

DAILY RECEIPTS REGISTER

REPORT NUMBER: MBP401

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the Input, Edit & Update module)

CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by fund, batch date and number and current document number.

DESCRIPTION: The Daily Receipts Register (illustrated in Exhibit VIII-10) is produced automatically by FAMIS at the end of each processing cycle to provide a complete audit trail of all receipt transactions posted. The report may also be produced on a monthly basis for the current month or prior month. Once the daily reconciliation process in central accounting is completed, the report should be filed for future reference.

The Daily Receipts Register will only contain transactions processed in FAMIS with a Batch Type = 'A'. The report displays the accounting classification data coded on input as well as selected data that may be retrieved from the system tables. Transaction amount subtotals are provided by document, batch and fund and a grand total is computed for the register.

After all receipt transactions have been displayed, a recap of the net effect of the transactions on the general ledger control accounts is presented. Each general ledger account affected is identified and the net debit or credit activity is computed.

MBP401-A ***** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM ***** DEPT: ZZ
 DAILY RECEIPTS REGISTER
 04/08/83 (06:35)***** CURRENT DAY ***** AS OF 04/08/83 ***** RUN PAGE: 4

FUND: 5 - SPECIAL FUNDS

TY	D	BATCH ID	D	PROC	DOCUMENT	SRCE	COST	PROJECT	S/L	TRANSACTION	OPTIONAL	DEPARTMENTAL								
		DATE	NUM	SEQ	I	FM	DATE	NUMBER	SX	TC	FYRAPPD	OBJT	CNTR	NO	PH	ACT	ACCT	AMOUNT	DATA	
		VENDOR NAME				REVERSE														
A	V9	030324	001	00003	0	01	830408	00000013	03	021	S83240V9	0531	2101	300000	20	008		105,000.00		

DOCUMENT TOTAL 105,000.00 *

BATCH TOTAL 730,000.00 **

FUND TOTAL 2,080,500.00 ***

G/L RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

		NET DEBITS	NET CREDITS
010	CASH IN STATE TREASURY	2,080,500.00	
670	ACCOUNTS RECEIVABLE		500.00
640	BUDGETARY FUND BALANCE	2,080,500.00	
655	APPROPRIATIONS		2,080,500.00
763	RESERVE FOR ACCOUNTS RECEIVABLE	500.00	
800	REVENUES/NON-REVENUES		2,080,500.00
	TOTAL	.00	.00

EXHIBIT VIII-10
DAILY RECEIPTS REGISTER

VIII-27

11/15/83 10:45 AM

DAILY ENCUMBRANCE REGISTER

REPORT NUMBER: MBP402

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the Input, Edit & Update module)

CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by batch type, fund, batch date and number and current document number.

DESCRIPTION: The Daily Encumbrance Register (illustrated in Exhibit VIII-11) is produced automatically by FAMIS at the end of each processing cycle to provide a complete audit trail of all encumbrance transactions posted. The report may be produced on a monthly basis for the current month or prior month. Once the daily reconciliation process in central accounting is completed, the report should be filed for future reference.

The Daily Encumbrance Register will only contain transactions processed in FAMIS with the following batch types:

- P - Contract Encumbrances;
- Q - Claims Encumbrances;
- R - Encumbrance Advice; and
- 4 - Interface Encumbrance Batches.

In fact, separate registers will be produced for each batch type. The report displays the accounting classification data coded on input as well as selected data that may be retrieved from the system tables. Transaction amount subtotals are provided by document, batch and fund and a grand total is computed for the register.

After all encumbrance transactions for a batch type have been displayed, a recap of the net effect of the transactions on the general ledger control accounts is presented. Each general ledger account is identified and the net debit or credit activity is computed.

FUND: S - SPECIAL FUNDS

T Y D	BATCH ID DATE	D SEQ	PROC I FM	DOCUMENT DATE	REF DOC NUMBER	SX NUMBER	TC NUMBER	E YR	APP D	OBJT CNTR	COST NO	PROJECT PH ACT	VENDOR NUMBER	SX	TRANSACTION AMOUNT	M R
OPT DEPT DATA											VENDOR NAME					
Q	L9 830321	001	00003	0 01	830408	L352480T01	621	S	83	290	L9 2906	1200	004 52480000T00		2,400.00	
													BEV URASAKI III			
DOCUMENT TOTAL															2,400.00 *	
Q	L9 830321	001	00004	0 01	830408	L352490T01	621	S	83	290	L9 2905	1100	004 52490000T00		1,700.00	
													BEV URASAKI IV			
DOCUMENT TOTAL															1,700.00 *	
BATCH TOTAL															4,100.00 **	
FUND TOTAL															4,100.00 ***	

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G/L		RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)		NET DEBITS	NET CREDITS
730	RESERVE FOR ENCUMBRANCES				4,100.00
750	CLAIMS ENCUMBRANCES			4,100.00	
TOTAL				.00	.00
CLAIMS ENCUMBRANCE REGISTER TOTAL					4,100.00 ****

EXHIBIT VIII-11
DAILY ENCUMBRANCE REGISTER

DAILY CASH EXPENDITURE REGISTER

REPORT NUMBER: MBP403

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the Input, Edit & Update module)

CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS There are no sort sequence options. The report will always be produced by batch type, fund, batch date and number and current document number.

DESCRIPTION: The Daily Cash Expenditure Register (illustrated in Exhibit VIII-12) is produced automatically by FAMIS at the end of each processing cycle to provide a complete audit trail of all cash expenditure transactions posted. The report may be produced on a monthly basis for the current month or prior month. Once the daily reconciliation process in central accounting is completed, the report should be filed for future reference.

The Daily Cash Expenditure Register will only contain transactions processed in FAMIS with the following batch types:

- I - Contract Payments - Manual Warrants
- J - Contract Payments - Automated Warrants
- K - Manual Warrants - Other Payments
- L - Automated Warrants - Other Payments
- 2 - Payroll Expenditures
- 3 - Interface Expenditure Batches - Automated Warrant
- 5 - Interface Contract Expenditure Batches - Automated Warrant

Separate sections of the register will be produced for contract payments, other payments, and payroll expenditures. The report displays the accounting classification data coded on input as well as selected data that may be

retrieved from the system tables. Transaction amount subtotals are provided by document, batch and fund and a grand total is computed for the register.

After all expenditure transactions have been displayed for contract payments, other payments or payroll expenditures, a recap of the net affect of the transactions on the general ledger control accounts is presented. Each general ledger account affected is identified and the net debit or credit activity is computed.

FUND: T - TRUST AND AGENCY FUNDS

I	BATCH ID	D	PROC	DOCUMENT	DOC	REF DOC	VENDOR INV	INV	COST	PROJECT	S/L									
Y D	DATE	NUM	SEQ	I	FM	DATE	NUMBER	SX	DATE	TC	FYRAPP	D	OBJT	CNTR	NO	PH	ACT	ACCT	M	R
OPTIONAL REMIT DATA				OPTIONAL DEPT DATA				VEND NUM	SX	VENDOR NAME			TRANS AMOUNT							

L N9 830319 001 00001 0 01 830408 20001008 824 100000 N9 400001

000000125T00 DAVE ANDREWS 15,000.00

DOCUMENT TOTAL 15,000.00 *

BATCH TOTAL 15,000.00 **

FUND TOTAL 15,000.00 ***

G/L RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

NET DEBITS NET CREDITS

350 AUDITED CLAIMS PAYABLE 15,000.00

400 DUE TO OTHER GOVERNMENTAL UNITS 15,000.00

TOTAL .00 .00

CLAIMS EXPENDITURE REGISTER TOTAL 16,300.00 ****

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DAILY CASH EXPENDITURE REGISTER
 EXHIBIT VIII-12

DAILY GENERAL JOURNAL REGISTER

REPORT NUMBER: MBP404

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the Input, Edit & Update module)

CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by batch type, fund, batch date and number and current document number.

DESCRIPTION: The Daily General Journal Register (illustrated in Exhibit VIII-13) is produced automatically by FAMIS at the end of each processing cycle to provide a complete audit trail of all general journal transactions posted. The report may be produced on a monthly basis for the current month or prior month. Once the daily reconciliation process in central accounting is completed, the report should be filed for future reference.

The Daily General Journal Register will only contain transactions processed in FAMIS with the following batch types:

- B - Appropriation Warrants;
- C - Request for Transfer of Funds;
- D - Unrequired Appropriations to be Lapsed;
- E - Request for Allotment;
- F - Allotment Advice;
- G - Estimated Receipts;
- T - Journal Voucher;
- S - Universal Input Form;
- W - Automated Summary Warrant Voucher Transactions; and
- 1 - Department of Budget and Finance Interface.

Separate registers will be prepared for each batch type. The report displays the accounting classification data coded on input as well as selected data that may be retrieved from the system tables. Transaction amount subtotals are provided by document, batch and fund and a grand total is computed for the register.

After all transactions for a particular batch type have been displayed, a recap of the net affect of the transactions on the general ledger control accounts is presented. Each general ledger account affected is identified and the net debit or credit activity is computed.

FUND: B - BOND FUNDS

T	BATCH ID	D	PROC	AL SRCE	COST PROJECT	G/L	VENDOR	VENDOR	INV	CURRENT	DCC														
Y	D	DATE	NUM	SEQ	I	FM	DATE	TC	FYRAPPD	CT	OBJT	FD	CNTR	NO	PH	ACT	ACT	NUMBER	SX	INVOICE NO	DATE	DCC	NO	SX	DATE
REF	DOC	SX	SL	ACT	OPTIONAL DEPT DATA				OPTIONAL REMIT DATA				WARR	NUM	TRANS AMOUNT		M	R	F	VENDOR NAME					
T	N9	830318	001	00003	0	01	630408	912	B00000N9		1733														MISCIDSC5
																									760,000.00
																									760,000.00 *
																									760,000.00 **
																									760,000.00 ***

G/L

RFCAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

NET DEBITS

NET CREDITS

010	CASH IN STATE TREASURY	760,000.00	
795	BONDS AUTHORIZED AND UNISSUED		760,000.00
796	BONDS AUTHORIZED AND UNISSUED CONTRA	760,000.00	
800	REVENUES/NON-REVENUES		760,000.00
	TOTAL	.00	.00

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EXHIBIT VIII-13
 DAILY JOURNAL VOUCHER REGISTER

DETAIL OF TRANSACTIONS POSTED

REPORT NUMBER: MBP405

FISCAL PERIOD OPTIONS: Daily (the report is produced automatically by the Input, Edit & Update module)

CM - Current Month

PM - Prior Month

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, division, batch type, fund, batch date and number and current document number.

DESCRIPTION: The Detail of Transactions Posted report (illustrated in Exhibit VIII-14) is produced automatically by FAMIS at the end of each processing cycle to provide departmental fiscal personnel with information on all transactions posted that affected their departments accounts. The report may also be produced on a monthly basis for the current month or prior month. This report should be filed by each department for future reference and reconciliation.

Each department will receive a report that contains only those transactions affecting the department. The report will be segregated into several sections corresponding to batch type. Each accounting transaction will be displayed with the classification data coded on input as well as selected data that may be retrieved from the system tables. Transaction amount subtotals are provided by document, batch and fund. A recap of the net affect of the transactions posted on the general ledger control accounts is provided by fund within each register type (i.e. batch type).

MBP405-B ***** STATE OF HAWAII FINANCIAL ACCOUNTING & MANAGEMENT INFORMATION SYSTEM ***** DEPT: H9
 DAILY DETAIL OF TRANSACTIONS POSTED DEPT PAGE: 1
 04/08/83 (06:35)***** CURRENT DAY ***** AS OF 04/08/83 ***** RUN PAGE: 11

DEPT: H9- TEST DEPT H9
 DIV: -
 FUND: G - GENERAL FUNDS

T	BATCH I'D	D	PROC	DOCUMENT	SRCE COST	PROJECT	S/L	TRANSACTION	OPTIONAL	DEPARTMENTAL		
Y D	DATE	NUM	SEQ	I FM	DATE	NUMBER SX TC	FYRAPP D	OBJT CNTR	NO PH ACT	ACCT R	AMOUNT	DATA

----- RECEIPT TRANSACTIONS -----

A	H9	830316	001	00004	0	01	830408	VPASSETS30	054	G00000	H9	0266	070002	5,000.00	
													DOCUMENT TOTAL	5,000.00 *	
A	H9	830316	001	00005	0	01	830408	VPASSETS37	011	G00000	H9	0337		1,500.00	
													DOCUMENT TOTAL	1,500.00 *	
													BATCH TOTAL	6,500.00 **	
													FUND TOTAL	6,500.00 ***	

G/L RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

		NET DEBITS	NET CREDITS
010	CASH IN STATE TREASURY	6,500.00	
070	ACCOUNTS RECEIVABLE		5,000.00
763	RESERVE FOR ACCOUNTS RECEIVABLE	5,000.00	
800	REVENUES/NON-REVENUES		6,500.00
	TOTAL	.00	.00

EXHIBIT VII-14
DETAIL OF TRANSACTIONS POSTED

VII-38

CASH IN STATE TREASURY TRANSACTION REGISTER

REPORT NUMBER: MBP406

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by fund, batch type, batch date and number and current document number.

DESCRIPTION: The Cash in State Treasury Transaction Register (illustrated in Exhibit VIII-15) is produced automatically by FAMIS at the end of each processing cycle to provide a complete listing of all journal voucher transactions affecting general ledger account 010 - 'Cash in State Treasury'. The report may be produced on a monthly basis for the current month or prior month. Once the daily output has been reconciled, this report will normally be sent to the Finance Division.

The register will contain all transactions in Batch Types 'S' and 'T' affecting Cash in State Treasury. As such, transactions displayed on this report, will also be reported on the other transaction registers which are sorted by batch type.

Once all transactions for a fund have been printed, a recap of the net affect of the transactions on the general ledger control accounts is presented. Each general ledger account is identified and the net debit or credit activity is computed.

FUND: G - GENERAL FUNDS

Y	B	BATCH ID	D	PRDC	AL SRCE	COST PROJECT	G/L	VENDOR	VENDOR	INV	CURRENT	DOC			
REF	DOC	SX	SL	ACT	OPTIONAL DEPT DATA	OPTIONAL RMIT DATA	WARR NUM	TRANS AMOUNT	M R F	VENDOR NAME	DOC NO	SX			
I	22	830401	902	00004	0	01	830425	441	G83502A6	20	3600	010	5,000.00		00TRANS1

DOCUMENT TOTAL 5,000.00 *

T	22	830401	902	00005	0	01	830425	441	G83503A6	20	3600	010	10,000.00		00TRANS2
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DOCUMENT TOTAL 10,000.00 *

BATCH TOTAL 25,000.00 **

I	22	830401	903	00001	0	01	830425	471	G83503A6			010	90,000.00		0000INV1
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DOCUMENT TOTAL 90,000.00 *

BATCH TOTAL 90,000.00 **

FUND TOTAL 4,685,160.00 ***

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CASH IN STATE TREASURY REGISTER

EXHIBIT VIII-15

G/L RECAP BY TYPE OF JOURNAL ENTRY (G/L ACCOUNT NUMBER)

	NET DEBITS	NET CREDITS
010 CASH IN STATE TREASURY	2,706,250.00	1,978,910.00
TOTAL	727,340.00	

DEPARTMENTAL BUDGET BY OBJECT

REPORT NUMBER: MBP440

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, division, fund, object, and cost center.

DESCRIPTION: FAMIS provides each department with the system capability to track budget and expenditure data at multiple levels of detail below the appropriation level. The lowest level at which costs are tracked in many departments is by object and cost center. The Departmental Budget by Object report (illustrated in Exhibit VIII-16) displays financial data at this low level of classification detail. Financial elements displayed on the report are:

- BUDGET - the balance contained in general ledger account 900 - Departmental Budget (special transaction codes have been established to allow departments to load budget data using departmental classifications codes);
- EXPENDITURES-CURRENT MONTH - the monthly activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;
- EXPENDITURES-YEAR-TO-DATE - the year-to-date activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;
- OUTSTANDING ENCUMBRANCES - the outstanding balance in general ledger account 735 - Claims Encumbrances and 750 - Contract Encumbrances; and
- AVAILABLE BUDGET - the available budget balance not expended or encumbered. It is computed by subtracting Columns 3 and 4 from Column 1.

The report contains a 'Personnel Cost Subtotal' and an 'Other Cost Subtotal'. The Personnel Cost Subtotal is a subtotal of all object codes within the range 20XX through 28XX. The Other Cost Subtotal is a subtotal of all other expenditure object codes. It should be noted that all financial balances displayed on the report are computed without regard to funding fiscal year. This will enable the analysis of total costs incurred during the reporting period, regardless of when the funds were originally appropriated.

DEPARTMENT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
 DIVISION : 02 EMPLOYMENT SERVICE DIVISION
 FUND : 5 SPECIAL FUNDS

OBJT CNTR	OBJT/COST CENTER TITLE	BUDGET	EXPENDITURES		OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET
			CURRENT MONTH	YEAR-TO-DATE		
APPROPRIATION ACCOUNT S-83-240-L9 EMPLOYMENT SERVICE PROGRAM						
2901	TEST MINOR OBJ 2901					
	2100 ES PROGRAM STAFF SERVICES	5,000.00-	25,000.00	25,000.00	20,000.00	50,000.00-
	OBJECT TOTAL	5,000.00-	25,000.00	25,000.00	20,000.00	50,000.00-
2902	TEST MINOR OBJ 2902					
	2100 ES PROGRAM STAFF SERVICES	50,000.00	.00	.00	.00	50,000.00
	2101 ES PROGRAM STAFF SERVICES	15,000.00	.00	.00	5,000.00	10,000.00
	OBJECT TOTAL	65,000.00	.00	.00	5,000.00	60,000.00
	OTHER COST SUBTOTAL	60,000.00	25,000.00	25,000.00	25,000.00	10,000.00
***** APPROPRIATION TOTAL ****						
		60,000.00	25,000.00	25,000.00	25,000.00	10,000.00
***** FUND TOTAL *****						
		60,000.00	25,000.00	25,000.00	25,000.00	10,000.00
***** DIVISION TOTAL *****						
		660,000.00	48,900.00	48,900.00	423,900.00	187,200.00
***** DEPARTMENT TOTAL *****						
		660,000.00	52,600.00	52,600.00	428,000.00	179,400.00

DEPARTMENTAL BUDGET BY OBJECT EXHIBIT VII-16

VIII-43

DEPARTMENTAL BUDGET AND EXPENDITURES BY COST CENTER

REPORT NUMBER: MBP442

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options. The report will always be produced by department, division, fund, branch, section, unit and cost center.

DESCRIPTION: The Departmental Budget and Expenditures by Cost Center report (illustrated in Exhibit VIII - 17) displays financial data at the lowest level of organizational detail provided in FAMIS. This report will be especially useful to those departments that enter budgets and wish to track costs at the cost center level. Financial elements displayed on the report are:

- BUDGET - the balance contained in general ledger account 900 - Departmental Budget (special transaction codes have been established to allow departments to load budget data using departmental classifications codes;
- EXPENDITURES-CURRENT MONTH - the monthly activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;
- EXPENDITURES-YEAR-TO-DATE - the year-to-date activity posted in general ledger account 850 - Expenditures and 902 - Departmental Expenditure Adjustments;
- OUTSTANDING ENCUMBRANCES - the outstanding balance in general ledger account 735 - Claims Encumbrances and 750 Contract Encumbrances; and
- AVAILABLE BUDGET - the available budget balance not expended or encumbered. It is computed by subtracting Columns 3 and 4 from Column 1.

Subtotals are provided for each change in unit, section, branch, fund, division and department. It should be noted that all financial balances displayed on the report are computed without regard to funding fiscal year. This will enable the analysis of total costs incurred by a cost center during the reporting period, regardless of when the funds were originally appropriated. This type of information will be especially useful when analyzing the cost effectiveness of cost center operations or matching cost center revenues and expenditures.

DEPARTMENT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
 DIVISION : 02 EMPLOYMENT SERVICE DIVISION
 FUND : 6 GENERAL FUNDS
 BRANCH : 02 CLAIMS AND TAX PROCESSING
 SECTION : 02 VETERANS SERVICES

UN COST IT CNTR	UNIT/COST CENTER TITLE	BUDGET	EXPENDITURES CURRENT MONTH	EXPENDITURES YEAR-TO-DATE	OUTSTANDING ENCUMBRANCES	AVAILABLE BUDGET
	2220 VETERAN'S SERVICES	30,000.00	20,000.00	20,000.00	25,000.00	15,000.00-
	2221 VETERAN'S SERVICES	500,000.00	.00	.00	350,000.00	150,000.00
	2222 VETERAN'S SERVICES	70,000.00	.00	.00	20,000.00	50,000.00
	UNIT TOTAL	600,000.00	20,000.00	20,000.00	395,000.00	185,000.00

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DEPARTMENTAL BUDGET AND EXPENDITURES BY COST CENTER

***** SECTION TOTAL *****		600,000.00	20,000.00	20,000.00	395,000.00	185,000.00
***** BRANCH TOTAL *****		600,000.00	23,900.00	23,900.00	398,900.00	177,200.00
***** FUND TOTAL *****		600,000.00	23,900.00	23,900.00	398,900.00	177,200.00

STATEMENT OF BUDGET AND EXPENDITURES BY PROGRAM FOR OPERATING ACCOUNTS

REPORT NUMBER: MBP444

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report. It is always sorted by department, program levels (1 through 7), report program and appropriation.

DESCRIPTION: The Statement of Budget and Expenditures by Program for Operating Accounts report (illustrated in Exhibit VIII-18) displays financial data by budget program structure as well as appropriation account. This report contains budget and expenditure data for operating accounts only. (Operating accounts are identified by the appropriation type indicator 0, 1, 2, 3, or 6 in the Appropriation Symbol Table). Financial information on capital programs can be obtained from the Statement of Budget and Expenditures by Program for Capital Accounts report.

The financial balances displayed in each column are:

- APPROPRIATIONS - the net balance or original appropriations, restriction, lapses, transfers and continuing appropriation amounts;
- ALLOTMENTS - the net balance of quarterly allotments available, restrictions, reversions, transfers, or other allotments;
- EXPENDITURES - the cumulative balance of expenditures posted;
- ENCUMBRANCES - the unliquidated balance of claims and contract encumbrances outstanding; and

- AVAILABLE ALLOTMENT - the available allotment balance computed by subtracting the Column 3 (Expenditure) and Column 4 (Encumbrance) totals from Column 2 (Allotments).

Unlike some of the other appropriation/allotment status reports that display the total amount of allotments posted, this report will only display the balance of allotments currently available. In other words, if the program is subject to the quarterly allotment process and the report is prepared for July, August, or September only the first quarter allotment balance will be reported. Similar rules will be followed when producing the report in the second, third, and fourth quarters of the year.

DEPARTMENT: A6 NEW TEST DEPARTMENT

PROGRAM LEVEL							RPT	APPRN				AVAILABLE	
1	2	3	4	5	6	7	PGM	ACCOUNT	APPROPRIATION	ALLOTMENT	EXPENDITURES	ENCUMBRANCES	ALLOTMENT
													BALANCE
01	04	04	02				AGR192	B-83-505	500,000.00	500,000.00	.00	.00	500,000.00
01	04	04	02				AGR192	B-83-504	405,000.00	250,000.00	.00	.00	250,000.00
AGR192 SUBTOTAL									905,000.00	750,000.00	.00	.00	750,000.00
SUBTOTAL									905,000.00	750,000.00	.00	.00	750,000.00
DEPARTMENT TOTAL									905,000.00	750,000.00	.00	.00	750,000.00

STATEMENT OF BUDGET AND EXPENDITURES FOR OPERATING ACCOUNTS BY PROGRAM

EXHIBIT VII-18

VIT-10

L-REDAU 6

STATEMENT OF BUDGET AND EXPENDITURES BY PROGRAM FOR CAPITAL ACCOUNTS

REPORT NUMBER: MBP445

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report. It is always sorted by department, program levels (1 through 7), report program and appropriation.

DESCRIPTION: The Statement of Budget and Expenditures by Program for Capital Accounts report (illustrated in Exhibit VIII - 19) displays financial data by budget program structure as well as appropriation account. This report contains budget and expenditure data for capital accounts only. (Capital accounts are identified by the appropriation type indicator = 4 or 5 in the Appropriation Symbol Table). Financial information on operating programs can be obtained from the Statement of Budget and Expenditures by Program for Operating Accounts report.

The financial balances displayed in each column are:

- APPROPRIATIONS - the net balance or original appropriations, restriction, lapses, transfers and continuing appropriation amounts;
- ALLOTMENTS - the net balance of quarterly allotments available, restrictions, reversions, transfers, or other allotments;
- EXPENDITURES - the cumulative balance of expenditures posted;
- ENCUMBRANCES - the unliquidated balance of claims and contract encumbrances outstanding, and;

- AVAILABLE ALLOTMENT - the available allotment balance computed by subtracting the Column 3 (Expenditure) and Column 4 (Encumbrance) totals from Column 2 (Allotments).

Unlike some of the other appropriation/allotment status reports that display the total amount of allotments posted, this report will only display the balance of allotments currently available. In other words, if the program is subject to the quarterly allotment process and the report is prepared for July, August, or September only the first quarter allotment balance will be reported. Similar rules will be followed when producing the report in the second, third, and fourth quarters of the year.

DEPARTMENT: E9 TEST DEPT E9

PROGRAM LEVEL							RPT	APPRN	APPROPRIATION	ALLOTMENT	EXPENDITURES	ENCUMBRANCES	AVAILABLE ALLOTMENT BALANCE
1	2	3	4	5	6	7	PGM	ACCOUNT					
07	01	01	01				EDN105	5-83-020	200,000.00	100,000.00	1,000.00	60,000.00	39,000.00
07	01	01	01				EDN105	5-83-300	130,000.00	80,000.00	38,000.00	13,000.00	29,000.00
07	01	01	01				EDN105	5-83-100	200,000.00	100,000.00	46,000.00	5,000.00	49,000.00
EDN105 SUBTOTAL									530,000.00	280,000.00	85,000.00	78,000.00	117,000.00
67 01 01 01 SUBTOTAL									530,000.00	280,000.00	85,000.00	78,000.00	117,000.00
DEPARTMENT TOTAL									530,000.00	280,000.00	85,000.00	78,000.00	117,000.00

STATEMENT OF BUDGET AND EXPENDITURES BY PROGRAM FOR CAPITAL ACCOUNTS EXHIBIT VIII-19

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VIII-92

STATUS OF PROJECT APPROPRIATIONS AND ALLOTMENTS

REPORT NUMBER: MBP435

FISCAL PERIOD OPTIONS: CM - Current Month

PM - Prior Month

PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report. Financial balances will always be displayed by appropriation symbol within project phase, project, expending department and user department.

DESCRIPTION: The Status of Project Appropriations and Allotments report (illustrated in Exhibit VIII-20) provides summary level information on the financial status of each department project. This report is produced from the Project File and as such, contains cumulative-to-date project balances through the end of the reporting period. A single project may span multiple fiscal years and be funded from several sources. This report identifies the status of each funding source (i.e., appropriation account).

The column headings on the report are defined as follows:

- NET APPROPRIATIONS - the appropriation balance, net of transfers, restrictions and lapses;
- NET ALLOTMENTS - the project allotment balance, net of any restrictions, transfers and reversions;
- EXPENDITURES - the cumulative to date balance of expenditures posted to the account;
- ENCUMBRANCES - the balance of encumbrances outstanding at the end of the reporting period; and
- ALLOTMENT BALANCE - the allotment balance available for expenditure.

USER DEPT : L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
 EXPENDING DEPT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
 PROJECT: 300000 PROVIDE TRAIN FOR ES COUNSELORS

APPN-- F-YR-APPN	DESCRIPTION	NET APPROPRIATIONS	NET ALLOTMENTS	EXPENDITURES	ENCUMBRANCES	ALLOTMENT BALANCES
PHASE-NO. 10 PROVIDE TRAIN FOR ES COUNSELORS-SEMINAR						
S-32-340	EMPLOYMENT SERVICE PROGRAM	125,000.00	103,000.00	25,000.00	.00	78,000.00
PHASE NO. 10 SUBTOTAL		125,000.00	103,000.00	25,000.00	.00	78,000.00
PHASE-NO. 20 PROVIDE TRAIN FOR ES CCUNS-GTJT-EVAL						
S-93-340	EMPLOYMENT SERVICE PROGRAM	105,000.00	87,000.00	.00	.00	87,000.00
PHASE NO. 20 SUBTOTAL		105,000.00	87,000.00	.00	.00	87,000.00
***PROJECT NO. 300000 TOTALS ***		230,000.00	190,000.00	25,000.00	.00	165,000.00
*****DEPARTMENT L9 TOTALS*****		730,000.00	635,000.00	45,000.00	375,000.00	215,000.00

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STATUS OF PROJECT APPROPRIATIONS
 AND ALLOTMENTS
 EXHIBIT VIII-20

Special transaction codes have been provided that allow departmental personnel to allocate appropriation and allotment balances to the project level. Even if appropriation and allotment balances are not established at the project level, this report can still be produced to analyze project expenditures and encumbrances.

STATEMENT OF PROJECT REVENUES, EXPENDITURES AND ENCUMBRANCES

REPORT NUMBER: MBP470

FISCAL PERIOD OPTIONS: CM - Current Month
PM - Prior Month
PY - Prior Year

SORT SEQUENCE OPTIONS: There are no sort sequence options for this report. Revenue, expenditure and encumbrance balances will always be displayed by source/object within project phase, project, expending department and user department.

DESCRIPTION: The Statement of Project Revenues, Expenditures, and Encumbrances report, (illustrated in Exhibit VIII-21) provides detailed information on revenues earned, expenditures incurred and encumbrances outstanding by department project and project phase. The project identification is recorded in FAMIS by either coding the department project code on input or automatically referencing it through the cost center or activity code. The project code may represent individual capital projects, grants or any other classification of activity desired by a department. The project phase may be used to identify individual work phases within a project or separate fiscal years for a grant.

A separate page of the report will be printed for each unique project and project phase combination. Each page of the report may contain up to two sections - a REVENUE section and an EXPENDITURE section. Within each section, the column headings are defined as follows:

USER DEPT : L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
 EXPENDING DEPT: L9 DEPT OF LABOR AND INDUSTRIAL RELATIONS
 PROJECT DATES : 07/16/82 TO 07/31/82
 PROJECT NO. : 300000 PROVIDE TRAIN FOR ES COUNSELLORS
 PHASE : 20 PROVIDE TRAIN FOR ES COUNS-CTJT-LVAL

SRCE/ OBJT	TITLE	STATE FISCAL YEAR CURRENT MONTH	YEAR-TO-DATE	TOTAL PROJECT-TO-DATE	ENCUMBRANCES
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----- R E V E N U E S -----

0531	EMPLOYMENT SECURITY ADMINISTRATION	0.00	105,000.00	105,000.00	
	TOTAL	0.00	105,000.00	105,000.00	

----- E X P E N D I T U R E S -----

2902	TEST MINOR TRNJ 2902	0.00	0.00	0.00	5,000.00
	TOTAL	0.00	0.00	0.00	5,000.00

PROJECT NO. 300000 TOTALS

***REVENUES ***	0.00	230,000.00	230,000.00	
***EXPENDITURES ***	0.00	25,000.00	25,000.00	25,000.00

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STATEMENT OF PROJECT REVENUES, EXPENDITURES & ENCUMBRANCES
 EXHIBIT VIII-21

- CURRENT MONTH - in the revenue section, this column identifies monthly activity in general ledger account 800-Revenues/Non-Revenues and general ledger account 903-Departmental Revenue Adjustments.

In the expenditure section, this column identifies monthly activity in general ledger account 850-Expenditures Costs/Non-Costs and general ledger account 902-Departmental Expenditure Adjustments.

This column will be blank if the prior year option is selected.

- YEAR-TO-DATE - in the revenue section, this column identifies year-to-date activity in general ledger account 800-Revenues/Non-Revenues and general ledger account 903-Departmental Revenue Adjustments.

In the expenditure section, this column identifies year-to-date activity in general ledger account 850-Expenditures Costs/Non-Costs and general ledger account 902-Departmental Expenditure Adjustments.

- PROJECT-TO-DATE - in the revenue section, this column identifies the project-to-date activity in general ledger account 800-Revenues/Non-Revenues and general ledger account 903-Departmental Revenue Adjustments.

In the expenditure section, this column identifies the project-to-date activity in general ledger account 850-Expenditures Costs/Non-Costs and general ledger account 902-Departmental Expenditure Adjustments.

- OUTSTANDING ENCUMBRANCES - in the revenue section, this column is blank.

In the expenditure section, this column contains the outstanding balance in general ledger account 735-Contract Encumbrances and general ledger account 750-Claims Encumbrances.

Once detailed balances for all phases within a project have been displayed, a revenue and expenditure subtotal by project will be printed.