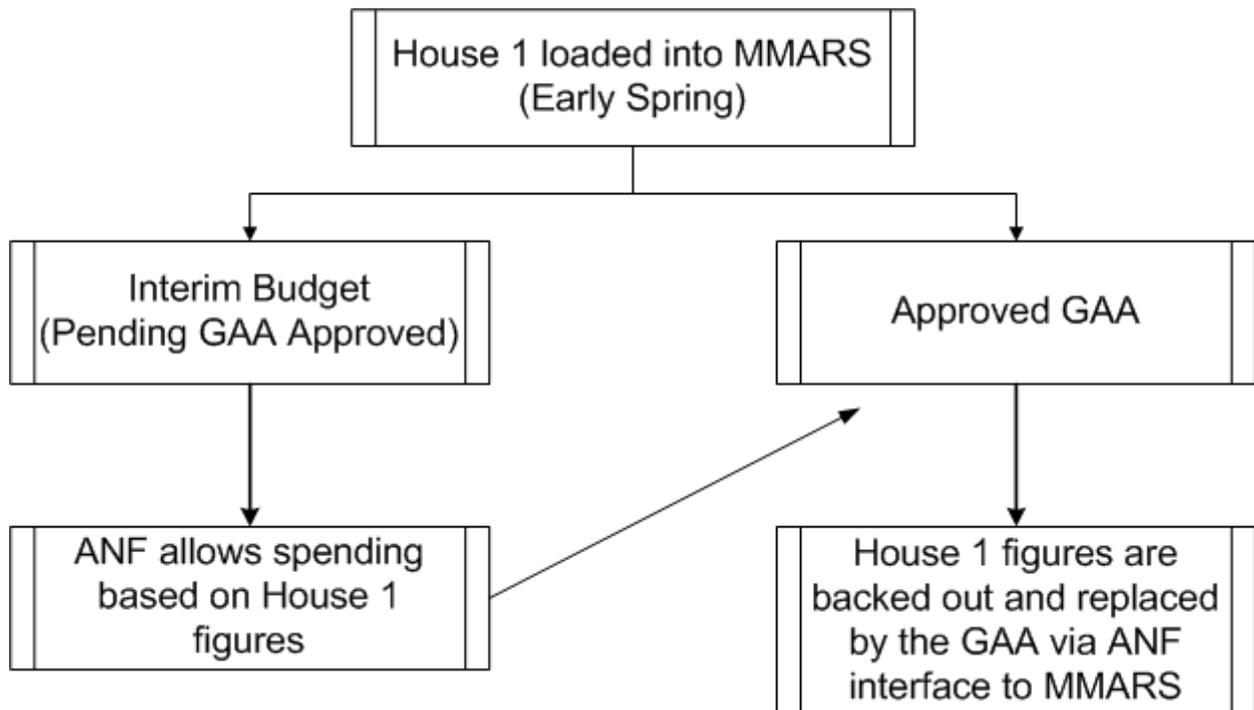# Central Budget Structure Overview

The House 1 budget is loaded prior to the beginning of the fiscal year. This serves as the effective budget until such time as the General Appropriation Act (GAA), is approved in law. If the GAA is adopted late, ANF may choose to allot funds for spending as necessary using the House 1 budget figures supported by an adopted interim budget.

Once the GAA is approved, the House 1 budget is backed-out and the GAA figures are loaded to reflect the current fiscal year original budget. In some cases during the course of the fiscal year, documents with budget activity may need to be entered into MMARS by ANF on behalf of departments to:

```
              ┌─────────────────────────────────┐
              │   House 1 loaded into MMARS      │
              │        (Early Spring)            │
              └─────────────────────────────────┘
               │                             │
               ▼                             ▼
  ┌───────────────────────┐      ┌───────────────────────┐
  │    Interim Budget      │      │     Approved GAA       │
  │ (Pending GAA Approved) │      │                        │
  └───────────────────────┘      └───────────────────────┘
               │                             │
               ▼                             ▼
  ┌───────────────────────┐      ┌───────────────────────┐
  │   ANF allows spending  │      │   House 1 figures are  │
  │    based on House 1    │─────▶│ backed out and replaced│
  │        figures         │      │   by the GAA via ANF   │
  │                        │      │  interface to MMARS    │
  └───────────────────────┘      └───────────────────────┘
```

The GAA load creates the Central Budget structures for departments. The GAA figures will post in MMARS as the Original Budget amount. This amount is preserved and available on appropriation inquiries throughout the fiscal year. Supplemental budget modifications are loaded into the Amendments field and update the Current Modified Budget, without changing the Original Budget figures. ANF and CTR establish and maintain the Central Budget structures.

Central Subsidiary Expense

The **Central Subsidiary Expense** budget structure represents the AA - TT object classes. The document code used to establish this structure is BGCS (Central Subsidiaries budget). ANF establishes the Central Subsidiary Expense budget on behalf of departments based on the GAA. ANF will establish this budget structure at Level 3 for departments.

Central Subsidiarized Expense Central Expense	Central Revenue Budget
ANF/CTR establishes the Central budgets when legislation is passed appropriating or authorizing spending. Central budgets will also be established in cases of approved federal or trust account spending.	CTR establishes revenue budgets at the beginning of the fiscal year while ANF populates the Original Revenue Budget figures in MMARS from department Spending Plans
↓	↓
Central Expense Central Subsidiarized Expense	Central Revenue

Central Subsidiary Expense (BGCS) is made up of three levels:

- Level 1: BFY, Appropriation, Fund, Sub Fund

- Level 2: BFY, Appropriation, Fund, Sub Fund, Department

- Level 3: BFY, Appropriation, Fund, Sub Fund, Department, Object Class

Central Expense

The Central Expense budget structure encompasses the non-subsidized accounts. The document code used to establish them is BGCN (Central Expense Budget). ANF establishes the Central Expense budget on behalf of departments based on Capital Spending authorization or for GAA, trust or grant setup directive. ANF will establish this budget structure at Level 2 for departments.

Central Expense (BGCN) is made up of two levels:

- Level 1: BFY, Appropriation, Fund, Sub Fund

- Level 2: BFY, Appropriation, Fund, Sub Fund, Department

Event Types

Event Type defines the type of activity you want to process within a document in a budget structure. For example, in a case where an ISA is necessary and you want to transfer money to another department within the Central Expense budget structure, you would choose the document code of BGCN and the Event Types of BG06 (Transfer In) and BG07 (Transfer Out).

Each budget structure has Event Types that allow departments to post different activities based on the structure that they are utilizing.

The Event Types for the Central Structures are listed below, but note that not all event types will be available for department usage.
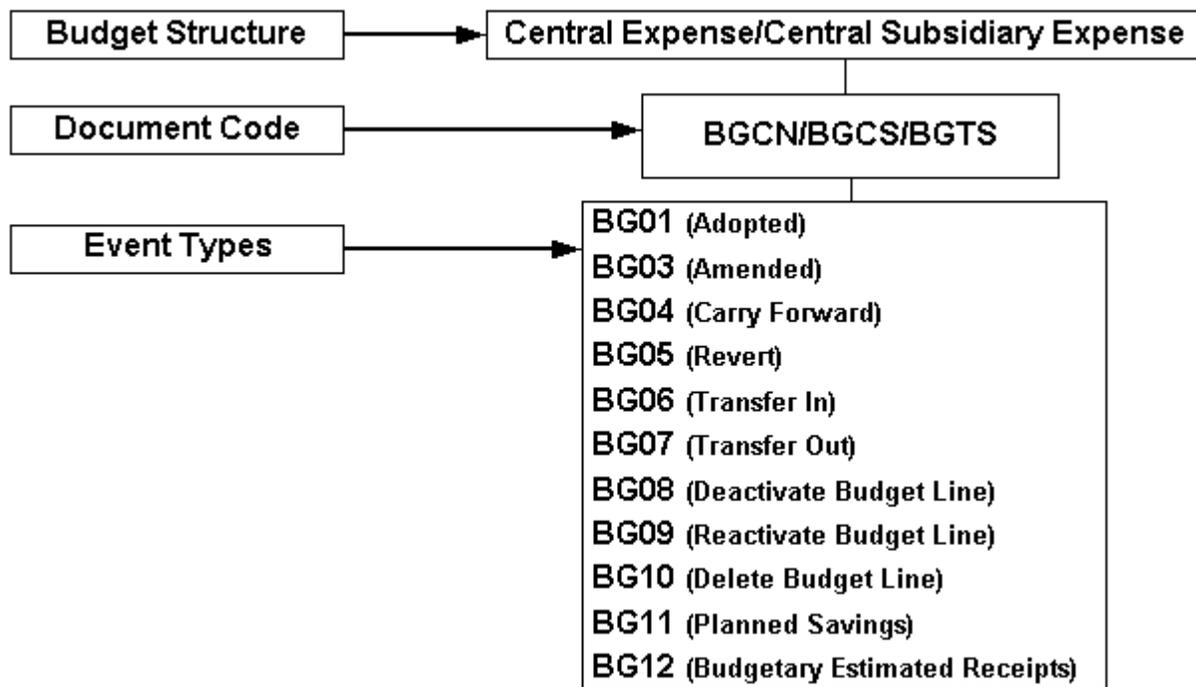
Central Revenue

The Central Revenue budget structure tracks all revenue billed or collected for a department. The document code used to establish this structure is BGRN (Central Revenue budget). CTR establishes the Central Revenue budget on behalf of departments. CTR will establish this budget structure at Level 3 for departments.

Central Revenue (BGRN) is made up of three levels:

- Level 1: BFY, Fund, Sub Fund

- Level 2: BFY, Fund, Sub Fund, Department

- Level 3: BFY, Fund, Sub Fund, Department, Revenue Source

Event Types

The Central Revenue budget structure has five Event Type codes.
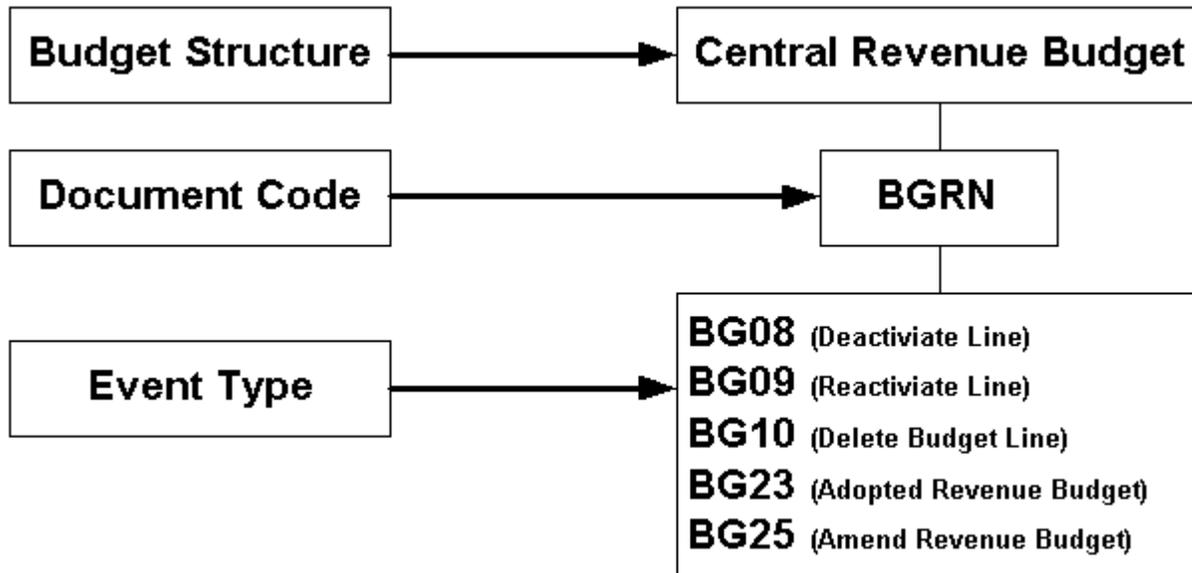
Central Expense Search and Review

The Page Search page allows you to locate and open any page in the application. Reference tables, documents and inquiries are examples of pages. To search for a page, you use Page Search.

The Description field allows you to search by description for this page.

MMARS returns any description with the words Central Expense in it. Displayed in the grid are the BGCN document link and the two budget level inquiry pages. The BGCN consist of two budget levels that correspond to increasingly more detailed levels of budgeting.

Central Expense Level 2

Inquiry pages display budget tracking amount fields and non-budgetary information associated with a particular appropriation.

The **Grid** at the top of the page displays the appropriation that is currently displayed on the inquiry page. The appropriation is tied to a fund and sub fund based off the GAA.

Inquiry pages provide you with information including, but not limited to Obligation Ceiling, Encumbered amount, Cash Expenses (warranted/paid), Amendments and YTD Allotments for a particular appropriation.

Under the **Budget Actuals** section, the **Obligation Ceiling** balance is the total amount of money that is available to spend for the fiscal year.

The **Drill Down** icon opens a window where documents, which have updated the appropriation, are listed. This leads you to the **Detail Transaction Listing** page. This page lists, one at a time, the document numbers that comprise the total. To view additional transactions, use the **Next** link to move forward or the **Last** link to go to the last transaction.

The **Budgetary Amounts** section provides you with information on changes to the amounts available to spend in the appropriation.

Central Expense: Level 1

	BFY	Appropriation	Fund	Sub Fund	Name
✓	2005	05110003	0015	INTG	PUBLICATIONS &
	2005	05110235	0015	INTG	OBSOLETE RECORD
	2005	10000008	0015	INTG	MMARS ISF
	2005	11001108	0015	INTG	MEDIATION SVCS
	2005	11023224	0015	INTG	Saltonstall Lea
	2005	11023333	0015	INTG	STATE BUILDINGS
	2005	11023336	0015	INTG	HULEY STATE BUI
	2005	15950032	0015	INTG	INTRAGOV SVC TR

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Search

▼ Budget Actuals

Pre Encumbered: $0.00		Obligation Ceiling: $18,217.45	
Encumbered: $0.00		Expenditure Ceiling: $18,217.45	
Advances: $0.00		Uncommitted: $2,595.45	
Accrued Expenses: $0.00		Unexpended: $2,595.45	
Cash Expenses: $15,622.00		Uncommitted Estimated Receipts: $9,378.00	
Total Expenses: $15,622.00			

▼ Budgetary Amounts

Beginning Balance: $0.00		Current Modified Budget: $0.00	
Original Budget: $0.00		YTD Allotment: $0.00	
Amendments: $0.00		Planned Savings: $0.00	
Transfer In: $0.00		Balance Forward: $0.00	
Transfer Out: $0.00		Budgetary Estimated Receipts: $25,000.00	

The **Amendments** field is the total of any additions or reductions (resulting from supplemental budget bills) made against the original budget amount. Note that there is a separate field for Planned Savings. The Planned Savings amount does not go into the Amendments total.

The **Current Modified Budget** field is the current appropriated amount of this appropriation, including additions or reductions as a result of supplemental legislation.

The **YTD Allotment** field represents the total amount of allotted funds your department has received to date for this particular appropriation from which to pay outstanding bills.

The **Linked Revenue** section stores information on revenue collected from customers as well as summary revenue floor and ceiling information.

The **General Information** section stores information regarding the appropriation. It stores the BFY, Department, and Appropriation. Also, the Name, Start and End Dates, notes if a Parent

department is involved with this appropriation, cites the Legal authority, if applicable and indicates if the appropriation is Active.

Central Expense: Level 2

	BFY	Appropriation	Fund	Sub Fund	Department	Name
✓	2005	05110003	0015	INTG	SEC	PUBLICATIONS &

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Search ⬇🖈

▼ Budget Actuals

Pre Encumbered :	$0.00	Obligation Ceiling :	$18,217.45
Encumbered :	$0.00	Expenditure Ceiling :	$18,217.45
Advances :	$0.00	Uncommitted :	$2,595.45
Accrued Expenses :	$0.00	Unexpended :	$2,595.45
Cash Expenses :	$15,622.00	Uncommitted Estimated Receipts :	$9,378.00
Total Expenses :	$15,622.00		

▶ Budgetary Amounts

▼ Linked Revenue

Linked Collected Earned Revenue :	$18,217.45	Summary Link Floor :	$0.00
Net Linked Collected Earned Revenue :	$18,217.45	Summary Link Ceiling :	$25,000.00
		Summary Link % :	100.0000%

▼ General Information

BFY :	2005	Name :	PUBLICATIONS &
Appropriation :	05110003	Start Date :	07/01/2004
Fund :	0015	End Date :	06/30/2005
Sub Fund :	INTG	Parent Dept :	
Department :	SEC	Description :	http://www.anf.state.ma.us/gl05/dept/hSEC.htm#05110003
		Legal Cite :	GAA LOAD
		Active :	☑

Inquiry pages have a series of links at the bottom of each page that will lead you to additional information regarding this appropriation account

The **Previous Level** will link to the next highest budget level within the budget structure to allow departments to review summarized information regarding this appropriation account.

The **Linked Revenues** will lead to a page that displays all revenue budgets that have been linked to this appropriation account.

The **Linked Revenue** page displays all revenue budgets that have been linked to this appropriation account. The revenue budget information can be reviewed on the Central Revenue Budget inquiry pages.

Central Subsidiary Expense Search and Review

Reference tables, documents and inquiries are examples of pages. To search for a page, you use Page Search.

The **Page Search** page allows you to locate and open any page in the application. The Description field allows you to search by description for this page.

MMARS returns any description with the words **Central Subsidiary Expense** in it. Displayed in the grid are the BGCS document link and the three budget level inquiry pages. The BGCS consist of three budget levels that correspond to increasingly more detailed levels of budgeting.

Page Search

Category :

Page Type :

Description : CENTRAL SUBSIDIARY EX

Page Code :

Browse Clear

	Description	Page Code	
✓	Central Subsidiary Expense	BGCS	
	Central Subsidiary Expense	BQ81LV1	
	Central Subsidiary Expense	BQ81LV2	
	Central Subsidiary Expense	BQ81LV3	

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Central Subsidiary Expense level 3

Central Subsidiary Expense: Level 3

	BFY	Appropriation	Fund	Sub Fund	Department	Object Class	Name	Object Class Name
✓	2005	03200003	0010	0000	SJC	AA	SJC ADMINISTRAT	REGULAR EMPLOYEE COMPENSATION
	2005	03200003	0010	0000	SJC	BB	SJC ADMINISTRAT	REGULAR EMPLOYEE RELATED EXPEN
	2005	03200003	0010	0000	SJC	CC	SJC ADMINISTRAT	SPECIAL EMPLOYEES
	2005	03200003	0010	0000	SJC	DD	SJC ADMINISTRAT	PENSION & INSURANCE RELATED EX
	2005	03200003	0010	0000	SJC	EE	SJC ADMINISTRAT	ADMINISTRATIVE EXPENSES
	2005	03200003	0010	0000	SJC	FF	SJC ADMINISTRAT	FACILITY OPERATIONAL EXPENSES
	2005	03200003	0010	0000	SJC	HH	SJC ADMINISTRAT	CONSULTANT SVCS (TO DEPTS)
	2005	03200003	0010	0000	SJC	JJ	SJC ADMINISTRAT	OPERATIONAL SERVICES

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Search

▼ Budget Actuals

Pre Encumbered :	$0.00	Obligation Ceiling :	$5,396,235.00
Encumbered :	$0.00	Expenditure Ceiling :	$5,396,235.00
Advances :	$0.00	Uncommitted :	$4,390.04
Accrued Expenses :	$0.00	Unexpended :	$4,390.04
Cash Expenses :	$5,391,844.96	Uncommitted Estimated Receipts :	($5,391,844.96)
Total Expenses :	$5,391,844.96		

▶ Budgetary Amounts

▶ Linked Revenue

▶ General Information

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Modified Budget Line Controls   Previous Level   Allotments   Linked Revenues

Inquiry pages display budget tracking amount fields and non-budgetary information associated with a particular appropriation just as the Central Subsidiary Expense Inquiry page.

Central Revenue Search and Review

Reference tables, documents and inquiries are examples of pages. To search for a page, you use Page Search.

The **Page Search** page allows you to locate and open any page in the application. The Description field allows you to search by description for this page.

MMARS returns any description with the words **Central Revenue** in it. Displayed in the grid are the BGRN document link and the three central revenue level inquiry pages. The BGRN consist of three budget levels that correspond to increasingly more detailed levels of budgeting.

Page Search

Category : ▼

Page Type : ▼

Description : CENTRAL REVENUE*

Page Code :

Browse Clear

	Description	Page Code	
✓	Central Revenue	BGRN	
	Central Revenue	BQ82LV1	
	Central Revenue	BQ82LV2	
	Central Revenue	BQ82LV3	

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Central Revenue Level 3

The **Central Revenue: Level 3** page tracks for departments the money that has been billed and collected for a revenue source. Budget tracking fields, which are document-driven, will provide drill-down capability and the ability to look at the documents that comprise the total.

This page displays the revenue-related budget tracking fields associated with Central Revenue: Level 3 as well as non-budgetary information that pertain to this revenue budget.

The **Total Revenue** field is the amount that represents total revenue for a budget. The total amount in this field represents all of the fields under the Budget Actuals section.

The **formula definition** for the Total Revenue field is Collected Earned Revenue + Billed Earned + Unbilled Earned + Collected Unearned/Deferred.

The **Billed Earned Revenue** field is total dollar amount that has been billed against a revenue budget.

The Drill Down leads you into the **Detail Transaction Listing** page. This page lists, one at a time, the document numbers that comprise the total. To view additional transactions, use the **Next** link to move forward or the **Last** link to go to the last transaction.

If you would like to view the actual transaction that posted to this field, you can click the **Document Identifier** link and this will lead you to the document detail.

The **General Information** section stores information regarding the revenue budget. It stores BFY, Fund, Department, and Revenue Source. It also stores the Name, Start and End Dates, Legal Cite and indicates if the Revenue Budget is Active.

Central Revenue: Level 3

	BFY	Fund	Sub Fund	Department	Revenue Source	Name
✓	2005	0289	0000	CTR	8800	2005-0289-0000-CTR-8800
	2006	0289	0000	CTR	8800	2005-0289-0000-CTR-8800
	2007	0289	0000	CTR	8800	2007-0289-0000-CTR-8800
	2008	0289	0000	CTR	8800	2008-0289-0000-CTR-8800
	2008	0289	0286	CTR	8800	bond ahead
	2008	0289	0286	TRE	2110	2008-0289-0286-TRE-2110
	2009	0289	0000	CTR	2100	2009-0289-0000-CTR-2100
	2009	0289	0000	CTR	8800	2009-0289-0000-CTR-8800

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Search

▼ **Budget Actuals**

Unbilled Earned Revenue : $0.00   Collected Earned Revenue : $0.00

Billed Earned Revenue : $0.00   Collected Unearned/Deferred Revenue : $0.00

Total Revenue : $0.00

▶ **Budgetary Amounts**

▼ **General Information**

BFY : 2005   Name : 2005-0289-0000-CTR-880

Fund : 0289   Description :

Sub Fund : 0000

Department : CTR

Revenue Source : 8800   Start Date : 07/01/2004

End Date : 06/30/2005

Legal Cite :

Active : ☑

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⧉ Modified Budget Line Controls   ⧉ Previous Level   ⧉ Supported Expense Budgets

Inquiry pages have a series of links at the bottom of each page that will lead you to additional information regarding this revenue budget.

The two most useful links are:

The **Previous Level** will link to the next highest budget level within this budget structure to allow departments to review summarized information regarding this revenue budget.

The **Supported Expense Budgets** link will lead to a page that displays all linked expense budgets linked to a revenue budget.

To see which expense budgets, if any, are linked to this revenue budget, click on the **Supported Expense Budgets** link which takes you to the Link Review – Revenue to Expense page.