

Budget Systems

BPAS

Budget Planning
and
Analysis System

FNTS

Fiscal Note
Tracking System

CBS

Capital Budget
System

Newsletter

September 2014

BPAS Budget Planning and Analysis System

BPAS Data

As stated in the last BPAS bulletin, FTE data was reloaded for FY12, FY13, and FY14. The data matches statewide FTE reports for those closed years. If an agency would like to adjust FTE data in those years, please let your Executive Budget Officer know so we can determine if our statewide FTE report needs to be adjusted as well. FY14 data was not pushed forward after we reloaded, so agencies may see minor differences in their FTE data between FY14 and the budget and planning years.

When BPAS first opened up to users on August 26th, we informed agencies that MMB would be making small changes to FY13 centrally and for agencies to concentrate on FY14 – FY19. MMB has made a limited number of changes to FY 2013 general fund expenditure account level details to reconcile to FY close data. The changes do not impact overall spending totals. Please contact your Executive Budget Officer if you have any questions.

The last time the programmatic structure of an agency was loaded from SWIFT into BPAS was in the spring of 2012. All programmatic changes since then have been made manually. The [attached spreadsheet](#) highlights the appropriation program, budget activity, or type code if it differs from what is in SWIFT currently. The difference may be intentional, so agencies should review to make sure appropriations are assigned to the correct Budget Activity and Program. Please provide your Executive Budget Officer any changes needed within BPAS.

Loan Accounts: Following the same practice as two years ago, MMB will not be including the balance sheet accounts (14XXXX) related to loan activity in BPAS. These accounts are used for loans the state issues and are due to the state from others. When the state issues the loan, cash goes out of the state and we book a loan receivable and not an expenditure. As the state receives payments on the loan, we book the payment as a reduction to the loan receivable balance and record the interest received as revenue. Therefore, it would not be appropriate to include the loan activity accounts in budgetary presentations. However, we do include loan and bond proceeds accounts (514001 – Loan Proceeds, 44000-Loan Costs or loan issuance, and 44010-Debt Service) because these represent loans/bonds that the state receives and owes others. In compliance with GAAP and budgeting practices, these represent valid revenues and expenditures that should be recognized in the financial statements and budgetary presentations.

Action Required on Accounting for Internal Billing in BPAS: Some agencies conduct internal billing for centralized administrative services; doing so double counts revenues and expenditures in the overall agency budget. In order to be able to report on this activity that leads to double counting, we are asking all agencies that conduct internal billing to account for this activity in **BPAS using the 42000-Agency Indirect Costs expenditure account code, and 555002-Agency Indirect Costs Non Gen Fund** for the associated revenues. For years to which you do not have access in BPAS (FY12 and FY13 general fund), please email Budget.Finance.mmb@state.mn.us a spreadsheet with the relevant data. MMB will report off these account codes for legislative fiscal staff use and for potential use in the consolidated fund statement. It is important to note that no other account codes will be

used when capturing the internal billing/double counting, so it is important that each agency that conducts this activity to consistently budget using the account codes mentioned above.

System Training

BPAS workshops are scheduled every Friday from now until October 10th from 10:00 to 12:00 in the Columbine Computer Training room in the Centennial Office building. Workshops are opportunities for users to bring BPAS work to Columbine and Budget Division staff can assist with technical or policy related questions.

BPAS system classroom materials have been posted online. Training videos have been posted online as well.

- New User Training
- Base Budget Development (use classroom training exercises for examples)
- Standard Reporting
- Change Application
- Smartview Reporting – *Early Next Week*
- Legislative User Reporting – *Early Next Week*

Please contact the SWIFT helpdesk (651-201-8100, Option 3) if you have BPAS system questions or your Executive Budget Officer if you have agency specific budget questions.



Register for December Training Sessions

FNTS User Training dates have been set. An email including the schedule, sign up form and instructions will be sent the week of October 6th to all 2014 FNTS Coordinators. All fiscal note system users are encouraged to attend training on the new system. The training schedule, form and instructions will also be posted on the [MMB website](#). Class size is limited to fourteen (14) and is on a first-come-first-served basis. The registration deadline is Friday, November 21st.

User Acceptance Testing

There is still room to sign up for User Acceptance Testing sessions scheduled October 14-16 and 21-23. If you would like to try out the new FNTS and provide feedback to help MMB prepare for the December training, please complete the UAT sign-up form posted on [MMB's website](#).

User Authorization Forms Due October 24th

Every FNTS user will need to complete a user authorization form before they are able to access the system. The Form and instructions are posted on the [MMB website](#) and the submission deadline is Friday, October 24th.

Once authorized, users will log in to the new FNTS through the SWIFT Administrative Portal (picture below) using their state ID number and password. Important Note: in the event SWIFT is down/offline, users will not be able to access FNTS.



Fiscal Note Forum

MMB will hold a forum in December on changes in fiscal note process procedures related to the new FNTS. This event for fiscal note coordinators, legislative analysts, and MMB executive budget officers is tentatively scheduled for Wednesday, December 17th. Watch the newsletter for the final date, time and place.



The Capital Budget System Project announced a major change of course in September: MMB will now develop CBS as a custom build, and not continue building the new system using Hyperion. The decision to reconsider the software choice came after the consultant hired to build the system took a

position with a different company. That event, together with the challenges associated with reporting text in Hyperion, contributed to the decision, which was made after careful deliberation by the Budget Systems Project Steering Committee and Executive Committee.

After considering a number of options, MMB has decided to develop CBS in the same technology that has been used to develop the new Fiscal Note Tracking System. The work completed in developing the CBS application in Hyperion will provide a solid foundation from which the new software application can be built. A timeline has been mapped out with the goal of going live with the system in April 2015. Contingency plans are being developed in the event the project can't be completed in time for the next capital budget cycle.