



Minnesota Management & Budget Statewide Operating Policy

Minnesota Management and Budget, Budget Division
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Establishing Budgets

Objective

To establish or modify legally authorized spending or collection of receipts in the Statewide Integrated Financial Tools (SWIFT). Topics within this policy include:

- Appropriations
- Expense Budgets and Allotments
- Revenue Budgets
- Roll Forward Authority and Budgeting
- Cash Flow Assistance
- Temporary Budgets for Direct Appropriations

Statute	Statute Name
16A.14	Allotment and Encumbrance System (https://www.revisor.mn.gov/statutes/?id=16A.14)
16A.15	Accounting System; Allotment and Encumbrance (https://www.revisor.mn.gov/statutes/?id=16A.15)
16A.28	Treatment of Unused Appropriations (https://www.revisor.mn.gov/statutes/?id=16A.28)
16A.129	Cash Flow Assistance (https://www.revisor.mn.gov/statutes/?id=16A.129)

Policy

Session law or state statute provide the authority for state spending. An appropriation gives an agency the authority to spend. The sources of funding for an appropriation are typically: state direct appropriation, federal grants, dedicated receipts, or bond proceeds. Spending is controlled at the appropriation level and managed through expense budgets. Appropriation accounts are established prior to the beginning of each biennium. Some appropriation accounts (i.e., dedicated appropriation accounts without spending limits, open appropriations and appropriations for carryforward funds) can be established prior to the enacted budget. Other appropriation accounts (i.e., dedicated appropriations with spending limits, conditional appropriations, capital appropriations and direct appropriations) must be established after the budget is enacted. Throughout the biennium, new appropriation accounts or changes to appropriation accounts may be required as the result of legislation, new federal grants or other agreements. Central guidance on establishing appropriations is typically disseminated by MMB at certain points of the biennium, including but not limited to the beginning of the new biennium and after each legislative session.

Any adjustment to an appropriation after the budget was officially approved should be made to the Current Appropriation Amount. To ensure that the change is reflected in the Current field of the Appropriation Overview, the Budget Entry Type must be set to Adjustment in header of the SWIFT budget journal otherwise the change will be made to the Original Appropriation.

The estimated and actual amounts in Appropriation Sources and Uses should be set-up as soon as is possible and kept current with expectations.

Appropriation Sources and Uses:

Sources:	Appropriated, Estimated Receipts, Collected Receipts, Roll Forward In, Anticipated Transfers In, Actual Transfers In
Uses:	Roll Forward Out, Anticipated Transfers Out, Actual Transfers Out, Allotted, Pre-Encumbered, Encumbered, Expended, Reduction, Cancellation

Establishing an appropriation not currently in SWIFT requires an agency to submit an appropriation form. The form, completed by the agency, is reviewed and approved by an Executive Budget Officer (EBO) and is entered into SWIFT by Agency Assistance. Any increases or decreases (including cancellations and reductions) in established appropriations do not require submitting a form to MMB and can be entered and approved electronically in SWIFT; however, agencies do need to submit a form to update the legal citation field. Once an agency's direct appropriations have been established and confirmed in the SWIFT by July 31 of each odd-numbered year, any subsequent changes to the appropriation amount should be made as an 'adjustment,' rather than a change to the 'original' amount.

Where applicable, the following conditions must be met when establishing appropriation accounts:

- All appropriations must have the correct legal authority in session law, state statute or court ruling.
- Each federal program must have at least one separate appropriation (i.e. each appropriations account must have a unique CFDA number). If more than one appropriation is required for a federal program, the Appropriation ID's (AppropID) name should indicate a relationship.
- Agencies are required to create separate appropriation accounts in order to distinguish dollars eligible for carry forward from those that cancel at fiscal year-end.
- Agencies must create at least one separate appropriation account for each law or statute that authorizes spending of dedicated receipts.
- Agencies with dedicated revenues that are direct appropriated must create two appropriations. A control appropriation that collects the revenue and an expenditure appropriation. The control appropriation will transfer the direct appropriated amount into the expenditure appropriation. These types of appropriations are very unique.
- If an agency's direct appropriation amount is to be split into several appropriation accounts, the sum of all individual accounts must equal the total appropriated amount for the specific legal citation.
- All appropriation accounts must be entered into the accounting system in the fiscal year in which the funds are appropriated by law.
- Session law or state statute may limit the spending of dedicated receipts. When establishing these accounts, agencies must indicate that a dedicated receipt cap is required.
- Legislation with riders with specific line item appropriation amounts stated under and apart from the main subdivision amounts must be established as separate appropriation accounts in order to establish the correct legal level of budgetary control.
- Appropriations for programs or projects that have been funded previously, but have a different availability of funds, must be established in a separate appropriation account in order to better manage end dates of accounts.

All appropriations must have certain attributes in order to be established:

- Each appropriation account must have budget authority in order to limit authority on budgeting, pre-encumbrance and encumbrance. In addition, the budget authority option limits the spending authority on expenditures and transfers.

- Appropriation accounts are required to have type codes to determine treatment of funds at the end of the fiscal year.
- Depending on the fund in which the appropriation account is being established, the account may need a legal level of budgetary control code. Generally Accepted Accounting Principles (GAAP) requires a Legal Level of Budgetary Control (LLBC) report that demonstrates that spending by agencies is within authorized limits and is in compliance with appropriate laws.
- Dedicated revenue, direct appropriated accounts must include the 'Ded Rev Dir Approp' attribute. The code 'C' is for the control/revenue appropriation. Code 'E' is for the expenditure appropriation.
- Every appropriation account must have a Budget Program and Budget Activity code assigned to it.
- An appropriation must contain at least one valid legal citation.
- The same AppropID may not be set up more than once in the same budget fiscal year and fund.

Appropriation Structure

Two required fields of an appropriation are an AppropID and a Financial Department ID (Fin DeptID). An Approp ID is made up of 7 characters. The first three are the agency code and the remaining four characters are up to the discretion of the agency. AppropID must be unique by fund, Fin DeptID, budget program and budget activity. The Fin DeptID is made up of 8 characters. Like the AppropID, the first three characters are also the agency code. The fourth character is the budgetary level indicator and is always a "1" at the appropriation level. The remaining four characters are also up to agency discretion. A main objective of the Fin DeptID is that it is used to establish organization level.

The timing of establishing appropriations can be categorized into two types:

1. Appropriations established **prior** to the enacted budget (i.e., dedicated appropriation accounts without spending limits, open appropriations, and appropriations for roll forward funds); and
2. Appropriations established **after** the budget is enacted (i.e., dedicated appropriations with spending limits, conditional appropriations, capital appropriations and direct appropriations).

Some of the important attributes of an Appropriation that are defined below are: appropriation type code, budget authority option, and LLBC Codes.

The appropriation type of the appropriation determines treatment at year-end closing.

Appropriation Type Code	Year-End Treatment
01 – Regular	Direct appropriation that cancels at the end of the year. Use could be for a grant with only one year of availability.
02 – Continuing	This appropriation doesn't close or carry forward funds from one Budget Fiscal Year to another. Budget Fiscal Year remains open until end date. Primarily, used for capital projects (e.g., bonding).
03- Special Direct	Direct appropriation that carries forward past the second year of the biennium. (An example of use is for a General Fund appropriation that is available until expended.) If the appropriation has an end date, the final year is converted into a type 01.
04 - Special Dedicated	Used for appropriations not limited to the fiscal year. Typically used for federal grants and dedicated receipts with no direct appropriated amounts. Unobligated balances are rolled forward into the next year. The legal citation is usually a Minnesota

Appropriation Type Code	Year-End Treatment
	Statute.
05 – Biennial	Typically, legal citation is from Session Law and it is a direct appropriation. Rolls forward from the first year of the biennium and in the second year of biennium any remaining unobligated balance cancels.
06 – Open	Intended to provide funding to allow expenditures to meet program requirements. Appropriation will be reduced to equal actual expenditures at the end of the year. Clear legal authority must be provided.
07 - MnSCU Alternate Close	Appropriation type that allows MnSCU to post to prior pay period after fiscal close. Used for MnSCU campuses with faculty that needs this authority.
08 - Education Aids Alternate Budget Close	Appropriation type allows the Department of Education to keep open their Education Aid appropriations past fiscal year close. Education aids are paid out based on pupil and demographic data collected from school districts; therefore, MDE is provided an additional 15 months after fiscal year end (June 30th) to make clean-up payments or collect overpayments from districts.
99 - Non Dedicated Receipt	This AppropID is used for Non-dedicated (“Un-appropriated”) Fund level deposits. Requires filling out an AP form to identify budget program and budget activity. This AppropID is unaffected by close and once a form is filled out for a current Budget Fiscal Year, it does not need to be filled out again in the following years.

Budget Authority Option:

This field is used to limit authority on budgeting, pre-encumbrance and encumbrance. In addition, it limits the spending authority on expenditures and transfers.

A = Appropriation only, C = Collected Revenue, G = Greater of Budgeted or Collected Revenue, L = Lesser of Budgeted or Collected Revenue, and E = Encumber Budget/Spend Collected.

Legal Level of Budgetary Control (LLBC):

Generally Accepted Accounting Principles (GAAP) requires a LLBC report that demonstrates that spending by agencies is within authorized limits and is in compliance with appropriate laws. The legal level of budgetary control (LLBC) is defined as: “The level at which an agency’s management may not reallocate resources without special approval.” An LLBC code is required on every new appropriation regardless of the fund that it is created in. (Use “08” and “09” for non-LLBC funds.) The LLBC reports only those funds for which annual spending limits are established in law. Funds included in this report: 1000, 1300, 2350, 1200, 1201, 2100 – 2104, 2106 – 2119, 2360, 2720, 2721, 2722, 2200 – 2211, 2390, 2700, 2710, 2830, 2800, 2801, 1050, 2300 – 2303.

A LLBC code value of 00 thru 03 must be provided for all appropriations established in these LLBC funds; however, all appropriations must have an LLBC code. LLBC codes and their impact of funds are as follows (top of the next page):

Code	Impact of Use of Funds
00 – Agency	Unrestricted money that agencies can move between appropriations
01 – Program	Money restricted at the program level
02 - Budget Activity	Money is restricted within a program and budget activity
03 – Appropriation	Rider language or statutes prohibit movement of money out of the appropriation
08 - Non-LLBC Fund	MMB approval required for transfer
09 - Non-LLBC Fund	No MMB approval required for transfers

The LLBC coding also drives the approval workflow for appropriation transfers. MMB approval is required if:

1. Dollars are being transferred from one agency to another agency;
2. Dollars are being transferred from one fund to another fund;
3. Dollars are being transferred from an appropriation with LLBC code '01' (Program Restricted) if the 'transfer out' program code does not equal the 'transfer in' program code;
4. Dollars are being transferred from an appropriation with LLBC code '02' (Budget Activity Restricted) if the 'transfer out' program and budget activity coding does not equal the 'transfer in' program and budget activity coding;
5. Dollars are being transferred from an appropriation coded '03' (Appropriation--rider language or statute prohibits movement out of the appropriation) or '08' (Non-LLBC fund--EBO approval required on transfer); or
6. Dollars are being transferred from or within a prior fiscal year. SWIFT will allow for transfers to occur in closed fiscal years. All such transfers will need to be reviewed by MMB.

See Transfer Policy 0304-01 for more information about transfers.

Fund Balance Classification:

GASB (Government Accounting Standards Board) Statement 54 'Fund Balance Reporting and Governmental Fund Type Definitions' requires the reporting of fund balance for governmental funds in classifications based primarily on the extent to which the government is bound to honor specific purposes with the balances.

For financial reporting purposes only, the classification is required on all appropriations in funds 1000 through 2999. A fund balance is restricted, committed or assigned. More information about the fund balance classification is found on the appropriation (AP) form and in the 'definitions' section at the end of this policy.

Expense Budgets and Allotments

An expense budget needs to be present in order to process a transaction since spending control is facilitated at the allotment level. Once appropriation sources of funding have been established expense budgets can be posted. Allotments are created when expense budgets are posted. An allotment establishes maximum spending for a group of expense budgets. Expense budgets should be monitored

ongoing so adjustments to variations can be made throughout the fiscal year. A SWIFT expense budget is a 5-digit account where the fourth Fin DeptID character is a "3." An allotment is created as payroll if the first three digits of an Account are 410 (salary related). Otherwise a non-payroll allotment is established.

SWIFT has two distinct types of allotments – payroll and non-payroll. For an allotment, the FinDeptID will always have a "2" as the fourth character. Payroll allotments are created when expense budgets are entered against salary accounts. Payroll allotments are considered reserved (encumbered) when allotted. Non-payroll allotments are created when expense budgets are established against non-payroll accounts. Agencies can exceed an expense budget within non-payroll allotments as long as unobligated amounts exist at the non-payroll allotment level. However, budgeted amounts cannot be shared between payroll and non-payroll allotments. In addition, payroll transactions can drive allotments negative. Adjustments will be needed to make negative allotments zero or positive.

Accurate statewide accounting and management reporting is dependent on up-to-date projections in the accounting system. Ensure that all direct and dedicated appropriation accounts are established and fully allotted by July 31st. Appropriation accounts should be fully allotted unless there are restrictions on allotting the funds based on law or budget policy. An agency may create expense budgets up to the budget/encumbrance authority limit on the appropriation account. The sum of the expense budgets within an allotment account becomes its control total. Agencies should coordinate with their Executive Budget Officer (EBO) to review annual operating budget amounts so that spending complies with legal intent.

Revenue Budgets

Revenue budgets are used to budget and record all dedicated and non-dedicated revenues earned for a given fiscal year. All Approp IDs used by Revenue Budgets must have the correct legal citation assigned to it. Revenues are both cash receipts and accounts receivable. Revenue budgets are a forecast of expected receipts for the fiscal year and are critical to budget management because they define spending constraints. Agencies must review prior fiscal year's actual revenues and forecast assumptions to ensure that revenue budgets for both dedicated and non-dedicated receipts are complete and represent estimates of revenues expected for the given fiscal year.

Minnesota Management & Budget (MMB) has designated statewide "presence" control over revenue budgets. On a statewide basis, individual agency revenue budget estimates are aggregated to prepare the official state forecasts of all tax and non-tax revenues for the general fund and other operating funds. For tax receipts and other major revenues, the amounts projected should be based on the most recent economic forecast and include any updates due to legislative action. By July 31 of each fiscal year agencies should have fully budgeted their dedicated and non-dedicated revenues.

Revenue budgets in SWIFT are set up with a 6-digit account requiring an AppropID and Fin DeptID. The account will begin with a 5 or 6. The 8-digit Fin DeptID starts with an agency code and the fourth character (budget level indicator) can be a 1, 2, 3 or 8. Non-dedicated revenues are also required to have an AppropID with an appropriation type of "99," and a legal citation. Non-dedicated revenues are not subject to the annual fiscal year closing process.

MMB requires agencies to estimate and update annual revenues as part of the budgeting and forecast process. Individual agency revenue budget estimates are used to prepare official state forecasts of all revenues for the general fund and other state funds. It is important that agencies keep revenue budget estimates current; therefore, adjustments are required if actual revenue collections differ materially from previous estimates. It is strongly recommended that agencies prepare monthly revenue budget estimates for internal monitoring.

In order to ensure that all revenues are accurately recorded and reported, revenue budgets must be established using the correct revenue account code. In addition, improper use can lead to a misstatement

on the audited financial statements. MMB Budget Operations should be contacted if any assistance is needed on setting up or deleting Revenue account codes.

Budgeting for Revenue Refunds

A refund (over-collection of revenue) must be budgeted separately by setting up a negative revenue budget with the relevant refund revenue account code if:

1. the expected receipt is a tax or tuition or
2. the expected refund is greater than \$100,000

Otherwise, the agency must adjust the revenue budget by the expected refund. (ie. Revenue budget should equal Revenue expected – Refunds expected.)

Interest Earned on Appropriations

A separate revenue budget must be established for each appropriation that earns interest as authorized in Minnesota Statutes. When defining revenue source codes for interest earnings, invested treasurer's cash (ITC) should be coded as ITC Interest Earnings (SWIFT Account Codes 512001 - 512009). Using Account Codes 512001-512009 will still allow interest earnings to be included in the Departmental Earnings Report for cost recovery calculation of fee-supported activities. Agencies must communicate any changes in accounts that will have authority to earn interest by filling out form FI-00597 and submitting to GeneralAcctg.MMB@state.mn.us.

Dedicated Receipt Cap

If an appropriation has a dedicated receipt cap, then the SWIFT revenue budget entry will require entry in the dedicated receipt cap field. The dedicated receipt cap limits the spending of receipts for the restricted appropriation as intended by law. Without a dedicated receipt cap, a revenue budget does not limit spending of receipts.

Reimbursements

In regards to setting up revenue budgets for reimbursements, ensure that you are using the correct revenue account code for internal sources (other agencies) vs. external sources (non-agencies). The correct external revenue account code is 553090 (All Other Reimb – External) and the correct internal revenue account code is 512606 (All Other Reimb – Internal).

Roll Forward

All available unexpended and unobligated appropriation balances will automatically “roll” into the new fiscal year at close for specific appropriation accounts. If the appropriation type is:

- 03 (Special Direct)
- 04 (Dedicated)
- 05 (Biennial – if it is the first year of the biennium)

In addition, if in the future any obligated balances from these appropriation types becomes unobligated followed by a reduction in the allotment, the balance will automatically roll forward with the SWIFT roll forward process.

Funds cannot roll forward (RFW) before July 1 so that un-obligated funds can be clearly identified. If authorized and necessary to agency operations, after July 1 of the new budget fiscal year, agencies may do a "manual" RFW in SWIFT to move allotment free cash balances into the next fiscal year. SWIFT does not require EBO approval on RFWs. Only unencumbered and un-allotted balances within an appropriation account can be carried forward. The agency should consider the impact of future payroll transactions that could impact the estimate for balance forward amounts. A minimum amount necessary to conduct business may be balanced forward for appropriation accounts with dedicated receipts. The roll forward process occurs automatically on hard close (mid-August each year).

In situations where statute or session law prohibits balance forward of funds, agencies should not complete an RFW. Authority to balance forward will be determined by agencies and MMB by selecting the appropriation type when setting up the appropriation accounts.

An agency with appropriation accounts having a budget authority code of 'G' (greater of actual or estimated receipts), or 'E' (Encumber Est/Spend Actual) may estimate a balance forward amount by establishing revenue budgets and using the account number 514223 (Estimated Balance Forward In). This amount becomes available for allotment and encumbrance; however, the agency can only obligate this money and not spend it until the actual balance is carried forward into the new fiscal year. This will allow an agency to incur obligations for the next budget fiscal year prior to July 1.

After the actual balance forward has been processed or the fiscal year closing is completed, agencies must decrease their revenue budgets with account number 514223 to zero to avoid overstating the amount available for allotment and encumbrances.

Cash Flow Assistance

When agencies or other branches of government do not have sufficient cash flow to pay ordinary and necessary expenses for a new program or cash receipts do not match purchasing or payment needs, MMB can authorize payments through SWIFT under Minnesota Statutes Section 16A.129, Subdivision 3.

Cash flow problems complicate the payment of obligations through dedicated appropriations and funds because SWIFT will not allow payments to be made before the deposit of cash receipts. In these cases, MMB can modify appropriation budget authority (from type 'E' to 'G') to authorize payments to be made prior to receiving cash receipts.

Requesting cash flow assistance should be the action of last resort. Cash flow assistance is not typically approved for internal service, enterprise, or special revenue fund appropriations. During the legislative process for a new program or when establishing interagency agreements or other financing arrangements agencies should consider options to alleviate cash flow issues. For a new program, agencies are encouraged to investigate the possibility of receiving startup cash as part of the legislation. For interagency agreements, negotiate up-front cash and monthly or periodic payments rather than infrequent or lump sum one-time payments at the end of the project.

Agencies request cash flow assistance by completing a cash flow request form and a cash flow analysis spreadsheet. Cash flow requests and analyses are not required for federal fund appropriations. All federal fund appropriation budget authority type will be set to and remain as 'G' (greater of budgeted or collected revenue). MMB strongly urges agencies to drawdown or claim for reimbursement federal grant monies as often as possible to mitigate negative balances created by spending estimated revenues.

Temporary Budgets for Direct Appropriations

Temporary budgets are very rare and are typically used for direct appropriated accounts. Generally, the process for establishing temporary budgets will be used only for budgets needed prior to the beginning of

the first year of the biennium, or for appropriations made in the off-year legislative session (for the second year of the biennium) that require immediate action.

All agreements that require the use of temporary budgets or obligate state funds before the beginning of the fiscal year must include language stating that the goods or services must not be delivered before July 1 of the new fiscal year. The agreement must also include language that releases the State of Minnesota from the agreement if the necessary funds are not appropriated or otherwise not made available to meet the obligation.

Agencies must request authority from MMB to process requisitions or encumbrances in SWIFT before an appropriation becomes available. Temporary budgets will be based on AP transactions with a legal citation of 'TEMP BUDG'. After permanent direct appropriations are enacted the appropriation must be modified to change the legal citation to the enacted appropriations bill.

Definitions

The following are definitions of fund balance to be utilized when classifying appropriations in funds 1000 through 2999.

Restricted Fund Balance

Fund balance should be reported as restricted when constraints placed on the use of the resources are either externally imposed by creditors, grantors, contributors, or law or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. "Enabling legislation" authorizes the government to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stated in the legislation. Legal enforceability means that a government can be compelled by an external party to use resources created by enabling legislation only for the purposes specified by the legislation. In addition, the restriction must be established at the same time the revenue stream is created. Examples include gifts required to be used for specific purposes and the Legacy Amendment to the Minnesota Constitution, which increased the state sales tax and specified that those taxes be used for clean water, arts and cultural heritage, and outdoors.

Committed Fund Balance

Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the state's highest level of decision-making authority (legislation) are reported as committed fund balance. These amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking legislative action. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. One example is taconite taxes that were established prior to the time a fund was established. Later, the legislature committed a portion of the taconite taxes for rehabilitation and diversification of industrial enterprises.

Assigned Fund Balance

Amounts that are constrained by the state's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Intent should be expressed by the governing body itself or a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. One example is a commissioner of an agency who budgets a certain amount to be used for a specific purpose.

Forms

[SWIFT Appropriation Form](https://mn.gov/mmb/accounting/swift/forms/) (https://mn.gov/mmb/accounting/swift/forms/)

[Annual Budget and Accounting Instructions](https://mn.gov/mmb/accounting/swift/budg-acct-instr/) (https://mn.gov/mmb/accounting/swift/budg-acct-instr/)

[SWIFT Training Manuals – BC1 and BC2](https://mn.gov/mmb/accounting/swift/training-support/reference-guides/budget.jsp) (https://mn.gov/mmb/accounting/swift/training-support/reference-guides/budget.jsp)

Related Policies and Procedures

[MMB Statewide Operating Procedure 0301-01.1 – Establishing Appropriation Accounts](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-01-establish-approp-accounts-procedure.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-01-establish-approp-accounts-procedure.pdf)

[MMB Statewide Operating Procedure 0301-01.2 – Modifying an Appropriation Account](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-02-modify-approp-account-procedure.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-02-modify-approp-account-procedure.pdf)

MMB Statewide Operating Procedure 0301-01.3 – Dedicated Receipt Cap Appropriations (Document Forthcoming)

MMB Statewide Operating Procedure 0301-01.4 – Allotment Accounts (Document Forthcoming)

[MMB Statewide Operating Procedure 0301-01.5 – Cash Flow Assistance](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-05-cash-flow-assistance-procedure.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-05-cash-flow-assistance-procedure.pdf)

[MMB Statewide Operating Policy 0204-01 Program Structure](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0204-01-program-structure-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0204-01-program-structure-policy.pdf)

[MMB Statewide Operating Policy 0207-01 Object Codes – MAPS-Era](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-maps-object-codes.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0207-01-maps-object-codes.pdf)

[MMB Statewide Operating Policy 0208-01 Revenue Source Codes – MAPS-era](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0208-01-maps-revenue-codes.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-2/0208-01-maps-revenue-codes.pdf)

[MMB Statewide Operating Policy 0302-01 Capital Budgets](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0302-01-capital-budgets-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0302-01-capital-budgets-policy.pdf)

[MMB Statewide Operating Policy 0303-01 Federal Funds](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0303-01-01-federal-funds-review-procedure.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0303-01-01-federal-funds-review-procedure.pdf)

MMB Statewide Operating Policy 0304-01 Transfers (Document Forthcoming)

See also

[GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions](http://www.gasb.org/cs/ContentServer?site=GASB&c=Document_C&pagename=GASB%2FDocument_C%2FGASBDocumentPage&cid=1176159972156) (http://www.gasb.org/cs/ContentServer?site=GASB&c=Document_C&pagename=GASB%2FDocument_C%2FGASBDocumentPage&cid=1176159972156)