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## **USAID-Funded Economic Governance II Project**

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### **Ministry of Finance Budget Preparation Business Process Overview and Requirements Specifications**

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## PURPOSE

The purpose of this document is to provide a current understanding of the budget development and monitoring process for the Government of Iraq (GoI) and how these processes will be captured by the Performance Budgeting Module. The document will outline the following:

- Business and System Process Flow
- Budget Preparation Phase (Planning)
  - ✓ Ministry Budget Preparation
  - ✓ Budget Office Review and Analysis
  - ✓ Enactment by The Council of Representatives
- Budget Execution Phase
  - ✓ Allotment 1. Allotment 2 and Budget Data Control Levels, Export to FA, Budget Transfers, and adjustments
- Financials module Interface Processes
  - ✓ IFMIS Financials module import of initial and revised Allotment 1, Allotment 2 and Budget Data, including transfers and supplementary budgets

Each section will attempt to identify basic business rules and a description of the decision process flow. Any questions will be identified at the end of each section.

References will be made within the document regarding the transfer of information between the financials module in IFMIS (**FA**) and the Performance Budgeting application (**PB**).

The following is a list of acronyms used throughout this document:

Acronym	Description
COA	Chart of Accounts
GoI	Government of Iraq
FCB	Financial Coding Block
IFMIS	Iraq Financial Management Information System
PB	FreeBalance® Performance Budgeting
FA	FreeBalance® Financials (formerly FreeBalance® Financial Accountability)
MoF	Ministry of Finance
MoPDC	Ministry of Planning Development Cooperation
CoR	Council of Representatives
CoM	Council of Ministers

## OVERVIEW OF THE BUDGET PREPARATION AND APPROVAL PROCESS

### *Budget Preparation Phase*

The budgetary process starts with the release of the Budget Call Circular by the Ministry of Finance (**MoF**) on July 1. The Circular requests that all ministries prepare and submit their budgets for the following budget year. Unlike the previous years, the Budget Director General plans to include budget

ceilings for each Ministry in the Circular. However, due to the uncertainty in the directorate's ability to impose ceilings on the 2010 budget, budget ceilings will not be included in the initial system configuration. If the MoF is successful in imposing budget ceilings at the ministry or sub-organization level, the ceilings can be configured in the module at that time, before the Budget Analysts make the initial budget submission entries. Each sub-organization within the ministries prepares their budgets using MS Excel. There are internal discussions held by each sub organization on the proposed budgets. These budgets are then forwarded to the respective Ministry Center where the budgets are collated. Each Minister must agree to the compiled budget for his ministry. Once he is in agreement, a hard copy of the budget is submitted to the Budget Directorate at the MoF.

At the MoF, the operational budgets received will be entered in the FreeBalance Performance Budgeting application as version '2010 Current Budget Submission v1'. This version is then frozen. Consultations are held with each ministry to discuss their submitted budgets. At these consultations, decisions are made to adjust the budgets. Ministries are given the opportunity to resubmit their revised budgets. The resubmissions must include each sub-organization's budget will level 5 detail for the Object Segment. This resubmission is then captured in PB as another budget version ('2010 Current Budget v2'). Once the consultations are complete, the '2010 Current Budget v2' is frozen to capture the agreed upon budgets for each Ministry/agency.

The Ministry of Planning and Development Cooperation (**MoPDC**) undergoes a similar process to collect the Capital Budgets for each of the Ministries. In addition to collecting capital project data for their own management and analytical purposes, we propose that the MoPDC designate a team that is responsible for collecting the Capital Budget data and inputting the information into the Performance Budgeting module. The data will be entered into a single version titled '2010 Capital Budget Submission v1. Consultations will occur and any changes made to the proposed projects will be saved in a new version. Once the MoPDC has finalized the Capital Budget, the most up-to-date version is frozen and the data is handed over to the MoF at which time the DG will perform her due diligence on the Capital Budget. Once the Capital Budget meets the MoF requirements, the two budgets can be merged in a new version titled "2010 Federal Budget v1."

At this time the compiled Federal Budget is sent to the Council of Ministers for review. Further changes can be made at this stage and will be sent back to the MoF to capture these changes in the module. These changes are then reflected in a new budget version called '2010 Council of Ministers Reviewed Budget v1'

Once the Council of Ministers agrees on the Federal Budget it is presented to The Council of Representatives (**CoR**) for approval. The CoR will discuss and vote on the budget. They have the authority to make changes, though major budget alterations must be sent back to the Council of Ministers for review. After The CoR approves the budget and drafts the Financial Management Law, the Budget DG from the MoF will create another budget version in PB to reflect the CoR approved budget (2010 CoR Approved Budget v1). The final step in the Budget approval process occurs when the CoR approved budget is submitted to the President for his approval and signature. The Budget Director General will create one final version of the Federal Budget (2010 Original Approved Budget) in the module. Any changes made by the President will be reflected in this version. The 2010 Original Approved Budget is "approved" in the PB module and transferred to the PB Budget Execution sub-module to become the Original budget figures for the year. From here, the approved budgets are imported to the Allotment 1 and 2 Allocation tables in PB. Allotments 1 and 2 can then be exported from the PB module and imported into FA using the Interface Manager.

Budget Transfers, which are approved and executed by the Budget DG in the MoF, and the formulation and approval of the Supplementary Budget will both be entered directly into the PB

module by the Budget Office at the MoF. All expenditure transactions will be recorded in the Financials module and summarized in the Performance Budgeting module. Budget execution data recorded in FA that is needed for reporting purposes in the PB module can be extracted from the financials module in IFMIS and uploaded into PB using a series of scripts and the Interface Manager located in the PB module.

*Refer to Appendix A Business Flow Chart for a graphical illustration of this process.*

### **Budget Execution Phase**

Budget Transfers (called virements in Performance Budgeting) are captured in the PB Budget Execution (Transfers screen). These transactions then update the Allotment 1 and 2 tables in PB and are exported to the Financials module in IFMIS to update the Allotment 1 and 2 data for budget execution purposes.

During the budget execution year, a mid year review is carried out and often a supplementary budget is created. The MoF announces to the line ministries that a Supplementary budget will be distributed and that each ministry should submit their budget requests to the Budget Directorate if they require additional funds. This process is completed for the Capital and Operational Budgets. The requested budgets are compiled by the Budget Directorate at the MoF and reviewed by the Budget DG and the Minister. Once the review is complete, the Minister of Finance submits his findings to the Prime Minister. If the Minister disagrees with a request, he will submit the amount to The CoR but will explain why he does not find the request appropriate. The Prime Minister will review the requests and the Minister of Finance's recommendations and then make his edits to the proposed budgets. When the Prime Minister is satisfied with the individual ministry budgets, he submits them to The CoR. The CoR votes on the total budgets for each Ministry. Once a consensus is met, the Budget DG reports the results to each ministry. The ministries are then responsible for allocating the new funds to each Sub-Organization and budgeting down to Level 5 in the Object Segment. The detailed budgets must be submitted to Budget Directorate so that the supplementary budgets can be entered into the PB module. These budgets are input, combined and defined in PB as a single budget version (2010 Supplementary Budget v1). This budget version is used to update the PB Budget Execution. Once this is done then Allotment 1 data is updated in PB and exported to the Financials module in IFMIS. Due to the less official processes involved in preparing and approving the Supplementary Budget, the PB module will only capture the results of the approval process.

## **BUDGET PREPARATION PROCESS**

### **Ministry Budget Preparation**

Ministries prepare both the Capital and Current budgets at the Fund Components/Sub-Organization/Level 5 Object/ Project level. Part of the budget submission to the Budget Office includes narratives to support the Current Budget. Similar documentation is provided to the MoPDC when the ministries submit their Capital Budget requests.

For the Current Budget submission, each sub -organization prepares its own budget in MS Excel. The sub-organizations send their budgets to their Ministry Center where they are collated and sent in hard

copy to the MoF. The input of the Ministry current budgetary requirements will be performed within the '2010 Current Budget Submission v1' version that will be created by the Budget Office at the MoF. Budget officers at the MoF will be responsible for entering this data in PB.

**At The MoPDC:** There is a set of project forms that the ministries fill out when compiling their Capital Budgets. These forms are sent to the MoPDC, where they are compiled and reviewed. Once the negotiation phase is complete and the Minister of Planning has signed off on each ministerial budget, a hard copy of a Capital Budget report consisting of text and Excel files is sent to the MoF. As a result of this current method of data transfer between the MoPDC and the MoF, the Budget Office at the MoF has to re-enter the Capital Budget data into their legacy system. In terms of the Performance Budgeting module implementation, we propose that the MoPDC use the module to input the project data using the same procedures outlined for the MoF when entering the Current Budget data into the module. If the MoPDC were to use the PB module to enter and submit the Capital Budget data to the MoF, the need to re-enter the data into a separate system would be completely eliminated. The Budget Office at the MoF would save a considerable amount of time by not having to do as much data entry and therefore could spend more time analyzing the budget data and running various "what if" scenarios.

Assuming the MoPDC agrees to incorporate the Performance Budgeting module to assist the MoF in preparing and reviewing the Federal Budget, the MoPDC will collect and enter the Capital Budget data in a similar manner to the way the Current Budget is entered into the PB module and save the original submissions in the '2010 Capital Budget Submission v1' version. This version is frozen and a second version is created to capture changes made during the negotiation phase between the MoPDC and the individual ministries. This second version is frozen before it sent to the Budget Directorate at the MoF for review. The Budget DG at the MoF will be able to create a new version of the Capital Budget (MoF Reviewed Capital Budget v1) to capture any changes that need to be made before sending the adjustments back the MoPDC for the Minister's approval.

At the MoF: once all the Current Budget submissions has been entered into the '2010 Current Budget Submission v1,' the version is frozen to capture the exact requests from the ministries. At this point a second version is created (2010 Current Budget v2) and consultations are held with the ministries on their submitted budgets. Decisions are made to make changes to the ministries submissions, which are captured in the second version. When the consultation phase is complete and the MoF is satisfied with the individual budget allocations for each ministry, the second version is frozen to prevent further changes being made.

Once the MoF is satisfied with both the Current and Capital Budgets and is ready to send the total budget to Council of Ministers for review, a final version will be created to combine the two budgets (Federal Budget v1). Separate Council of Ministers Reviewed Budget and Council of Representatives (Parliament) Approved Budget versions will be created to reflect changes made during these review sessions.

The **Budget Plan Form**, as represented below, will be used to capture all budgetary requirements (current revenue and expenditure and capital revenue and expenditure) for each individual ministry within the Ministry Budget Version.

Note that this form will have the 12 months period for the fiscal year 2010 to facilitate a monthly spread of the budgets in the event that the government would like to use it. If the monthly spread is not used, the full amounts can be entered on this screen and it will automatically be copied in the January period.



The Budget Director General will distribute the final approved budgets to each ministry using the Budget Plan Report. This report will assist in the planning process by providing information on previous year original budget; previous year revised budget, previous year actual data (the executed budget) as well as the current fiscal year budget along with variance data. The following screen shot captures a portion of this report screen.

Search Information		Group Information				Transaction Status	
Budget Plan Group	FCB Group 1	FCB Group 2	FCB Group 3	FCB Group 4	<input checked="" type="radio"/> All <input type="radio"/> Approved <input type="radio"/> Not Approved		
Test Version Group	AGENCY	PROG	LNEITM				
Expand all summaries		<input checked="" type="checkbox"/> Include detailed lines					
		Current Fiscal Year - Planning		Previous Fiscal Year - Execution			
		Budget Plan A	Original B	Current Budget C	Actuals D		
<b>Surplus / Deficit</b>							
		Current Fiscal Year - Planning		Previous Fiscal Year - Execution			
		Budget Plan A	Original B	Current Budget C	Actuals D		
<b>Expense</b>							
		Current Fiscal Year - Planning		Previous Fiscal Year - Execution			
		Budget Plan A	Original B	Current Budget C	Actuals D	Variance (C - D)	
<b>03 - 03 Ministry of Finance</b>							
		Current Fiscal Year - Planning		Previous Fiscal Year - Execution			
		Budget Plan A	Original B	Current Budget C	Actuals D		
<b>031 - Ministry Administration</b>							
		Current Fiscal Year - Planning		Previous Fiscal Year - Execution			
		Budget Plan A	Original B	Current Budget C	Actuals D		
6111 - 6111 Administrative		\$5,777.00	\$0.00	\$0.00	\$0.00		
6113 - 6113 Other Tech. & Craft		\$10,970.00	\$0.00	\$0.00	\$0.00		
<b>031 - Ministry Administration</b>		<b>\$16,747.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		
		Current Fiscal Year - Planning		Previous Fiscal Year - Execution			
		Budget Plan A	Original B	Current Budget C	Actuals D		
032 - Accountant General Departm		\$235,415.00	\$0.00	\$0.00	\$0.00		
<b>03 - 03 Ministry of Finance</b>		<b>\$252,162.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		
<b>Expense</b>		<b>\$252,162.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		
<b>Grand Total</b>		<b>(\$252,162.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		

This report screen allows the user to print the information displayed on screen. The report will be saved to an Excel spreadsheet before it is distributed to the individual ministries.

### Enactment by the Council of Representatives

After the Council of Ministers has come to concurrence on the Federal Budget, the CoR reviews the budget and makes any necessary adjustments, which are then reflected into the '2010 CoR Approved Budget v1' derived from the Council of Ministers Version. The budget enacted by the CoR becomes the **Allotment 1** amount for the Financials module in the financial system (**FA**). (This statement assumes that the President chooses not to make any significant changes to the budget.)

The **Allotment 1** amount is derived from the Performance Budgeting Software and exported to FA using the following **Coding Block Elements**:

Fund Component	Ministry	Level Object	2	Project
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### Summary of Current Business Process and Integration with Performance Budgeting

Current Business Process Step	Process Integration with Performance Budgeting	Comments
<ul style="list-style-type: none"> <li>Budget circular issued to ministries</li> </ul>	<ul style="list-style-type: none"> <li>Budget circular issued as per normal</li> </ul>	
<ul style="list-style-type: none"> <li>Ministries prepare current and capital budget proposals</li> </ul>	<ul style="list-style-type: none"> <li>Ministries prepare their current and capital budget proposals as per usual</li> </ul>	
<ul style="list-style-type: none"> <li>Ministries submit hard copies of Current and capital budget proposals to MoF and MoPDC</li> </ul>	<ul style="list-style-type: none"> <li>Ministries submit hard copies of current and capital budget proposals to MoF and MoPDC, respectively.</li> </ul>	
<p><b>At the MoF:</b></p> <ul style="list-style-type: none"> <li>Ministry submitted budgets are compiled in Excel and then entered into FoxPro.</li> </ul>	<ul style="list-style-type: none"> <li>The MoF Budget Office will create the initial current budget version titled '2010 Current Budget Submission v1' that will capture all the submission data from the line ministries and agencies. Changes made to the ministries requested amounts during the consultation period will be captured in the system as a separate version.</li> <li>Adjustments will be made in the Budget Plan window at the line item level (level 5 in the Object Segment).</li> </ul>	
<ul style="list-style-type: none"> <li>Consultations held with ministries to adjust budget. Adjustments are made in the Excel files and in FoxPro.</li> <li>Memos reflecting the negotiated budgets are sent to the Minister of Finance for his signature.</li> </ul>	<ul style="list-style-type: none"> <li>A new budget version will be created '2010 Current Budget v2'. This version will be used to capture the changes made to the ministries budgets during the consultations.</li> <li>If the Minister decides to make further alterations to the budgets, these changes can be captured in a new version titled "2010 Current</li> </ul>	Based on the iterations of consultations, MOF Recommendations versions can be created reflecting these iterations in PB.

Current Business Process Step	Process Integration with Performance Budgeting	Comments
<p>Occasionally the Minister will also make changes, currently captured in the Excel and FoxPro files</p>	<p>Budget v3.”</p> <ul style="list-style-type: none"> <li>Once the ministerial current budgets have all been “approved” by the Minister of Finance the most up-to-date version of the 2010 Current Budget will be frozen.</li> </ul>	
<p><b>At the MoPDC:</b></p> <ul style="list-style-type: none"> <li>Ministries submit their Capital Budget requests using the project forms supplied by the MoPDC</li> <li>Details of the legacy system are not known at this time. It is our assumption that their current system includes the use of Excel because the hard copy of the Capital Budget that the MoF receives includes data from Excel files.</li> </ul>	<ul style="list-style-type: none"> <li>The ministries will continue to submit their Capital Budget requests using the same procedures and documentation</li> <li>Instead/in conjunction with the current system, the personnel at the MoPDC that is responsible for compiling the Capital Budget data will now enter the data into PB module. This process will mirror the process at the MoF where the budget analysts enter the capital budget requests they receive from the individual ministries. The initial version will be titled ‘2010 Capital Budget Submission v1.’ This version will be frozen once all the submissions have been entered.</li> </ul>	
<ul style="list-style-type: none"> <li>Consultations are held with each Ministry to adjust the budget. Adjustments are made in their Legacy system</li> </ul>	<ul style="list-style-type: none"> <li>Adjustments made during the consultations will be captured by a new version created in the PB module titled ‘2010 Capital Budget v2.’</li> </ul>	
<ul style="list-style-type: none"> <li>Once the Minister of Planning is satisfied with the capital budgets, a report is compiled (containing Excel tables and text) and a hard copy is sent to the MoF Budget Office for Review</li> <li>The Budget Director General re-enters the data into their legacy system. If adjustments are required, a letter is sent to the Minister of Planning alerting him to the change and requesting his signature for approval. Approved adjustments are reflected in the legacy system.</li> </ul>	<ul style="list-style-type: none"> <li>When the Minister of Planning is satisfied with the individual capital budgets, the most current version of the Capital Budget will be frozen.</li> <li>The Budget Director General at the MoF will have read-only access to the MoPDC’s final version of the Capital Budget. The DG will create a new version of the Capital Budget to capture any edits made by the MoF. The Minister of Planning will be asked to review the changes captured in the new version. Final adjustments that reflect the Minister of Planning’s concurrence will be captured in the “2010 MoF reviewed Capital Budget v2.”</li> </ul>	

Current Business Process Step	Process Integration with Performance Budgeting	Comments
<ul style="list-style-type: none"> <li>Budget Proposal printed and submitted to the Council of Ministers for approval</li> </ul>	<ul style="list-style-type: none"> <li>The Current and Capital Budget versions will be combined in a new version titled "2010 Federal Budget v1" This version will be printed and the data will be sent to the Council of Ministries for their review.</li> </ul>	
<ul style="list-style-type: none"> <li>Adjustments made based on the Council of Ministries discussion</li> </ul>	<ul style="list-style-type: none"> <li>New version of the budget is created called '2010 Council of Ministries Approved Budget v1' reflecting changes made by the COM.</li> </ul>	
<ul style="list-style-type: none"> <li>Budget submitted to CoR for approval</li> </ul>	<ul style="list-style-type: none"> <li>Using the data in the '2010 Council of Ministries Approved Federal Budget v1', the budget is printed and submitted to CoR for approval</li> </ul>	
<ul style="list-style-type: none"> <li>Changes made to budget based on CoR discussion.</li> </ul>	<ul style="list-style-type: none"> <li>From the Council of Ministries version, a new version will be created called the '2010 CoR Approved Federal Budget v1.' Any changes effected by The CoR will be made in this version. The approved Budget Book will be printed and</li> </ul>	
<ul style="list-style-type: none"> <li>The CoR Approved Budget is sent to the Office of the President for his signature</li> </ul>	<ul style="list-style-type: none"> <li>Once the CoR votes and agrees on the Federal Budget, it is sent to the Office of the President for his signature. This is the final step in the Federal Budget approval process.</li> </ul>	

## BUDGET EXECUTION PHASE

### *Initial Control Levels*

The initial control levels for Allotment 1, 2 and Budget Data will be defined by the '2010 CoR Approved Budget Final Version' budget plan version that will be created in the Performance Budgeting Software.

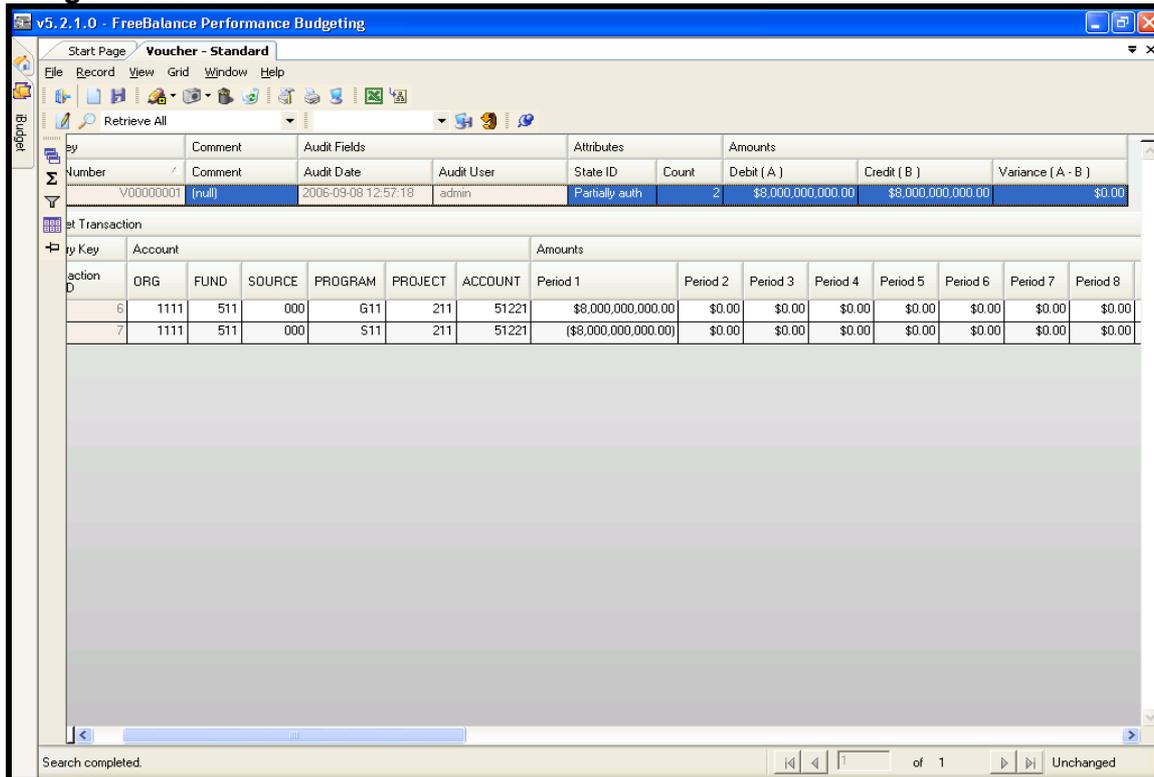
The process of integrating the execution information found in PB to match the control requirements that have been defined in FA involves a series of interface processes that need to be performed in a predefined sequence.

If the execution sub-module in Performance Budgeting were to be used to track the budget execution, the following sequence of tasks would be followed:

1. Create and approve budget execution transactions (Transfer from the Planning Module or Manual transactions created as **Budget Voucher – Standard** or **Detailed Budget Transaction Entry**. The referenced forms are displayed below.

2. Convert budget execution transactions into the desired control levels using the available Import and Process Import interfaces (Allotment 1, Allotment 2, and / or Budget Data) available in the Foundation – Interface Manager.
3. Export the desired control levels to FA using the Export interface available from the Foundation – Interface Manager.
4. Import the control levels into FA based on a preset frequency or when required.

### Budget Voucher Form



The screenshot shows a software window titled "v5.2.1.0 - FreeBalance Performance Budgeting" with a "Voucher - Standard" form. The form includes a menu bar (File, Record, View, Grid, Window, Help) and a toolbar with icons for actions like "Retrieve All". Below the toolbar are several data fields:

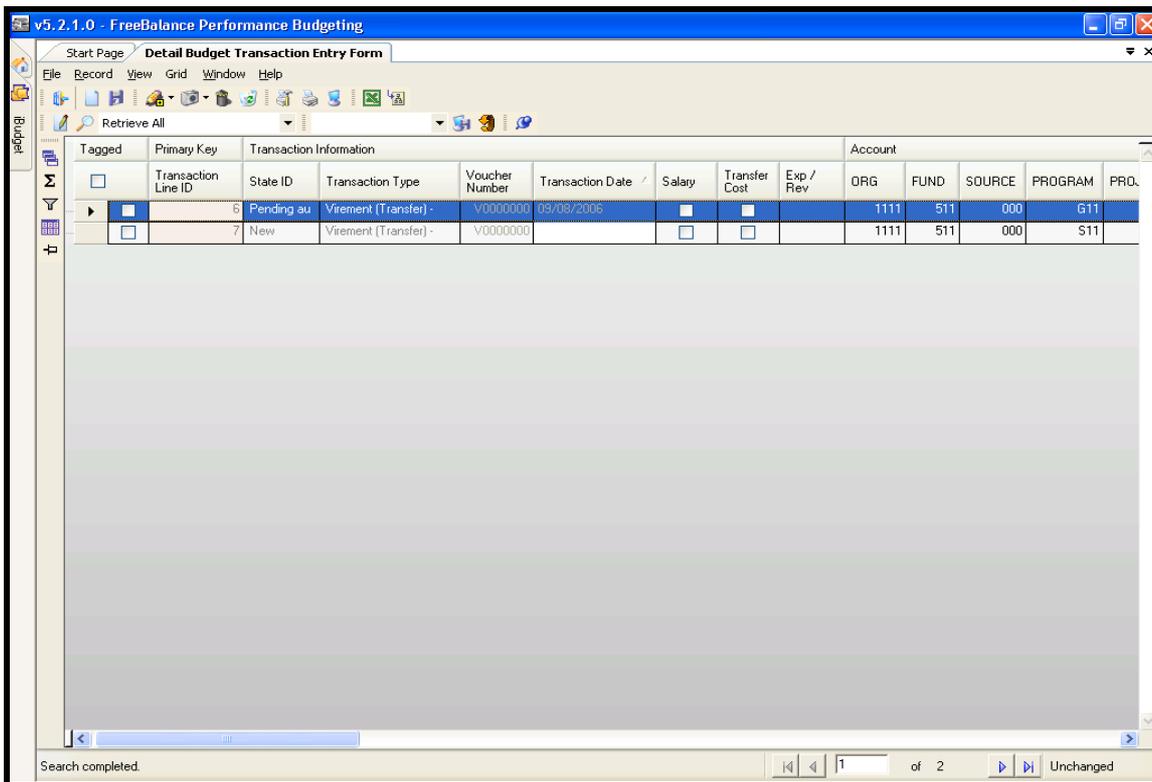
Number	Comment	Audit Date	Audit User	State ID	Count	Debit ( A )	Credit ( B )	Variance ( A - B )
V00000001	(null)	2006-09-08 12:57:18	admin	Partially auth	2	\$8,000,000,000.00	\$8,000,000,000.00	\$0.00

Below these fields is a "Budget Transaction" section with a grid. The grid has columns for "Action D", "ORG", "FUND", "SOURCE", "PROGRAM", "PROJECT", "ACCOUNT", and eight "Period" columns (Period 1 to Period 8). The data in the grid is as follows:

Action D	ORG	FUND	SOURCE	PROGRAM	PROJECT	ACCOUNT	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8
6	1111	511	000	G11	211	51221	\$8,000,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7	1111	511	000	S11	211	51221	(\$8,000,000,000.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

At the bottom of the window, there is a status bar that says "Search completed." and navigation controls including "of 1" and "Unchanged".

### Detail Budget Transaction Entry Form



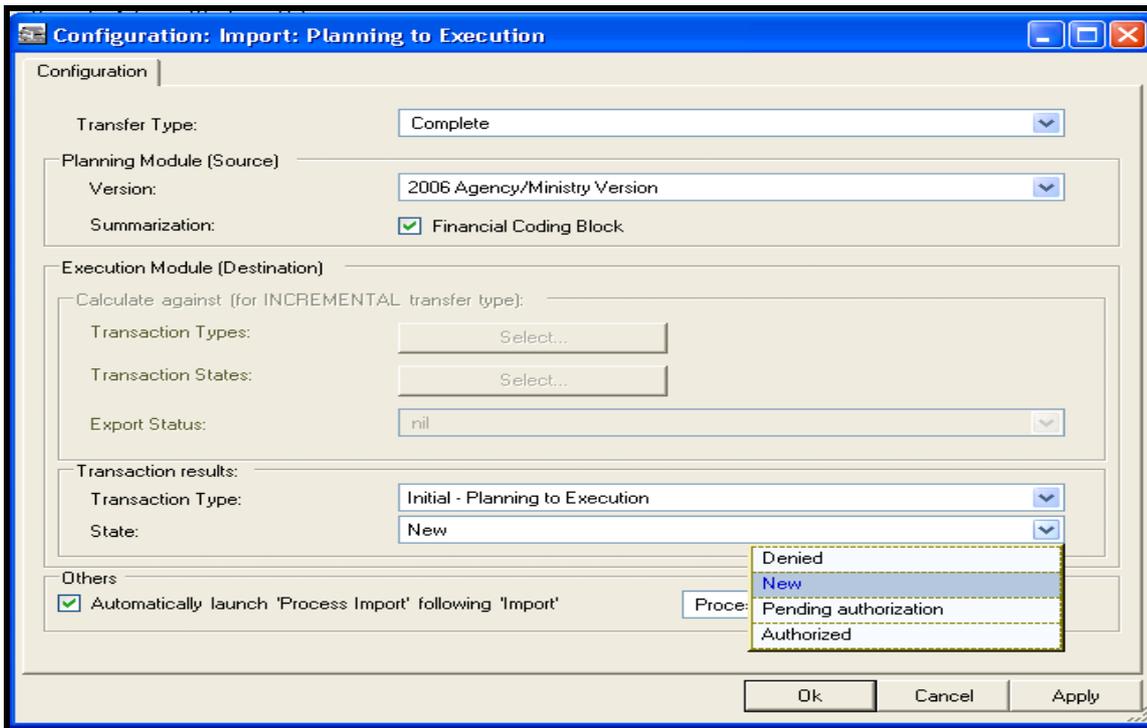
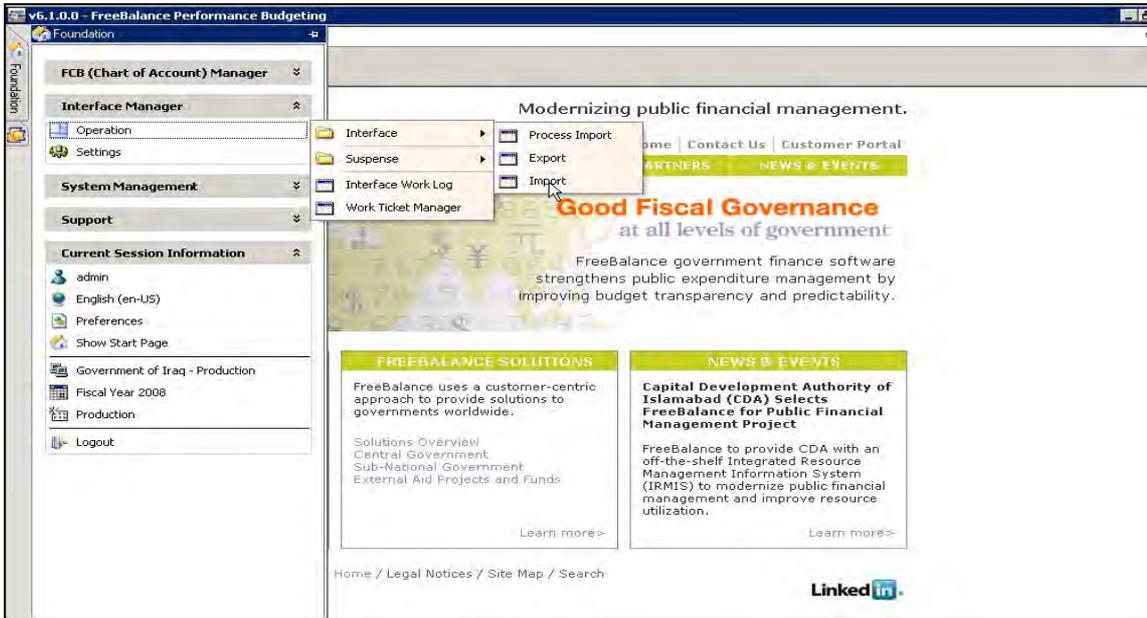
In the case for the Government of Iraq, other than using the execution sub-module to transfer the original and supplementary budgets from planning to FA, the only transactions that will take place in the execution sub-module are budget transfers (virements) that are approved by the DG of Budget. All other execution transactions will be captured directly in FA and will subsequently be imported back into PB for reporting and future budget planning reasons.

### Council of Representatives Budget Version to PB Execution

The CoR Budget Version forms the basis of the government’s financial framework. The information contained in this version originates from ministry budgets and MoF Recommendation Versions to which adjustments (increases or decreases) will have been made to reflect government priorities and funding capacity. The information is therefore available in a detailed format but can be aggregated at any level to simplify the review and allocation process of the Budget Office and subsequent government reviews.

#### Interface – PB Planning to PB Execution

The software provides functionality to create initial Budget Execution transactions using planning information as the source. Once the Federal Budget is “APPROVED,” the system administrator will transfer the budget data from the planning sub-module to the execution sub-module. This is achievable through the Interface Manager Menu available on the “Foundations” tab of the software (see image below). The user can specify and apply various business rules to create ORIGINAL budget entries using the interface process.



As a result of the above interface process, Initial budget transactions will be created with the status as NEW in the **Detail Budget Transaction Entry Form**. Since those values originate from the CoR Budget Version that is deemed the official, approved budget of record, the system administrator or the individual responsible for the Budget Execution phase of the Budget Cycle can also select to have the resulting transactions automatically **“Authorized”** when created in the PB Execution Module.

As such, these transactions would immediately be available to set the various control levels required by GOI in the Financials module in IFMIS (FA).

**Note:**

Budget execution transactions must be approved before being available for the set-up and update of the Allotment 1, Allotment 2 and Budget Data levels.

**Allotment 1**

As mentioned previously, the Allotment 1 levels are derived from the **“Authorized”** execution transactions. Any new execution transactions created as a result of interface processes or manual intervention must be approved in order to be reflected in the Allotment 1 initial or revised value that will be exported to FA. Currently, budget transfer requests will not be directly reflected in the module since they are submitted offline. The system administrator (the Budget Director General) will enter and simultaneously “approve” the transfers she agrees to authorize. Rejected requests will not be entered into the system. As a result, no approval process within the system is required at this time.

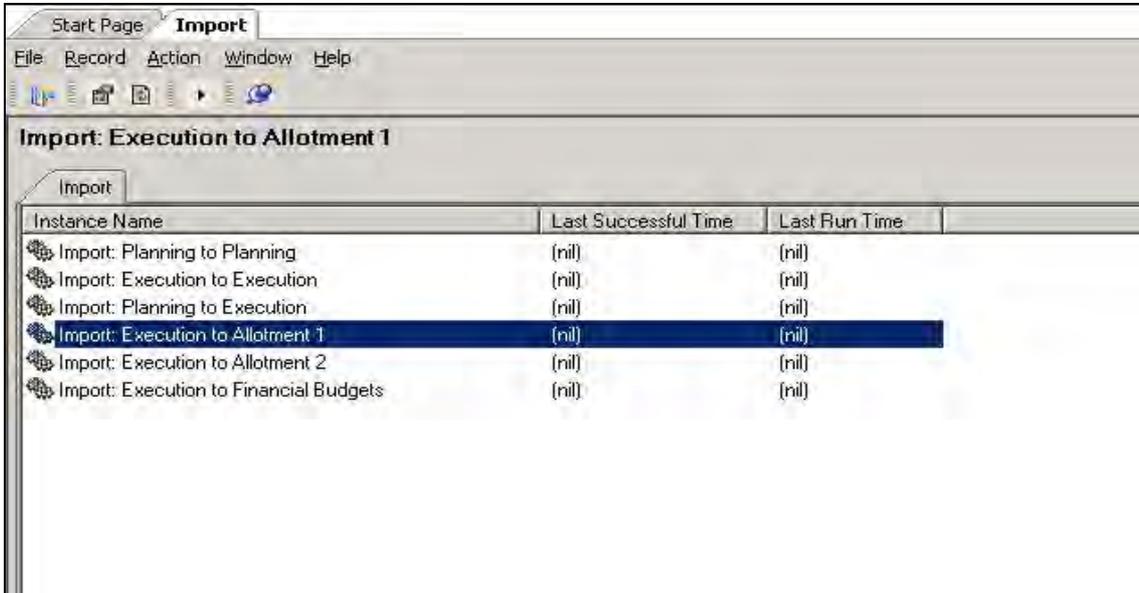
*Interface – PB Execution to Allotment 1 Table*

When execution transactions are **“Authorized”** but have not been included in the Allotment 1 control level, those new transactions, in addition to the existing ones, need to be reflected as Allotment 1 revised values using an interface process available from the PB software.

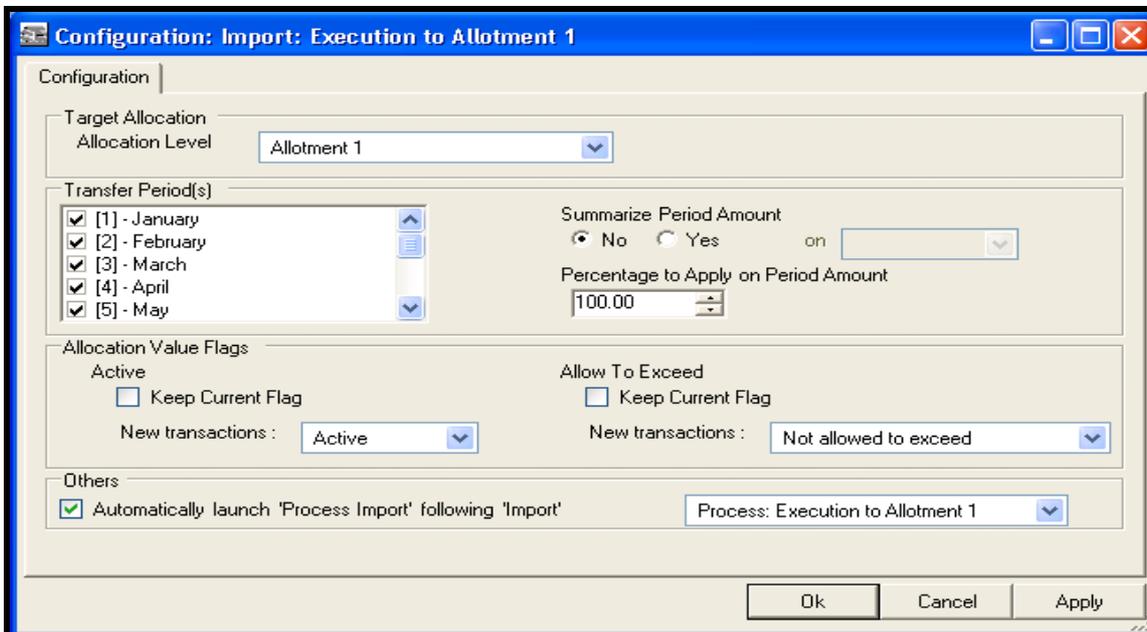
The Import interface is located in the Interface Manager Menu from the “Foundations” tab as represented in the image below.



The system administrator will be presented with a variety of interface processes but must select the one pertaining to establishing Allotment 1 revised levels ***“Import: Execution to Allotment 1”*** as represented in the image below.



The system administrator will be able to apply and select various business rules to create or update Allotment 1 levels. The interface properties are displayed in the image below.

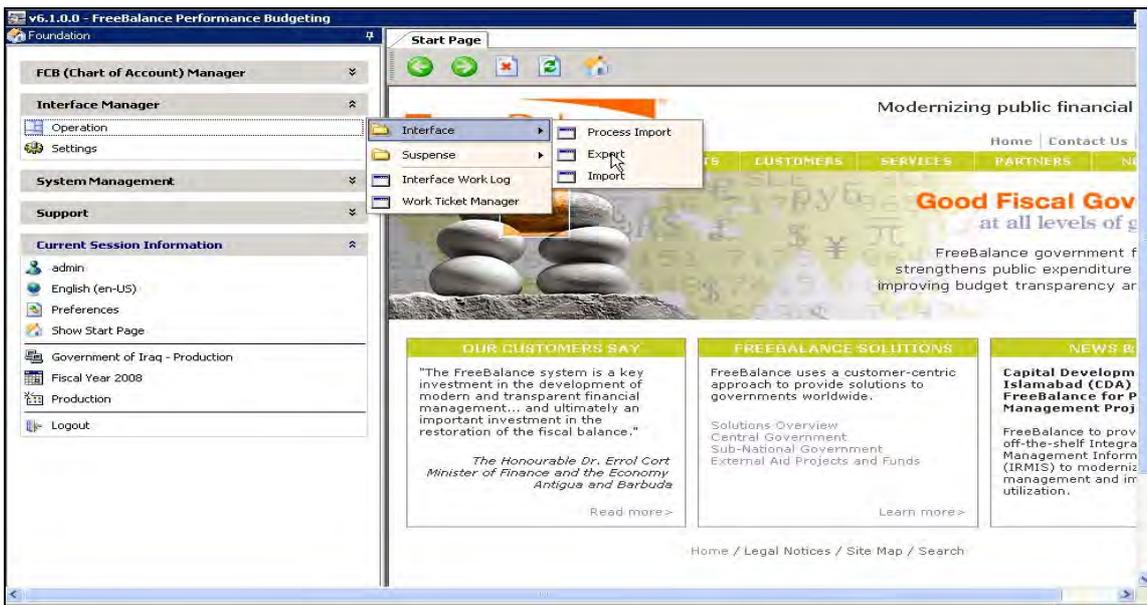


After finalizing the configuration settings of the interface, the user will be required to run the interface process that will establish the Allotment 1 that will be available for export to FA.

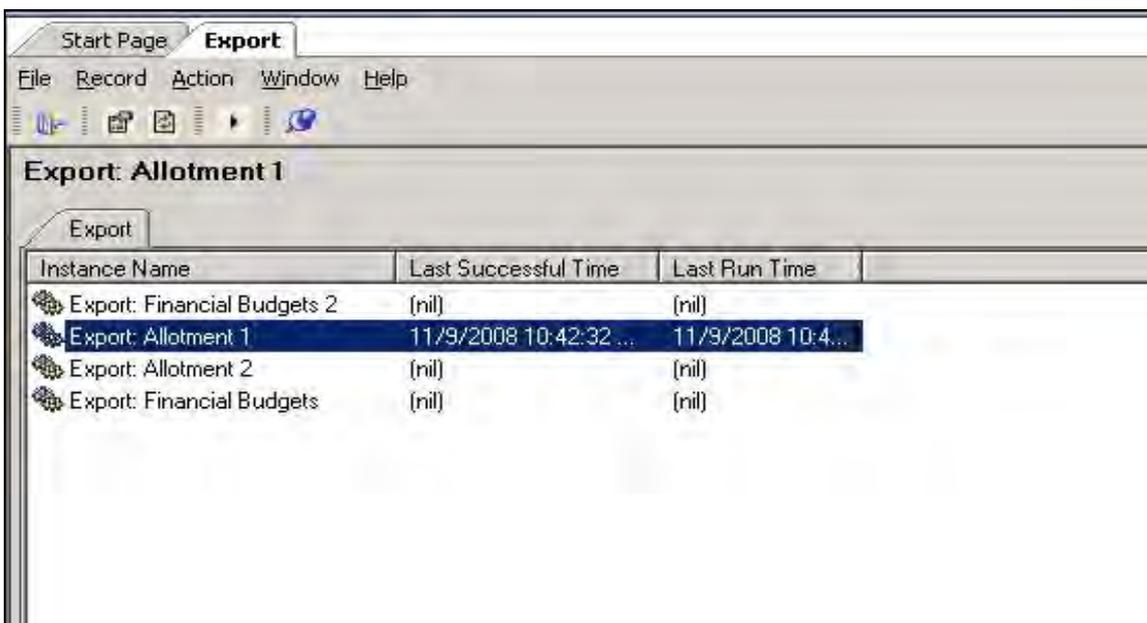
*Interface – Allotment 1 Table to FA*

In order to provide and ensure sound control mechanisms within FA, the Allotment 1 levels needs to be adjusted from time to time to reflect changes or updates made to budget amount through Budget Voucher and / or Supplemental Budget requirements.

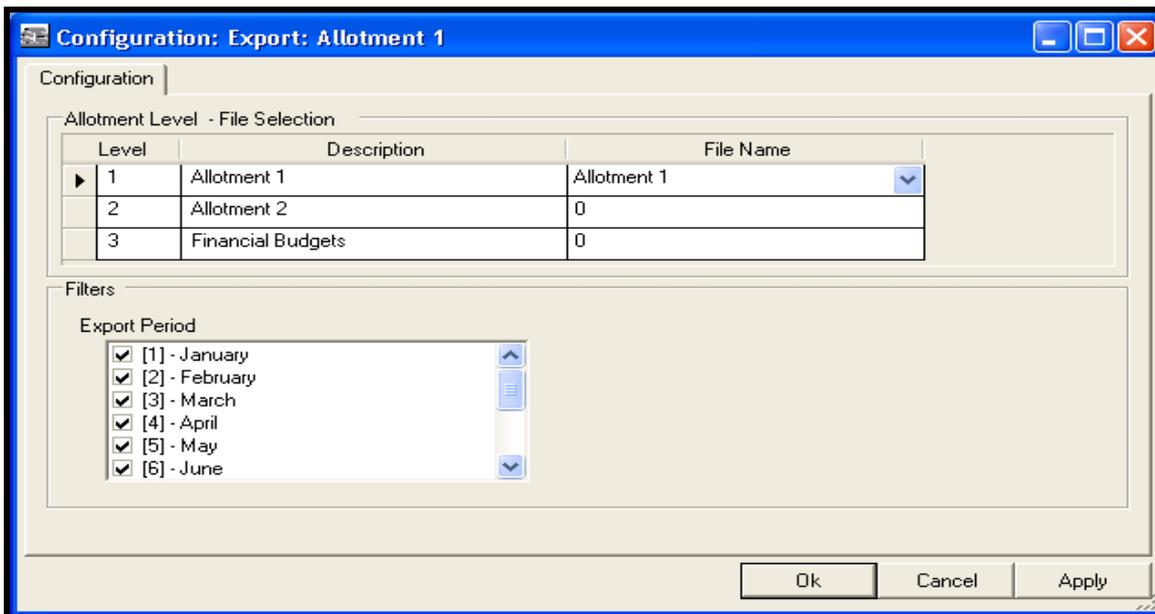
The PB Software provides functionality to export the Allotment 1 levels on a preset frequency or whenever required to address ongoing budgetary control requirements. As such, the export interface is also available from the Interface Manager Menu available in the “Foundations” tab as represented in the image below.



The system administrator will be presented with a variety of interface processes but must select the one pertaining to exporting the Allotment 1 levels **“Export: Allotment 1 to FA”** as represented in the image below.



The system administrator or will be able to apply various business rules to export the Allotment 1 information to FA. Since we are exporting Allotment 1 information, all periods will be selected to ensure that the total annual budget will be exported and captured to FA. All periods will be summarized in the ALLOT1\_AMOUNT field in the export file and in FA. The interface properties are displayed in the image below.



After finalizing the configuration settings of the interface, the user will be required to run the interface process that will create the Allotment 1 file that will later be imported in FA.

### **Allotment 2**

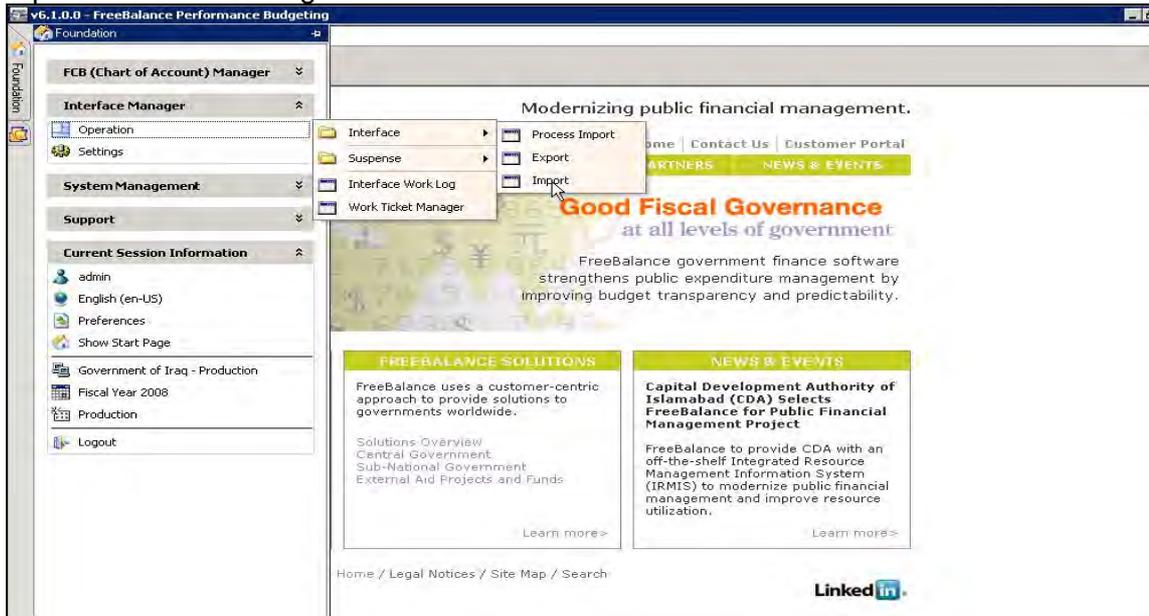
Normally, the Allotment 2 information will be used to provide FA with periodical cash releases to address government short term funding and spending requirements without immediately providing the overall budget requirements that have been approved by the CoR through the tabling of the Budget Books Documents. In Iraq, the only difference between Allotment 1 and Allotment 2 is the level at which the money is allocated. Allotment 1 is defined at the following levels within each segment of the COA: **Fund Component, Ministry, Level 2, and Project levels**. Allotment 2 is defined at the following levels: **Fund Component, Sub-Organization, Level 5, and Project levels**. The MoF does not currently spread Allotment 2 monthly, which means that all the funds according to the system, the funds are all released in January. Though this is not the actual case, without an official spread, the system will default to showing all funds available in January. The Budget Directorate has indicated that beginning in 2010 they will begin to use a 12 month spread. The PB module will have this functionality built in if the Ministry chooses to use it.

In the core IFMIS, the Allotment 2 will provide payment issuance limitations without limiting users in engaging in contractual agreement and creating commitments and / or obligations for goods and services that will be acquired but delivered in a subsequent fiscal period.

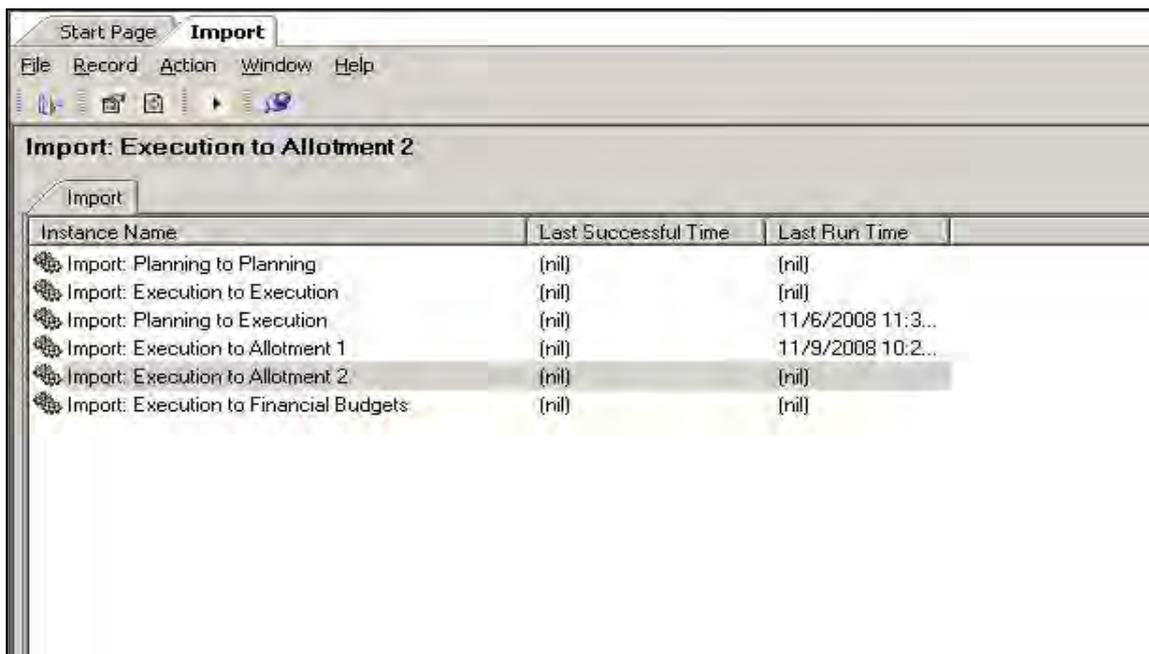
*Interface – PB Execution to Allotment 2*

When execution transactions are **“Authorized”** but have not been included in the Allotment 2 control level, those new transactions, in addition to the existing ones, need to be reflected as Allotment 2 revised values using an interface process available from the PB software.

The Import interface is located in the Interface Manager Menu from the “Foundations” tab as represented in the image below.

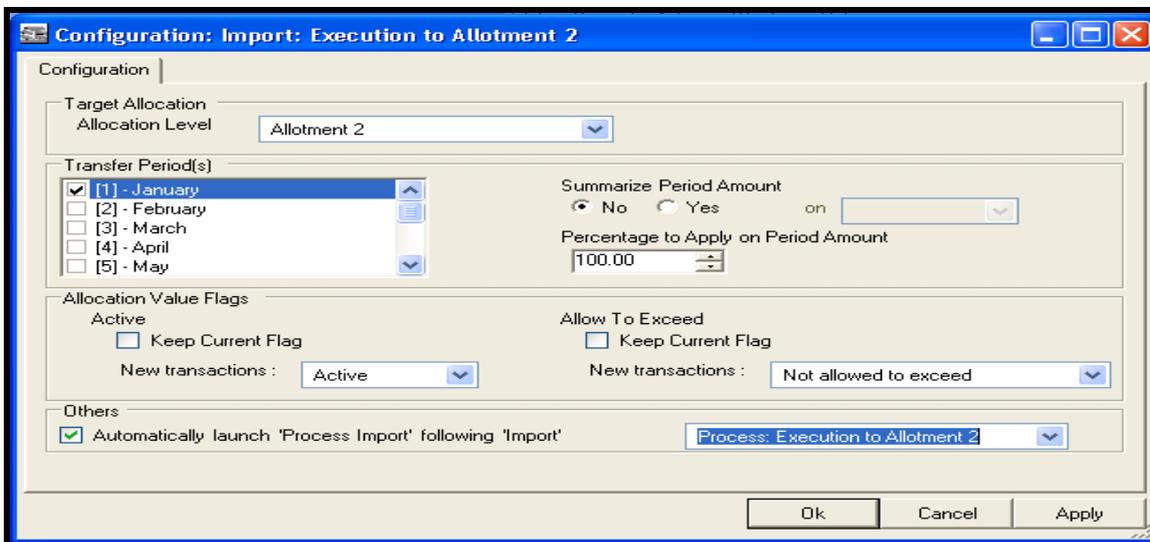


The system administrator will be presented with a variety of interface processes but must select the one pertaining to establishing Allotment 2 levels **“Import: Execution to Allotment 2”** as represented in the image below.



The system administrator will be able to apply and select various business rules to create or update Allotment 2 levels. The interface properties are displayed in the image below. At the request of the Budget Directorate, we will create periodical releases and therefore the periods will be added on the same rate as the accounting periods are opened in FA. For the most part, the entire allotment is disbursed in the first period but the system will be set up to do monthly releases for the cases where spreads apply.

An example of periodic releases is as follows: At the beginning of the fiscal year, only period 1 will be used to create the Allotment 2 levels. Early, at the beginning of period 2, the period 1 information, existing or modified due to Budget Transfers, along with period 2 information will be selected for creating the Allotment 2 levels for that period. This revised value will include any lapses originating from previous periods. Additional periods will be added to the interface properties as we move along in the fiscal year.

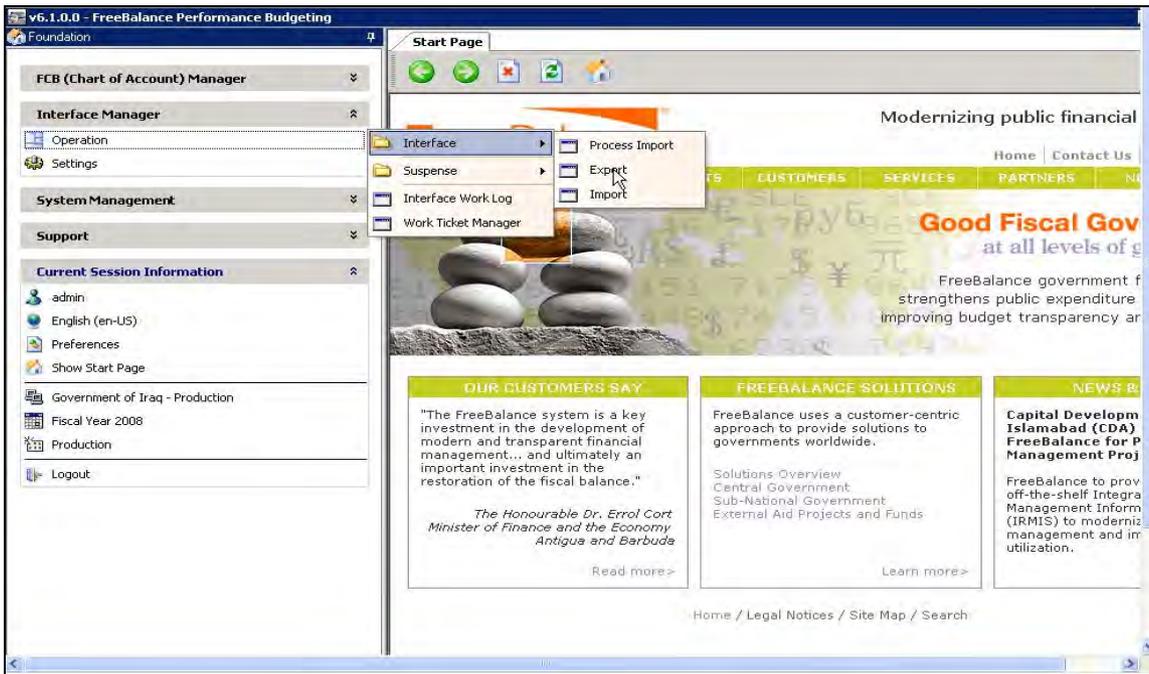


After finalizing the configuration settings of the interface, the system administrator will be required to run the interface process that will establish the Allotment 2 that will be available for export to FA.

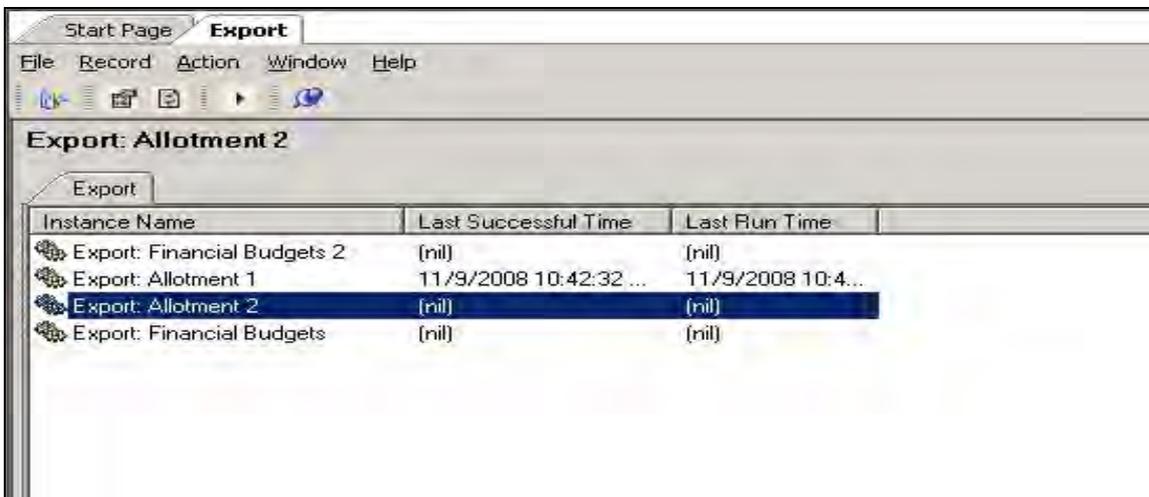
### **Interface – Allotment 2 Table to FA**

In order to provide and ensure sound control mechanisms within FA, the Allotment 2 levels needs to be adjusted from time to time to reflect changes or updates made to budget amount through Budget Voucher and / or Supplemental Budget requirements.

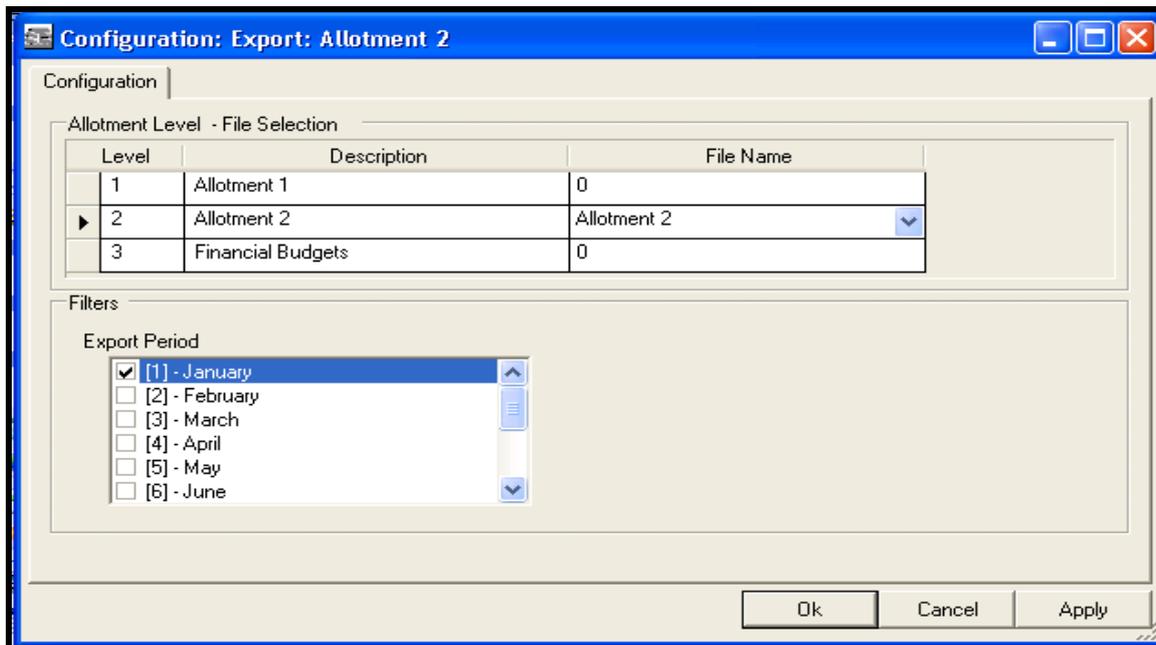
The PB Software provides functionality to export the Allotment 2 levels on a preset frequency or whenever required to address ongoing budgetary control requirements. As such, the export interface is also available from the Interface Manager Menu available in the “Foundations” tab as represented in the image below.



The system administrator will be presented with a variety of interface processes but must select the one pertaining to exporting the Allotment 2 levels **“Export: Allotment 2 to FA”** as represented in the image below.



The system administrator or the user responsible for the budget execution phase of the budget cycle will be able to apply various business rules to export the Allotment 2 information to FA. Since we are exporting Allotment 2 information, periods will be selected only at the rate that the accounting periods are opened in the current fiscal year in FA. The selected period or periods will be summarized in the ALLOT2\_AMOUNT field in the export file and in FA. The interface properties are displayed in the image below.



After finalizing the configuration settings of the interface, the user will be required to run the interface process that will create the Allotment 2 file that will later be imported in FA.

### **Budget Data**

The Gol currently does not define “Financial Budgets” in the core IFMIS; only Allotments 1 and 2 are defined in the system. The following description of how the Budget Data information can be used to create the “Financial Budgets in the core IFMIS will be applicable if/when the MoF decides to incorporate it into their budget preparation/execution business processes.

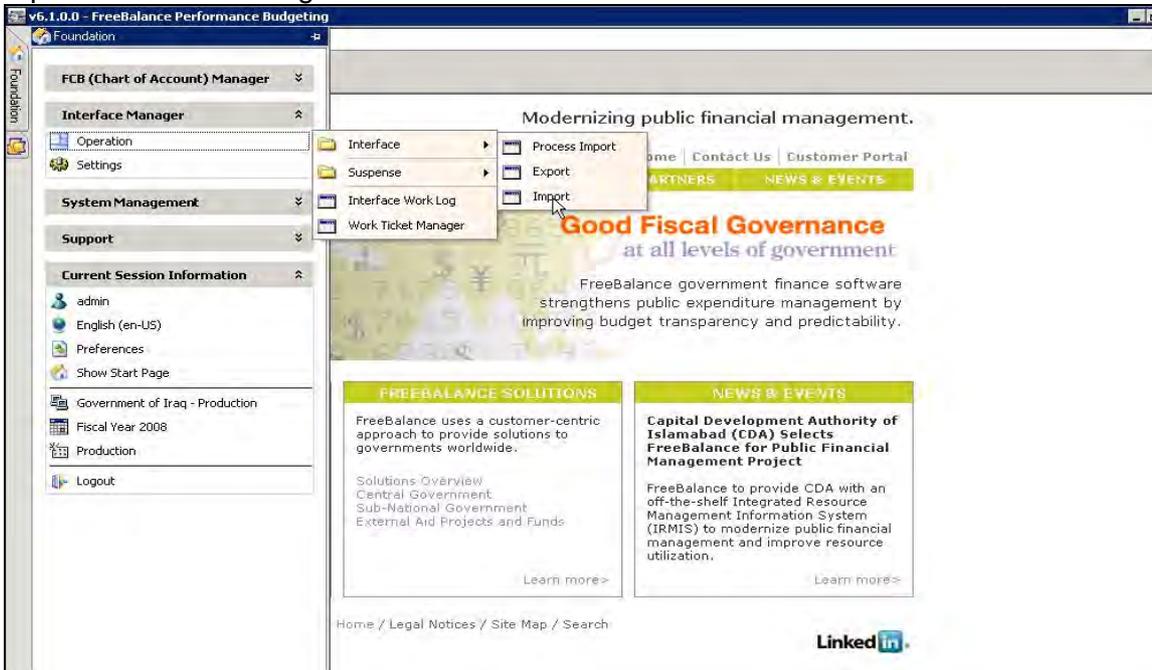
The Budget Data information can be used to provide FA with fiscal period cash flow requirements to address Gol Ministries for the current fiscal year while providing spending limitations on a fiscal year period basis if required by the business process in place at Gol. The sum of all individual fiscal periods by Sub-organization, presented at a more detailed level, will likely match the approved Budget Books Documents to address the Ministries’ operational requirements. This function can also permit the FA Financial Budgets to be created, via the interfaces, at the beginning of a fiscal year and would avoid having to recreate them manually in FA. Performance Budgeting can create an FA import file using all three levels of the Financial Budgets; Original Budgets, Current Budget and Forecast.

In FA, the Budget Data will provide contractual limitations on a fiscal period basis without limiting users in engaging into contractual agreement and creating commitments and / or obligations for goods and services that will be acquired but delivered in a subsequent fiscal period.

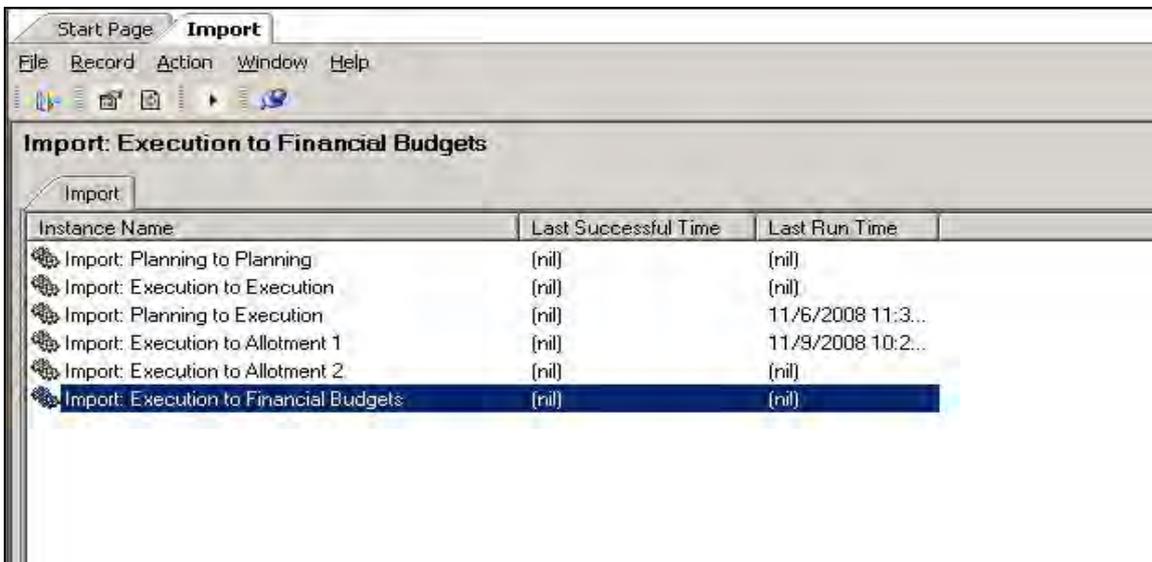
### **Interface – PB Execution to Budget Data Table**

When execution transactions are “**Authorized**” but have not been included in the Budget Data control level, those new transactions, in addition to the existing ones, need to be reflected as Budget Data revised values using an interface process available from the PB software.

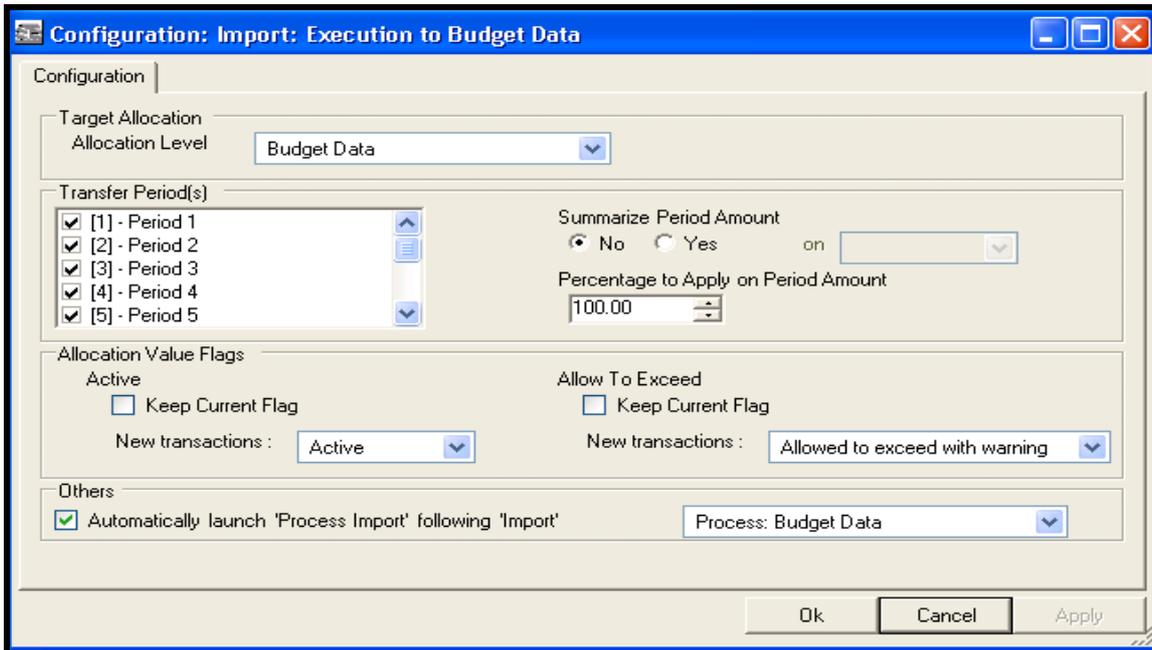
The Import interface is located in the Interface Manager Menu from the “Foundations” tab as represented in the image below.



The system administrator will be presented with a variety of interface processes but must select the one pertaining to establishing Budget Data levels **“Import: Execution to Budget Data”** as represented in the image below.



The system administrator or the user responsible for the budget execution phase of the budget cycle will be able to apply and select various business rules to create or update the Budget Data levels. The interface properties are displayed in the image below.

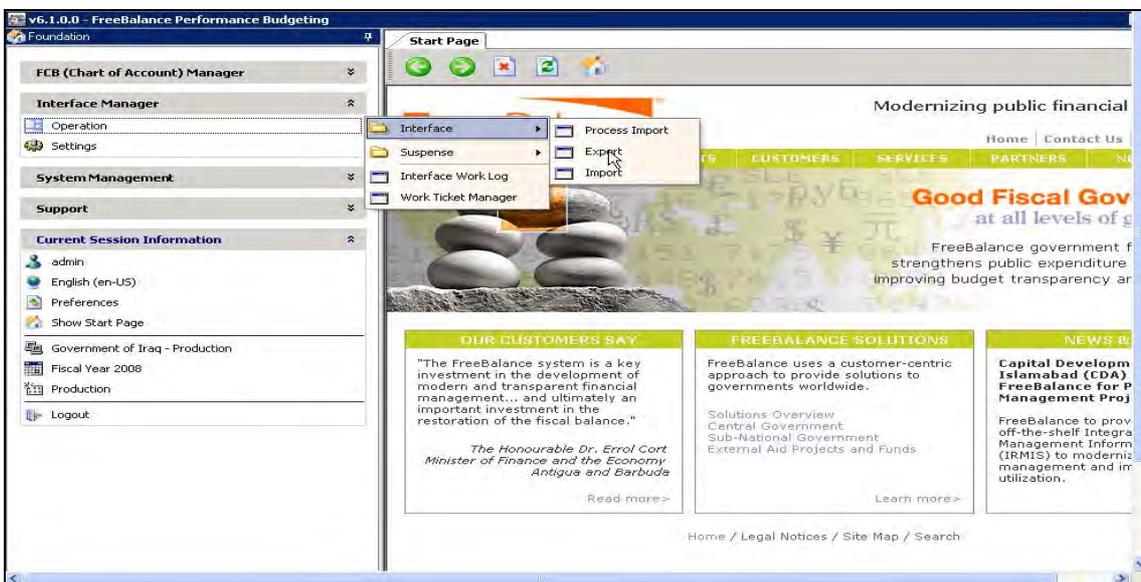


After finalizing the configuration settings of the interface, the user will be required to run the interface process that will establish the Budget Data levels that will be available for export to FA.

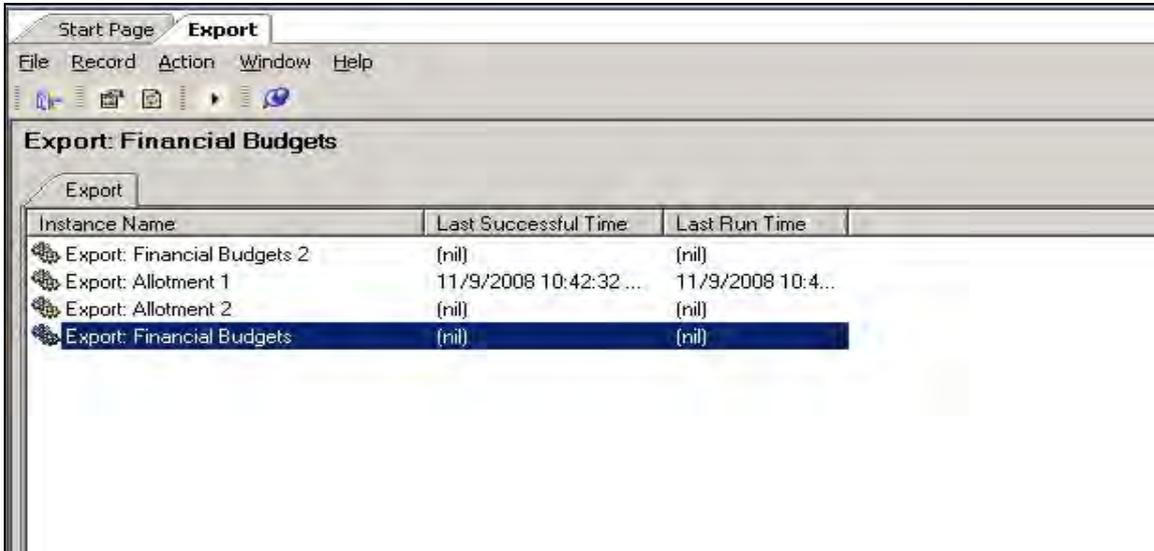
**Interface – Budget Data Table to FA**

In order to provide and ensure sound control mechanisms within FA, the Budget Data levels need to be adjusted from time to time to reflect changes or updates made to budget amount through Budget Transfer and / or Supplemental Budget requirements.

The PB Software provides functionality to export the Budget Data levels on a preset frequency or whenever required to address ongoing budgetary control requirements. As such, the export interface is also available from the Interface Manager Menu available in the “Foundations” tab as represented in the image below.



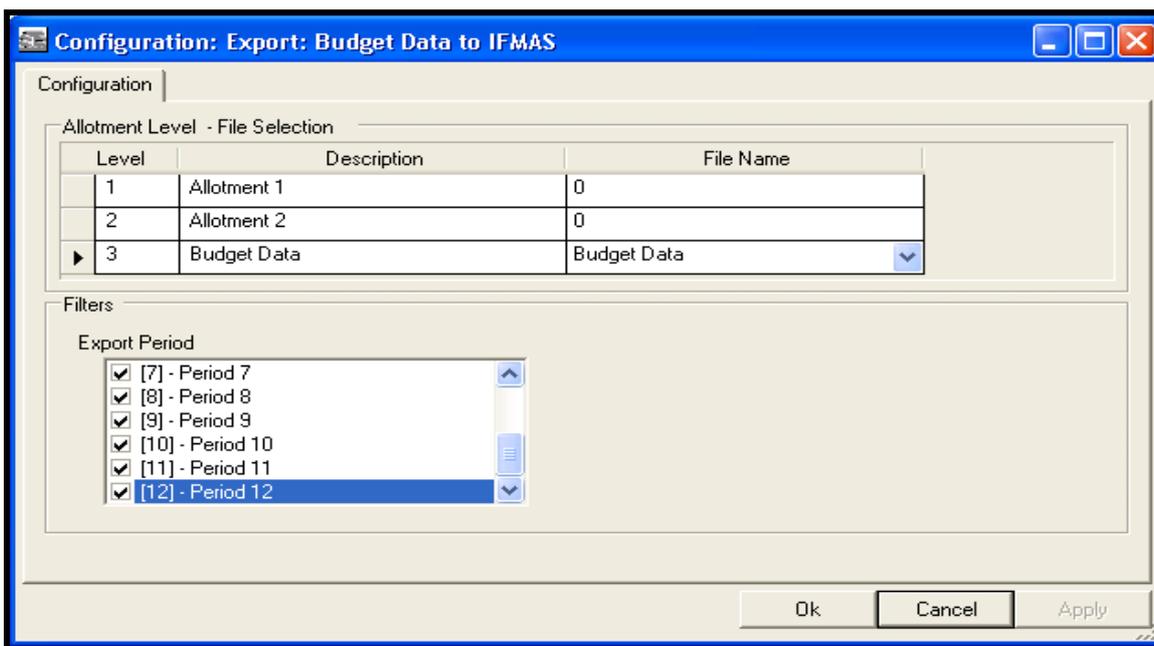
The system administrator will be presented with a variety of interface processes but must select the one pertaining to exporting the Budget Data levels **“Export: Budget Data to FA”** as represented in the image below.



The system administrator will be able to apply various business rules to export the Budget Data information to FA.

Since we are exporting Budget Data information, all periods will be selected for export to FA. For each individual period, the information will be captured in their respective fields in the export file as well as in FA; ORIG\_AMT\_0X and CUR\_AMT\_0X.

The interface properties are displayed in the image below.



After finalizing the configuration settings of the interface, the user will be required to run the interface process that will create the Budget Data file that will later be imported in FA.

### Revised Control Levels

In conjunction with using the Current Budget Variance by Period Report (displayed below), the Budget Voucher – Standard form will be used by the Budget Director General to adjust the anticipated cash flow requirements for individual ministries by modifying the periodical distribution for the approved budget. The Budget Director General will not utilize the Budget Voucher - Standard feature to modify anticipated cash flow requirements immediately upon implementation because the budgets are not currently spread throughout the year.

Figure 1 Current Budget Variance by Period Report (Example)

	Current A	Actuals B	Commitments C	Total D = (B + C)	Free Balance E = (A - D)	% Utilized F = (D / A) * 100
<b>Surplus / Deficit</b>						
<b>Expense</b>						
<b>January</b>						
<b>01 - 01 Office of the President</b>						
0110101 - General Administration	\$4,237,000.00	\$0.00	\$0.00	\$0.00	\$4,237,000.00	0.00
0110201 - Budgeting and Finance	\$90,500.00	\$0.00	\$0.00	\$0.00	\$90,500.00	0.00
0110301 - Presidential Guard Service	\$10,000,000.00	\$0.00	\$0.00	\$0.00	\$10,000,000.00	0.00
<b>01 - 01 Office of the President</b>	<b>\$14,327,500.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,327,500.00</b>	<b>0</b>
<b>41 - 41 Ministry of Education</b>	<b>\$2,453,400.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,453,400.00</b>	<b>0.00</b>
<b>January</b>	<b>\$16,780,900.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,780,900.00</b>	<b>0</b>
<b>February</b>	<b>\$17,110,100.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$17,110,100.00</b>	<b>0.00</b>

### Ongoing Revisions

#### Budget Voucher Standard – Virements/Transfers

The **Budget Voucher – Standard Form** can be used by the Budget Director General to modify the fiscal period distribution of the approved Budget but at a more detailed level in order to update the Allotment 1, Allotment 2 and Budget data using the respective COA segment and level definition that will be required in FA. The Budget data level is the lowest level of budget control, therefore Budget Planning and Budget Execution entries will be done at this level but rolled to the appropriate level when revising/updating the control levels created in FA.

Normally, when transactions are created in this form, they need to be revised and approved by the Budget Office before being used for adjusting the various control levels mentioned above. In the case for the Government of Iraq, only the Budget Office at the MoF and the MoPDC will have access to the

module. The Budget Director General of the MoF will be the only with access to the Budget Voucher form and is also the person responsible for approving requests. In the initial implementation, the Budget Director General will receive transfer requests offline from the individual ministries. She will only enter the requests using this form for the transfers she plans on approving. Once she has entered and approved a request, she can run the same interface processes identified in the following sections and associated sub-sections:

- ◆ **ALLOTMENT 1**
- ◆ **ALLOTMENT 2**
- ◆ **BUDGET DATA**

### ***Supplemental Budget Requirements***

In the case of Supplemental Budget Funding, the Government of Iraq will be provided with 2 options for using the software. According to the Budget Director General, the Ministry of Finance will most likely opt for the first option because the Supplementary Budget is requested, reviewed and approved in a similar yet less formal fashion as the Annual Federal Budget.

#### *Option 1 - Planning Module – Supplemental Budget Version*

The first option for the GoI Budget Office would be to use the Budget Planning sub-module in PB and create a separate Supplemental Budget Version for the current fiscal year. Using existing interface processes, the coding elements and values can be extracted from previous Budget Versions that have been updated and approved along the various stages of the Budget Cycle stages, or new entries can be created using the **Budget Plan Form**.

When using this option, the GoI will be required to transfer the approved budget plan transactions of the Supplemental Budget Version to the Execution Module using the Planning to Execution interface. The interface process will result in creating new Supplemental Budget transactions that would require approval from the Budget Office personnel or they can be automatically **“Authorized”** in the interface process based on the selected configuration settings. The latter will be the case if the full Supplemental Budget Exercise is under the direct responsibility of this office from the beginning to the end without direct involvement from Ministries in the software. The Supplemental Budget data will be transferred to FA using the same processes that the original budget data is transferred. Since the fiscal year is the same as the original budget, the totals in affected accounts will simply be updated in FA to include both the Original and Supplemental budgets.

#### *Option 2 – Execution Module = Detail Budget Transaction Entry Form*

The second option for the GoI would be to create Supplemental Budget transactions directly into the PB Execution Module using the **Detail Budget Transaction Entry Form** and have those transactions reviewed and approved by the Budget Office.

The GoI Budget Office will be required to approve the newly created Supplemental Budget transactions that will have been created as a result of using **Option 1 or Option 2**, before being able to adjust the Allotment 1, Allotment 2, and Budget Data control levels.

Again, when approved by the Budget Office, the system administrator can run the same interface processes identified in the following sections and associated sub-sections:

- ◆ **ALLOTMENT 1**
- ◆ **ALLOTMENT 2**
- ◆ **BUDGET DATA**

In summary, the following steps are used in the establishment and update of the various control levels in the PB software that will subsequently be imported in the FA.

- The Appropriations Bill is enacted by The CoR based on the CoR Budget Version that will be used for the preparation and finalization of the Budget. This becomes the Allotment 1 amount at the level 'Fund Components/Ministry/ Level 2 Object/ Project'.
- The CoR Budget Version will be transferred to the PB Execution Module to establish and create the Allotment 1, Allotment 2 and Budget Data control levels. The Allotment 2 value will represent 1/12 of the approved budget allocation (Allotment 1) if the MoF decides to use monthly spreads and also drills down to the Sub-organization level and Level 5 in the Object segment.
- Once the CoR Approved Federal Budget is transferred from the PB module into the core IFMIS (FA), ministries can review the enacted amount to the Fund Components/Sub-Organization/ Level 5 Object/ Project level in the core System. The individual ministries will NOT have access to the PB module during the initial roll out of the system. Ministries will prepare proposed revisions to the Allotment 2 amount at the Fund Components/Sub-Organization/ Level 5 Object/ Project level and send them to the Budget Directorate for approval. The **approved** requests will be done through the **Budget Voucher Standard Form by the appropriate personnel in the Budget Directorate at the MoF**, which can be rolled-up to the Fund Components/Sub-Organization/ Level 5 Object/ Project level. The Budget DG will then approve the transfers in the system and update the allotments using the Interface Manager.
- The Budget Office will update the Allotment 2 and Budget Data levels based on revisions made by each Ministry/Sub-organization.
- The Budget Office establishes the initial Allotment 2 amount for each month. The Allotment 2 amount is released on a monthly basis to the FA. The data will be stored on a monthly basis in PB but will be transmitted as a year-to-date amount to the FA.

## **PERFORMANCE BUDGETING – IFMIS FINANCIALS MODULE (FA) INTERFACE PROCESS**

Allotment 1 and Allotment 2 information will be transmitted from PB to the FA on an “as needed” basis. The Financial Budgets Data will be transmitted from the PB to the FA also on an “as needed” and “as desired” basis. Monthly expenditure information will be transmitted from the FA to the PB as needed.

Data will be transmitted from PB to the FA through the use of text files. The text file will be imported into the FA and loaded into the proper FA tables. Data from the FA to the PB will be transmitted through the use of Data Transformation Service available from Microsoft SQL Server tools. The information will be stored in PB in the staging tables (Suspense) of the software by data type Expenses, Revenues, etc. The system administrator will be responsible for running the Process Import interface for each of those data types when the BUDGET DATA TRANSFERS are executed.

The following sections will outline the process for transmitting the data from the PB and from the FA.

### ***From Performance Budgeting (PB) to IFMIS Financials module (FA)***

Allotment 1, Allotment 2, and Financial Budgets data will be transmitted from PB to the FA on an “add needed” basis. The Allotment 1 and Allotment 2 amounts will be cumulative (year-to-date) amounts. The Financial Budgets will be monthly and at level 5. Revisions to the Allotment 1 and Allotment 2 will be added to the year-to-date amounts on the PB and transmitted as a year-to-date amount to the FA. Revisions to the Financial Budgets will be reflected in the Current Budget monthly amounts and “refreshed” in the FA. (Note that the MoF currently does not populate the Financial Budgets in FA. Once the PB module is implemented, they will have the capability to do so, but it is up to the Ministry to use Financial Budgets. It is the recommendation of the Advisors and the software vendor that the Ministry use Financial Budgets).

#### **Allotment 1 and Allotment 2 to FA**

The Allotment 1 data will be exported using the following coding block elements and level.

<b>Fund Component</b>	<b>Ministry</b>	<b>Level Object</b>	<b>2</b>	<b>Project</b>
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Allotment 2 data will be exported using the following coding block elements and level.

<b>Fund Component</b>	<b>Sub-Organization</b>	<b>Level Object</b>	<b>5</b>	<b>Project</b>
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#### **Financial Budgets Data to FA**

The Financial Budgets Data information will be exported from PB using the following coding block elements and level.

<b>Fund Component</b>	<b>Sub-Organization</b>	<b>Level Object</b>	<b>5</b>	<b>Project</b>
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For additional information on the Performance Budgeting Export Interfaces, please refer to the following sections of this document:

- ◆ [Interface – Allotment 1 Table to FA](#)
- ◆ [Interface – Allotment 2 Table to FA](#)
- ◆ [Interface – Budget Data Table to FA](#)

These sections provide high level information on how the interface will interact with FA.

#### **Allotment 1 Import**

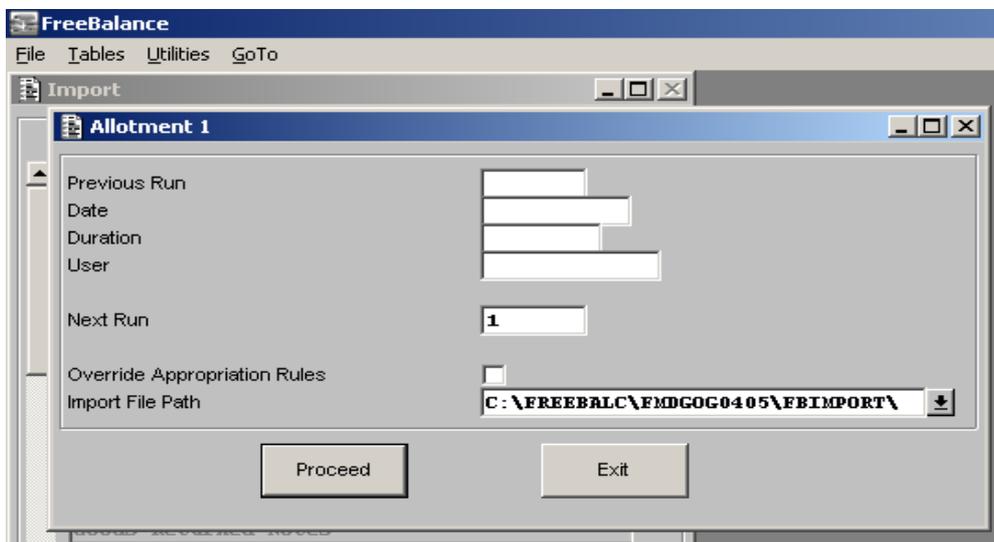
The Original Allotment 1 amount is transmitted to the FA upon enactment of the budget by the CoR. Due to the timing of the actual enactment by the CoR, preliminary Allotment 1 amounts may need to be transferred to the FA in lieu of the enacted budget. If the budget is not approved by December 31, the ministries will receive 1/12 of the previous year’s annual budget every month until the current year’s budget is approved. Since the Allotment 1 amount is treated as a year-to-date amount, the

same process can be used for loading the Original Allotment 1 (enacted budget), temporary Allotment 1, and revisions to the Allotment 1.

**Interface Screen - Import into FA**

The Import feature in FA will be used to import the Allotment 1 data exported from PB. From the FA main menu, navigate to: Controls>Interfaces>Imports>Import. Select “Allotment 1” from the list of available imports.

Screen: Interface (Import Allotment 1)



The user specifies the “Import File Path” for the file to be imported. The user clicks on the “Proceed” button to initiate the import into FA.

**Data Translation**

*Allotment 1 – FA Import File Layout*

PB Export Field	Transaction Table and Field	Description
0001	LOCATION	This is the four-digit code LOC ID.
FISCALYEAR	FISCAL_YEAR	This 4 character field represent the selected fiscal year.
ALLOCATION_ALLOW EDTOEXCEED	EXCEED_IND	This is a single digit (0=No, 1=Yes, 2=With Warning). The default is 0.
ALLOCATION_ACTIVE	TRX_STATUS	This is a single digit (0=Disabled, 1=Enabled). The default is 1.
ALLOT1_CODE_BLOC K	ALLOT1_CODE_BLK	This is a 50 character field that represents the concatenation of the Fund Source, Ministry, Level 2 Object, and Project Component. Each field is separated by a “/”, which is part of the 50 character string. Spaces are padded at the end of the

PB Export Field	Transaction Table and Field	Description
		concatenated record to create the 50-character string.
NIL	ALLOT1_VAR_AMT	Not Applicable
NIL	ALLOT1_VAR_PCT	Not Applicable
CURRENTBUDGETANNUAL	ALLOT1_AMOUNT	This is the Allotment amount
NIL	ALLOT1_CASH	
NIL	ALLOT1_REF_LEVEL1	
NIL	ALLOT1_REF_LEVEL2	

Table: LOAD\_FA\_ALLOTMENT1 (PB) to FA

PB Field	FA Field	Type	Size	Start	End	Description	Status	Comments
0001	Location	N	4	1	4	If specified must be same as FMS. If blank default = from FMS	O	Location Number
FISCALYEAR	FISCAL_YEAR	N	4	5	8	Format YYYY Calendar Year in which fiscal year ends	M	Fiscal year
ALLOCATION_ALLOWEDT OEXCEED	EXCEED_IND	N	1	9	9	0=No, 1=Yes, 2=With warning. Default=Appropriation Parameters	O	Allow to Exceed parameters
ALLOCATION_ACTIVE	TRX_STATUS	N	1	10	10	0 = non active ,1 = active If not specified default to 1	O	Status of the allotment
FULLFCB	ALLOT1_CODE_BLK	C	50	11	60	Elements must be separated by "/", which count as part of the size	M	Coding Block corresponding to Allotment
NIL	ALLOT1_VAR_AMT	N	15	61	75	Includes 2 decimals	O	Allotment1 Variance Amount
NIL	ALLOT1_VAR_PCT	N	6	76	81	Includes 2 decimals	O	Allotment1 Variance Percentage
CURRENTBUDGETANNUAL	ALLOT1_AMOUNT	N	16	82	97	Includes 2 decimals	O	Allotment Amount
NIL	ALLOT1_CHECK	N	16	98	113	Includes 2 decimals	O	Check Control Level
NIL	ALLOT1_REF_LEVEL1	N	16	114	129	Includes 2 decimals	O	Reference Levels 1
NIL	ALLOT1_REF_LEVEL2	N	16	130	145	Includes 2 decimals	O	Reference Levels 2

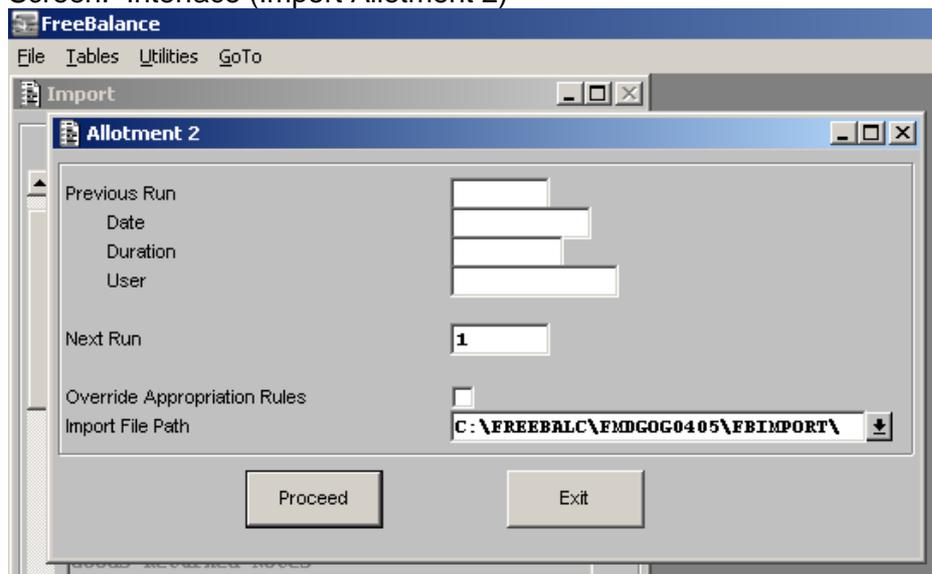
## Allotment 2 Import

The Allotment 2 amount reflects the Monthly Release amount in the FA. The Monthly Release amount is stored on a monthly basis within the PB in the Allotment 2 Table, but is stored as a year-to-date amount within the FA. The data is transmitted to the FA at the Fund Source, Sub-organization, Level 5 Object, Project Component and Line Item level.

### Interface Screen - Import into FA

The Import feature in FA will be used to import the Allotment 2 data exported from PB. From the FA main menu, navigate to: Controls>Interfaces>Imports>Import. Select "Allotment 2" from the list of available imports.

Screen: Interface (Import Allotment 2)



The user specifies the “Import File Path” for the file to be imported.  
 The user clicks on the “Proceed” button to initiate the import into FA.

**Data Translation**

*Allotment 2 – Import File Layout*

PB Field	Transaction Table and Field	Description
0001	LOCATION	This is the four-digit code LOC ID.
FISCALYEAR	FISCAL_YEAR	This 4 character field represent the selected fiscal year.
ALLOCATION_ALLOW EDTOEXCEED	EXCEED_IND	This is a single digit (0=No, 1=Yes, 2=With Warning). The default is 0.
ALLOCATION_ACTIVE	TRX_STATUS	This is a single digit (0=Disabled, 1=Enabled). The default is 1.
FULLFCB	ALLOT2_CODE_BLK	This is a 50 character field that represents the concatenation of the Fund Source, Sub-organization, Level 5 Object, and Project Component. Each field is separated by a “/”, which is part of the 50 character string. Spaces are padded at the end of the concatenated record to create the 50-character string.
NIL	ALLOT2_VAR_AMT	Not Applicable
NIL	ALLOT2_VAR_PCT	Not Applicable
CURRENTBUDGETAN NUAL	ALLOT2_AMOUNT	This is the Allotment amount
NIL	ALLOT2_CASH	
NIL	ALLOT2_REF_LEVEL1	
NIL	ALLOT2_REF_LEVEL2	

TABLE: LOAD\_FA\_ALLOTMENT2 (PB) to FA

PB Field	FA Field	Type	Size	Start	End	Description	Status	Comments
0001	Location	N	4	1	4	If specified must be same as FMS. If blank default = from FMS	O	Location Number
FISCALYEAR	FISCAL_YEAR	N	4	5	8	Format YYYY Calendar Year in which fiscal year ends	M	Fiscal year
ALLOCATION_ALLOWEDT OEXCEED	EXCEED_IND	N	1	9	9	0=No, 1=Yes, 2=With warning. Default=Appropriation Parameters	O	Allow to Exceed parameters
ALLOCATION_ACTIVE	TRX_STATUS	N	1	10	10	0 = non active ,1 = active If not specified default to 1	O	Status of the allotment
FULLFCB	ALLOT2_CODE_BLOCK	C	50	11	60	Elements must be separated by "/", which count as part of the size	M	Coding Block corresponding to Allotment
NIL	ALLOT2_VAR_AMOUNT	N	15	61	75	Includes 2 decimals	O	Allotment2 Variance Amount
NIL	ALLOT2_VAR_PERCENT	N	6	76	81	Includes 2 decimals	O	Allotment2 Variance Percentage
CURRENTBUDGETANNUAL	ALLOT2_AMOUNT	N	16	82	97	Includes 2 decimals	O	Allotment Amount
NIL	ALLOT2_CASH	N	16	98	113	Includes 2 decimals	O	Check Control Level
NIL	ALLOT2_REF_LEVEL1	N	16	114	129	Includes 2 decimals	O	Reference Levels 1
NIL	ALLOT2_REF_LEVEL2	N	16	130	145	Includes 2 decimals	O	Reference Levels 2

### Financial Budgets Data

The Budget amount reflects the Monthly distribution prepared by the ministries and reviewed by the Ministry of Finance Budget Office and the MoPDC (for Capital projects). The Budget

amounts will be transmitted to the FA at the beginning of each fiscal year through a text file created within the PB software.

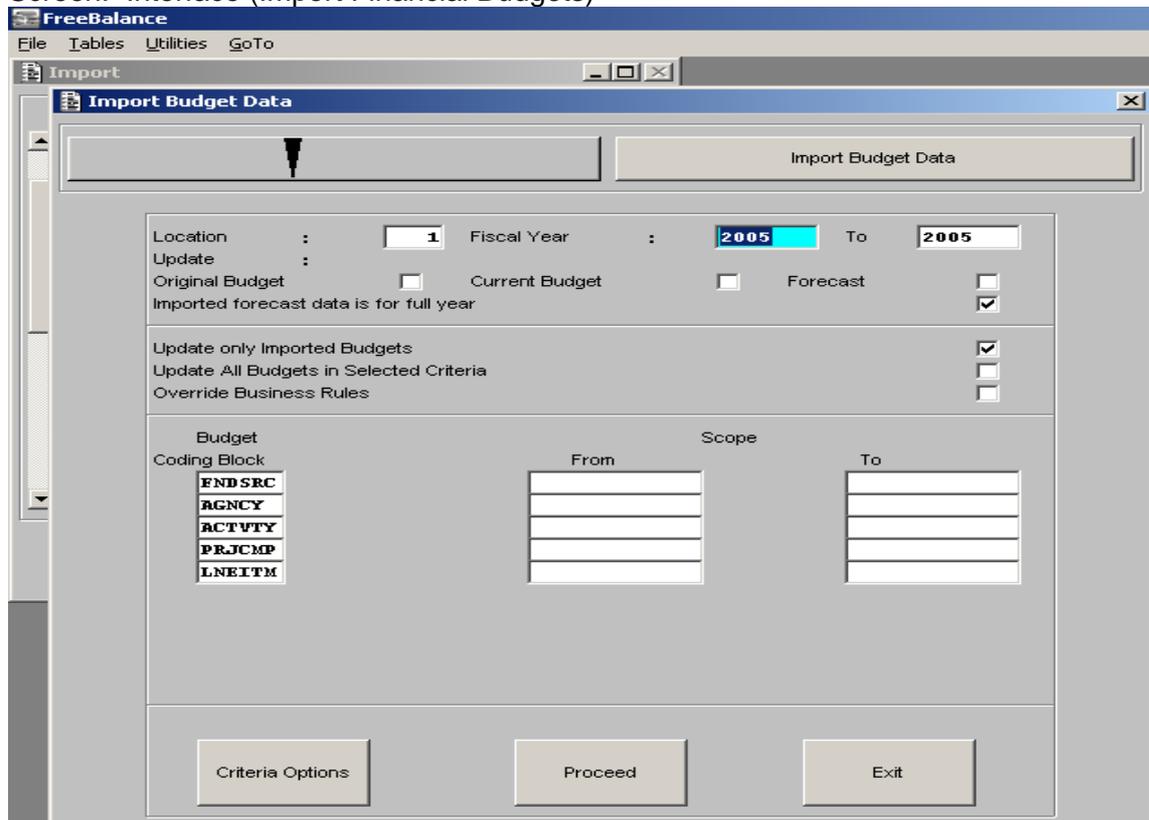
The distributed budget data will be transmitted using the coding block Fund Source, Sub-organization, Level 5 Object, and Project Component. When the budget is transmitted, the PB will load the original month as the Original Budget amount and the revised month as the Current Budget Amount. The first time the budget is loaded; there will be no amounts in the revision column, which will make the Original Budget and the Current Budget the same.

**Subsequent ongoing adjustments to Budget Data will be performed directly into the FA. The only adjustments that will be made in PB are budget transfers (both inter-ministerial and intra-ministerial).**

### **Interface Screen - Import into FA**

The Import feature in FA will be used to import the data exported from PB. From the FA main menu, navigate to: Controls>Interfaces>Imports>Import. Select “Financial Budgets” from the list of available imports.

Screen: Interface (Import Financial Budgets)



The user specifies the “Fiscal Year” for the budgets to be imported, and checks off the “Original Budget”, “Current Budget” and “Forecast” check boxes, as desired.

Leave the “Imported forecast data is full year” and “Update only Imported Budgets’ checkboxes as marked.

The user clicks on the “Proceed” button to initiate the import into FA.

## Data Translation

### Budget Data – Import File Layout

PB Field	Transaction Table and Field	Description
0001	OBJ_TYPE.OBJ_NO	This is the four-digit code LOC ID
FISCAL_YEAR	VER_ID	This 4 character field represent the selected fiscal year.
<b>BUDGET CODE BLOCK</b>		
<i>This is a 50-character field that represents the concatenation of the Fund Source, Sub-organization, Level 5 Object, and Project Component. Each field is separated by a “/”, which is part of the 50 character string. Spaces are padded at the end of the concatenated record to create the 50-character string.</i>		
Fund Source	FUND_CONTROL.FUND_NO	This is a six-character field that represents the FNSDRC ID from the Fund Group.
Sub-organization	DEPT.DEPT_NO	This is a four-character field that represents the SUB-ORG ID from the Organization Group.
Level 5 Object	RPTNG_LVL.ACCTNG_COST_CTR	This is a twelve-character field that represents the LEVEL 5 ID from the Object Group. If the Project Component is selected, the value is set to '0000000'.
Project Component	TREE_VALUES.TREE_VALUE	This is a seven-character field that represents the PROJ ID from the Project Group. For Operational line items, the project code is set to '00000'.
0	HPD_TYPE	This value is either '0' (expenditure) or '1' (statistic) in the PB.
ORIGINALBUDGET1	HPD_OD1	This is the original (first export) and revised budget amount entered for month 1 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET2	HPD_OD2	This is the original (first export) and revised budget amount entered for month 2 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET3	HPD_OD3	This is the original (first export) and revised budget amount entered for month 3 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET4	HPD_OD4	This is the original (first export) and revised budget amount entered for month 4 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET5	HPD_OD5	This is the original (first export) and revised budget amount entered for month 5 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET6	HPD_OD6	This is the original (first export) and revised budget amount entered for month 6 at the Fund Source, Sub-organization, Level 5

PB Field	Transaction Table and Field	Description
		Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET7	HPD_OD7	This is the original (first export) and revised budget amount entered for month 7 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET8	HPD_OD8	This is the original (first export) and revised budget amount entered for month 8 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET9	HPD_OD9	This is the original (first export) and revised budget amount entered for month 9 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET10	HPD_OD10	This is the original (first export) and revised budget amount entered for month 10 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET11	HPD_OD11	This is the original (first export) and revised budget amount entered for month 11 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGET12	HPD_OD12	This is the original (first export) and revised budget amount entered for month 12 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
ORIGINALBUDGETANNUAL	HPD_ODTOT	Sum of the distributed amounts from the Budget Data Table.
CURRENTBUDGET1	HPD_RD1	This is the original (first export) and revised budget amount entered for month 1 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET2	HPD_RD2	This is the original (first export) and revised budget amount entered for month at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET3	HPD_RD3	This is the original (first export) and revised budget amount entered for month 3 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget

PB Field	Transaction Table and Field	Description
		Office / SPS during the fiscal year.
CURRENTBUDGET4	HPD_RD4	This is the original (first export) and revised budget amount entered for month 4 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET5	HPD_RD5	This is the original (first export) and revised budget amount entered for month 5 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET6	HPD_RD6	This is the original (first export) and revised budget amount entered for month 6 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET7	HPD_RD7	This is the original (first export) and revised budget amount entered for month 7 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET8	HPD_RD8	This is the original (first export) and revised budget amount entered for month 8 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET9	HPD_RD9	This is the original (first export) and revised budget amount entered for month 9 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET10	HPD_RD10	This is the original (first export) and revised budget amount entered for month 10 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET11	HPD_RD11	This is the original (first export) and revised budget amount entered for month 11 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGET12	HPD_RD12	This is the original (first export) and revised budget amount entered for month 12 at the Fund Source, Sub-organization, Level 5 Object, and Project Component as adjusted by the Ministry and approved by the Budget Office / SPS during the fiscal year.
CURRENTBUDGETANN UAL	HPD_RDTOT	Sum of the distributed amounts from the Budget Data Table.
NIL	HPD_FD1	Not Applicable

PB Field	Transaction Table and Field	Description
NIL	HPD_FD2	Not Applicable
NIL	HPD_FD3	Not Applicable
NIL	HPD_FD4	Not Applicable
NIL	HPD_FD5	Not Applicable
NIL	HPD_FD6	Not Applicable
NIL	HPD_FD7	Not Applicable
NIL	HPD_FD8	Not Applicable
NIL	HPD_FD9	Not Applicable
NIL	HPD_FD10	Not Applicable
NIL	HPD_FD11	Not Applicable
NIL	HPD_FD12	Not Applicable
NIL	HPD_FDTOT	Not Applicable
NIL	HPD_APPRV1_ID	Not Applicable
NIL	HPD_APPRV1_DATE	Not Applicable
NIL	HPD_START_DATE	Not Applicable
NIL	HPD_EXPIRY_DATE	Not Applicable
ALLOCATION_ACTIVE	HPD_TRX_STATUS	Not Applicable
ALLOCATION_ALLOWE D TOEXCEED	HPD_EXCEED_IND	Not Applicable
NIL	HPD_ROLL_OVER_ID	Not Applicable
NIL	HPD_ACCT_CATG	Not Applicable

**TABLE: LOAD\_FA\_BUDGET**

*TABLE: LOAD FA BUDGET (PB) to FA*

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
0001	hpd_location	N	1	4	4	Location	O	Integer, right justified, with left leading zeros
fiscal_year	hpd_year	S	5	8	4	Fiscal year	M	Integer, YYYY
FULLFCB	hpd_fcode	S	9	58	50	Budget coding block	M	Elements separated by "/"
0	hpd_type	N	59	59	1	Budget type (financial or statistical)	M	Integer "0" or "1"
ORIGINALLBUDGET1	hpd_od1	F	60	75	16	Original Budget – prd 1	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
ORIGINALBUDGET2	hpd_od2	F	76	91	16	Original Budget – prd 2	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET3	hpd_od3	F	92	107	16	Original Budget – prd 3	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET4	hpd_od4	F	108	123	16	Original Budget – prd 4	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET5	hpd_od5	F	124	139	16	Original Budget – prd 5	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET6	hpd_od6	F	140	155	16	Original Budget – prd 6	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET7	hpd_od7	F	156	171	16	Original Budget –	O	Integer, right justified with

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
T7						prd 7		left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET8	hpd_od8	F	172	187	16	Original Budget – prd 8	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET9	hpd_od9	F	188	203	16	Original Budget – prd 9	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET10	hpd_od10	F	204	219	16	Original Budget – prd 10	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET11	hpd_od11	F	220	235	16	Original Budget – prd 11	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGET12	hpd_od12	F	236	251	16	Original Budget – prd 12	O	Integer, right justified with left leading zeros, no

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
								decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
ORIGINALBUDGETANNUAL	hpd_odtot	F	252	267	16	Original Budget Annual Amount	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET1	hpd_rd1	F	268	283	16	Current Budget – prd 1	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET2	hpd_rd2	F	284	299	16	Current Budget – prd 2	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET3	hpd_rd3	F	300	315	16	Current Budget – prd 3	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET4	hpd_rd4	F	316	331	16	Current Budget – prd 4	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
								justified with right trailing blank spaces, no decimals.
CURRENTBUDGET5	hpd_rd5	F	332	347	16	Current Budget – prd 5	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET6	hpd_rd6	F	348	363	16	Current Budget – prd 6	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET7	hpd_rd7	F	364	379	16	Current Budget – prd 7	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET8	hpd_rd8	F	380	395	16	Current Budget – prd 8	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET9	hpd_rd9	F	396	411	16	Current Budget – prd 9	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
								blank spaces, no decimals.
CURRENTBUDGET10	hpd_rd10	F	412	427	16	Current Budget – prd 10	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET11	hpd_rd11	F	428	443	16	Current Budget – prd 11	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGET12	hpd_rd12	F	444	459	16	Current Budget – prd 12	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
CURRENTBUDGETANNUAL	hpd_rdtot	F	460	475	16	Current Budget Annual Amount	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd1	F	476	491	16	Budget Forecast – prd 1	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
NIL	hpd_fd2	F	492	507	16	Budget Forecast – prd 2	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd3	F	508	523	16	Budget Forecast – prd 3	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd4	F	524	539	16	Budget Forecast – prd 4	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd5	F	540	555	16	Budget Forecast – prd 5	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd6	F	556	571	16	Budget Forecast – prd 6	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd7	F	572	587	16	Budget Forecast –	O	Integer, right justified with

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
						prd 7		left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd8	F	588	603	16	Budget Forecast – prd 8	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd9	F	604	619	16	Budget Forecast – prd 9	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd10	F	620	635	16	Budget Forecast – prd 10	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd11	F	636	651	16	Budget Forecast – prd 11	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fd12	F	652	667	16	Budget Forecast – prd 12	O	Integer, right justified with left leading zeros, no

PB Field	FA Field	Type	Start	End	Size	Description	Status	Valid values
								decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_fdtot	F	668	683	16	Budget Annual Forecast Amount	O	Integer, right justified with left leading zeros, no decimals; OR Integer, left justified with right trailing blank spaces, no decimals.
NIL	hpd_apprv1_id	F	684	688	5	Not Applicable	N/A	Not Applicable
NIL	hpd_apprv1_date	F	689	699	11	Not Applicable	N/A	Not Applicable
NIL	hpd_start_date	F	700	710	11	Not Applicable	N/A	Not Applicable
NIL	hpd_expiry_date	F	711	721	11	Not Applicable	N/A	Not Applicable
ALLOCATION_ACTIVE	hpd_trx_status	F	722	722	1	Not Applicable	N/A	Not Applicable
ALLOCATION_ALLOWEDTOEXCEED	hpd_exceed_ind	F	723	723	1	Allow to Exceed Indicator	O	Integer
NIL	hpd_roll_over_id	F	724	726	3	Not Applicable	N/A	Not Applicable
NIL	hpd_acct_catg	F	727	727	1	Not Applicable	N/A	Not Applicable

**From IFMIS Financials Module (FA) to Performance Budgeting (PB)**

Actual expenditures and revenues are the only data that will be transmitted from the FA to the PB module. A series of scripts in the form of text files will be used to extract and transmit the information into the PB Staging tables; referred as the **Suspense Form - Expenses** in the PB Execution Module.

The Financial Coding Block will also be updated using the scripts.

## Expenses from FA

The data from the FA will be transmitted to PB using the following coding block elements

Fund Component	Sub-Organization	Level Object	5	Project
----------------	------------------	--------------	---	---------

Monthly expenditure information will be transmitted upon the close of each fiscal month from the FA to the PB module using the Budget Expenditure/Revenue Transfers utility that will be provided by FreeBalance Inc. In order to present the information on a monthly basis, the import file must be created upon closing a specific month. The year-to-date amounts in PB are then subtracted from the year-to-date amounts in the text file from FA. The variance is loaded into the PB. The System Administrator will select the month that will be populated from within the Interface screen in the PB.

The monthly expenditure formation will exported from the FA at the Fund Source, Sub-organization, Level 5 Object, and Project Component levels. .

The information will be transmitted in a detailed format but can be rolled-up by the Budget Office using the grouping functionality of PB.

## Expenses Data Transfer from FA to PB

Scripts will be used to extract data from FA and send it to the PB staging tables. This can be done on a monthly basis or on an “as needed” basis. The timing will be determined by the Budget Director General. It is our recommendation to complete this transfer on a monthly basis.

### Expenses – PB Staging Process

After the expense information is transferred over to PB using the Budget Expenditure Transfers utility, the PB system administrator or the user responsible for the execution phase of the budget cycle will be required to process the information that will be waiting in the PB suspense form.

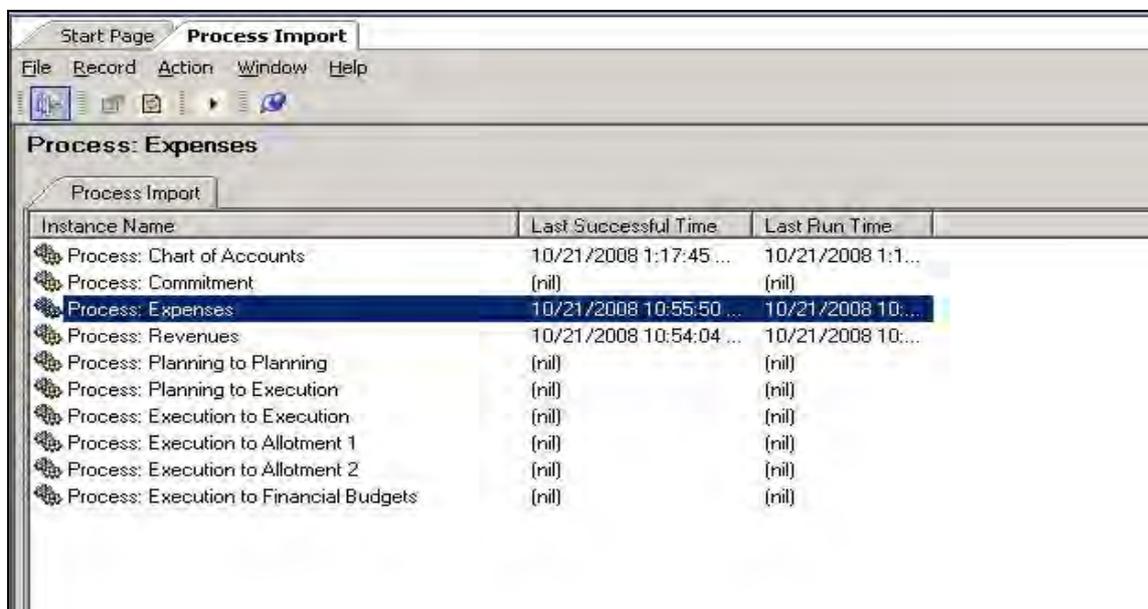
Before processing the information, it can be viewed by accessing the **Expenses Suspense Form** as represented in the image below.



The Process Import interface is located in the Interface Manager Menu from the “Foundations” tab as represented in the image below.



The system administrator will be presented with a variety of interface processes but must select the one pertaining to processing expenses into the PB Execution Module **“Process: Expenses”** as represented in the image below.



The system administrator will be able to process the “in-waiting” expenses by clicking on Run Icon located at the top of the form. Since the process does not require any manipulation no properties will be presented nor will any inputs be required from the end user.

**Validation of the Financial Coding Block and Valid Code Combination**

Each item within the coding block will be validated against the data stored in PB as a result of the Budget Data Transfer that will bring in new coding elements:

**Fund Source**

The Fund Source in the coding block will be compared against all fund numbers in the PB FCB1 Table. If the fund source does not exist, the record will be rejected.

**Sub-Organization Number**

The Sub-organization number in the coding block will be compared against all department numbers in the PB FCB2 Table. If the sub-organization number does not exist, the record will be rejected.

**Level 5 Object Code Number**

The Level 5 number in the coding block will be compared against the all level 5 values in the PB FCB3 Table. If the object number does not exist for the fiscal year within the sub-organization contained in the coding block, the record will be rejected.

**Project Component**

The Project Component number in the coding block will be compared against the all project component values in the PB FCB4 Table for the fiscal year and agency number. If the Project Component number does not exist for the fiscal year within the agency contained in the coding block, the record will be rejected.

**Data Translation**

*PB – Expenses Import Layout*

PB Table Field		FA Transaction Table and Field	Description
CODEVALUE1	to	GL_CODE_BLK	Financial Coding Block of each transaction.
CODEVALUEX			
AMOUNT_DE		EXP_ITEM_AMT_DOM	Expense amount of the transaction.
TRANSACTIONDATE_DT		POSTING_DATE	The posting date of the expense in the FA.
COMMITCODE_VC		COM_ID	The commitment identifier referred to in the FA.

**FCB Data Update – FA to PB**

Scripts will be used to update the COA in PB using the COA data found in FA. Chart of Accounts are already pre-loaded and changes made in FA will be reflected in PB once the script is executed again.

**FCB – PB STAGING PROCESS**

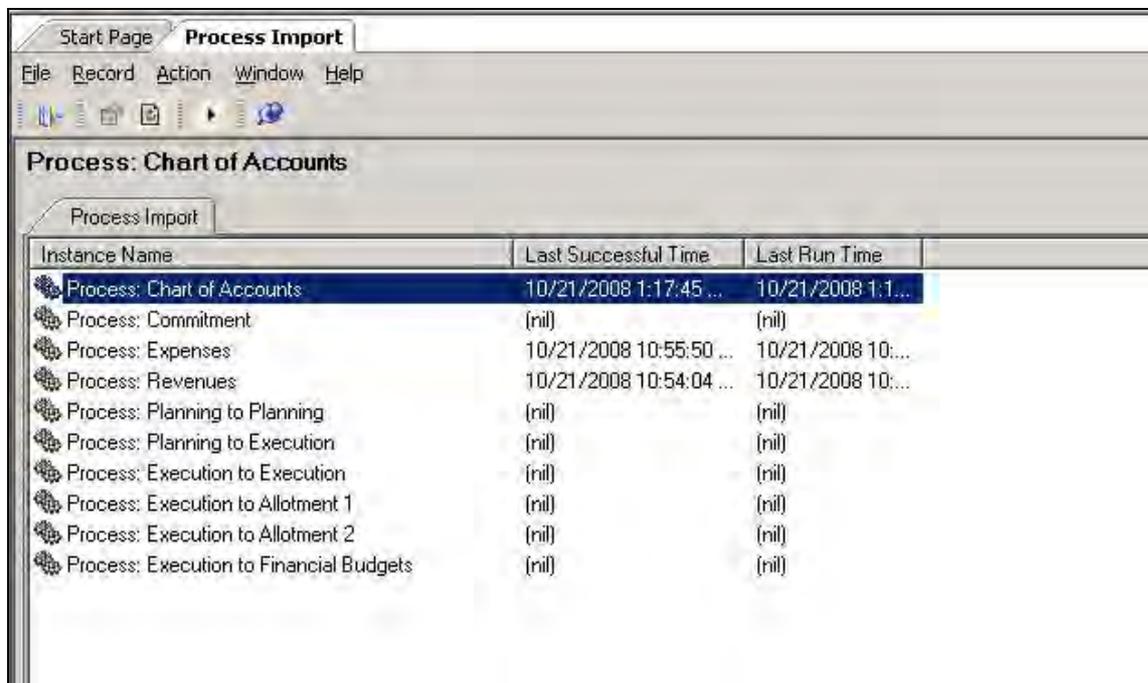
After the FCB information is transferred over to PB using the Budget Data Transfers utility, the PB system administrator will be required to process the information that will be waiting in the PB suspense form.

The FCB Information does not have a similar Suspense Form as the Expenses. *It is assumed that all coding elements originating from FA have been selected appropriately.*

The Process Import interface is located in the Interface Manager Menu from the Foundation Tab as represented in the image below.



The system administrator will be presented with a variety of interface processes but must select the one pertaining to processing expenses into the PB Execution Module **“Process: Chart of Accounts”** as represented in the image below.



The system administrator or the user responsible for the interface processes will be able to process the Chart of Accounts by clicking on Run icon located at the top of the form. Since the process does not require any manipulation no properties will be presented or require any from the end user.

## SECURITY AND ADMINISTRATION

The administration of the budgeting process is usually a process that is done by a few key staff with authority from the government to oversee the security and administration and manage the creation of access levels for all the users (in this case, the budget officers at the Ministry of Finance).

The System Administrators are usually in charge of the security, whereas the administration is done by the Budget Office with the mandate to establish administrative instructions and budgeting policies based on the laws and regulations.

Each user who accesses the system must be part of a security group with specified roles and responsibilities. It is imperative for the Budget Office to establish segregated roles and responsibilities based on the financial legislation and budgeting policies. Each one of these roles will be responsible and accountable for completing various steps of the budgeting process. For example, a data entry officer should not also be the approving officer to minimize the possibility of corruption.

The system provides the users with various functionalities to establish clear roles and responsibilities based on their requirements. This is done in the Foundations module where the system administrator can setup various security groups and users with specific security privileges.

Data security is one of the key components of every system. Performance Budgeting enables users to define security based on the segments of the a chart of accounts, the various window access and type of access granted such as add, delete, insert, modify.

## APPENDIX A – BUSINESS FLOW CHART

