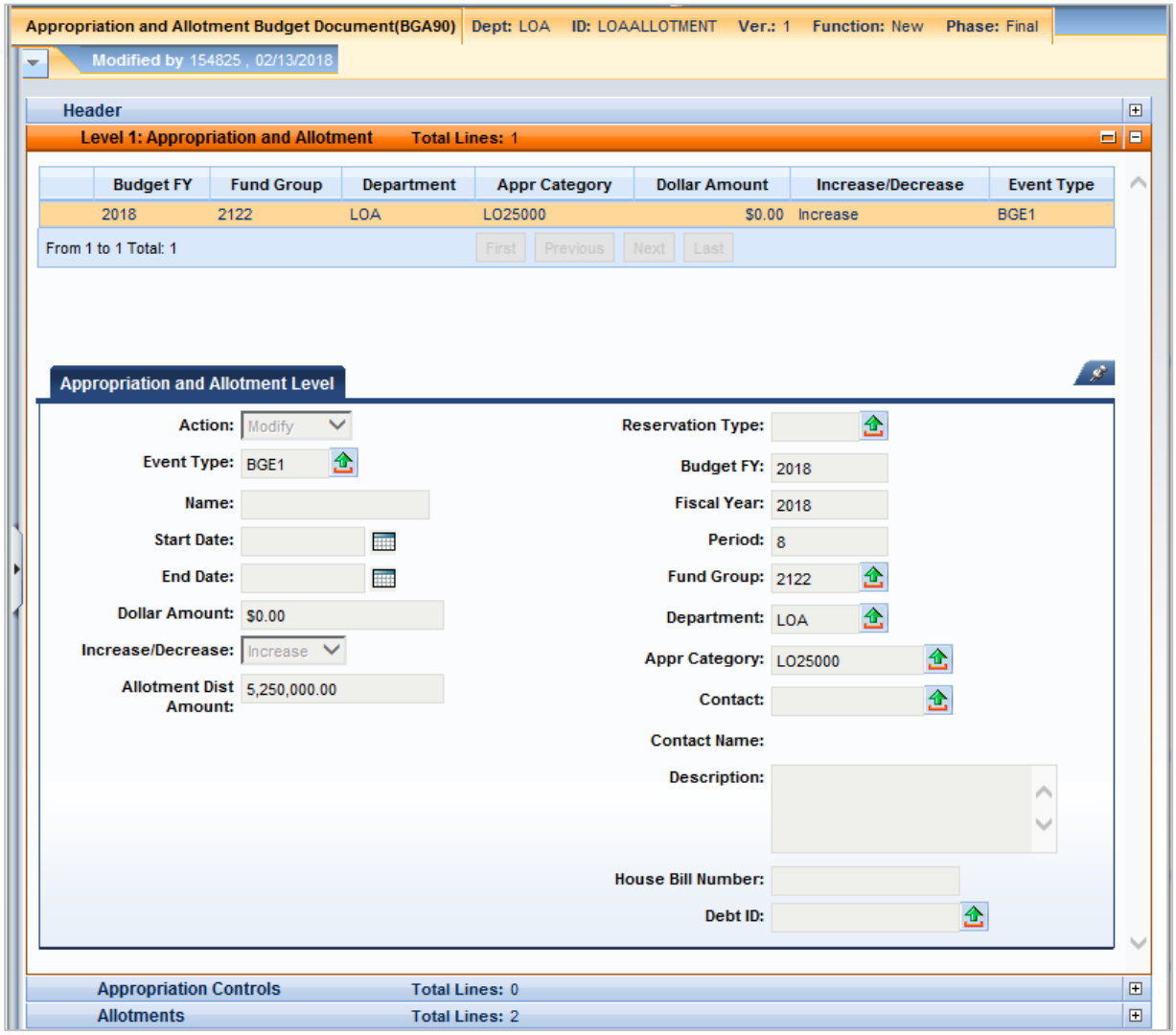
1. **Leave blank.** Dates entered here will override dates in other sections of the BGA90 document when the validate button is clicked
2. **Attach** request letter to the BGA90




**Level 1**: Appropriation and Allotment section

1. Click **Insert New Line**
2. **Action** field, **Modify**
3. **Event Type** field, enter ***BGE1, if previously loaded as BG01. Use BGE3, if previously loaded as BG03***
4. **Start/End Date** fields, **leave blank**, dates entered here will override what was already loaded on the BQ90LV1 page for an established budget.
5. **Dollar Amount** field, must **leave blank**
6. **Increase/Decrease** field, **Increase**
7. **Allotment Dist Amount**, enter **5,250,000**. This is the total of the absolute value from the amounts entered into all Periods on the Allotments section in the BGA90 document. For example, if $2,625,000 was being moved from period 4 to period 3, then the absolute value of the movement of both Periods totals $5,250,000.

8. **Budget FY**, **leave blank**, unless if desire is to post to a specific Budget Fiscal Year, submitting the document will populate the current BFY
9. **Fiscal Year, leave blank,** submitting the document will populate the current FY
10. **Period, leave blank**, submitting the document will populate the current period
11. **Appr Category field,** enter the **Appr Category 2** from ***your student data card***
12. Use the applicable COA elements for the remaining fields from your student data card
13. **Description** field, may **leave blank**
14. **House Bill Number** field, **leave blank**
15. Click **Validate**



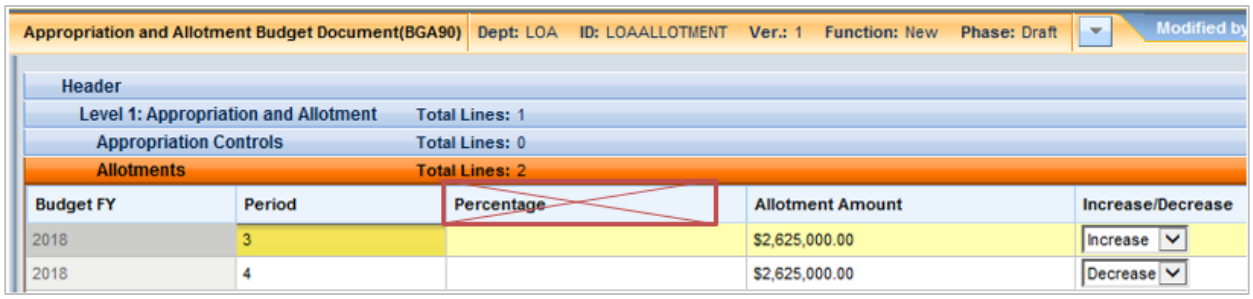
Complete the **Allotments** section

1. Click on the **Allotments** section
2. Click **Insert New Line** 2 times to add 2 blank lines
   - In this activity, the original budget has been loaded previously so you only need to add enough Allotment lines to adjust the periods that you are requesting.
   - Use the **Allotment Adjustment – Formula** found in the **Allotment Adjustment Requests – QRG** to find the Allotment Amount change for each quarter. Please note that the Formula is interactive. As you enter in the original appropriation information, it will provide the amounts needed to enter into the BGA90.
3. Do not use the Percentage column but rather enter the specific amount in the Allotment Amount column

| 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 | 0.00 | 0.00 | 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 | |

DEMO

4. Enter Allotment ***Period 3*** as ***2,625,000 in the Allotment Amount column*** and set as ***increase***
5. Enter Allotment ***Period 4*** as ***2,625,000 in the Allotment Amount column*** and set as ***decrease***
6. Click **Validate**




Validate and submit the document.

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

## BQ90LV1 page result, Allotments link.

Jump to: BQ90LV1 Go | Home | Personalize | Accessibility | App Help | About

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**Appropriation and Allotment**

Menu

| | BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|---|
| ✓ | 2018 | 2122 | LOA | LO25000 | $10,500,000.00 | $0.00 | $0.00 | $0.00 | $10,500,000.00 | $10,500,000.00 |

First Prev Next Last

Search

**Budget Actuals**

**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted : | $15,500,000.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $5,000,000.00 |
| Amendments : | $0.00 | Transfer In : | $0.00 |
| Carry Forward : | $0.00 | Original Budget : | $15,500,000.00 |
| Reversions : | $0.00 | Current Budget : | $10,500,000.00 |

**General Information**

| | | | |
|---|---|---|---|
| BFY : | 2018 | Name : | Advertising |
| Fund Group : | 2122 | Manager : | |
| Dept : | LOA | Description : | |
| Appr Cat : | LO25000 | | |
| | | Active : | ☑ |
| | | House Bill Number : | 17531R305SB1522059 |
| | | Start Date : | 07/01/2017 |
| | | End Date : | 06/30/2019 |

Top

Modified Budget Line Controls | Allotments

**Allotments**

| | BFY | Fund Group | Dept | Appr Cat | Period | Current Budget | Encumbered | Actual Expenses | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ | 2018 | 2122 | LOA | LO25000 | 1 | $2,625,000.00 | $0.00 | $0.00 | $2,625,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 2 | $2,625,000.00 | $0.00 | $0.00 | $2,625,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 3 | $5,250,000.00 | $0.00 | $0.00 | $5,250,000.00 |
| | 2018 | 2122 | LOA | LO25000 | 4 | $0.00 | $0.00 | $0.00 | $0.00 |
| | 2018 | 2122 | LOA | LO25000 | 5 | $0.00 | $0.00 | $0.00 | $0.00 |

## Relief Bill Budgets

Also using a BGA90 document, 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 GAO State Comptroller 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 BGA90 document along with any other supporting documentation. The BGA90 document must be submitted electronically to the General Accounting Office. 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 Location

Relief Bill Instructions and Procedures are posted at the following web address: https://gao.az.gov/afis/afis-information.

**BGA90 Document Creation** – In AFIS, create a BGA90 document. The BGA90 document ID must be in a specific format as follows: **RELIEFyyAGY**. **yy** = the last 2 digits of the current fiscal year. **AGY** = your agency 3 digit AFIS 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. Appropriations should be entered using the following guidelines:

**Level 1**: Appropriation and Allotment Section

Relief Bill appropriation budget line(s):

1. Action = **New**
2. Event Type = **BG01**

3. **Start date** = date BGA90 document is keyed
4. **End date** = 06/30/20YY (enter 06/30 of the current fiscal year)
5. **Budget FY** = enter the current fiscal year as the Budget FY
6. **Fiscal Year** = enter the current fiscal year
7. **Fund Group** = fund group of the original appropriation of which the claim would have been paid out of
8. Appr Category = **RELIEF**
9. **House Bill Number** = Relief Bill (this will later be changed once the bill signed by Governor and chaptered by the Secretary of State)

Carry forward tracking amount line(s):

10. Action = **Modify**
11. Event Type = **BG04**
12. **Start date** = leave blank
13. **End date** = leave blank
14. **Budget FY** = year the claim relates to
15. **Fiscal Year** = enter the current fiscal year
16. **Fund Group** = fund group of the original appropriation of which the claim would have been paid out of
17. **Appr Category** = appr category that would have been used to pay the claim
18. **House Bill Number** = leave blank

**Allotments** Section

1. For the Relief Bill appropriation budget line(s):
    - Load periods 1 – 5 with the current period we are in at 100% as an increase, rest at 0%
2. For the carry forward tracking amount line(s):
    - Do not load any allotments – leave blank

## Claim Processing

Once the Relief Bill is signed by the Governor and chaptered by the Secretary of State, the GAO will notify the agencies and the BGA90 documents can be approved. The agencies will then enter their encumbrance, if needed, and claim in AFIS. The payment transaction will be routed to the GAO for approval and processing.

The encumbrance and claim document ID must be the same as the claim number specified in the signed and chaptered Relief Bill. When entering the claim documents in AFIS, the appropriation number used to pay the claim(s) must be RELIEF, the fund number used must match the fund authorized by the law and the object code used must be 7556 (Relief Bill Expenditures).

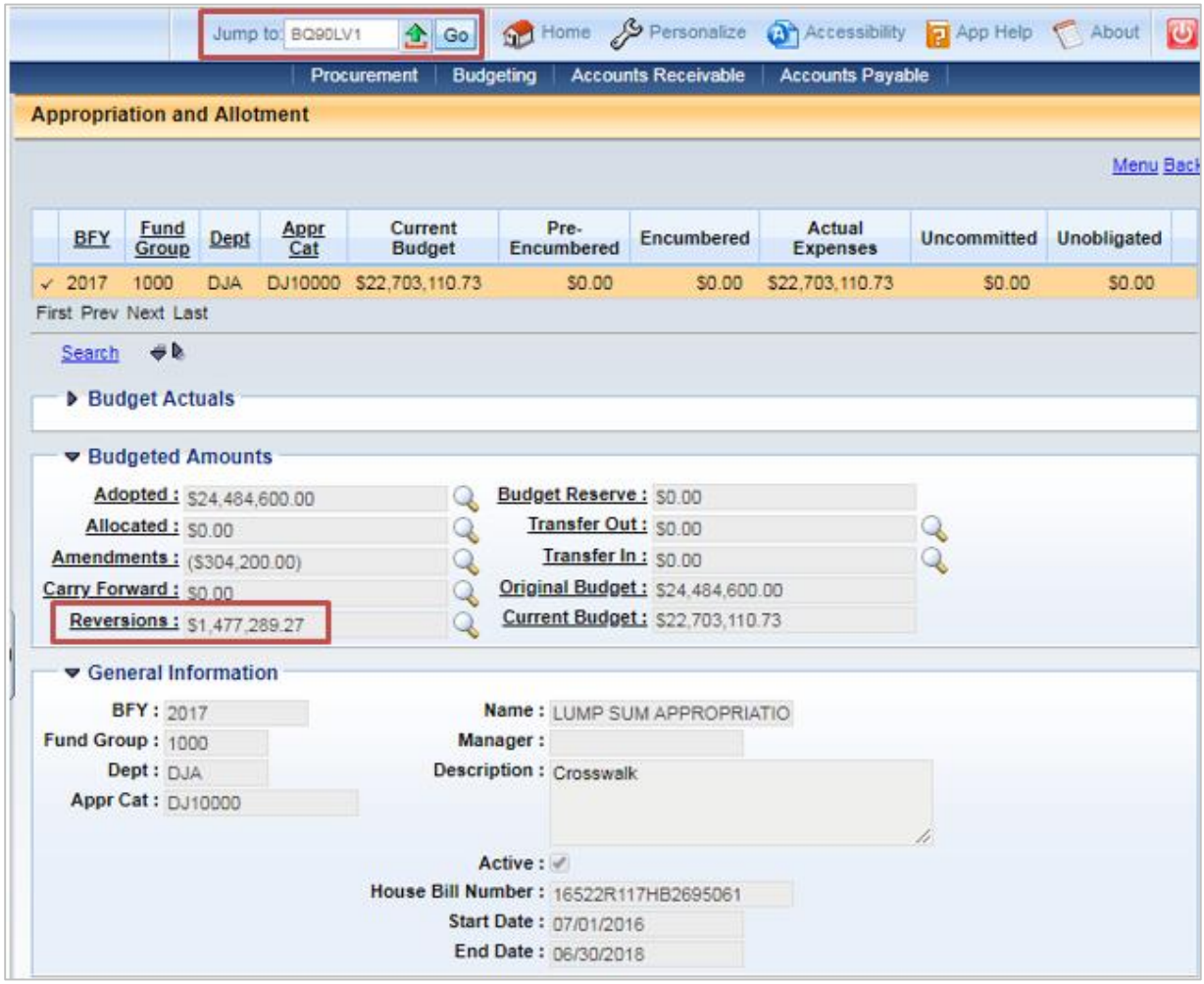
The GAO will verify the payment information matches the original request and release the payment document. If the document information does not match or is invalid, the document will be rejected and routed back to the agency.

The document is then submitted for payment generation and the budget is updated. The GAO will run reports to validate all payments have been processed and the appropriation budgets have been reduced per the Relief Bill.

For more information on processing encumbrance and claim documents in AFIS, please refer to the Accounts Payable Training Guide located on the following website:
https://gao.az.gov/trainingevents/training-resources

## Example – Relief Bill Load

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



Load the BGA90 with two lines according to the Relief Bill Instructions and Procedures. One for the Relief Bill appropriation budget line and another 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 BGA90. Here is the resulting BQ90LV1 for the lapsed BFY2017 appropriation. Notice the Carry Forward field increased by $8,000 and the Reversions field stayed the same.

Jump to: BQ90LV1 Go | Home | Personalize | Accessibility | App Help | About

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**Appropriation and Allotment**

Menu

| BFY | Fund Group | Dept | Appr Cat | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|
| ✓ 2017 | 1000 | DJA | DJ10000 | $22,703,110.73 | $0.00 | $0.00 | $22,703,110.73 | $0.00 | $0.00 |

First Prev Next Last

Search

**Budget Actuals**

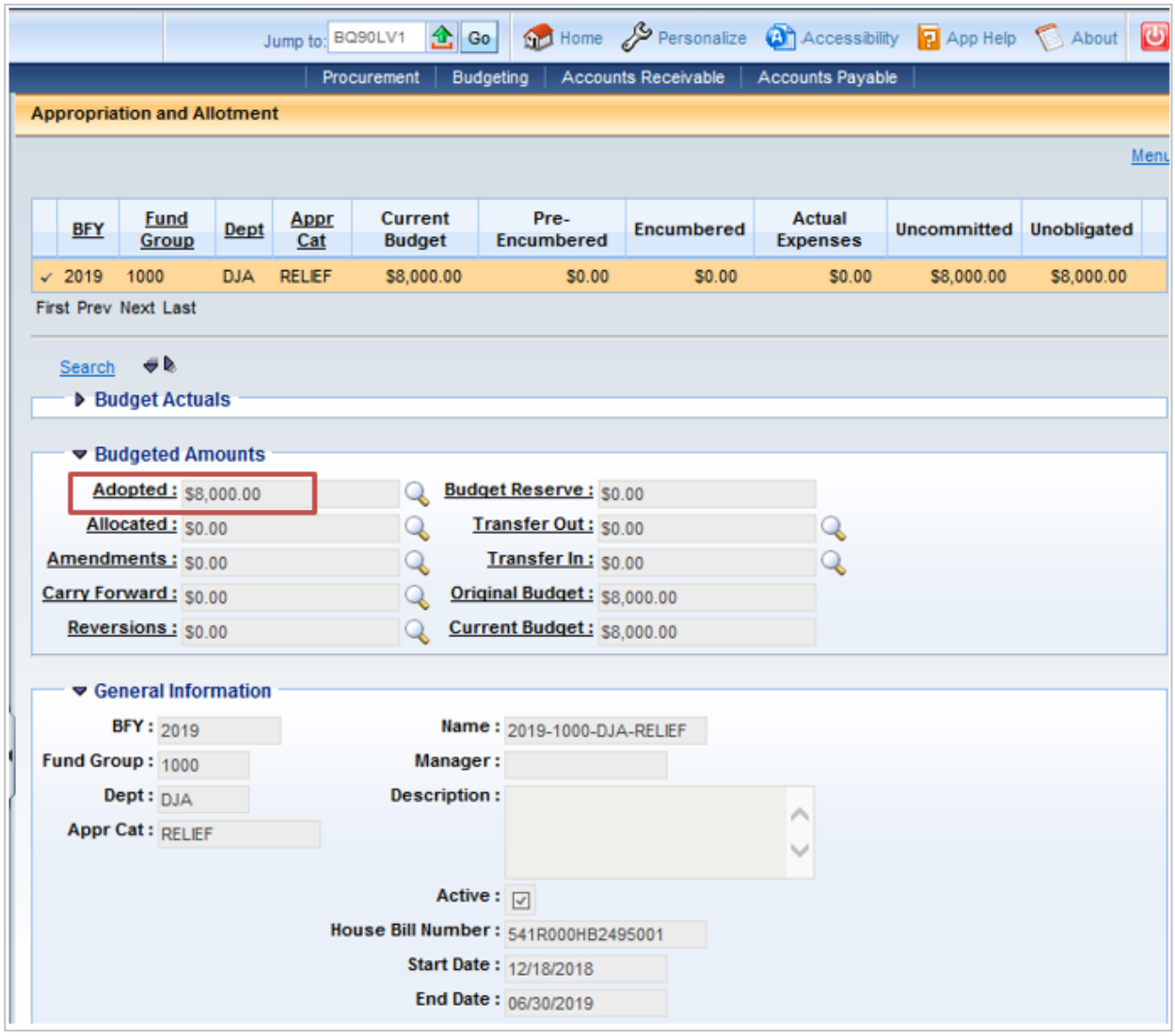
**Budgeted Amounts**

| | | | |
|---|---|---|---|
| Adopted : | $24,484,600.00 | Budget Reserve : | $0.00 |
| Allocated : | $0.00 | Transfer Out : | $0.00 |
| Amendments : | ($304,200.00) | Transfer In : | $0.00 |
| Carry Forward : | $8,000.00 | Original Budget : | $24,484,600.00 |
| Reversions : | $1,477,289.27 | Current Budget : | $22,703,110.73 |

**General Information**

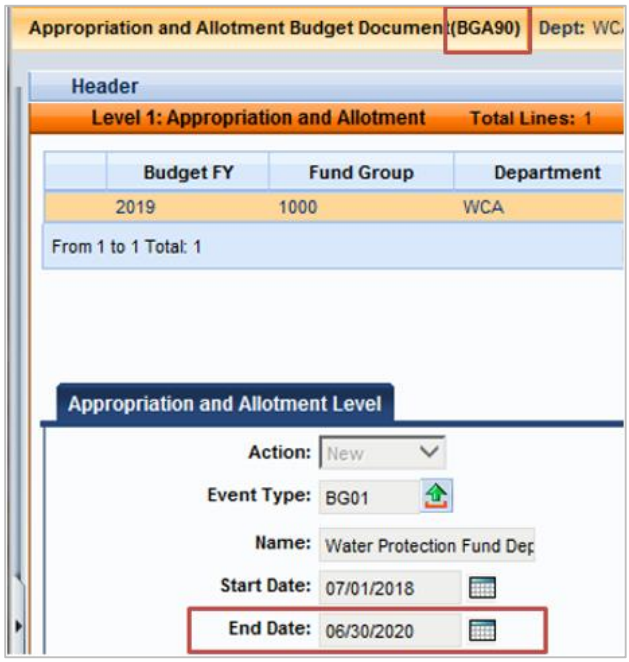
| | | | |
|---|---|---|---|
| BFY : | 2017 | Name : | LUMP SUM APPROPRIATIC |
| Fund Group : | 1000 | Manager : | |
| Dept : | DJA | Description : | Crosswalk |
| Appr Cat : | DJ10000 | | |
| | | Active : | ☑ |
| | | House Bill Number : | 16522R117HB2695061 |
| | | Start Date : | 07/01/2016 |
| | | End Date : | 06/30/2018 |

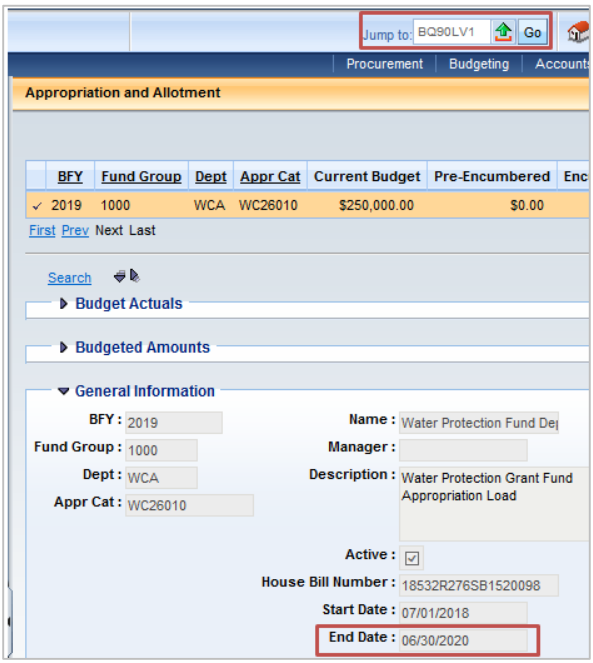
Lastly, here is the BQ90LV1 of the new BFY2019 Relief Bill appropriation that will be used to pay the old claim of $8,000.



## 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 BGA90 document, which is shown on the BQ90LV1 page. This means that appropriation balances in AFIS are lapsed based on the BQ90LV1 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 since these dates control the lapse process for the budget line.



# Departmental Operating Budgets

## Learning Objectives

In this lesson, you will:

- Create a Departmental operating budget and load constraints
- Amend a Departmental operating budget
- Transfer a Departmental operating budget

## Lesson Overview

Departmental operating budgets provide a way to capture, display, and limit expenditures compared to a pre-established plan. In this lesson, users 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 document is processed in AFIS, 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 AFIS. The budget structures used by departments to track expenses and the COA detail they provide are:

- Budget Structure 91 – Bureau
- Budget Structure 92 – District
- Budget Structure 93 – Division
- Budget Structure 95 – 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 chart, please visit the GAO website using the web address https://gao.az.gov/afis/afis-information.

#### *Roll-Forward Budget with Prior Year's Budget Amounts in Final/Submit Status*

This method may be used for budget structures 91, 92, 93, 94 and 95. 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 documents, if changes are needed to budgeted dollar values.

### *Roll-Forward Budget in Draft Status*

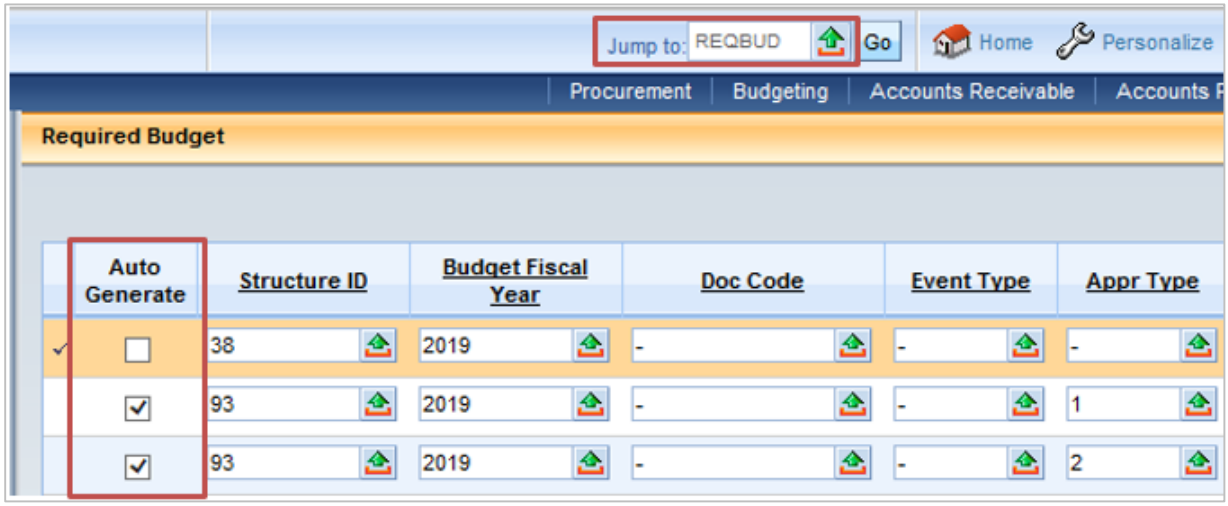
This method may be used for budget structures 91, 92, 93, 94 and 95. The roll-forward budget with prior year's budget amount option will roll to the next fiscal year with a status of **draft**. Agencies will then need to update the amounts in the budget documents and submit the documents to workflow.

### *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 92, 93, and 95. 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 the Auto-Generate option for agencies using budget structures 92, 93, or 95. This method relaxes the budget document 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 BQ92LV4.***

Requests to make changes to the REQBUD page need to be submitted by email to gaoafr@azdoa.gov.

## Event Types

The valid event types on the BGE## documents are listed in Table 4 below:

**Table 4: Department Expense Budget Event Types**

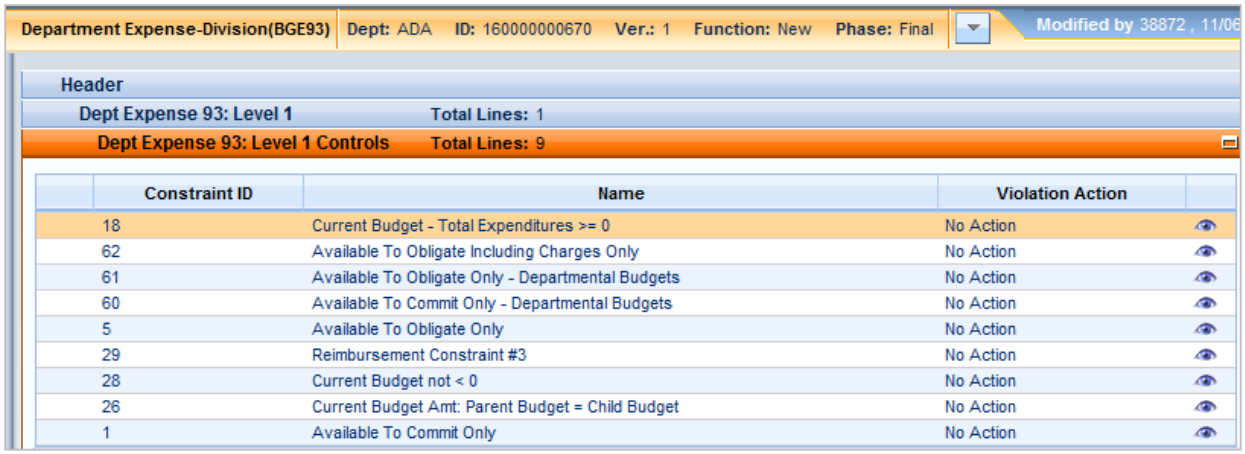
| Event Type | Name |
|---|---|
| BG01 | Adopt an Expense Budget |
| BG03 | Amend an Expense Budget |
| BG06 | Transfer In an Expense Budget |
| BG07 | Transfer Out an Expense Budget |
| BG08 | Deactivate Budget Line |
| BG09 | Activate Budget Line |
| BG10 | Delete Budget Line |

## Query and Summary Query Pages

| Budget Structure | Name | Query Pages | Summary Query Pages |
|---|---|---|---|
| 91 | Department – Bureau | BQ91LV1<br>BQ91LV2<br>BQ91LV3<br>BQ91LV4 | ESUM91L2 |
| 92 | Department – District | BQ92LV1<br>BQ92LV2<br>BQ92LV3<br>BQ92LV4 | ESUM92L4 |
| 93 | Department – Division | BQ93LV1<br>BQ93LV2<br>BQ93LV3 | ESUM93L3 |
| 95 | Department – Unit | BQ95LV1<br>BQ95LV2<br>BQ95LV3<br>BQ95LV4<br>BQ95LV5<br>BQ95LV6<br>BQ95LV7 | ESUM95L2<br>ESUM95L3<br><br><br><br><br>ESUM95L7 |

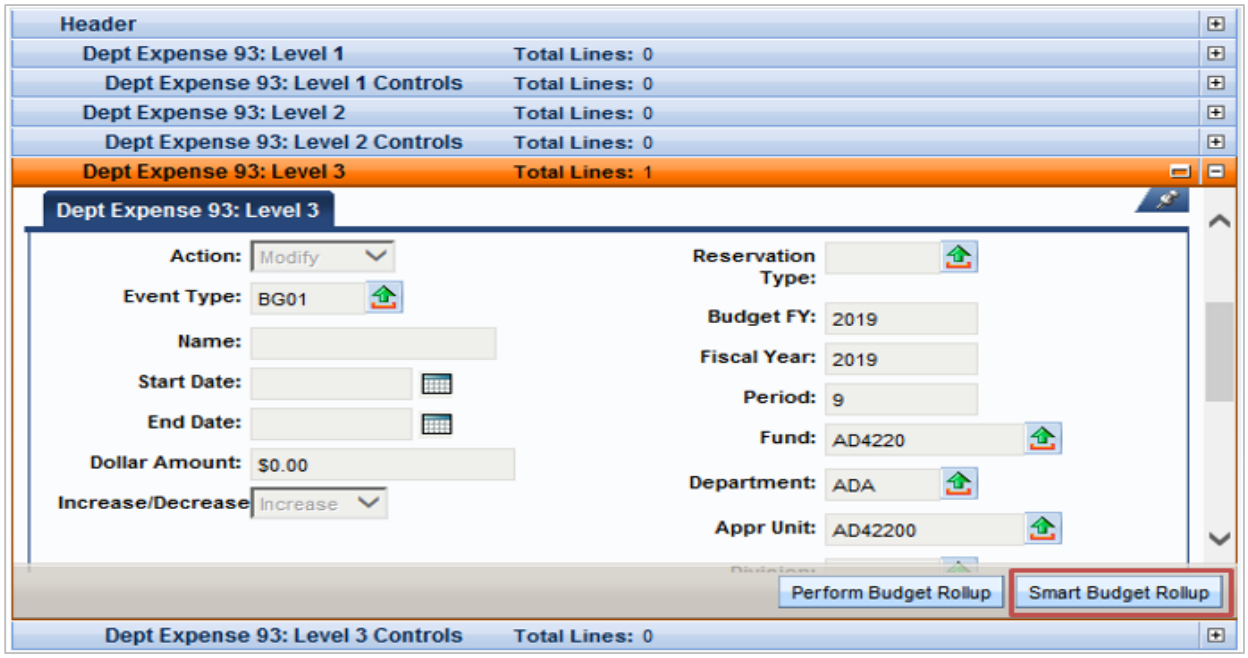
## Budget Controls/Constraints

For more information, see the Budgetary Controls chapter in this training guide. Agencies may load constraints to departmental budget lines or adjust them anytime during the year. All constraints are turned off for budget structures 92, 93, and 95, but agencies can still choose to manually change the constraints for these structures. Agencies may review constraints on the BUDLCON and BUDCON pages.




## Budget Rollups

Always use the **Smart Budget Rollup** instead of the Perform Budget Rollup. The Smart Budget Rollup takes the budget line(s) at the lowest budget level entered and properly adjusts all higher budget level lines and COA elements. The Name and Description fields are not rolled up to higher levels on budget documents when the Smart Budget Rollup action is taken. It also saves the document.




# Create Departmental Operating Budgets

The documents used to create and modify departmental operating budgets include BGE91, BGE92, BGE93, and BGE95 and they correspond to the chosen budget structure.

1. Line Action – New
2. Event Type – BG01, Adopt an Expense Budget

The only differences between the operating budget documents 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 to be used when creating a new departmental budget line. This allows the higher levels to be automatically calculated using the Smart Budget Roll Up feature.

For example, if a department is using budget structure 95 and wants to track expenses at the Unit level, the department user would enter all budget information in Level 6 on a BGE95 document and use the Smart Budget Roll Up feature to calculate the amounts for levels 1 through 5.

| 95 – 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 |

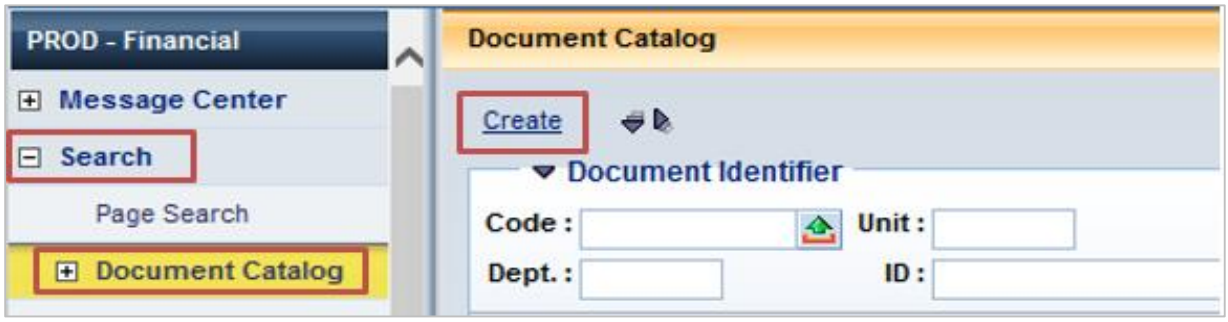
## Create a Departmental Operating Budget

*Scenario*

Your department is ready to establish its departmental operating budget based on the forecasted department requirements. You are responsible for creating the BGE93 document is AFIS to establish the budget lines using budget structure 93 to record at the Object Class level; Level 3 in the budget structure.

Login to **AFIS** Home Page. Create a **BGE93** Document

1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**
3. Click **Create**

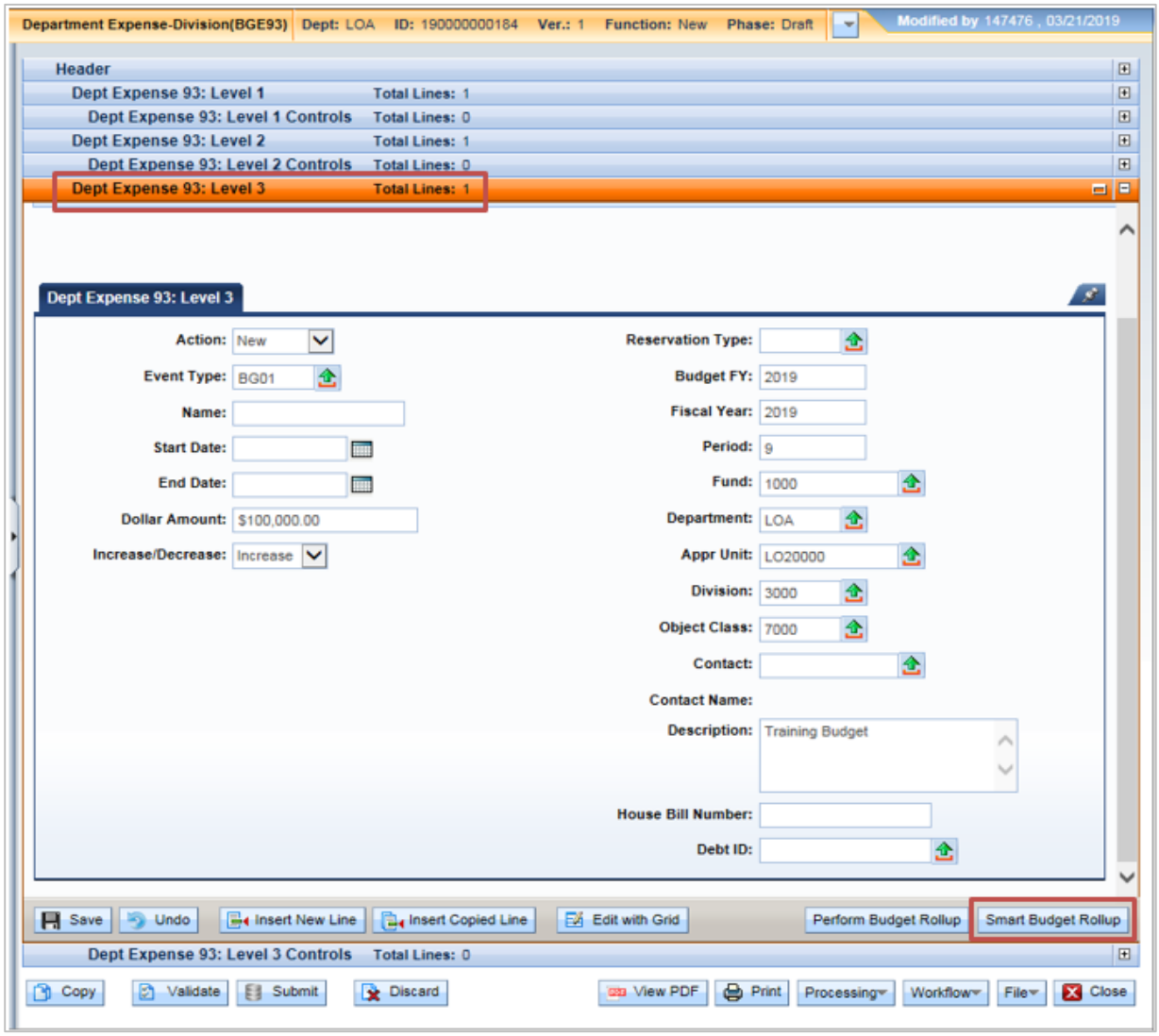



4. In the **Code** field, enter ***BGE93***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check the **Auto Numbering** check box
7. Click **Create**. The budget document opens

**Dept Expense 93**: Level 3 section

1. Click **Insert New Line**. The Action defaults to New
2. In the **Event Type** field, enter ***BG01***, Adopt an Expense Budget
3. In the **Dollar Amount** field, enter ***100,000***
4. Observe the default Increase/Decrease action is **Increase**
5. In the **Fund** field, enter ***1000***
6. In the **Dept** field, enter the data from ***your student data card***
7. In the **Appr Unit** field, enter the data from ***your student data card***
8. In the **Division** field, enter the data from ***your student data card***
9. In the **Object Class** field, enter ***7000***

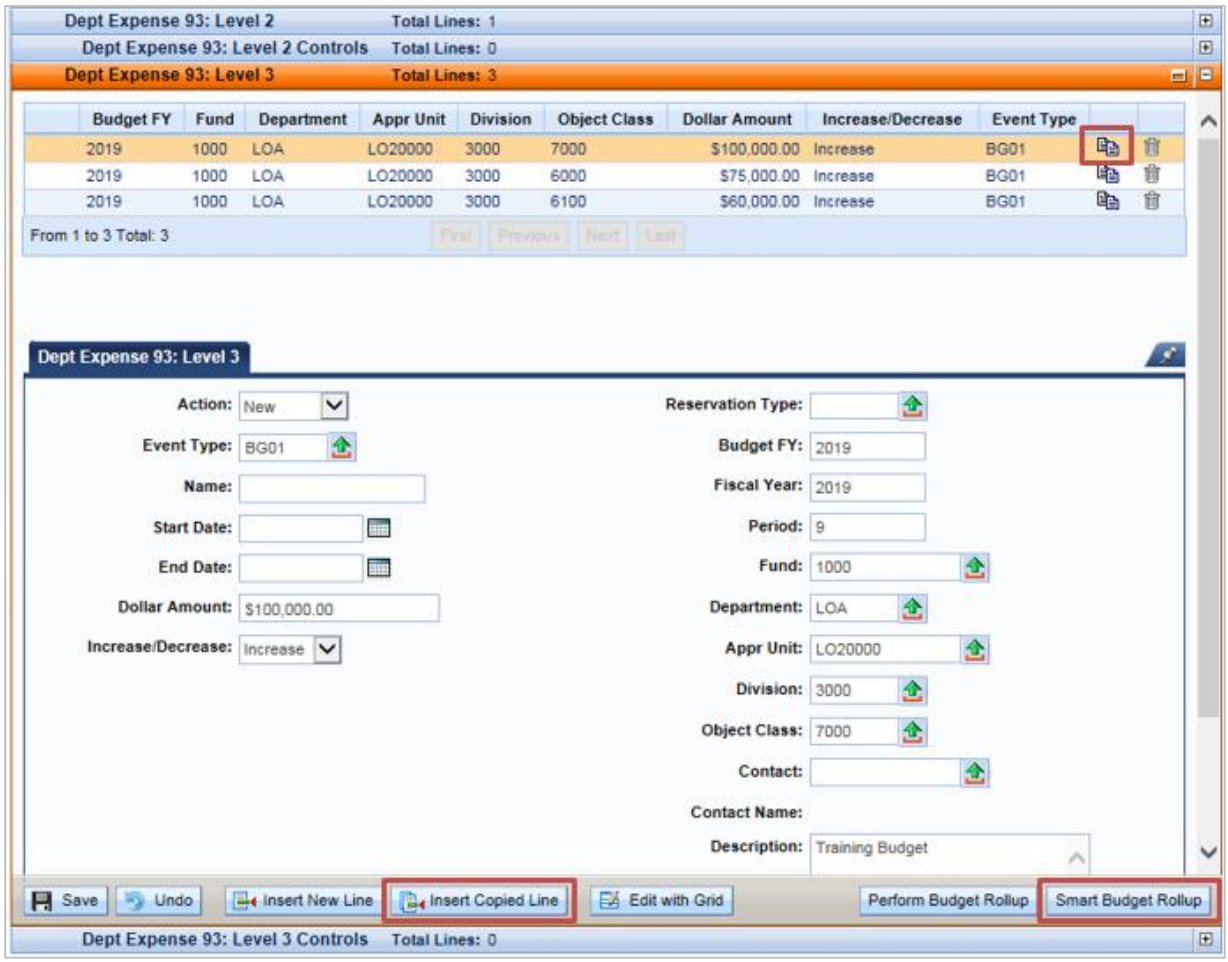
10. In the **Description** field, enter ***Training budget***
11. Click the **Smart Budget Rollup** button




Create the rest of the budget lines.

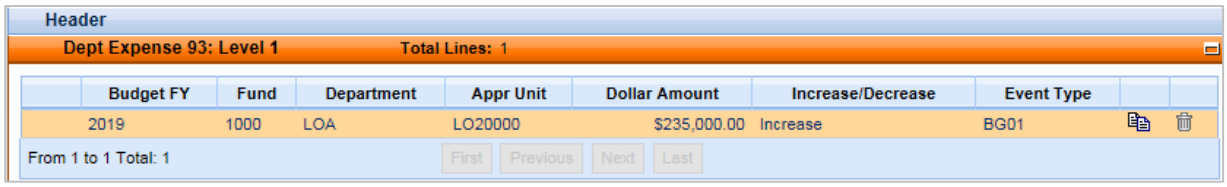
1. At the top of the section, click **Copy Line**
2. At the bottom of the section, click **Insert Copied Line**
3. In the **Dollar Amount** field, enter ***75,000***
4. In the **Object Class** field, enter ***6000***
5. Click **Insert Copied Line**
6. In the **Dollar** Amount field, enter ***60,000***
7. In the **Object Class** field, enter ***6100***

8. Click **Smart Budget Rollup**



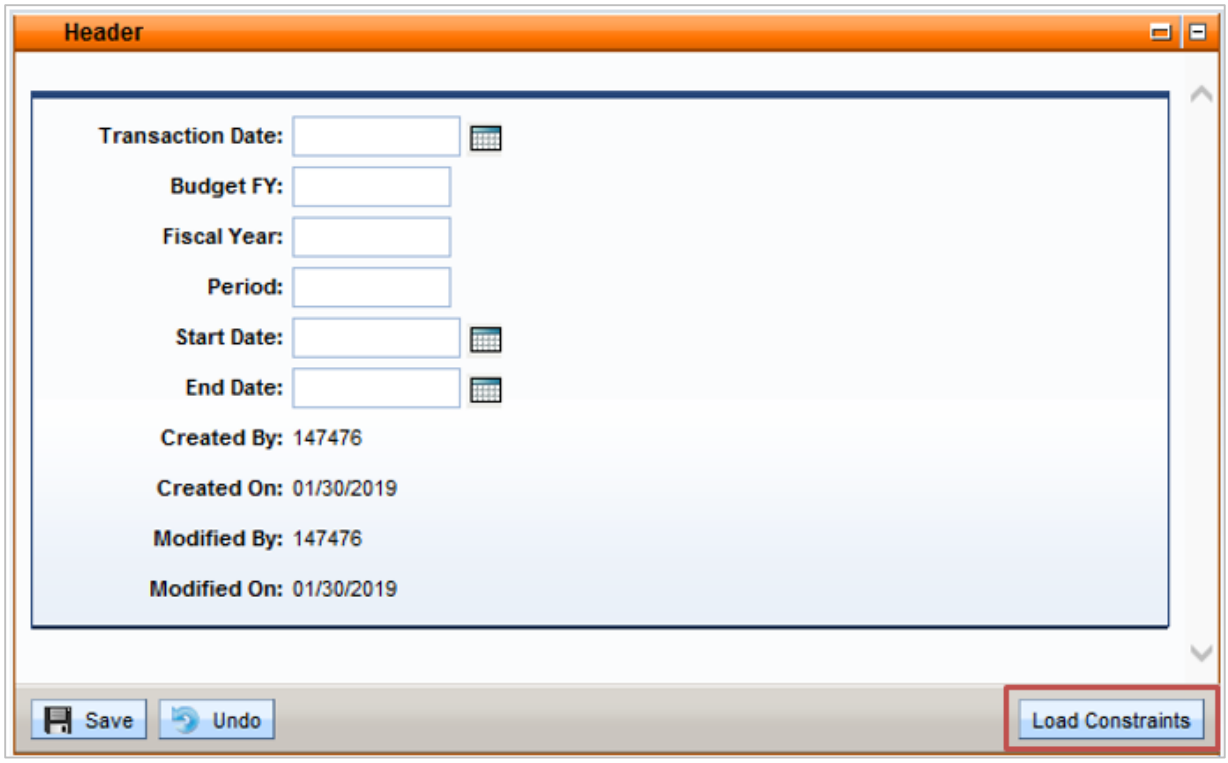

Review the rollup amounts in Level 1 of the budget document.

1. In the Document Navigation Panel, click **Dept Expense 93: Level 1**
2. Observe the Dollar Amount for the line that has been created automatically in this section of the document is $235,000; the sum of the three lines on Level 3 with the same Department, Appr Unit, and Fund.



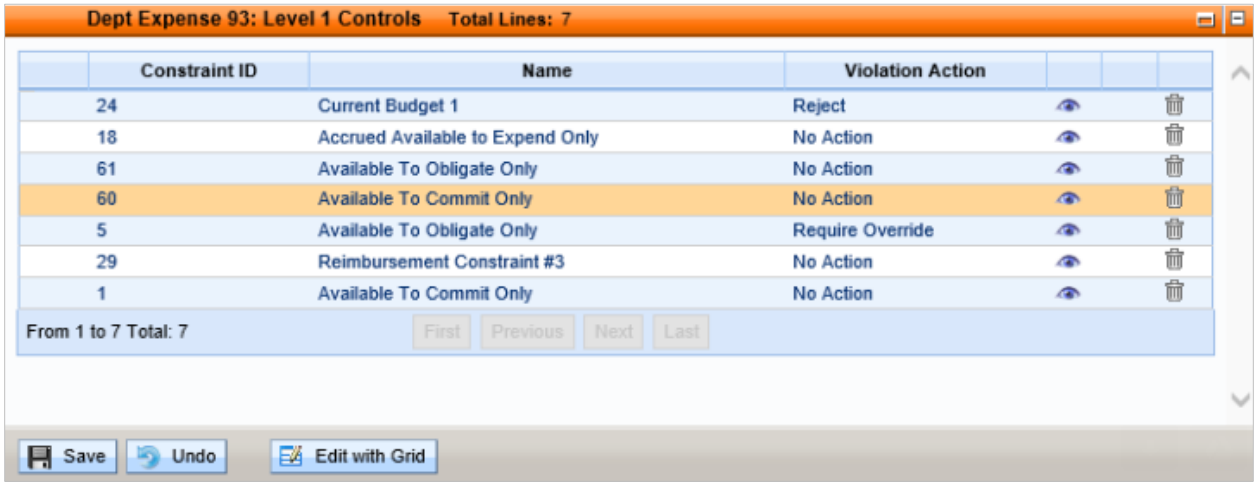

**Load Constraints**

1. Click **Header Panel**
2. Click **Load Constraints** at the bottom right of the Header Screen

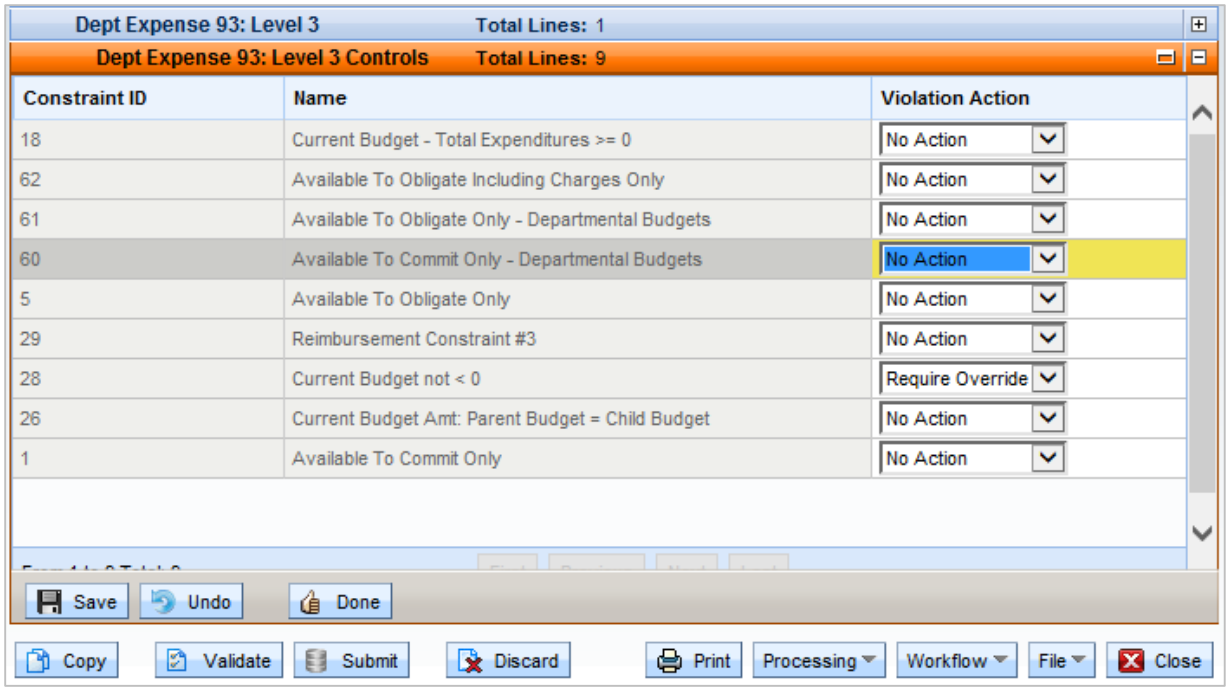



3. In the Document Navigation Panel, click **Dept Expense 93**: Level 3 Controls

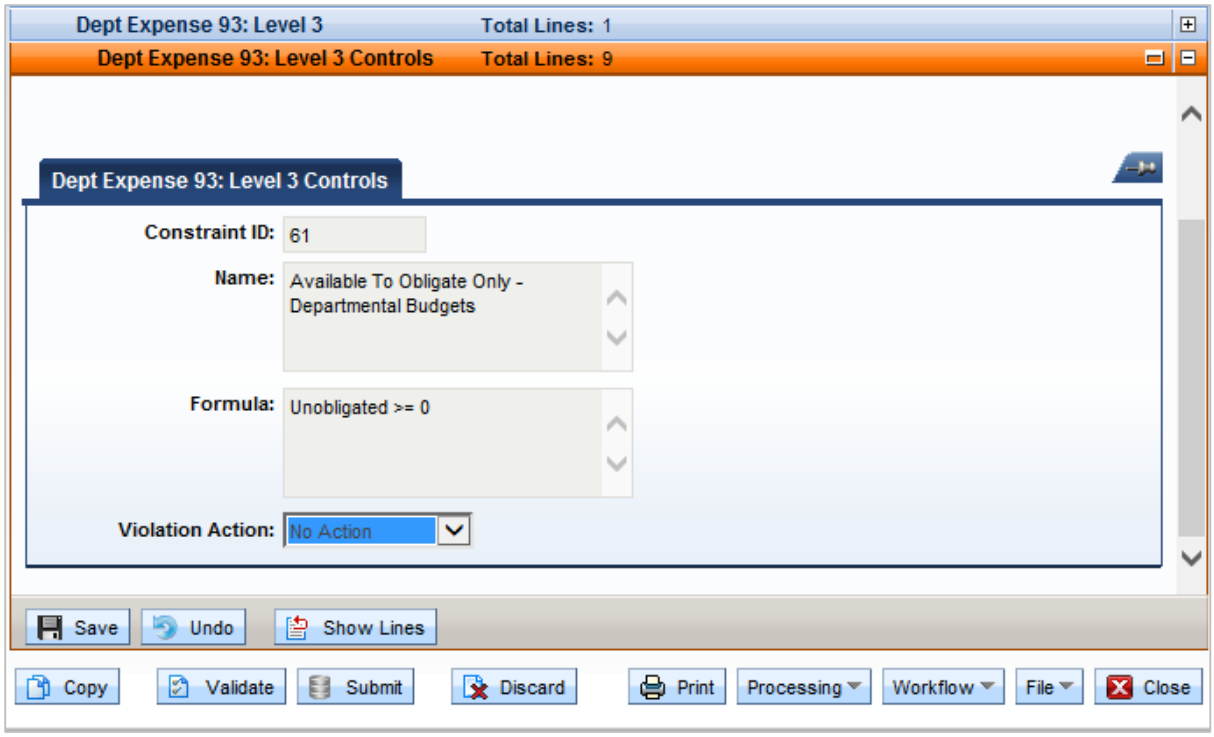
4. Observe the Constraint ID information and the Edit with Grid option




5. If it is determined that the **Available to Commit Only** Constraint **60** needs to be changed to **Require Override**, click the **Edit with Grid** option and select the desired Violation Action from the dropdown and then click done. See chapter 8 on Budgetary Controls for additional information.



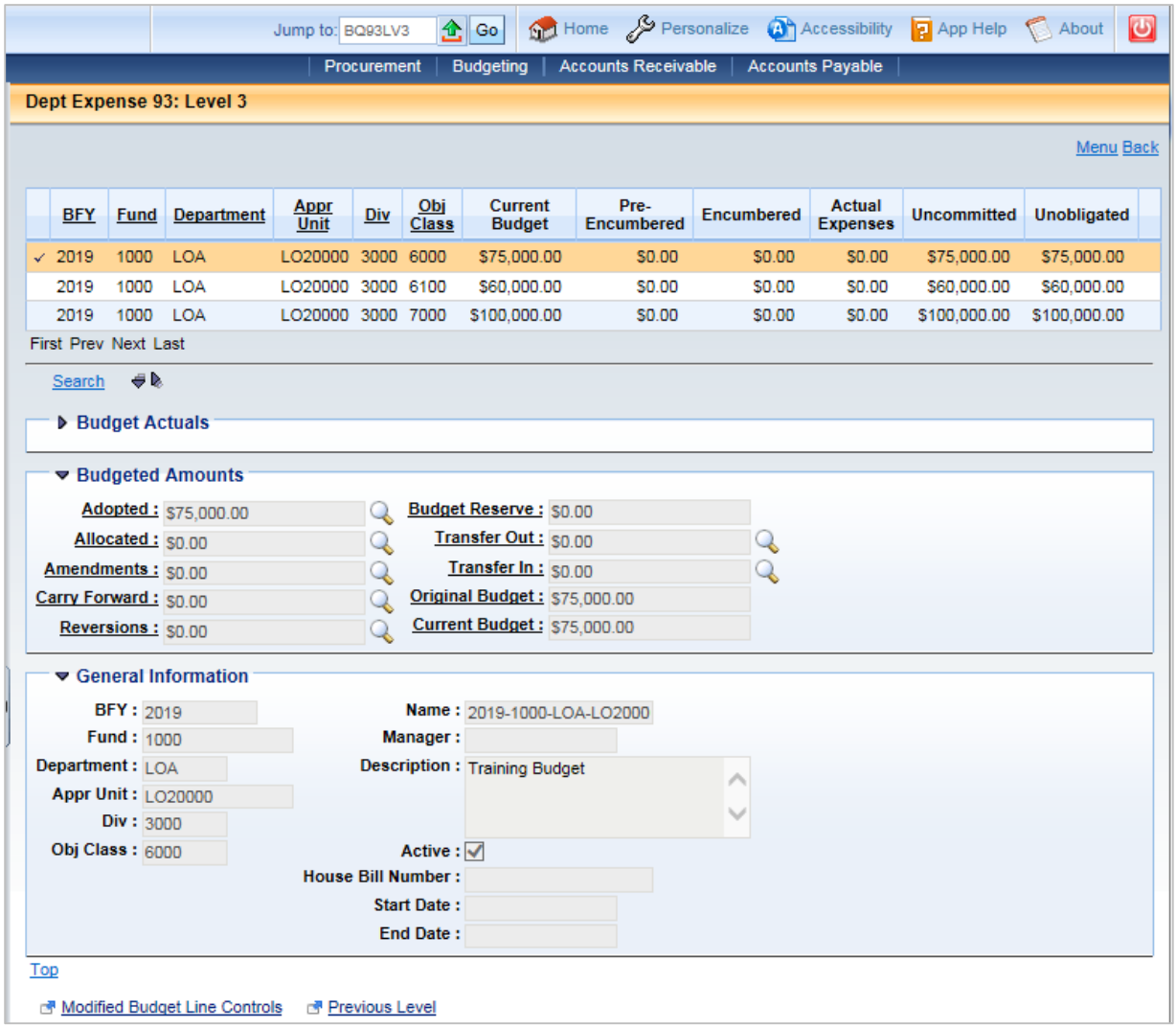

6. Violation Action changes for a budget level may also be made by clicking on an **eye icon** instead of the Edit with Grid option.




Validate and submit the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

BQ93LV3 query page result.



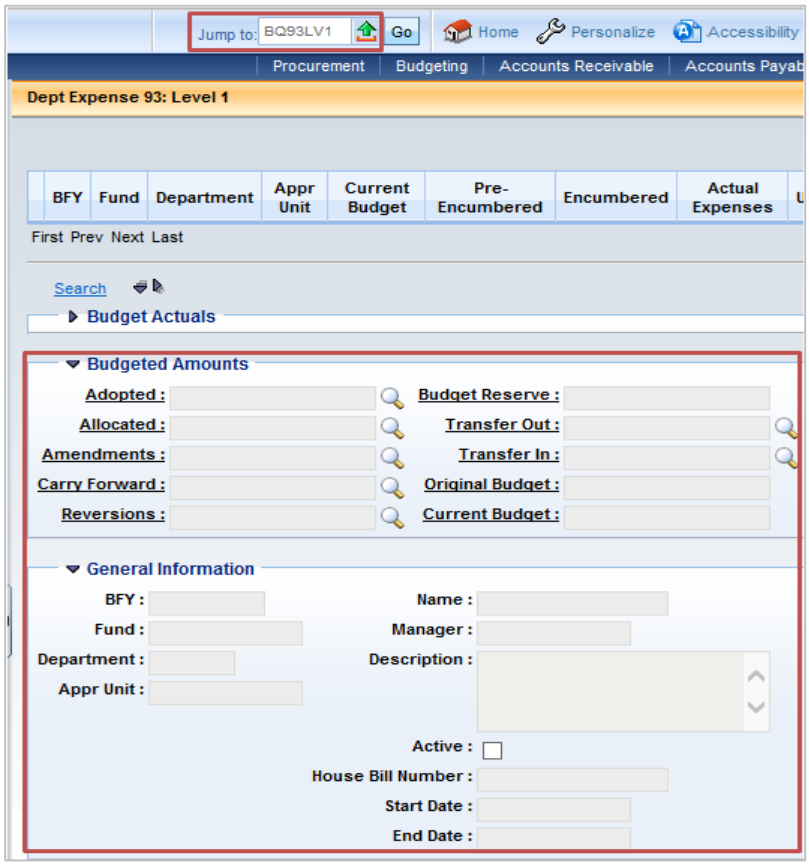

## Amend Departmental Operating Budget

Departments may need to amend departmental operating budgets based on updates and changes to forecast data. Modification or amendment of a departmental operating budget requires the creation and submission of the same budget document type that was used to create the budget line. For example, if the department uses budget structure 91 then the document used to create the budget line is the BGE91.

- **Line Action** – Modify, if the departmental budget has been loaded in AFIS.
- **Line Action** – New, if the departmental budget has not been loaded in AFIS yet.
- **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 to or subtracted from the current budget amount. This value represents the change in budget amount and is different than accounting documents where a new value is entered.

***Note: When modifying an existing departmental budget using any BGE9# document, several of these document fields will adjust or override current information on the BQ9#LV# page for the established departmental budget. To change several of these fields on the BQ9#LV# page, you will use a BGE9# document.***



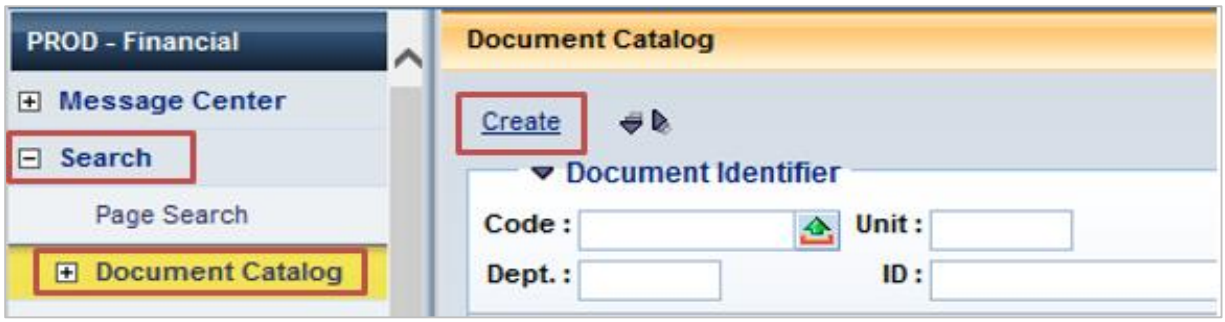
## Amend a Departmental Operating Budget

*Scenario*

Your department needs to amend its departmental operating budget based on the forecasted department requirements. You are responsible for creating the BGE93 document in AFIS to amend the budget lines using budget structure 93 to record at the Object Class level; Level 3 in the budget structure.

Login to the **AFIS** Home Page. Navigate to the **Document Catalog.**

1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**
3. Click **Create**
4. In the **Code** field, enter ***BGE93***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check **Auto Numbering** check box

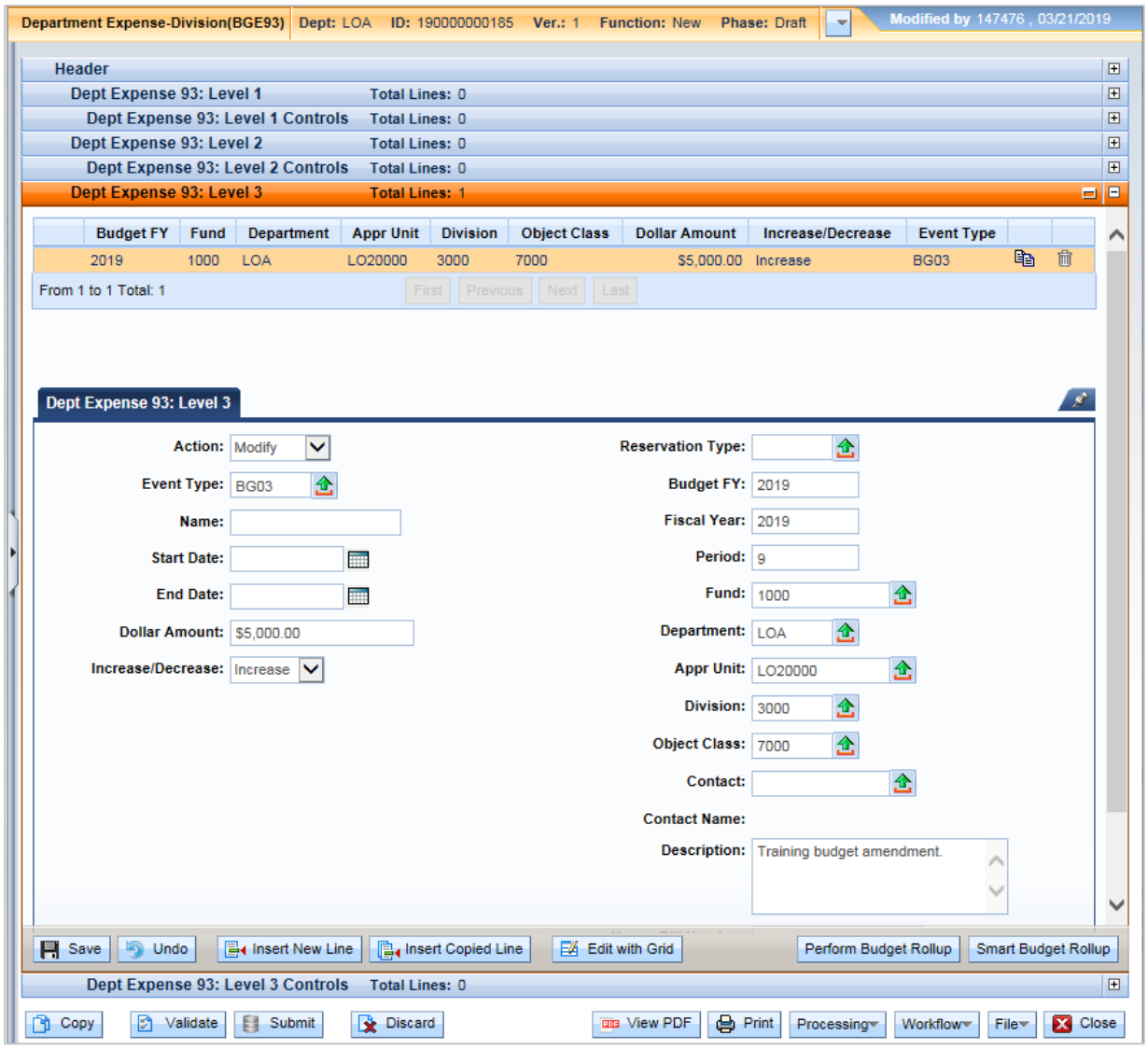



7. Click **Create**. The budget document opens.

**Dept Expense 93**: Level 3 section

1. Click **Insert New Line**. The Action defaults to New
2. Change the **Action** to **Modify**
3. In the **Event Type** field, enter **BG03**, Amend an Expense Budget
4. In the **Dollar Amount** field, enter ***5,000***
5. Observe the default Increase/Decrease action is **Increase**
6. In the **Fund** field, enter **1000**
7. In the **Dept** field, enter the data from ***your student data card***
8. In the **Appr Unit** field, enter the data from ***your student data card***
9. In the **Division** field, enter the data from ***your student data card***

10. In the **Object Class** field, enter **7000**
11. In the **Description** field, enter ***Training budget amendment***
12. Click **Smart Budget Rollup**




Create the rest of the amended budget lines

1. At the top of the section, click **Copy Line**
2. At the bottom of the section, click **Insert Copied Line**
3. In the **Dollar Amount** field, enter ***2,500***
4. In the **Object Class** field, enter ***6000***
5. Click **Smart Budget Rollup**

Dept Expense 93: Level 3 Total Lines: 2

| Budget FY | Fund | Department | Appr Unit | Division | Object Class | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|---|---|
| 2019 | 1000 | LOA | LO20000 | 3000 | 7000 | $5,000.00 | Increase | BG03 |
| 2019 | 1000 | LOA | LO20000 | 3000 | 6000 | $2,500.00 | Increase | BG03 |

From 1 to 2 Total: 2 First Previous Next Last

Review the rollup amounts in Level 1 of the budget document

1. In the Document Navigation Panel, click **Dept Expense 93: Level 1**
2. Observe the Dollar Amount for the line that has been created automatically in this section of the document is $7,500; the sum of the two lines on Level 3 with the same Department, Appr Category, and Fund.

Header

Dept Expense 93: Level 1 Total Lines: 1

| Budget FY | Fund | Department | Appr Unit | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|
| 2019 | 1000 | LOA | LO20000 | $7,500.00 | Increase | BG03 |

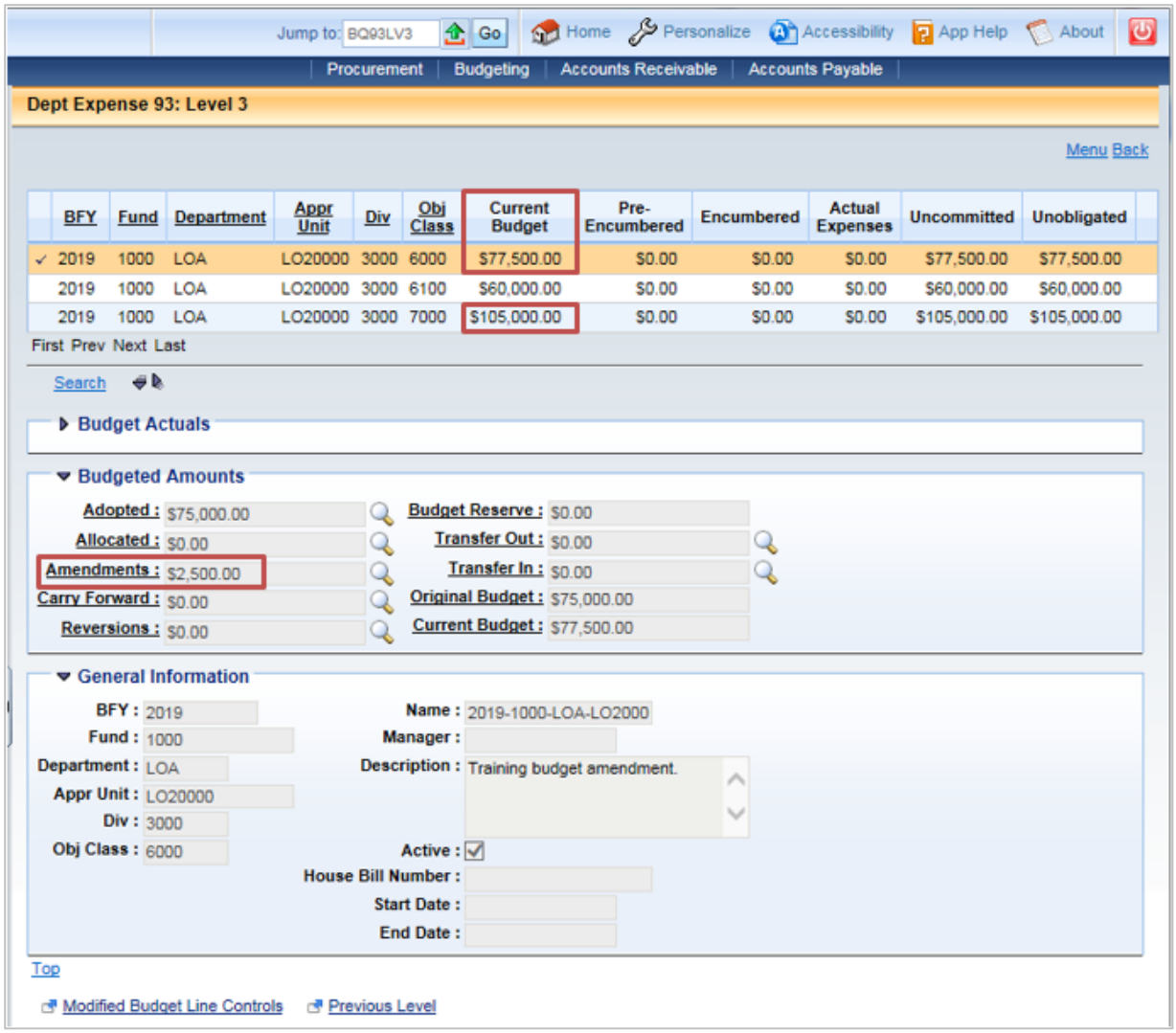
From 1 to 1 Total: 1 First Previous Next Last

Validate and submit the document.

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

**BQ93LV3 page result.** 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 first. To find a budget amendment amount, click on a budget line and then its Budgeted Amounts dropdown and view the Amendments field.

| BFY | Fund | Department | Appr Unit | Div | Obj Class | Current Budget | Pre-Encumbered | Encumbered | Actual Expenses | Uncommitted | Unobligated |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 2019 | 1000 | LOA | LO20000 | 3000 | 6000 | $75,000.00 | $0.00 | $0.00 | $0.00 | $75,000.00 | $75,000.00 |
| 2019 | 1000 | LOA | LO20000 | 3000 | 6100 | $60,000.00 | $0.00 | $0.00 | $0.00 | $60,000.00 | $60,000.00 |
| 2019 | 1000 | LOA | LO20000 | 3000 | 7000 | $100,000.00 | $0.00 | $0.00 | $0.00 | $100,000.00 | $100,000.00 |




## 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 document. The event type entered on the budget line tells AFIS to perform a transfer. For the transfer out, the Line Action is Modify, and for the transfer in, the Line Action can be either New, which establishes a budget, or Modify, which modifies an existing budget. The Event Types are listed below:

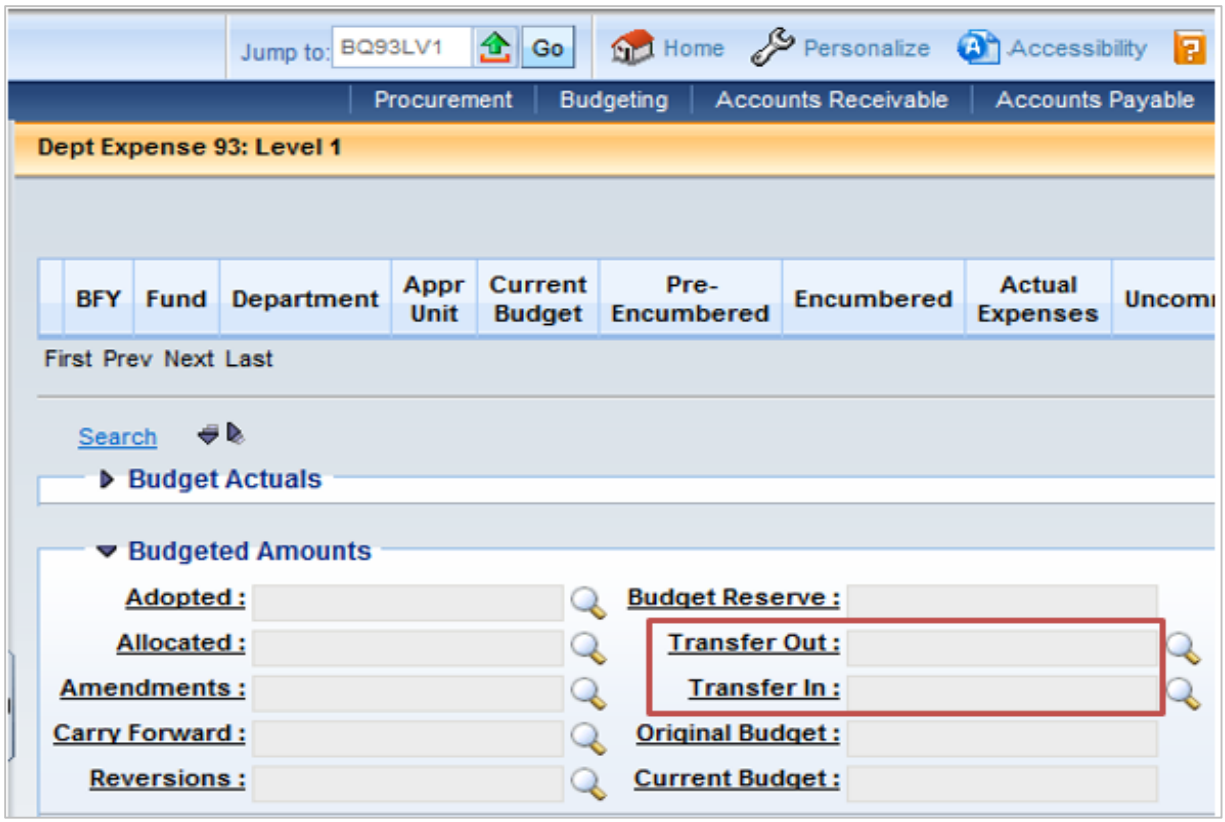
- Line Action – Modify
  - Event Type – BG07, Transfer Out an Expense Budget

- Line Action – Modify, which modifies an existing budget or New, which establishes a 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.

**Transfer Out/Transfer In Fields** – Setting the Transfer Out budget line to Increase in a BGE9# document actually increases the Transfer Out field balance seen on the BQ9#LV# page but subtracts the amount from the current budget. See below. Setting in the Transfer In budget line to Increase in a BGE9# document increases the Transfer In field balance seen on the BQ9#LV# page and adds the amount to the current budget.



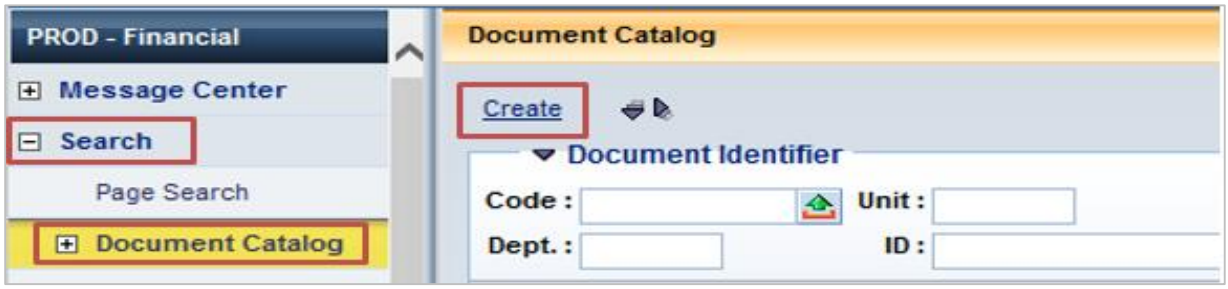
## Transfer a Departmental Operating Budget

*Scenario*

Your department needs to transfer a departmental operating budget line based on the forecasted department requirements. You are responsible for creating the BGE93 document in AFIS to transfer the budget lines using budget structure 93 to record at the Object Class Level; Level 3 in the budget structure.

Login to **AFIS** Home Page. Navigate to the **Document Catalog.**

1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**

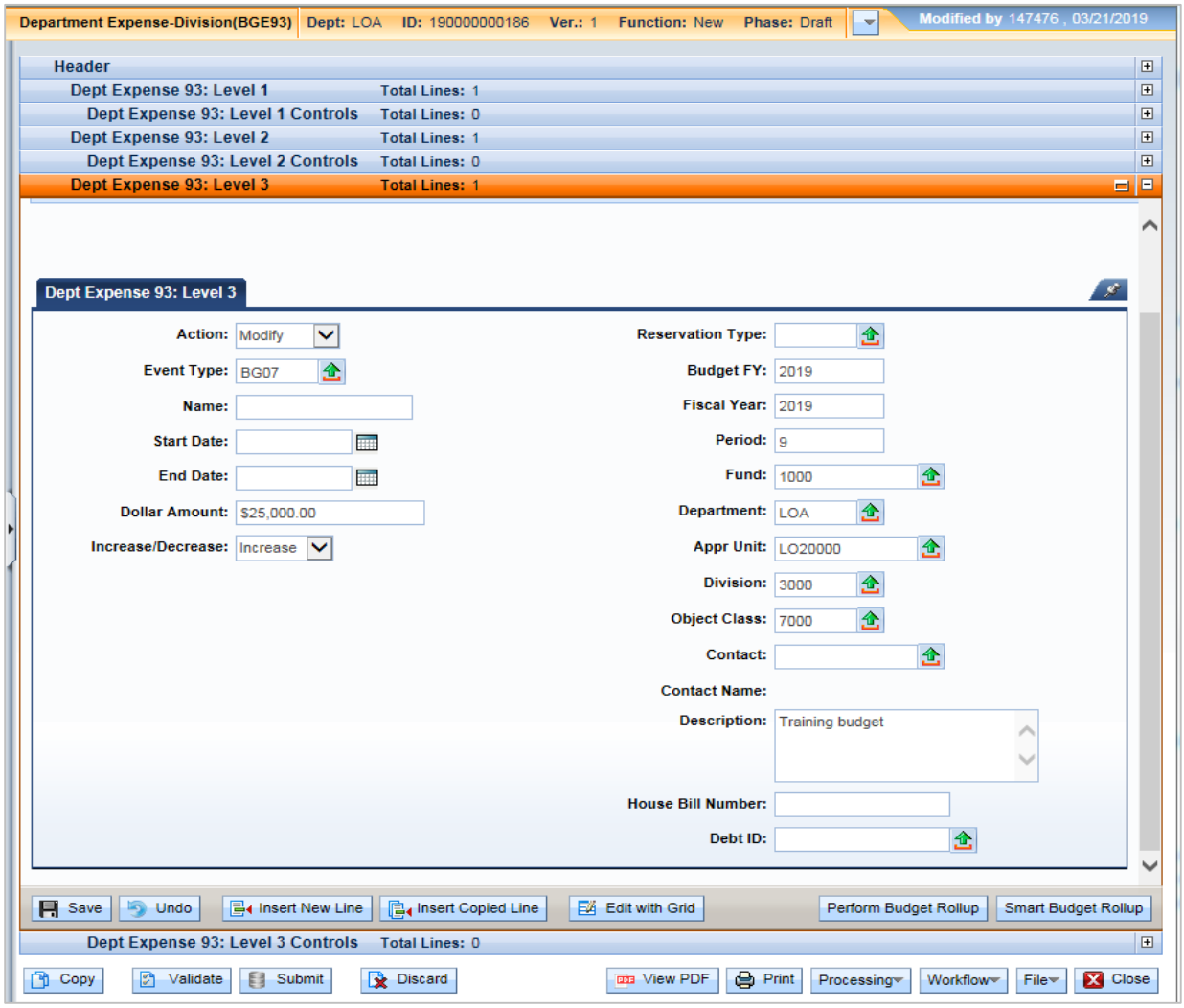



3. Click **Create**
4. In the **Code** field, enter ***BGE93***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check **Auto Numbering** check box
7. Click **Create**. The budget document opens

**Dept Expense 93**: Level 3 section.

1. Click **Insert New Line**. The Action defaults to New
2. Change the **Action** to ***Modify***
3. In the **Event Type** field, enter ***BG07***, Transfer Out an Expense Budget
4. In the **Dollar Amount** field, enter ***25,000***
5. Observe the default Increase/Decrease action is **Increase**
6. In the **Fund** field, enter ***1000***
7. In the **Dept** field, enter the data from ***your student data card***
8. In the **Appr Unit** field, enter the data from ***your student data card***
9. In the **Division** field, enter the data from ***your student data card***
10. In the **Object Class** field, enter ***7000***

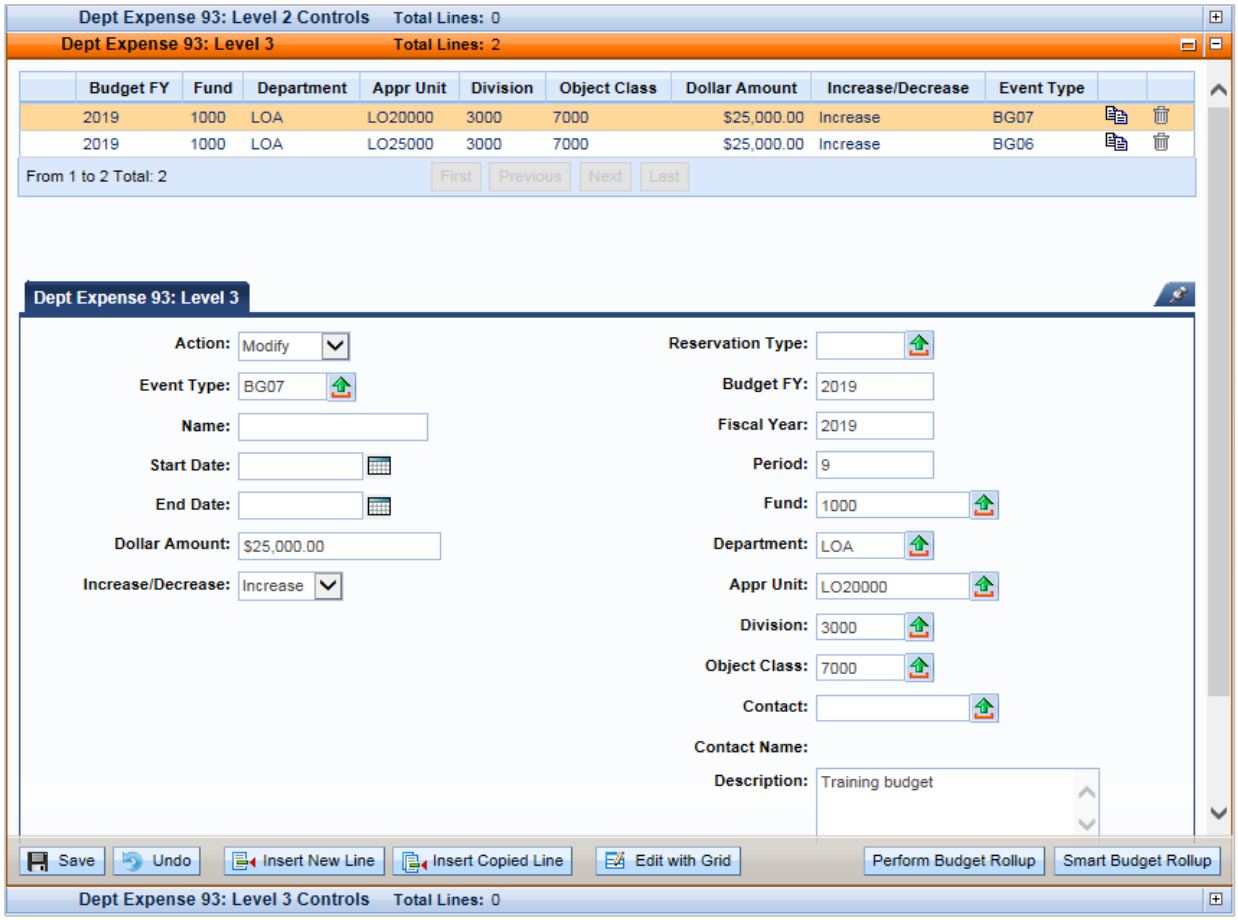
11. In the **Description** field, enter ***Training budget***
12. Click **Smart Budget Rollup**




Create the **Transfer In** budget line.

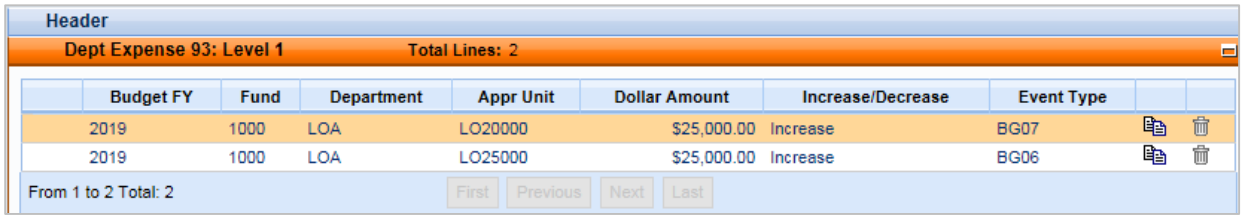
1. At the top of the section, click **Copy Line**
2. At the bottom of the section, click **Insert Copied Line**
3. Change the **Action** to ***New***
4. In the **Event Type** field, enter ***BG06***, Transfer In an Expense Budget
5. In the **Dollar Amount** field, enter ***25,000***
6. In the **Appr Unit** field, enter the data from ***your student data card***
7. In the **Division** field, enter the data from ***your student data card***
8. In the **Object Class** field, enter ***7000***

9. Click **Smart Budget Rollup**




Review the rollup amounts in Level 1 of the budget document

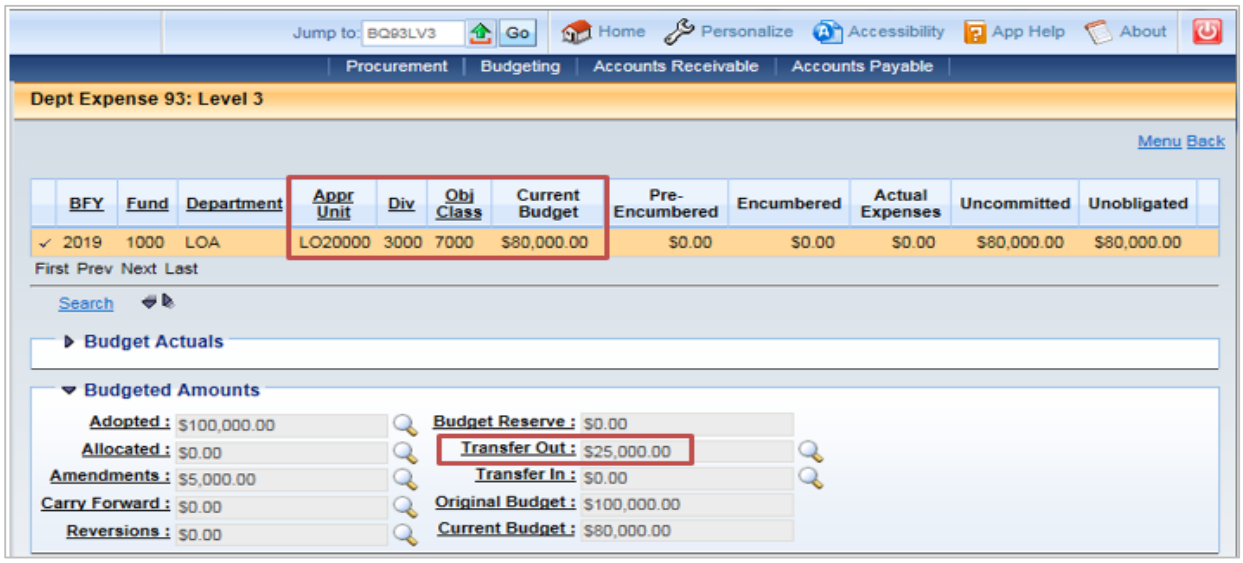
1. In the Document Navigation Panel, click **Dept Expense 93: Level 1**
2. Observe the Dollar Amounts for the lines that have been created automatically in this section of the document.

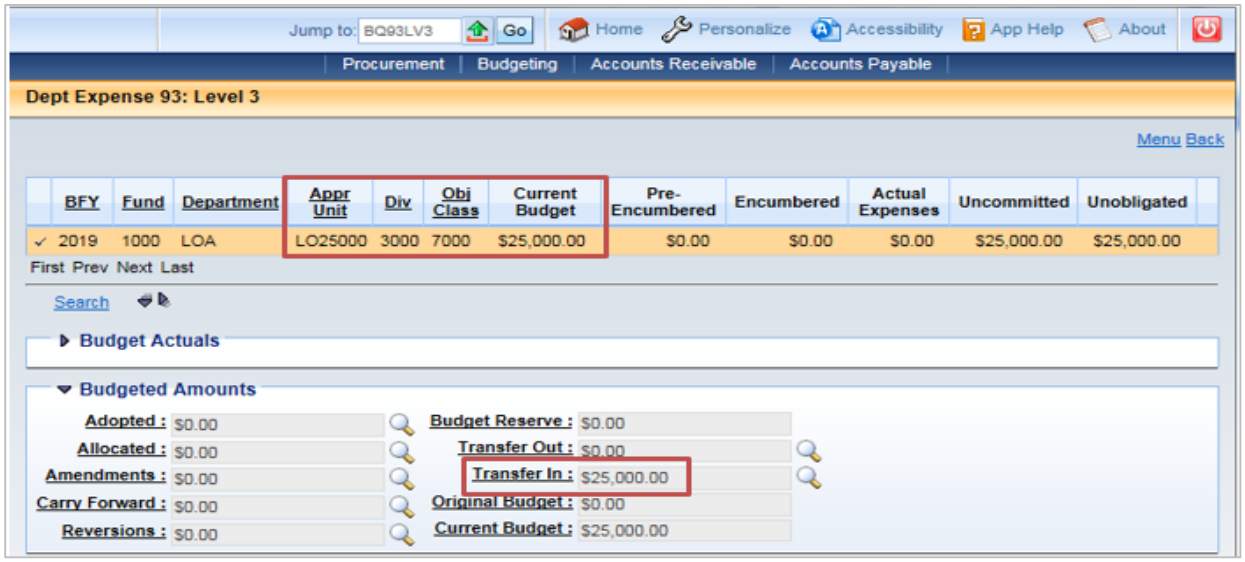



Validate and submit the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

## BQ93LV3 query page



# Departmental Revenue Budgets

## Learning Objectives

In this lesson, you will:

- Create a Departmental revenue budget
- Amend a Departmental revenue budget

## Lesson Overview

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

### Revenue Budget Structure 94

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

| 94 – 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 BGR94 document are listed in Table 5 below:

**Table 5: 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.

### Query and Summary Query Pages

| Budget Structure | Name | Query Pages | Summary Query Pages |
|---|---|---|---|
| 94 | Revenue | BQ94LV1<br>BQ94LV2<br>BQ94LV3 | RSUM94L1<br><br>RSUM94L3 |

## Create Departmental Revenue Budgets

Departmental revenue budgets are recorded using Budget Structure 94, which has three levels of detail. Only the first level is required when creating budget lines and only level 1 has an Allotments section which is optional for Departments. The document used to create and modify budget lines in Budget Structure 94 is the BGR94. There are no constraints in place for revenue budgets, there are no limits placed on revenue.

- Line Action – New
- Event Type – BG23, Adopt a Revenue Budget

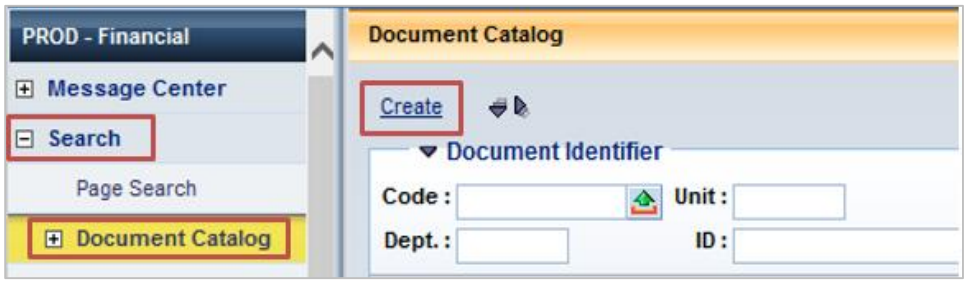
### Create a Departmental Revenue Budget

*Scenario*

Your department is ready to establish its revenue budget based on the forecasted department requirements. You are responsible for creating the BGR94 document in AFIS to establish the budget lines using budget structure 94 to record at the Department Revenue Source level; Level 3 in the budget structure.

Login to **AFIS** Home Page. Navigate to the **Document Catalog.**

1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**
3. Click **Create**

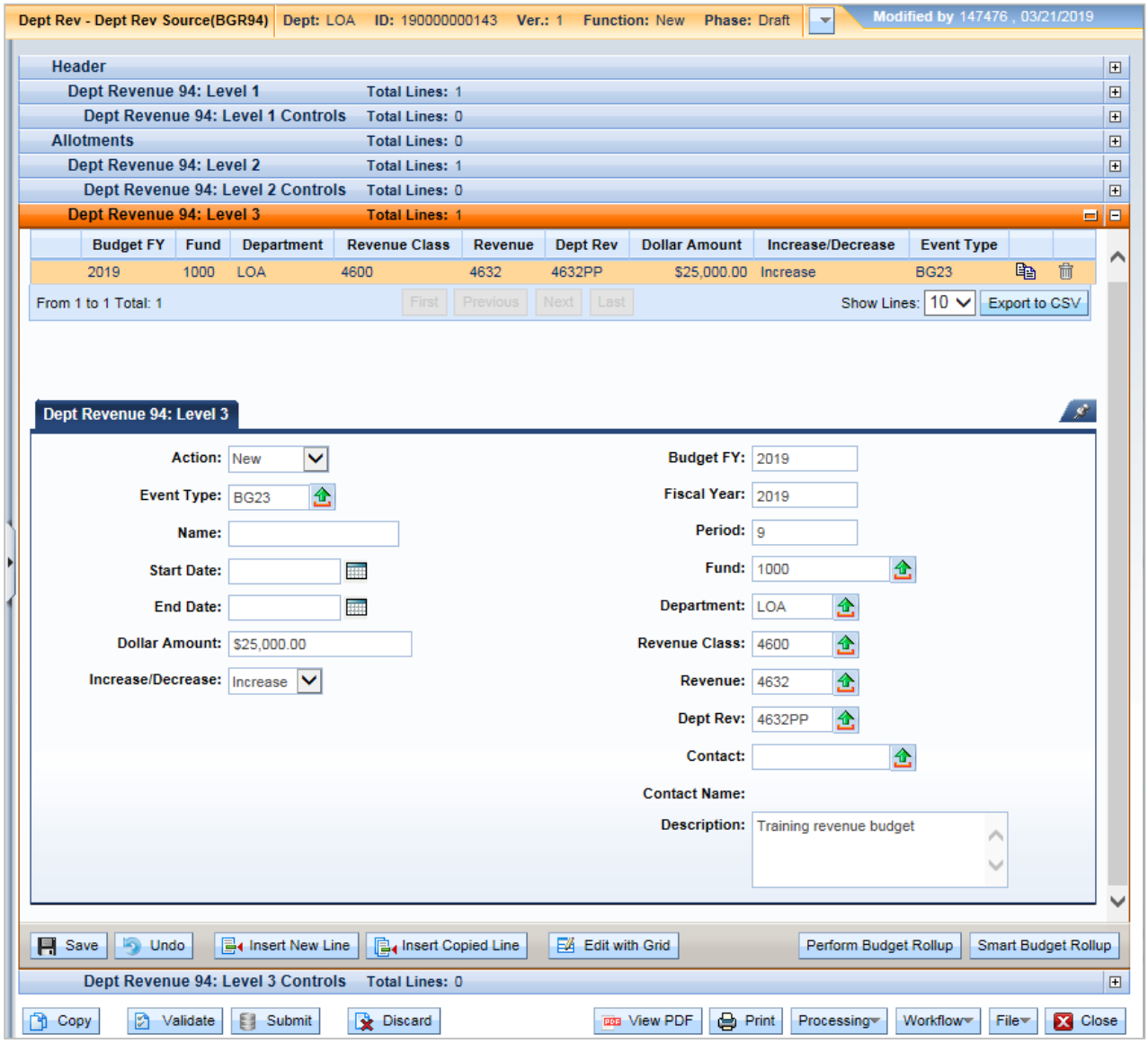



4. In the **Code** field, enter ***BGR94***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check **Auto Numbering** check box
7. Click **Create**. The Department Revenue budget document opens

Complete the **Dept Revenue 94**: Level 3 section

1. Click **Insert New Line**. The Action defaults to New
2. In the **Event Type** field, enter ***BG23***, Adopt a Revenue Budget
3. In the **Dollar Amount** field, enter ***25,000***
4. Observe the default Increase/Decrease action is **Increase**

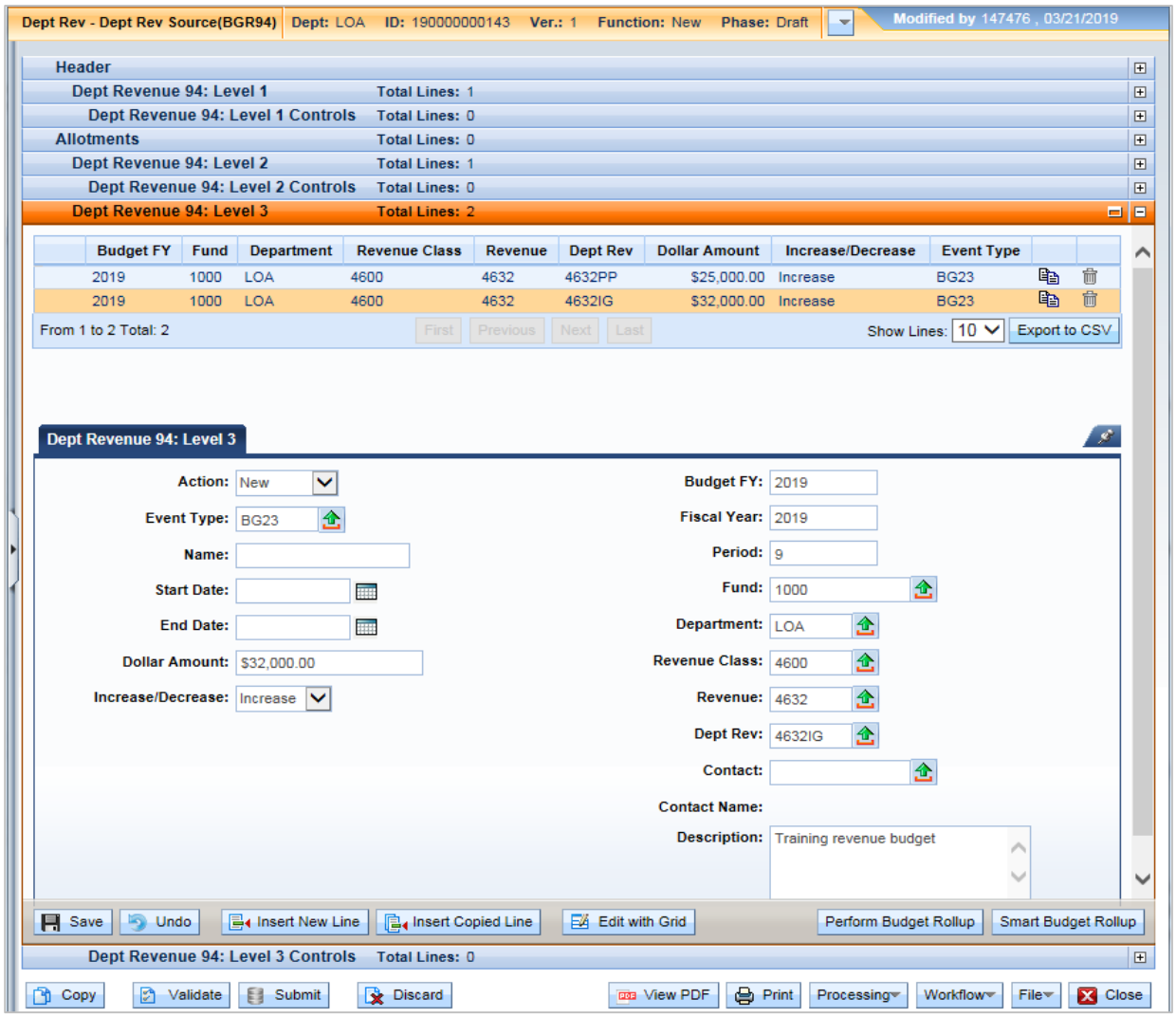
5. In the **Fund** field, enter ***1000***
6. In the **Department** field, enter the data from ***your student data card***
7. In the **Revenue Class** field, enter ***4600***
8. In the **Revenue** field, enter ***4632***
9. In the **Dept Rev** field, enter ***4632PP***
10. In the **Description** field, enter ***Training revenue budget***
11. Click **Smart Budget Rollup**




Create the rest of the revenue budget lines.

1. At the top of the section, click **Copy Line**

2. At the bottom of the section, click **Insert Copied Line**
3. In the **Dollar Amount** field, enter ***32,000***
4. In the **Fund** field, enter ***1000***
5. In the **Dept Rev** field, enter ***4632IG***
6. Click **Smart Budget Rollup**




Review the rollup amounts in Level 1 of the budget document.

1. In the Document Navigation Panel, click **Dept Revenue 94: Level 1**
2. Observe the Dollar Amount for the line that has been created automatically in this section of the document is $57,000; the sum of the two lines on Level 3 with the same Department, Revenue Class, and Fund.

Header

Dept Revenue 94: Level 1 Total Lines: 1

| Budget FY | Fund | Department | Revenue Class | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|
| 2019 | 1000 | LOA | 4600 | $57,000.00 | Increase | BG23 |

Complete the **Allotments** section.

1. Click **Insert New Line** 14 times to add 14 blank lines
2. In the first line, click the cell under Period
3. In the **Period** field, enter ***1*** and press **tab** 2 times
4. The **Allotment Amount** field is selected. Enter ***4,750***, press **tab** 2 times
5. In the second row, **Period** field, enter ***2***, and press **tab** 2 times
6. The **Allotment Amount** field is selected. Enter ***4,750***, press **tab** 2 times
7. In the third row, **Period** field, enter ***3***, and press **tab** 2 times
8. Repeat for Periods 3-11
9. In the twelfth row, **Period** field, enter ***12*** and press **tab** 2 times
10. The **Allotment Amount** field is selected. Enter ***4,750***, press **tab** 2 times
11. In the thirteenth row, **Period** field, enter ***13*** and press **tab** 2 times
12. The **Allotment Amount** field is selected. Enter ***0*** press **tab** 2 times
13. In the fourteenth row, **Period** field, enter ***20*** and press **tab** 2 times
14. The **Allotment Amount** field is selected. Enter ***0*** press **tab**

Header

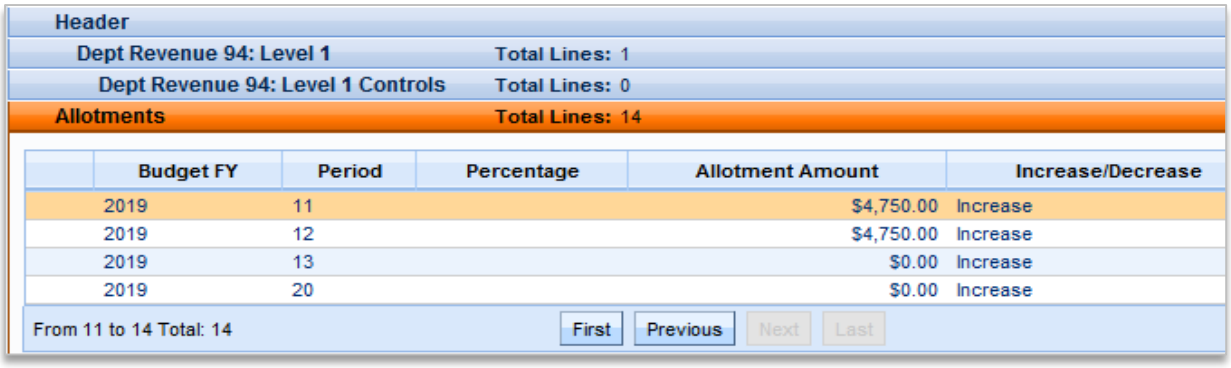
Dept Revenue 94: Level 1 Total Lines: 1

Dept Revenue 94: Level 1 Controls Total Lines: 0

Allotments Total Lines: 10+

| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2019 | 1 | | $4,750.00 | Increase |
| 2019 | 2 | | $4,750.00 | Increase |
| 2019 | 3 | | $4,750.00 | Increase |
| 2019 | 4 | | $4,750.00 | Increase |
| 2019 | 5 | | $4,750.00 | Increase |
| 2019 | 6 | | $4,750.00 | Increase |
| 2019 | 7 | | $4,750.00 | Increase |
| 2019 | 8 | | $4,750.00 | Increase |
| 2019 | 9 | | $4,750.00 | Increase |
| 2019 | 10 | | $4,750.00 | Increase |

From 1 to 10 Total: 10+ First Previous Next Last

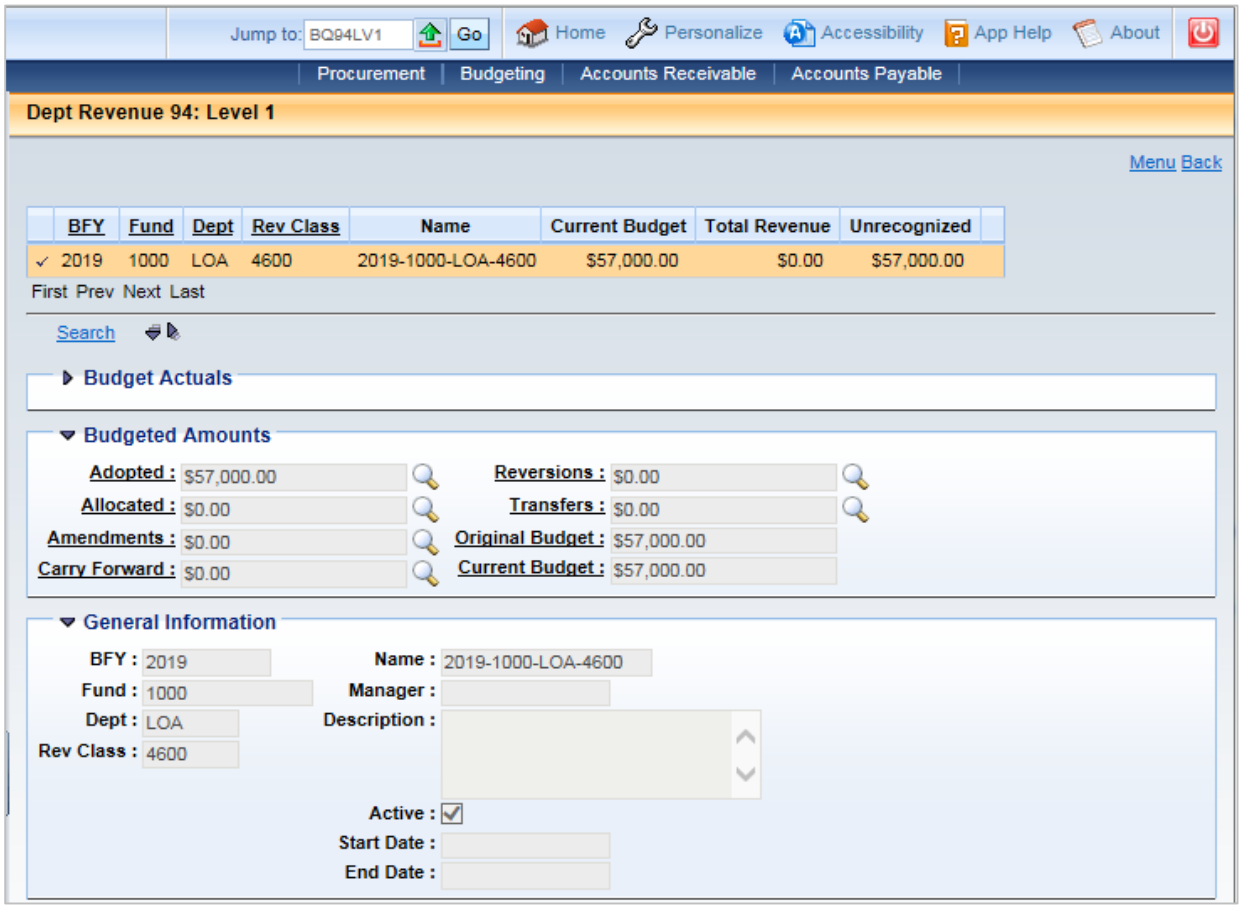



| Budget FY | Period | Percentage | Allotment Amount | Increase/Decrease |
|---|---|---|---|---|
| 2019 | 11 | | $4,750.00 | Increase |
| 2019 | 12 | | $4,750.00 | Increase |
| 2019 | 13 | | $0.00 | Increase |
| 2019 | 20 | | $0.00 | Increase |

Validate and submit the document.

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

**BQ94LV1 query page result.** Can view BQ94LV3 if desiring that level of 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 document used to create the budget lines, the BGR94.

- **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 to or subtracted from the current budget amount. This value represents the change in budget amount and is different than accounting documents where a new value is entered.

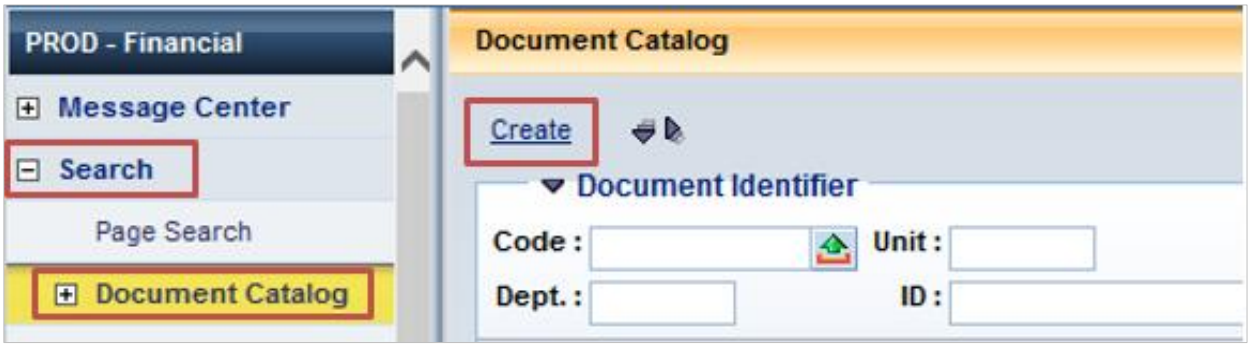
## Amend a Departmental Revenue Budget

*Scenario*

Your department is ready to amend its departmental revenue budget based on the forecasted department requirements. You are responsible for creating the BGR94 document in AFIS to amend the budget lines using budget structure 94 to record at the Department Revenue Source level; Level 3 in the budget structure.

Login to **AFIS** Home Page. Navigate to the **Document Catalog**

1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**
3. Click **Create**

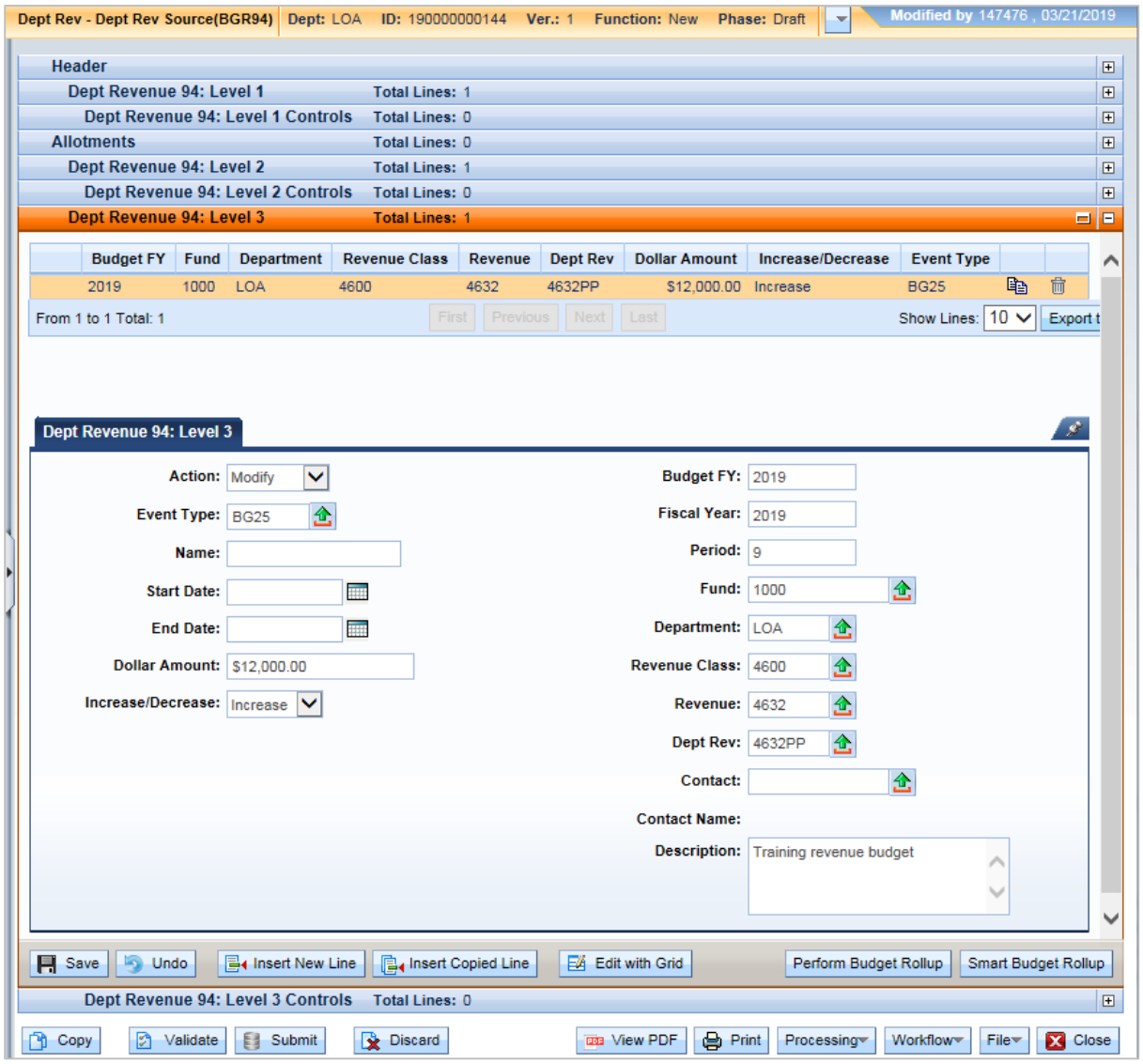



4. In the **Code** field, enter ***BGR94***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check **Auto Numbering** check box
7. Click **Create**. The Department Revenue budget document opens

Complete the **Dept Revenue 94**: Level 3 section.

1. Click **Insert New Line**. The Action defaults to New
2. Change the **Action** to ***Modify***
3. In the **Event Type** field, enter ***BG25***, Amend a Revenue Budget
4. In the **Dollar Amount** field, enter ***12,000***
5. Observe the default Increase/Decrease action is **Increase**
6. In the **Fund** field, enter ***1000***
7. In the **Department** field, enter the data from ***your student data card***
8. In the **Revenue Class** field, enter ***4600***
9. In the **Revenue** field, enter ***4632***

10. In the **Dept Rev** field, enter ***4632PP***
11. In the **Description** field, enter ***Training revenue budget***
12. Click **Smart Budget Rollup**




Create the rest of the revenue budget lines.

1. At the top of the section, click **Copy Line**
2. At the bottom of the section, click **Insert Copied Line**
3. In the **Dollar Amount** field, enter ***6,000***
4. In the **Fund** field, enter ***1000***
5. In the **Dept Rev** field, enter ***4632IG***

6. Click **Smart Budget Rollup**

**Dept Revenue 94: Level 3** Total Lines: 2

| Budget FY | Fund | Department | Revenue Class | Revenue | Dept Rev | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|---|---|
| 2019 | 1000 | LOA | 4600 | 4632 | 4632PP | $12,000.00 | Increase | BG25 |
| 2019 | 1000 | LOA | 4600 | 4632 | 4632IG | $6,000.00 | Increase | BG25 |

Complete the **Allotments** section.

1. Click **Insert New Line** 12 times to add 12 blank lines
2. In the first line, click the cell under Period
3. In the **Period** field, enter ***1*** and press **tab** 2 times
4. The **Allotment Amount** field is selected. Enter ***1,500***, press **tab** 2 times
5. In the second row, **Period** field, enter ***2***, and press **tab** 2 times
6. The **Allotment Amount** field is selected. Enter ***1,500***, press **tab** 2 times
7. Repeat for Periods 3-12

Review the rollup amounts in Level 1 of the revenue budget document.

1. In the Document Navigation Panel, click **Dept Revenue 94: Level 1**
2. Observe the Dollar Amount for the line that has been created automatically in this section of the document is $18,000; the sum of the two lines on Level 3 with the same Fund, Department, and Revenue Class.

Header

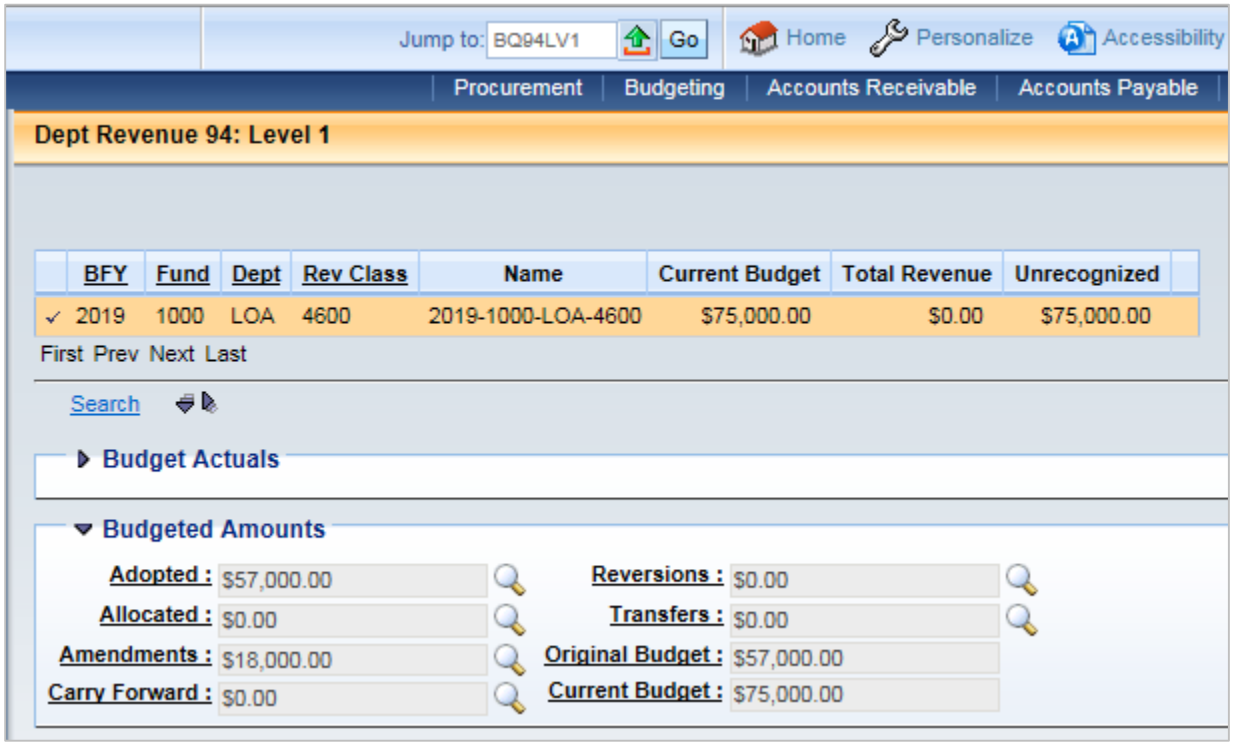
**Dept Revenue 94: Level 1** Total Lines: 1

| Budget FY | Fund | Department | Revenue Class | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|
| 2019 | 1000 | LOA | 4600 | $18,000.00 | Increase | BG25 |

Validate and submit the document.

- Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
- Click **Submit** to submit the document to workflow for approval
- Click **Home** to return to the Home Page

**BQ94LV1 query page result.** Can view BQ94LV3 if desiring that level of detail.



# Cost Structure Expenditure Budgets

## Learning Objectives

In this lesson, you will:

- Create a cost structure expenditure budget
- Amend a cost structure expenditure budget
- Transfer a cost structure expenditure budget

## Lesson 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 lesson reviews the process of establishing, amending, and transferring Cost Structure expenditure budgets in AFIS.

## Create Cost Structure Expenditure Budgets

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

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

- **Structure 37** – BGPHE document, Program Phase Budget

The Program Period Cost Structure consists of the following structure:

- **Structure 38** – BGPDE document, Program Period Budget

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

- **Structure 96** – BGPD96 document, Program Period Award

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

- **Structure 97** – BGE97 document, Program Period Object

On the charts below, (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 – Grant Program Period Revenue and Expense

| | | | | |
|---|---|---|---|---|
| Level 1 (R) | Dept | Major Program | | |
| Level 2 (R) | Dept | Major Program | Program | |
| Level 3 (R) | Dept | Major Program | Program | Program Period |

## 96 – Program Period Award Expense

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

## 97 – Program Period Object 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 |

The valid event types for these expenditure cost structures are listed in Table 6 below:

**Table 6: 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 |

## Query and Summary Query Pages

| Budget Structure | Name | Query Pages | Summary Query Pages |
|---|---|---|---|
| 37 | Program Phase Revenue and Expense | BQ37LV1<br>BQ37LV2<br>BQ37LV3 | |
| 38 | Program Period Revenue and Expense | BQ38LV1<br>BQ38LV2<br>BQ38LV3 | |
| 96 | Program Period Award | BQ96LV1 | ESUM96L1 |
| 97 | Program Period Object | BQ97LV1<br>BQ97LV2<br>BQ97LV3<br>BQ97LV4<br>BQ97LV5 | |

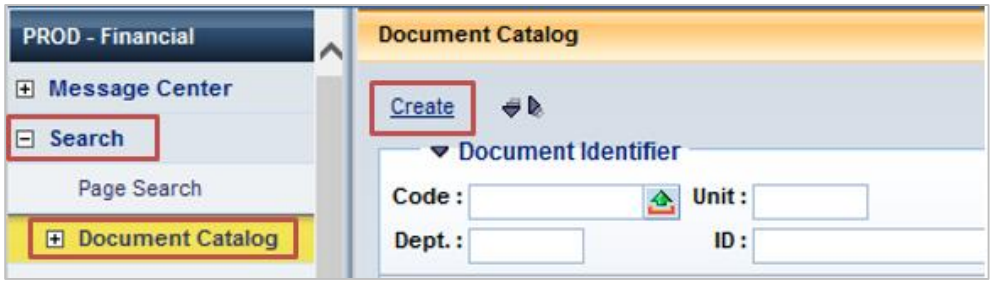
## Create a Cost Structure Expenditure Budget

*Scenario*

Your department is ready to establish a Cost Structure expenditure budget based on the forecasted department requirements. You are responsible for creating the BGPDE document in AFIS to establish the budget lines using budget structure 38 to record at the Program Period level; Level 3 in the budget structure.

Login to **AFIS** Home Page. Navigate to **the Document Catalog**.

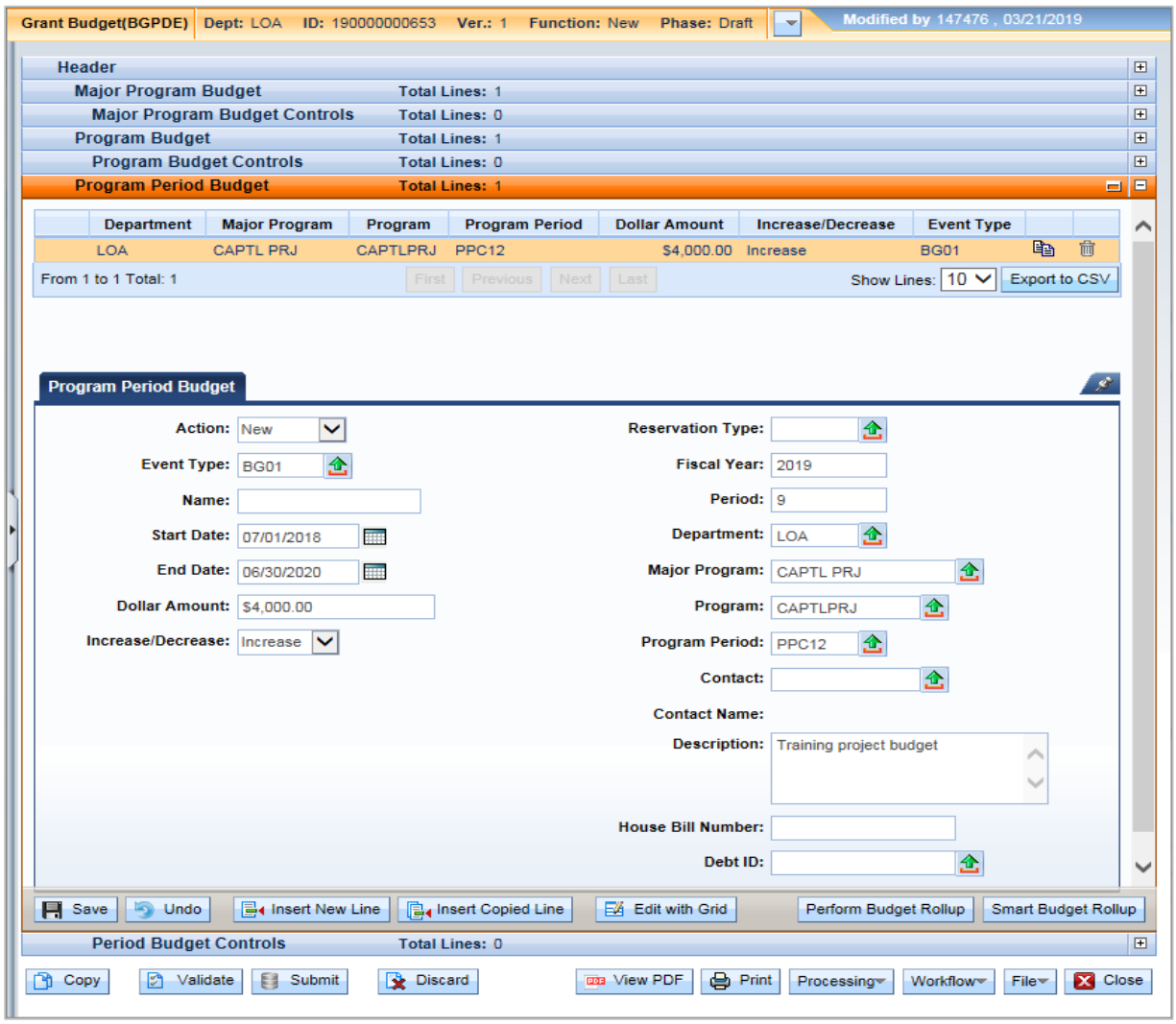
1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**
3. Click **Create**




4. In the **Code** field, enter ***BGPDE***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check **Auto Numbering** check box
7. Click **Create.** The budget document opens

Complete the **Program Period Budget** section.

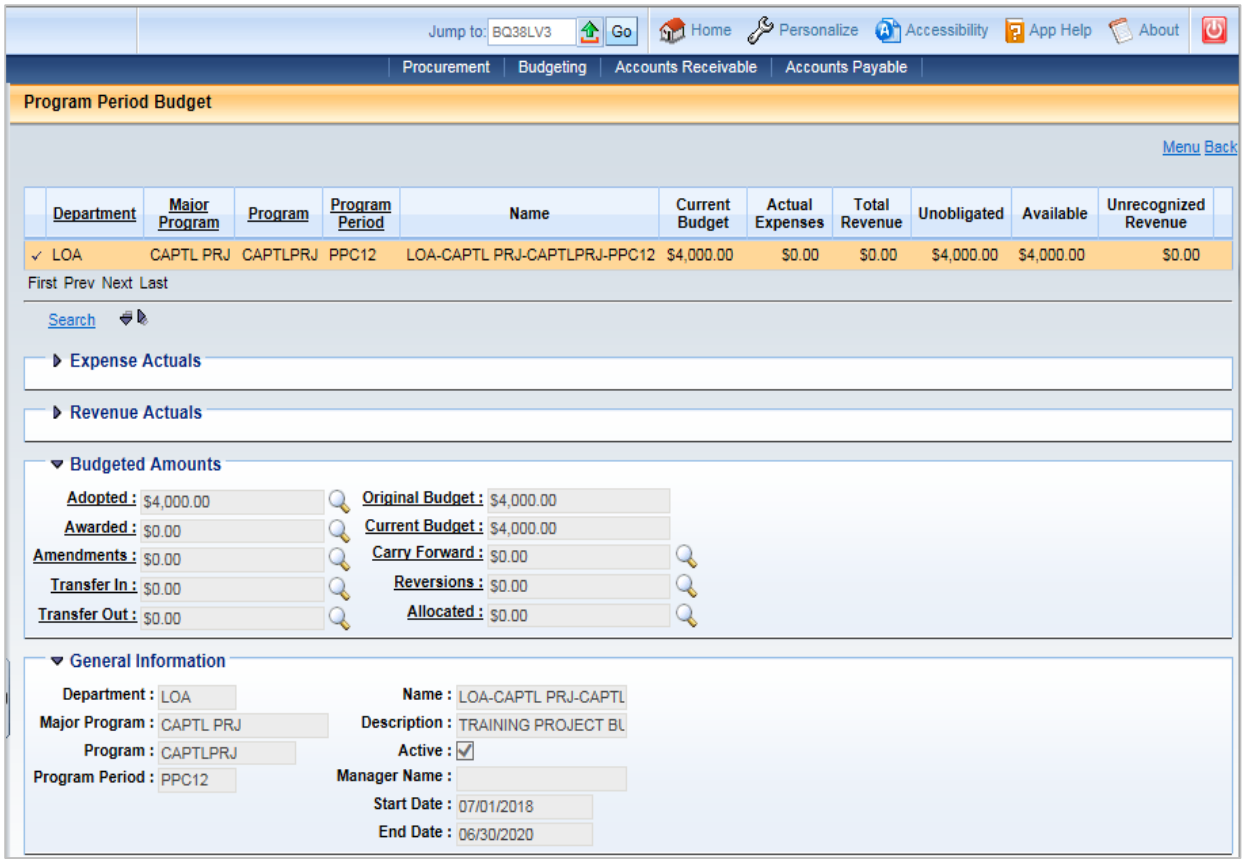
1. Click **Insert New Line**. The Action defaults to New.
2. In the **Event Type** field, enter ***BG01***, Adopt an Expense Budget
3. In the **Dollar Amount** field, enter ***4,000***
4. Observe the default Increase/Decrease action is **Increase**
5. In the **Department** field, enter the data from ***your student data card***
6. In the **Major Program** field, enter the data from ***your student data card***
7. In the **Program** field, enter the data from ***your student data card***
8. In the **Program Period** field, enter the data from ***your student data card***
9. In the **Description** field, enter ***Training project budget***
10. Click **Smart Budget Rollup**



Validate and submit the document.

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

### BQ38LV3 query page result




## Amend Cost Structure Expenditure Budgets

Departments may need to amend Cost Structure expenditure budgets based on updates and changes to forecast data. Modification or amendment of a cost structure expenditure budget requires the creation and submission of the same budget document type that was used to create the budget line. For example, if the department uses budget structure 37 then the document used to create the budget line is the BGPHE. On the document budget lines, the Line Action 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 to or subtracted from the current budget amount. This value represents the change in budget amount and is different than accounting documents 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 document. The event type entered on the budget line tells AFIS to perform a transfer. For the transfer out, the Line Action is Modify, and for the transfer in, the Line Action can be either New, which establishes a budget, or Modify, which modifies an existing budget. The Event Types are listed below:

- **Event Type BG07** – Transfer Out an Expense Budget
- **Event Type BG06** – Transfer In and 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

## Learning Objectives

In this lesson, you will:

- Create a cost structure grant reimbursement budget

## Lesson 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 lesson reviews the process of establishing, amending, and transferring grant reimbursement budgets in AFIS.

***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 document code is used to create, amend, and transfer budget amounts.

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

- **Structure 40** – BGPHR document, Program Phase Reimbursable Plan Budget

The Program Period Cost Structure consists of the following structure:

- **Structure 39** – BGPDR document, Program Period Reimbursable Budget

The reimbursement cost structures, 39 and 40, have 2 levels each, both of which are required for validation.

## 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 |

The default event type for a Reimbursement budget line is BG22, Award Reimbursable Budget. The valid event types on the BGPHR and BGPDR documents are listed in Table 7 below:

**Table 7: Grant Reimbursable Budget Structure Event Types**

| Event Type | Name |
|---|---|
| BG22 | Award Reimbursable Budget |

### Query Pages

| Budget Structure | Name | Query Pages | Summary Query Pages |
|---|---|---|---|
| 40 | Program Phase Reimbursement | BQ40LV1<br>BQ40LV2 | |
| 39 | Program Period Reimbursement | BQ39LV1<br>BQ39LV2 | |

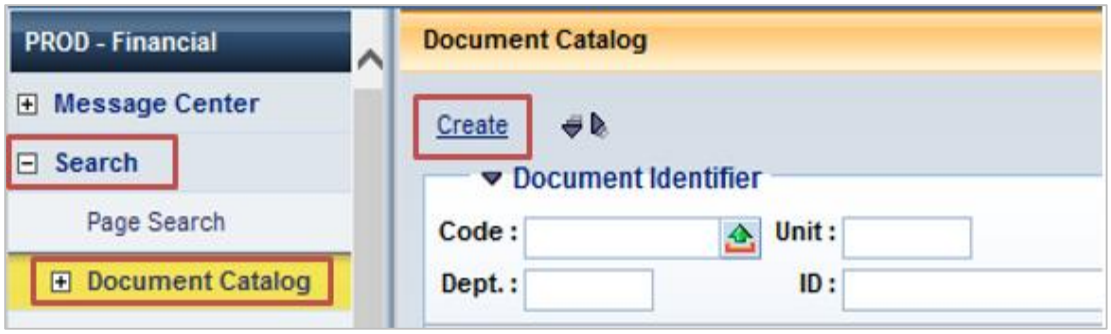
### Create a Cost Structure Grant Reimbursement Budget

*Scenario*

Your department is ready to establish a Grant Reimbursement budget based on the forecasted department requirements. Create the BGPDR document in AFIS to establish the budget lines using budget structure 39 to record at the Program Period level; Level 2 in the budget structure.

Login to **AFIS** Home Page. Navigate to the **Document Catalog.**

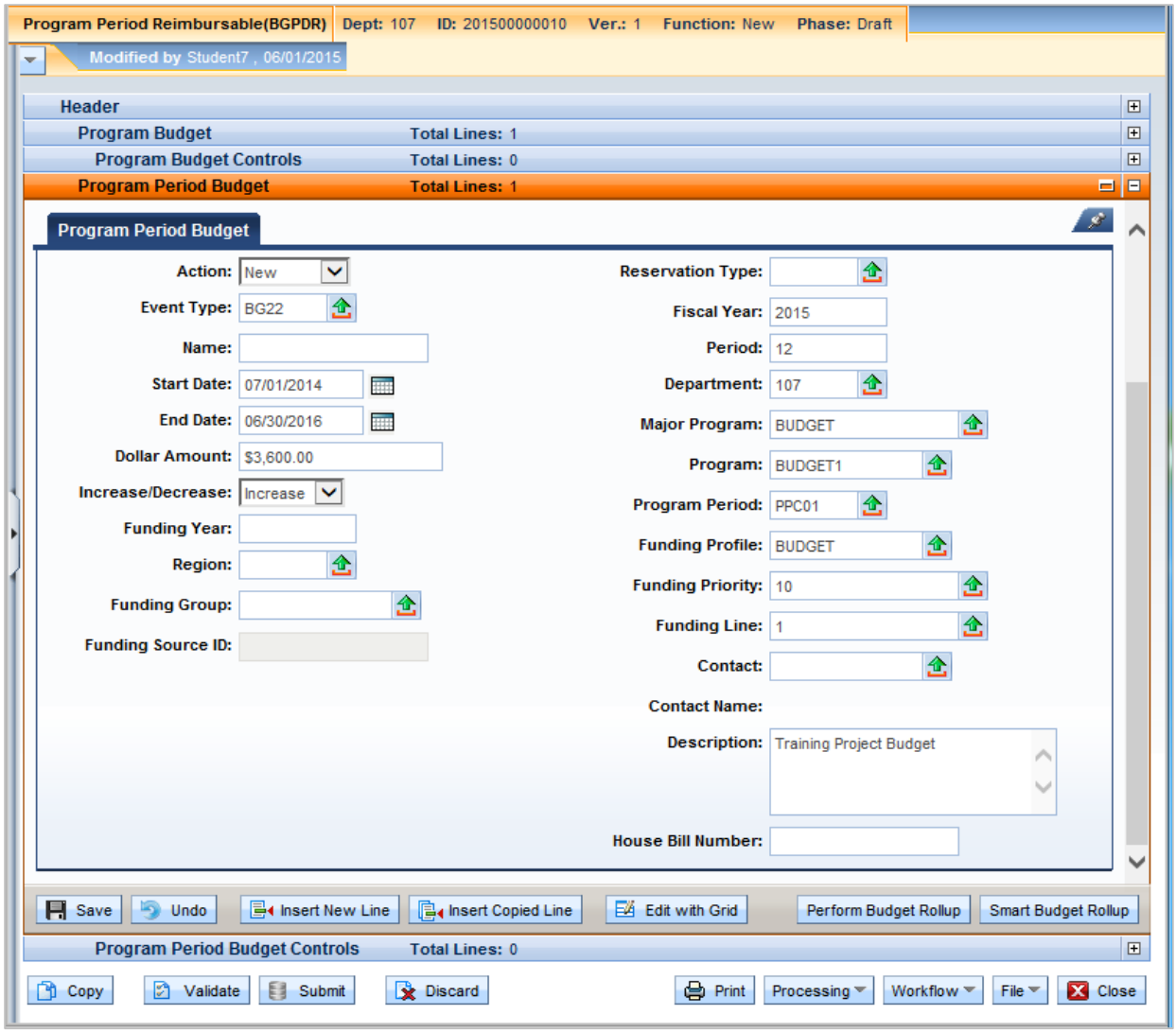
1. In the Secondary Navigation Panel, click **Search**
2. Click **Document Catalog**
3. Click **Create**




4. In the **Code** field, enter ***BGPDR***
5. In the **Dept** field, enter the data from ***your student data card***
6. Check **Auto Numbering** check box
7. Click **Create**. The budget document opens

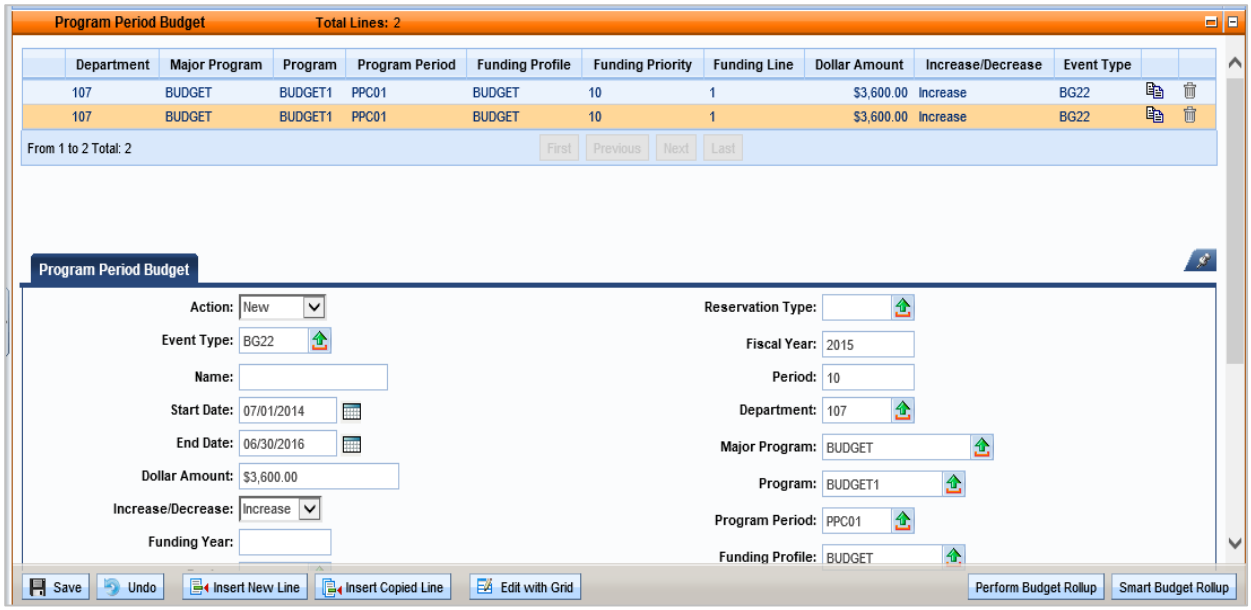
Complete the **Program Period Budget** section

1. Click **Insert New Line**. The Action defaults to New
2. In the **Event Type** field, enter ***BG22***, Award Reimbursable Budget
3. In the **Dollar Amount** field, enter ***3,600***
4. Observe the default Increase/Decrease action is **Increase**
5. In the **Department** field, enter the data from ***your student data card***
6. In the **Major Program** field, enter the data from ***your student data card***
7. In the **Program** field, enter the data from ***your student data card***
8. In the **Program Period** field, enter the data from ***your student data card***
9. In the **Funding Profile** field, enter the data from ***your student data card***
10. In the **Funding Priority** field, enter the data from ***your student data card***
11. In the **Funding Line** field, enter the data from ***your student data card***
12. In the **Description** field, enter ***Training project budget***
13. Click **Smart Budget Rollup**

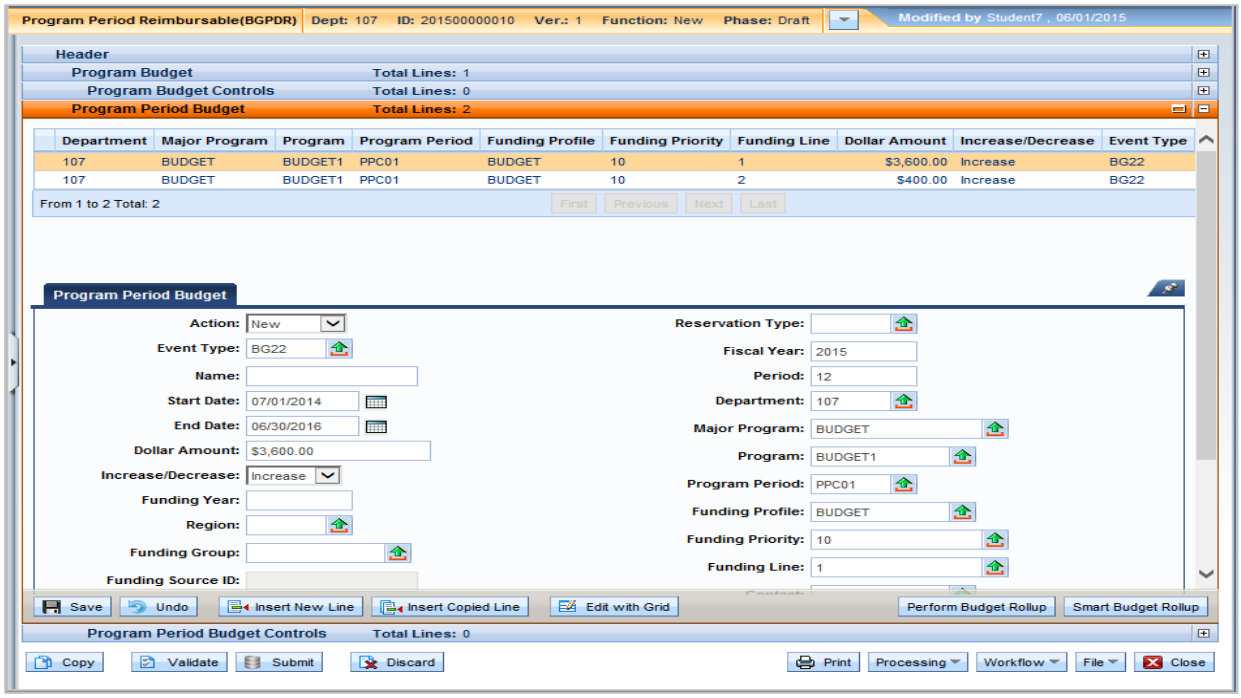



**Create** the rest of the budget lines

1. At the top of the section, click **Copy Line**
2. At the bottom of the section, click **Insert Copied Line**

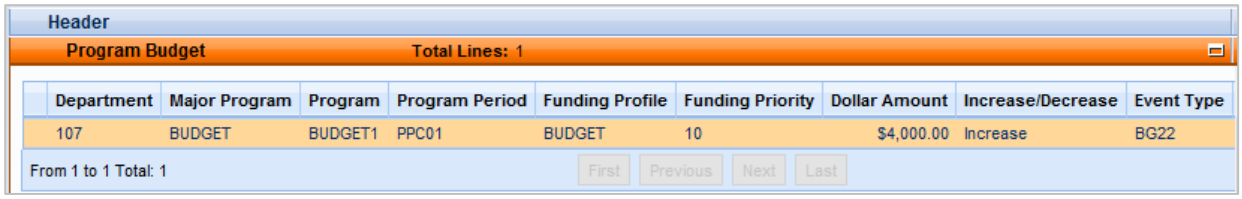



3. In the Dollar Amount field, enter ***400***
4. In the Program Period field, enter the data from ***your student data card***
5. In the Funding Profile field, enter the data from ***your student data card***
6. In the Funding Priority field, enter the data from ***your student data card***
7. In the Funding Line field, enter the data from ***your student data card***
8. Click **Smart Budget Rollup**



Review the rollup amounts in Level 1 of the budget document

1. In the Document Navigation Panel, click **Program Budget**
2. Observe the Dollar Amount for the line that has been created automatically in this section of the document is $4,000; the sum of the two lines on Level 2 with the same Department, Major Program, and Program.



Header

Program Budget — Total Lines: 1

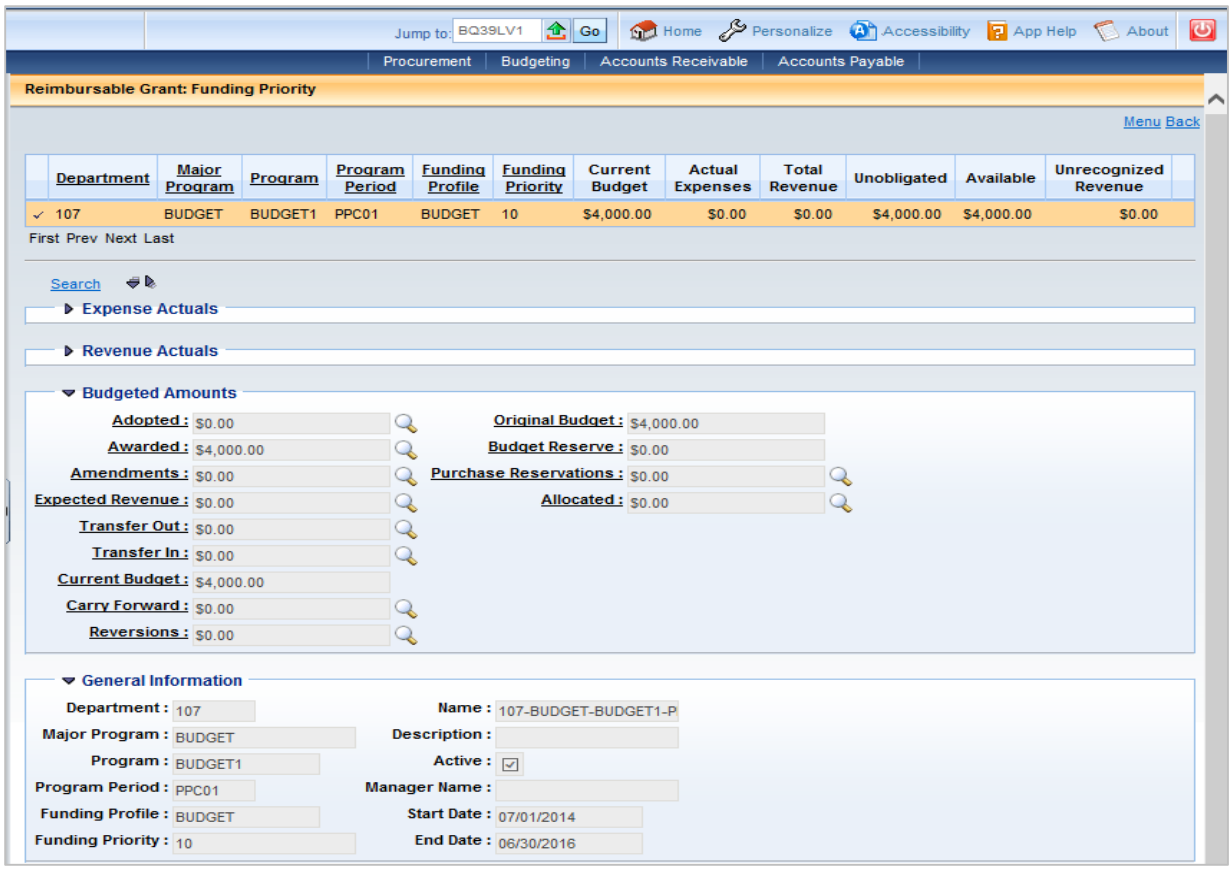
| Department | Major Program | Program | Program Period | Funding Profile | Funding Priority | Dollar Amount | Increase/Decrease | Event Type |
|---|---|---|---|---|---|---|---|---|
| 107 | BUDGET | BUDGET1 | PPC01 | BUDGET | 10 | $4,000.00 | Increase | BG22 |

From 1 to 1 Total: 1 — First Previous Next Last

Validate and submit the document

1. Click the **Validate** button to check for errors. If any errors exist, correct the errors then click the **Validate** button again. If the validation is successful, the following message is displayed in the upper left corner of the screen: **Document validated successfully**
2. Click **Submit** to submit the document to workflow for approval
3. Click **Home** to return to the Home Page

## BQ39LV1 query page result will populate here after searching the budget



Jump to: BQ39LV1 Go — Home Personalize Accessibility App Help About

Procurement | Budgeting | Accounts Receivable | Accounts Payable

Reimbursable Grant: Funding Priority

Menu Back

| Department | Major Program | Program | Program Period | Funding Profile | Funding Priority | Current Budget | Actual Expenses | Total Revenue | Unobligated | Available | Unrecognized Revenue |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 107 | BUDGET | BUDGET1 | PPC01 | BUDGET | 10 | $4,000.00 | $0.00 | $0.00 | $4,000.00 | $4,000.00 | $0.00 |

First Prev Next Last

Search

Expense Actuals

Revenue Actuals

Budgeted Amounts

| | | | |
|---|---|---|---|
| Adopted : | $0.00 | Original Budget : | $4,000.00 |
| Awarded : | $4,000.00 | Budget Reserve : | $0.00 |
| Amendments : | $0.00 | Purchase Reservations : | $0.00 |
| Expected Revenue : | $0.00 | Allocated : | $0.00 |
| Transfer Out : | $0.00 | | |
| Transfer In : | $0.00 | | |
| Current Budget : | $4,000.00 | | |
| Carry Forward : | $0.00 | | |
| Reversions : | $0.00 | | |

General Information

| | | | |
|---|---|---|---|
| Department : | 107 | Name : | 107-BUDGET-BUDGET1-P |
| Major Program : | BUDGET | Description : | |
| Program : | BUDGET1 | Active : | ☑ |
| Program Period : | PPC01 | Manager Name : | |
| Funding Profile : | BUDGET | Start Date : | 07/01/2014 |
| Funding Priority : | 10 | End Date : | 06/30/2016 |

# Budgetary Reports

## Learning Objectives

In this lesson, you will:

- Review reports available in Budgetary Control

## Reports

The key reports needed to support the AFIS Budgetary Control 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 training guide and may no longer be available.

- **FIN-AZ-BG-N118** - Budget Structure 95, Level 7 Budget by Division, District, Bureau, Section and Unit
- **FIN-AZ-BG-N135** - Detailed Appropriation Activity by Unit and Task
- **FIN-AZ-BG-N139** - Administrative Adjustment for Fiscal Year - Cumulative through APD
- **FIN-AZ-BG-N140** - Budget Activity by OSPB Master List - Revenue and Expenditure Activity for OSPB based on task and subtask
- **FIN-AZ-BG-N141** - Status of Appropriations - Summarizes Appropriations by Object Class
- **FIN-AZ-BG-N143** - Current Allotment Totals by BFY - This report provides adopted and current allotment amounts by BFY and Department
- **FIN-AZ-BG-N144** - Appropriation Budget Quarterly Allotment vs. Actual Expense
- **FIN-AZ-BG-N145** - Budget Structure 93, Expenditures by Division
- **FIN-AZ-BG-N146** - Budget Structure 91, Department Budget vs. Actuals by Division and Bureau
- **FIN-AZ-BG-N147** - Department Budget Control by Program, Division & Unit
- **FIN-AZ-BG-N149a** - Expenses by Appropriation Budget - shows expenditures by Fund Group and Appropriation Category
- **FIN-AZ-BG-N149b** - Revenues by Appropriation Budget - shows revenues by Fund Group and Appropriation Category
- **FIN-AZ-BG-N197** - Budget Structure 92, Revenues and Expenditures by Division and District
- **FIN-AZ-BG-N209** - Agency Activity by Division
- **FIN-AZ-BG-N507** - Actual Expenditures by Approp Cat
- **FIN-AZ-BG-N550** - Appropriation Expenditures and Balance by Month
- **FIN-AZ-CA-N588** - Report for Budget Structure 97

# Budgetary Controls

## Learning Objectives

In this lesson, you will:

- Review budgetary controls

## Lesson Overview

In AFIS, budgetary controls are rules that are put in place to validate activity on budget and accounting documents and enforce expenditure controls.

## Budgetary Controls

When creating budgets, it is necessary to have a form of control over the various expenditure and revenue documents that will be processed through AFIS. 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 AFIS, budget controlling is done at the appropriation and allotment, departmental and program budgets. Each one of these various budget documents has its own set of controls and is provided in the chart listed at the end of this chapter.

| 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 90 are set statewide and do not require any further adjustments by the agency.

The information in the tables below were taken as of April 2019.

| Budget Structure 90 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| Structure ID | Level ID | Control ID | Control Name | Control Formula | Control Description | Default Violation | Allowable Changes |
| 90 | 1 | 1 | Available To Commit Only | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | None, Controlled by GAO |
| 90 | 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 90 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 90 | 1 | 18 | Current Budget - Total Expenditures >= 0 | Unexpended Accrued >= 0 | This ensures the Unexpended Accrued is positive | Require Override | None, Controlled by GAO |
| 90 | 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 | None, Controlled by GAO |
| 90 | 1 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | None, Controlled by GAO |
| 90 | 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 |
| 90 | 1 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | None, Controlled by GAO |
| 90 | 1 | 61 | Available To Obligate Only – Departmental Budgets | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount only. | No Action | None, Controlled by GAO |
| 90 | 1 | 62 | 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 |
| 90 | 1 | 63 | Current Budget – Total Expenditures >=0 | Unexpended Accrued >=0 | This ensures the Unexpended Accrued is positive | No Action | None, Controlled by GAO |

| Budget Structure 94 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 94 | 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 |

| Budget Structure 91 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 91 | 1-4 | 1 | Available To Commit Only | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | No Action |
| 91 | 1-4 | 5 | Available To Obligate Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount only. | No Action | No Action |
| 91 | 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 |
| 91 | 1-4 | 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 |
| 91 | 1-4 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 91 | 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 |
| 91 | 1-4 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | Require Override | Reject, Override, Warning, No Action |
| 91 | 1-4 | 61 | 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 |
| 91 | 1-4 | 62 | Available To Obligate Including Charges Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges. | No Action | No Action |
| 91 | 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 |

| Budget Structure 92 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 92 | 1-4 | 1 | Available To Commit Only | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | No Action |
| 92 | 1-4 | 5 | Available To Obligate Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount only. | No Action | No Action |
| 92 | 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 |
| 92 | 1-4 | 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 |
| 92 | 1-4 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 92 | 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 |
| 92 | 1-4 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | Reject, Override, Warning, No Action |
| 92 | 1-4 | 61 | 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 |
| 92 | 1-4 | 62 | Available To Obligate Including Charges Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges. | No Action | No Action |
| 92 | 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 |

| Budget Structure 93 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 93 | 1-3 | 1 | Available To Commit Only | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | No Action |
| 93 | 1-3 | 5 | Available To Obligate Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount only. | No Action | No Action |
| 93 | 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 |
| 93 | 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 |
| 93 | 1-3 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 93 | 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 |
| 93 | 1-3 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | Reject, Override, Warning, No Action |
| 93 | 1-3 | 61 | 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 |
| 93 | 1-3 | 62 | Available To Obligate Including Charges Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges. | No Action | No Action |
| 93 | 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 |

| Budget Structure 95 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 95 | 1-7 | 1 | Available To Commit Only | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | No Action |
| 95 | 1-7 | 5 | Available To Obligate Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount only. | No Action | No Action |
| 95 | 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 |
| 95 | 1-7 | 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 |
| 95 | 1-7 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 95 | 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 |
| 95 | 1-7 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | Reject, Override, Warning, No Action |
| 95 | 1-7 | 61 | 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 |
| 95 | 1-7 | 62 | Available To Obligate Including Charges Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges. | No Action | No Action |
| 95 | 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 |

| 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 | Reject |
| 37 | 1-3 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 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 | 60 | 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 | 61 | 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 | 62 | 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 |
| 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 |

| 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 |
| 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 | Reject |
| 40 | 1-2 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 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 | 60 | 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 | 61 | 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 | 62 | 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 |
| 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 |

| Budget Structure 38 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 38 | 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 |
| 38 | 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 |
| 38 | 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 |
| 38 | 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 |
| 38 | 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 | Reject |
| 38 | 1-3 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 38 | 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 |
| 38 | 1-3 | 60 | 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 | 1-3 | 61 | 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 |
| 38 | 1-3 | 62 | 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 | 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 |

| 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 | Reject |
| 39 | 1-2 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 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 |
| 39 | 1-2 | 60 | 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 | 61 | 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 | 62 | 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 |
| 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 |

| Budget Structure 96 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 96 | 1 | 1 | Available To Commit Only | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | No Action |
| 96 | 1 | 5 | Available To Obligate Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount only. | No Action | No Action |
| 96 | 1 | 18 | Current Budget - Total Expenditures >= 0 | Unexpended Accrued >= 0 | This ensures the Unexpended Accrued is positive | No Action | Reject, Override, Warning, No Action |
| 96 | 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 |
| 96 | 1 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 96 | 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 |
| 96 | 1 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | Reject, Override, Warning, No Action |
| 96 | 1 | 61 | 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 |
| 96 | 1 | 62 | Available To Obligate Including Charges Only | Unobligated >= 0 | Constraint limits Expenditures and Encumbrances to the Unobligated amount including Charges. | No Action | No Action |
| 96 | 1 | 63 | Current Budget – Total Expenditures >=0 | Unexpended Accrued >=0 | This ensures the Unexpended Accrued is positive | Require Override | Reject, Override, Warning, No Action |

| Budget Structure 97 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 97 | 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 |
| 97 | 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 |
| 97 | 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 |
| 97 | 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 |
| 97 | 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 |
| 97 | 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 | Reject |
| 97 | 1-5 | 28 | Current Budget not < 0 | Current Budget >=0 | Current Budget cannot be less than zero | Require Override | - |
| 97 | 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 |
| 97 | 1-5 | 60 | Available To Commit Only – Departmental Budgets | Uncommitted >= 0 | Constraint limits Pre-Encumbrances to the Uncommitted amount only. | No Action | Reject, Override, Warning, No Action |
| 97 | 1-5 | 61 | 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 |
| 97 | 1-4 | 62 | 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 97 Controls | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Structure ID** | **Level ID** | **Control ID** | **Control Name** | **Control Formula** | **Control Description** | **Default Violation** | **Allowable Changes** |
| 97 | 5 | 62 | 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 |
| 97 | 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 |

# Appendix

## Terminology

Table 8 lists some terms used throughout this training guide.

**Table 8: 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 AFIS. 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 system-wide 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 Document | 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 documents. |
| Event Types | Identifies and records the type of financial activity for an accounting line of a document. |
| Guidelines | Budget restrictions that control budgeting documents. |

## List of Acronyms

Table 9 lists the acronyms used in this training guide.

**Table 9: Acronyms**

| Acronym | Definition |
|---|---|
| BCADM | Budget Control Administration |
| BFY | Budget Fiscal Year |
| BUDCON | Budget Control |
| BUDLCON | Budget Level Control |
| BUDTAM | Budget Tracking Amounts |
| COA | Chart of Accounts |
| FY | Fiscal Year |