



South Carolina Enterprise Information System

# LESSON 7: PROCEDURE FOR MANAGING BUDGET

STATE INFORMATION  
TECHNOLOGY



SC BUDGET AND CONTROL BOARD

# Lesson 7 Learning Objectives

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- ① Upon completion of this lesson, you should be able to:
  - Review, process or delete all pre-posted budget items.
  - Understand how to process Statewide Carryforward Appropriations through Proviso 89.29.
  - Carry forward General Fund appropriations to the new fiscal year, if your agency has specific authority to do so.
  - Understand how Earmarked, Restricted, and Federal appropriations will be handled for 2010 and 2011.
  - Understand how new year appropriations will be handled.
  - Understand how to review budget reports and what affects budget balances.

# Key Terms and Concepts

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Each of the following key terms and concepts will be covered in greater details in the following slides, but do not hesitate to consider searching uPerform for documents and transactions that utilize each.

- 🌀 Posted, Pre-posted Budget Items
- 🌀 Carryforward Budget Items
- 🌀 Workflow Items
- 🌀 Statewide Carryforward Appropriations
- 🌀 Earmarked, Restricted, and Federal Appropriations

# Key Transactions

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- 🌀 **FMEDD** – Budgeting Entry Document: Display Budget Items
- 🌀 **FMBB** – Budgeting Workbench
- 🌀 **FMRP\_RW\_BUDCON** - Budget Consumption Report (standard SAP report)
- 🌀 **ZBD1** – Budget Consumption Report (specifically designed for SCEIS)
- 🌀 **FMRP\_RW\_BUDGET** - Budget Status Report
- 🌀 **FMAVCR01** - Budget Availability Control Report: Overview of Annual Values

# Budget Items at Year-End

- ④ Clear all pre-posted budget items by the close of the fiscal year – July 16<sup>th</sup>.
- ④ A listing of all pre-posted items can be generated by using T-code **FMEDDW** or **FMEDD**.
- ④ Carry forward General Appropriations, if your Agency has authorization to do so, using T-code **FMBB**.
- ④ Statewide Carryforward, will be handled centrally. SCEIS agencies will not have to enter this information, if there is any carryforward.



# Pre-Posted Budget Items – FMEDDW

Program Edit Goto Environment System Help

Entry Document

FM Area	SC01		
Budget Category	9F	to	
Entry Document Number		to	
Document Family Number		to	
Created by		to	
Original Application		to	
Created on		to	
Document Date		to	
Person Responsible		to	
Text Name		to	
BCS Value Type		to	
Version		to	
Fiscal Year	2008	to	2008
Budgeting Period		to	
Int. Bdgt. Process		to	
Budget Type		to	
Entry Document Type		to	
Document Status	2	to	2
Reversal status		to	
Entry Document Line		to	
Grant		to	
Fund		to	
Funds Center	P1600000	to	P1606H0010
Commitment Item		to	
Functional Area		to	
Funded Program		to	

Layout Selection  
Layout

# Pre-Posted Budget Items – FMEDDW cont.

Document Stat...	Short Descript.
1	Posted
2	Preposted
3	Preposted posted
4	Preposted undone

1. **Posted** – entered and directly posted (no workflow)
2. **Pre-posted** – Originally saved with the Pre-post button and has not been completed by the Agency funds manager or OSB
3. **Pre-posted Posted** – Originally saved with the Pre-post button and has been completed
4. **Pre-posted Undone** – Originally saved with the Pre-post button but then was cancelled (undone)



# Pre-Posted Budget Items – FMEDDW cont.



List Edit Goto Settings System Help

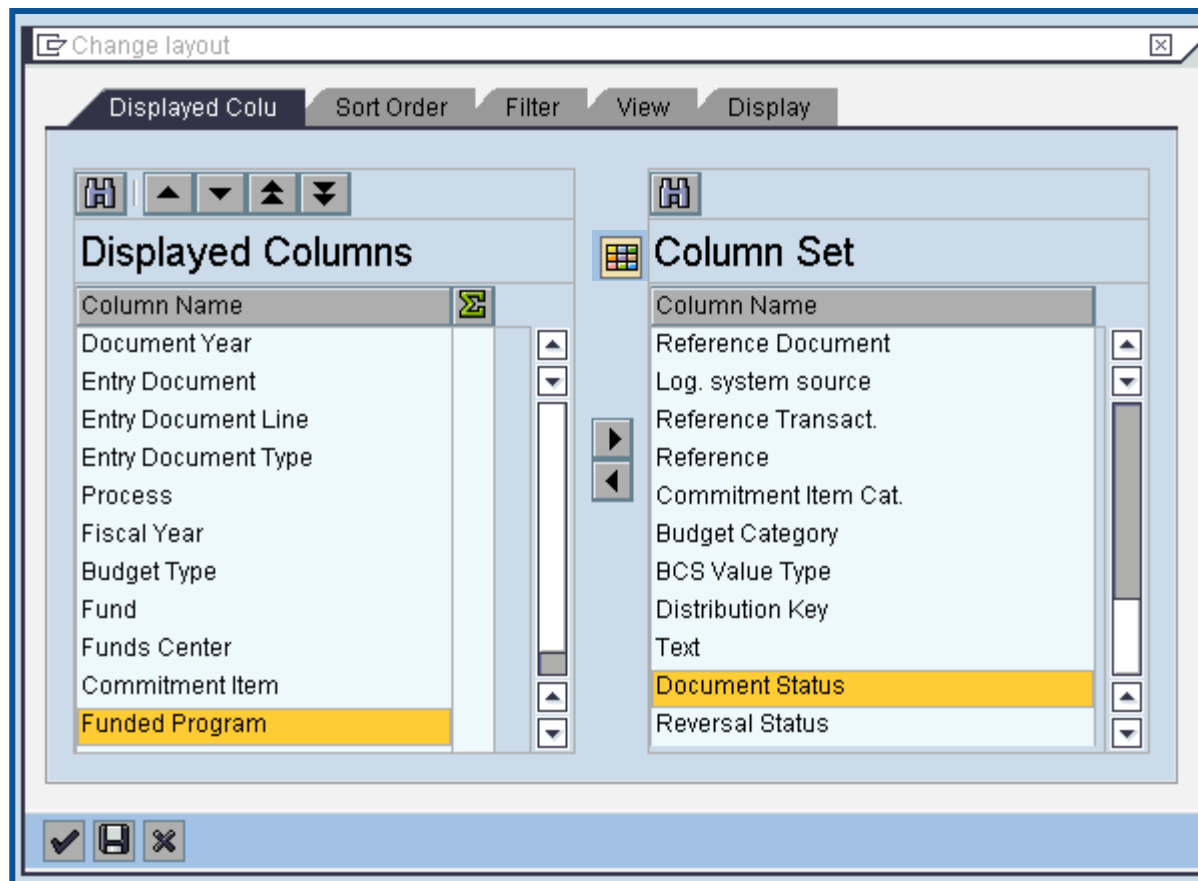
Selection List for Entry Documents

FM area SC01  
 Currency USD  
 Budget Category Payment

Doc Year	Entry Docu	Line	Version	Doc. Type	Process	Year	Budget Type	Fund	Funds Ctr	Cmmt Item	Functional Area	Grant	Funded Program	Amount LC
2008	1000000557	000001	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	36038000	P1600000	507000	0000000000000000	NOT RELEVANT	9900.000000.000	575.917,25
	1000000558	000001	0	BDAJ	Supplement	2008	ESTIMATED REVENUE	36038000	P1600000	4890060000	0000000000000000	NOT RELEVANT	9900.000000.000	575.917,25
	1000000634	000001	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	35210000	P1600000	501058	0000000000000000	NOT RELEVANT	1500.200000.000	75.000,00
		000002	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	35210000	P1600000	513000	0000000000000000	NOT RELEVANT	9500.050000.000	60.000,00
		000003	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	35210000	P1600000	502000	0000000000000000	NOT RELEVANT	1500.200000.000	60.000,00
	1000000635	000001	0	BDAJ	Supplement	2008	ESTIMATED REVENUE	35210000	P1600000	4390030000	0000000000000000	NOT RELEVANT	1500.200000.000	195.000,00

# Pre-Posted Budget Items – FMEDDW cont.

Click the rubric's cube icon  to change the report to include Document Status. This function can also be used to delete items from the report.



# Pre-Posted Budget Items – FMEDDW cont.



List Edit Goto Settings System Help

Selection List for Entry Documents

FM area SC01  
 Currency USD  
 Budget Category Payment

Doc Status Added

Doc Year	Entry Docu	Line	Version	Doc. Type	Process	Year	Budget Type	Fund	Funds Ctr	Cmmt Item	Funded Program	Amount LC	Status
2008	1000000557	000001	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	36038000	P1600000	507000	9900.000000.000	575.917,25	2
	1000000558	000001	0	BDAJ	Supplement	2008	ESTIMATED REVENUE	36038000	P1600000	4890060000	9900.000000.000	575.917,25	2
	1000000634	000001	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	35210000	P1600000	501058	1500.200000.000	75.000,00	2
		000002	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	35210000	P1600000	513000	9500.050000.000	60.000,00	2
		000003	0	BDAJ	Supplement	2008	BUDGET ADJUSTMENTS	35210000	P1600000	502000	1500.200000.000	60.000,00	2
	1000000635	000001	0	BDAJ	Supplement	2008	ESTIMATED REVENUE	35210000	P1600000	4390030000	1500.200000.000	195.000,00	2

# Budget Items FMEDD

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- ④ **FMEDD** is another budget report that can be useful if you are looking for a particular budget document.
- ④ **FMEDD** gives much the same information as FMEDDWW; however, you cannot select information specific for your agency, except by document number or user ID.
- ④ **FMEDD** gives information for all agencies; however, you cannot drilldown into documents that are for business areas for which you do not have authorization to access.

# Budget Items FMEDD cont.

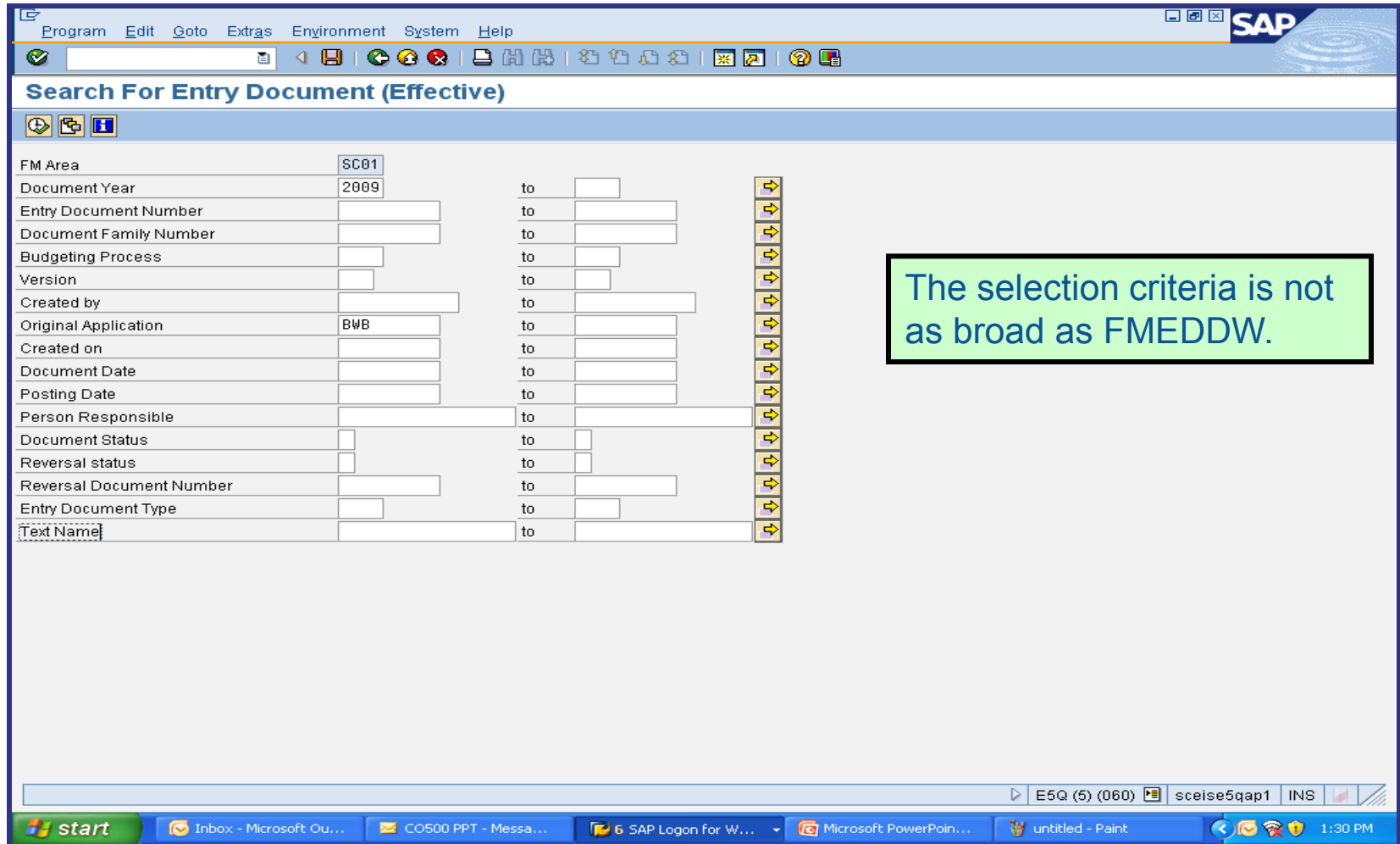
The screenshot shows the SAP 'Display Entry Document' interface. The menu bar includes 'Program', 'Edit', 'Goto', 'Environment', 'System', and 'Help'. The title bar reads 'Display Entry Document'. The main form contains the following fields:

FM Area	SC01
Document Year	[Yellow dropdown box]
Entry Document Number	[Input field with checkmark]
Layout for Year Tab	[Input field]
Layout for Period Tab	[Input field]

A callout box with a black border and light green background contains the following text: 'To have a larger selection screen, enter the **Document Year** and click in the **Entry Document Number** field, then click on the dropdown box.' An arrow points from the callout box to the 'Entry Document Number' field.

The Windows taskbar at the bottom shows the 'start' button and several open applications: 'Inbox - Microsoft Ou...', 'CO500 PPT - Messa...', '6 SAP Logon for W...', 'Microsoft PowerPoin...', and 'untitled - Paint'. The system tray on the right shows the time as 1:27 PM.

# Budget Items FMEDD cont.



The screenshot shows the SAP 'Search For Entry Document (Effective)' dialog box. The window title is 'SAP' and the menu bar includes 'Program', 'Edit', 'Goto', 'Extras', 'Environment', 'System', and 'Help'. The dialog title is 'Search For Entry Document (Effective)'. Below the title bar are several icons. The main area contains a list of search criteria, each with a text input field, a 'to' field, and a dropdown arrow icon. The criteria are: FM Area (SC01), Document Year (2009), Entry Document Number, Document Family Number, Budgeting Process, Version, Created by, Original Application (BWB), Created on, Document Date, Posting Date, Person Responsible, Document Status, Reversal status, Reversal Document Number, Entry Document Type, and Text Name. The status bar at the bottom shows 'E5Q (5) (060)', 'scseis5qap1', 'INS', and the system clock '1:30 PM'.

Field	Value	to	Dropdown
FM Area	SC01		↕
Document Year	2009		↕
Entry Document Number			↕
Document Family Number			↕
Budgeting Process			↕
Version			↕
Created by			↕
Original Application	BWB		↕
Created on			↕
Document Date			↕
Posting Date			↕
Person Responsible			↕
Document Status			↕
Reversal status			↕
Reversal Document Number			↕
Entry Document Type			↕
Text Name			↕

The selection criteria is not as broad as FMEDDW.

# Budget Items FMEDD cont.

Selection List

FM Area SC01

The report is similar to FMEDDW.

Doc Year	Document	Doc Family	Doc. Type	Document S	Process	Version	Orig Appl	Created by	Created on	Doc. Date	Pstng Date	Pers.Resp.	TextName	Reversal S
2009	1000003534		BDAJ	Preposted	RETN	0	BWB	MCARTLEDGE	02/25/2009	02/25/2009				Reversal
	1000003613		BDAJ	Preposted	SUPL	0	BWB	SPEARESS	03/10/2009	03/09/2009				Normal
	1000003661		BDAJ	Preposted	SUPL	0	BWB	MCARTLEDGE	03/13/2009	03/13/2009				Normal
	1000003706		BDAJ	Preposted	RETN	0	BWB	DEDENS	03/24/2009	03/24/2009				Normal
	1000003722		TRFW	Preposted	TRAN	0	BWB	DBRIDGES	03/17/2009	03/17/2009				Normal
	1000003785		BDAJ	Preposted	SUPL	0	BWB	DBRIDGES	03/24/2009	03/24/2009				Normal
	1000003786		BDAJ	Preposted	SUPL	0	BWB	DBRIDGES	03/24/2009	03/24/2009				Normal
	1000003817		BDAJ	Preposted	RETN	0	BWB	LWHALEY	03/27/2009	03/27/2009				Normal
	1000003831		BDAJ	Preposted	RETN	0	BWB	PJAMES	03/26/2009	03/26/2009				Normal
	1000003834		BDAJ	Preposted	SUPL	0	BWB	TKEY	03/27/2009	03/27/2009				Reversal
	1000003839		BDAJ	Preposted	RETN	0	BWB	KHARRILL	03/27/2009	04/01/2009				Normal
	1000003844		BDAJ	Preposted	RETN	0	BWB	SLUDLAM	04/01/2009	04/01/2009				Normal
	1000003845		BDAJ	Preposted	RETN	0	BWB	SCOPELAND	04/01/2009	04/01/2009				Normal
	1000003851		TRFW	Preposted	TRAN	0	BWB	WCALLOWAY	03/28/2009	03/28/2009				Normal
	1000003852		BDAJ	Preposted	RETN	0	BWB	DBRIDGES	03/30/2009	03/30/2009				Normal
	1000003856		BDAJ	Preposted	RETN	0	BWB	WCALLOWAY	04/01/2009	04/01/2009				Normal
	1000003864		TRFW	Preposted	TRAN	0	BWB	WCALLOWAY	03/28/2009	03/28/2009				Normal
	1000003865		BDAJ	Preposted	SUPL	0	BWB	CLINDLER	03/30/2009	03/30/2009				Normal
	1000003866		BDAJ	Preposted	SUPL	0	BWB	CLINDLER	03/30/2009	03/30/2009				Normal
	1000003867		BDAJ	Preposted	RETN	0	BWB	MTHURSTIN	03/31/2009	03/20/2009				Normal
	1000003868		BDAJ	Preposted	RETN	0	BWB	CHILTON	04/01/2009	04/01/2009				Normal

E5Q (5) (060) scejise5qap1 INS

# View Budget Documents

- ④ Why is it important to review the status of budget documents or pre-posted budget items?
- ④ Check budget document status regularly to ensure transactions have been approved and posted.
- ④ Pre-posted budget documents
  - Will reduce budgets immediately, but will not increase budgets until approved.
  - Transfers will reduce the appropriate reduction, but will not increase the offsetting budget until approved.
  - Returns will reduce prior to approval, but supplementals will not post (as this is an increase) until approved.
  - SAP uses the most conservative approach to budgeting.



# Statewide Carryforward Appropriations

- Proviso 89.29 authorizes Agencies to carry forward a percentage up to 10% of unspent General Fund appropriations to the next fiscal year. This proviso may be suspended to avoid a fiscal year-end general fund deficit.
- The Comptroller General's Office will determine each Agency's carryforward amount and prepare the necessary entries.
- Any carryforward appropriation will be recorded centrally in Funded Program 8900.000000X000 “Statewide Carryforward Appropriations” and in Commitment Item 561000.
- Agencies cannot make expenditures against this temporary account. Use transaction **FMBB** to transfer the appropriations within the Agency's normal budget accounts.

# Carryforward General Appropriations – FMBB

**Budgeting Workbench - Create Document**

Document Overview on/off | Hold | Prepost | Save Changes | Long Text | Messages log | Messages per Line

Document: [ ] Status: Initial

**Header Data** | Additional Data

Process: Transfer | Total Sender: 0.00  
 Budget Category: Payment | Total Receiver: 0.00  
 Document type: TRFW (Transfers-Wor..) | Version: 0  
 Document Date: 06/09/2008

**Sender**

Fiscal Year: 2009 | Period: 001  
 Budget Type: TRSF TRANSFER OF APPROPRIATIONS  
 Functional Area: 0000000000000000 Default Functional Area

**Receiver**

Fiscal Year: 2009 | Period: 001  
 Budget Type: TRSF TRANSFER OF APPROPRIATIONS  
 Functional Area: 0000000000000000 Default Functional Area

Split

Lines

Line	-/+	Fund	Funds Center	Commitment Item	Funded Program	Grant	Amount	Text
	-	10010000	E160A000	561000	8900.000000X000	Not Relevant	10000	transfer CF Approp to Admin Program
	+	10010000	E160A000	501058	0100.000000.000	Not Relevant	10000	transfer CF Approp to Admin Program
	-							
	-							

Use these data field items on 2011 to record transfers of Proviso 89.29 carry-forward appropriations to spendable budget lines. **Do not use "All" as the period selection as this will divide and allocate the carryforward amount to each period. Use period 1.**

# Carryforward General Appropriations – FMBB cont.



- Agencies with separate authority to carry forward General Fund appropriations to the new fiscal year must process budget transactions by July 16<sup>th</sup>.
- This is not the “up to 10% carryforward” determined after the close of the fiscal year in accord with Proviso 89.29.
- If you have separate authority, use t-code **FMBB** to record the carryforward from 2010 to 2011.
- On each line item, you must reference the applicable proviso or permanent statute related to the carryforward authority in the text field.
- Failure to reference the applicable proviso or permanent statute will result in the Office of State Budget’s refusal to process the transaction.

# Carryforward General Appropriations FMBB cont.

## ☉ The following fields much be completed:

- Process Carry Over
- Document Type CFWD (Carryforward)
- Version 0
- Sender Fiscal Year 2010
- Budget Type CFOR
- Period 12
- Receiver Fiscal Year 2011
- Budget Type CFOR
- Period 01
- Text on Line Item Proviso Reference

# Carryforward General Appropriations – FMBB cont.

Document Edit Goto Extras Environment System Help

**Budgeting Workbench - Create Document**

Document Overview on/off Hold Prepost Save Changes Long Text Messages log

Document  Status

Header Data Additional Data

Process

Document type  Version  Document Date

Payment Budget  
Total Sender 100,000.00  
Total Receiver 0.00

Sender  
Fiscal Year  Period  ← **Use period 12 for 2010.**  
Budget Type

Receiver  
Fiscal Year  Period  ← **Use period 01 for 2011.**  
Budget Type

Payment Budget

Lines

Line	-/+	Fund	Funds Center	Functional Area	Funded Program	Commitment Item	Grant	Amount (USD)	Text
000001	-	10010000	E1200000	E120_0000	0100.0000000.000	512001	NOT RELEV...	100,000.00	XYZ Proviso
	-								
	-								

Full amount has been assigned to the new selected period

ECQ (1) (020) sceisecqap5 INS

# Earmarked, Restricted, and Federal Appropriations

- 2010 Earmarked (3XXXXXXXX), Restricted (4XXXXXXXX), and Federal (5XXXXXXXX) fund appropriations
  - will lapse July 16.
  - will be held open for the processing of documents relative to Period 12, FY2010 until July 16, 2010.
- 2011 appropriations for these funds should have been included by the Agency in the 2010-2011 Appropriation Act and will be entered centrally at the same time as the State Appropriations.
  - To increase appropriations for Earmarked (3XXXXXXXX), Restricted (4XXXXXXXX), or Federal (5XXXXXXXX) fund details in the new fiscal year, Agencies must process an **FMBB** transaction
    - Process – Supplemental
    - Document Type – BDAJ
    - Budget Type – BADJ for Expenditure Budget, EREV for Estimated Revenue

# Appropriations for New Fiscal Year



- Appropriations for the new fiscal year will be loaded into SCEIS via an interface with the Comptroller General.
- The CGO indicated this information would be mailed to the Agencies near the middle of June.
- Budgets will be loaded into SCEIS exactly as it is received from the CGO, at the highest level.
- Earmarked (30000000) and Restricted (40000000) funds must be transferred from the highest level fund to the specific detail fund to process transactions in FY2011 (ex.: 30000000 to 30350000).
- Federal (50000000) funds do not have to be transferred from the high level to the specific detail fund to process transactions.

# Budget Items at Year-End

- ④ Original Budget +/- Budget Adjustments (Supplemental, Transfers, Returns, etc.) = **Current Budget**
  
- ④ **Consumable Budget** is the amount of the Current Budget that remains for consumption by
  - Actual Expenditures
  - Open Purchase Orders
  - Purchase Requisitions
  - Funds Reservations
  
- ④ Consumable Budget is also Available Budget, Residual Budget or Net Budget, i.e. consumable budget less consumed = net budget



# Budget Items at Year-End cont.

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- ④ Ensure your budgets are properly posted.
- ④ Review budget reports such as:
  - **ZBD1** (Budget Consumption)
  - **FMRP\_RW\_BUDCON** (Budget Consumption)
  - **FMRP\_RW\_BUDGET** (Budget Status)
  - **FMAVCR01** (Budget Availability Control)
  - **BW Report** - FM Budget vs. Actual

# ZBD1 – SC Specific BUDCON Report



- ④ The ZBD1 report is an enhanced version of SAP's standard, delivered BUDCON report. The standard report is executed via transaction FMRP\_RW\_BUDCON.
- ④ ZBD1 offers the following enhancements:
  - Has separate/additional columns vs. standard report for:
    - Original Budget
    - Budget Transfers
    - Actual Expenditures
    - Purchase Orders
    - Purchase Requisitions
    - Other transfers
    - Subtotal column after expenditures
    - Subtotal column after purchase orders and requisitions
    - Subtotal column after other transfers etc..

# Executing Report ZBD1

The screenshot shows the SAP 'ZBUDCON REPORT: Selection' screen. The 'Selection values' section has 'Fiscal Year' set to 2008 and 'Period' set to 12. The 'Selection groups' section includes fields for Fund, Funds Center, Functional Area, and Funded Program. The 'Funds Center' field is highlighted with a red box and contains the value 'E1200000'. A green callout box points to this field with the following text:

**Fund center is a required field.** You must enter at least one fund center to execute the report. You may use the values fields to enter a fund center or a range of fund centers for your agency. To select all fund centers for your agency, select values and enter Business Area with 4 zeros (E0800000) to Business Area with ZZZZ99 (E080ZZZZ99).

The bottom status bar shows 'ECQ (1) (010) scaeicqap3 OVR'.

# Compare ZBD1 & FMRP\_RW\_ BUDCON Reports



## ZBD1

Consumable Budget Detail

Original

Transfers

Consumable Budget

MTD & YTD Expenditures

POs & PRs

Balance after Commitments

Other Transactions (Funds  
Reservations)

Available Budget

## FMRP\_RW\_BUDCON

Consumable Budget

Consumed Budget/  
Commitments/Actual

Available Amount

# FMAVCR01 Report

- ① This report is useful for reviewing:
  - Grant budget activity
  - At the roll-up level of control for your agency’s budget
    - Non-budgeted fund’s balances will be negative as there is no budget
      - Most non-budgeted funds have a “7” in the 5<sup>th</sup> digit of the fund number
      - Dual employment
      - Revenue clearing accounts
  - Negative budget balances
    - Noted by red buckets
    - Causes can include payroll and fringe benefits posting which override budget edits
    - Need to monitor these regularly – at least monthly



Let's look at the following reports:

**ZBD1 Report (Budget Consumption)**

**FMRP\_RW\_BUDCON (Budget Consumption)**

**FMRP\_RW\_BUDGET (Budget Status)**

**FMAVCR01 (Budget Availability)**

# What affects Budget Balances?

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- ④ Encumbrances (PRs, POs, and funds reservations) decrease your budget immediately.
- ④ Budget balances must be free of inflated encumbrances that eat up balances needed for expenditures.
- ④ To free up your budget you must reduce encumbrances that are finalized, no longer needed, and final but have remaining balances.
- ④ Also, if budget documents are not completed properly, the budget items will not populate the appropriate columns on the budget reports.
  - We have a sheet for your use in assuring budget items are completed properly.

# Lesson 7 Summary

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- You should now be able to:
  - Review, process or delete all pre-posted budget items
  - Understand how the Statewide Carryforward Appropriations through Proviso 89.29 will be handled.
  - Carry forward General Fund appropriations to the new fiscal year, if your agency has separate authority to do so.
  - Understand how Earmarked, Restricted, and Federal appropriations will be handled for the new and old fiscal years
  - Understand how the new year appropriations will be posted.
  - Understand how to review budget reports and what affects budget balances.