

Budget Management System

User Manual

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Department of Treasury and Finance



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1 INTRODUCTION

The Budget Management System (BMS) has been designed to facilitate the flow of data between agencies, Treasury, and other stakeholders for the purposes of:

- monitoring and reporting on the current year Budget;
- maintaining the forward estimates for future Budget periods; and
- preparing annual Budget documents and any other documentation requiring Budget information.

Information from BMS feeds into many Reports including:

- State of the Budget Report provided to Cabinet and the Treasury;
- Revised Estimates for the State of the Budget Reports; and
- Quarterly Statements of the Consolidated Fund.

At specific times of the year BMS is used for specific tasks such as:

- End of Year Processing, which deals with Request for Additional Funding, Transfers of Funds, and Carry Forward Amounts; and
- Budget Development, which includes initiatives that require funding, initiatives that are self-funded, CIP bids, and Budget threats in out years and current year.

1.1 Budget Management System (BMS) Overview

Budget data is stored in three main areas within BMS:

- The Agency Changes tab (only available to agencies) – Variations that have been added/amended by agencies will be displayed in the Agency Changes tab.
- The Analyst Work tab (only available to Treasury) – In this area, changes can be made to variations that have been recommended in the Agency Changes tab or variations that have been checked out of the Annual Budget tab. These changes will not show in the Annual Budget tab until the variations have been accepted into the core database by the BMS System Administrator.
- The Annual Budget tab – This area contains Original Budget information and variations that have been reviewed by a Treasury Budget Analyst and accepted into the core database by the BMS System Administrator.

Budget projections are collected and maintained for both the current year (Outyear 0) and future years (Outyears 1-4). At the completion of a financial year the Budget is rolled over to the new period, with the previous year's historical information stored

within the database. The following table illustrates how this system will retain multiple Outyear estimates for each period.

2002	2003	2004
2002 = Outyear 0	2003 = Outyear 0	2004 = Outyear 0
2003 = Outyear 1	2004 = Outyear 1	2005 = Outyear 1
2004 = Outyear 2	2005 = Outyear 2	2006 = Outyear 2
2005 = Outyear 3	2006 = Outyear 3	2007 = Outyear 3
2006 = Outyear 4	2007 = Outyear 4	2008 = Outyear 4

The Budget data that is stored within the BMS database is in thousands (eg. \$23,000 is entered as 23), and is comprised of:

- **Base Records**

A base record indicates the projected expenditure/revenue in a given year, or the projected asset/liability at a given point in time, for a combination of Agency, Output Group, Output, Class, Transaction Type, Transaction Sub-type, Public Account Number, Funding Source, Admin/Controlled, Variation Type, Special Purpose Payments flag and Period.

Base records only change as part of the end of year roll-over (as the new Outyear 0 is created), or due to the impact of changes made to formulae (eg indexation) or variables during the year (eg restructures).

- **Variations**

Changes to a base projection are produced through a variation, which can be current, permanent or temporary in nature.

Current – The variation is largely or completely affecting the current year Budget (Outyear 0).

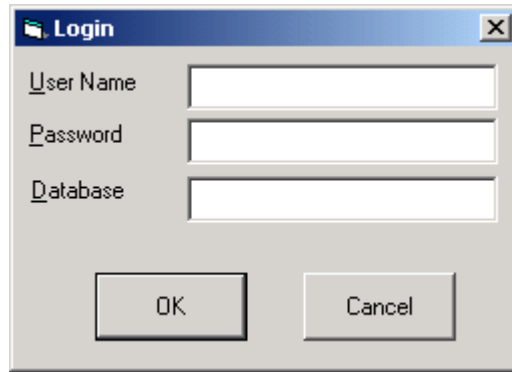
Permanent – The variation has no expiry date. When the database is rolled over at the end of the Budget year, the financial effect of this variation will be included in the base of all the Outyears, including the new Outyear 4.

Temporary - The variation has an expiry year that can be entered into BMS. The expiry year can go beyond the years currently held within the database. For example, the variation may expire in 2007, but Outyear 4 may currently be for the 2003-04 period.

Variations can be situated under the Agency Changes, Analyst Work and/or the Annual Budget tab, but variations under the Agency Changes and Analyst Work tabs will not be reflected in the Current Budget/Current FE (Forward Estimate) figures until accepted into the Core by the System Administrator.

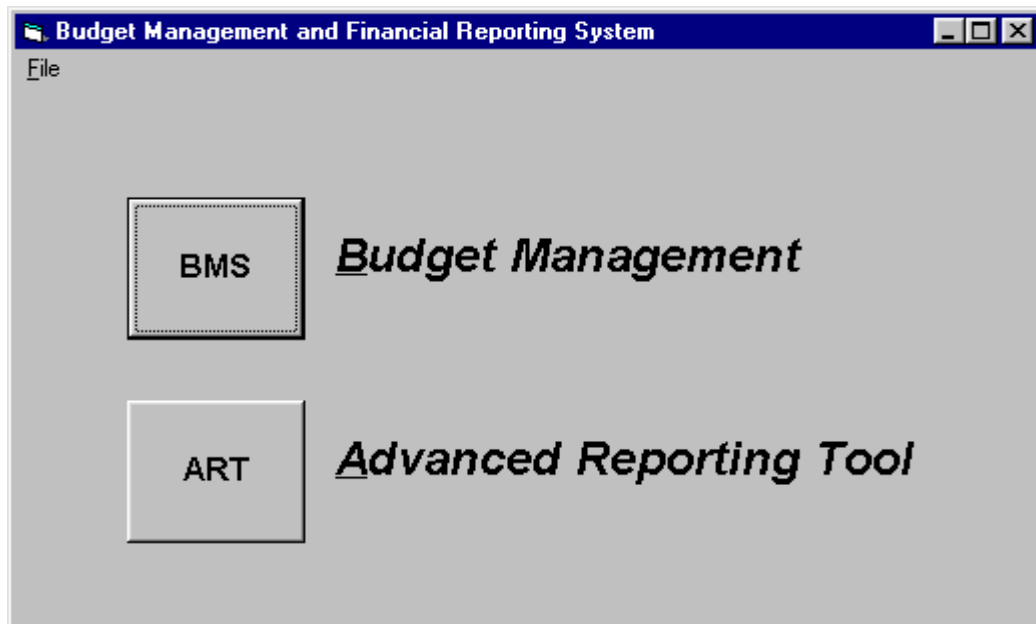
1.2 Logging On

The BMS can be run by selecting the Budget Management and Financial Reporting System (BMFRS) application from the Start - Programs – BMFRS menu option, or by double-clicking on the BMFRS icon on the desktop. The user will be presented with the login screen as shown:

A screenshot of a Windows-style dialog box titled "Login". It contains three text input fields labeled "User Name", "Password", and "Database". Below the fields are two buttons: "OK" and "Cancel".

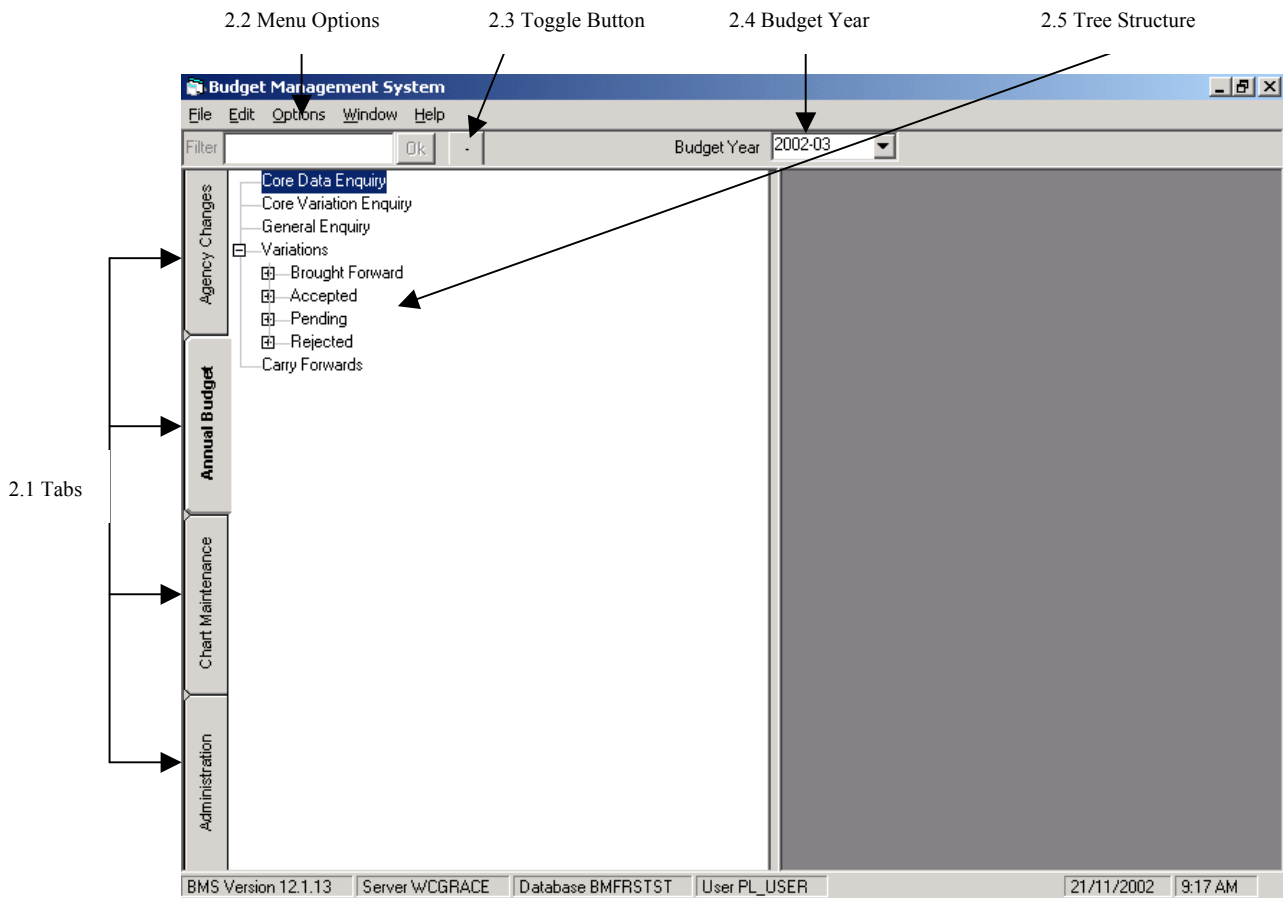
The parameters required are the username, password and database. Enter these parameters in lowercase and press OK.

The user will be presented with the following screen, listing all applications to which the user has been granted secure access.



Click on the BMS Budget Management button or press Alt B on the keyboard to start the application.

2 BMS INTERFACE



2.1 Tabs

By clicking on the Tab Buttons, the user can change the work area in BMS. The available buttons are:

- **Agency Changes** (only available to agencies)

The Agency Changes tab is used to:

1. create new Variation Reasons and Financial Variations;
2. delete Variation Reasons from the Annual Budget tab and delete Financial Variations through the Maintain Variations screen;
3. update or reject Variation Reasons and update and view Financial Variations through the Maintain Variation screen; and
4. create, delete and update carry forward information.

- **Analyst Work** (only available to Treasury)

The Analyst Work tab is the area of the system where changes can be made to variations that have been recommended in the Agency Changes tab or variations that have been checked out of the Annual Budget tab. A Treasury Budget Analyst can also create new variations within the Analyst Work tab. Changes made within this tab will not show within the Core information until the variations have been Accepted into the Core by the System Administrator.

- **Annual Budget**

The Annual Budget tab is where the Core information is stored, consisting primarily of Original Budget (or base) information plus accepted variations submitted by the Agency and/or entered into the system by a Treasury Budget Analyst.

- **Chart Maintenance**

The Chart Maintenance tab contains the Chart of Accounts information relating to the Integrated BMFRS, e.g. Output Groups, Outputs, Transaction Types and Public Account Numbers.

The above tabs will be discussed in detail in following sections.

2.2 Menu Options

- **File**

In the File Menu at the top of your BMS screen, is the Print Screen option. Selecting Print Screen will send a copy of the full BMS screen to the selected printer.

Alternatively, you can select the Print Screen button on the keyboard. This will take a snapshot of the entire computer screen, which can then be pasted into another application such as Word.

By selecting the Alt Print Screen buttons on the keyboard, a snapshot of the BMS screen will be taken, which can then be pasted into another application.

- **Edit**

When a user executes a Core Data Enquiry query, the results can be copied and pasted into an excel document using the Edit/Copy function.

- **Window**

The user can minimise and maximise the view and sort the results screens in various display forms.

- **Help**

Selecting the Help option from the Help menu, or pressing the F1 key at the top of the keyboard, will launch the BMS help documentation using the user's default web browser loaded on their PC.

2.3 Toggle Button

Is used to switch between a view presenting the tree structure in the left hand side window, to a view which hides the tree structure. This is useful for large screens, such as Data Enquiry where the full screen may not be viewable in the split screen view.

2.4 Budget Year

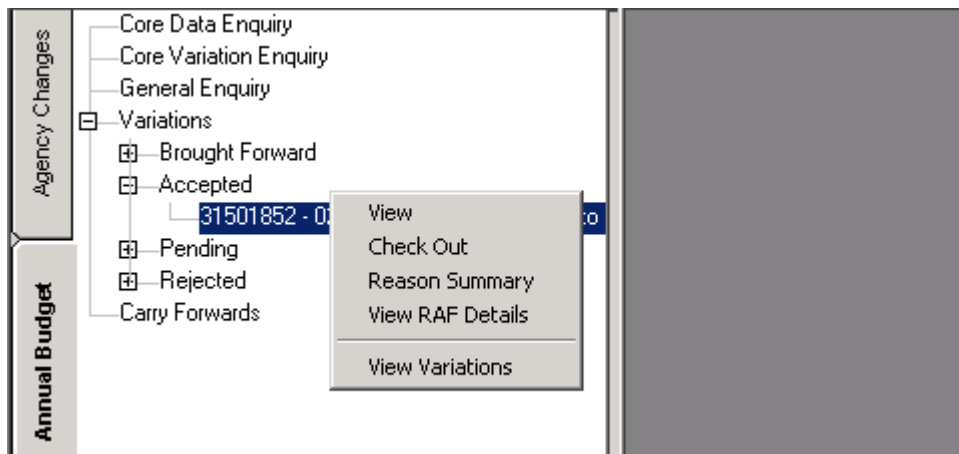
The budget year indicates the financial year selected. A drop-down menu allows the desired year to be selected by the user.

2.5 Tree Structure

The user has the capacity to expand or collapse the tree structure in order to control the branches being displayed on the screen. The user can expand the tree by clicking on the plus sign (+) beside the branch description, and collapse the tree by clicking on the minus sign (-).

2.6 Right Mouse Click Functionality

For any branch on the tree or a Variation Reason description, the user can right mouse click and a menu particular to that branch or reason will appear on screen. If the user right mouse clicks on a level and no choices or windows open, either that level cannot be accessed by the user due to security restrictions or there are no options available under the selected level.



2.7 Refresh Screen

To make all variations appear in the Agency Changes, Analyst Work, or Annual Budget tab the user may need to refresh the contents of the screen to update the tree structure.

To perform a refresh operation, select the branch of the tree structure under which the refresh is required and press the **F5** key at the top of the keyboard. This will result in the tree structure being updated below the branch level selected.

For example, if the user requires the whole contents of the tree structure to be updated below a selected Agency, the user would select that Agency's branch in the tree structure and press the **F5** key.

3 VARIATIONS

Information within BMS is comprised of base records, and variations.

The base records indicate the original budget for a given item and do not change throughout the year. An alteration to an initial budget position is normally produced through a variation being applied to the base record.

3.1 Types of Variation Reasons

Two types of Variation Reasons are available within BMS:

- Standard Variations; and
- Adjustments

The differences between the two types of Variation Reasons and their usage are discussed below.

Variations may be either 'cash/accrual', or 'accrual only'. The majority of variations will be 'cash/accrual', including all variations involving the Consolidated Fund, Pre-Budget Threats and Initiatives, and all within year variations involving the Special Deposit and Trust Fund. Accrual only variations will be used by agencies when entering initial opening balances for the Statement of Financial Position, and preparing accrual entries such as depreciation expense, and movements in Statement of Financial Position accounts, such as employee entitlements, payables and receivables, prepayment and superannuation liability.

3.1.1 Standard Variations

Increase (Decrease) in Expenditure

An increase or decrease in expenditure can be applied to either the Consolidated Fund or the Special Deposits and Trust Fund (SDTF).

Where a variation relates to an increase in expenditure against the Consolidated Fund, agencies should only advise Treasury of a revised estimate if they are unable to take steps to absorb the increased expenditure. Agencies will be expected to make savings in other areas, to offset the additional expenditure, prior to entering a revised estimate. If this is not possible, the advice of a revised estimate may lead to a Request for Additional Funds (RAF), which may be paid out of the Treasurer's Reserve, usually towards the end of the financial year.

When an agency declares a decrease in expenditure within an Output, these savings will initially be used to offset any increased expenditure within that agency. If a surplus still exists at the end of the financial year, the surplus of funds will be transferred back into the Consolidated Fund. Savings supplement the Treasurer's Reserve to meet other expenditure demands or revenue shortfalls.

Within the SDTF, a variation recognising an increase (decrease) in expenditure will require agencies to also enter a balancing variation into BMS. An increase (decrease) in a SDTF expenditure item must be offset by either an increase (decrease) in SDTF revenue, a decrease (increase) in a SDTF asset (eg cash), or an increase (decrease) in a SDTF liability (eg payables).

Increase (Decrease) in Revenue

An increase or decrease in revenue can be applied against either the Consolidated Fund or a Special Deposit and Trust Fund (SDTF).

Increases or decreases in Consolidated Fund revenue (Y and L items) will have an effect on the level of funding available within the Treasurer's reserve. Excess Consolidated Fund revenue can be used to meet other expenditure demands or revenue shortfalls.

Within the SDTF, a variation recognising an increase (decrease) in revenue will require agencies to enter a balancing variation into BMS. An increase (decrease) in a SDTF revenue item must be offset by either an increase (decrease) in SDTF expenditure, an increase (decrease) in a SDTF asset (eg cash/receivables), or a decrease (increase) in a SDTF liability (eg loans).

Transfer Funds

All transfers between expenditure, revenue, assets or liabilities within either the Consolidated Fund or SDTF must have a net effect of zero in order to be valid within BMS. Agencies are required to enter at least two separate Financial Variations, which offset one another within the same Variation Reason.

Increase (Decrease) in Assets

Variations in the value of Consolidated Fund assets should be treated in the same manner as variations to Consolidated Fund expenditure accounts. Increases (decreases) to Consolidated Fund assets should only be processed in BMS where agencies have identified the need for a RAF or a potential saving.

An increase (decrease) in a SDTF asset item must be offset by either an increase (decrease) in SDTF liabilities (eg borrowings), a decrease (increase) in a SDTF asset, a decrease (increase) in SDTF expenses (eg maintenance expense capitalised), or an increase (decrease) in SDTF revenue.

Increase (Decrease) in Liabilities

Variations in Consolidated Fund liabilities should be treated in the same manner as variations to Consolidated Fund revenue accounts. Increases (decreases) to Consolidated Fund liabilities should only be processed in BMS where agencies have identified corresponding increases (decreases) in Consolidated Fund revenues.

An increase (decrease) in a SDTF liability item must be offset by either an increase (decrease) in SDTF assets (eg cash), a decrease (increase) in a SDTF liability, a decrease (increase) in SDTF revenue, or an increase (decrease) in SDTF expenditure.

3.1.2 Adjustments

An adjustment changes the base Budget directly, as opposed to a transfer, which is recorded as a variation to the base Budget. For an adjustment to be valid in BMS it must have a net effect of zero. Agencies will need to enter at least two separate Financial Variations, which must offset one another within the same Variation Reason for an adjustment to be valid.

As an adjustment directly changes the base Budget, the adjustment variation type has been automatically disabled. Agencies will not be able to enter adjustment variations prior to consulting their Treasury Budget Analyst, and the adjustment variation type function has been enabled.

Note: Adjustment Variation Reasons will be utilised to enter opening balance figures for the Statement of Financial Position for 2003-04 and beyond. This process is discussed in detail within the 'Accrual Budget Preparation Guidelines'.

3.2 Variations Brought Forward from Previous Years

At the end of each financial year, the BMS database is rolled over to create the new Base Budgets for the new Current Year (Outyear 0) and the new Outyears 1 – 4. Temporary variations that expire in the new Current Year will be rolled into the Base when the new Base Budgets are calculated. When the database is rolled over all other Temporary variations (with expiry dates into the future) will appear within the Annual Budget tab as accepted variations. The Brought Forward Variation Reasons will be renumbered during the rollover procedure, and will always appear in the new Base Year as the first group of accepted variations within the tree structure.

Brought Forward Variation Reasons can be checked out of the core and amended by the Agency/Treasury, but the Financial Variations themselves will be locked and cannot be amended.

3.3 Time Period of Variations

Variations entered within BMS can be loaded against any of the following periods:

- **Current Year** – The variation is largely or completely affecting the current year Budget (Outyear 0).
- **Permanent** – The variation has no expiry date. A variation will be recorded for all Budget periods into the future.
- **Temporary** – The variation has an expiry year that can be entered into BMS. The expiry year can go beyond the years currently held within the database. For example, the variation may expire in 2007, but Outyear 4 may currently be for the 2003-04 period.

3.4 Statement of Financial Position Variations

Variations affecting Statement of Financial Position figures will have a cumulative effect due to these figures being rolled forward to the following period. A variation in Outyear 0 to increase an asset account from \$500,000 to \$600,000 will result in the adjusted figure being rolled into future periods. A permanent or temporary variation should only be used where a cumulative effect is desired.

Statement of Financial Position Example:

In the following example a current variation has been entered for Outyear 0 and a temporary variation for Outyear 1. The result is an accumulation of the two variations.

	Outyear 0	Outyear 1	Outyear 2	Outyear 3	Outyear 4
Original Budget	500	500	500	500	500
Accepted Variations	100	100	0	0	0
Current Budget	600	700	700	700	700

Note: This example illustrates the functionality of the reporting process. Core Data enquiries and Core Variation enquiries will not show the cumulative effect of variations on the Statement of Financial Position.

3.5 Statement of Financial Performance Variations

Variations affecting Statement of Financial Performance figures will not have the cumulative effect described above. A variation in Outyear 0 to increase an expenditure account from \$500,000 to \$600,000 will not alter the Budgets for future periods. A permanent or temporary variation is required to adjust future periods.

Statement of Financial Performance Example:

In the following example a current variation has been entered for Outyear 0 and a temporary variation for Outyear 1.

	Outyear 0	Outyear 1	Outyear 2	Outyear 3	Outyear 4
Original Budget	500	500	500	500	500
Accepted Variations	100	100	0	0	0
Current Budget	600	600	500	500	500

3.6 Indexation

The application of indexation to variations is the role of the System Administrator. It is the Administrator's responsibility to set up the variables and the formulas and to ensure that they are being applied correctly to the necessary base records in the Core database.

A base record is represented by a unique line of coding within the base table:

year	outyear	chart version	agency code	output group	output code	public acc no	tran code	trans type	subtype	fund source	SPP flag	fund code	formula name
2002	0	0	PW	01	001	CF01	CP	2110132	00	A	N	1	SSWA_WAGE_2001
2002	1	0	PW	01	001	CF01	CP	2110132	00	A	N	1	SSWA_WAGE_2001
2002	2	0	PW	01	001	CF01	CP	2110132	00	A	N	1	SSWA_WAGE_2001
2002	3	0	PW	01	001	CF01	CP	2110132	00	A	N	1	SSWA_WAGE_2001
2002	4	0	PW	01	001	CF01	CP	2110132	00	A	N	1	SSWA_WAGE_2001
2002	0	0	PW	01	001	CF01	CP	2110301	00	A	N	1	
2002	1	0	PW	01	001	CF01	CP	2110301	00	A	N	1	
2002	2	0	PW	01	001	CF01	CP	2110301	00	A	N	1	
2002	3	0	PW	01	001	CF01	CP	2110301	00	A	N	1	
2002	4	0	PW	01	001	CF01	CP	2110301	00	A	N	1	

Base Record →

If a base record has been indexed by, for example, SSWA_WAGE_2001, and a new Financial Variation is added to the database using the exact same coding elements, the Financial Variation will be automatically indexed once accepted into the Core.

If the addition of a new Financial Variation to the Core results in the creation of a new combination of coding elements, the Financial Variation will not be automatically indexed when accepted into the Core, but will be indexed manually by the System Administrator where appropriate.

Indexation has a cumulative effect on Financial Variations. Indexation applied during Outyear 1 will be considered when calculating the indexation amount to be applied in Outyear 2, and so on.

Other indexation conventions include:

- indexation is only applied to Financial Variations that are permanent in nature;
- current year Financial Variations are not indexed, as indexation can only be applied from Outyears 1+;
- indexation is only applied to Consolidated Fund items, not Special Deposit and Trust Fund accounts;
- indexation is only applied to salary related items, selected CIP items, and selected departmental fees and recoveries; and

- permanent Financial Variations are indexed only at the time they become constant amounts (see examples below).

Example 1		Example 2	
Outyear	\$	Outyear	\$
1	1,000	1	1,000
2	1,000	2	2,000
3	1,000	3	3,000
4	1,000	4	3,000

Example 1: Indexation would commence at Outyear 1.

Example 2: Indexation would commence at Outyear 3.

3.7 Variation Conventions

The following are general conventions to remember when entering BMS variations.

- The amount of a variation relating to any of the Outyears 1 to 4 must be entered against each of the relevant Outyears. Even if the variation is a permanent variation of a fixed amount, that fixed amount must be entered against each of the Outyears 1 to 4. Any Outyears left blank will be interpreted by the system as zero.
- Variations affecting Statement of Financial Position figures will have a cumulative effect due to these figures being rolled forward to the following period. A variation in Outyear 0 to increase an asset account from \$500,000 to \$600,000 will result in the adjusted figure being rolled into future periods. Variations affecting Statement of Financial Performance figures will not have this cumulative effect. A variation in Outyear 0 to increase an expenditure account from \$500,000 to \$600,000 will not alter the Budgets for future periods.
- A revision to either an expenditure or revenue estimate may require a combination of positive and negative variations across the Outyears. Separate variations must be created to cater for the positive and negative impacts. For example, a user may wish to request that a revenue estimate be increased above the existing forward estimate for Outyear 1, decreased below the forward estimate for Outyear 2, increased for Outyear 3, and decreased for Outyear 4.
- To enter this request, the user should create a revenue variation against Variation Type = I (increase) to show the Outyear 1 and Outyear 3 impacts, and a separate revenue variation against Variation Type = D (decrease) to show the Outyear 2 and Outyear 4 impacts. The same Variation Types would be used in the case of an expenditure variation which increased the estimate in Outyears 1 and 3 and decreased the estimate in Outyears 2 and 4.

- Where a current Budget year Variation Reason will require formal approval from the Treasurer, either for additional Consolidated Fund expenditure, for a transfer between Outputs or Output Groups of more than 20 percent of the lowest total involved, or for any other reason in accordance with the approved Budget Management Guidelines, the user must ensure all Financial Variations are contained under the one Variation Reason, and that only Financial Variations relating to that Variation Reason are included.

3.8 Status of Variations

A Variation Reason or Financial Variation will always have a status of either, Pending, Accepted, or Rejected.

- **Pending** – Variations of which Treasury has been advised, and are still under consideration.
- **Accepted** – Variations of which Treasury has been advised, and have been approved either by Cabinet, Budget Committee, the Treasurer, or agreed between the agency and Treasury.
- **Rejected** – Variations that have been considered and rejected.

Upon creation of a Variation Reason, or when a variation is updated or added to an existing Variation Reason, the status will default to Pending.

After consideration by Treasury, the Variation Reason will be either rejected or accepted into the Core. Variations can be accepted into the Core with a status of either Accepted or Pending.

4 AGENCY CHANGES / ANALYST WORK TAB

The Agency Changes/Analyst Work tab is the area of the system where variations can be recommended by agency users, and changes to recommended variations or variations that have been checked out of the Annual Budget tab can be made by Treasury users. Treasury Budget Analysts can also create new variations within the Analyst Work tab. Changes made within this tab will not show within the Core information until the variations have been accepted into the Core by the System Administrator.

4.1 Creating New Agency Variations

Users can create new variations (complete Variation Reasons or individual Financial Variations) within the Agency Changes/Analyst Work area. These new variations will not show in the Annual Budget tab until the variations have been Accepted into the Core by the System Administrator.

4.1.1 Creating New Variation Reasons

To create a new Variation Reason, select the Agency Changes/Analyst Work tab, and using the right mouse click menu, select 'Add New Variation Reason' (Treasury Budget Analysts will need to select a particular agency prior to using the right mouse click function)

The screenshot shows the 'Maintain Variation Reason' window in the Budget Management System. The window title is 'Budget Management System' and the subtitle is 'Maintain Variation Reason'. The main form contains the following fields and controls:

- Year:** 2003
- Reason ID:** 12345678
- Agency:** AU
- Restricted to:** Standard Variations
- Status:** Pending
- No Show
- Short Description:** (Empty text box)
- Agency Reason:** (Text area with prompts: 'Why is the variation required?', 'How are the amounts calculated or derived?', 'What financial years does the variation affect?', 'What authority was used in reaching the decision?', 'Any other relevant background information.')
- Treasury Comments:** (Empty text box)
- Buttons:** View Variations, View History, Close, Add

The status bar at the bottom of the window displays: BMS Version 12.0.17, Server HUMPHREY, Database BMFRSTST, User MATTHEWH, 15/10/2002, 9:07 AM.

Components of the Maintain Variation Reason screen

- **Short Description** – This field allows a maximum of 100 characters. The description entered within this field will appear within the tree structure below the appropriate Agency branch.
- **Agency Reason** – All variations recommended by agencies require an explanation for the request to be included within this field. The Agency Reason should include all information that would be included in a memorandum to Treasury on the same issue. Issues such as financial effects, the method of calculation of financial figures, the authority used in reaching the decision and any relevant background information should be included in addition to the reason why the variation is required.

- **Treasury Comments** – This field is for Treasury Budget Management Branch comments and background information. Treasury comments are not seen by agencies and can detail information that Treasury is waiting for, the status of decisions to approve variations, and other Treasury related aspects of a variation, such as approval during the Budget development process.
- **Restricted To** – Each Variation Reason must be categorised as standard variation, opening balance, or adjustment. These variation types are discussed in ‘Section 3.1 – Types of Variations’.
- **Status** – Upon creation of a Variation Reason, or when a variation is updated or added to an existing Variation Reason, the status will default to Pending.
- **No Show** – The ‘No Show’ tick box is not available to agencies and is used to restrict access to Variation Reasons to Treasury users. The Variation Reasons marked by the ‘No Show’ tick box will not appear within the agency tree structure.

From the Maintain Variation Reason screen users have the option of either:

- selecting the ‘Add’ button to create the Variation Reason, whereby users will be presented with the Maintain Variation screen in which the Financial Variations associated with the Variation Reason can be created; or
- selecting the ‘Close’ button, which will cancel that Variation Reason.

Note: The user may need to refresh the agency branch (using the F5 key) before they will be able to view the new Variation Reason in the tree structure.

4.1.2 Creating New Financial Variations

To create a new variation entry within a specified Variation Reason, users should select the required Variation Reason, right mouse click and select Maintain Variations to produce the Maintain Variations screen, as illustrated on the following page.

The screenshot displays the 'Budget Management System - [Maintain Variations]' window. The top section contains the following information:

Year	Agency	Reason ID	Description	Restricted to	Status
2003	PL	45981807	Decrease of borrowings due to repayment of debt	Standard Variations	Pending

The Data Entry Area includes a grid for entering variation data. The grid has the following columns:

Output Group	Output	Class	Trans Code	Trans Type	Trans S/type	PAN	FSrc	Adm Ctrl	Var Type	SPP	Period or Expiry	2003/0 \$'000	2004/1 \$'000	2005/2 \$'000	2006/3 \$'000	2007/4 \$'000	Chg

The status bar at the bottom shows: BMS Version 12.1.13 | Server W/CGRACE | Database BMFRSTST | User PL_USER | 21/11/2002 9:34 AM

The top section of the screen displays the following information, which can only be altered from the Maintain Variation Reason screen: Year, Agency, Description and Restricted To. Users have the ability to change the 'Status' in both the Maintain Variation Reason and Maintain Variation screens.

Data Entry Area

The second portion of the screen, the Data Entry Area, allows a new variation to be added to the Variation Reason (represented within the grid area). Each parameter must be populated with information from the drop-down menus before a variation can be added to the grid.

- **Agency** - The agency code will automatically be populated to represent the agency reflected in the associated Variation Reason, unless the Financial

Variation is part of a multi-agency Variation Reason, in which case the drop-down menu will allow selection of the required agency.

- **Output Group** - The content of the Output Group drop-down menu is dependant upon the agency code within the previous field.
- **Output** - The content of the Output drop-down menu is dependant upon the Output Group selected by the user.
- **Class** - The Class represents the AAS Financial Statement categories for the Statement of Financial Performance and Statement of Financial Position.

The available choices are:

- A (Asset);
- E (Expense);
- I (Income);
- L (Liability);
- Q (Equity);
- T (Designated Trust) – this code should be used when recording true trust variations and the balance of monies held in trust for third parties; and
- Z (Internal Transfers).

The Classification represents the AAS Financial Statement categories for the Statement of Financial Performance and Statement of Financial Position and have been mapped in the Chart. Variations against the Designated Trust and Internal Transfers Transaction Code will not be displayed in the financial statements.

The Classification will be used to limit the content of the Transaction Type field.

- **Trans Code** - The content of the Trans Code drop-down menu is dependant upon the Class selected by the user.

The available choices are:

- CP (Cash Payment);
- CR (Cash Receipt);
- CA (Cash Adjustment) – used against the Cash Transaction Type to record changes in the balance of Cash and Deposits at Treasury;
- AA (Accrual Adjustment) – used for all standard accrual only entries; and

- AX (Accrual Opening Balance) – used for entering the initial opening 2002-03 Statement of Financial Position balances.

The Transaction Code will be used as the cash/accrual and accrual only indicator, with ‘CP’, ‘CR’ and ‘CA’ indicating a cash/accrual transaction and ‘AA’ and ‘AX’ indicating an accrual transaction.

- **Trans Type** - The content of the Transaction Type drop-down menu is dependant upon the Class and Trans Code selected by the user.

The Transaction Type drop down menu is disabled until the user has selected a Classification and Transaction Code

- **Trans S/type** - The Transaction Subtype drop down is disabled until the user has selected a Transaction Type. For the 2003-04 Budget year this parameter will default to ‘00’. In future periods, the content of the Transaction Subtype drop-down menu will be dependant upon the Transaction Type selected by the user.

- **PAN** - The content of the PAN drop-down menu is dependant upon the Agency, Output Group, and Transaction Code selected by the user.

- **Funding Source** - The content of the Funding Source drop-down menu is dependant upon the PAN selected by the user.

For example, if the user selects the ‘CF01’ PAN the Funding Source will be populated with ‘A’. If the user selects the agency’s operating account PAN (T...) the user will have the option of selecting the following Funding Source codes: B, C, D, F, N, P, S, T and X.

- **Adm/Ctrl** - The content of the Administered/Controlled field will be automatically populated, depending on the Output Group selected by the user.

The selection of Output Group = ‘91’ will default the administered/controlled drop down to ‘A’ administered. All other Output Groups will default the drop down to ‘C’ controlled.

Users will be able to change the Output Group = ‘91’ indicator from ‘A’ to ‘C’.

- **Var Type** - The Variation Type is used by the system to determine the sign of particular variations. The available choices are:

- I (Increase);
- D (Decrease);
- T (Transfer); and
- J (Adjustments).

The adjustments Variation Type 'J' will not be available unless the user has identified that the Reason is an 'Adjustment Only' variation type in the Maintain Variation Reason screen.

- **SPP** - The SPP field should be marked 'Y' if the Financial Variation involves a Commonwealth grant or advance where the funding is tied to a particular purpose.

- **Period** - The variation can be designated as:
 - current (only effecting the current year Budget);
 - permanent (no expiry date for the variation); or
 - temporary (20 years of expiry years commencing with the Budget year and incrementing by 1 year at a time until 20 years are represented in the period drop down).

- **Amounts** - The amount fields available to the user are dependant upon the period selected. For example, selecting 'current' will require an amount to be entered into the current period, but will prohibit the entering of figures into Outyears1-4.

After entering the required data, this information can be transferred to the grid by clicking on the 'Add to Grid' button.

Grid Area

The grid area of the screen contains the individual Financial Variation entries that comprise the Variation Reason.

Information may be added to the grid either:

- through the Data Entry Area;
- using the drop-down menus within the grid;
- directly into the grid cells; or
- by pasting information from another application, such as Excel.

The Change Code (Chg) column located to the far right of the grid area indicates the variation category, and will be either:

- Blank – no change from Core;
- AN – agency new variation;
- AC – agency changed variation;

- TN – Treasury new variation; or
- TC – Treasury changed variation.

If Treasury changes a variation added or modified by an agency, the change code is not altered.

It is possible to return to the Variation Reason information by selecting the ‘View Reason Details’ button.

The ‘Hide Data Entry Area’ button allows the grid to be expanded if required and the Data Entry Area to be hidden.

The ‘Validate’ button will validate the grid information against the business rules. If a row is invalid an error message will appear indicating the reason for the validation failure. Required changes can be made to the grid by selecting a cell, and using the drop-down menu or directly entering the correct information.

The ‘Update’ button validates the grid information against the business rules and if no errors are detected, adds the information to the work area. If an error is detected an error message will appear indicating the reason for the validation failure.

A right mouse click within the grid allows a new row to be added within the grid, an existing row to be moved or copied, or a row to be deleted.

4.2 Viewing and Updating Variation Reasons and Financial Variations

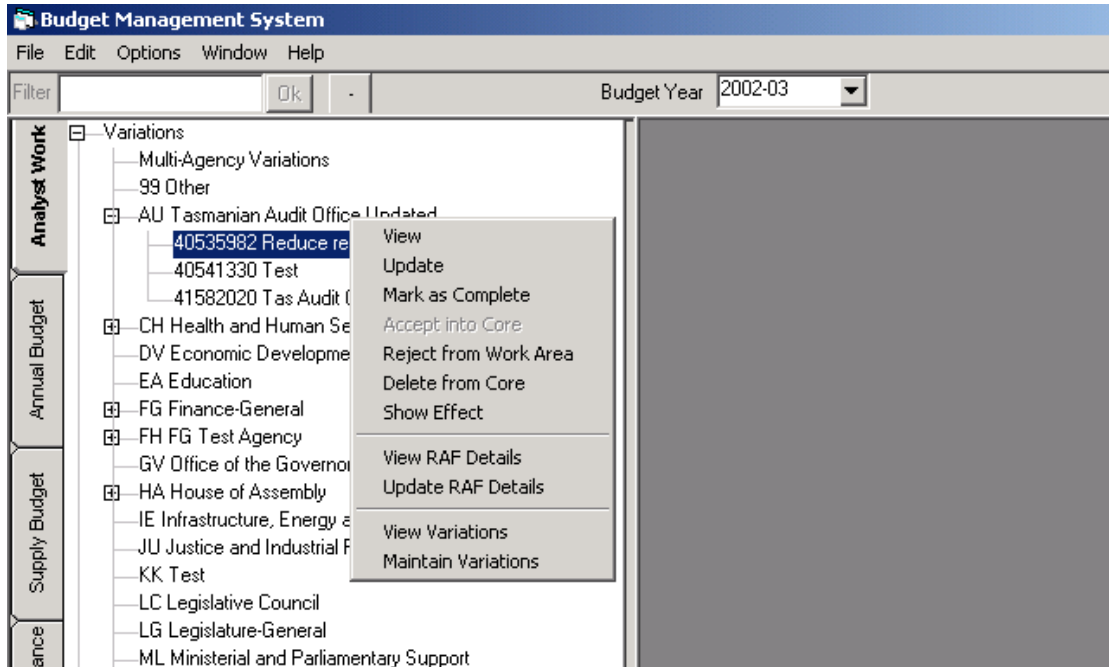
To view the list of Variation Reasons users will need to expand the tree structure one level.

To view the options available for a particular Variation Reason, the user should select a Variation Reason and click on their right mouse button. The menu option is separated into functions related to Reasons and Financial Variation, distinguished by a line across the menu.

From the menu the user can:

- View (Reason)
- Update (Reason)
- Mark as Complete (only available to Treasury officers)
- Accept into Core (only available to the BMS System Administrator)
- Reject from Work Area
- Show Effect
- Delete from Core
- View RAF Details
- Update RAF Details (only available to Treasury officers)

- Submit to Treasury (only available to agency officers)
- View Variations
- Maintain Variations



View

Opens the Maintain Variation Reason screen which displays the following Variation Reason information:

- Year;
- Reason ID;
- Agency;
- Restricted To (variation category);
- Status;
- Short Description;
- Agency Reason; and
- Treasury comments.

Update

Allows the Variation Reason details to be amended. To accept the changes, click on the 'Update' button or click on the 'Close' button to discard the changes.

Mark as Complete (only available to Treasury)

Once the Budget Analyst has completed a review of the Financial Variations within a Variation Reason, the Variation Reason is to be marked as complete. Selecting this option will put (C) beside the Variation Reason ID, indicating to the System Administrator that this variation is ready to be accepted into the Core. All Variation Reasons marked as complete will also be listed on the Administrator Check-In screen, allowing the administrator to batch-accept all completed Variation Reasons and individual variation entries attached to that reason.

Accept into Core (only available to Treasury)

This functionality is only accessible by users allocated to the Administrator security group. This allows the Administrator to accept a Variation Reason, and all the individual variation entries attached to that reason, into the Core.

Reject from Work Area

If a variation is rejected, the whole Variation Reason including the individual variation entries attached to that reason are removed from the Agency Changes/Analyst Work tab and are moved to the variation history. To reject the variation, select 'Reject from Work Area' from the menu options and click on the 'Reject' button. The user will be prompted for a rejection reason, which must be entered in order to proceed with the removal of the variation from the tab. Enter the rejection reason and click on the 'OK' button or click on the 'Cancel' button to return the Maintain Variation Reason screen, where the user can click on the 'Close' button to cancel the procedure.

Delete from Core

Allows the removal of a Variation Reason from the Core.

Once a Variation Reason has been accepted into the Core by the System Administrator, deleting the reason will result in the whole Variation Reason being removed from the Annual Budget tab and stored within the variation history.

Submit to Treasury (only available to agencies)

Once the Agency Budget Analyst has completed the process of adding, updating or deleting variations, the user should submit the Variation Reason to Treasury. Select 'Submit to Treasury' from the menu options and click on the 'Submit to Treasury' button, or click on the 'Close' button to cancel the procedure.

Once submitted, the Variation Reason will be removed from the Agency Changes tab and will appear in the Treasury Analyst Work tab, ready for review by the Treasury Budget Analyst.

Only after the Variation Reason has been accepted into the Core by the BMS System Administrator, will the changes be reflected in the Treasury and Agency Annual Budget tabs.

Show Effect

This functionality allows the user to tailor a query in order to show the net financial impact on the Core data of the variations under a specific Variation Reason for a specified Outyear.

Agency	OP Grp	Output	PAN	O/Yr	Core Amt	New Amt	Net Effect
PL	03	001	T519	0	0	-500	-500
Total	--	--	--	--	0	-500	-500

The user can select the fields to be reported in the query, shown in the Selected Columns box, by utilising the two arrow buttons between the Available Columns and the Selected Columns boxes. For example, if the user would like the Transaction Type to show in the query results, the Transaction Type field in the Available Columns box would be selected and the arrow button used to move the field into the Selected Columns box.

The user can also change the order in which the fields are to be reported by selecting a field listed within the Selected Columns box and using the up and down 'Move' buttons to the right of the Selected Columns box to change the order.

The Subtotal field allows subtotals to be included within the grid. The desired column for the application of subtotals can be selected by using the drop-down menu, which will include all columns selected in the Selected Columns box excluding the last field in the list.

To execute the query, click on the 'Show' button. If the user amends the contents of the Selected Columns box, either by changing the fields to be reported, changing the Outyear or by changing the order, the 'Show' button must be selected to re-execute the query and refresh the results.

View RAF Details

Allows the user to view the present status of a Request for Additional Funding (RAF). This is generally part of the end of year procedures, whereby agencies seek approval to incur additional expenditure above and beyond their original Carried Forward Budget allocation.

Update RAF Details (only available to Treasury)

Allows the user to update the status (pending, approved or accepted) of a Request for Additional Funding (RAF). To accept the changes, click on the 'Update' button or click on the 'Close' button to discard the changes.

View Variations

Shows the Maintain Variations screen, which displays the individual Financial Variation entries that comprise the Variation Reason selected.

Note: This information can also be accessed through the Maintain Variation Reason screen by clicking on the 'View Variations' button.

It is possible to return to the Variation Reason information by selecting the 'View Reason Details' button at the bottom of the Maintain Variation screen.

Maintain Variations

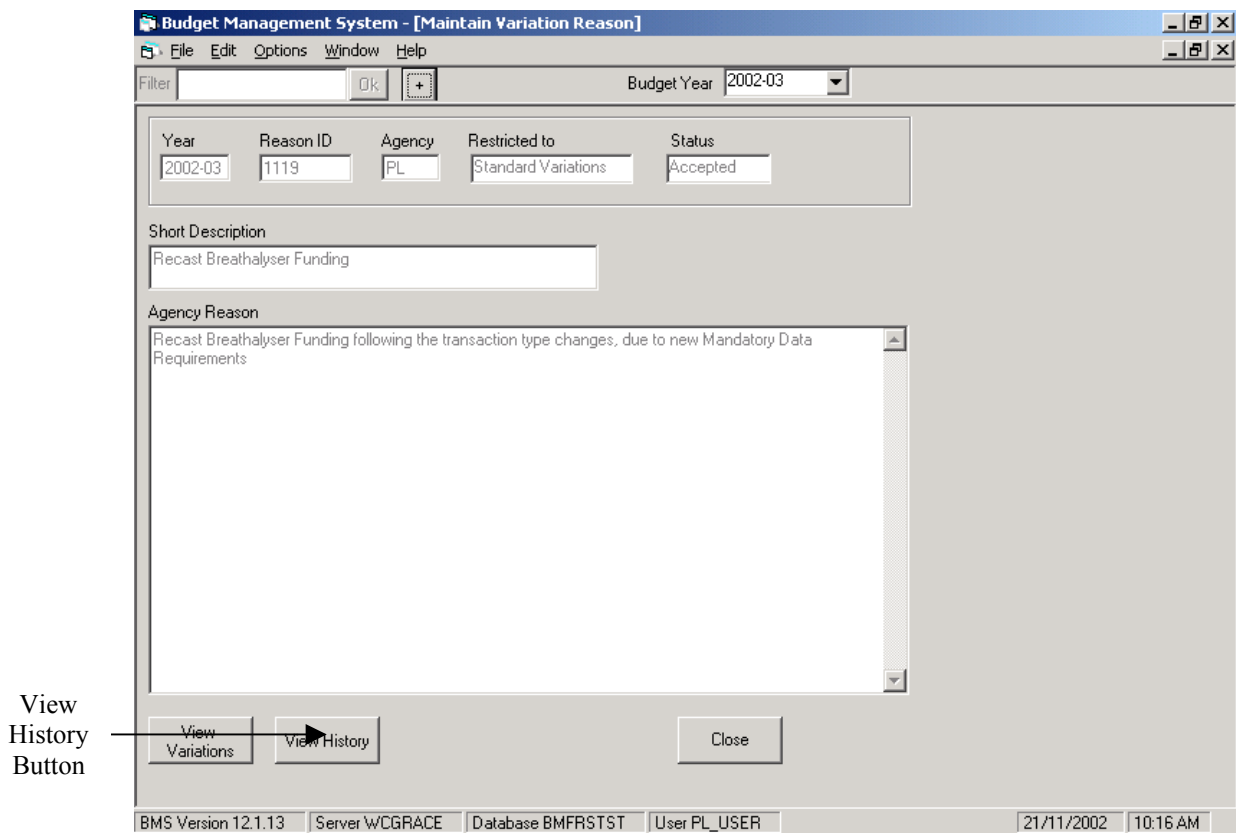
Allows the Financial Variation details to be amended within the Maintain Variations screen.

4.2.1 Variation History

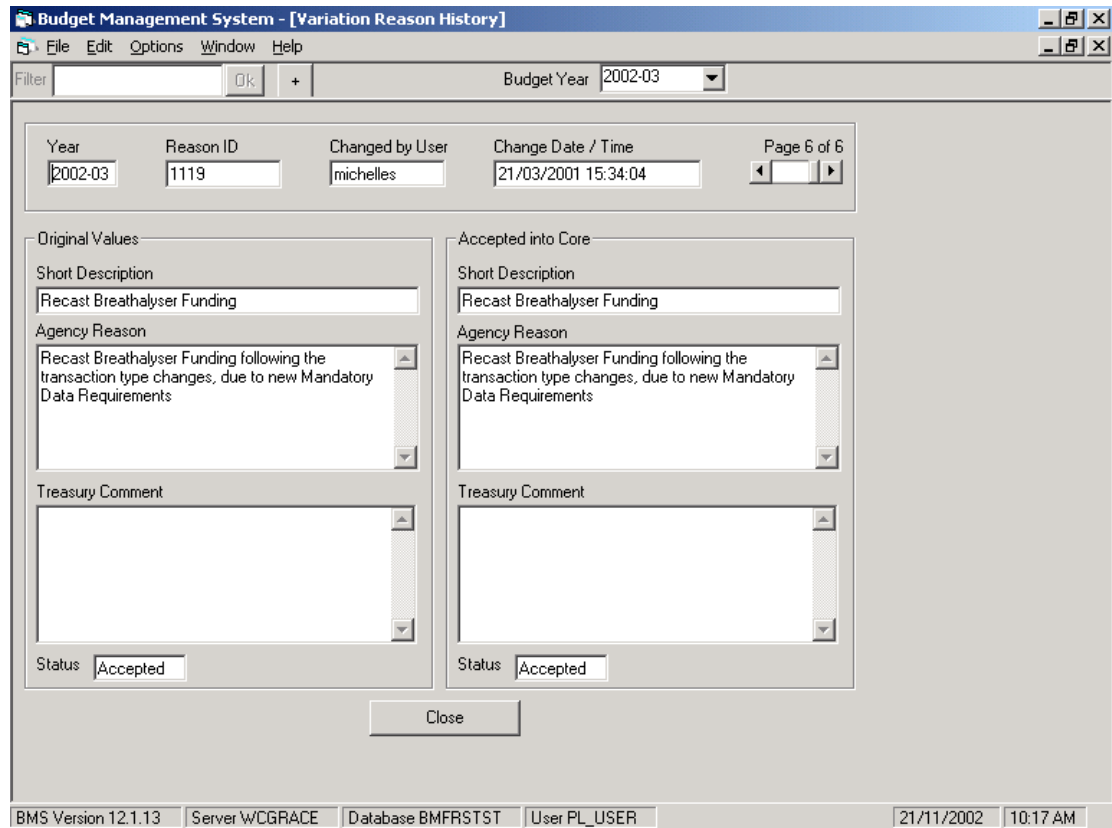
When a new Variation Reason/Financial Variation is created within BMS, a copy of the original information is stored within the variation history. Whenever these variations are amended, a record of these changes is also stored.

History of Variation Reasons

The Variation Reason History screen can be accessed by viewing a particular Variation Reason from the tree structure, then selecting the 'View History' button from the bottom of the Maintain Variation Reason screen.



The Variation Reason History screen displays various pieces of information concerning this Variation Reason, including the name of the user making changes and the date/time of these changes.



If there is more than one page of history for this Variation Reason, it is possible to scroll through the pages of the complete history using the 'Page ... of ...' arrow keys in the upper right corner of the screen.

Note: Agency users will be unable to view Treasury comments.

History of Financial Variations

The Variation History screen can be accessed through the Maintain Variation screen by selecting a particular variation and clicking on the 'View Variation History' button.

Budget Management System - [Maintain Variations]

Filter Ok + Budget Year 2002-03

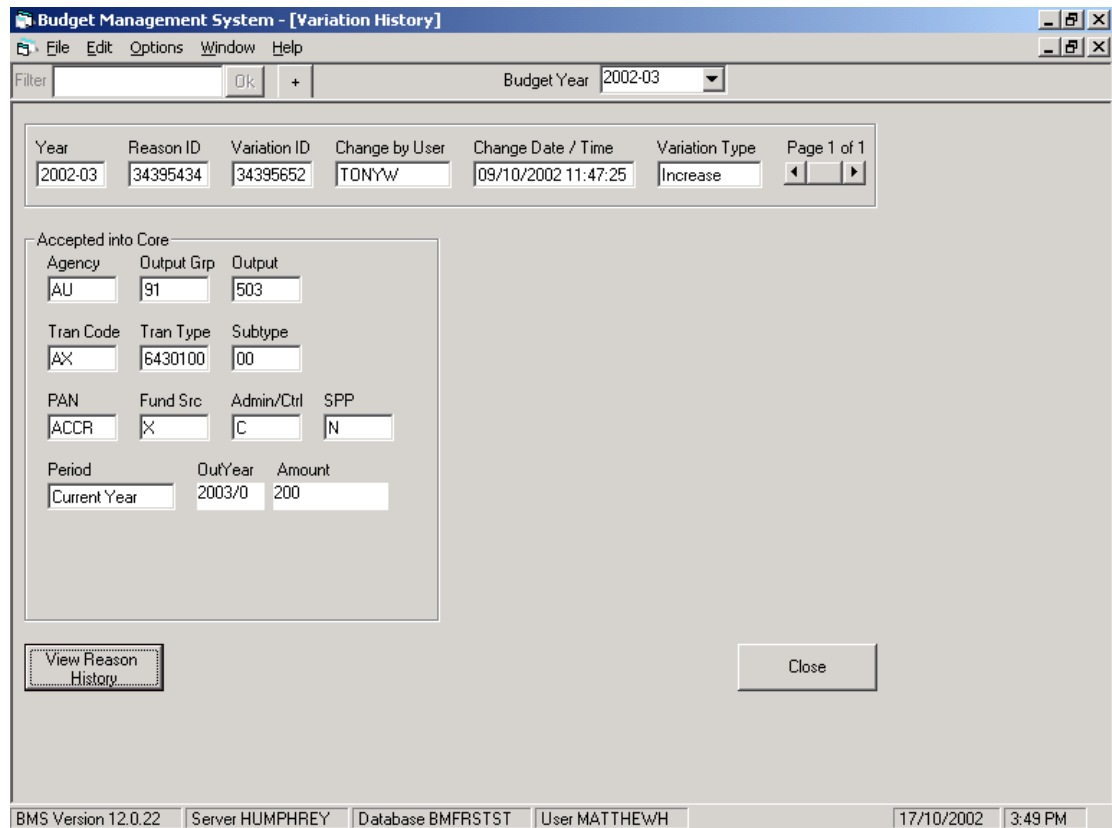
Year: 2003 Agency: PL Reason ID: 1119 Description: Recast Breathalyser Funding Restricted to: Standard Variations Status: Accepted

Output Group	Output	Class	Trans Code	Trans Type	Trans S/type	PAN	FSrc	Adm Ctrl	Var Type	SPP	Period or Expiry	2003/0 \$'000	2004/1 \$'000	2005/2 \$'000	2006/3 \$'000	2007/4 \$'000	Chg
92	816	A	CP	6520105	00	CF02	W	C	J	N	2004		150				
92	816	A	CP	6410101	00	CF02	W	C	J	N	2004		-150				

View Reason Details View Variation History Close

BMS Version 12.1.13 Server WCGRACE Database BMFRSTST User PL_USER 21/11/2002 10:19 AM

The Variation History screen provides details of changes made to a particular Financial Variation.



If there is more than one page of history for this variation, it is possible to scroll through the pages of the complete history using the 'Page ... of ...' arrow keys in the upper right corner of the screen.

From the Variation History screen users can also view the Variation Reason History screen by clicking on the 'View Reason History' button.

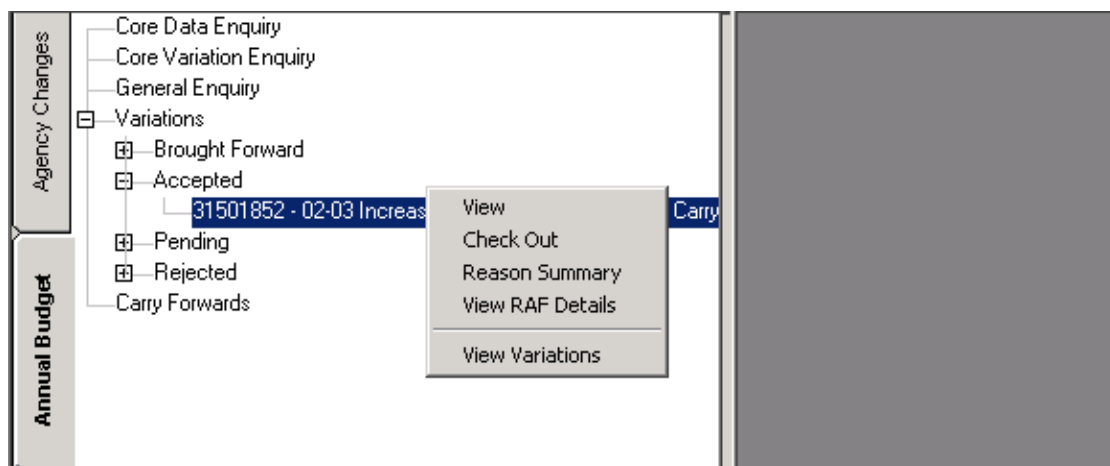
4.3 Deleting Variations from the Core

The system allows the user to flag whole variations (Variation Reason plus the individual Financial Variations attached), or selected Financial Variations for deletion from the Core database.

4.3.1 Check Out of the Core Database

Before a variation can be deleted, the Variation Reason must be 'checked out' of the Core database:

- Select the Annual Budget tab
- Select the desired Variation Reason
- Right mouse click and select 'Check Out' from the menu.



- Click the 'Check Out' button from the resultant Maintain Variation Reason screen to copy the Variation Reason to the Agency Changes or Analyst Work tab, or click on the 'Close' button to cancel the procedure.

4.3.2 Deleting Variation Reasons

To delete a Variation Reason and the Financial Variations associated with the reason, in the Agency Changes/Analyst Work tab, select the Variation Reason to be removed from the Core, right mouse click to view the menu options available and select 'Delete from Core'.

Note: Treasury Budget Analysts will need to select an agency and expand the tree structure one level in order to view the Variation Reasons for that particular agency.

Budget Management System - [Maintain Variation Reason]

Filter [] [Ok] [+] Budget Year 2002-03

Year	Reason ID	Agency	Restricted to	Status
2002-03	31501852	PL	Standard Variations	Accepted

Short Description
02-03 Increase Expenditure to reflect R3 Carry Forwards.

Delete from Core

Agency Reason
In Round One DPPS recorded s8A(2) carry forwards totalling \$1.35 mill.
When DJIR finalised its actual Round 3 s8A(2) Carry Forwards the amount was \$1.928 mill.
Additional 02-03 Expenditure of carry forwards totalling \$578 000 needs to be recorded.

View Variations View History Close Delete from Core

BMS Version 12.1.13 Server W/CGRACE Database BMFRSTST User PL_USER 21/11/2002 11:02 AM

Provide an explanation for the deletion within the Reason box below the Delete From Core checkbox. Click on the 'Delete from Core' button to store these changes or click on the 'Close' button to cancel.

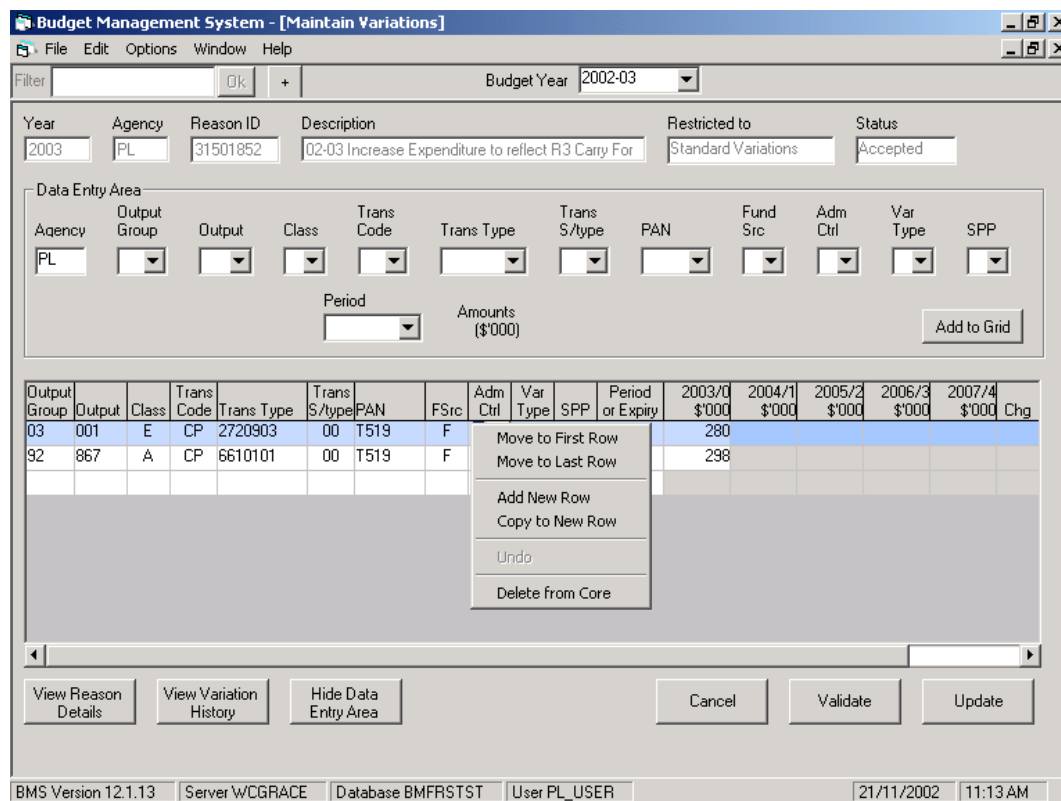
Once the Variation Reason deletion has been accepted by the System Administrator, the whole Variation Reason will be removed from the Core and stored within Variation Reason history.

4.3.3 Deleting Financial Variations

To delete a Financial Variation from within a specified Variation Reason, select a Variation Reason within the Agency Changes/Analyst Work tab, right mouse click to view the menu options available and select Maintain Variations.

Note: Treasury Budget Analysts will need to select an agency and expand the tree structure one level below that agency to view the Variation Reasons associated with a particular agency.

Within the resultant Maintain Variations screen, right mouse click on the desired variation within the grid area and select Delete from Core.



The 'Update' button validates the grid information against the business rules and if no errors are detected, adds the revised information to the work area.

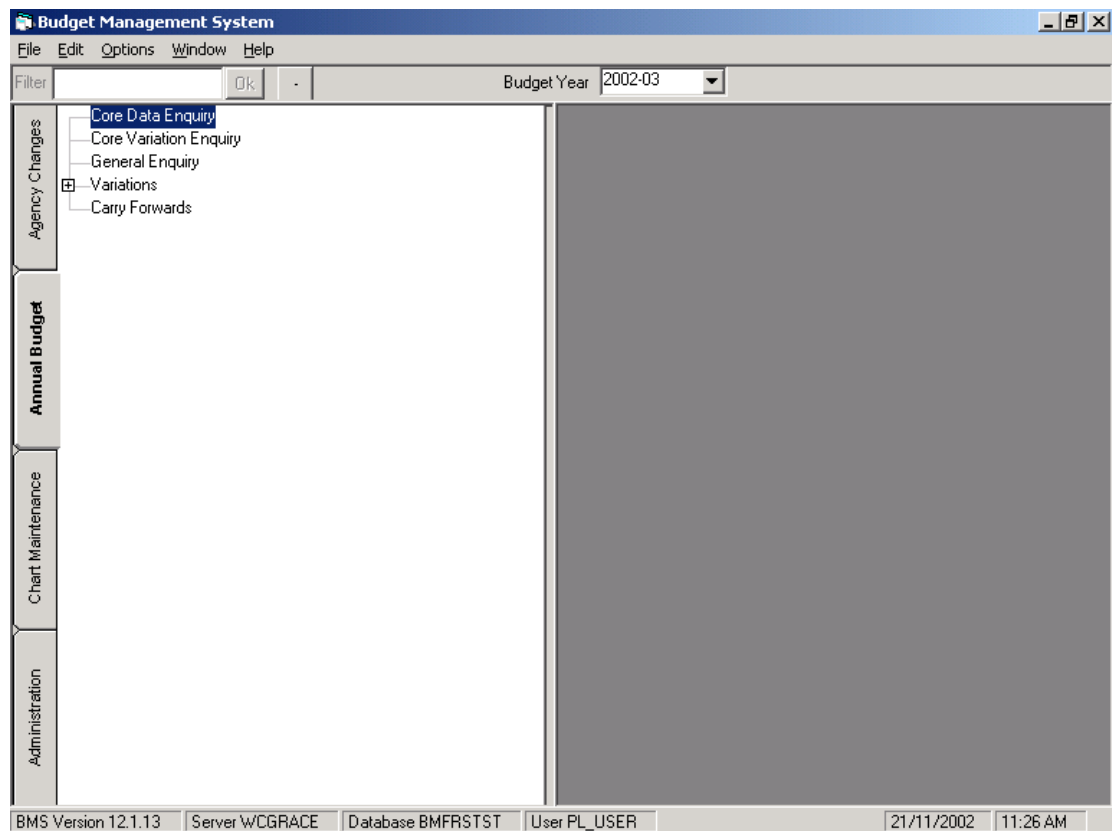
Once the variation has been accepted into the Core by the System Administrator, the Financial Variation will be removed from the Annual Budget tab and stored within variation history.

5 ANNUAL BUDGET TAB

The Annual Budget tab is where the Core information is stored, consisting primarily of original Budget (or base) information plus variations submitted by an agency and/or entered into the system by a Treasury Budget Analyst.

Five branches are available within the Annual Budget tab, as illustrated below:

- Core Data Enquiry
- Core Variation Enquiry
- General Enquiry
- Variations
- Carry Forwards



5.1 Core Data Enquiry

The Core Data Enquiry function allows the user to search for information concerning Core data items (original budget and variations).

It can be accessed by double-clicking on the Core Data Enquiry branch in the Annual Budget tab.

The screenshot shows the 'Budget Management System - [Core Data Enquiry]' window. The interface includes a menu bar (File, Edit, Options, Window, Help), a Filter field, and a Budget Year dropdown set to 2002-03. Below this, there are fields for Year (2002-03) and Outyear (0). A grid of search criteria follows, each with a checkbox and a dropdown menu: Agency, Output Grp, Output, Classification, Trans Code, Trans Type, Subtype, Fund Code, PAN, Funding Src, Admin/Ctrl, and SPP. A Formula field is also present. On the right side, there are buttons for 'Check All', 'Uncheck All', and 'Query', along with checkboxes for 'Show Restructured Data' and 'Exclude All Zero Rows'. At the bottom right, there are input fields for 'Original Budget', 'Indexation', 'Accepted Vars', 'Pending Vars', and 'Current Budget'. A 'Variation List' button is at the bottom left, and a 'Close' button is at the bottom right. The status bar at the bottom shows 'BMS Version 12.1.13', 'Server WCGRACE', 'Database BMFRSTST', 'User PL_USER', '21/11/2002', and '11:27 AM'.

Components of the Core Data Enquiry screen

- **Year** - The user can select the Budget year on which they would like to base their query. This can be any year stored within the database, currently the 1998-1999 Budget year onwards.
- **Outyear** - The user can select the Outyear on which they would like to base their query, given the Budget year selected. The valid options are Outyear 0 (the current year for the selected Budget year) to Outyear 4.

- **Query Variables** - The query may contain all or a selection of the variables shown on the Core Data Enquiry screen.

The available variables are:

- Agency
- Output Group
- Output
- Classification
- Trans Code
- Trans Type
- Subtype
- Fund Code
- PAN
- Funding Source
- Admin/Control
- SPP

The square boxes to the right of each variable name are used to select the variable(s) the user would like to appear in the resultant query. If a box is marked with a tick, the variable will be shown in the resultant query. If the box is left unmarked, the variable will not appear in the resultant query. The valid options for each variable are listed in the drop-down boxes, also to the right of each variable name.

- **Check All** - If Check All is selected by the user, all the variables listed on the Core Data Enquiry screen will be marked to be included in the resultant query, although the user can deselect items by clicking on the ticked square box to the right of a particular variable name.
- **Uncheck All** - If Uncheck All is selected by the user, all the variables listed on the Core Data Enquiry screen will be deselected and will not appear in the resultant query, although the user can then reselect items by clicking on the square box to the right of a particular variable name. A tick should appear in the box.
- **Exclude All Zero Rows** - This checkbox, if selected and marked with a tick, will exclude all zero rows from the resultant query. This means that for Core records that have an Original Budget, Indexation, Accepted, Pending and Current Budget amount all of zero, this record will not show in the resultant query.
- **Query** - Once the 'Query' button has been clicked, the query will execute, with the results shown in the area below the variable selection boxes. The result lists totals for the Original Budget, Indexation, Accepted Variations, Pending

Variations and the Current Budget. Whenever the user changes the contents of the variable selection boxes, for example, by selecting a different agency, the user will need to click on the 'Query' button again to re-execute the query and refresh the results.

It is possible to copy the query results to another application, such as Excel, by selecting copy from the edit menu.

- **Original Budget, Indexation, Accepted Vars, Pending Vars, and Current Budget** - Once a query has been executed, the query totals for each of these items will be shown in the appropriate field.

Budget Management System - [Core Data Enquiry]

Filter: [] [Ok] + Budget Year: 2002-03

Year: 2002-03 Outyear: 0

Agency: PL Classification: Fund Code:
 Output Grp: Trans Code: PAN:
 Output: Trans Type: Funding Src:
 Subtype: Admin/Ctrl:
 SPP:

Formula: []

Buttons: Check All, Uncheck All, Query, Show Restructured Data, Exclude All Zero Rows

Agy	OpGrp	Output	Budget	Indexation	Accepted	Pending	Current
PL	01	001	65722	0	0	200	65922
PL	02	001	28557	0	0	1150	29707
PL	03	001	14581	0	280	280	15141
PL	04	001	899	0	0	0	899
PL	04	002	4635	0	0	0	4635
PL	05	001	2104	0	0	0	2104
PL	06	001	6788	0	0	0	6788
PL	07	001	2411	0	0	0	2411
PL	77	777	-3954	0	0	133096	129142
PL	91	503	6000	0	0	0	6000
PL	91	720	135	0	0	0	135
PL	92	816	150	0	0	0	150
PL	92	867	536	0	298	298	1132
PL	92	999	276	0	0	0	276

Summary Panel:

- Original Budget: 129440
- Indexation: 0
- Accepted Vars: 578
- Pending Vars: 135024
- Current Budget: 265042

Buttons: Variation List, Close

Footer: BMS Version 12.1.13 | Server W/CGRACE | Database BMRSTST | User PL_USER | 21/11/2002 | 11:37 AM

- **Variation List** - Once a query has been executed, for Core records that are showing amounts in the Pending and/or Accepted column in the resultant query, the user can drill down to the variations that were originally entered into the system. To view these individual variations, select one of the records in the executed query and click on the 'Variation List' button.

After selecting the **Variation List** button, the user will be presented with a screen listing the variations that comprise the figures previously shown in the Accepted/Pending columns, as shown below:

Reason	Var ID	Type	Agy	OP Group	Output	Class	Tr Code	Tran Type	Sub Type	PAN	Fund Src	Adm	SPP	Amount
45772818	45772874	I	PL	77	777	A	AX	5113101	00	ACCR	X	C	N	2444
45772818	45772876	I	PL	77	777	A	AX	5340101	00	ACCR	X	C	N	699
45772818	45772878	I	PL	77	777	A	AX	6810100	00	ACCR	X	C	N	378
45772818	45772880	I	PL	77	777	A	AX	5570301	00	ACCR	X	C	N	0
45772818	45772882	I	PL	77	777	A	AX	6520100	00	ACCR	X	C	N	5989
45772818	45772884	I	PL	77	777	A	AX	6410100	00	ACCR	X	C	N	54697
45772818	45772886	I	PL	77	777	L	AX	7510105	00	ACCR	X	C	N	16303
45772818	45772888	I	PL	77	777	L	AX	7410101	00	ACCR	X	C	N	1756
45772818	45772890	I	PL	77	777	L	AX	7620102	00	ACCR	X	C	N	1928
45772818	45772892	I	PL	77	777	L	AX	8510105	00	ACCR	X	C	N	14526
45772818	45772894	I	PL	77	777	Q	AX	9320102	00	ACCR	X	C	N	3291
45772818	45772896	I	PL	77	777	Q	AX	9220101	00	ACCR	X	C	N	26303
45772818	45772898	D	PL	77	777	A	AX	5113101	00	ACCR	X	A	N	-3
45772818	45772900	D	PL	77	777	Q	AX	9220101	00	ACCR	X	A	N	-3
45987574	45988036	J	PL	77	777	A	AX	5113101	00	ACCR	X	C	N	-73
45987574	45988038	J	PL	77	777	A	AX	5113101	00	ACCR	X	A	N	-25
45995140	45995206	J	PL	77	777	A	AX	5113101	00	ACCR	X	C	N	-1928
45995140	45995208	J	PL	77	777	L	AX	7620102	00	ACCR	X	C	N	-1928
45739568	45739628	I	PL	77	777	A	AX	5113101	00	ACCR	X	C	N	2444
45739568	45739666	I	PL	77	777	Q	AX	9220101	00	ACCR	X	C	N	2444
45987574	45988040	J	PL	77	777	A	CA	5113101	00	T519	B	C	N	0
45987574	45988042	J	PL	77	777	A	CA	5113101	00	T519	B	A	N	0

The user can then select one of the variation entries listed in the Variation List screen, click on the **View Variation** button, and the user will be presented with the Maintain Variation screen, as shown below:

Budget Management System - [Maintain Variations]

File Edit Options Window Help

Filter [] [Ok] + Budget Year 2002-03

Year: 2003 Agency: PL Reason ID: 45772818 Description: Opening Balance Restricted to: Opening Balances Status: Pending

Output Group	Output	Class	Trans Code	Trans Type	Trans S/type	PAN	FSrc	Adm Ctrl	Var Type	SPP	Period or Expiry	2003/0 \$'000	2004/1 \$'000	2005/2 \$'000	2006/3 \$'000	2007/4 \$'000	Chg
77	777	A	AX	5113101	00	ACCR	X	C	I	N	Curr	2444					
77	777	A	AX	5340101	00	ACCR	X	C	I	N	Curr	699					
77	777	A	AX	6810100	00	ACCR	X	C	I	N	Curr	378					
77	777	A	AX	5570301	00	ACCR	X	C	I	N	Curr	0					
77	777	A	AX	6520100	00	ACCR	X	C	I	N	Curr	5889					
77	777	A	AX	6410100	00	ACCR	X	C	I	N	Curr	54697					
77	777	L	AX	7510105	00	ACCR	X	C	I	N	Curr	16303					
77	777	L	AX	7410101	00	ACCR	X	C	I	N	Curr	1756					
77	777	L	AX	7620102	00	ACCR	X	C	I	N	Curr	1928					
77	777	L	AX	8510105	00	ACCR	X	C	I	N	Curr	14526					
77	777	Q	AX	9320102	00	ACCR	X	C	I	N	Curr	3291					
77	777	Q	AX	9220101	00	ACCR	X	C	I	N	Curr	26303					
77	777	A	AX	5113101	00	ACCR	X	A	D	N	Curr	-3					
77	777	Q	AX	9220101	00	ACCR	X	A	D	N	Curr	-3					

View Variation History Close

BMS Version 12.1.13 Server W\CGRACE Database BMRSTST User PL_USER 21/11/2002 11:33 AM

5.2 Core Variation Enquiry

The Core Variation Enquiry function allows the user to search for information about Core Variation records only (ie. excludes original budget data), and can be accessed by double-clicking on the Core Variation Enquiry branch within the Annual Budget tab.

Budget Management System - [Core Variation Enquiry]

File Edit Options Window Help

Filter [] [Ok] [+] Budget Year 2002-03

Year 2002-03 Outyear 0

Agency [] Classification [] Fund Code [] Check All

Output Grp [] Trans Code [] PAN [] Uncheck All

Output [] Trans Type [] Funding Src [] Query

Subtype [] Admin/Ctrl [] SPP []

Pending []

Accepted []

Total []

Close

BMS Version 12.1.13 Server W\CGRACE Database BMFRSTST User PL_USER 21/11/2002 11:40 AM

Components of the Core Variation Enquiry screen

- **Year** - The user can select the Budget year on which they would like to base their query. This can be any year stored within the database, currently the 1998-1999 Budget year onwards.
- **Outyear** - The user can select the Outyear on which they would like to base their query, given the Budget year selected. The valid options are Outyear 0 (the current year for the selected Budget year) to Outyear 4.
- **Query Variables** - The available variables and process for selecting variables are identical to those discussed in the Core Data Enquiry section previously.

- **Check All** - If Check All is selected by the user, all the variables listed on the Core Data Enquiry screen will be marked to be included in the resultant query, although the user can deselect items by clicking on the ticked square box to the right of a particular variable name.
- **Uncheck All** - If Uncheck All is selected by the user, all the variables listed on the Core Data Enquiry screen will be deselected and will not appear in the resultant query.
- **Query** - Once the Query button has been clicked, the query will execute, with the results shown in the area below the variable selection boxes. Whenever the user changes the contents of the variable selection boxes, for example, by selecting a different agency, the user will need to click on the Query button again to re-execute the query and refresh the results.

Budget Management System - [Core Variation Enquiry]

File Edit Options Window Help

Filter [] [OK] + Budget Year 2002-03

Year 2002-03 Outyear 0

Agency PL Classification Fund Code
 Output Grp Trans Code PAN
 Output Trans Type Funding Src
 Subtype Admin/Ctrl
 SPP

Check All
Uncheck All
Query

Agy	OpGrp	Output	Tran Type	Amount
PL	01	001	1000104	200
PL	02	001	1000104	1150
PL	03	001	1000104	280
PL	03	001	2720903	280
PL	77	777	5113101	2859
PL	77	777	5340101	699
PL	77	777	5570301	0
PL	77	777	6410100	54697
PL	77	777	6520100	5889
PL	77	777	6810100	378
PL	77	777	7410101	1756
PI	77	777	7510105	16303

Pending 131070
Accepted 578
Total 131648

Close

BMS Version 12.1.13 Server W/CGRACE Database BMFRSTST User PL_USER 21/11/2002 11:41 AM

It is possible to copy the query results to another application, such as Excel, by selecting copy from the edit menu.

5.3 General Enquiry

The General Enquiry function allows the user to specify more complex enquiry parameters. It allows queries to be designed and executed against chart, carry forwards, base and variation tables within BMS.

Note: It is important that the user is familiar with the table and field definitions before attempting to utilise this tool.

The General Enquiry tool can be accessed by double clicking on General Enquiry in the Annual Budget tab.

The screenshot displays the 'General Enquiry Designer' interface within the Budget Management System. The window title is 'Budget Management System - [General Enquiry Designer]'. The interface includes a menu bar (File, Edit, Options, Window, Help) and a toolbar with 'Filter' and 'Ok' buttons. A 'Budget Year' dropdown is set to '2002-03'. Below this, there is a 'YEAR' dropdown (2002-03) and a 'Query Table' dropdown. A table for defining columns is shown with columns for 'Column Name', 'Include', and 'Total'. To the right of this table are 'Add Sort' and 'Remove' buttons. Below the table is a 'Filter Fields' section with an 'Add To Filter' and 'Remove' button. Further down are 'Condition' (And/Or) and 'Order' (Ascending/Descending) options. At the bottom of the main area are 'Run Enquiry' and 'Cancel' buttons. The status bar at the very bottom provides system information: 'BMS Version 12.1.13', 'Server W/CGRACE', 'Database BMFRSTST', 'User PL_USER', '21/11/2002', and '11:41 AM'.

Components of the General Enquiry screen

- **Year** - The user can select the Budget year on which they would like to base the query.
- **Query Table** - Contains a listing of all BMFRS tables on which a query can be based.

- **Column Name** - Once a Query Table has been selected, the column name list will be populated with the columns available within this table.
- **Include** - Tick the Include box to select the fields to be displayed when the query is executed.
- **Total (Sum)** - Tick the Total box for the sum of the column to be displayed.
- **Add Sort** - Allows the result of the query to be sorted on one or more columns. Several columns can be added to the sort listbox, with the column sorts being executed in descending order.
- **Remove** - To remove a column name from the sort listbox, select the column name in the sort listbox and select the 'Remove' button.
- **Filter Fields** - Allows the results to be filtered to the desired information. The field lists the columns available within the selected Query Table.
- **Add To Filter** - Select a column name, and select the 'Add to Filter' button. Once the column name has appeared, the user can select a filtering condition.
- **Remove** - To remove a filter from a query, select the filter in the filter listbox and select the 'Remove' button.
- **Run Enquiry** - When all parameters are selected, select 'Run Enquiry'.

If you wish to change the query parameters, click on the 'Back to Designer' button.

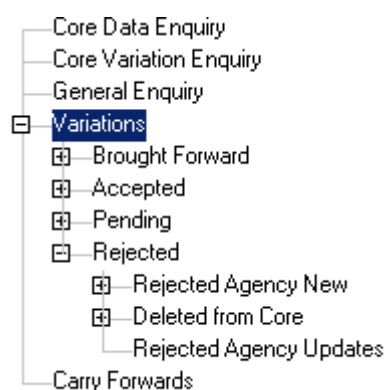
If you wish to save the output of the query, click on the 'Save to File' button and the output will be saved in a csv format that can be used in MSWord or Excel.

Selecting Edit Menu, Copy, enables the results to be pasted into a spreadsheet.

5.4 Variations

The Variations branch under the Annual Budget tab contains the Budget Variation Reasons that have been reviewed by a Treasury Budget Analyst and either rejected, or approved by the System Administrator for inclusion into the Core.

To view the list of Variation Reasons presently loaded against an agency, expand the tree structure below the Variations branch. The tree structure will show branches for each category of Variation Reason; Brought Forward, Accepted, Pending, and Rejected. For Treasury users this information will be grouped by agency. If there have been no variations entered into the system in any category, the user will be unable to expand below that branch.



5.4.1 Classification of Variations

Brought Forward

At the end of each financial year, the BMS database is rolled over to create the new Base Budgets for the new Current Year (Outyear 0) and the new Outyears 1 – 4. Temporary variations that expire in the new Current Year are rolled into the Base when the new Base Budgets are calculated. All other Temporary variations (with expiry dates into the future), when the database is rolled over, appear within the Annual Budget tab and the Core Data Enquiry screen as accepted variations. The Brought Forward Variation Reasons are renumbered during the rollover procedure, and appear in the new Current Year as the first group of accepted variations within the tree structure.

Brought forward Variation Reasons can be checked out of the core and amended by an agency/Treasury, but the individual Financial Variations will be unable to be amended.

Adjustments

An adjustment is a direct change to the base Budget, typically resulting from a restructure. This contrasts with a normal variation that records variations to the base Budget, but does not affect the base Budget itself.

Accepted

Variations, of which Treasury has been advised, and have been approved, either by Cabinet, Budget Committee, the Treasurer or agreed between the agency and Treasury.

Pending

Variations, of which Treasury has been advised, and are still under consideration.

Rejected

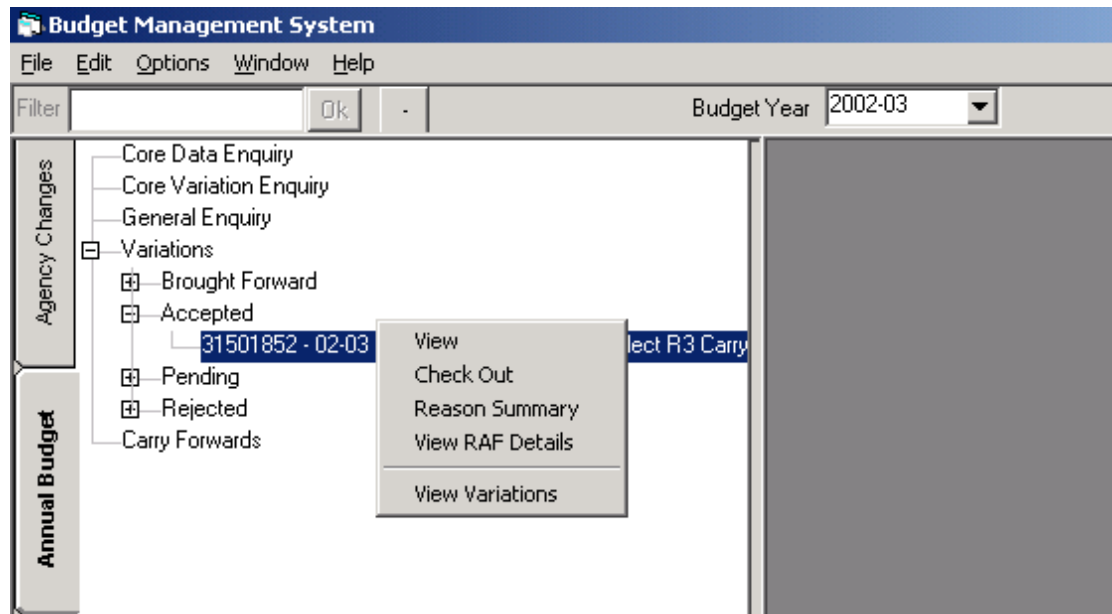
- **Rejected Agency New**
Agency created variations that have been rejected by Treasury.
- **Deleted from Core**
Accepted variations that have subsequently been deleted from the Core.
- **Rejected Agency Updates**
Variations whereby an Agency has updated a previously approved variation, the update being rejected by Treasury.

Note: It is possible for a variation to be sitting under both the accepted and the pending branches of the tree structure. The status of a variation is loaded against both the Variation Reason and the Financial Variations. Two examples of where this split between status flags may occur are:

1. The Variation Reason has a status of pending, but the Financial Variations all have the status of accepted. In this case, the Variation Reason plus the Financial Variations will appear under the accepted branch, but the Variation Reason will also appear under the pending branch.
2. The Variation Reason has a status of accepted, but half the Financial Variations have the status of pending. In this case, the Variation Reason plus the Financial Variations marked as accepted will appear under the accepted branch, and the Variation Reason plus the Financial Variations marked as pending will appear under the pending branch.

5.4.2 Performing Operations on a Variation

Once the user has selected a Variation Reason, a right mouse click will produce a menu showing the operations that can be performed on the selected Variation Reason.



View

Produces the Maintain Variation Reason screen, which displays Variation Reason information including the Variation Reason ID and description, agency and Treasury comments, and the status of the variation.

Budget Management System - [Maintain Variation Reason]

File Edit Options Window Help

Filter [] [Ok] [+] Budget Year 2002-03

Year	Reason ID	Agency	Restricted to	Status
2002-03	31501852	PL	Standard Variations	Accepted

Short Description

02-03 Increase Expenditure to reflect R3 Carry Forwards.

Agency Reason

In Round One DPPS recorded s8A(2) carry forwards totalling \$1.35 mill.
When DJIR finalised its actual Round 3 s8A(2) Carry Forwards the amount was \$1.928 mill.
Additional 02-03 Expenditure of carry forwards totalling \$578 000 needs to be recorded.

View Variations View History Close

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Check Out

Copies the selected Variation Reason to the Agency Changes or Analyst Work areas, where amendments can be made to the Variation Reason or Financial Variation information.

Reason Summary

Allows the user to tailor a query in order to view certain details concerning the selected Variation Reason.

Budget Management System - [Variation Reason Summary]

Filter: [] [Ok] [Filter] Budget Year: 2002-03

Reason: 31501852 Description: 02-03 Increase Expenditure to reflect R3 Carry Forwards.

Available Columns: Transaction Code, Transaction Type, Transaction Subtype, Funding Source, Admin/Controlled, Variation Type, SPP Flag, Classification

Selected Columns: Agency, OP Group, Output, PAN

Subtotal on: None

Buttons: Show, Close, Move (up/down)

Agency	OP Grp	Output	PAN	Outyear 0	Outyear 1	Outyear 2	Outyear 3	Outyear 4
PL	03	001	T519	280	0	0	0	0
PL	92	867	T519	298	0	0	0	0
Total	--	--	--	578	0	0	0	0

BMS Version 12.1.13 | Server W\CGRACE | Database BMFRSTST | User PL_USER | 21/11/2002 | 11:57 AM

The user selects the fields to be reported in the query, shown in the Selected Columns box, by utilising the two arrow buttons between the Available Columns and the Selected Columns boxes. For example, if the user would like the transaction type to show in the query results, they would simply select the Transaction Type field in the Available Columns box and use the arrow button to move the field into the Selected Columns box.

The user can also change the order in which the fields are to be reported by selecting a field listed within the Selected Columns box and using the up and down 'Move' buttons to the right of the Selected Columns box to change the order.

To execute the query, click on the 'Show' button. If the user amends the contents of the Selected Columns box, either by changing the fields to be reported or by changing the order, click on the 'Show' button to re-execute the query and refresh the results.

View RAF Details

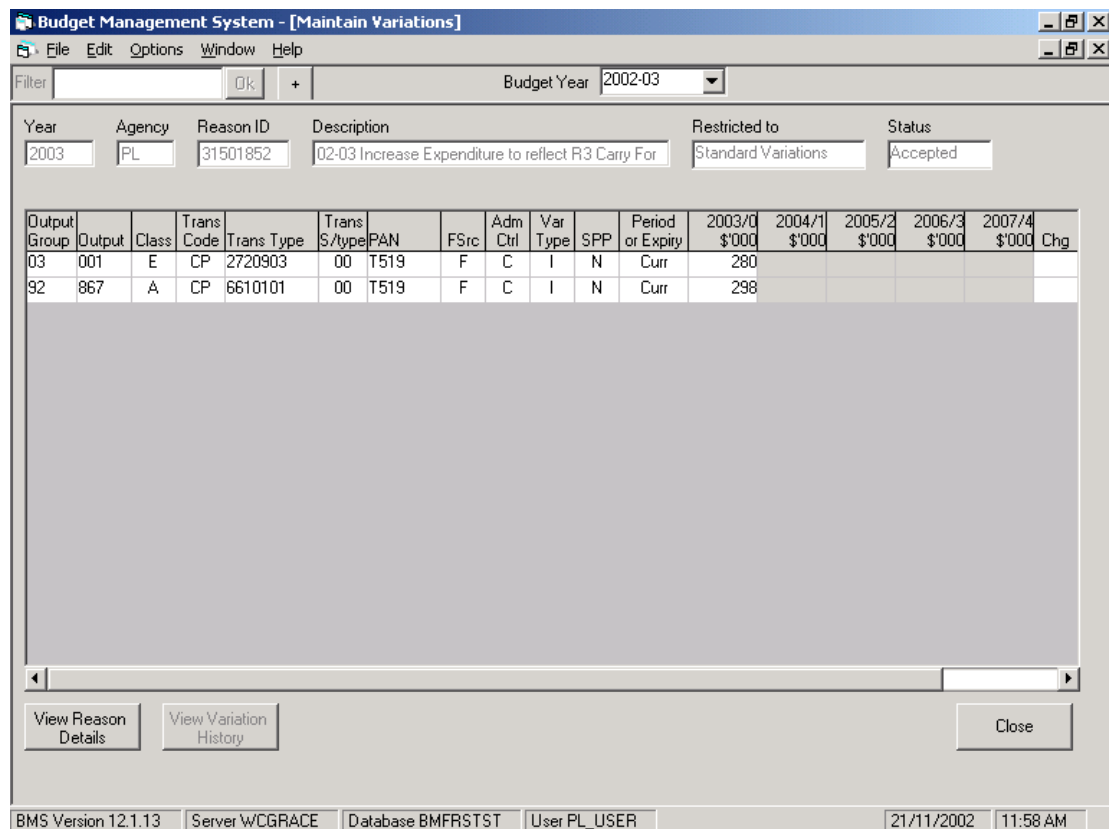
Allows the user to view the present status of a Request for Additional Funding (RAF). This is generally part of the end of year procedures, whereby agencies seek approval to incur additional expenditure above and beyond their original Budget allocation.

Update RAF Details (only available to Treasury)

Allows the user to update the status of a Request for Additional Funding (RAF). To accept the changes, click on the 'Update' button or click on the 'Close' button to discard the changes.

View Variations

Produces the Maintain Variations screen, which displays the Financial Variations that comprise the Variation Reason selected.



Note: This information can also be accessed through the Maintain Variation Reason screen by clicking on the 'View Variations' button.

It is possible to return to the Variation Reason information by selecting the 'View Reason Details' button at the bottom of the Maintain Variations screen.

5.4.3 Variation History

As discussed previously, when a new Variation Reason/Financial Variation is created within BMS, a copy of the original information is stored within the variation history. Whenever these variations are amended, a record of these changes is also stored.

The procedures for accessing historical information is discussed in detail in ‘Section 4.2.1 – Variation History’

6 CARRY FORWARDS

‘Section 6 - Carry Forwards’ is in draft form. An updated section will be forwarded to users once BMS procedures have been finalised.

As part of the Budget process, agencies are required to provide indicative/actual information for two forms of interyear transfers: Carry Forwards of Unexpended Appropriation and Carry Forward of Balances of Special Deposits and Trust Funds.

6.1 Carry Forward of Unexpended Appropriation

Section 8A(2) of the Public Account Act 1986 provides for agencies to carry forward the unexpended balance of any appropriation in the Consolidated Fund (Recurrent and Works and Services) between financial years, subject to approval by the Treasurer.

The maximum amount that can be transferred is limited to 3 per cent of the total appropriation of the relevant Division.

These unexpended balances will be carried forward into departmental operating accounts.

Any amounts carried forward must be spent within the first three months of the next financial year or, with the approval of the Treasurer, by the end of the financial year.

6.2 Carry Forward of Balances of Accounts in SDTF

The carry forward of the closing balances, or part of the closing balance, of all accounts in the Special Deposits and Trust Fund is subject to approval by the Treasurer. The only exceptions are those accounts classified as 'True Trust' accounts, where balances are automatically carried forward into the following financial year.

Where all or part of the closing balance of an account in the SDTF is not approved, the end of year balances will be transferred to the Consolidated Fund at the end of the financial year.

6.3 Carry Forward Timetable

Carry forward processes are conducted in three rounds during the year.

- **Round 1 - May**

Indicative – Figures are published in the Budget Papers. Approval for balances requested to be carried forward is to be sought from the Treasurer.

For section 8A(2) carry forwards, the agency must also create a new variation in Outyear 1 indicating where the funds carried forward are to be spent in the upcoming financial year. This variation should be coded against the agency operating account, Funding Source F.

- **Round 2 - June**

Final approval for section 8A(2) transfers and indicative approval for SDTF balances requested to be carried forward is to be sought from the Treasurer.

- **Round 3 - July**

Actual – Confirmation of the final balances to be carried forward to the SDTF.

6.4 BMS and Carry Forwards

Within BMS, a carry forward record contains two parts:

- Carry Forward Reason, and
- Carry Forward Detail Records.

Carry forwards appear as a separate branch in the tree structure within the Agency Changes, Analyst Work, and Annual Budget areas, but Carry Forward Reasons/Detail Records can only be added or amended within the Agency Changes or Analyst Work areas.

6.4.1 Carry Forward Reason

- Within the Agency Changes tab, select the Carry Forwards branch and right mouse click to view the menu options available.
- Select Add New Carry Forward Reason.

The screenshot displays a software window titled "Budget Management System - [Maintain Carry Forward Reason]". The window has a menu bar with "File", "Edit", "Options", "Window", and "Help". Below the menu bar is a "Filter" field with "Ok" and "+" buttons, and a "Budget Year" dropdown menu set to "2002-03". The main form area contains the following fields:

- Year: 2003
- Agency: PL
- Reason ID: (empty)
- Description: (empty)
- Agency Reason: (empty)

At the bottom of the form are two buttons: "Add" and "Close". The status bar at the bottom of the window displays the following information: "BMS Version 12.1.13", "Server WCGRACE", "Database BMFRSTST", "User PL_USER", "21/11/2002", and "12:01 PM".

Complete the Description and Agency Reason fields, and click on the 'Add' button to create the Carry Forward Reason, or click on the 'Close' button to cancel.

Note: For Treasury users this screen will include a field to enable Treasury comments.

6.4.2 Carry Forward Detail Record

After a Carry Forward Reason has been created, the user will be presented with the Maintain Carry Forward Detail screen.

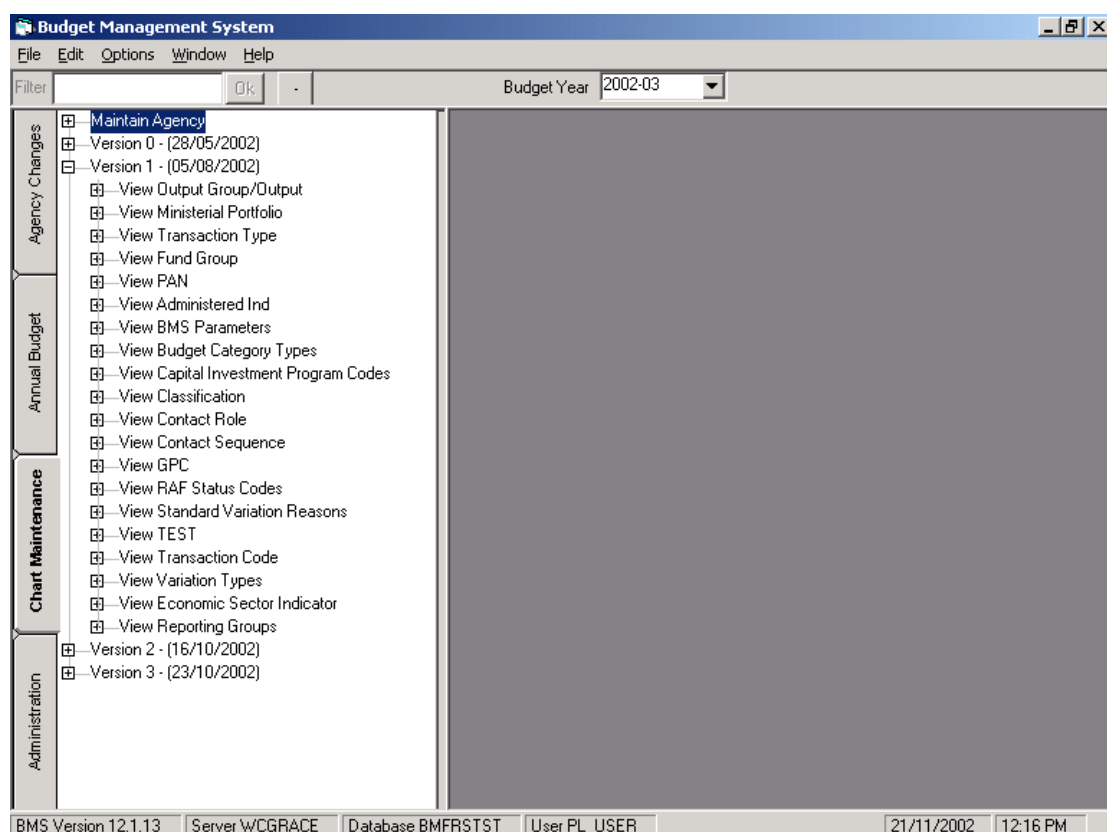
The user is required to complete the following fields:

- Output Group
- Output
- Transaction Type
- PAN
- Funding Source
- Administered / Controlled
- Amount

7 CHART MAINTENANCE TAB

The Chart Maintenance area contains all the Chart of Accounts information relating to the Integrated BMFRS, e.g. Output Groups, Outputs, Transaction Types and Public Account Numbers.

Agency users are unable to make amendments within the Chart Maintenance tab.



7.1 Chart Versions

At the commencement of the new financial year, the Integrated BMFRS has one chart version - Chart Version 0. During the course of the year, new chart versions may be created to allow for changes such as Output Group/Output restructures within agencies.

7.2 Chart Maintenance Items relevant for BMS Users

- **Maintain Agency**

The Maintain Agency screen allows a user to view or update the agency details.

- **View Output Group**
The View Output Group screen allows a user to view an Output Group within the particular agency.

- **View Output**
The View Output Group screen allows a user to view an Output within an Output Group.

- **View Ministerial Portfolio**
The Ministerial Portfolio screen is used to ensure that information is being forwarded to the appropriate government Ministers.

- **View Transaction Type**
To view the list of transaction types currently defined within the system.
Valid Transaction Codes - When adding a new variation within BMS, these valid transaction flags will determine what transaction types will list in the Transaction Type dropdown box on the Maintain Variations screen. For example, if the user was to add a new cash expenditure variation, only transaction types loaded with the cash payment box ticked would show up as a valid selection in the Transaction Type dropdown box on the Maintain Variation screen.
Outlay Type - This indicator is used to flag where a transaction type will be grouped in the Advanced Reporting Tool reports. Only one of these option buttons can be selected for a given transaction type.

- **View Fund Group**
The View Fund Group screen allows the user to view details concerning relevant fund groups.

- **View PAN (Public Account Number)**
All public account numbers are created, updated or deleted by Treasury.

- **Maintain Fund/Class 1/Class 2/Class 3/Class 4/Public Acc**

Examples of these items are provided below:

Fund

- Consolidated Fund
- Special Deposits and Trust Fund

Class 1

- Commonwealth Sources
- State Sources

Class 2

- Recurrent Receipts
- Capital Receipts
- Recurrent Expenditure
- Capital Expenditure

Class 3

- General Purpose Receipts
- Specific Purpose Receipts
- Specific Purpose Payments
- Works and Services

Class 4

- Health and Human Services
- Education
- Infrastructure, Energy and Resources

Public Account

- Y021 – Blood Transfusion Service
- L080 – Housing
- L022 – Primary and Secondary Education