

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION	08.00.00
SECTION		ISSUANCE DATE	MARCH 31, 2000
SUB-SECTION	INDEX	REVISION NUMBER	2K-003

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TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.10.10
SECTION	OVERVIEW	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	BUDGETING PROCESS	REVISION NUMBER 08-001

BUDGETING PROCESS

GENERAL

LBO and the Office of Budget and Fund Management, DFA, jointly oversee the budgeting process for state agencies. During the fall of each year, these two agencies develop a package of budget materials to be sent to all state agencies for making their budget requests. The joint budget package provides a consolidated approach to the state's appropriation and budgeting process. When the joint budget package is mailed to the agencies, a time frame for completion is provided.

When the agencies' budget requests are submitted, both LBO and DFA review the requests. In addition, these agencies review the projection made by SPB and ITS for state employee positions and computer acquisitions. The Governor and the Legislative Budget Committee adopt a joint revenue estimate of funds to be available. The executive and legislative offices develop their own recommendations for the amounts to be appropriated to each agency within the estimated available funds. A summary document is then prepared of these recommendations. The Executive Budget Summary is available by the 15th of each November except the first year following a gubernatorial election [refer to Section 27-103-139, Miss. Code Ann. (1972)]. The LBO document is available prior to December 15th before the convening of the legislature [refer to Section 27-103-113, Miss. Code Ann. (1972)]. These two recommendations are produced in a report to the legislature in January.

An appropriation bill is prepared for each agency or appropriation unit (some agencies have more than one appropriation bill). The appropriation bills are referred to committee with approximately half originating in the House of Representatives and half in the Senate. The bills are passed out of committee, passed in the originating chamber and sent to the other chamber for legislative process, and if approved by both chambers are sent to the Governor for signature. DFA sends an Approval of Fiscal Year Budget form (Z-1 form), and the Secretary of State's Office sends a copy of the specific appropriation bill to each agency. This form is completed by the agencies (refer to section 08.20.10) and returned to DFA along with a copy of the appropriation bill.

DFA reviews the Z-1 forms and then enters them into SAAS. All agencies are responsible for entering their own Z-1 forms into SAAS. The Z-1 form provides the final approval for the agency to spend the funds as appropriated.

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BUDGET TRANSFERS AND MODIFICATIONS

GENERAL

Agencies may request transfers within certain budget categories as described below or may request budget modifications when additional federal funds are received, when endowments or donations are made available, or when additional laws or appropriations are passed. In addition, budgets may be modified by later legislative action or by action of the governor through statutory authority.

Agencies' request for budget transfers and modifications must be reviewed by and be approved or noted by the State Fiscal Officer or his designated staff. The requests must be prepared on standard forms as follows:

<u>Type of Modification Request</u>	<u>Form Name and Number</u>
Transfer within Budget Categories	Notification of Transfers, Form 08.20.20
Transfers Between Budgets	Notification of Transfers Between Budgets, Form 08.20.30
Budget Escalations of 100% Federal Funds	Escalation of 100 Percent Federal Funds, Form 08.20.40
Budget Escalations of Non-Federal Funds	Escalation of Nonfederal Funds, Form 08.20.50

A new Z-1 form is required for each approved budget transfer, modification, and budget reduction. There is no limit to the number of times an agency can request a budget modification of any type. Agencies are required to submit written justification for the transfer to LBO, DFA and the State Auditor on or before the 15th of the month prior to the effective date of the transfer.

BUDGET TRANSFERS

Section 27-104-17, Miss. Code Ann. (1972), provides the authority for state agencies to transfer funds from one object class to another within the appropriation unit. The provisions for transfers are as follows:

- Transfers cannot be made into or from the Personal Services - Salaries, Wages and Fringe Benefits - category;
- Transfers cannot be made into the Equipment budget category; and,
- Transfers cannot exceed ten percent of the receiving category's original appropriated amount (plus any deficit amount) in a given BY.

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Agencies which receive their appropriation by lump sum (refer to section 08.10.20) may transfer funds between categories regardless of the restrictions provided in Section 27-104-17, Miss. Code Ann. (1972), and restated above. In addition, these agencies' requests to transfer funds between budget categories do not require the approval of the State Fiscal Officer or his designated staff. The transfer amounts should, however, be placed on a new Z-1 form to ensure the amounts are entered into the state accounting system as the system validates budget availability by major object categories

Agencies may have specific transfer authority authorized by their appropriation bills; therefore, reference must be made to the specific appropriation bill.

BUDGET MODIFICATIONS

Section 27-104-21, Miss. Code Ann. (1972), gives state agencies the authority to request budget escalations for 100 percent federal funds. Section 08.20.40 details the procedures for requests of this nature. Section 7-7-40, Miss. Code Ann. (1972), enables state agencies to request escalations for nonfederal funds pursuant to specific authorization stated in an appropriation bill. Section 08.20.50 describes the process for requesting escalations of nonfederal funds.

APPROVAL PROCESS

When an agency submits a request for a budget modification of any type, the Office of Budget and Fund Management reviews the request for the following:

- Availability of funds (documentation is required - i.e. for the escalation of federal funds, a copy of the grant award should be attached to the request);
- Completeness - ensuring that the form is completed properly and contains the required information;
- Budget authority - ensuring transfer limits have not been exceeded or that the agency has statutory or other authority to make the request;
- Source of funding; and,
- Other factors (for example, escalation of positions).

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.10.20
SECTION	OVERVIEW	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	APPROPRIATIONS	REVISION NUMBER 08-001

APPROPRIATIONS

TYPES OF APPROPRIATIONS

Appropriations made by the legislature specify the purposes for which public funds of the State may be expended and are generally made to agencies and may be made to departments, divisions, bureaus or units within the agency. There are three basic types of appropriations:

- Regular appropriations are generally made to be effective at the beginning of the FY for that current FY only;
- Reappropriations are made to be effective at the beginning of a FY to carry forward the unexpended portion of an appropriation from one FY to the next; and,
- Deficit or additional appropriations are made over and above the regular appropriation for the same FY and are generally only for that FY. This type of appropriation is usually made when the purpose of the regular appropriation has not been fulfilled but the regular appropriation monies either have been or may be exhausted prior to the completion of the FY.

APPROPRIATION PROCESS

After an appropriation bill completes the legislative process and becomes law, the bill is filed with the Secretary of State's Office which assigns a chapter number. The Secretary of State then furnishes DFA a copy of each appropriation bill and its chapter number. If new treasury fund numbers are needed, the agency requests a new fund by submitting Form 07.20.10 - Application to Establish or Dissolve a Fund to DFA. The appropriation amount and chapter number are entered in the accounting system to await approval of Z-1 forms (refer to section 08.20.10) from the Office of Budget and Fund Management, DFA. The Z-1 form gives final approval for the agency to spend the funds as appropriated.

Appropriation bills may be amended by later legislative action or action of the Governor through statutory authority.

APPROPRIATION BY EXPENDITURE CATEGORY

Appropriations may be written by major expenditure category. These major expenditure categories are:

- Personal Services:
 - Salaries, Wages and Fringe Benefits
 - Travel and Subsistence
- Contractual Services
- Commodities

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- Capital Outlay:
 - Other than Equipment
 - Equipment
 - Vehicles
 - Wireless Communication Devices
- Subsidies, Loans and Grants

Each major expenditure category appropriation is then divided into dollar amounts by general treasury funds and special treasury funds.

LUMP SUM APPROPRIATIONS

An appropriation may be a lump sum appropriation. Generally, the purpose of a lump sum appropriation is to give maximum flexibility to an agency. Unless specified in the appropriation bill, an agency may allocate the total appropriated amount to the major expenditure categories as it determines. The agency must then submit a DFA Z-1 form in accordance with the procedures outlined in section 08.20.10.

FROM AND AFTER APPROPRIATIONS

From and after appropriations generally continue into the new FY. Therefore, at the close of business on June 30, the balance of allotment is transferred to the new FY. The agency should allow sufficient processing time for payments relative to the old FY.

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.10
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	APPROVAL OF FISCAL YEAR BUDGET (Z-1) FORM	REVISION NUMBER 08-001

APPROVAL OF FISCAL YEAR BUDGET (Z-1) FORM

GENERAL

The Approval of the Fiscal Year Budget form (Z-1) is the form prescribed by DFA for establishing and amending an agency's operating budget as set forth by an appropriation bill in accordance with Section 27-104-9 Miss. Code Ann. (1972). The appropriation process is detailed in section 08.10.20. The submission of the Z-1 form establishes the expenditure authority for the agency by allotment periods. SAAS validates all expenditures for budget authority based on the data submitted on this form.

The Z-1 form should be prepared utilizing whole dollars and should not include any cents. The amounts listed on the Z-1 form must be equal to the total approved appropriation. The Z-1 form allocates the amount of expenditure authority for each of the two allotment periods. No more than 50 percent of the allocation for any major object category of expenditures should be included in the first allotment period unless otherwise specified in the appropriation bill. Exceptions to this stipulation will only be considered if a written justification and explanation is provided at the time of submission. DFA may, at its discretion, restrict an agency to monthly allotment periods when necessary.

In addition to establishing the agency's initial operating budget, the Z-1 form must be submitted to the Office of Budget and Fund Management, DFA, for implementation of changes to the operating budget as a result of the following:

- Subsequent legislative action (deficit or additional appropriation);
- Transfer of expenditure authority between budget categories or allotment periods; or,
- Escalation of either federal or nonfederal funds.

The initial Z-1 form submitted to establish the agency's operating budget and a Z-1 to modify an existing budget due to subsequent legislative action should be accompanied by a copy of the appropriation bill as signed by the Governor. A Z-1 form submitted to transfer expenditure authority or to escalate funds should be accompanied by the appropriate DFA form (refer to section 08.10.10).

CONTENT

Exhibit 08.20.10-A provides a blank copy of the Z-1 form. A completed example of this form is provided as Exhibit 08.20.10-B.

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SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	APPROVAL OF FISCAL YEAR BUDGET (Z-1) FORM	REVISION NUMBER 08-001

REFERENCE

EXPLANATION

- 1 The total amount of the Z-1 form should be entered in the first blank of the narrative section of the form.
- 2 The effective FY should be entered into the second blank of the narrative; and, in the space provided in the heading of the last column of the form.
- 3 SEMIANNUAL ALLOTMENTS - The amounts entered, by major object classification, in each Semiannual Allotment column (second and third columns of the form) should each be equal to 50 percent of the Total Budget column (item 4) unless otherwise specified in the appropriation bill or justified by written explanation.
- 4 TOTAL BUDGET - The amounts in the appropriation bill should be entered in this column by major object classification and by funding source.
- 5 TOTAL EXPENDITURES - A total should be provided in each expenditure column of the form. The totals should equal the sum of the columns and rows.
- 6 FUNDING SOURCES - This section of the Z-1 form provides a place for the agency to indicate the funding sources set forth in the appropriation bill. This section contains a row for each treasury fund account containing appropriated funds.
- 7 GENERAL FUND APPROPRIATION BILL NUMBERS - The agency should indicate the appropriation bill number, preceded by an "S" or "H" to designate whether it is a Senate or House bill.
- 8 GENERAL FUND APPROPRIATION FUND NUMBERS - The fund number to which the appropriation was made. Generally, the Z-1 form will include only one treasury fund account for general funds; however, there will be occasions when more than one general fund account will be utilized due to special language in the appropriation bill. Note: All general fund numbers begin with a 2 and are followed by three-digits unique to the specific agency.
- 9 SPECIAL FUNDS IN TREASURY BILL NUMBER - The agency should indicate the appropriation bill number, preceded by an "S" (Senate) or "H" (House).
- 10 SPECIAL FUNDS IN TREASURY FUND NUMBER - The fund number to which the appropriation was made. Special treasury fund accounts begin with a 3 and are followed by three-digits unique to the specific agency. Education enhancement fund accounts begin with a 4 and are followed by three-digits unique to the specific agency.
- 11 OTHER AVAILABLE FUNDS - This section should be completed for funds which are not maintained through the State Treasurer's Office, but are included in the appropriation bill.
- 12 TOTAL AVAILABLE FUNDS - The amount shown in this column should be equal to the sum of all amounts in the Funding Sources columns and the amount shown in the Total Expenditures column (reference item 5).

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SUB-SECTION	APPROVAL OF FISCAL YEAR BUDGET (Z-1) FORM	REVISION NUMBER 08-001

REFERENCE

EXPLANATION

- 13 AGENCY SUBMITTED BY - The name of the agency submitting the Z-1 form.
- 14 SIGNATURE OF AGENCY DIRECTOR - The Z-1 form will not be accepted by DFA without an authorized signature from the submitting agency.
- 15 AGENCY CODE - The three-digit agency code assigned to the submitting agency.
- 16 APPROPRIATION UNIT - The four-digit appropriation unit assigned to the submitting agency.
- 17 CHAPTER NUMBER- The chapter number must be obtained from the Secretary of State's Office.
- 18 ENTERED BY - The initials of agency personnel who enters the Z-1 form into SAAS.
- 19 ENTRY DATE - The date the Z-1 form is entered into SAAS.

DISTRIBUTION

The Z-1 form contains three parts; all three copies should be submitted to the Office of Budget and Fund Management. The agency should retain a photocopy of the completed form until an approved copy is returned. Upon approval of the Z-1, the yellow copy of the Z-1 is forwarded to the Legislative Budget Office for informational purposes; the white copy is retained by the Office of Budget and Fund Management; and the goldenrod copy is returned to the submitting agency.

SIGNATURE OF AGENCY DIRECTOR

The Z-1 form will not be accepted by DFA without the signature of the agency head or other previously authorized signature. The agency director may submit the DFA Form Z-1 Authorization (Exhibit 08.20.10-C) to identify designees who may sign Form Z-1s for the agency. This form must include the signatures of both the agency head and the designees.

Department of Finance and Administration
Office of Budget and Fund Management

Approval of Fiscal Year Budget
DFA Form Z-1 (Revised 12/06)
(1)

Approval is requested for this agency's budget in the amount of \$ _____ which represents the maximum amount from all sources which will be encumbered and expended during the fiscal year ending June 30, 20 (2) as submitted to the State Fiscal Officer. It is understood that approval of expenditure authority for special funds represents the maximum amount which may be expended and such approval does not apply unless such funds are on hand or received during the fiscal year.

Major Objects of Expenditures	SEMIANNUAL ALLOTMENTS (3)		Total Budget For Fiscal Year 20 (2)
	1st Allotment Period July-December	2nd Allotment Period January-June	
A. Personal Services			(4)
1. Salaries, Wages and Fringe Benefits			
2. Travel & Subsistence			
B. Contractual Services			
C. Commodities			
D. Capital Outlay:			
1. Other than Equipment			
2. Equipment			
3. Vehicles			
4. Wireless Comm. Devices			
E. Subsidies, Loans & Grants			
TOTAL EXPENDITURES	(5)		
FUNDING SOURCES (6)			
General Fund Appropriation:			
Bill No. (7) Fund No. (8)			
Bill No. Fund No.			
Special Funds in Treasury			
Bill No. (9) Fund No. (10)			
Bill No. Fund No.			
Bill No. Fund No.			
Bill No. Fund No.			
Bill No. Fund No.			
Other Available Funds (Includes cash on hand & in banks) (11)			
TOTAL FUNDS AVAILABLE (same as Total Expenditures)	(12)		

<p>TO BE COMPLETED BY THE AGENCY</p> <p>(13)</p> <p>Agency Submitted By _____</p> <p>(14)</p> <p>For Agency Director</p> <p>Agency Code (15)</p> <p>Appropriation Unit (16)</p> <p>Chapter Numbers (17)</p> <p>Entered By _____ (18)</p> <p>Entry Date _____ (19)</p> <p>WHITE - DFA/OBFM YELLOW-LBO GOLDENROD-RETURN COPY TO AGENCY (Rev. 12/06)</p> <p>TYPE 9/090901 92</p>	<p>FOR DEPARTMENT OF FINANCE & ADMINISTRATION USE ONLY</p> <p>Approved by the State Fiscal Officer _____</p> <p>Date of Approval _____</p> <p>Budget Analyst Approval _____</p> <p>Original Form Z-1 Yes _____ No _____</p> <p>Lump Sum Appropriation Yes _____ No _____</p> <p>Revision Number _____</p> <p>Budget Modification Code _____</p> <p>Notes:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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**Department of Finance and Administration
Office of Budget and Fund Management**

**Approval of Fiscal Year Budget
DFA Form Z-1 (Revised 12/06)**

Approval is requested for this agency's budget in the amount of \$ 100,000 which represents the maximum amount from all sources which will be encumbered and expended during the fiscal year ending June 30, 20____ as submitted to the State Fiscal Officer. It is understood that approval of expenditure authority for special funds represents the maximum amount which may be expended and such approval does not apply unless such funds are on hand or received during the fiscal year.

Major Objects of Expenditures	SEMIANNUAL ALLOTMENTS		Total Budget For Fiscal Year 20____
	1st Allotment Period July-December	2nd Allotment Period January-June	
A. Personal Services			
1. Salaries, Wages and Fringe Benefits	20,000.00	20,000.00	40,000.00
2. Travel & Subsistence	10,000.00	10,000.00	20,000.00
B. Contractual Services	10,000.00	10,000.00	20,000.00
C. Commodities	1,000.00	1,000.00	2,000.00
D. Capital Outlay:			
1. Other than Equipment	500.00	500.00	1,000.00
2. Equipment	500.00	500.00	1,000.00
3. Vehicles	500.00	500.00	1,000.00
4. Wireless Comm. Devices	500.00	500.00	1,000.00
E. Subsidies, Loans & Grants	7,000.00	7,000.00	14,000.00
TOTAL EXPENDITURES	50,000.00	50,000.00	100,000.00
FUNDING SOURCES			
General Fund Appropriation:			
Bill No. SB2001 Fund No. 2161	20,000.00	20,000.00	40,000.00
Bill No. _____ Fund No. _____			
Special Funds in Treasury:			
Bill No. SB2001 Fund No. 3161	30,000.00	30,000.00	60,000.00
Bill No. _____ Fund No. _____			
Bill No. _____ Fund No. _____			
Bill No. _____ Fund No. _____			
Bill No. _____ Fund No. _____			
Other Available Funds (Includes cash on hand & in banks)			
TOTAL FUNDS AVAILABLE (same as Total Expenditures)	50,000.00	50,000.00	100,000.00

<p>TO BE COMPLETED BY THE AGENCY</p> <p align="center">EXAMPLE AGENCY</p> <p align="center">Agency Submitted By</p> <p align="center">John Doe</p> <p align="center">For Agency Director</p> <p>Agency Code 161</p> <p>Appropriation Unit 2161</p> <p>Chapter Numbers 66</p> <p>Entered By _____</p> <p>Entry Date _____</p> <p>WHITE - DFA/OBFM YELLOW-LBO GOLDENROD-RETURN COPY TO AGENCY (Rev. 12/06)</p> <p>TYPE 9/090901 92</p>	<p align="center">FOR DEPARTMENT OF FINANCE & ADMINISTRATION USE ONLY</p> <p>Approved by the State Fiscal Officer _____ Date of Approval _____</p> <p>Budget Analyst Approval _____</p> <p>Original Form Z-1 Yes _____ No _____</p> <p>Lump Sum Appropriation Yes _____ No _____</p> <p>Revision Number _____</p> <p>Budget Modification Code _____</p> <p>Notes:</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>
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DFA Form Z-1 Authorization

This authorization is to designate the following agency employees to sign Form Z-1 and related agenda item requests on behalf of the agency director.

1. _____
Name Title

Signature

2. _____
Name Title

Signature

Agency

Agency Director

Signature

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.20
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	NOTIFICATION OF TRANSFERS	REVISION NUMBER 08-001

NOTIFICATION OF TRANSFERS

PURPOSE

This form should be submitted to the Office of Budget and Fund Management, DFA, for notification of transfers of expenditure authority between budget categories and/or allotment periods in accordance with Section 27-104-17, Miss Code Ann. (1972). Transfers of expenditure authority between budget categories are restricted to no more than ten percent (10%) of the appropriated amount of the receiving category. Additionally, no funds may be transferred into the category Capital Outlay - Equipment and no funds may be transferred into or out of the category Personal Services - Salaries.

After receipt of the completed form, the DFA budget analyst assigned to the submitting agency will analyze the information for compliance with the limitations of Section 27-104-17 and present the transfer to the State Fiscal Officer.

CONTENT OF NOTIFICATION OF TRANSFERS FORM

A copy of the Notification of Transfers form is provided as Exhibit 08.20.20-A. Exhibit 08.20.20-B provides an example of a completed form.

REFERENCE

EXPLANATION

- | | |
|---|---|
| 1 | AGENCY - The name of the agency submitting the request. |
| 2 | AGENCY REPRESENTATIVE - The name of the person to contact regarding questions about the request. |
| 3 | DATE OF REQUEST - The date that the request is submitted to DFA. |
| 4 | CATEGORIES - Indicate the dollar amount, the percentage, and total dollar amount by allotment period to be transferred in each category listed. |
| 5 | JUSTIFICATION FOR TRANSFER - State the necessity of the transfer. |
| 6 | AGENCY HEAD SIGNATURE - Notification of transfers will not be accepted by DFA unless submitted under the signature of the agency head or other previously authorized signature. |
| 7 | DATE OF SIGNATURE - The date the agency director signed the form. |

DEPARTMENT OF FINANCE AND ADMINISTRATION
****NOTIFICATION OF TRANSFERS****

AGENCY: _____

AGENCY REPRESENTATIVE: _____

DATE OF REQUEST: _____

CATEGORIES:	FIRST ALLOTMENT	SECOND ALLOTMENT	TOTAL	% +/-
PERSONAL SERVICES (SALARIES)	_____	_____	_____	_____
PERSONAL SERVICES (TRAVEL)	_____	_____	_____	_____
CONTRACTUAL SERVICES	_____	_____	_____	_____
COMMODITIES	_____	_____	_____	_____
OTHER THAN EQUIPMENT	_____	_____	_____	_____
EQUIPMENT	_____	_____	_____	_____
VEHICLES	_____	_____	_____	_____
WIRELESS COMM. DEVICES	_____	_____	_____	_____
SUBSIDIES, LOANS, AND GRANTS	_____	_____	_____	_____
TOTAL	=====	=====	=====	=====

LUMP SUM APPROPRIATION YES _____ NO _____

JUSTIFICATION FOR TRANSFER: _____

AGENCY HEAD SIGNATURE

DATE OF SIGNATURE

FOR DFA USE ONLY

EXECUTIVE DIRECTOR NOTED/APPROVAL

DEPARTMENT OF FINANCE AND ADMINISTRATION
****NOTIFICATION OF TRANSFERS****

AGENCY: (1) Example Agency
 AGENCY REPRESENTATIVE: (2) John P. Employee
 DATE OF REQUEST: (3) 12-01-06

CATEGORIES: (4)	FIRST ALLOTMENT	SECOND ALLOTMENT	TOTAL	% +/-
PERSONAL SERVICES (SALARIES)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
PERSONAL SERVICES (TRAVEL)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CONTRACTUAL SERVICES	<u>500,000</u>	<u>(500,000)</u>	<u>0</u>	<u>0</u>
COMMODITIES	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
OTHER THAN EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EQUIPMENT	<u>(25,000)</u>	<u>0</u>	<u>(25,000)</u>	<u>0</u>
VEHICLES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
WIRELESS COMM. DEVICES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
SUBSIDIES, LOANS, AND GRANTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>500,000</u>	<u>(500,000)</u>	<u>0</u>	<u>N/A</u>

LUMP SUM APPROPRIATION YES NO

(5) JUSTIFICATION FOR TRANSFER: THESE TRANSFERS ARE NECESSARY DUE TO UNANTICIPATED EXPENSES IN THE
CONTRACTUAL SERVICES AND COMMODITIES CATEGORIES.

(6) *Edward Executive*
 AGENCY HEAD SIGNATURE

(7) 12/01/06
 DATE OF SIGNATURE

FOR DFA USE ONLY	
EXECUTIVE DIRECTOR	NOTED/APPROVAL

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.30
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	NOTIFICATION OF TRANSFER BETWEEN BUDGETS	REVISION NUMBER 08-001

NOTIFICATION OF TRANSFER BETWEEN BUDGETS

GENERAL

Some agencies are given authority to transfer funds and/or positions between the various divisions authorized in their appropriation bill. Agencies having this transfer authority must submit a Notification of Transfer Between Budgets form (form 08.20.30) to the Office of Budget and Fund Management, DFA.

Upon receipt of the completed form, the DFA budget analyst assigned to the submitting agency will analyze the information for compliance with the limitations of the legislation and present the transfer request to the State Fiscal Officer for approval.

CONTENT OF NOTIFICATION OF TRANSFER BETWEEN BUDGETS FORM

A copy of the Notification of Transfer Between Budgets form is provided as Exhibit 08.20.30-A.

REFERENCE

EXPLANATION

- 1 AGENCY - The name of the agency submitting the request.
- 2 AGENCY REPRESENTATIVE - The name of the person to contact regarding questions about the request.
- 3 DATE OF REQUEST - The date that the request is submitted to DFA.
- 4 MAJOR OBJECT - List the dollar amount being transferred for each major object category, indicating the division and fund number from which the transfer is being requested and the division and fund number into which the transfer will be received. Provide a total in each column.
- 5 FUNDS - List the dollar amount being transferred for each fund type (General, Federal, Other) and in total, indicating the division and fund number from which the transfer is being requested and the division and fund number into which the transfer will be received.
- 6 POSITIONS - List the dollar amount associated with any transfer of positions in the categories noted on the form, indicating the division and fund number from which the transfer is being requested and the division and fund number into which the transfer will be received.
- 7 STATUTORY AUTHORITY - List the appropriation bill number, appropriation number, or general statute which authorizes the agency to request the transfer between budgets.
- 8 REASON FOR TRANSFER - State the necessity of the transfer.
- 9 AGENCY - Restate the name of the agency as it appears on page one of this form.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.30
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	NOTIFICATION OF TRANSFER BETWEEN BUDGETS	REVISION NUMBER 08-001

REFERENCE

EXPLANATION

- 10 EMERGENCY - Indicate by marking the appropriate block if the transfer is of an emergency nature.
- 11 IMPACT OF TRANSFER NOT BEING MADE - Provide justification of the transfer by noting the implications if the transfer was not made.
- 12 AGENCY HEAD SIGNATURE - Notification of Transfer Between Budgets will not be accepted by DFA unless submitted under the signature of the agency director or other previously authorized signature.
- 13 DATE OF SIGNATURE - The date the agency signature was affixed to the form.

DEPARTMENT OF FINANCE AND ADMINISTRATION
**** NOTIFICATION OF TRANSFER BETWEEN BUDGETS****

Agency: (1) _____

Agency Representative: (2) _____

Date of Request: (3) _____

(4)	From Division	To Division
	(Fund)	(Fund)
MAJOR OBJECTS		
Salaries	\$	\$
Travel		
Contractual		
Commodities		
Other than Equipment		
Equipment		
Vehicles		
Wireless Comm. Devices		
Subsidies, Loans, Grants		
	\$ _____	\$ _____
	=	=
FUNDS		
General	\$	\$
Federal		
Other		
	\$ _____	\$ _____
	=	=
POSITIONS		
Permanent		
Full time		
Part time		
Time-Limited		
Full time		
Part time		
	_____	_____
	=	=

Statutory Authority: (7) _____

Reason for Transfer: (8)

DEPARTMENT OF FINANCE AND ADMINISTRATION
**** NOTIFICATION OF TRANSFER BETWEEN BUDGETS****

Agency: **(9)**

This transfer **(10)** is is not of an emergency nature.

Impact of transfer not being made: **(11)**

This transfer does not alter the legislative intent for the various divisions or offices as set forth in the original appropriation.

 (12)
Agency Head Signature

 (13)
Date of Signature

(FOR DFA USE ONLY)

Executive Director

Noted/Approval

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.40
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	ESCALATION OF 100% FEDERAL FUNDS	REVISION NUMBER 08-001

ESCALATION OF 100% FEDERAL FUNDS

PURPOSE

The Escalation of 100% Federal Funds form (form 08.20.40) should be submitted to the Office of Budget and Fund Management, DFA for approval of escalations of budget and position authority involving 100% federal funds as required by Section 27-104-21, Miss. Code Ann. (1972). Official evidence should be attached to the completed form. Official evidence is considered to be a copy of at least one of the following:

- A grant award,
- An Application for Receipt Warrant; or,
- A letter from the awarding agency stating unequivocal intent to award a specified grant amount.

After receipt of the completed form and supporting documentation, the DFA budget analyst assigned to the submitting agency will analyze the information and present the request to the State Fiscal Officer. Upon approval, a copy of the approved form will be returned to the submitting agency.

CONTENT OF ESCALATION OF 100% FEDERAL FUNDS FORM

REFERENCE

EXPLANATION

- | | |
|---|--|
| 1 | AGENCY - The name of the agency submitting the request. |
| 2 | AGENCY REPRESENTATIVE - The name of the person to contact for further details about the request. |
| 3 | DATE OF REQUEST - The date that the request is submitted to the DFA. |
| 4 | CATEGORIES - Indicate the dollar amount to be escalated in each category listed and the total dollar amount of all categories to be escalated. |
| 5 | POSITIONS REQUESTED - Specify the number, type, and job title classification of each position requested. |
| 6 | TIME PERIOD - Provide the beginning and ending month, day, and year in which escalated funds will be expended. In no event should the ending period extend beyond the end of the current FY (i.e., June 30). |

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.40
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	ESCALATION OF 100% FEDERAL FUNDS	REVISION NUMBER 08-001

REFERENCE

EXPLANATION

- 7 SOURCE OF FUNDS - List the name of the awarding agency. If several awarding agencies and/or grants are to be escalated per the request, list each awarding agency and/or grant and the respective dollar amounts.
- 8 STATUTORY AUTHORITY – List the appropriation bill number or general statute which authorized the agency to escalate federal funds.
- 9 PROPOSED USE OF FUNDS - State how the funds are to be utilized. The statement should indicate if the funds will be used for the continuation of existing activities or for new activities.
- 10 ADDITIONAL COMMENTS - Include any information which is not addressed in items 1 through 8 which will assist in the evaluation of the request.
- 11 AGENCY HEAD SIGNATURE AND DATE - Request for escalations of 100% federal funds will not be considered unless submitted under the signature of the agency director or other previously authorized signature. The date of the signature should be indicated.

DEPARTMENT OF FINANCE AND ADMINISTRATION
****ESCALATION OF 100% FEDERAL FUNDS****

AGENCY: _____

AGENCY REPRESENTATIVE: _____

DATE OF REQUEST: _____

CATEGORIES:

PERSONAL SERVICES (SALARIES)	_____
PERSONAL SERVICES (TRAVEL)	_____
CONTRACTUAL SERVICES	_____
COMMODITIES	_____
OTHER THAN EQUIPMENT	_____
EQUIPMENT	_____
VEHICLES	_____
WIRELESS COMM. DEVICES	_____
SUBSIDIES, LOANS, AND GRANTS	_____
TOTAL	=====

POSITIONS REQUESTED: _____

TIME PERIOD: _____

SOURCE OF FUNDS: _____

STATUTORY AUTHORITY: _____

PROPOSED USE OF FUNDS: _____

ADDITIONAL COMMENTS: _____

Agency Certification: I have reviewed this documentation and have determined that these funds have been received or are presently available for distribution to our agency.

AGENCY HEAD SIGNATURE

DATE OF SIGNATURE

FOR DFA USE ONLY

EXECUTIVE DIRECTOR

DATE OF APPROVAL

DEPARTMENT OF FINANCE AND ADMINISTRATION
****ESCALATION OF 100% FEDERAL FUNDS****

AGENCY: (1) EXAMPLE AGENCY
AGENCY REPRESENTATIVE: (2) John P. Employee
DATE OF REQUEST: (3) 12-01-06

CATEGORIES:

PERSONAL SERVICES (SALARIES)	(4)	\$	<u>62,500</u>
PERSONAL SERVICES (TRAVEL)			<u>3,700</u>
CONTRACTUAL SERVICES			<u>1,500</u>
COMMODITIES			<u>500</u>
OTHER THAN EQUIPMENT			<u>0</u>
EQUIPMENT			<u>0</u>
VEHICLES			<u>0</u>
WIRELESS COMM. DEVICES			<u>1,500</u>
SUBSIDIES, LOANS, AND GRANTS			<u>5,000</u>
TOTAL		\$	<u>74,700</u>

POSITIONS REQUESTED: (5) 1 Full-time, Time-Limited Project Officer III
1 Special Legal Assistant

TIME PERIOD: (6) July 1, 2006 - June 30, 2007

SOURCE OF FUNDS: (7) U.S. Department of Education

STATUTORY AUTHORITY: (8) Mississippi Code 27-104-21

PROPOSED USE OF FUNDS: (9) Continuation of the Development of Policy Recommendations related
to Early Education of Preschool Children.

ADDITIONAL COMMENTS: (10) _____

Agency Certification: I have reviewed this documentation and have determined that these funds have been received or are presently available for distribution to our agency.

(11)
George Washington

AGENCY HEAD SIGNATURE

(11)
12/15/06

DATE OF SIGNATURE

FOR DFA USE ONLY

EXECUTIVE DIRECTOR

DATE OF APPROVAL

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.50
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	ESCALATION OF NONFEDERAL FUNDS	REVISION NUMBER 08-001

ESCALATION OF NONFEDERAL FUNDS

PURPOSE

The Escalation of Nonfederal Funds form (form 08.20.50) should be submitted to the Office of Budget and Fund Management, DFA for notification of escalations of budget and position authority involving nonfederal funds. Only agencies having authority, either through annual appropriation bill language or general statute, are authorized to escalate nonfederal funds [refer to Section 7-7-40, Miss. Code Ann. (1972)].

After receipt of the completed form and supporting documentation, the DFA budget analyst assigned to the submitting agency will analyze the information submitted for compliance with specific authority and present the request to the State Fiscal Officer. Upon approval, a copy of the approved form will be returned to the submitting agency.

CONTENT OF ESCALATION OF NONFEDERAL FUNDS FORM

A copy of the Escalation of Nonfederal Funds form is provided as Exhibit 08.20.50-A. Exhibit 08.20.50-B provides an example of a completed form.

REFERENCE

EXPLANATION

- | | |
|---|--|
| 1 | AGENCY - The name of the agency submitting the request. |
| 2 | AGENCY REPRESENTATIVE - The name of the person at the agency to contact for further details about the request. |
| 3 | DATE OF REQUEST - The date that the request is submitted to DFA. |
| 4 | CATEGORIES - Indicate the dollar amount to be escalated in each category listed and the total dollar amount of all categories to be escalated. |
| 5 | POSITIONS REQUESTED - Specify the number, type, and job title classification of each position requested. |
| 6 | TIME PERIOD - Provide the beginning and ending month, day, and year in which escalated funds will be expended. In no event should the ending period extend beyond the end of the current FY (i.e., June 30). |
| 7 | SOURCE OF FUNDS - List the source from which the nonfederal funds will be received. |

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.50
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	ESCALATION OF NONFEDERAL FUNDS	REVISION NUMBER 08-001

REFERENCE

EXPLANATION

- 8 STATUTORY AUTHORITY - List the appropriation bill number or general statute which authorized the agency to escalate nonfederal funds.
- 9 PROPOSED USE OF FUNDS - State how the funds are to be utilized. The statement should indicate if the funds will be used for the continuation of existing activities or for new activities.
- 10 ADDITIONAL COMMENTS - Include any information which is not addressed in items 1 through 9 which will assist in the evaluation of the request.
- 11 AGENCY HEAD SIGNATURE AND DATE - Request for escalations of nonfederal funds will not be considered unless submitted under the signature of the agency director or other previously authorized signature. The date the form was signed should be provided.

DEPARTMENT OF FINANCE AND ADMINISTRATION
****ESCALATION OF 100% NONFEDERAL FUNDS****

AGENCY: _____

AGENCY REPRESENTATIVE: _____

DATE OF REQUEST: _____

CATEGORIES:

PERSONAL SERVICES (SALARIES)	\$ _____
PERSONAL SERVICES (TRAVEL)	_____
CONTRACTUAL SERVICES	_____
COMMODITIES	_____
OTHER THAN EQUIPMENT	_____
EQUIPMENT	_____
VEHICLES	_____
WIRELESS COMM. DEVICES	_____
SUBSIDIES, LOANS, AND GRANTS	_____
TOTAL	\$ _____

POSITIONS REQUESTED: _____

TIME PERIOD: _____

SOURCE OF FUNDS: _____

STATUTORY AUTHORITY: _____

PROPOSED USE OF FUNDS: _____

ADDITIONAL COMMENTS: _____

Agency Certification: I have reviewed this documentation and have determined that these funds have been received or are presently available for distribution to our agency.

AGENCY HEAD SIGNATURE

DATE OF SIGNATURE

FOR DFA USE ONLY

EXECUTIVE DIRECTOR

DATE OF APPROVAL

DEPARTMENT OF FINANCE AND ADMINISTRATION
****ESCALATION OF 100% NONFEDERAL FUNDS****

AGENCY: (1) EXAMPLE AGENCY

AGENCY REPRESENTATIVE: (2) John P. Employee

DATE OF REQUEST: (3) 12-01-06

CATEGORIES:

PERSONAL SERVICES (SALARIES)	(4)	\$	45,000
PERSONAL SERVICES (TRAVEL)			1,200
CONTRACTUAL SERVICES			1,800
COMMODITIES			1,100
OTHER THAN EQUIPMENT			0
EQUIPMENT			0
VEHICLES			0
WIRELESS COMM. DEVICES			1,100
SUBSIDIES, LOANS, AND GRANTS			5,000
TOTAL		\$	55,200

POSITIONS REQUESTED: (5) 1 Part-time, Time-Limited Project Officer II
1 Investigator

TIME PERIOD: (6) July 1, 2006 - June 30, 2007

SOURCE OF FUNDS: (7) Department of Resources
Department of Development

STATUTORY AUTHORITY: (8) H.B. 1385

PROPOSED USE OF FUNDS: (9) To provide assistance with child custody cases.

ADDITIONAL COMMENTS: (10) _____

Agency Certification: I have reviewed this documentation and have determined that these funds have been received or are presently available for distribution to our agency.

(11)
George Washington

AGENCY HEAD SIGNATURE

(11)
12/15/06

DATE OF SIGNATURE

FOR DFA USE ONLY

EXECUTIVE DIRECTOR

DATE OF APPROVAL

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.60
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	MONTHLY BUDGET REPORT FOR FUNDS HELD OUTSIDE THE STATE TREASURY	REVISION NUMBER 08-001

MONTHLY BUDGET REPORT FOR FUNDS HELD OUTSIDE THE STATE TREASURY
(FORM OPRS-152)

GENERAL

Section 27-104-1, Miss. Code Ann. (1972), requires DFA to maintain control over the funds of the State. This requirement is generally met through the state accounting system implemented by DFA and the pre-audit of accounting documents. For those agencies which maintain their funds outside of the State Treasury and, therefore, are excluded from the statewide accounting system and pre-audit function, DFA must rely on the agencies to submit a monthly expenditure report to meet this requirement. This report enables LBO and DFA to monitor the expenditure of funds and the compliance with budget authority set forth in the appropriation bills for these agencies.

The monthly expenditure report is prepared on a OPRS-152 form (Exhibit 08.20.60-A) and is submitted on or before the fifteenth day of each month for the preceding month. A summary for completing this form is provided below:

Sections I and II

- The agencies must list the disbursements made during the month being reported by major object code and funding sources in the first column of the form.
- The second column should contain any outstanding commitments made during the month by both major object code and funding source.
- The third column is the sum of the first two columns.
- The allotment amount as approved on the Z-1 form should be indicated in the fourth column.
- The total of all disbursements and commitments made by the reporting agency for the current FY must be listed by major object code and funding sources in column five.
- The percentage of the allotment funds utilized to date (column 5 divided by column 4).

Section III

- This section provides a place for the agency to list its outstanding commitments from the prior month, the current month, and in total. The total commitments less current month disbursements provides the commitments outstanding at the end of the current month. The amount on line E should be the same as the total listed on the front of the form for column 2 expenditures.

Section IV

- Budget balances for the preceding period and current period are entered in this section. The current period balances are obtained from the beginning balance plus the current receipts less the current disbursements.

Section V

- Identical to Section IV; however, this section is utilized solely for recording restricted funds.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.20.60
SECTION	INPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	MONTHLY BUDGET REPORT FOR FUNDS HELD OUTSIDE THE STATE TREASURY	REVISION NUMBER 08-001

Section VI

- The grand total of all funds available for expenditure in the current allotment period is entered on this line.

Section VII

- This section is utilized to indicate where the funds were held (which banks, petty cash, etc.).

DISTRIBUTION

One copy of the completed form should be submitted to LBO and DFA on or before the fifteenth of the month for the preceding month. A copy of the form should be retained by the agency.

MONTHLY REPORT TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION

AGENCY

MONTH

Gentlemen:

In compliance with the provisions of Section 27-104-1, Mississippi Code of 1972 we submit the following information as reflected by our records for the month indicated above.

COMPARATIVE REPORT OF DISBURSEMENTS AND COMMITMENTS

I. MAJOR OBJECTS OF EXPENDITURE	(1) Disbursements Made this Month	(2) Commitments Made and Outstanding this Month	(3) Total Disbursements & Commitments this Month (Col. 1 + Col. 2)	(4) Allotment*	(5) Total Disbursements & Commitments to Date this Fiscal Year	(6) Percentage of Allotment Used to Date (Col. 5/Col. 4)
Personnel Services: Salaries, Wages & Fringe Benefits						
Travel & Subsistence						
Contractual Services						
Commodities						
Capital Outlay						
1. Other than Equipment						
2. Equipment						
3. Vehicles						
4. Wireless Comm. Devices						
Subsidies, Loans & Grants						
Encumbrances incurred in previous months						XXXXX
TOTAL	XXXX	XXXX	XXXX	XXXX	XXXX	
II. DISBURSEMENTS & COMMITMENTS FROM:						
State Appropriated Funds Bill No. ___ Code No. ___						
Bill No. ___ Code No. ___						
Special Funds in State Treasury Code No. _____						
Code No. _____						
Code No. _____						
Special Funds in Banks						
Other Sources (Specify)--	XXXX	XXXX	XXXX	XXXX	XXXX	
TOTAL (Must agree with totals of Section I)	XXXX	XXXX	XXXX	XXXX	XXXX	

*On each monthly report for July through December, enter in Column 4 the allotment for first allotment period.
On each each monthly report for January through June, enter in Column 4 total allotment for fiscal year.

SALARY COST: _____ FRINGE COST: _____ HEADCOUNT: _____

III. COMMITMENTS

A. Commitments(obligations) outstanding from previous month _____	\$ _____	XXXX
B. Commitments (obligations) incurred this month _____	\$ _____	XXXX
C. Total Commitments _____	\$ _____	XXXX
D. Less disbursements made this month _____	\$ _____	XXXX
E. Commitments outstanding at end of this month _____	\$ _____	XXXX

	FUND BALANCES			
	(1) Balance Beginning this Month	(2) Funds Received or Allocated this Month	(3) Disbursements this Month (Same as Col. 1 P. 1)	(4) Balance End of Month
IV. BUDGETED FUNDS				
A. State Appropriated Funds:				
(1) _____ Bill No. _____				
(2) _____ Bill No. _____				
(3) _____ Bill No. _____				
(4) Total State Appropriated Funds				
B. Other Source Funds in State Treasury:				

(4) Total Other Source Funds in Treasury				
C. Other Source Funds in Banks:				

(1) Petty Cash				
(2) Total Source Funds in Banks				
D. Total ALL Other Source Funds---Line B (4) + C (2)				
E. Total ALL Funds Available for Expenditure During Current Allotment Period ----- Line A (4) + Line D				
V. RESTRICTED FUNDS (See definition in footnote)				
A. Accounts in State Treasury:				
(1) _____				
(2) _____				
B. Deposited in Banks:				
(1) _____				
(2) _____				
C. Total Restricted Funds				
VI. Grand Total ALL Funds Available for Expenditures During Current Allotment Period (Line IV - E + Line V - C)				

VII. Funds as shown in Line VI were on deposit as follows:

Cash on Hand	_____
Petty Cash - On Hand	_____
In Banks (Name & Address)	_____

Total (Same as Line VI)	_____

Submitted _____	_____
(Name and Title)	Date Submitted

Footnote--"Restricted Funds" means funds which must be used for a specific purpose and no part of same can be used for funding the budget of the agency, such as foundation grants, trust funds, private donations for specific purposes, etc. If any part of a gift or grant may be expended for budget items, such part shall be included in Section IV above.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.30.10
SECTION	OUTPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	APPROPRIATION/ALLOTMENT BY OBJECT CLASS REPORT	REVISION NUMBER 08-001

APPROPRIATION/ALLOTMENT BY OBJECT CLASS REPORT

PURPOSE

The Appropriation/Allotment by Object Class report (report A504) is designed to enable the agency to budget its funds and expenditures for each major object class. This report provides the agency a mechanism to determine where its funds have been obligated and expended and to determine the remaining available balances that may be spent in each object class against the approved appropriation and allotment. The report (Exhibit 08.30.10-A) is based on the BY and is generated at the end of each accounting period.

REFERENCE

EXPLANATION

- 1 REPORT ID - The number of the report utilized for identification purposes.
- 2 FOR BUDGET FISCAL YEAR XXXX - The BY which is being reported.
- 3 FOR MONTH ENDING the last day of the accounting period on which the report was generated.
- 4 DEPARTMENT - The department number and agency name for which the report was run (sample report is blank).
- 5 APPR (Appropriation Unit) - The appropriation unit for which the report was generated (sample report is blank).
- 6 OBJECT CLASS - The major object class as identified on the Z-1 form (i.e. A1, A2, B, C, D1, D2, D3, D4, and E).
- 7 APPROVED APPR. AMOUNT (Approved Appropriation Amount) - The total original appropriation made to the appropriation unit being reported.
- 8 CUR. MOD. APPR. AMOUNT - (Current Modified Appropriation Amount) - If the approved appropriation was modified (i.e. escalated, etc.), it would be reflected in this column.
- 9 ALLT PERIOD (Allotment Period) - The amount of the appropriation is divided into two allotment periods, both of which are reported. The first two digits of the allotment period number represent the year being reported and the last digit represents the allotment period (either first or second).
- 10 TOTAL ALLOTMENT - The total amount of the allotments (should be equal to the Approved Appropriation Amount).

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.30.10
SECTION	OUTPUT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	APPROPRIATION/ALLOTMENT BY OBJECT CLASS REPORT	REVISION NUMBER 08-001

REFERENCE

EXPLANATION

- 11 PRE-ENCUMBERED AMOUNT - This is currently not being utilized by any agency; if an agency chooses to use a request for authority to purchase document (SAAS RX documents), it will show the amount as a pre-encumbered.
- 12 ENCUMBERED AMOUNT - The amount which has been encumbered but not expended (the amount of all open POs).
- 13 EXPENDED AMOUNT - The total amount expended by object class (the amount of all PVs).
- 14 AVAILABLE ALLOT AMOUNT (Available Allotment Amount) - The balance of the spending authority available for the allotment period (the total allotment less the pre-encumbrances, encumbrances, and expended amounts).
- 15 AVAILABLE APPR AMOUNT (Available Appropriation Amount) - The spending authority balance available to the agency (this is the appropriated amount less the pre-encumbrances, encumbrances, and expended amounts).
- 16 LEDGER TOTALS - A total of minor object codes is provided by each object class of the appropriation for pre-encumbrance, encumbrance, expended and available amounts.
- 17 "OBJECT CLASS" TOTAL- A total is provided by each object class of the appropriation for allotment, pre-encumbrance, encumbrance, expended and available amounts.
- 18 APPR UNIT TOTAL (Appropriation Unit Total) - A total is provided for the appropriation unit being reported (the sum of all individual object classes).
- 19 DEPARTMENT TOTAL - Totals are provided by appropriation, allotment, pre-encumbrances, encumbrances, expended, and available balances for the agency being reported.

RUN DATE : 05/31/07
REPORT ID: A504 (1)

** STATE OF MISSISSIPPI **
APPROPRIATION / ALLOTMENT BY OBJECT CLASS
FOR BUDGET FISCAL YEAR 2007 (2)
FOR MONTH ENDING MAY 31, 2007 (3)

PAGE: 4

DEPARTMENT: (4)
APPR: (5)

OBJECT CLASS (6)	APPROVED APPR. AMOUNT (7)	CUR. MOD. APPR. AMOUNT (8)		YTD EXPENDED	CURR MONTH EXP.	
ALLT PERIOD (9)	TOTAL ALLOTMENT (10)	PRE-ENCUMBERED AMOUNT (11)	ENCUMBERED AMOUNT (12)	EXPENDED AMOUNT (13)	AVAILABLE ALLOT AMOUNT (14)	AVAILABLE APPR AMOUNT (15)
E (6)	1,255,043.00 (7)	1,597,229.00 (8)				
64690	GRAN T POL S			76,342.00	2,233.00	
64790	GRA T NGOVT			664,412.59	13,132.00	
64890	MIS GTS T IN			35,250.00		
65090	MISC IDBT&IN			1.05		
69998	PR YR EXP E			8,978.00		
89100	TRANS FD GRT			39,600.00	1,875.00	
89150	TRNS TO FDS			8,929.08		
LEDGER TOTALS (16)		0.00	0.00	833,512.72	17,240.00	
E 20071 (9)	609,745.72 (10)			609,745.72	0.00	
E 20072	987,483.28			223,767.00	763,716.28	
E TOTAL (17)	1,597,229.00			833,512.72	763,716.28	763,716.28
APPR UNIT						
**TOTAL (18)	2,096,305.00 2,732,771.00	2,732,771.00	20,900.57	1,497,196.83	1,214,673.60	1,214,673.60
DEPARTMENT						
**TOTAL (19)	2,096,305.00 2,732,771.00	2,732,771.00	20,900.57	1,497,196.83	1,214,673.60	1,214,673.60

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.30.20
SECTION	OUTPUT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	APPROPRIATION/ALLOTMENT BY FUND REPORT	REVISION NUMBER 2K-003

APPROPRIATION/ALLOTMENT BY FUND REPORT

PURPOSE

The Appropriation/Allotment by Fund report (report A505) is designed to enable the agency to budget its monies and expenditures by fund. This report provides the agency a mechanism to determine where its funds have been obligated and expended and to determine the remaining available balances that may be spent against the approved appropriation and allotment.

The report (Exhibit 08.30.20-A) is based on the BY and is generated at the end of each accounting period. This report summarizes by allotment period total expenditures by fund within the appropriation unit.

REFERENCE

EXPLANATION

- 1 REPORT ID - The number of the report utilized for ID purposes.
- 2 FOR BUDGET FISCAL YEAR - The BY which is being reported.
- 3 FOR MONTH ENDING - The last day of the accounting period on which the report was generated.
- 4 DEPARTMENT - The department number and agency name for which the report was run (sample report is blank).
- 5 APPR (Appropriation Unit) - The appropriation unit for which the report was generated (sample report is blank).
- 6 FUND - The fund number being reported; multiple fund numbers are provided on the same report if the agency has more than one number.
- 7 APPROVED APPR. AMOUNT (Approved Appropriation Amount) - The total original appropriation made to the appropriation unit being reported.
- 8 CUR. MOD. APPR. AMOUNT (Current Modified Appropriation Amount) - If the approved appropriation was modified (i.e. escalated, etc.), it would be reflected in this column.
- 9 ALLT PERIOD (Allotment Period) - The amount of the appropriation is divided into two allotment periods, both of which are reported. The first two digits of the allotment period number represent the year being reported and the last digit represents the allotment period (either first or second).
- 10 TOTAL ALLOTMENT - The total amount of the allotments (should be equal to the Approved Appropriation Amount).
- 11 PRE-ENCUMBERED AMOUNT - This is currently not being utilized by any agency; if an on-line agency chose to record request for authority to purchase documents (SAAS RX documents), it would show as a pre-encumbered amount.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.30.20
SECTION	OUTPUT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	APPROPRIATION/ALLOTMENT BY FUND REPORT	REVISION NUMBER 2K-003

<u>REFERENCE</u>	<u>EXPLANATION</u>
12	ENCUMBERED AMOUNT - The amount which has been encumbered but not expended (the amount of all open POs). The amount reported as encumbered equals the amount reported as Reserved for Encumbrances (balance sheet account 34100) on the 614C report (see section 25.30.10).
13	EXPENDED AMOUNT - The total amount expended by fund (the amount of all PVs). This amount is equal to the account type 22 expenditures reported on the 614C report (see section 25.30.10).
14	AVAILABLE ALLOT AMOUNT (Available Allotment Amount) - The balance of the spending authority available for the allotment period (the total allotment less the pre-encumbrances, encumbrances, and expended amounts).
15	AVAILABLE APPR AMOUNT (Available Appropriation Amount) - The spending authority balance available to the agency (this is the appropriated amount less the pre-encumbrances, encumbrances, and expended amounts).
16	LEDGER TOTALS - A total of minor object codes provided by each fund for pre-encumbrance, encumbrance, expended and available amounts.
17	"FUND" TOTAL - A total is provided by each fund for the allotment, pre-encumbrance, encumbrance, expended and available amounts. This amount equals the approved appropriated amount for the fund.
18	APPR UNIT TOTAL (Appropriation Unit Total) - A total is provided for the appropriation unit being reported (the sum of all individual funds).
19	DEPARTMENT TOTAL - Totals are provided by appropriation, allotment, pre-encumbrances, encumbrances, expended, and available balances for the department being reported.

RUN DATE : 05/30/98
 REPORT ID: A505 (1)

** STATE OF MISSISSIPPI **
 APPROPRIATION / ALLOTMENT BY FUND
 FOR BUDGET FISCAL YEAR 1998 (2)
 FOR MONTH ENDING MAY 31, 1998 (3)

PAGE: 4

DEPARTMENT: (4)
 APPR: (5)

FUND CLASS (6)	APPROVED APPR. AMOUNT (7)	CUR. MOD. APPR. AMOUNT (8)	YTD EXPENDED	CURR MONTH EXP.	AVAILABLE ALLOT AMOUNT (14)	AVAILABLE APPR AMOUNT (15)
ALLT PERIOD (9)	TOTAL ALLOTMENT (10)	PRE-ENCUMBERED AMOUNT (11)	ENCUMBERED AMOUNT (12)	EXPENDED AMOUNT (13)		
DEPARTMENT (19)	2,096,305.00	2,732,771.00	20,900.57	1,497,196.83	1,214,673.60	1,214,673.60
*** TOTAL	2,732,771.00					

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.10
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	BACKGROUND	REVISION NUMBER 2K-003

BACKGROUND

The Performance Budget and Strategic Planning Act of 1994 requires that:

DFA shall provide accounting system services to each agency to allow both program expenditures and performance measurement data to be maintained and reported in such form and in such detail as may be required by the Joint Legislative Budget Committee. (Section 27-103-153, Mississippi Code 1972, Annotated).

MMRS has developed a methodology for capturing and reporting this information in SAAS to support the requirements as prescribed by LBO. Each agency has the option of using the mechanisms developed by SAAS for program budgeting and performance measurement reporting requirements. If the agency already has a system in place which will provide the required information and is approved by LBO, it is not bound to using the SAAS system. This section of the MAAPP Manual pertains only to those agencies who choose to use SAAS to track this information.

Tracking of program expenditures and performance measures involves recording program codes on payment documents and receipt documents that involve refunds of expenditures by program within SAAS. In order to set up performance targets and program budgets as dictated by the legislature, the agency is responsible for establishing the following tables:

- The Performance Table (PMTB) defines all of the valid performance measurement tasks in the system for your agency. Prior to setting up this table, the agency must define the performance task and assign a unique performance measurement code to it. The performance name and a short name that the agency wants associated with each of these codes will need to be determined. The agency must also determine which financial option(s) they will use.
- The Program Number Table (PGM1) defines the valid program numbers in the system for your agency. Prior to setting up this table, the agency must decide what performance measurement code(s) they want associated with a particular program number. The agency must then determine what fund or funds they want associated with this performance measurement code. The agency must also determine, based on the financial option(s) chosen on the PMTB table, what organization, activity and/or sub-org code they want associated with this performance code. Each line of the PGM1 table must have a unique field on that line. For example, the fund code may be different for a performance measurement code that has the same organization, appropriation unit and activity.
- The Program Name Table (PNM1) defines the valid program names associated with the program numbers in the system for your agency. This table will be used to pull the program name for reporting purposes.
- A target performance level is a goal for the performance measurement code, using the Performance Target (PT) input form. The agency will need to remember when entering their PT the financial options that were chosen on the PMTB table as well as the fund, organization, activity and/or sub-org code they associated with these performance measurement codes on the PGM1 table. A target value must be input before actual performances will be accepted by the system.

Refer to the MMRS/SAAS Performance Measurement Subsystem for details in setting up these tables.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.10
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	BACKGROUND	REVISION NUMBER 2K-003

Agencies are required to submit two reports to LBO and Office of Budget and Fund Management, DFA, on a quarterly basis. These reports are:

- Report of Expenditures by Program within Appropriation (M110)
- Performance Measures by Program (M100)

Refer to sections 08.40.20 through 08.40.50 for discussions of these reports.

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.20
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE JULY 13, 2007
SUB-SECTION	PROGRAM EXPENDITURE TRACKING	REVISION NUMBER 08-001

PROGRAM EXPENDITURE TRACKING

Once an agency's appropriation bill(s) for the FY have been passed and signed, the agency must identify each program tied to that appropriation bill by name and fund. BFR will assign the requested number to each program identified when requested by the agency, if the agency chooses to utilize SAAS for tracking program expenditures. Monthly, SAAS will generate Report M110 to track program expenditures.

Agencies may choose either the organizational code, the activity code or fund from the SAAS coding block for the tracking of their program expenditures. New funds will not be established for program tracking. Specific organizational codes, activity codes or funds, as applicable, will be tied to specific agency programs. Agencies will ensure that their selected coding structure is entered onto the appropriate SAAS table and included when entering PV documents. Agencies which submit CRs that involve refunds of expenditures and interfaced PVs through SAAS must also include the organizational code, activity code or fund, as appropriate, for program designation.

Agencies may elect to have the activity code block required for all PV transactions. By requesting that the check activity code on the agency table be flagged, the SAAS system will automatically reject any PV without an activity code.

Agencies may correct errors to or reclassify program expenditures using J2s. Refer to section 25.20.11 for J2 procedures.

Refer to section 08.40.30 for further description of the M110 report. For further assistance in tracking program expenditures, refer to the [MMRS/SAAS Performance Measurement Subsystem](#).

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.30
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	EXPENDITURES BY PROGRAM WITHIN APPROPRIATION REPORT (M110)	REVISION NUMBER 2K-003

EXPENDITURES BY PROGRAM WITHIN APPROPRIATION REPORT(M110)

The Expenditures by Program within Appropriation Report (M110) generates an expenditure report by fund, program and appropriation. The report is distributed by BFR on a monthly basis. Agencies verify the reports and submit them quarterly to LBO and Office of Budget and Fund Management, DFA. A copy of the report is provided as Exhibit 08.40.30-A.

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for ID purposes.
2	FOR BUDGET FISCAL YEAR - The BY which is being reported.
3	FOR THE PERIOD ENDING - The accounting period for which the M110 was based.
4	APPR (Appropriation) UNIT - The appropriation unit number and name for which the report was generated (sample report is blank).
5	AGENCY - The agency number and name for which the report was run (sample report is blank).
6	PROGRAM - The program number and name being reported (sample report is blank).
7	OBJECT CLASS - Major expenditure code as shown in the Z-1 form (refer to section 08.20.10).
8	OBJECT CODE - The object code associated with the expenditures.
9	OBJECT NAME - The title of the object code.
10	CURRENT MONTH EXPENDITURES - The total of all expenditures from the referenced object code for the current period (the period from the last reporting date to the date shown on the current report).
11	YEAR TO DATE EXPENDITURES - The total of all expenditures coded to the referenced object code for the BY.
12	OBJECT CLASS TOTAL - The report provides a total for each object class described in #7 above.
13	FUND - A breakdown of the object class total described in #12 above by fund number.
14	TOTAL EXPENDITURES FOR PROGRAM BY FUND - A breakdown of total expenditures for the program by fund number.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.30
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	EXPENDITURES BY PROGRAM WITHIN APPROPRIATION REPORT (M110)	REVISION NUMBER 2K-003

REFERENCE

EXPLANATION

- 15 TOTAL EXPENDITURES FOR PROGRAM - The report provides a total of all the program expenditures. This amount should be the same as the sum of the amounts in #14 above.
- 16 TOTAL PROGRAM EXPENDITURES BY APPROPRIATION - The report provides a total of all the program expenditures by appropriation.
- 17 APPROPRIATION FOR APPROP. UNIT # - The total appropriation made to the appropriation unit being reported (as reported on the SAAS BAPA table).
- 18 YTD (Year to Date) EXPENDITURES FOR APPROP. UNIT # - The total amount expended to the date of the report for the appropriation unit being reported (as reported on the SAAS BAPA table).
- 19 ENCUMBRANCES O/S (Outstanding) FOR APPROP. UNIT # - The amount which has been encumbered but not expended (the amount of all outstanding POs) for the appropriation unit being reported.
- 20 PRE-ENCUMBRANCES O/S (Outstanding) FOR APPROP. UNIT # - This amount is currently not being utilized by the appropriation unit being reported.
- 21 OUTSTANDING AVAILABLE APPROP. FOR APPROP. UNIT # - The spending authority balance available to the appropriation unit as reported on the SAAS BAPA table (this is #17 - #18 - #19 - #20 above).

REPORT ID: M110 (1)
 RUN DATE: 05/30/98
 RUN TIME: 13:08:28

** STATE OF MISSISSIPPI **
 EXPENDITURES BY PROGRAM WITHIN APPROPRIATION
 FOR BUDGET FISCAL YEAR 1998 (2)
 FOR THE PERIOD ENDING 05/31/98 (3)

APPR UNIT: (4)
 AGENCY: (5)
 PROGRAM: (6)

OBJECT CLASS (7)	OBJECT CODE (8)	OBJECT NAME (9)	CURRENT MONTH EXPENDITURES (10)	YEAR TO DATE EXPENDITURES (11)
A1	60010	SALAR./WAGES	1,272.56	23,488.09
A1	60011	FTX WH	166.36	2,891.54
A1	60012	SS WH	97.21	1,735.87
A1	60013	MC WH	22.73	405.90
A1	60090	CAFT SAL RED	76.91	950.63
A1	60110	RET. MATCH.	159.50	3,021.56
A1	60120	SS M	97.21	1,904.49
A1	60125	MC M	22.73	405.90
A1	60140	INS. MATCH	78.17	1,552.36
A1	60150	GROUP LIFE	5.66	108.90
A1	OBJECT CLASS TOTAL (12)		1,999.04	36,465.24
	FUND 2XXX		1,999.04	13,585.63
	FUND 3XXX (13)		0.00	22,879.61
A2	60311	SUBS/LODGING	0.00	24.75
A2	OBJECT CLASS TOTAL		0.00	24.75
	FUND 2XXX		0.00	24.75
B	61020	EMP TRNG	0.00	354.00
B	61060	AWARDS	0.00	2,400.00
B	61110	PS BX RENT	0.00	8,036.06
B	61134	LG DIST CTD	3.91	89.25
B	61190	TRANS - GOODS	0.00	78.15
B	61420	RENT BLDG FL	0.00	295.00
B	61490	OTHER RENTAL	0.00	150.00
B	61651	PER SER CONT	600.00	15,294.71
B	61653	CONT TR ACTD	0.00	2,181.60
B	61680	TEMP EMP FEE	588.20	887.46
B	61690	OTH FEE SERV	73.60	769.80
B	61917	SER CHG CENT	220.00	2,245.00
B	61961	MAIN IS EQUI	0.00	120.00
B	OBJECT CLASS TOTAL		1,485.71	32,901.03
	FUND 2XXX		385.71	19,119.43
	FUND 3XXX		1,100.00	13,781.60
C	62110	PRTG BIND PA	549.00	17,302.05
C	62120	DUP SUPPLIES	0.00	106.59
C	62130	OFC SUP MAT	0.00	703.78
C	62140	PAPER SUPPLI	0.00	19.45
C	62330	PHOTOG SUPP	0.00	21.54
C	62331	FILM PROCESS	0.00	513.75
C	62475	FOOD MEETING	0.00	66.17
C	62560	EAT UTEN CAF	0.00	1.99
C	62590	SUPP MATERIA	0.00	12.81
C	62994	PC EXP COMM	0.00	8.90
C	OBJECT CLASS TOTAL		549.00	18,757.03
	FUND 2XXX		549.00	6,054.57
	FUND 3XXX		0.00	12,702.46

REPORT ID: M110 (1)
 RUN DATE: 05/30/98
 RUN TIME: 13:08:28

** STATE OF MISSISSIPPI **
 EXPENDITURES BY PROGRAM WITHIN APPROPRIATION
 FOR BUDGET FISCAL YEAR 1998 (2)
 FOR THE PERIOD ENDING 05/31/98 (3)

APPR UNIT:	(4)								
AGENCY:	(5)								
PROGRAM:	(6)								
OBJECT CLASS	(7)	OBJECT CODE	(8)	OBJECT NAME	(9)	CURRENT MONTH EXPENDITURES	(10)	YEAR TO DATE EXPENDITURES	(11)

TOTAL EXPENDITURES FOR PROGRAM BY FUND									
FUND		2XXX	(14)			2,933.75		38,784.38	
FUND		3XXX				1,100.00		49,363.67	
TOTAL EXPENDITURES FOR PROGRAM		PROGRAM2	(15)			4,033.75		88,148.05	
TOTAL PROGRAM EXPENDITURES BY APPROPRIATION		2865	(16)			97,131.64		1,497,196.83	
APPROPRIATION FOR APPROP. UNIT # 2XXX (17)									
YTD EXPENDITURES FOR APPROP. UNIT # 2XXX (18)									
ENCUMBRANCES O/S FOR APPROP. UNIT # 2XXX (19)									
PRE-ENCUMBRANCES O/S FOR APPROP. UNIT # 2XXX (20)									
OUTSTANDING AVAILABLE APPROP. FOR APPROP. UNIT # 2XXX (21)									

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.40
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	PERFORMANCE MEASUREMENT TRACKING	REVISION NUMBER 2K-003

PERFORMANCE MEASUREMENT TRACKING

Once the program budgets have been defined, agencies will identify the performance measurement(s) for each program and the performance targets for each measure. In order to evaluate a performance, there must be a goal against which actual accomplishments can be compared. The performance target transaction records an expected performance measurement target for a particular task. It also sets up relationships between performance measurement codes and organization, activity or fund codes.

The performance target transaction is required before any data related to actual performances will be accepted by SAAS. Therefore, all target values must be entered in SAAS prior to the start of the FY, similar to the budget preparation process. Each performance measurement code requires an annual performance target transaction for the FY. Only one target may be entered for each performance code for a FY. The target value should represent an estimate of the yearly performance. To summarize, performance targets are entered annually.

The performance actual transaction is used to enter actual performance values for particular performance codes. Performance actual transactions can only be entered for performance codes for which performance target transactions have been accepted by SAAS. Performance actual information is entered quarterly. Online agencies enter their own performance actual information into SAAS. Offline agencies either go to MMRS to enter the information or MMRS will input it directly for them when provided with the data.

SAAS generates Report M100 which measures performance by program. For assistance in tracking performance measurements, refer to the MMRS/SAAS Performance Measurement Subsystem.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.50
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	PERFORMANCE MEASURES BY PROGRAM REPORT (M100)	REVISION NUMBER 2K-003

PERFORMANCE MEASURES BY PROGRAM REPORT (M100)

The Performance Measures by Program Report (M100) compares estimated goals against actual work completed for each measure of performance. The report is distributed quarterly by BFR after agencies have had an opportunity to enter their performance actuals. Agencies verify the reports and submit them quarterly to LBO and Office of Budget and Fund Management, DFA. A copy of the report is provided as Exhibit 08.40.50-A.

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	REPORT ID - The number of the report utilized for ID purposes.
2	FOR THE PERIOD ENDING - The last day of the accounting period on which the report was generated.
3	AGENCY - The agency number and name for which the report was run (sample report is blank).
4	FUND - The fund number and name being reported (sample report is blank).
5	PROGRAM - The program number and name being reported (sample report is blank).
6	ORG (Organization) - Used by SAAS online agencies to track and budget revenues and expenses or record program budget expenditures.
7	ACTV (Activity) - The activity code to which the transaction was coded on the PV. Used by many agencies (all offline agencies) to record program budget expenditures.
8	SUB-ORG (Organization) - Used by SAAS online agencies to further sub-divide the account code or record program budget expenditures.
9	Y-T-D (Year to Date) TARGET UNITS - The performance target amount for the BY associated with the performance measurement code. It must be entered with two decimal places.
10	Y-T-D (Year to Date) ACTUAL UNITS - The performance actual amount for the BY associated with the performance measurement code. It must be entered with two decimal places.
11	PERCENTAGE OF TARGET REACHED - Y-T-D Actual Units divided by Y-T-D Target Units (that is, # 10 divided by #9 above).

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

TOPIC	APPROPRIATIONS AND BUDGETS	SUB-SECTION 08.40.50
SECTION	PROGRAM BUDGETING AND PERFORMANCE MEASUREMENT	ISSUANCE DATE MARCH 31, 2000
SUB-SECTION	PERFORMANCE MEASURES BY PROGRAM REPORT (M100)	REVISION NUMBER 2K-003

REFERENCE

EXPLANATION

- 12 PERF (Performance) CODE - A four character code established on the SAAS PERF table to identify a performance measurement.
- 13 TYPE - "C" must be entered in the performance type field; it means cumulative.
- 14 FREQ (Frequency) - "Y" must be entered in the reporting frequency field; it means yearly.
- 15 NAME - The performance name that has been assigned to the performance code being used.
- 16 COMMENTS - This field allows agencies to provide justification of the report, if any.

REPORT ID: M100 (1)
RUN DATE: 05/01/98
RUN TIME: 20:39:20

** STATE OF MISSISSIPPI **
PERFORMANCE MEASURES BY PROGRAM
Y-T-D TARGET VS Y-T-D ACTUALS
FOR THE PERIOD ENDING 03/31/98 (2)

AGENCY: (3)
FUND: (4)
PROGRAM: (5)

----- PERFORMANCE MEASURE -----			Y - T - D TARGET UNITS (9)	Y - T - D ACTUAL UNITS (10)	PERCENTAGE OF TARGET REACHED (11)
ORG: (6)	ACTV: (7)	SUB- ORG: (8)			

(12)	(13)	(14)			
PERF CODE: AETR	TYPE: C	FREQ: Y			
NAME: ARTS EDUCATION GRANTS FOR T (15)			600.00	0.00	0.00
COMMENTS: INFO COLLECTED AT END OF FISCAL YEAR (16)					
PERF CODE: COMM					
TYPE: C					
FREQ: Y					
NAME: NO OF COMMUNITIES SERVED			75.00	0.00	0.00
COMMENTS: INFO COLLECTED AT END OF FISCAL YEAR					
PERF CODE: KIDS					
TYPE: C					
FREQ: Y					
NAME: NO OF YOUTHS SERVED BY PROG			250,000.00	0.00	0.00
COMMENTS: INFO COLLECTED AT END OF FISCAL YEAR					
PERF CODE: LVRG					
TYPE: C					
FREQ: Y					
NAME: RATIO OF FUND AWARDED BY CO			9.00	0.00	0.00
COMMENTS: INFO COLLECTED AT END OF FISCAL YEAR					