



ANNUAL OPERATING BUDGET AND AMENDMENTS

POLICIES AND PROCEDURES

AGENCY INSTRUCTIONS AND BUDGETNET USER MANUAL

FISCAL YEAR 2012

**GOVERNOR'S
OFFICE OF PLANNING AND BUDGET**

May 17, 2011

TABLE OF CONTENTS

GENERAL BUDGET INFORMATION	3
Preparing the Annual Operating Budget.....	6
INTRODUCTION TO BUDGETNET	8
AOB SCHEDULES	10
ACCESSING THE SCHEDULES	10
PROGRAM FUND SOURCE	11
SCHEDULE OF PERSONAL SERVICES (300)	11
SCHEDULE OF REGULAR OPERATING EXPENSES (301)	12
SCHEDULE OF MOTOR VEHICLE PURCHASES (303)	13
SCHEDULE OF EQUIPMENT (304)	14
SCHEDULE OF COMPUTER CHARGES/IT EXPENSE (305)	14
SCHEDULE OF REAL ESTATE (306)	14
SCHEDULE OF TELECOMMUNICATIONS (307)	15
SCHEDULE OF CONTRACTUAL SERVICES (312)	15
SCHEDULE OF UNIQUE OBJECT CLASSES	15
SCHEDULE OF FEDERAL FUNDS	16
SCHEDULE OF FEDERAL RECOVERY FUNDS	16
SCHEDULE OF OTHER FUNDS	17
REPORTS	18
SUBMITTING THE AOB.....	20
ISSUES TRACKING SYSTEM (ITS)	22
AMENDMENTS TO THE AOB.....	25
APPENDIX A - Standard Cost Data for FY 2012 Personal Services	28

GENERAL BUDGET INFORMATION

The Official Code of Georgia establishes the state budgetary process. O.C.G.A. 45-12-80 (d) requires all state departments, agencies, boards and authorities to submit an Annual Operating Budget (AOB) to reflect the FY 2012 General Appropriations Act (HB 78) to the Office of Planning and Budget (OPB). The AOB must be in compliance with the appropriated amount by fund source within the appropriated programs and program purpose established in HB 78.

The AOB and supplementary information is due to OPB on or before June 3, 2011.

State Agencies Strategic Plans will be due September 1 unless otherwise instructed by OPB.. See the Strategic Plan guidelines on the OPB website.

Program Budgeting

HB 78 appropriates funds to agencies by program. The FY 2012 AOB must be submitted by object class within programs. The object class amounts provide a detailed budget plan and should be in accordance with the Governor's Budget Report as amended by the General Assembly. Once the AOB is approved, transferring funds between object classes within a program is at the agency's discretion but must be updated at least quarterly through the amendment process. Transfer of state funds between programs can only be authorized by a Fiscal Affairs Committee, an Executive Order, or an Amended Appropriations Bill.

As a reminder, attached agencies are essentially programs of a parent agency. Therefore, when completing the Schedule of Personal Services and Schedule of Motor Vehicle Purchases, the total number of authorized positions and motor vehicles for attached agencies must be included in the total number of authorized positions and motor vehicles for the parent agency.

Purpose statements reflected in the AOB should be reviewed for compliance with HB 78. Notify your OPB Analyst if changes are needed in BudgetNet.

This document contains clarification of specific language in HB 78, the OPB policies related to the annual operating budget and procedures for the BudgetNet System.

Instructions can be accessed electronically on the OPB website at: opb.georgia.gov:

1. Click on the menu item "Budget Information"
2. Click on "Budget Documents" in the Budget Information drop down list
3. Click on 'Budget Instructions – Current Year' in the new window.
4. Click the FY 2012 AOB/ Amendments Instructions.

REFERENCES TO SPECIFIC LANGUAGE INCLUDED IN HB 78 - FY 2012 APPROPRIATIONS BILL

Intent Language

HB 78 includes language of intent which authorizes certain agencies to spend a specific appropriation or more on a specific item as identified in the language. If an agency spends a lesser amount, the funds must lapse and cannot be redirected. However, the language allows for the agency to spend more than the specified amount. They are intended as special appropriations for a specific purpose and must be consistent with the purpose of the program. The intent language does not alter the statutory rule that appropriations are an *authorization* to spend (O.C.G.A. 45-12-71(2)).

Agencies are expected to budget these funds in the appropriate object class schedule by program.

The State Auditor will audit agencies to ensure that these funds are budgeted and specifically expensed for the intended purpose.

Special Projects

HB 78 includes Special Projects which authorizes specific appropriations for an item that has its own purpose statement. If an agency spends a lesser amount, the funds must lapse and cannot be redirected. Special Projects are intended as special appropriations for a specific purpose and must be consistent with the purpose of the program. Special Projects do not alter the statutory rule that appropriations are an *authorization* to spend (O.C.G.A. 45-12-71(2)).

Agencies are expected to budget these funds in the object class schedules by program. These Special Projects have their own purpose and reflect specific appropriations at the level of budgetary compliance. In order to demonstrate budgetary compliance the special projects will be entered as programs with the same name as the associated program and the suffix of 'Special Project'.

The State Auditor will audit agencies to ensure that these funds are budgeted and specifically expensed for the intended purpose.

Budgetary Control and Interpretation

Section 55 expresses legislative intent regarding the structure of the appropriations bill and what the level of budgetary control is for compliance purposes.

State Funds: The State Funds appropriations consist of the amount stated for each line at the lowest level of detail associated with the statement of Program Name and Program Purpose. The AOB must comply with the stated appropriation for the program or Special Project at the lowest level of detail for State Funds:

- State General Funds;
- Lottery Fund Proceeds;
- Tobacco Settlement Funds;
- Motor Fuel Funds;
- Brain and Spinal Injury Trust Fund;
- Nursing Home Provider Fees and,
- Hospital Provider Payment.

These state funds may be adjusted or transferred between programs only by a Fiscal Affairs Committee, an Executive Order, or an Amended Appropriations Bill. In the case of Nursing Home Provider Fees and Hospital Provider Payments, a Statutory Amendment may be submitted to amend the budget to reflect actual revenue collections.

Federal Funds and Federal Recovery Funds: The Federal and Federal Recovery Funds appropriations consists of the amount stated for each line at the **lowest** level of detail associated with the statement of Program Name and Program Purpose. The AOB must comply with the stated appropriation for the program or Special Project at the lowest level of detail for Federal and Federal Recovery Funds.

The Federal Funds lowest level of detail is as follows:

- Child Care and Development Block Grant CFDA 93.575
- FFIND Child Care and Development Block Grant CFDA 93.575
- CCDF Mandatory & Matching Funds CFDA 93.596
- Community Mental Health Services Block Grant CFDA 93.958
- Community Services Block Grant CFDA 93.569
- Federal Highway Administration – Planning & Construction CFDA 20.205
- Foster Care Title IV-E CFDA 93.658
- Low-Income Home Energy Assistance CFDA 93.568
- Maternal & Child Health Services Block Grant CFDA 93.994
- Medical Assistance Program CFDA 93.778

- Prevention & Treatment of Substance Abuse Grant CFDA 93.959
- Preventive Health & Health Services Block Grant CFDA 93.991
- Social Services Block Grant CFDA 93.667
- FFIND Social Services Block Grant CFDA 93.667
- State Children’s Insurance Program CFDA 93.767
- TANF Transfers to Social Services Block Grant per 42 USC 604
- TANF Unobligated Balance per 42 USC 604
- Temporary Assistance for Needy Families Grant CFDA 93.558
- FFIND Temp. Assistance for Needy Families Grant CFDA 93.558
- Federal Funds Not Specifically Identified

Federal fund sources that are not specifically listed in the appropriations bill will be summarized as “federal funds not itemized” for reporting purposes.

The Federal Recovery Funds lowest level of detail is as follows:

- ARRA – Electricity Delivery and Energy Reliability, Research CFDA 81.122
- ARRA – Promote Health Info Tech CFDA 93.719
- ARRA – Title I Grants to Local Educational Agencies

Other Funds: The Other Funds appropriations consists of the amount stated at the **highest** summary level of detail associated with the statement of Program Name and Program Purpose and the lower levels of detail are for information only. The highest level of detail in the appropriations bill is the level of budgetary control.

Agency funds and Intra-state governmental transfers are classified as “Other Funds” for purposes of the AOB.

Agencies may adjust appropriated federal, federal recovery, and other fund sources by:

1. Amendment of funds collected in excess of the total amount appropriated to the agency;
2. De-amendment (amend out) of funds not earned by the agency; and
3. Transfer of funds between programs.

AOB POLICIES

1. All state departments, agencies, boards and authorities must submit an AOB to OPB to reflect the general appropriations act and the agency financial plan for the next fiscal year.

2. The AOB must be in compliance with the programs and fund sources established in the appropriations act.

OPB may adjust the agency's AOB so that it conforms to the appropriations act or return it to the agency for revision.

3. The AOB must reflect the program or subprogram budgets by object classes.

4. The program structure approved in the AOB must be maintained as the official structure for the duration of the fiscal year unless adjusted in the amended appropriations act or by executive order.

5. Schedules and supplementary information are considered the AOB or financial plan and periodic work program (see O.C.G.A. 45-12-82) of the state entity and must govern expenditures.

6. Object class schedules, fund source schedules and other supplementary information are required by OPB. This information allows OPB to ensure that expenditures conform to both the letter and the intent of the General Assembly and Governor in the approved appropriations acts.

7. Once the AOB is approved, changes to fund sources, transfers between object classes, and transfers among subprograms within a program may occur only through the amendment process.

8. Agencies should amend the annual operating budget to reflect the best estimate of federal funds, federal recovery funds, and other funds for the fiscal year. OPB recommends quarterly review of federal funds, federal recovery funds, and other funds. The AOB as amended must reflect the final spending plan to the maximum extent possible.

Programs and Subprograms

9. OPB creates the Program and Subprogram names and accompanying seven-digit identifier. Should the

agency require new program codes, contact OPB prior to entering the budget into BudgetNet, PeopleSoft or the agency's accounting system.

10. HB 78 includes Special Projects associated with specific programs. These projects have their own purpose and reflect specific appropriations at the level of budgetary compliance. In order to demonstrate budgetary compliance the special projects will be entered as programs with the same name as the associated program and the suffix of 'Special Project'.

11. Subprograms are established by OPB in consultation with the agency and are not published in the appropriations bill or Governor's Budget Report. Subprograms are used to provide detailed tracking of budgets and/or expenditures within large complex programs.

12. Changes to subprogram structure must occur in the original AOB. Once the AOB is approved, further changes to program/subprogram structure will only be permitted by an Amended Appropriations Act, Executive Order, or by written approval of the OPB Director.

Object Classes

13. Unless otherwise provided in the appropriations act, OPB defines and determines the object classes assigned to an agency for budgeting purposes.

14. Budgets will be tracked by program, fund source and object classes. In some cases, OPB may require budget information by account within an object class.

15. New unique object classes must be approved by the OPB Director. Working with the agency, the OPB analyst or Division Director determines the common object classes appropriate for a given program.

PREPARING THE ANNUAL OPERATING BUDGET

GETTING STARTED – PROGRAM STRUCTURE AND FUND SOURCES

The current budget structure in BudgetNet is based on the prior fiscal year's program and fund sources as stated in the appropriations act. Therefore, changes may occur in BudgetNet to accommodate program and fund sources as reflected in HB 78.

Agencies should notify their OPB analyst to change the program structure and to add new fund sources to the drop down menu in BudgetNet. The OPB analyst will submit a ticket through the electronic Issues Tracking System (ITS) identifying the changes.

For agencies using SAO PeopleSoft, OPB will coordinate changes to program structure with PeopleSoft. For those agencies not using PeopleSoft, program structural changes must be made in their internal accounting system. Once the correct structures are in place, the agency may begin input of the AOB into BudgetNet.

Once the AOB is approved, program changes may only occur with an Amended Appropriations Act or Executive Order. Subprogram changes must be approved by the OPB Director.

OBJECT CLASSES

If object class structure changes are needed, agencies should notify their OPB analyst. The OPB analyst will submit an ITS ticket identifying the changes.

STANDARD PROGRAM CODES

The program code structure in FY 2012 has been standardized to facilitate sharing of financial data by program among OPB, SAO, the House Budget Office and the Senate Budget and Evaluation Office. The first five numbers identify the program. The last two numbers (01-99) identify the subprogram (e.g., 1560100 = Agriculture Education program, 1560101 = Extended Day/Year subprogram, 1560102 = Youth Camps subprogram.)

In BudgetNet, programs without subprograms have a program code that ends in 01. In PeopleSoft they will also have a parent program ending in 00 (e.g., BudgetNet program code = 1444501 is equivalent to PeopleSoft program codes = 1444500 and 1444501).

STARTING DATA SET FOR BUDGETNET DATA ENTRY

Each agency will select a starting point for entering the FY 2012 AOB into the OPB budget database, BudgetNet. Three starting data set options exist:

- FY 2011 AOB;
- An FY 2011 approved amendment; or
- No data pre-loaded – all data must be entered manually.

The OPB analyst will submit an ITS ticket identifying the data set each agency will use prior to entering the AOB in BudgetNet. Once the data set has been advanced, the agency may begin making modifications to this dataset so that it conforms to HB 78.

If there are any changes to the state chart of accounts, program structures, and/or fund sources, not all schedules may be populated with prior-year data. In those cases all data must be entered manually.

Prior-year funds will not be advanced. They must be amended into the FY 2012 budget.

STATUS OF DATA SETS

To provide users with more information about the status of the AOB or an amendment, BudgetNet has a status indicator. It is displayed in the header of each screen and on certain status reports. The status types are as follows:

1. Working – The data set is open and being worked on by the agency. This is the only status that does not display on the screen.
2. Submitted – The data set has been submitted to OPB.
3. Reviewed – The data set has been reviewed by the OPB analyst.
4. Approved – The data set has been approved by the OPB Division Director.

A new amendment dataset cannot be requested until the current dataset is approved. Until an amendment is approved it will not be reflected in available allotment funds. In order to assure that allotments work properly it is essential that all agencies attached to a parent agency are on the same amendment number and same

status as the parent.

Report 331 – AOB Amendment Status Report is available to show the status of all amendments.

Report 529 – Dataset Out of Sync Report is available to show when parent and attached agencies are out of sync.

SUBMITTING THE AOB – REQUIRED PAPER SUBMISSIONS

In addition to entering the budget in BudgetNet, the following are required to be submitted to OPB as part of the AOB:

- Personal Services Projection (Next Fiscal

Year);

- Capital Outlay schedule for cash funded projects;
- Unique object class schedules; and.
- Additional information as needed.

APPROVED BUDGET IN PEOPLESFT PROGRAM LEDGER

OPB forwards the agency appropriations from the approved AOB in BudgetNet to PeopleSoft in an overnight process. Object class or subprogram data is not provided in this process. The amounts appear in the Program Ledger in PeopleSoft the next day.

INTRODUCTION TO BUDGETNET

The AOB will be submitted electronically using the on-line application BudgetNet. BudgetNet is a centralized repository of budget information for all state agencies and programs.

REQUESTING BUDGETNET ACCESS

Each agency should have in place an “Agency Agreement” authorizing access to BudgetNet. Agencies that do not have access should contact their OPB analyst. OPB must also have a “Request For Access” on file for each individual agency user.

To add a user, agencies should:

1. Go to the OPB website at **opb.georgia.gov**.
2. Mouse over the menu item **Links** and select **OPB Applications**.
3. Click on **BudgetNet**
4. Click **Accessing BudgetNet** under the **Documents** heading
5. Click **Request for Access** under the **Accessing BudgetNet** menu item. Print and complete the form for new users and user updates.
6. If this is the first time an agency is requesting access to BudgetNet an **Agency Agreement** must be completed. Click Agency Agreement under the **Accessing BudgetNet** menu item. Print and complete the form.
7. Fax form(s) to 404-656-7916.
8. Agencies/users will be notified by email when a password has been assigned.

Use an ITS ticket to address passwords and security questions, as well as requests regarding user access. Tickets can be submitted from the BudgetNet homepage without logging in to the application.

SYSTEM OVERVIEW

BudgetNet is designed to work at the lowest point of entry. All budget data must be entered in object class schedules at the program or subprogram level. Fund sources are entered by program and subprogram on the fund distribution screen. Fund source detail is entered on the respective fund source detail screens.

BudgetNet is designed to minimize data entry. This is accomplished by allowing each agency the option to advance a data set forward as the starting point for AOB data entry. Once a data set has been rolled

forward, agencies make modifications to the data set until it conforms to HB 78.

Screen Resolution

BudgetNet was designed for a screen resolution of 1024 by 768 pixels to maximize the display area on the screen. Scroll bars have been added so that users who prefer larger print can set their screen resolution anywhere from 800 by 600 pixels to the recommended 1024 by 768. To adjust the screen resolution, click on the **Windows Start button**, open the **Control Panel**, click on **Display**, select **Settings** and adjust the screen resolution.

Logging In

1. Go to **opb.georgia.gov**.
2. Mouse over and the menu item **Links** and select **OPB Applications**.
3. Click on **BudgetNet**.
4. Click on **Login**.
5. Enter your “Log-in ID” and password.
6. Click on **Login** or press **ENTER** on keyboard.

BudgetNet Homepage

After log-in, the BudgetNet Homepage appears. This screen provides access to an options menu, a reports menu, a documents menu, and several links to other applications and websites.

To work on the FY 2012 AOB:

1. Under Options, click on AOB/Amendment Options.
2. Click on FY 12.
3. Choose the desired action: Annual Operating Budget/Amendments, Submit to OPB - Pre-check, or Add Next Amendment.

Agency AOB Homepage

This screen appears after the user selects **AOB/Amendment Options, the fiscal year, and Annual Operating Budget/Amendments** from the BudgetNet Homepage. It is the starting point for data entry.

To begin data entry:

1. From the drop-down box in the top left corner, select **agency**. (Users must have security clearance to access certain agencies.)
2. Select the **budget year**.

3. Select a **data set**.
4. Click **Show Program List** for a list of agency programs and subprograms.
5. Select a program or subprogram from the list. Remember that data entry occurs at the lowest level; if a program has subprograms, data entry will only be possible at the subprogram level. (Note: The Fund Distribution screen is the only screen that allows a user to load the fund sources for all sub-programs associated with a specific program.)
6. Tabs with object classes and class codes appear across the top of the screen. The tabs link users to the schedule for the respective object class. To begin data entry, select the **Fund Distribution** tab followed by object class schedules, federal, federal recovery funds, and other funds.

Toolbox

The Toolbox is located on the Agency AOB Homepage. The Toolbox provides links to the BudgetNet Homepage (Main Menu), Reports, FY 2012 AOB Instructions Manual, Issues Tracking System (see description under Help/Reporting Problems) and on-screen views.

On-screen views allow users to see real-time snapshots of their summary data. The object class views provide Current Total (“Current”), Change, and New Total. For the AOB, users will see changes they make in the “Current” column. The “Change” column will be activated for amendments. There are three on-screen views available for the AOB:

- **Budget Changes by Fund Source View (V9021)** – shows agency, program or subprogram amount changes by agency fund sources and data set (Data is pulled from the Fund Distribution screen by program or sub-

program)

- **Agency Object Class View (V9019)** – shows changes at the agency level by object class, fund source, position count, and motor vehicle count.
- **Program Object Class View (V9020)** – shows changes at the program and subprogram level by object class, fund source, position count, and motor vehicle count.

On-screen views open in separate browser windows. Use the **minimize/maximize/close buttons** in the top corner of the screen to customize the view. You can keep a view open during data entry. To see updated numbers in the view, **save** your data and then click on the **refresh button** on the Internet Explorer navigation bar.

Views can be copied into Microsoft Excel.

1. Click **Edit** (on the Internet Explorer toolbar)
2. **Select All (Control A), Copy (Control C)**
3. Open an Excel worksheet
4. Click **Edit**
5. Select **Paste Special**
6. Select **HTML**

Help/Reporting Problems

Report problems with your log-in process or screen/data entry errors to OPB using the electronic **Issues Tracking System (ITS)**. ITS can be accessed from the Toolbox on the Agency AOB Homepage or from the Options Menu on the BudgetNet Homepage. When you click on **Generate a Support Ticket**, a screen pops up allowing you to generate a ticket where you provide details about the problem you encountered. The OPB development team will manage all issues reported through ITS. See the Issues Tracking System section of these instructions for more information.

AOB Schedules

ACCESSING THE SCHEDULES

Logging In

1. Go to **opb.georgia.gov**.
2. Mouse over **Links** and select **OPB Applications**.
3. When the OPB Applications menu appears click on **BudgetNet**.
4. Click on **Login**.
5. Enter your "Login ID" and password.
6. Click on **Login** or press **ENTER** on the keyboard.

Accessing Schedules

1. Under **Options** on the BudgetNet Homepage, click on **AOB/Amendment Options**.
2. Click on **FY12**.
3. Click on **Annual Operating Budget/Amendments**.
4. The Agency AOB Homepage appears. If applicable, select **agency**.
5. Select the **Budget Year and Data Set (AOB)**

6. Click on **Show Program List**.
7. Select a **program** or **subprogram**.
8. Click on **fund distribution** or any **object class** tab across the top of the screen to begin data entry. All required data entry fields have a red asterisk. Hold your mouse over the blue triangle next to a data entry field and the name of the field will appear. Note that you can enlarge the schedule by dragging the vertical dividing line between the schedule and the left part of the screen. *To access object class schedules for a different program or subprogram, you must first select that program or subprogram from the program list. If a program has sub-programs you can only select a sub-program from the list.*

REMINDER

The server will time-out your session and log you off within 45 minutes if you do not communicate with it. Communication with BudgetNet means:

- Clicking "Save", "Show Program List" or the tabs across the top of the screen
- Selecting a data set, program, or subprogram

Clicking any of these resets the 45 minute clock. If the server logs you off, you will not be notified that you have been logged off until you communicate with the server again. ***If the server logs you off, you will lose any data added since your last communication.***

REMEMBER TO SAVE DATA FREQUENTLY

Action Buttons/Boxes

Most schedules contain the following “action buttons” that serve important functions:

- **Remove All** – Check the removal all box to delete all detail records from the schedule. Click “Save” and then “Confirm” to delete the data.
- **Remove** – Click the box in front of the row you want to delete. Click “save” and then “confirm” to delete the data.
(Remove and Remove All do not appear on the ROE and Other & Unique Object Class schedules.)
- **Recalculate** – Click to update calculated data on the screen. Note that *clicking the Recalculate button does not save the data.*
- **Save** – Click to recalculate and save data. *If you do not click the “save” button prior to accessing another screen/schedule, you will lose your data.* Always remember to frequently save your data.

REMINDER

Always save your work before you move to another schedule or the data you have entered will be lost!

Note that availability of action buttons varies from schedule to schedule. Once a data set is submitted to OPB, the “save” button no longer appears on the screen when viewing that particular data set.

Entering Budgeted Amounts

Agencies will use the “Current” column in each schedule to load *total funds* for each object class and sub-object class (account). For amendments, the “Current” column will be locked, and any changes to the current approved AOB will be entered in the “Change” column.

BudgetNet will automatically add five rows once the existing rows are populated and saved.

All sub-totals and totals are calculated fields. Click **Recalculate** or **Save** to display updated amounts.

PROGRAM FUND SOURCE

Policy

Initially, all fund sources are loaded when data sets are advanced; however, the AOB must reflect both program

structure and fund sources as captured in HB 78. Submit an ITS ticket to add or remove any fund sources to comply with HB 78. Fund sources by program are captured on the program fund source screen.

OPB requires that all detail fund sources in the appropriations act be identified by agency and program in the agency budget. If you anticipate receiving federal funds not appropriated to your agency in HB 78, it is highly recommended that they be set up at the beginning of the fiscal year.

You can turn off fund sources not used by your agency by submitting an ITS Ticket. This will simplify your entry, views, and reports.

Data Entry

The **Program Fund Source** screen may be accessed two ways.

1. Select the agency and data set. Click the **Fund Distribution** tab. Select a parent program that is comprised of sub-programs from the drop-down list. Load fund source data on this screen for all sub-programs. Totals will appear at the program level.
2. Select the agency and data set. Click on **Show Program List**. Select a program or sub-program. Tabs for all schedules will appear. Note that the program list does not allow users to select a program if it contains sub-programs.

Click on Recalculate to view updated totals and click on **Save** to save your data to the database.

Note: After completing the fund source entries for the AOB, run Report 317 to determine if the fund source entries are in balance with the appropriations bill by program and fund source. Next, complete all detailed entries for federal funds, federal recovery funds, and other funds. Run Report 316 to determine if the federal funds, federal recovery funds, and other funds detail match the appropriations bill at the legal level of budgetary control. Finally, enter your object class detail by program.

Sub-Totals and Totals – for instructions, please see the **Calculating Sub-Totals and Totals section.**

SCHEDULE OF PERSONAL SERVICES (300)

Policy

The Schedule of Personal Services is used to explain planned expenditures for personal services in FY 2012,

based on the appropriations in HB 78.

Agencies should refer to the authorized positions counts recommended for FY 2012 in the Governor's FY 2012 Budget Report. The agency level position counts submitted with the FY 2012 AOB should match the Governor's recommended position count less any additional positions reduced for FY 2012 by the General Assembly.

Most agencies should also use the PeopleSoft "Next Fiscal Year Personal Services Projection" report or a similar type projection as supportive information for the personal services projection for FY 2012. The effective date for the projection should be April 30, 2011. To use a projection other than PeopleSoft, contact your agency's OPB analyst for approval. *Please submit one (1) copy of the "Next Fiscal Year Personal Services Projection Report" with your AOB.*

For budgetary purposes, attached agencies are essentially programs of a parent agency. **Therefore, the total number of authorized positions for attached agencies must be included in the total number of authorized positions for the parent agency.**

Adjustments or position changes such as new authorized positions that are not included on the report, projection error corrections, and all other personal services expenditures should be recorded on the Schedule of Personal Services. See Appendix A for a listing of Standard Cost Data for FY 2012 Personal Services.

Data Entry

Schedule of Personal Services - Base

Enter the total for the program or subprogram for each of the following as applicable:

- Authorized Position Count
- Current Salary
- FICA, ERS Retirement, TRS Retirement, and Health Insurance

TOTAL - Click on the Save or Recalculate button. This calculates the sum of Total Fringes and the sum of Current Salary plus Total Fringes.

Changes to Salary and Fringes

Changes to Personal Services projections are reflected in this section. List positions to be added and or deleted after July 1, 2011.

- Enter adjustments or position changes such as new authorized positions in the appropriations bill that

are not included, and correct errors in the projections. Position changes that effect more than one position with the same title may be grouped.

- Enter positive numbers to add positions; negative numbers to delete positions; and "0" if there is no change to the position count.

Type of Change – Database Required Entry - Select from the drop-down menu: Add, Delete, or Adjust. If PeopleSoft or other approved projections are not used, select "Add" from the drop-down box to reflect all budgeted positions.

Position Type - Database Required Entry - Select from the drop-down menu: Regular or Time-Limited.

Position Number – Enter the identification number associated with the position.

Title of Budgeted Position – Enter the title of the budgeted position effected by the change.

Authorized Position Count – Enter changes to authorized position count.

Current Salary – Enter salaries to be added, deleted or adjusted.

FICA, ERS Retirement, TRS Retirement and Health Insurance – Enter the cost for each of these items in the boxes provided.

Changes to Other Sub-Object Classes or Accounts

Enter the cost for each of the following sub-object classes and any additional sub-object classes that are unique to your agency:

- Overtime
- Temporary Help
- Unemployment Insurance – DOAS - Risk Management will provide your agency a premium rate for FY 2012.
- Workers' Compensation – DOAS - Risk Management will provide your agency a premium rate for FY 2012.
- Merit System Assessments – Calculate using **\$137.00** per budgeted position and enter the amount.
- Lapse Factor – Enter negative amounts for delayed hiring and turnover.

Sub-Totals and Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF REGULAR OPERATING EXPENSES (301)

Policy

Some agencies have sub-object classes that are solely used by their agency. To have these specific sub-object classes in the database, please contact your OPB analyst.

Data Entry

Enter the amount charged to each of the following sub-object classes: (These may vary by agency)

- Motor Vehicle Expenses
- Publications and Printing
- Supplies and Materials
- Repairs and Maintenance
- Equipment (not required on inventory)
- Water and Sewage
- Energy
- Rents – Other than Real Estate
- Insurance and Bonding
- Freight
- Postage
- Other Operating Expenses
- Travel

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF MOTOR VEHICLE PURCHASES (303)

Policy

For the purpose of completing the Motor Vehicle Purchases schedule, a motor vehicle is defined as any motorized vehicle that carries an operator, and in most cases can carry passengers, regardless of price. Included in the motor vehicles definition are airplanes, helicopters, water craft, golf carts, ATVs, and other small motorized transportation.

For purposes of the Motor Vehicle Count, only road worthy, motorized vehicles that are licensed and carry passengers are included in the vehicle count and considered part of the state fleet. All leased vehicles that meet the above criteria are included in the motor vehicle count.

Any vehicle purchased and used by a state agency,

regardless of the fund source used to purchase that vehicle, should be included in the Motor Vehicle Count. Before the agency may purchase a vehicle, they must show sufficient funds in the Motor Vehicle Purchases object class under the program(s) for which the vehicle will be used.

Data Entry

There are two separate, unrelated counts of motor vehicles that must be entered into BudgetNet as described below.

Authorized Motor Vehicle Count

Database Required Entry - Enter the total number of motor vehicles assigned to the program/sub-program, approved in the Governor's Budget Report and changed by the appropriations bill. If motor vehicles are not authorized enter "0." For budgetary purposes, attached agencies are essentially programs of a parent agency. **Therefore, the total number of authorized motor vehicles for attached agencies must be included in the total number of authorized motor vehicles for the parent agency.**

Motor Vehicles to be Purchased

Transaction Type – Database Required Entry – Select from the drop-down menu: Additional, Replacement, Transfer or Reduction.

- Additional Vehicles - Motor vehicles that increase the number of motor vehicles for an agency and are authorized in the appropriations bill.
- Replacement Vehicles - Motor vehicles recommended in the agency's budget for replacement.
- Transfer – motor vehicles that are transferred to another program but do not change the agency's overall motor vehicle count.
- Reduction – This category may be used in amendments.

Quantity - Database Required Entry – Enter the number of vehicles to be purchased. An agency may list multiple purchases of the same vehicle make on one line. (e.g., purchase 10 Ford F-150s).

Use of Vehicle - Database Required Entry – Select from the drop-down menu: Pool (available for use by agency employees) or Individual (assigned to an individual).

Vehicle Type - Database Required Entry – Select vehicle type from the drop-down menu.

Make – Select the make from the drop-down menu.

Description/Use – Enter the description/use of the vehicle.

Reason for Purchase – Database Required Entry – Enter the reason from the drop-down menu.

Title of Individual User – Enter name of User (Required entry when Use of Vehicle is entered as “Individual”).

Current – Enter the budgeted amount.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF EQUIPMENT (304)

Policy (Non IT Equipment)

List all equipment with a unit price of \$5,000 or more in object class 304. List equipment currently covered by lease/purchase contracts showing basic terms including effective date, number of months, monthly payments and FY 2012 cost of each contract or agreement. Also, use this schedule to record equipment acquired under an installment purchase agreement.

Non-IT equipment expenditures less than \$4,999 should be charged to Regular Operating Expenses, 301 as stated in the State Chart of Accounts (SCOA). (See Schedule of Computer Charges – IT Expenses for treatment of IT equipment.)

Data Entry

Purchase Type – Database Required Entry Select the transaction type from the drop-down menu: Additional, Replacement or Multi-Year (On-going).

Purchase Option – Database Required Entry – Select the purchase option from the drop-down menu: Lease or Rent, or Purchase.

Equipment Category – Database Required Entry - Select the category from the drop-down menu.

Description – Describe the use of the equipment: if leased or rented, enter the terms of the lease.

Quantity – Enter the number of units leased or purchased.

Current – Enter total cost of lease or purchase. Note

that this is not a calculated field.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF COMPUTER CHARGES/IT EXPENSE (305)

Policy (Non Contractual Professional Services)

Included in this schedule is information on the program’s total computer charges and IT expenses. A detailed break out of sub-accounts assigned to this class is defined in the State Chart of Accounts (SCOA).

Using the proper account, expenditures of less than \$4,999 for computer supplies, rental of computer equipment and repairs and maintenance should also be charged to Computer Charges/IT Expense as stated in the SCOA. (See Schedule of Contractual Services for IT contractual professional services.)

Data Entry

PeopleSoft Code and Category of Charge - Database Required Entry - Select the category from the drop-down menu.

Charge Option – Database Required Entry - Select from the drop-down menu: Lease or Purchase.

Description – Enter a brief description of the computer charge: if a lease, enter the terms of the lease.

Vendor Name – If known, enter vendor name.

Cost Type – Database Required Entry - Select Development or Production.

- Development costs are associated with the planning, design or development of a new IT system or the revamping of an existing IT system.
- Production costs are associated with the operation or maintenance of an existing (live) IT system.

Transaction Type – Database Required Entry - Select from the drop-down menu: GTA or Other.

Current – Enter the amount.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF REAL ESTATE (306)

Policy

All leased real estate cost by the agency must be included on this schedule. The program budget should reflect planned expenditures for the fiscal year. OPB will access information on owned space and many of the details on leased space using the Building, Land, and Lease Inventory of Property (BLLIP) System.

Data Entry

Type of Space – Database Required Entry - Select type of space from the drop-down menu.

Ownership of Space – Database Required Entry - Select from the drop-down menu: Leased/Non-State, Leased/State, or Owned by the Agency.

Landlord Name – Enter the name of the landlord. For space owned by the state and leased by the Georgia Building Authority, enter GBA. If an agency sub-leases space from another agency, enter that agency name. If the space is owned by the agency no entry is required.

Description – Enter the number for leased space or as listed on the BLLIP report.

Current – Database Required Entry - Enter the appropriated amount for real estate rentals by program. Note that this is not a calculated field.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF TELECOMMUNICATIONS (307)

Policy

Provide the planned expenditures for Georgia Technology Authority (GTA) and non-GTA services.

Data Entry

PeopleSoft Code and Category - Database Required Entry - Select the category from the drop down menu.

Vendor Name – If known, enter the name of the vendor (e.g. GTA).

Description – Enter a description if Vendor Other than GTA is selected from the PeopleSoft Code and Category drop-down menu.

Current – Enter the cost for each telecommunications entry.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF CONTRACTURAL SERVICES (312)

Policy

List on this schedule planned expenditures for professional services, per diem and fees and contracts as recommended in the Governor’s Budget Report and changed by the General Assembly. These detailed expenditures by sub-account are identified in the State Chart of Accounts (SCOA).

Data Entry

Type - Database Required Entry – Select from the drop-down menu: Bid, Pass-Through, Per Diem or Sole Source.

Account/Category - Database Required Entry – Select from the drop-down menu.

Description - Database Required Entry – Enter a brief description and purpose of the contract.

Vendor – If known, enter name of vendor.

Original Effective Date – Database Required Entry – Enter the date of the original agreement with the vendor that is providing the service.

Number of Consecutive Years Funded – Enter the number of years this vendor was hired for the same service.

Current – Enter the budgeted amount.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF UNIQUE OBJECT CLASSES

Policy

Capital outlay, transfers, grants and benefits and unique object classes are identified on this schedule. Contact your OPB analyst to add or delete any unique object classes. Additional information may be requested on the detailed budget plan for unique object classes.

Data Entry

Current – Enter the amounts budgeted for each object class listed on the schedule: Capital outlay, transfers, grants and benefits and unique object classes.

Capital Outlay, Major Maintenance and Repairs - 309

Enter the amount of cash funded capital outlay on the schedule provided. Complete the supplemental schedule to provide a description of each project funded. Each project should be identified as either Capital Outlay or Major Maintenance and Repairs.

Transfers (314)

Enter the expenditures that are budgeted for the purpose of being transferred to another state entity.

Grants and Benefits (315)

Enter the expenditures for payments outside of state government to individuals, communities and other organizations.

Unique Object Classes

Enter the budgeted amount for each unique object class. Complete the attached supplemental schedule for each unique object class to provide a brief description of the unique object class

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.

SCHEDULE OF FEDERAL FUNDS

The top half of the Federal Funds screen is for normal federal funds and has a drop-down menu of the federal fund sources and CFDA numbers that have typically been used by the agency in the past. If the CFDA number and name are not in the agency list, submit a ticket to request to add CFDA codes and names. The sum of all federal funds listed must balance with the total federal funds entered on the Funds Distribution screen.

Data Entry

CFDA and Federal Grant Title – Database Required Entry – Select the CFDA code from the drop-down menu.

Fund Code – Enter the five-digit PeopleSoft/Fund Source Code. Multiple entries may be made against the same CFDA/Fund Source.

Purpose/Description – Describe the purpose of the

federal fund.

Current – Data entry for the **AOB**. Enter the amount of the fund.

Change – Data entry for **amendments** only. Enter the change amount.

New Total – Calculated field (Current + Change = New Total).

Total – Displays the total federal funds entered on the Schedule of Federal Funds.

Accumulated Total - Displays the federal funds from the Program Fund Source screen.

Difference Between Total and Accumulated Total - “Total” should match “Accumulated Total.” If not, the system will alert the user by displaying the difference in red. BudgetNet will not allow the agency to submit the AOB until the difference is resolved.

Totals – for instructions, please see the **Calculating Sub-Totals and Totals** section.

SCHEDULE OF FEDERAL RECOVERY FUNDS

The bottom half of the Federal Funds screen is for Federal Recovery Funds. The Federal Recovery Funds screen will have a drop-down menu of the federal recovery fund sources and CFDA number used by the agency. If the CFDA number and name are not in the agency list, submit a ticket to request to add CFDA codes and names. The sum of all federal recovery funds listed must balance with the total federal recovery funds entered on the Funds Distribution screen.

Data Entry

CFDA and Federal Grant Title – Database Required Entry – Select the CFDA code from the drop-down menu.

Fund Code – Enter the five-digit PeopleSoft/Fund Source Code. Multiple entries may be made against the same CFDA/Fund Source.

Purpose/Description – Describe the purpose of the federal recovery fund.

Current – Data entry for the **AOB**. Enter the amount of the fund.

Change – Data entry for amendments only. Enter the change amount.

New Total – Calculated field (Current + Change = New Total).

Total – Displays the total federal recovery funds entered on the Schedule of Federal Recovery Funds.

Accumulated Total - Displays the federal recovery funds from the Program Fund Source screen.

Difference Between Total and Accumulated Total - “Total” should match “Accumulated Total.” If not, the system will alert the user by displaying the difference in red. BudgetNet will not allow the agency to submit the AOB until the difference is resolved.

Totals – for instructions, please see the Calculating Sub-Totals and Totals section.

SCHEDULE OF OTHER FUNDS

Policy

The Schedule of Other Funds should be completed before all expenditures are allocated on the object class schedules.

Data Entry

Appropriations Category – Database Required Entry - Select the appropriate category that complies with HB 78 from the drop-down menu. To conform to HB 78 one of the following categories must be selected from the drop-down menu for each “Other Fund:”

- Agency Funds
- Other Funds – Not Specifically Identified
- Research Funds
- Records Center Storage Fee
- Indigent Care Trust Fund - Public Hospital Authorities
- INGOV-Health Insurance Payments
- INGOV-Other Intra-State Government Transfers
- INGOV-Retirement Payments
- INGOV-Self Insurance Trust Fund Payments
- INGOV-Medical Services Payments - Other Agencies

Some fund sources may contain an INGOV prefix to identify the other fund sources that are intra-state government transfers in HB 78.

Note that Other Funds are composed of ‘Total Agency Funds’ and ‘Total Intra-State Government Transfers’. As per the Appropriations Act the budgetary level of compliance for these funds is at the summary level.

Fund Code – Enter the five-digit PeopleSoft/Fund Source Code. Multiple entries may be made against the same fund source using the fund code to distinguish the nature of the fund.

Use “Name of Other Fund” and “Purpose/Description” to provide further clarification

Name of Other Fund – If Other Funds or Agency funds is selected under Category, enter the name of the fund source.

Purpose/Description – Enter any additional information about the fund source.

Current – Data entry for the AOB. Enter the amount of the fund.

Change – Data entry for amendments only. Enter the change amount.

New Total – Calculated field

Total – Displays the total other funds entered on the schedule of other funds.

Accumulated Total - Displays the other funds from the Program Fund Source screen.

Difference Between Total and Accumulated Total - When the other funds schedule is complete, “Total” should match “Accumulated Total.” If not, the system will alert the user by displaying the difference in red. BudgetNet will not allow the agency to submit the AOB until the difference is resolved.

BudgetNet users may submit the “pre-check” at anytime to determine if a program is in balance. The “pre-check” validation process compares the total amounts on the Program Fund Source screen to the total amounts entered on the object class schedules and the federal funds, federal recovery funds, and other fund detail schedules. See Submitting the AOB section for instructions on running a pre-check.

REPORTS

ACCESSING AOB REPORTS

Reports can be accessed from the Reports menu on the BudgetNet Homepage and from the Toolbox on the Agency AOB Homepage. The Annual Operating Budget, Budget Development, and Strategic Plan and Performance Measures reports are available from the “Reports Menu”. Instead of using the menu the user now can type in a report number and click the “Get Report” button. The filters screen then opens for the selected report.

Reports are available in three formats – PDF, Excel Spreadsheet - Report format, or Excel Spreadsheet - Raw format. To export data to Excel, use the Excel Spreadsheet – Report format. To manipulate data in the reports, select excel Spreadsheet – Raw format.

To access reports from the BudgetNet Homepage or the agency Toolbox:

1. Click **BudgetNet Reports**.
2. Click on (+) next to **AOB**. **AOB Reports** menu appears.
3. Select the desired report from the menu. Click (+) sign if a report has multiple options. Click on the desired report.
4. A filter screen appears. Please note that the filter screens can vary by report. What follows is a representative example. Each filter has a drop-down list. Follow the instructions and select the desired options from the drop-down lists:
 - **Select a Report Format** – Choose from PDF, Excel Spreadsheet - Report Format, or Excel Spreadsheet – Raw Format.
 - **Select an Agency** – If applicable, choose an agency. Note that this option only appears for users who work with multiple agencies.
 - **Select a Process (Budget Year)** – Select FY12 AOB/Amendment.
 - **Select a Data Set** – Select FY11 AOB.
 - **Select a Program** – Select the desired program from a list of the department’s programs.
 - **Include Attached Agencies?** – If applicable, check the box.
 - **Email Notification** – should default to your email address on file in BudgetNet

but can be changed to send the report notification to someone else.

- Enter **desired finish date** and **desired finish time**.
 - Click **Schedule Batch Report** button.
5. The offline report submission confirmation screen appears. From this screen click on links to the report queue, report filters, BudgetNet Homepage or select a different report from the left-hand side of the screen.

You will be notified by email when the report is available in the **Report Queue**. You can access your report by clicking the link in the email notification or by going to the **Report Queue Status** on the BudgetNet Homepage. Click on the (+) sign and the following information about the report is displayed in a drop-down:

- Report Format, Agency and Amendment Type (The last item can vary by report)

To return to the Agency AOB Homepage from reports, you will need to go back to the BudgetNet Homepage (“Click **HERE** to return Home”), go to Options, select AOB Amendment Options, and then FY11.

List of Reports

The following reports are available for the FY 2012 AOB:

Schedule Reports:

- 300 - Personal Services Schedule (201); Agency Personal Services Data Export (332)
- 301 - Regular Operating Schedule (309); Agency Regular Operating Data Export (334)
- 303 - Motor Vehicle Purchases Schedule (310); Agency Motor Vehicle Data Export (335)
- 304 - Equipment Schedule (311); Agency Equipment Data Export (336)
- 305 - Computer Charges Schedule (312); Agency Computer Charges Data Export (337)
- 306 - Real Estate Rentals Schedule (313); Agency Real Estate Data Export (338)
- 307 - Telecommunications Schedule (319); Agency Telecommunications Data Export (339)
- 312 - Contractual Services Schedule (320); Agency Contractual Services Data Export (333)
- Federal Funds and Federal Recovery Funds Schedule (321); Agency Federal Funds and Federal Recovery Funds Schedule Data Export

(340)

- Other Funds Schedule (322); Agency Other Funds Data Export (341)
- Other & Unique Object Class Schedule (324); Agency Other & Unique Object Class Data Export (342)

Confirmation Reports

- AOB Data Set Confirmation Report (327)

Management Reports

- AOB Amendment Status Report – (331)
- Agency/Attached Agency Out of Sync Report – (529)

Statewide Reports

- AOB Amendment Federal and Other Funds - Detail – (316)
- AOB Amendment -All Funds – (317)
- Statewide Fund Source Detail – (315)

Summary Reports

- Agency Summary Reports
 - Agency Program Report – (345)

Amendment Analysis Worksheet

- Agency Summary - Amend Analysis - AOB Agency Summary - Amendment Analysis Worksheet – Appropriation Bill Format (329)
- Program Summary - Amend Analysis - AOB Amendment Analysis Worksheet – Summary by Program (330)
- Changes by Object Class - Excel Data Export – (343)
- Fund Source Excel Data Export – (344)
- Appropriated Federal Funds Transfer – (328)

The number in parenthesis at the end of each report name is a unique report identifier. Use that number in the (parentheses) to communicate your questions regarding reports with OPB technical staff. The report numbers did not change from FY 2010.

All available views can be copied into Excel.

These and additional reports are also available for the amendment process.

SUBMITTING THE AOB

SUBMITTAL PROCESS

Before you submit your AOB, run a pre-check to verify that all schedules were completed accurately. Only BudgetNet users authorized to submit data sets, usually the fiscal officer, can do so.

The pre-check verifies that:

1. Federal funds, federal recovery funds, and other funds totals from the fund distribution screen match totals on the federal funds, federal recovery funds, and other funds detail schedules.
2. Fund distribution totals by program/subprogram match the sum of total funds on all the object class schedules by program/subprogram; and.
3. Alerts you if there are any negative fund balances. However, it will not prevent you from submitting the AOB.

A message will appear to notify you that one or all of the verifications listed above are in error after you run a pre-check.

To run a pre-check:

1. Go to the **BudgetNet Homepage**.
2. Click on **AOB/Amendment Options** under Options.
3. Select the **fiscal year**.
4. Click **Submit to OPB/Pre-Check**.
5. A filter screen appears. Select your **agency**.
6. Select the **data set**.
7. From the option drop-down select **“Pre-Check”**.
8. Click **“Run Submission/Pre-Check”**

The pre-check will result in one of the following two messages:

- “All programs have passed the validation process. Your data set may now be submitted to OPB; or
- “The programs listed below did not pass the “submit to OPB” validation. Please correct the problems and run this again. The submit process will not function if these discrepancies are not corrected. All errors must be corrected before the data set can be submitted to OPB.”

If you receive the first message, you are ready to submit or if you receive a message that reads, “The following programs have negative fund source balances” and those balances are correct you are ready to submit.

If you receive the second message, correct the problem and repeat steps 1-7.

To submit your AOB to OPB:

1. Go to the **BudgetNet Homepage**.
2. Click on **AOB/Amendment Options** under Options.
3. Select the **fiscal year**.
4. Click **Submit to OPB/Pre-Check**.
5. A filter screen appears. Select your **agency**.
6. Select the **data set**.
7. Select “Submit” from the drop-down.
8. Click on “Run Submission/Pre-Check”
9. Once the Pre-Check runs again a comment box appears. Use this space to annotate your AOB. Additional documentation may also be sent via email or regular mail.
10. Click **“Run Submission.”** If a pop-up blocker is enabled in your Internet browser, you must disable it at this time. In many cases, you can disable the pop-up blocker by holding down the control key at the same time as you click “Submission.” button.
11. A signature page appears. Print the **signature page** and keep for your records.

The signature page will not appear if your fund sources from the object class schedules and the federal, federal recovery funds, and other funds schedules do not match. In that case, you must correct the problem before you submit. The signature page will not appear if you have a pop-up blocker enabled. The signature page can also be accessed through the reports menu under AOB → Confirmation Reports → Report 327 – AOB Data Set Confirmation Report.

BudgetNet will send an email to the agency’s fiscal officer and OPB analyst stating that the AOB has been submitted. The status will change to Submit and the submission date is entered.

APPROVAL PROCESS

After your OPB analyst has been alerted via email that your agency’s AOB has been submitted, the analyst reviews the submittal. Final approval is given by the OPB Division Director. The agency’s fiscal officer will receive an email when the AOB has been approved. The House and Senate budget offices will also be notified by email each time a data set is approved in

BudgetNet.

The approved AOB and Amendments are transmitted to the SAO nightly after 10:00 p.m. to update the PeopleSoft program ledger.

**ACCESS TO YOUR NEXT DATA
SET/AMENDMENT**

Once the AOB is approved, the agency may request access to their next data set, amendment one. The request form is located on the BudgetNet Homepage. Click **AOB/Amendment**, click **FY12** and click the **Add Next Amendment**. You get the following message, "Your request for another amendment has been sent. You will be notified when the amendment is open and ready for agency use."

ISSUES TRACKING SYSTEM (ITS)

OPB ISSUES TRACKING SYSTEM

The Issues Tracking System (ITS) allows all users to create tickets to file trouble reports, ask questions, submit comments or raise issues about the BudgetNet System. When users click on the ITS button they are taken directly to the Ticket screen. Enter the pertinent data and click the submit button. Tickets are initially assigned to one of three teams: design, development, or

support. As tickets go through this process an ITS internal log is used to record what is done. Once a ticket has been addressed, the history of the ticket is maintained in the database.

To create a ticket click on the “Generate a Support Ticket” link on the BudgetNet Homepage or in the Toolbox on the Agency AOB Homepage.

OPB Issues Tracking - Test

Ticket

[Main Menu](#)

Ticket #: _____

Ticket Type: Error

Application: Office of Planning & Budget Financial Management System

Category: Screen Display

Reported By: Prerana Karve_OPB

*** Your E-Mail:** prerana.karve@opb.state.ga.us

*** Subject:** Subject Information Goes Here

*** Content:** Enter your details explanation

FMS Requires the following information:
Agency Name
Budget Year
DataSet Name
Report Number

Optionally you can provide:
Program Name
Sub-program name
Schedule name

Priority: Medium

Status: Not Started

Assigned To Group: _____

Assigned To Employee: _____

Due Date: _____

Table 1 contains a short explanation for each field in the ticket:

Field Name	Explanation
Ticket #	The number assigned to the ticket once it is saved.
Ticket Type	Select whether you are reporting an error, asking a question, making a suggestion or any other option on the drop-down. Default is Error.
Application	What application this ticket refers to – BudgetNet Internet, OPB Intranet, GLIS, COBS, etc. This will already be filled in for you.
Category	Select what category applies to the ticket – is it about a report, a screen display etc.?
Reported By	Please enter your name and email, if not already populated, so that you can be contacted regarding this ticket.
Your email:	Enter your email address. It is a required field.
Subject (mandatory field)	Enter the subject of the ticket. For example – “Report #68.”
Content	Type in your question, suggestion, or issue. Your application may require specific information in order for us to be able to process your ticket efficiently. These instructions will appear to the left of the content field. Please provide the necessary information and explain the issue giving as many details as possible. If an error message appeared, please be sure to include it in its entirety.

Table 1 - Ticket Fields

Table 2 contains a short explanation about the buttons:

Button Name	Action
Save	Saves the ticket and refreshes screen with saved edits.
Save/Attachment(s)	Saves the ticket then opens up new page to allow user to attach a file (e.g. a screen shot) to the ticket for additional information. See “Uploading Files with Tickets section.”
Save/Exit	Saves the ticket and closes the window.
Duplicate	This button appears once the ticket is saved. Clicking on it will create a copy of the ticket you just entered without the subject. When you have multiple issues that are similar, you can duplicate the ticket and modify the information that requires modification.
Cancel	Closes the ticket without saving it.

Table 2 - Buttons

In order to keep a reference of the ticket you have created, please click the “Save” button first. This will save the information you have entered, refresh the page, and assign your ticket a number. Save this number for your records if you want to follow up on the ticket later.

To view the status of a submitted ticket click on **ITS Ticket History** located on the BudgetNet Homepage or contact the Help Desk via email at (Helpdesk@opb.state.ga.us). Be sure to include your ticket number in the email. Please submit a separate ticket for each issue, question, or suggestion you may have.

Uploading Files with Tickets

ITS also provides the ability to attach files to a ticket to provide additional information in support of a ticket. If you take a screen shot and save it to a file, or have a detailed write up for a suggestion in a document, you can attach these files to your ticket. Click the “Save/Attachment(s)” button to go to the Upload page. The “Ticket Attachments” page will display all current ticket information plus provide the ability to attach documents. See the image below:

Ticket Attachments

Ticket Description	
Ticket #:	84
Ticket Type:	Error
Application:	Office of Planning & Budget Financial Management System
Category:	Screen Display
Reported By:	Joe Smith
Subject:	Subject Information Goes Here
<hr/>	
Content:	Enter your detailed explanation here. 
<hr/>	
Priority:	Medium
Status:	Not Started
Assigned To Group:	
Assigned To Employee:	
Due Date:	
Date Created:	4/20/2005 10:07:28 AM by Donald Cowan
Last Modified:	4/20/2005 10:07:28 AM by Donald Cowan

Uploads		
Attachment 1:	click "Browse.." and select the file to upload	<input type="button" value="Browse..."/>
Attachment 2:	<input type="text"/>	<input type="button" value="Browse..."/>
Attachment 3:	<input type="text"/>	<input type="button" value="Browse..."/>
Attachment 4:	<input type="text"/>	<input type="button" value="Browse..."/>
Attachment 5:	<input type="text"/>	<input type="button" value="Browse..."/>
<input type="button" value="Upload"/>		

Click the "Browse" buttons and navigate to the file you want to upload. Once you have selected the ticket(s), click the "Upload" button. The page will refresh to show the file(s) you have attached.

Once you have attached the files, click the "Back to Ticket" button. You will return to the Ticket screen. There you can make additional changes or exit out of the ticket by clicking "Save/Exit" or "Cancel."

AMENDMENTS TO THE AOB

GENERAL INFORMATION

Throughout the fiscal year, agencies may amend their AOB to reflect changes in Federal Funds, Federal Recovery Funds, and Other funds, the amended budget as passed by the general assembly, fiscal affairs transfers approved by the general assembly, Executive orders or to realign object classes and subprograms.

Amendments are submitted to OPB for approval. Proposed changes to an approved AOB must be made through an amendment submitted via BudgetNet. Agencies may amend in additional federal and other funds as needed. Instructions for preparing and submitting amendments using BudgetNet are available on the OPB website (www.opb.state.ga.us).

Once the AOB is approved agencies may request access to the first amendment. Click AOB/Amendments, click on the fiscal year, click on Add Next Amendment, select the agency and click OK.

The following message appears, “Your request for another amendment has been sent. You will be notified when the amendment is open and ready for agency use.”

OPB POLICY FOR AMENDMENTS

1. The official approved version of the agency budget is the latest approved AOB as amended in the OPB BudgetNet system. BudgetNet is the system of record for all agency budgets.
2. Amendments that reconcile the budget in the agency’s financial system with the official approved budget in the OPB BudgetNet system should be submitted on, at least, a quarterly basis.
3. Agencies must maintain an annual operating budget that reflects the best estimate of federal funds, federal recovery funds, and other funds for the fiscal year. Agencies can adjust their estimate by amendment for funds that are currently and/or will be available during the fiscal year. The final amendment should reflect the final spending plan to the extent possible.
4. Agencies must explain the impact of each amendment on the programs that are involved. The explanation should detail why the amounts are changing and how the additional or reduced funding will impact program services, performance and goals.

5. Transfers of state funds between programs must be authorized only through the fiscal affairs process, an amended appropriations act or by Executive Order.
6. Agencies are responsible for ensuring that documentation is maintained to support the requested amendment.
7. Agencies are required to ensure that the amendment does not contain any misleading information or untrue statement of material fact.
8. OPB may periodically request documentation in support of the amendment.
9. An electronic signature by the agency head or fiscal officer or his or her designee is required to authorize submission of an amendment.

AMENDMENT TYPES

The following is a list of various amendment types and associated codes. Each amendment must be submitted as a stand alone amendment.

- Fiscal Affairs (FAA)
- Governor’s Executive Orders (EXO)
- Prior Year (PYR)
- Appropriated Federal Funds Transfer Amendments (AFF)
- Amended Fiscal Year Appropriations (AFY)
- Federal and Other Funds (FOF)
- Internal Budget Transfers (ITN)
- Statutory (STA)

OPB POLICY FOR SPECIFIC AMENDMENT TYPES

Fiscal Affairs (FAA)

The agency must submit an amendment that reflects the approved fiscal affairs transfer. These amendments must net to zero.

Governor’s Executive Orders (EXO)

Governor’s Emergency Funds (EXO)

The Governor’s Emergency funds are state funds managed by the Governor and are used for unanticipated expenses. The Governor may allocate the funds in any manner except for the following three restrictions:

- Funds must be allocated to a state agency or budget unit;
- Funds may not replace otherwise budgeted funds; and
- Funds may not create a continuing obligation for the state.

Once the Governor has authorized the allocation of emergency funds, the funds are transferred from the Governor’s Emergency Funds program to the specified receiving agency as a Governor’s Emergency Funds fund source.

Transfers Between Agencies (EXO)

The transfer of programs and related funds between agencies must be accomplished through an Executive Order.

OPB will ensure that all agencies affected by the Executive Order process the amendments in a timely manner.

Prior Year (PYR)

State agencies are allowed to carry over State funds to spend in the next fiscal year only if they are authorized to be reserved by the State Accounting Officer or if the agency has constitutional or other statutory authority to carry over State funds (i.e., motor fuel funds). Funds carried over must be used for the intended purpose of the approved reserve or constitutional/statutory authority.

State funds carried over from a prior fiscal year should be amended into the current fiscal year budget in the original program that reserved the funds. The following is a list of Prior Year options:

- State General Funds – Prior Year
- Motor Fuel Funds – Prior Year
- Tobacco Settlement Funds – Prior Year
- Lottery Proceeds – Prior Year
- Brain and Spinal Injury Trust Fund – Prior Year
- Governor’s Emergency Funds – Prior Year

See statewide policies issued by OPB and SAO on the budgeting and accounting of prior year funds.

Appropriated Federal Funds Transfers (AFF)

Agencies may transfer the appropriated amount of detailed federal funds among programs.

The federal funds in the appropriations bill are:

- Child Care and Development Block Grant CFDA 93.575
- FFIND Child Care and Development Block Grant CFDA 93.575
- CCDF Mandatory & Matching Funds CFDA 93.596
- Community Mental Health Services Block Grant CFDA 93.958
- Community Services Block Grant CFDA 93.569
- Federal Highway Administration – Planning & Construction CFDA 20.205
- Foster Care Title IV-E CFDA 93.658
- Low-Income Home Energy Assistance CFDA 93.568
- Maternal & Child Health Services Block Grant CFDA 93.994
- Medical Assistance Program CFDA 93.778
- Prevention & Treatment of Substance Abuse Grant CFDA 93.959
- Preventive Health & Health Services Block Grant CFDA 93.991
- Social Services Block Grant CFDA 93.667
- FFIND Social Services Block Grant CFDA 93.667
- State Children’s Insurance Program CFDA 93.767
- TANF Transfers to Social Services Block Grant per 42 USC 604
- TANF Unobligated Balance per 42 USC 604
- Temporary Assistance for Needy Families Grant CFDA 93.558
- FFIND Temp. Assistance for Needy Families Grant CFDA 93.558
- Federal Funds Not Specifically Identified
- ARRA – Electricity Delivery and Energy Reliability, Research CFDA 81.122
- ARRA – Promote Health Info Tech CFDA 93.719
- ARRA – Title I Grants to Local Educational Agencies

Because this amendment type is for the transfer of appropriated federal funds, the sum of this amendment must net to zero.

Federal Funds Amendments (FOF)

Federal funds and federal recovery funds are identified in the appropriations bill by program. Changes in Federal funds throughout the fiscal year are amended in or de-amended out of the budget. This amendment type should be used to increase or decrease the amount of federal funds or federal recovery funds reflected in the budget. Amendments transferring Federal Funds Not Specifically Identified should use this amendment type.

Federal direct funds are those funds that are received directly from federal agencies. Use the fund source identifier 10xxx - 29xxx as defined in the State Accounting Procedures Manual.

Federal indirect funds are those funds that are received from organizations both within and outside of State government, and are accounted for using the fund

source identifier 30xxx – 39xxx as defined in the State Accounting Procedures Manual. Federal indirect funds are amended into the receiving agency’s budget as Federal Funds if the receiving agency is responsible for reporting as required by the federal grantor on the use of those funds.

Before approving quarterly allotments, OPB will analyze expenditures and revenues by fund source by program to assure alignments with budgets. If the expenditures from federal funds appear to be significantly out of line with the budget, the agency may be required to submit an amendment to update the approved budget.

Other Funds Amendments (FOF)

Funds received by an agency as payment for services provided to a second agency should be amended to the receiving agency’s budget as “other funds.” All intra-agency transfers (intra governmental transfers) are considered a type of other funds.

Federal indirect funds where no specific requirement exists to provide federal reporting are considered non-Federal, and are amended in as “Other Funds” on the Other Funds schedule and are accounted for using the ‘unrestricted’ funding source (60xxx – 89xxx) when such funds are from an organization outside of State government, or the ‘intra state organization – non federal’ funding source (90xxx – 97xxx) when such funds are from organizations within State government, as defined in the State Accounting Procedures Manual.

An agency must submit an amendment to its budget to reflect actual or estimated receipt of other funds.

This amendment type should be used to increase or decrease the amount of federal funds reflected in the budget.

Internal Transfers (ITN)

The agency should maintain an approved budget that

reflects the agency spending plan by program and object class (subprogram, if applicable). This amendment type should be used to realign object classes within programs or to realign funds between subprograms within programs. The sum of this amendment type should be zero.

Statutory (STA)

The agency must use the Statutory Amendment type to amend any state fund sources that may be changed under statute without further authorization from an appropriations act.

These are typically limited to amendments reflecting changes to Nursing Home Provider Fees, Hospital Provider Payments, or Motor Fuel Funds if actual collections of these fund sources during the fiscal year do not match the amounts appropriated in the Appropriations Act.

No non-state funds amendments may be submitted using this amendment type.

Amended Appropriations Bill (AFY)

The agency must submit an amendment that reflects only the approved changes in the amended appropriations bill as a stand alone amendment. Amendments reflecting the amended appropriations bill must be processed prior to any amendments for fiscal affairs transfers that are approved after the bill passes and is signed.

Amended appropriations amendments for the current year must be processed before the OPB deadline for the final state funds amendment.

General Assembly and Judicial Branch

Amendments for the legislative and judicial branches must be approved as submitted unless they violate OCGA 45-12-78 (b).

APPENDIX A

Standard Cost Data for FY 2012 Personal Services

Fringe Benefits Rates

FICA - Tax rate 7.65%:

- 6.2% (OASDI rate) - maximum amount of annual earnings in 2011 subject to tax - \$106,800
- 1.45% (Medicare rate) - no salary cap

Health Insurance

- 18.534% of salary amounts for K-12 teachers funded through the State Board of Education and \$246.20 for all non-certificated personnel.
- 27.363% of salary amounts for all other state employees. This includes regular semi-monthly pay, overtime, night pay, incentive pay and termination pay for accrued annual leave and compensatory time earned under the Fair Labor Standards Act (FLSA) provision.

Retirement - Employer Contribution Rate

The rates listed apply to regular salary amounts of members of the Employees' Retirement System. Do not include night pay differential or overtime payments in the retirement fringe benefit calculation. In FY 2012, there is no employer share for GTLI for new plan or old plan members.

1. Old Plan Members – 6.88% plus employer pickup of 5.0% less \$7.00. Exceptions are as follows:

Department	Reporting Unit	Retirement	Pickup
Public Safety - Uniform Division	466	6.91%	5.0%-\$7
Revenue - Alcohol & Tobacco Officers/Agents	474	6.91%	5.0%-\$7
Revenue - Special Investigators	474	6.91%	5.0%-\$7
Natural Resources - Conservation Rangers	462	6.91%	5.0%-\$7
Natural Resources – Deputy Conservation Rangers	462	6.91%	5.0%-\$7
GBI - Officers and Agents	471	6.91%	5.0%-\$7
Corrections - Probation Officers	467	6.91%	5.0%-\$7
Pardons and Paroles – Parole Officers	465	6.91%	5.0%-\$7
Solicitors Office Staff	NSW	6.88%	0
State Courts	NSW	6.88%	0
Tax Officials	NSW	6.88%	0

2. New Plan Members – 11.63% - Exceptions are as follows:

Department	Reporting Unit	Retirement	Pickup
Public Safety - Uniform Division	466	13.11%	N/A
Revenue – Alcohol & Tobacco Officers/Agents	474	13.11%	N/A
Natural Resources - Conservation Rangers	462	13.11%	N/A
GBI - Officers and Agents	471	13.11%	N/A
Natural Resources - Deputy Conservation Rangers	462	11.71%	N/A
Revenue – Special Investigators	474	11.71%	N/A
Corrections - Probation Officers	467	11.71%	N/A
Pardons and Paroles – Parole Officers	465	11.71%	N/A
Solicitors Office Staff	NSW	11.63%	N/A
State Courts	NSW	11.63%	N/A
Tax Officials	NSW	11.63%	N/A

3. Other

Department	Reporting Unit	Retirement	Pickup
Court of Appeals Judges	432	36.45%	5.0%-\$7
Court of Appeals Judges – No GTLI	432	36.45%	4.75%-\$7
Supreme Court Justices	438	36.45%	5.0%-\$7
Supreme Court Justices – No GTLI	438	36.45%	4.75%-\$7

4. Teachers' Retirement System - 10.28%.

5. Full-time employees eligible for ERS membership, hired on and after January 1, 2009 (as well as current employees who wish to “opt-in” to Georgia State Employees Pension and Savings (GSEPS) Plan on or after that same date), must be enrolled in the GSEPS Plan. This Plan consists of a *defined benefit* structure and a *401(k) Savings Plan* structure.

For the *defined benefit* portion, members will contribute 1.25% of their salary to the plan and the employer will contribute to the plan an amount defined as the Employer Rate which is set by the ERS Board of Trustees annually. The employer rates approved by the Board of Trustees for the *defined benefit* portion of the Plan for FY 2012 are as follows:

GSEPS Members – 7.42% - Exceptions are as follows:

Department	Reporting Unit	Retirement
Public Safety - Uniform Division	466	8.07%
Revenue – Alcohol & Tobacco Officers/Agents	474	8.07%
Natural Resources - Conservation Rangers	462	8.07%
GBI - Officers and Agents	471	8.07%
Natural Resources - Deputy Conservation Rangers	462	7.51%
Revenue – Special Investigators	474	7.51%
Corrections - Probation Officers	467	7.51%
Pardons and Paroles – Parole Officers	465	7.51%
Solicitors Office Staff	NSW	7.42%
State Courts	NSW	7.42%
Tax Officials	NSW	7.42%

The employer rate for the 401(k) Savings Plan portion of the plan will be computed on an individual participant basis. Participants will be automatically enrolled in the plan at 1% of compensation and the employer will match this dollar for dollar. Participants are permitted to contribute a higher percentage. The employer will be required to pay 50% of the next 4% of employee contributions. The highest percentage an employer will pay for any individual employee will be 3% of compensation.

Department	Total Rate For Retirement (No GTL)Reporting Unit
Non-law enforcement state employee (GAR)	6.54%
Georgia Bureau of Investigation -#471 Officers/Agents (GOA)	7.19%
Corrections - #467 Probation Officers (GCO)	6.66%
Driver Services - #475 (GMV)	7.19%
Natural Resources – #462 Conservation Rangers (GNR)	7.19%
Natural Resources – #462 Deputy Conservation Rangers (GDR)	6.66%
Pardons and Parole – #465 Parole Officers (GPP)	6.66%
Public Safety – #466 (GPS)	7.19%
Revenue – #474 Agents (GRA)	7.19%
Revenue – #474 Special Investigators (GRI)	6.66%
State Courts (GSC)	6.54%
Tax Officials (GTO)	6.54%

The employer rate for the 401(k) Savings Plan portion of the plan will be computed on an individual participant basis. Participants will be automatically enrolled in the plan at 1% of compensation and the employer will match this dollar for dollar. Participants

are permitted to contribute a higher percentage. The employer will be required to pay 50% of the next 4% of employee contributions. The highest percentage an employer will pay for any individual employee will be 3% of compensation.