**Overview**

The Budget Performance Reporting template is a single workbook that is intending for use by the central Ministry / Department producing the report. The template requires:

* NCOA Segments:
  + Economic (Revenue and Expenditure) (for expenditure, only codes 21-23/32)
  + Administrative
  + Function (optional)
* Budget Data
* Actuals data

Two version of the template exist – one version for States that use Sub-Account Type 23 for capital expenditure, and the other for States that use Sub-Account Class 32.

**Note the templates will only work on genuine MS Excel, 2010 or later.**

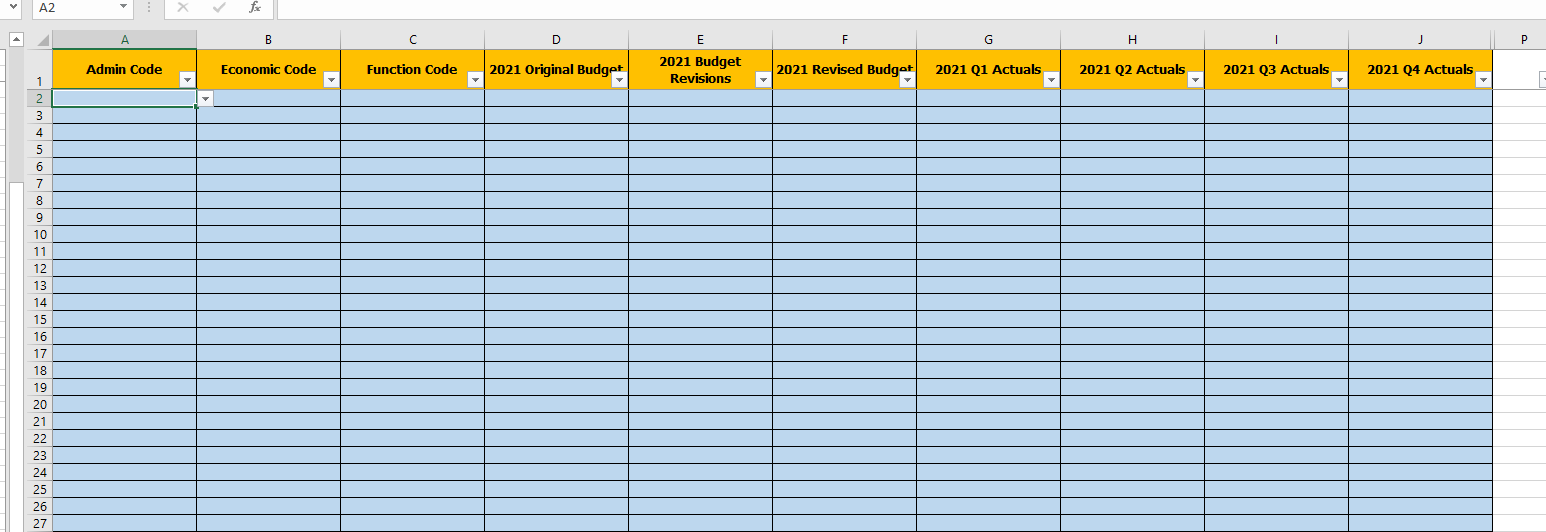
**Structure of MDA Template**

|  |  |  |
| --- | --- | --- |
| **Worksheet** | **Input / Output** | **Description** |
| 0. Summary | Input | Contains the options for choosing the state, budget year (year for which the budget is being prepared), period for current year budget performance, whether performance is being compared to original or revised budget, and details on opening balance. |
| X. Checks | Outputs | Cross (X) Checks consistency between input worksheets (1-5) and output worksheets (A-D). |
| 1. Revenue | Output | Provides columns for recurrent revenue (Economic Sub-Account Types 11 and12) budget and actuals including economic code, administrative code, budget and actuals (either by quarter, or transactions by date). |
| 2. Personnel | Output | Provides columns for personnel expenditure (Economic Sub-Account Type 21) budget and actuals including economic code, administrative code, function code\*, budget and actuals (by quarter). |
| 3. Overhead | Output | Provides columns for overhead expenditure (Economic Sub-Account Type 22) budget and actuals including economic code, administrative code, function code\*, budget and actuals (by quarter). |
| 4. Capital | Output | Provides columns for capital expenditure ((Economic Sub-Account Type 23) budget and actuals including economic code, administrative code, project description, function code\*, budget and actuals (by quarter). |
| 5. Capital Receipts | Output | Provides columns for capital receipts ((Economic Sub-Account Types 13-14) budget and actuals including economic code, administrative code, project description, function code, budget and actuals (by quarter). |
| A-C (various) | Output | Outputs the following Budget Presentations:  A.1 – Budget Performance Summary (Revenue and Expenditure)  B.1 – Revenue by Economic Classification  B.2 – Revenue by Administrative Classification  C.1 – Expenditure by Economic Classification  C.2 (and C.3i, ii, iii and iv) – Expenditure by Administrative Classification (total, then separately for Personnel, Overhead, Capital and Other)  C.3\* (and C.3i, ii, iii and iv) - Expenditure by Function Classification (total, then separately for Personnel, Overhead, Capital and Others) |
| D.1-D.3 | Output | MDA level Reports:  D.1 Expenditure by Economic by MDA  D.2 Expenditure by Function by MDA  D.3 Revenue by Economic by MDA |
| .c (4 worksheets) | Input | These worksheets are for entering the state Chart of Accounts (code and description) |

**\*Not mandatory – these sheets can be hidden if not needed**

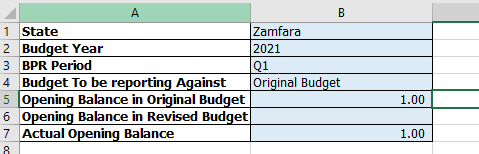
In general, cells that coloured blue need to populated. All other cells are protected. The worksheets and workbook are protected – the password for unprotection is PFM123. States should only unprotect if absolutely necessary, and should re-protect with the aforementioned password as soon as any editing is complete.

A screen shot below is included for the main data entry worksheets (the example is from 2. Personnel).

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**1. Initial Calibration**

Cells B1-B7 in worksheet 0. Summary should be filled in. B6 only if a revised budget has been passed.

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**2. Updating Chart of Accounts**

The Chart of Accounts must be finalised before Budget Preparation commences and should be used for both the budget formulation process as well as budget performance reporting. For the BPR templates, only three Segments are needed: Administration, Economic and Function.

Administrative Classification:

* 500 rows available
* Structure should include Sector, Main Org and Sub-Org Classification – presentation of the budget will tally will be at the top two levels in the Compilation Template
* Format of codes should use the full 12 digits (see below example)

|  |  |
| --- | --- |
| **010000000000** | **ADMINISTRATION** |
| **011100000000** | **Governor's Office** |
| 011100100100 | Government House |
| 011100100200 | Deputy Governor's Office |

* Be careful to ensure codes starting with zero (0) do not revert to number format. If necessary, use the ‘ character before the code so as to not lose the zero.

Economic Expenditure Classification

* 1,000 rows available
* Note only codes 21-23 are needed. Asset and Liability codes are not required for budget submission at this stage
* Structure will hold all levels of the segment and will tally at the top four levels in the MDA and Compilation Templates
* Format of codes should use just the required number of digits at the relevant level (format is 1-1-2-2-2 see below example)

|  |  |
| --- | --- |
| **2** | **EXPENDITURE** |
| **21** | **PERSONNEL COST** |
| **2101** | **SALARIES AND WAGES** |
| **210101** | **SALARIES AND WAGES** |
| 21010101 | Salary |

* In the MDA template it is necessary to identify high-level codes which will form the basis of conditional drop downs of the relevant bottom level codes. For Example, 2101, 2201, etc. A maximum of 32 can be assigned and must cover the entire bottom level coding.

Economic Revenue Classification

* 1,000 rows available
* Structure will hold all levels of the segment and will tally at the top four levels in the MDA and Compilation Templates
* Format of codes should use just the required number of digits at the relevant level (format is 1-1-2-2-2 see below example)

|  |  |
| --- | --- |
| **1** | **REVENUE – GENERAL** |
| **11** | **GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)** |
| **1101** | **GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)** |
| **110101** | **GOVERNMENT SHARE OF FAAC** |
| 11010101 | Statutory Allocation |

* In the MDA template it is necessary to identify high-level codes which will form the basis of conditional drop downs of the relevant bottom level codes. For Example, 2101, 2201, etc. A maximum of 32 can be assigned and must cover the entire bottom level coding.

Function

* Function codes should be static across as they are based on the UN COFOG classification, and are already included in the templates
* 200 rows available (in case new codes are added to COFOG)
* Structure will hold all levels of the segment and will tally at the top two levels in the MDA and Compilation Templates
* Format of codes should use just the required number of digits at the relevant level (format is 3-1-1 see below example)

|  |  |
| --- | --- |
| **701** | **General Public Service** |
| **7011** | **Executive & Legislative Organ, Financial Affairs and External Affairs** |
| 70111 | Executive Organ and Legislative Organs |

For each of the chart of accounts segments, there is an error checking column that shows if the structure of COA is correct and sequential. If an error is recorded, the COA segment should be revised.

Once the chart of account segments are populated, the template should be checked and tested to ensure they are working properly.

In the case that additional rows are needed in any segment, the worksheet should be unprotected, and blank rows in the current input range should be copied (entire rows) and pasted within the current range. Never paste below the end of the current range as they will not be included in the linked spreadsheets. This applies to the various outputs worksheets too (worksheets named A-C). For example, if more Admin codes are needed, worksheet ADMIN.C would need to have more rows added in both the budget submission and compilation workbooks (in the compilation template, this would need to be both in the rows where the codes are entered as well as rows 601 to 1000 (these rows contain lookup tables)), but so would worksheets B.2 and C.2 (including C.2i-iii) in the compilation model. If more rows are added to the revenue codes, this would need to be reflected in the REV.C worksheets in both workbooks (in the compilation template, this would need to be both in the rows where the codes are entered as well as rows 601 to 1100 (these rows contain lookup tables)), as well as A. Revenue Summary in the MDA submission workbook and B.1 Revenue by Economic in the Consolidation template.

**3. Population with Budget Data**

The outputs from each Budget Compilation workbook (part of another toolkit) need to be pasted into the Budget Performance Reporting template. The outputs should be pasted in sequentially.

|  |  |  |
| --- | --- | --- |
| **Source (Budget Compilation Template)** | **Destination (BPR Template)** | **Instructions** |
| Worksheet 1. Revenue, Columns A, B and J (row 2 to 2,000) | Worksheet 1. Revenue, Columns A, B and C/D\*\* (row 2 to 5,000) | Copy data from rows 3 downwards in the Source template that have budget entries, and Paste Special – Values into the next available row in the Destination range. (see below if more rows needed) |
| Worksheet 2. Personnel, Columns A:C\*, M (row 2 to 5,001) | Worksheet 2. Personnel, Columns A:C\* and D/E\*\* (row 2 to 10,001) |
| Worksheet 3. Overheads, Columns A:C\*, M (row 2 to 10,001) | Worksheet 3. Overheads, Columns A:C\*, D/E\*\* (row 2 to 20,001) |
| Worksheet 4. Capital, Columns D:G\*, P (row 2 to 4,001) | Worksheet 4. Capital, Columns D:G\*, H/I\*\* (row 2 to 8,001) |
| Worksheet 5. Capital Receipts, Columns C:F, M (row 2 to 4,001) | Worksheet 5. Capital Receipts, Columns C:E, F/G\*\* (row 2 to 4,001) |

**\*** Columns for Function and Location – not mandatory

\*\* The first of the two columns is for the original budget. It there is a revised budget, then enter this in the latter of the two columns.

The data validity can be checked in the columns to the right hand side of the data entry areas. These are looks ups for the various COA segments. If the descriptions are showing as errors, either the data entered of the COA segments (as described above) are wrong and will need rectifying.

**4. Population with Actuals Data**

The source of data for populating worksheets 1-5 should be the State Integrated Financial Management Information System (SIFMIS). The data should be available in a similar format the budget data, with the date/period of the transaction presented by:

* Period (quarter)

The actuals data should be pasted in directly below the budget data.

The actuals data is entered in exactly the same way as the budget except the transaction value is entered in a different column. The actuals need to be entered in the column for the relevant quarter.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Destination (BPR Template) for Quarterly Actuals** | **Codes / Descriptions (column for coding)** | | | | **Periodic Data (column for transaction data)** | | | |
| **Admin** | **Desc** | **Econ** | **Func** | **Q1** | **Q2** | **Q3** | **Q4** |
| Worksheet 1. Revenue, Columns F:I (row 2 to 5,01) | A |  | B |  | F | G | H | I |
| Worksheet 2. Personnel, Columns G:J (row 2 to 10,001) | A |  | B | C | G | H | I | J |
| Worksheet 3. Overheads, Columns G:J (row 2 to 20,001) | A |  | B | C | G | H | I | J |
| Worksheet 4. Capital, Columns K:N (row 2 to 8,001) | D | E | F | G | K | L | M | N |
| Worksheet 5. Capital Receipts, Columns I:L (row 2 to 4,001) | C | D | E | F | I | J | K | L |

**\*** Columns for Function not mandatory

Note the same template should be used for the whole year, with additional transactions / data being entered at the end of each quarter (this allows for quarterly performance as well as year-to-date).

**If additional rows are needed** in the Destination ranges, blank rows should be copied from within the live range and pasted within the live range. For example, Revenue has 4,001 rows in the consolidation template. If say 1,000 additional rows are needed, rows 2,001 to 3,000 should be copied and inserted below row 3,001 (but above the current last row in the range, being 4,001).

**5. Review**

Once the budget and performance data is compiled, it should be checked to ensure all coding is correct and that it balances.

Any errors are likely to as a result of mis-coding in worksheets 1-5.

Also review worksheet X. Checks which will highlight most issues in terms of differences between the input worksheets (1-5) and the reports (A and D worksheets). If any cells are red and showing a value other than zero there is an inconsistency, likely caused by miss coding. These need to be rectified.

All reports (worksheets A-C) should be checked – look out for instances where there are actuals but no budgetary provisions (these are easy to spot as column H (budget performance) will be blank) – this could well be as a result of inconsistencies in coding between the budget and actuals.

**6. Reports**

The reports are contained in the worksheets with titles starting A-C. These should be pasted into the Budget Performance Report WL document in section 2 denoted with the appropriate caption. Column widths may need adjusting to ensure the data fits the page.

There is also a section (Section 1) in the BPR report template for a State to provide a narrative analysis / commentary on the figures in the report.

Ensure the front cover of the report template is correctly filled out showing the State Name, Year, Period of the report, date of publication etc. Also ensure the footer on the contents page is updated to show the correct year and quarter.