



Users Procedures Manual

(Government of Kiribati – Budget Process)

Integrated Financial Management Information System (IFMIS)

FreeBalance, 2023-12-01

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Document History

Version	Date	By	Revision
1	2023-08-30	FreeBalance	Initial Version with Warrant Processes
3	2023-12-01	FreeBalance	To include updates on <ul style="list-style-type: none"> • Budget Planning process for both Recurrent Budget and Development Budget • Department Warrant Process • Enrollment of New Donors and New Projects • Approval, completion, and acquittal of projects
4			
5			

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1 Introduction

1.1 Project Overview

The Ministry of Finance and Economic Development (MFED) of the Government of Kiribati (GoK) has contracted FreeBalance to implement Integrated Financial Management Information System (IFMIS), in its endeavour to reform Public Financial Management (PFM) for creating greater fiscal transparency and improved accounting/financial reporting.

Integrated Financial Management Information System (IFMIS) is based on FreeBalance Accountability Suite Government Resource Planning (GRP) platform that is a Commercial Off-the-Shelf (COTS) application, designed and configured to meet the business process requirements.

1.2 Document Purpose

The purpose of this document is to list down the processes of Line Ministries and the National Economic Planning Office (NEPO) of the Ministry of Finance and Economic Development (MFED) of the Government of Kiribati in relation to all of budget processes.

1.3 Intended Audience and Reading Suggestions

This report is intended for consumption by government officials, subject matter experts, business analysts and any other interested parties from the Line Ministries, NEPO, and the Treasury with the appropriate clearance from Ministry of Finance and Economic Development (MFED) and the IFMIS Project Management Office (IFMIS PMO).

1.4 Terms and Abbreviation

Acronyms	Description
BP	Budget Plan
BPS	Budget Plan Scenario
BV	Budget Version
CoA	Chart of Account
CB	Coding Block
DFAW	Development Fund Accounting Warrant
DFW	Development Fund Warrant
DW	Department Warrant
IFMIS	Integrated Financial Management Information System
LM	Line Ministry
MFED	Ministry of Finance and Economic Development

SAM	Security Access Matrix
SRO	Senior Responsible Officer
WSVV	Warrants, Supplements, & Virements Voucher

2 List of Budget Processes

2.1 Budget Processes

The budget processes as listed below includes all processes from the start of the budget planning year to the approval of the budget. This also includes management of the budget during the entire year. The list of processes for the Budget includes the following.

I. Recurrent Budget Processes

- Review of Revenue Collection
- Preparation of reports for Past Years Actuals by Treasury
- Start of Fiscal Strategy planning and preparation of Budget Ceiling
- Start of Line Ministry budget submissions and analysis of Line Ministry budget estimates
- Assessment of Budget Estimates by the Budget Committee
- Budget review and approval in the Cabinet and application of changes of the budget estimates
- Deliberation and approval of the budget in the Parliament
- Issuance of General Warrant and Accounting Warrant
- Line Ministries are informed of the availability of the Accounting Warrant

II. Development Budget Planning Process

- Donors provides budget estimates.
- Consolidate budget estimates received into budget master sheet.
- The Development Coordination Committee (DCC) will review the submitted project proposals and recommend them to Cabinet.
- Cabinet paper is prepared, and this is submitted to the Cabinet for endorsement to the Parliament.

III. Warrant Processes

- Line Ministry submits requests to NEPO.
- Review Warrants requested by Line Ministries and issue a Warrant and NEPO Director approves warrant.
- MFED SRO approves the warrant and HVP/HM of MFED approves the warrant.
- Warrant is reviewed and approved by the Cabinet and Warrants are sent to the Treasury for approval.
- Line Ministries are informed of the issuance of the Warrant requested.

IV. Other Budget related processes

- Completion of Projects
- Process DCC Approved Projects
- Acquittal of Projects

2.2 Users Account

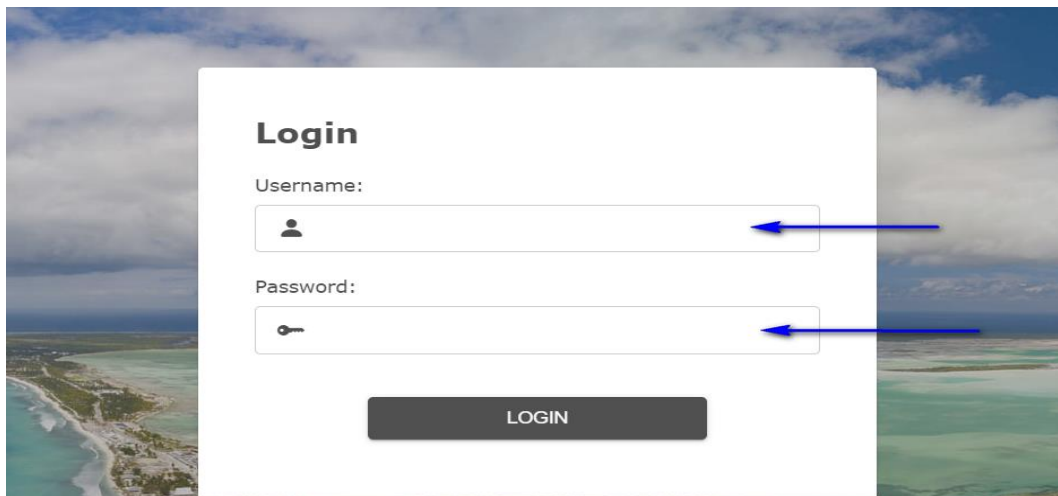
Please read this before you start working in IFMIS.

Users will access the Integrated Financial Management Information System (IFMIS) through the following link from their browser (Edge, IE, Chrome, Fire Fox, Safari):

<https://apac.freebalance.com/Kiribati/faces/login.xhtml>

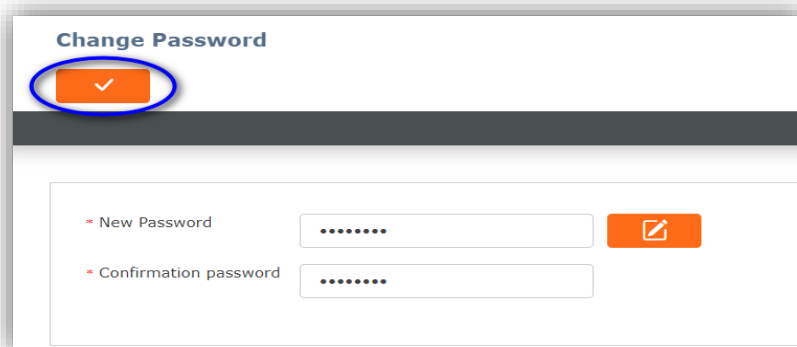
The Username and the Password shall be provided to each of the users.

Logging in for the first time:



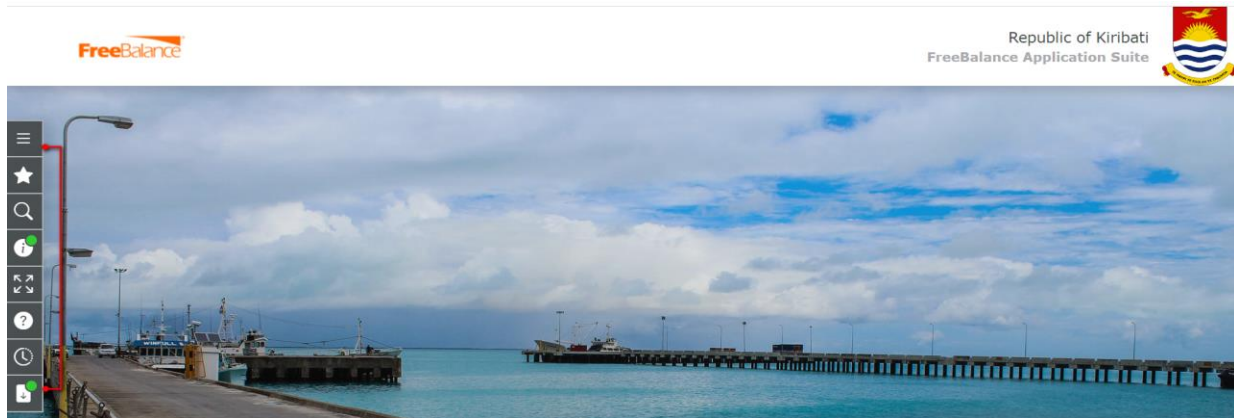
In the above screen enter your login id as provided to you and for the first time enter password as **123465** and click the **Login** Button or Press Enter.

Upon login, the change password is displayed. Enter a new password, re-enter it to confirm, and click the button on the top left corner as shown in the screen below:



DO NOT SHARE YOUR PASSWORD WITH ANYONE.

The landing page is now available for the users.



On the **left side** of the IFMIS screen, users will see a set of buttons called the sidebar. **This is from where you will navigate IFMIS.**

Internal Messages

You have 3 New Messages.

Dashboard

Session Details

User: fb_bduerme.
Last login:
3/9/2023 12:48:48
Language: English.

Logout

English

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Kiribati IFMIS[113378]-SLA rev:113763

- **Menu:** When clicked, it will display all screen access allowed to the User
- **Favorites:** When clicked, it will display all favorite Menus as updated by each user.
- **Search:** When clicked, it will display the search field where User can type the screen they are looking for. The navigation path will be displayed based on the typed screen name.
- **Information:** When clicked, it will display the Internal Message, Log in session details of the User and the Dashboard.
- **Fullscreen:** When clicked, it will make the IFMIS screen into full screen. To go back, click the escape key.
- **History:** When clicked, it will display the list of screens last navigated and opened by the User
- **Reports:** When clicked, it will download the last report generated by the User.

When the (i) Information button is clicked, the **right side** of the screen is displayed with the following screens.

- **Internal Messages:** When the box for the internal messages is clicked, the list of notifications for the user is displayed. The Notifications include both the workflow messages pending for approval and the status of the reports generated. When the message is opened, a link is provided with the transaction number to drill down the details.
- **Dashboard:** When the box is clicked, this will display the dashboard with the transaction type (PR, PO, PV, etc.) pending review or approval for the User.
- **Session Details:** Displays the user ID and the login session details of the User.
- **Logout:** Button to logout from IFMIS
- **System Details:** Displays the details of the software version of the IFMIS

2.3 List Processes mapped to IFMIS.

The list of processes done by all Ministries is listed below.

Processes	IFMIS Processes	User Roles
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1. Recurrent Budget Processes		
1. Review of Revenue Collection	Generation of Budget Reports	NEPO and Treasury
2. Preparation of reports for Past Years Actuals by Treasury	Generation of General Ledger Reports	NEPO and Treasury
3. Start of Fiscal Strategy planning	Prepare and enter Budget Calendar	NEPO
	Activate Budget Calendar Activity	NEPO
	Prepare Budget Planning support entities	NEPO
4. Preparation of Budget Ceiling	Prepare Budget Ceiling	NEPO
	Approve Budget Ceiling	NEPO
5. Start of Line Ministry budget submissions	Prepare Budget Version 1 - Line Ministry Submission,	NEPO
	Prepare Budget Plan - Line Ministry Submission and Revenue Estimates Budget Plan	NEPO
	Enter Budget estimates in Budget Plan	Line Ministries
	Submit supporting documents for Budget Estimates submitted	Line Ministries
6. Analysis of Line Ministry budget estimates	Close the Budget Plan 1 - Line Ministry Submission	NEPO
	Freeze the Budget Version 1 - Line Ministry Submission	NEPO
	Copy the Version 1 to Budget Version 2 - Budget	NEPO
7. Assessment of Budget Estimates by the Budget Committee	Update the Budget Line changes from the Budget Committee	NEPO
8. Budget review and approval in the Cabinet	Update the Budget Line changes from the Cabinet	NEPO
9. Application of changes of the budget estimates	Update the Budget Line changes	NEPO
10. Deliberation and approval of the budget in the Parliament	Close the Budget Plan 2	NEPO
	Approve the Budget Version	NEPO
	Preparation of the Budget Book	NEPO
	Printing of the Budget Book	NEPO

11. Issuance of General Warrant and Statutory Warrant	Send Budget Version to Execution	NEPO
12. Issuance of Accounting Warrant and Statutory Accounting Warrant	Review the Warrant, Supplement & Virement Voucher posted from Budget Planning and Issue the Accounting Warrant	Treasury
13. Line Ministries are informed of the availability of the Accounting Warrant	Inform the Line Ministries of the availability of the accounting warrant via the Internal Message	Treasury
2. Development Budget Planning Process		
1. Donors provides budget estimates	Prepare Budget Planning support entities	NEPO
2. Consolidate budget estimates received into budget master sheet	Prepare Budget Version for Development Budget	NEPO
	Prepare Budget Plan for Development Budget	
	Update the Budget Lines	
3. The Development Coordination Committee (DCC) will review the submitted project proposals and recommend them to Cabinet	Analyse and review the Budget Lines	NEPO
	Register New Projects using the Project Pipeline	NEPO
4. Cabinet paper is prepared, and this is submitted to the Cabinet for endorsement to the Parliament.	Update Budget Lines based on changes made in the Cabinet and the Parliament	NEPO
	Close the Budget Plan	NEPO
	Approve the Budget Version	NEPO
	Send to Execution	NEPO
	Post the Development Budget Estimates	NEPO
III. Warrant Processes		
1. Line Ministry submits requests to NEPO. The warrant processes shall include the following. <ol style="list-style-type: none"> 1. Development Fund Warrant 2. Development Fund Transfers 3. Supersede Warrants 	Prepare Development Budget Warrant WSVV	LM
	Review Warrants	Per Sector assigned Economist

4. Development Fund Warrant - Additional and New Project Funds 5. Virement Warrant		
2. Review Warrants requested by Line Ministries and issue a Warrant.	Issue Development Fund Warrant (This is only application for warrant 1,3,4, and 6)	NEPO
3. NEPO Director approves warrant.	Approve Warrant	NEPO
4. MFED SRO approves the warrant.	Approve by MFED SRO	MFED SROs
5. HVP/HM of MFED approves the warrant.	Approve by MFED Minister	MFED Minister
6. Warrant is reviewed and approved by the Cabinet.	NA	NA
7. Warrants are sent to the Treasury for approval.	Issue Development Fund Accounting Warrant	Project Section
	Approve Development Fund Accounting Warrant	Treasury ACG
8. Line Ministries are informed of the issuance of the Warrant requested.	NA	NA
IV. Other Budget Transactions		
1. Special Fund Warrant	Prepare WSVV	NEPO
2. Contingency Warrant	Prepare WSVV	NEPO
3. Supplementary Warrant	Budget Version, Budget Plan, Budget Lines and WSVV	NEPO
4. Line Ministry Request for New Project Funds	Prepare Development Budget Warrant WSVV	LM
	Review Warrants and Issue Development Fund Warrant	NEPO
	Enroll New Project and/or Fund Codes	NEPO
	Approve enrolled new CoA Codes	Treasury
	Approve Warrant	NEPO
	Approve by MFED SRO and the HVP	MFED SROs and Minister

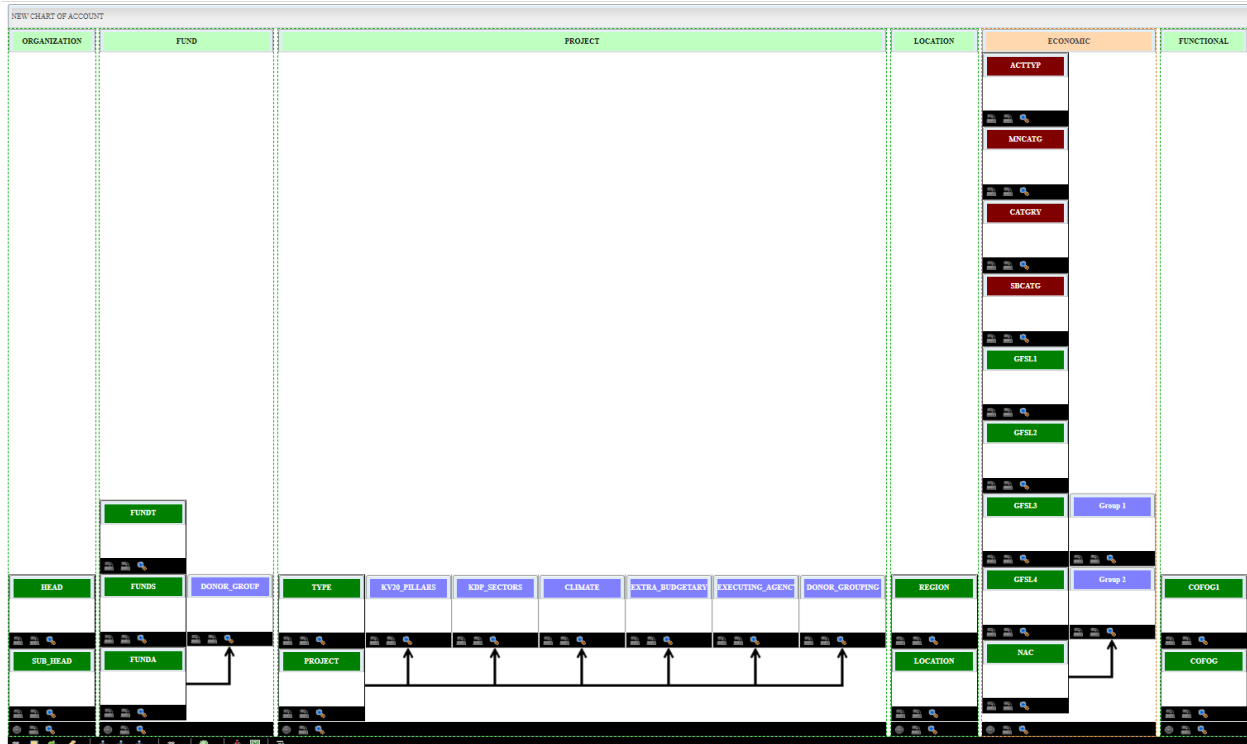
	Issue Development Fund Accounting Warrant and Approve by Treasury	Project Section and Treasury ACG
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2.4 Understanding the IFMIS Chart of Account

The CoA is a single coding framework used for classifying, recording, and reporting financial information and transactions, in a systematic and consistent way. More importantly, the organized coding of all financial transactions is reflected in the accounting data that is recorded, and presented, in the General Ledger of the Treasury. The Chart of Account is also used a basis for the classification of the Chart of Account Group.

The Chart of Account composed of Segments and Concepts. The Segments are the combination of Coding Blocks selected by the users during their data entry. The Concepts are the level of the Codes in the coding blocks that are used in the CoA Groups.

#	Segment	Concepts	Description
Segment 1	Organization	<ul style="list-style-type: none"> • Head • Subhead 	Hierarchical relationships of Division to its Ministry
Segment 2	Fund	<ul style="list-style-type: none"> • Fund Type • Funding Source • Funding Agency 	Hierarchical relationships of Donors to its type, either Development, Recurrent or others.
Segment 3	Project	<ul style="list-style-type: none"> • Type • Project 	All GoK Project list.
Segment 4	Location	<ul style="list-style-type: none"> • Region • Location 	Composed of the regions and the villages of Kiribati
Segment 5	Economic Classification	<ul style="list-style-type: none"> • GFS Level 1 • GFS Level 2 • GFS Level 3 • GFS Level 4 • NAC 	The Natural Account Code (NAC) of the Government of Kiribati rolled up to the Government Financial Classification levels.
Segment 6	COFOG	<ul style="list-style-type: none"> • COFOG1 • COFOG 	This is adopted for the classifications of the expenses of the GoK.



In relation to the Budget Planning, Budget Management and Administration and Budget Execution, following are the groups used.

- **Ceiling** – Budget Ceiling is prepared by NEPO to put the amount restrictions of the Line Ministries budget estimates. During the entry of budget ceiling data, users select the Segments.

Organisation (Head)/Fund (Fund Type)/Economic Classification (GFSL2)

01/1/21, where codes are.

01 => Ministry Code

1 => Fund Type (1 – Conso. Fund, 2, Statutory, 3, Development...)

21 => GFS Level 2 (21-Compensation of employees, 22-Use of goods and services, etc..)

- **Budget Entry** – This is the group that is used in the preparation of Budget Estimates. All Budget Entry rolls up to the Budget Ceiling prepared. The amounts that can be entered by the Line Ministries shall be.

Organization (Sub Head)/ Fund (Fund Agency)/Project/Location (Region)/Economic Class (NAC)

1701/3101/21046/5/221111, where codes are.

1701 => Division of a Ministry

3101 => Funding Agency (Donor)

21046 => Project Code

5 => Region

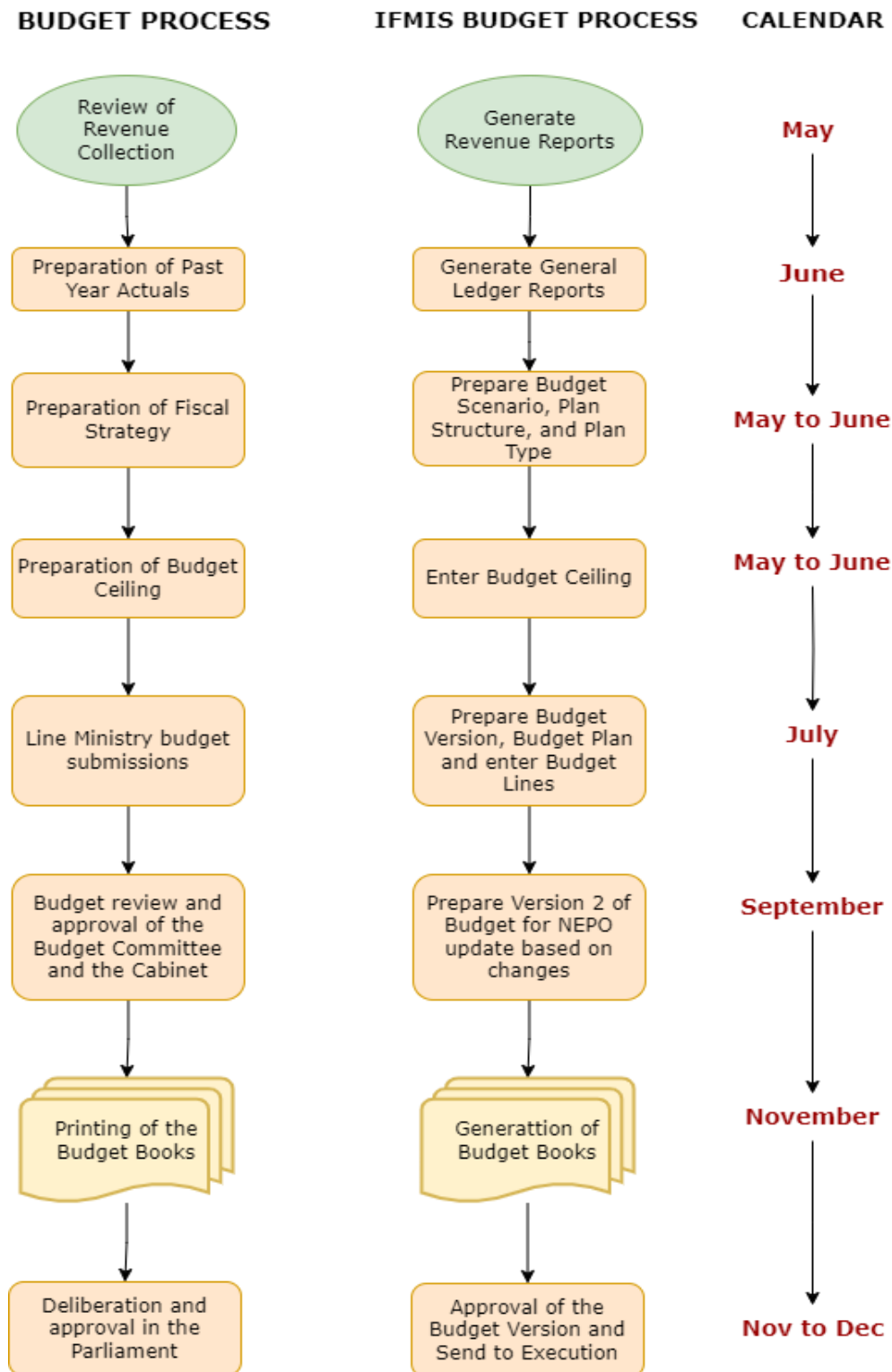
221111 => NAC

Appropriation – This is the group for the level of Warrant. The Budget Entry CoA Group is there processed and sent to execution. A Budget Control is posted once the Accounting Warrant is Issued. The Coding block is the same as with the Budget Entry *Organization (Sub Head)/ Fund (Fund Agency)/Project/Location (Region)/Economic Class (NAC)*

Allotment – This is the group used for the level of Accounting Warrant. All transactions relating to Budget Management and Administration is in this level. This is also suning the same Coding Block like the Budget Entry *Organization (Sub Head)/ Fund (Fund Agency)/Project/Location (Region)/Economic Class (NAC)*. All transactions with the Transfers, Warrants and Virements shall be made in this level.

The Chart of Account use in IFMIS is explained in the [CoA Note sheet](#) and the [Chart of Account file](#) found in mfed.gov.ki.

3 Recurrent Budget Processes

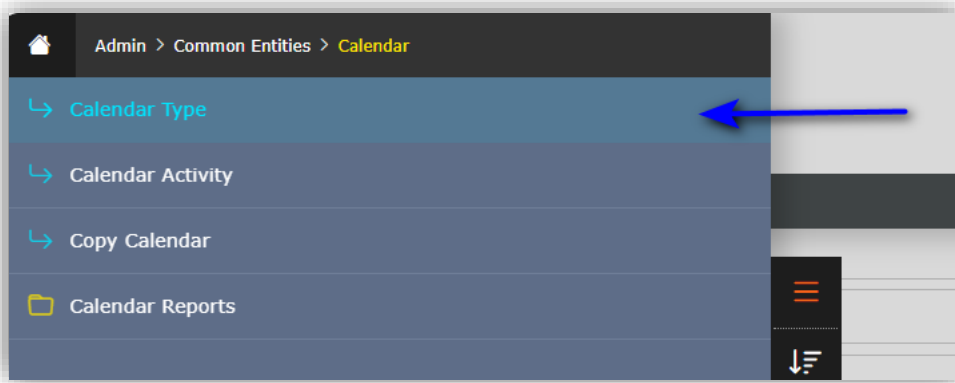


3.1 Prepare Budget Calendar of activities.

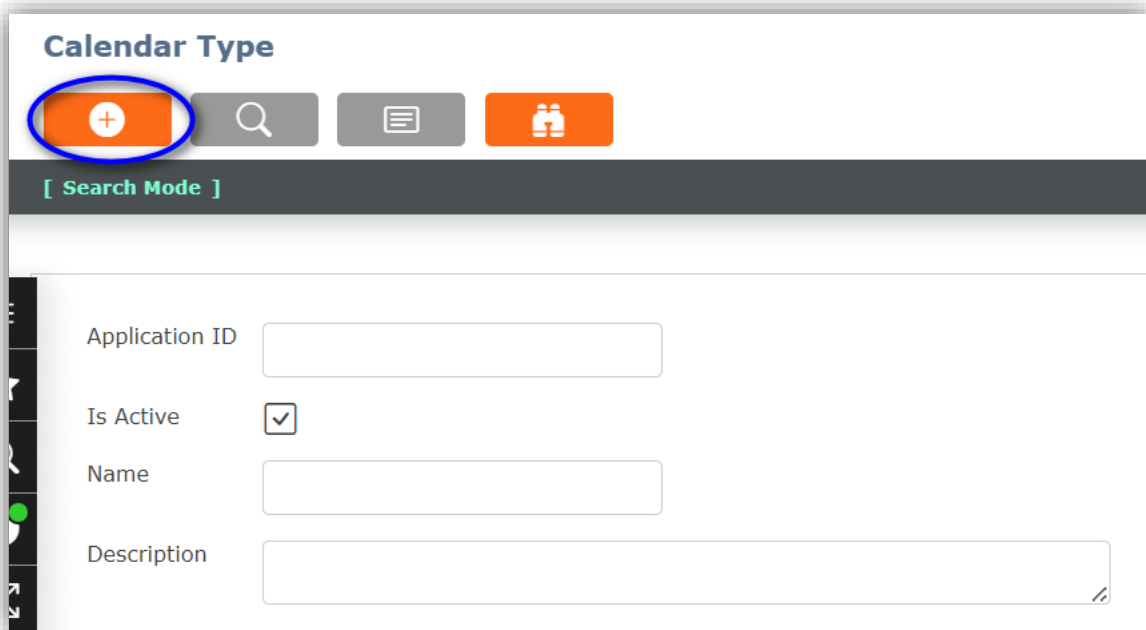
The preparation of calendar of activities are initiated by NEPO as early as May of the Current year. This schedule is listing all budget activities necessary for the budget estimates. This covers the budget activities from the setting up of the revenue as basis of budget ceiling, to the parliament approval of the budget. The calendar is entered into IFMIS and can be activated to its date ranges. All users in IFMIS that is included in the mailing list shall receive the notification reminding them of the budget activities. To set up the budget calendar, follow these steps below.

3.1.1 How to set up Budget Calendar Type

Step 1. Navigate the Menu > Admin > Common Entities > Calendar > Calendar Type.



Step 2. The Calendar Type is displayed by default at Search Mode. Click on the New button to create a new Calendar Type.

A screenshot of the 'Calendar Type' form in 'Search Mode'. The title 'Calendar Type' is at the top. Below the title is a toolbar with four icons: a plus sign in an orange circle (circled in blue), a magnifying glass, a list icon, and a group of people icon. Below the toolbar is a dark bar with the text '[Search Mode]'. The form contains four fields: 'Application ID' (text input), 'Is Active' (checkbox, checked), 'Name' (text input), and 'Description' (text area).

Step 3. Enter the Name and Description.

Calendar Type

[Insert Mode]

* Application ID





Is Active

* Name ←

Description ←

Step 4. To add the specific group of recipients to notify for the activities in this Calendar Type, click on the Lookup button under the Functional Class Tab.

Functional Class

Select Application ID Description

Step 5. The functional class screen in search mode is displayed.

Functional Class

[Search Mode]

Application ID

Description

C

Step 6. Click on the Find button to display the list of all Functional Classes (FC). Click to select one from the list. Or check the FCs to add and then click on the Return button.

Functional Class

[Selection Mode]

Select	Application ID	Description
<input type="checkbox"/>	1	1-FreeBalance Access
<input type="checkbox"/>	2	2-Central Administrator Access
<input type="checkbox"/>	3	3-LM (Annual Accounts & Budget Book Reports)
<input type="checkbox"/>	4	4-LM (PR, Comm, GSRN, Accountable Adv & Vendor)
<input type="checkbox"/>	5	5-LM (PO, PV, RV, JV Accountable Adv & Budget Transfers)
<input type="checkbox"/>	6	6-Treasury (Payment Extract, Bank Transfer)
<input type="checkbox"/>	7	7-Treasury (Cash Planning)
<input type="checkbox"/>	8	8-Treasury (Bank Reconciliation)
<input type="checkbox"/>	9	9-NEPO (Calendar, Ceiling, Budget Book, Budget Planning, Warrants and Transfers)
<input checked="" type="checkbox"/>	10	10-NEPO and Line Ministries (Budget Estimates)

Step 7. The selected FCs are displayed as entry under the Functional Class Tab

Calendar Type

[Insert Mode]

* Application ID

Is Active

* Name

Description

Functional Class

Select	Application ID	Description
<input checked="" type="checkbox"/>	<u>10</u>	<u>10-NEPO and Line Ministries (Budget Estimates)</u>

Step 8. Click the Save button.

Calendar Type

[+] [🔍] [☰]

[Insert Mode]

* Application ID

Is Active

* Name

Description

Functional Class

Select	Application ID	Description
<input checked="" type="checkbox"/>	<u>10</u>	<u>10-NEPO and Line Ministries (Budget Estimates)</u>

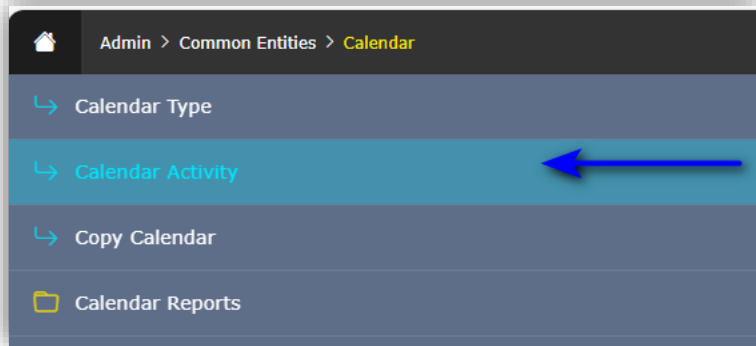
Step 9. Repeat the process for the Calendar type for Development Budget Book.

3.1.2 How to set up Calendar Activity

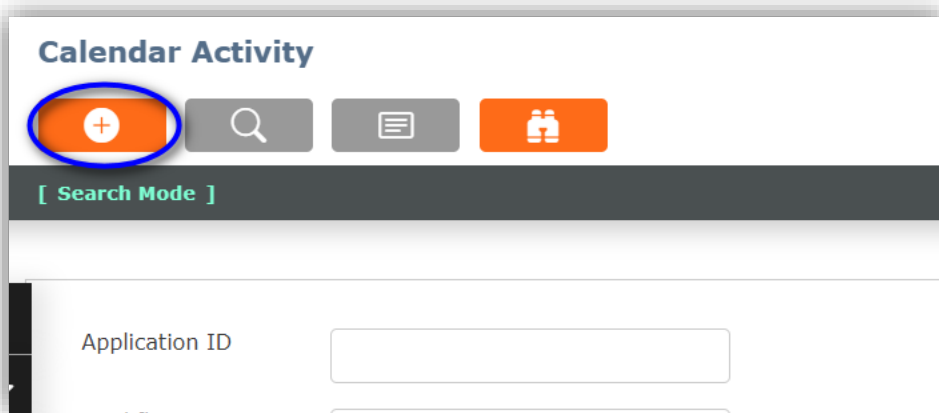
Calendar Activity are the activities covering all tasks for the activities. These includes tasks of NEPO with Treasury as well as tasks with the Line Ministries.

To prepare the budget calendar activities, follow these steps.

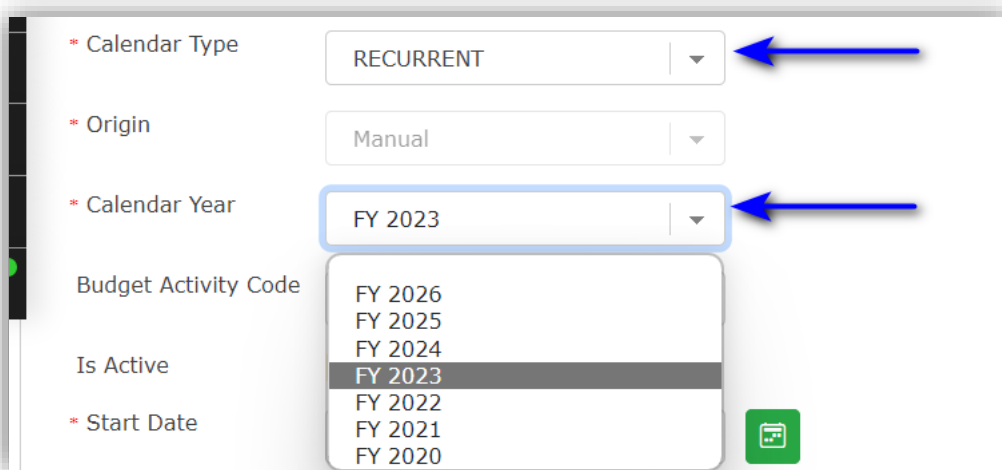
Step 1. Navigate the Menu > Admin > Common Entities> Calendar >Calendar Activity. The Calendar Activity is displayed by default at Search Mode.



Step 2. Click on the New button to create a new Calendar Activity.



Step 3. Provide the following mandatory (*) details. Calendar Type and Calendar Year: Select the applicable values from the dropdown list.



Step 4. Enter the Budget Activity Code, the start and end date of the activity and the Name and Description

Calendar Activity

[Insert Mode]

* Calendar Year

Budget Activity Code ←

Is Active

* Start Date ←

* End Date

* Duration

Resource

* Activity Name ←


* Activity Description ←

Step 5. Click on the New button under the tab Calendar Activity Message to add an item.

Calendar Activity

[Insert Mode]





* Duration

Resource 

* Activity Name

* Activity Description

Calendar Activity Message Attachments

Select Message Subject

Step 6. Enter the details of the Calendar Activity Message

- **Days before and after Activity Start:** Enter the number of days applicable.
- **Days before and after Activity Ends:** Enter the number of days applicable.
- **Allow Sending Emails:** Check to enable.
- **Message Subject:** Enter the subject message of the email that will be received by the users
- **Message Additional Info:** Enter the additional information as body of the email that will be received by the Users.

Calendar Activity Message

Days Before Activity Start

Days After Activity Start

Days Before Activity Ends

Days After Activity Ends

Allow Sending Emails

Allow Sending SMS

* Message Subject

* Message Additional Info

Mauri Line Ministries,
Please finalize and submit your Revenue records to NEPO not later than [May 2023](#)

Step 7. To select the recipient of the Calendar Activity, go to the Functional Class tab.

Calendar Activity Message

Days Before Activity Ends

Days After Activity Ends

Allow Sending Emails

Allow Sending SMS

* Message Subject

* Message Additional Info

Stakeholders
 Employees
 Functional Class

Select Application ID Name

Step 8. Click on the Lookup button.

Stakeholders
 Employees
 Functional Class

Select Application ID Description

Step 9. Click the Find button

Functional Class

[Search Mode]

Application ID

Description

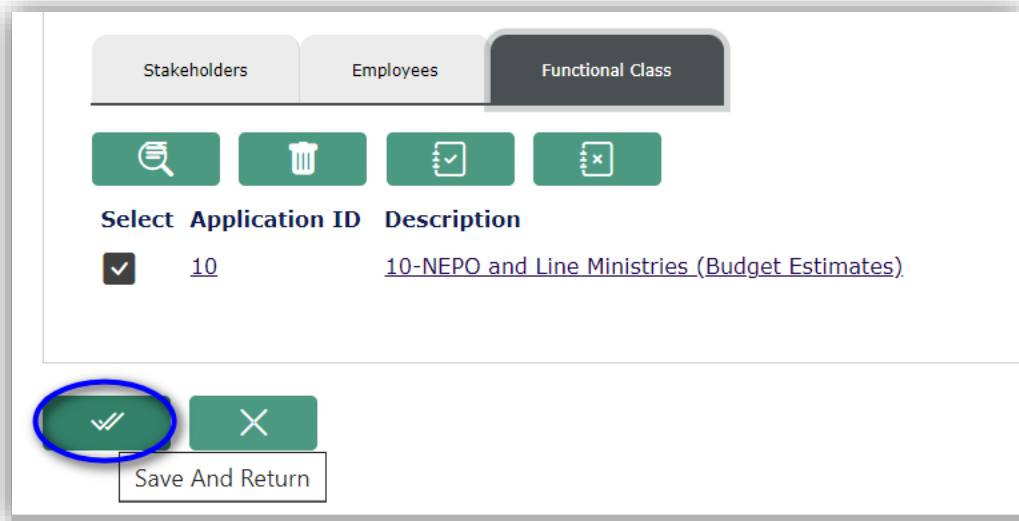
Step 10. Select the appropriate Functional Class and click the Return button.

Functional Class

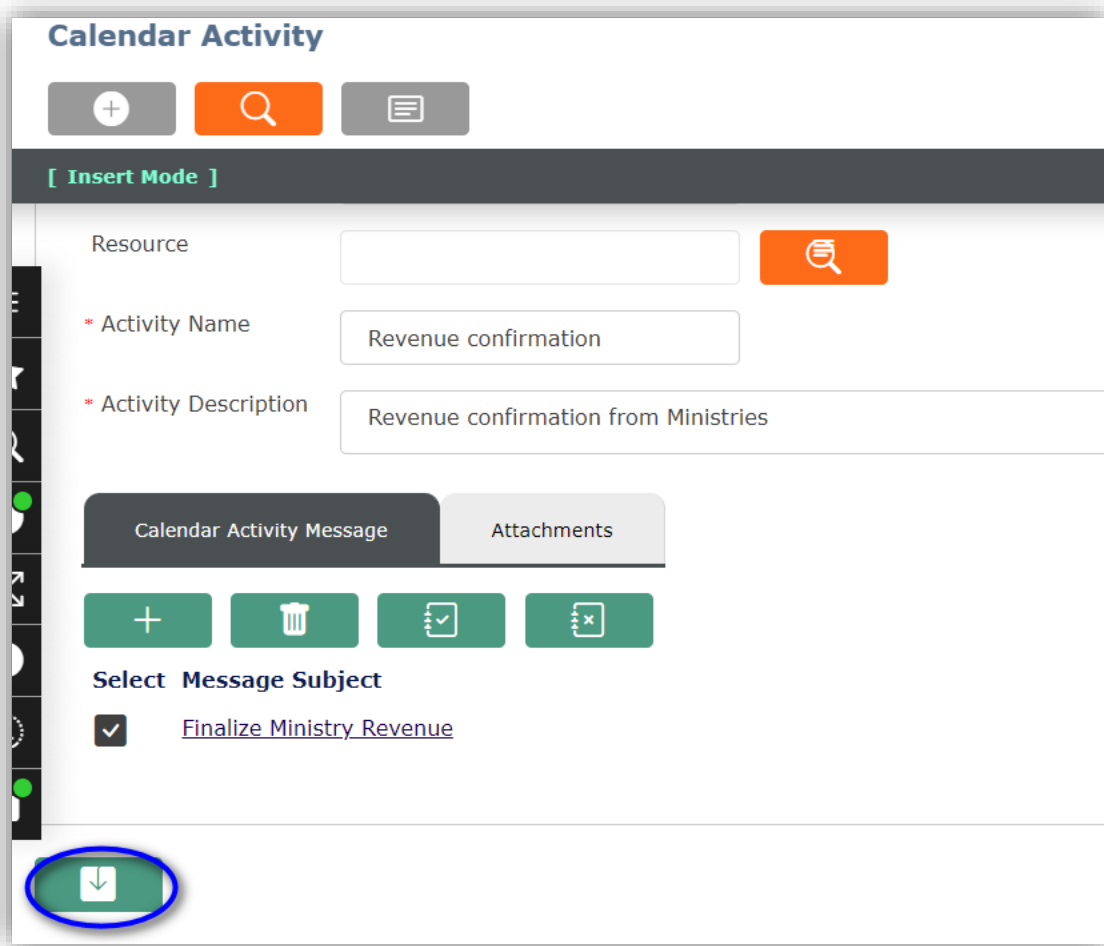
[Selection Mode]

Select	Application ID	Description
<input type="checkbox"/>	1	1-FreeBalance Access
<input type="checkbox"/>	2	2-Central Administrator Access
<input type="checkbox"/>	3	3-LM (Annual Accounts & Budget Book Reports)
<input type="checkbox"/>	4	4-LM (PR, Comm, GSRN, Accountable Adv & Vendor)
<input type="checkbox"/>	5	5-LM (PO, PV, RV, JV Accountable Adv & Budget Transfers)
<input type="checkbox"/>	6	6-Treasury (Payment Extract, Bank Transfer)
<input type="checkbox"/>	7	7-Treasury (Cash Planning)
<input type="checkbox"/>	8	8-Treasury (Bank Reconciliation)
<input type="checkbox"/>	9	9-NEPO (Calendar, Ceiling, Budget Book, Budget Planning, Warrants and Transfers)
<input checked="" type="checkbox"/>	10	10-NEPO and Line Ministries (Budget Estimates)

Step 10. Click the Save and Return button. The list of Users under the Stakeholder tab is also updated to the users having the Functional Class selected.



Step 11. Click the Save button on the Calendar Activity screen.



Step 12. Click Ok on the message displayed with the Number of the saved Calendar Activity.

3.1.3 How to activate the notification of calendar activities to the recipients.

Activating the Calendar Activity means that the activities will be sent out to the recipient of the message. This will inform the Line Ministry users that they can start their activities based on the message and calendar activity scheduled. To do this, follow these steps.

Step 1. Once saved, the Number is saved, and the status is updated to Created.

Calendar Activity

[Update/Delete Mode]

* Application ID

* Workflow Status

Workflow Process Status

Step 2. Go to the Transition button and select the "Active" from the list.

Calendar Activity

[Update/Delete Mode]

* Application ID

* Workflow Status

Workflow Process Status

Transition

* Status

Step 3. Click the transition button.

Calendar Activity


+
🔍
☰
🕒

[Update/Delete Mode]

* Application ID

* Workflow Status

Workflow Process Status

Transition 

* Status



Step 4. Enter the Step note and click the Finish button.

Transition

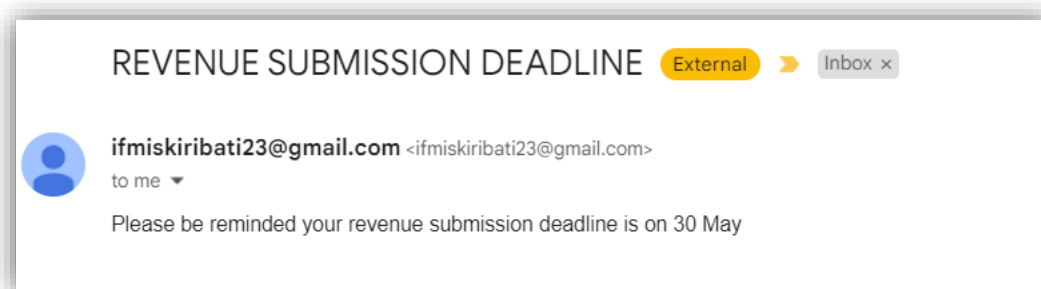
Application Language

Step Note

Any Unsaved work will be lost, Please use previous screen

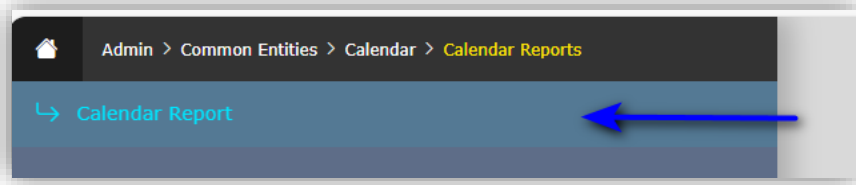
Step 5. The workflow is executed. The email message will be sent to the recipients during the date ranges as saved in the Calendar Activities.



3.1.4 How to generate Calendar Activity Report

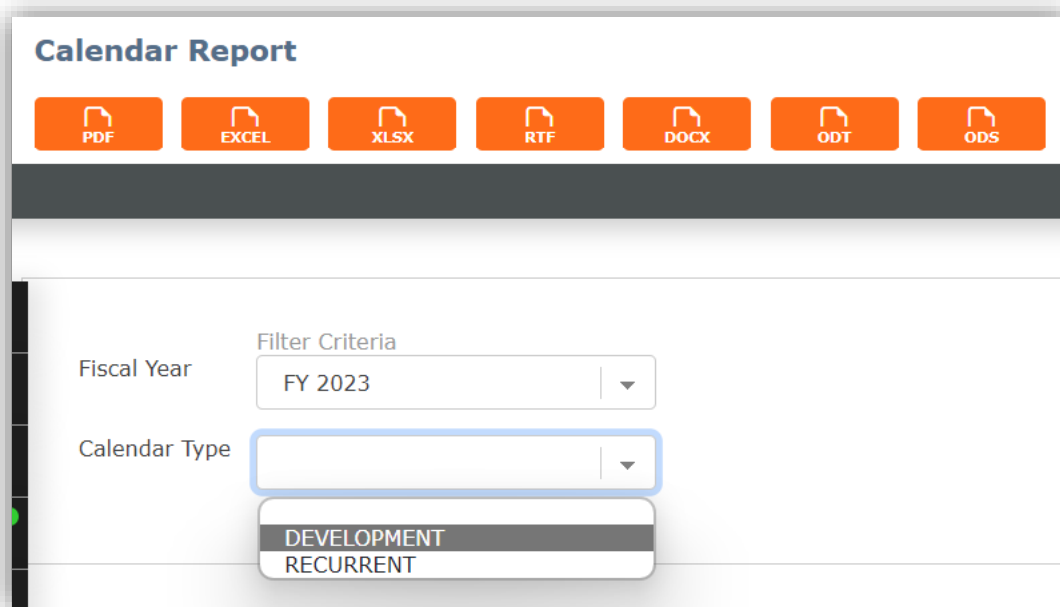
The Calendar Activities can also be generated in a form of Report. To do this, follow the steps below.

Step 1. Navigate the Menu > Admin > Common Entities > Calendar > Reports.

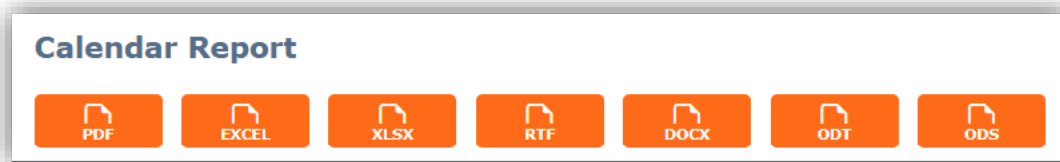


Step 2. Provide the filters as follows.

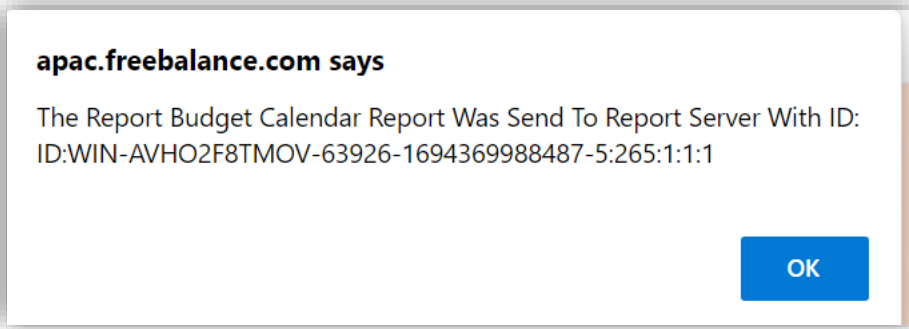
- Fiscal Year: Select the Year from the dropdown.
- Calendar Type: Select the applicable from the list.



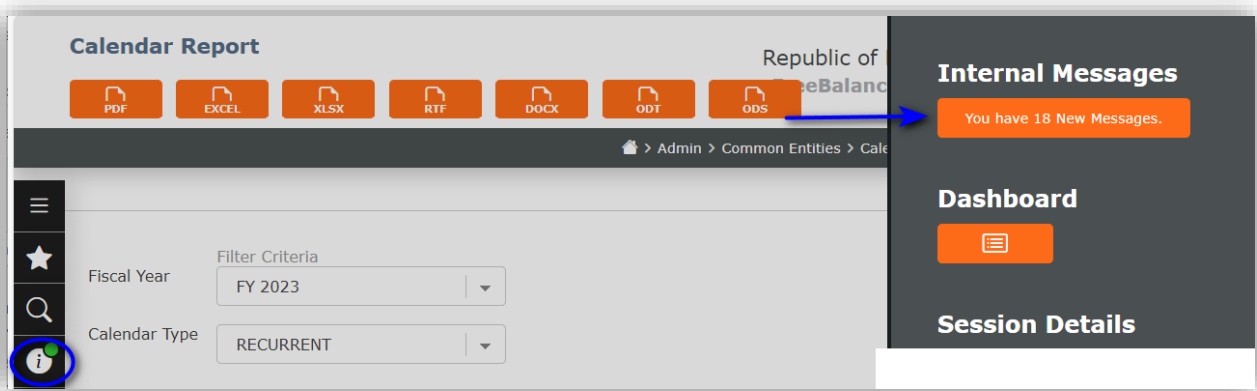
Step 3. Click the applicable report format from the buttons.



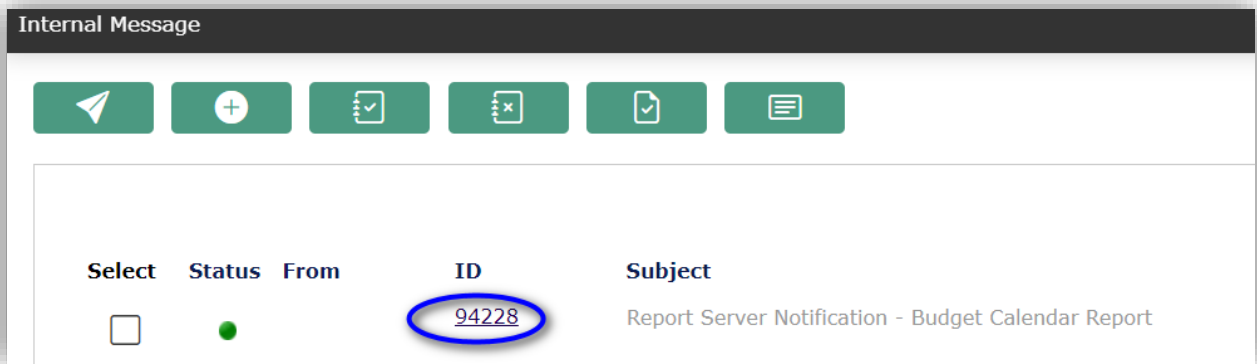
Step 4. Click Ok on the displayed notification message.



Step 5. Click the (i) and click the Internal Messages.



Step 6. The notifications are displayed. Click the linked ID of the generated report



Step 7. Click the link of the file to download.

Subject: Report Server Notification - Budget Calendar Report

Body: Report Budget Calendar Report With Report Server ID: ID:WIN-AVHO2F8TMOV-63926-1694369988487-5:265:1:1:1 it is Ready

Send Email:

Requires Action:

Receive Read Notice:

Receive Action Notice:

Posting Date: 2/10/2023 18:55:02

Reading Date:


Due Date:

Action Date:

Attachments

Attachment Information	File Name (Click to Download)
Title: Budget Calendar Report By: Vanessa On: 2/10/2023 Vaai	Budget Calendar Report-ID:WIN-AVHO2F8TMOV-63926-1694369988487-5:265:1:1:1.PDF Size: 59 KB

Step 8. The report is downloaded.



Government of Kiribati

-

Calendar Report

Report Date : 2/10/2023

User : vvaai

Page 1 Of : 1

Calendar Activity ID	Activity Name	Status	Calendar Type	Activity ID	Start Date	End Date	Duration (Days)
CAL-2023-0001	Revenue confirmation	DRAFT	RECURRENT	1.1	2/10/2023	31/10/2023	30
CAL-2023-0002	Revenue confirmation	ACTIVE	RECURRENT	1.1	2/10/2023	30/10/2023	29
Total Activities			2				

3.2 Review of Revenue Collection

The process of review of revenue data are the following.

1. The Line Ministries prepares their Revenue data.
2. This data is prepared by the Head of the Line Ministries and is submitted to NEPO.
3. The General Ledger data is also provided by Treasury to NEPO.
4. The output of the review of the revenue is used as an input in the preparation of budget ceiling for the budget year.
5. To start the review of the collections from the prior year, users that has access to the Revenue and Budget reports can generate the reports listed below.

3.2.1 How to generate report.

Reports can be generated to monitor transactions. All reports can be generated by the selected format and based on the filter provided. To generate reports, follow these steps.

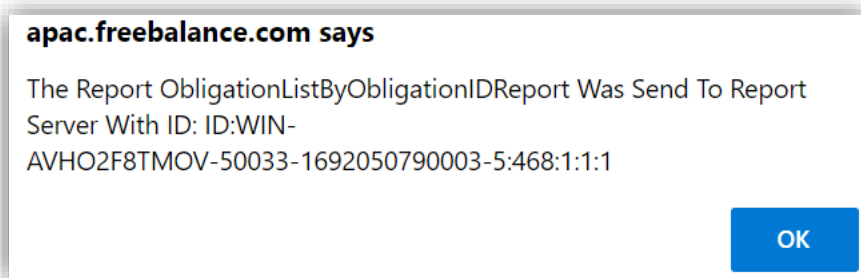
Step 1. Navigate the report by following the path provided in the next Sections.

Step 2. Provide the filters as describe in the next sections.

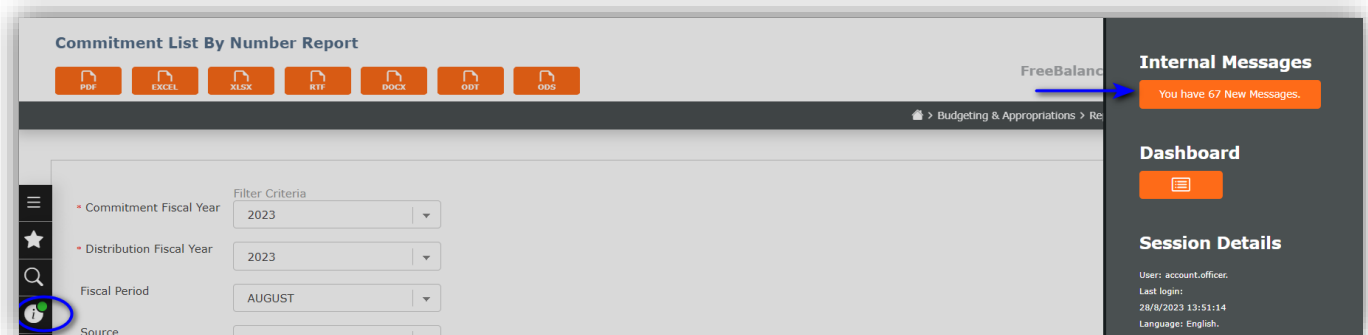
Step 3. Once all filters are provided, click on the file format to generate the report by clicking the buttons as applicable below.



Step 4. Click Ok on the message displayed.



Step 5. Click on the (i) and click on the Internal Messages.



Step 6. Click the linked ID of the Notification for the report.

Select	Status	From	ID	Subject	Posting Date
<input type="checkbox"/>	●	Biena	53267	Report Server Notification - Commitment by Vendor Report	28/8/2023 14:47:03

Step 7. Scroll down to the bottom of the page and click the file link to download the file.

Subject

Body

Send Email

Requires Action

Receive Read Notice

Receive Action Notice

Posting Date

Reading Date

Due Date

Action Date

Attachments

Attachment Information	File Name (Click to Download)
Title: Commitment by Vendor Report	Commitment by Vendor Report-ID:WIN-AVHO2F8TMQV-50033-1692050790003-5:470:1:1:1.PDF
By: Biena	
On: 28/8/2023	Size: 322.6 KB

3.2.2 Budget Variance Summary Report

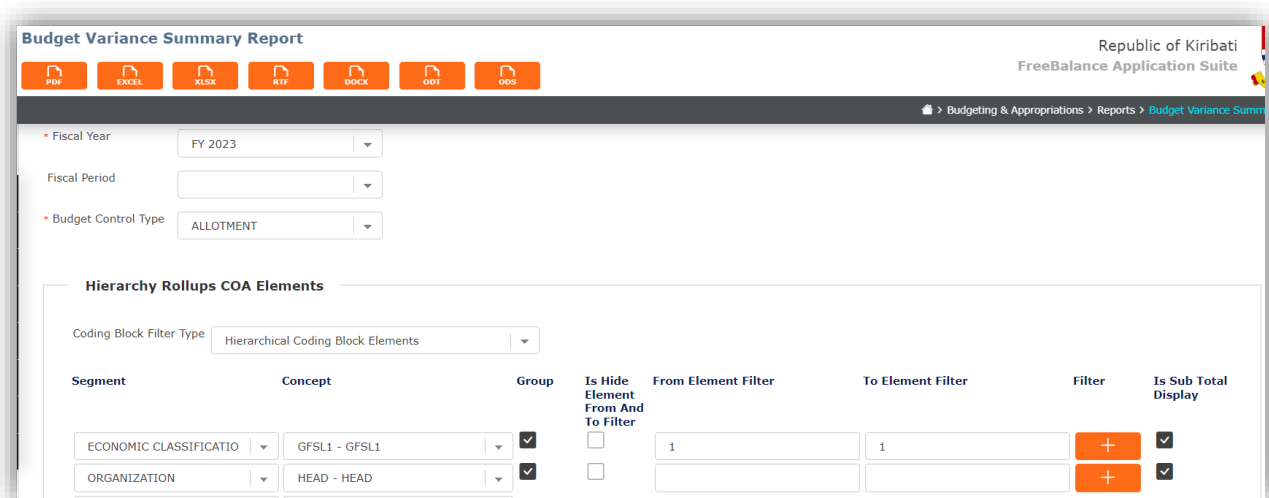
Budget Variance report provides the details on the of the Revenue Targets versus the Actuals for the current period and the cumulative amount for the year.

To generate the report, follow these steps.

Step 1. Navigate the Menu > Budgeting and Appropriations > Reports > Budget Variance Summary Report

Step 2. Provide the filters based on need as described below. Note that only the fields with (*) are mandatory. If the other filters are not necessary, leave it blank.

- **Currency:** Defaulted to the Local Currency AUD
- **Fiscal Year:** Defaulted to the Current Year. If it is not applicable, select the other year from the dropdown.
- **Fiscal Period:** Defaulted to Current Month. Remove the month selected if not necessary.
- **Budget Control Type:** Select **Allotment** from the list. This is to select the Revenue Estimates available at transaction level.
- **Comment:** Enter the comments or additional information that will be printed in the generated report
- **Hierarchy Rollups COA Elements:** This is displayed when the Budget Control Type is selected.
- **Coding Block Filter Type:** Select the Hierarchical Coding Block Elements from the list.
 - **Segment/Concept 1st Level:** Economic Classification and GFSL1, then enter 1 for Revenue in the Field from Element Filter and To Element Filter to display only the Revenue data in the report.
 - **Segment/Concept 2nd Level:** Organization and Head, this is to display the Revenue Targets by Ministry and the actuals. This is then compared in percentage variance.



Budget Variance Summary Report

Republic of Kiribati
FreeBalance Application Suite

Budgeting & Appropriations > Reports > Budget Variance Summary

Fiscal Year: FY 2023

Fiscal Period: [Dropdown]

Budget Control Type: ALLOTMENT

Hierarchy Rollups COA Elements

Coding Block Filter Type: Hierarchical Coding Block Elements

Segment	Concept	Group	Is Hide Element From And To Filter	From Element Filter	To Element Filter	Filter	Is Sub Total Display
ECONOMIC CLASSIFICATIO	GFSL1 - GFSL1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1	1	+	<input checked="" type="checkbox"/>
ORGANIZATION	HEAD - HEAD	<input checked="" type="checkbox"/>	<input type="checkbox"/>			+	<input checked="" type="checkbox"/>

Step 3. Generate the report in the file format selected by clicking the button above the filter screen.

Description	Current Period				Year To Date			
	Current Budget	Actual	Variance		Current Budget	Actual	Variance	
			Amount	%			Amount	%
GFSL1 / HEAD	A	B	C = A - B	C / A	D	E	F = D - E	F / D
1 Revenues	-408,640,638.67	-4,800.65	-408,635,838.02	100.00%	-408,640,638.67	-862.98	-408,639,775.69	100.00%
03 Judiciary	-266,300.00	0.00	-266,300.00	100.00%	-266,300.00	0.00	-266,300.00	100.00%
11 Kiribati Audit Office	-13,500.00	0.00	-13,500.00	100.00%	-13,500.00	0.00	-13,500.00	100.00%
04 Kiribati Police Services	-71,500.00	0.00	-71,500.00	100.00%	-71,500.00	0.00	-71,500.00	100.00%
09 Maneaba ni Maungatabu (House of Parliament)	-50,600.00	0.00	-50,600.00	100.00%	-50,600.00	0.00	-50,600.00	100.00%
15 Ministry of Education	-291,300.00	-1,258.75	-290,041.25	99.57%	-291,300.00	-2,517.50	-288,782.50	99.14%
20 Ministry of Employment & Human Resources	-183,569.00	0.00	-183,569.00	100.00%	-183,569.00	0.00	-183,569.00	100.00%
08 Ministry of Environment Land & Agricultural dev.	-3,926,955.00	0.00	-3,926,955.00	100.00%	-3,926,955.00	0.00	-3,926,955.00	100.00%
17 Ministry of Finance & Economic dev.	-200,122,176.76	-3,731.90	-200,118,444.86	100.00%	-200,122,176.76	1,274.52	-200,123,451.28	100.00%
13 Ministry of Fisheries & Marine resources dev.	-199,999,999.99	0.00	-199,999,999.99	100.00%	-199,999,999.99	0.00	-199,999,999.99	100.00%
06 Ministry of Foreign Affairs & Immigration	-30,240.00	0.00	-30,240.00	100.00%	-30,240.00	0.00	-30,240.00	100.00%
14 Ministry of Health & Medical Services	-178,400.00	190.00	-178,590.00	100.11%	-178,400.00	380.00	-178,780.00	100.21%
16 Ministry of Information, Communication, & Transport	-2,400,233.00	0.00	-2,400,233.00	100.00%	-2,400,233.00	0.00	-2,400,233.00	100.00%
19 Ministry of Infrastructure & Sustainable Energy	-182,978.00	0.00	-182,978.00	100.00%	-182,978.00	0.00	-182,978.00	100.00%
07 Ministry of Internal Affairs	-2,000.00	0.00	-2,000.00	100.00%	-2,000.00	0.00	-2,000.00	100.00%
22 Ministry of Justice	-129,800.00	0.00	-129,800.00	100.00%	-129,800.00	0.00	-129,800.00	100.00%

The following can be used to review the Revenue Collection

1. **Current Budget** is the result of the Revenue Initial targets as part of the Budget Book preparation after the adjustments and assessments are made.
2. **Actual** are GL transactions posted against the Revenue Accounts. All Revenue Accounts posted in the GL will hit the Budget Control against the Revenue Targets
3. **Variance Amount and Percentage** in Negative means that the Target amounts was not met, while Positive amounts are revenue collected over and above the targets.
4. **Current Period** is the current month, while **Year To date** is the accumulated amounts from January of the current year to the current month.

3.3 Preparation of reports for Past Years Actuals

The preparation of past year actuals is the result of preparation of the Annual Accounts. The data prepared for this is used as an input to the preparation of the Budget Books for the planning year. For purposes of preparation of the past year actuals, the years and terms used are the following in reference to year 2023, the current year as of this year when this document is finalized.

- **Previous Year:** The year prior to the current year which is 2022.
- **Current Year:** The current year, 2023
- **Budget Execution Year:** The current year, 2023
- **Budget Year:** Year following the current year, 2024.
- **Forecast Years:** Forecast Years are the 3 years from the Budget Planning year, which are 2025, 2026, and 2027.

The process for the finalization of the Annual Accounts is the following.

1. Reports from the previous year are generated. This report shall include the complete records for the full year January to December.
2. The transaction actuals are used as an input in the preparation of the budget book for the planning year.

- The actual for the current includes transaction amounts real time up to the month when the report is generated.

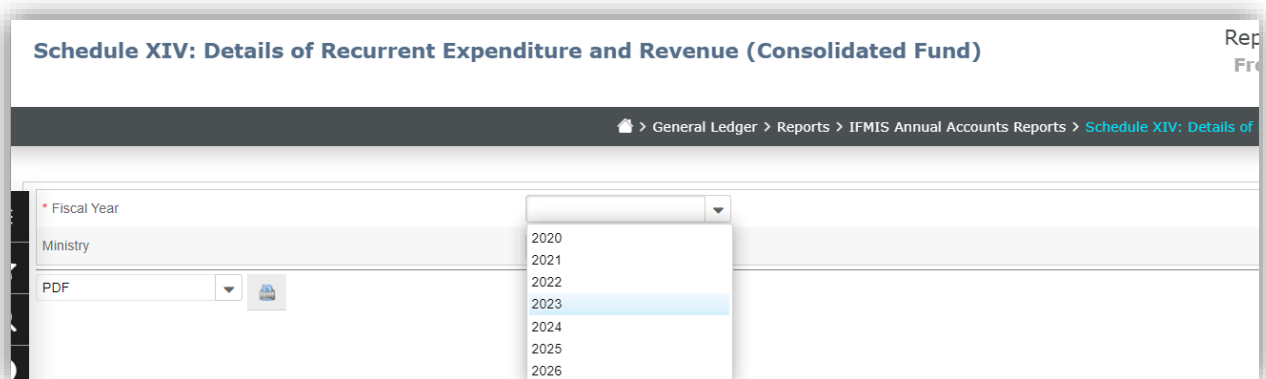
3.2.1 Annual Account Report Statement of Financial Performance (Consolidated Fund)

This report generates the two-year comparative Income Statement of the IFMIS. To generate the report, follow these steps.

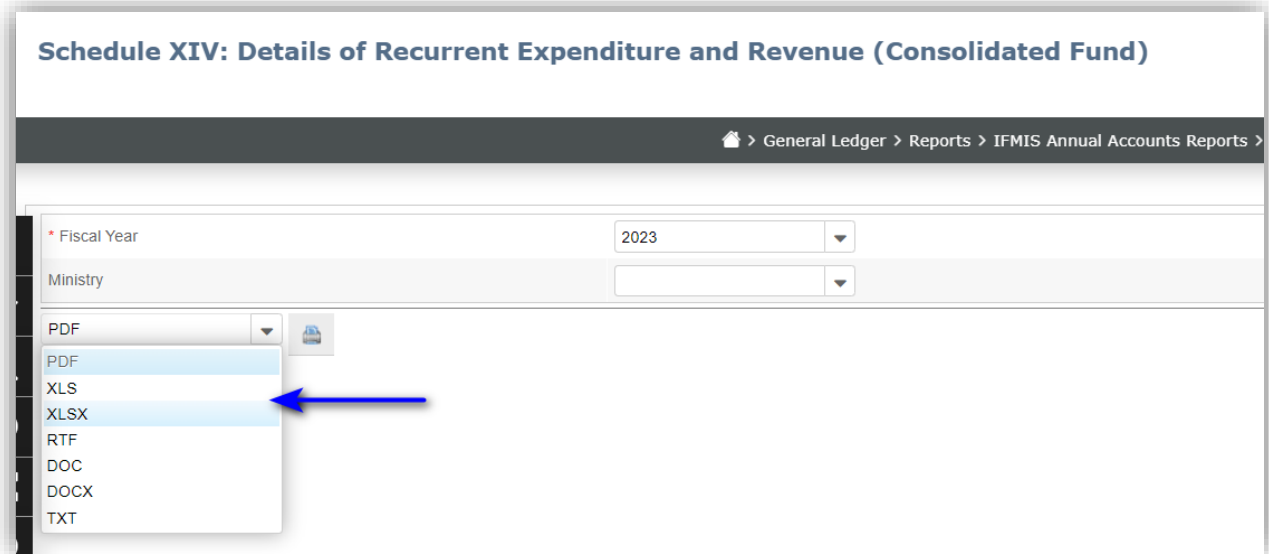
Step 1. Navigate the Menu > General Ledger > Reports > IFMIS Annual Accounts Reports > Schedule XIV



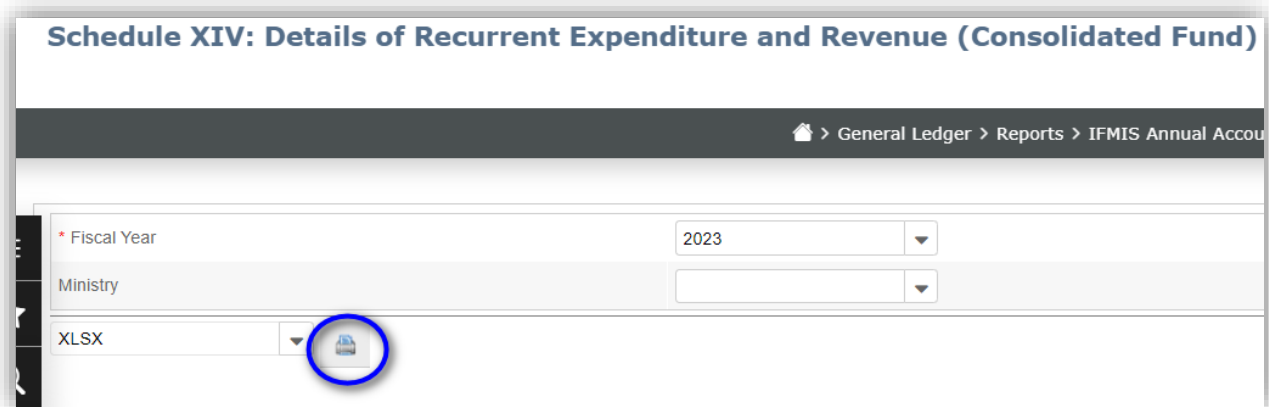
Step 2. Provide the filter for the year.



Step 3. Select the xlsx from the options to generate the report in excel file.



Step 4. Click the generate report button.



Step 5. Click Ok on the pop-up message.

Schedule XIV: Details of Recurrent Expenditure and Revenue (Consolidated Fund)

Home > General Ledger > Reports > IFMIS Annual Accounts Reports > S

* Fiscal Year: 2023

Ministry: [Dropdown]

XLSX [Download Icon]

i The Report Schedule XIV: Details of Recurrent Expenditure and Revenue (Consolidated Fund) Was Send To Report Server With ID: ID:WIN-AVHO2F8TMOV-63926-1694369988487-5:272:1:1:1

OK

Step 6. Go to the Internal Message and select the report generated.

**Government of Kiribati
Annual Accounts**

Schedule XIV: Details of Recurrent Expenditure and Revenue (Consolidated Fund)
As at Dec 31, 2023

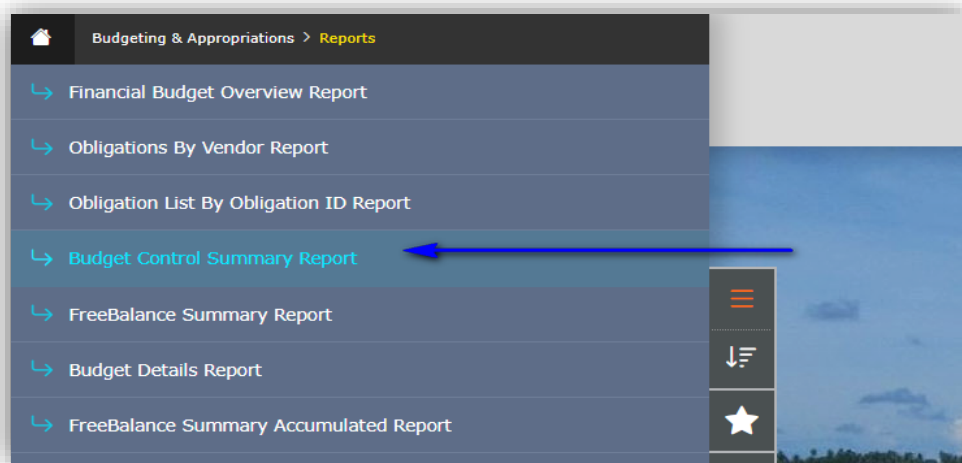
MINISTRY	EXPENDITURES					REVENUE				
	2023 Original Budget	2023 Revised Budget	2023 Actuals	Variance Over/- Under	2022 Actuals	2023 Original Budget	2023 Revised Budget	2023 Actuals	Variance Over/- Under	2022 Actuals
A. GENERAL PUBLIC SERVICES										
01 Office of Beretitenti (President)										
0101 Administration	2,613,582.90	2,625,714.60	201,901.14	2,423,813.46	0.00					0.00
0102 State House	565,757.28	565,757.28	28,884.28	536,873.00	0.00					0.00
0103 Comm. & Relations	160,575.14	160,575.14	0.00	160,575.14	0.00					0.00
0104 Meteorological Division	1,533,915.02	1,533,915.02	35,625.86	1,498,289.16	0.00					0.00
0105 Strategic Policy	844,754.46	670,865.78	1,280.00	669,585.78	0.00					0.00
0106 Cabinet Secretariat	0.00	173,888.68	0.00	173,888.68	0.00					0.00
Office of Beretitenti (President) Total	5,718,564.80	5,730,716.50	267,691.28	5,463,025.22	0.00					0.00

3.2.2 Budget Control Summary Report

This report can generate the details of the actuals for the year. It generates the real time data.

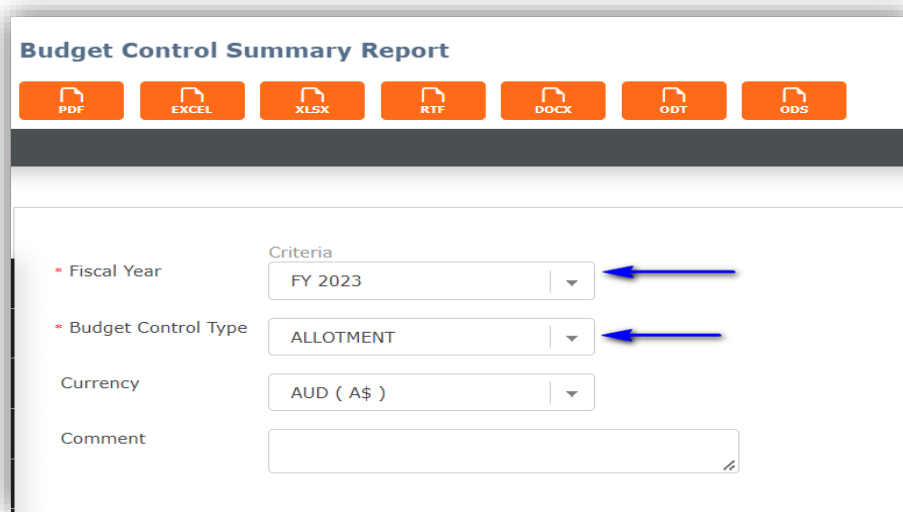
To get the past year actuals, select the prior year from the dropdown list in the Fiscal Year.

Step 1. Navigate Menu > Budgeting and Appropriations > Reports > Budget Control Summary Report



Step 2. To generate available Allocations for specific department, sorted per Funding Source, Project, Location and National Economic Code, use the following report filter criteria:

- Fiscal Year: Budget Year (Currently, 2023)
- Budget Control Type: Allotment



Step 3. From the Hierarchical Rollups COA Elements section, click the Dropdown from the Coding Block Filter Type field and select **Hierarchical Coding Block Elements**. Set all applicable segments as indicated below

Hierarchy Rollups COA Elements

Coding Block Filter Type: Hierarchical Coding Block Elements

Segment	Concept	Group	Is Hide Element From And To Filter	From Element Filter	To Element Filter	Filter	Is Sub Total Display
ORGANIZATION	HEAD - HEAD	<input checked="" type="checkbox"/>	<input type="checkbox"/>			+	<input checked="" type="checkbox"/>
ORGANIZATION	SUB_HEAD - SUB_HEAD	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>
ECONOMIC CLASSIFICATIO	GFSL2 - GFSL2	<input checked="" type="checkbox"/>	<input type="checkbox"/>			+	<input checked="" type="checkbox"/>
ECONOMIC CLASSIFICATIO	NAC - NATURAL ACCOUNT CODI	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>

Step 4. Generate the report according to your preferred report format, by clicking on any format button as shown below. In this example, we will generate the **Excel** format.

Budget Control Summary Report

Republic of Kiribati - TRAINING INSTANCE..
FreeBalance Application Suite

Budgeting & Appropriations > Reports > Budget Control Sumr

PDF EXCEL XLSX RTF DOCX ODT ODS

Criteria

Fiscal Year: FY 2023

Budget Control Type: ALLOTMENT

Currency: AUD (A\$)

Comment:

Hierarchy Rollups COA Elements

Coding Block Filter Type: Hierarchical Coding Block Elements

Segment	Concept	Group	Is Hide Element From And To Filter	From Element Filter	To Element Filter	Filter	Is Sub Total Display
ORGANIZATION	SUB_HEAD - SUB_HEAD	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1701	1701	+	<input checked="" type="checkbox"/>

Step 5. Once the report is ready, a notification will be sent to the internal message, Click the (i) button to display the Internal Messages.

Budget Control Summary Report

Republic of Kiribati - TRA
FreeBalance

Budgeting & Appropriations >

PDF EXCEL XLSX RTF DOCX ODT ODS

Criteria

Fiscal Year: FY 2023

Budget Control Type: ALLOTMENT

Currency: AUD (A\$)

Comment:

Internal Messages

You have 1 New Messages.

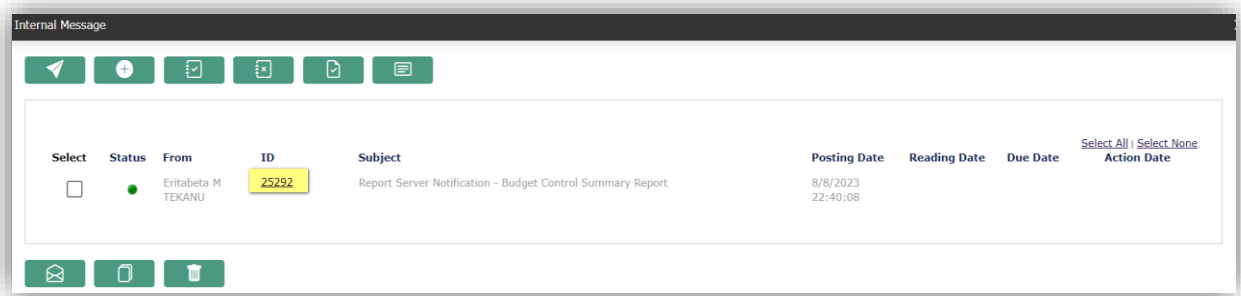
Dashboard

Dashboard

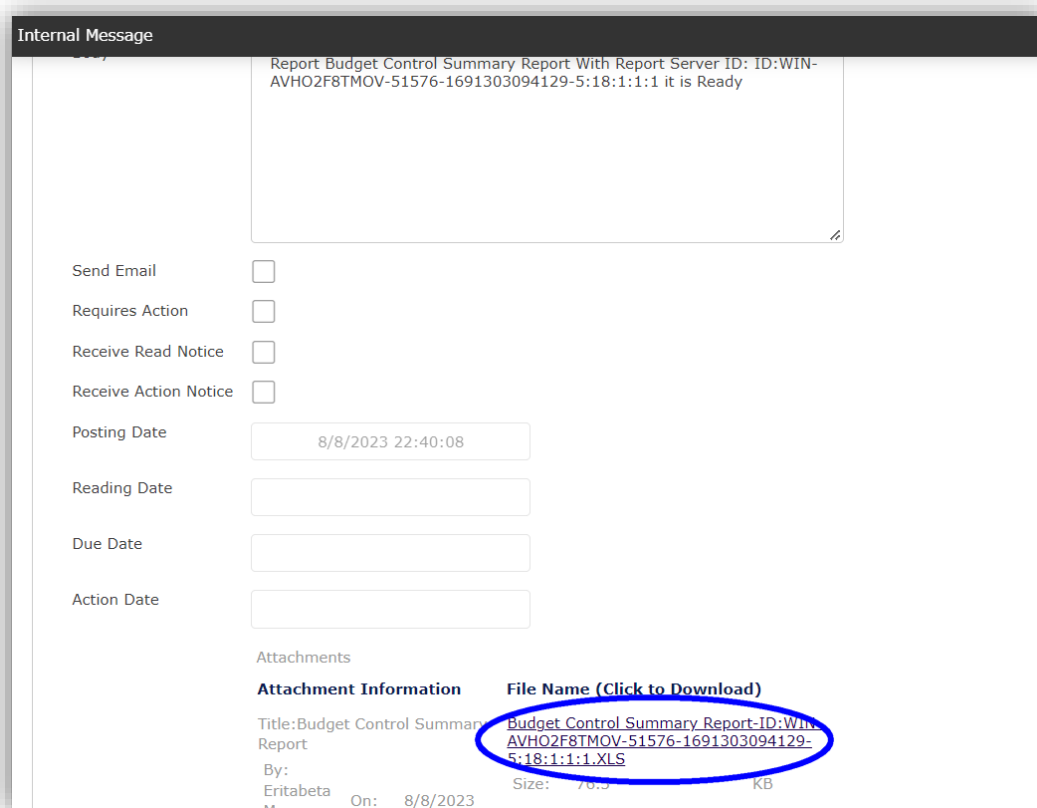
Session Details

User: etekano.
Last login: 8/8/2023 22:21:05
Language: English.
Logout

Step 6. Click the number of notifications in the Internal message to open the notifications. Then click the link ID to open the details.



Step 7. Scroll down to the bottom on the screen for the details and click the link to the file to download the report.



Step 8. Open the downloaded report. The report will show the following information where

- YTD Actual are amounts posted in the General Ledger and
- Outstanding Commitment/Obligation are amounts posted from Commitment, Purchase Requisitions and purchase Orders.
- The sum of the 2 columns will be the actual amount spent during the year which can be used to prepare the past years actuals.

Government of Kiribati		Budget Control Summary Report							Report Date: 3/10/2023
Fiscal Year : 2023		Filter Criteria : Budget Control Type - ALLOTMENT; Hierarchical Coding Block Elements - ORGANIZATION : HEAD, ECONOMIC CLASSIFICATION : GFSL2							Report Time: 22:40:51
Currency : AUD									User : account officer
									Page 1 of 21
Description	Current Budget	Allocated	Unallocated	YTD Actual	Outstanding Commit/Oblig	FreeBalance	Annual Forecast	Surplus/Deficit	
HEAD / SUB_HEAD / GFSL2 / NATURAL ACCOUNT CODE	A	B	A - B	C	D	A - (C + D)	E	A - E	
14 Ministry of Health & Medical Services	69,852,621.86	0.00	69,852,621.86	3,505,590.80	1,696,538.84	64,650,492.22	0.00	69,852,621.86	
1401 Administration	26,250,804.42	0.00	26,250,804.42	486,940.70	402,656.89	25,361,206.83	0.00	26,250,804.42	
14 Other Revenue	-110,700.00	0.00	-110,700.00	560.00	0.00	-111,260.00	0.00	-110,700.00	
142250 Private Ward Fees	-65,700.00	0.00	-65,700.00	560.00	0.00	-66,260.00	0.00	-65,700.00	
142251 Medical Check Up Fees	-40,000.00	0.00	-40,000.00	0.00	0.00	-40,000.00	0.00	-40,000.00	
144113 Sundry Revenue	-5,000.00	0.00	-5,000.00	0.00	0.00	-5,000.00	0.00	-5,000.00	
21 Compensation of employees	2,215,968.03	0.00	2,215,968.03	96,065.37	7,519.40	2,112,383.26	0.00	2,215,968.03	

3.3 start of Fiscal Strategy planning.

The start of the Fiscal Year Strategy Planning will also be the start of setting up of the support entities needed in IFMIS to start the planning processes.

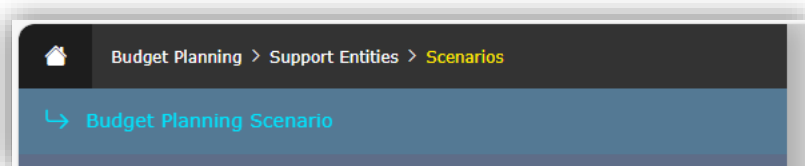
Following are the support entities that needs to be prepared.

- Budget Planning Scenario:** A Budget Planning Scenario can be used for Budget Planning and for forecasting purposes. A Budget Planning Scenario contains information about the Budget Planning Scenario Fiscal Year, which can be used for scenario forecasting and manual data entry in the Budget Planning Process. This entity also contains a Budget Planning Scenario CoA Group that will establish different levels to enter and manage Budget Plans.
- Budget Plan Type:** A Budget Plan Type allows users to classify or group Budget Plans for data entry, searching, and reporting purposes. Examples of Budget Plan Types can be Revenues, Expenditures, Capital, etc. This function works as a catalogue, which can be applicable to many scenarios and Budget Versions.
- Budget Plan Structures:** A Budget Plan Structure allows the scenario administrators to define the hierarchical structure of a Budget Plan. Each scenario can only have one Budget Plan structure. The information described here will be referenced from the Budget Plan, which contains a group of Budget lines, including its responsible user, status, deadline, and more.

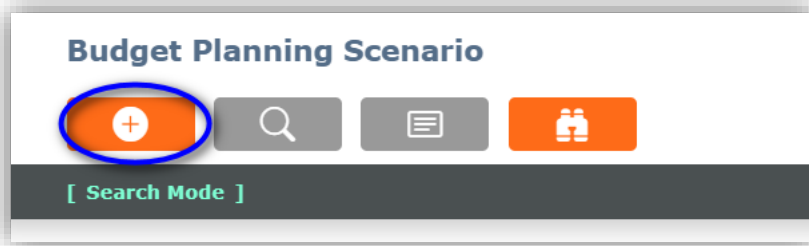
3.3.1 Budget Planning Scenario

This set up is to be done every year for both the Development Budget and the Recurrent Budget.

Step 1. Navigate the Menu > Budget Planning > Support Entities > Budget Plan > Budget Plan Structures.




Step 2. Click the New button.



Step 3. Select the NEW Chart of Account from the list.

Application ID

Is Active


* COA 


Step 4. Enter the User ID of the Admin for the Scenario.

Budget Planning Scenario


[Insert Mode]


Is Active

* COA 


* Administrator 

Step 5. Enter the details for the name and description. The rounding value is at 0, the actual amount is to be used in the Budget Planning.

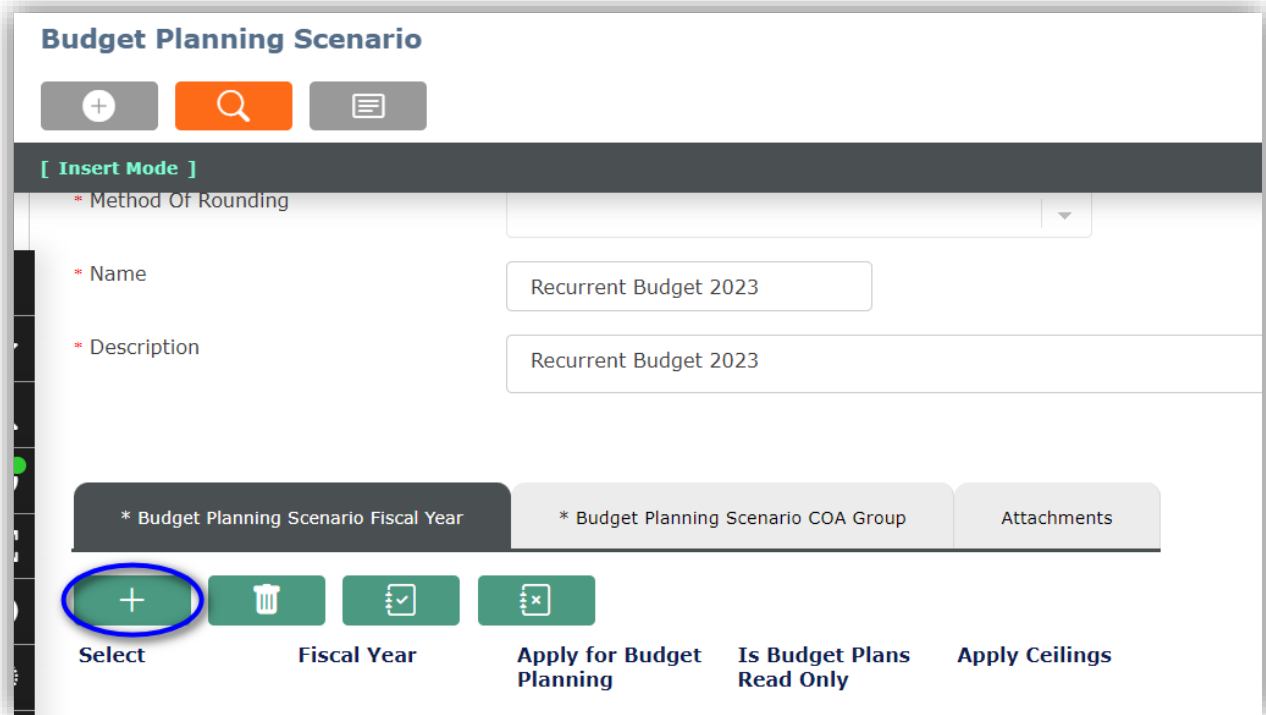
* Rounding Value 

* Method Of Rounding 

* Name

* Description 

Step 6. Click the New button under the tab Budget Planning Scenario Fiscal Year.



Budget Planning Scenario

[Insert Mode]

* Method Of Rounding

* Name: Recurrent Budget 2023

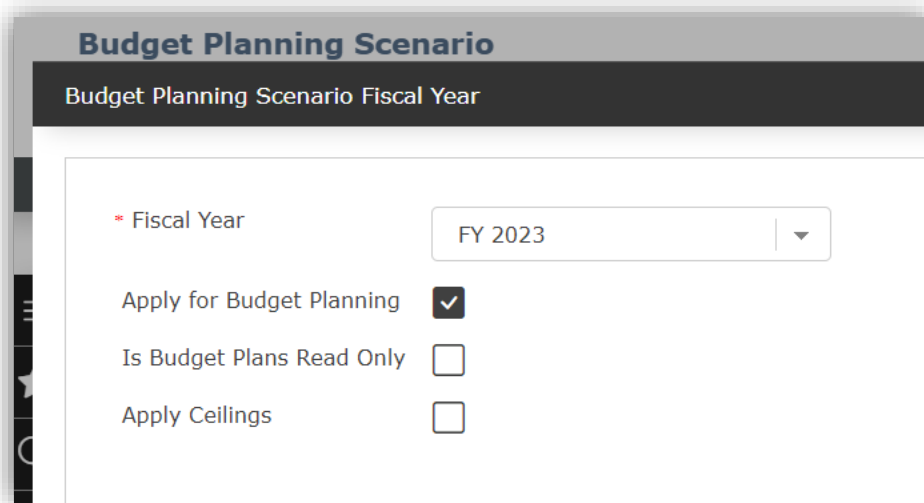
* Description: Recurrent Budget 2023

* Budget Planning Scenario Fiscal Year | * Budget Planning Scenario COA Group | Attachments

+ | | |

Select | Fiscal Year | Apply for Budget Planning | Is Budget Plans Read Only | Apply Ceilings

Step 7. Select the planning year from the dropdown then check the Apply for Budget Planning.



Budget Planning Scenario

Budget Planning Scenario Fiscal Year

* Fiscal Year: FY 2023

Apply for Budget Planning:

Is Budget Plans Read Only:

Apply Ceilings:

Step 8. Click the Save and Return button once done.

Budget Planning Scenario Fiscal Year

* Fiscal Year

Apply for Budget Planning

Is Budget Plans Read Only

Apply Ceilings

✓

✕

Step 9. The Fiscal Year added is saved. Repeat the process to add the 3 forecast years.

* Budget Planning Scenario Fiscal Year	* Budget Planning Scenario COA Group	Attachments		
+	🗑️	📝		
+	🗑️	📝		
Select	Fiscal Year	Apply for Budget Planning	Is Budget Plans Read Only	Apply Ceilings
✓	FY 2023	true	false	false
✓	FY 2024	true	false	false
✓	FY 2025	true	false	false
✓	FY 2026	true	false	false

Step 10. Click on the New button under the Budget Planning Scenario COA Group.

* Budget Planning Scenario Fiscal Year	* Budget Planning Scenario COA Group	Attachments
+	🗑️	📝
+	🗑️	📝
Select	COA Group	

Step 11. Add the BUDGET ENTRY from the dropdown list in the COA Group

Budget Planning Scenario COA Group

* COA Group BUDGET ENTRY ▾

Apply For Ceilings BUDGET ENTRY

Is Mandatory to Apply to All Budget Lines CEILING

DIV_CEILING

Step 12. Check the Is Display Ceiling Amount in Validation Message then click the Save and Return button.

Budget Planning Scenario COA Group

* COA Group BUDGET ENTRY

Apply For Ceilings

Is Mandatory to Apply to All Budget Lines

Is Display Ceiling Amount In Validation Message

Lower Level COA Group

* Scale For Data Entry And Display Budget Ceilings Unit

✓✓
✕

Step 13. Repeat the process for the Ceiling and add the **BUDGET ENRTY** for the field Lower-Level COA Group. This step is **ONLY applicable for Recurrent Budget** that will use the Budget Ceiling. A new Budget Planning Scenario will be created without this step. Only the budget entry is to be added.

Budget Planning Scenario COA Group

* COA Group CEILING ▾

Apply For Ceilings

Is Mandatory to Apply to All Budget Lines

Is Display Ceiling Amount In Validation Message

Lower Level COA Group BUDGET ENTRY ▾

* Scale For Data Entry And Display Budget Ceilings Unit ▾

✓
✕

Step 14. Once done, click on the Save button on the Budget Planning Scenario screen.

* Budget Planning Scenario Fiscal Year
* Budget Planning Scenario COA Group
Attachments

+
🗑
📝
📄✕

Select COA Group

[BUDGET_ENTRY](#)

[CEILING](#)

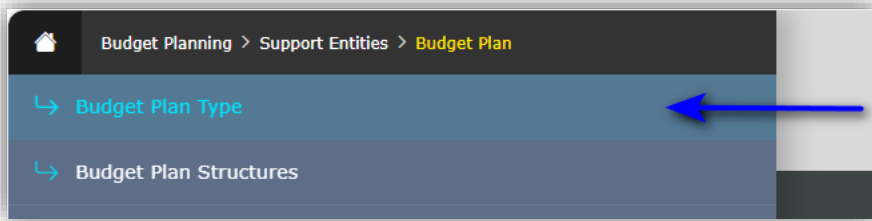
↓

3.3.2 Budget Plan Type

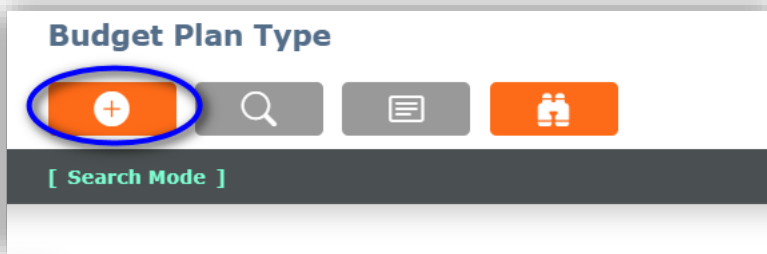
The set up of Budget Plan type is only done one time. Budget Plan Types is created for these.

- Recurrent Budget Expenditures
- Development Budget Expenditures
- Recurrent Revenue Estimates

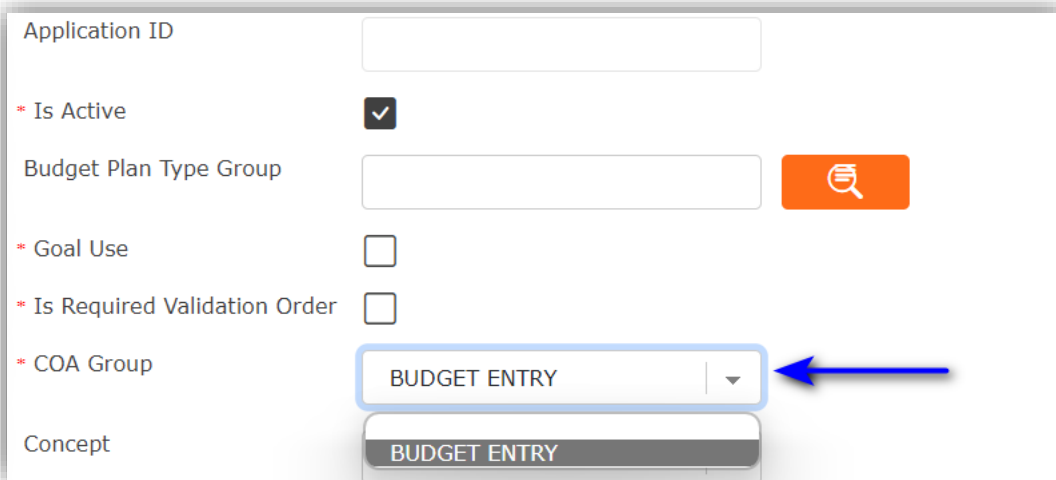
Step 1. Navigate the Menu > Budget Planning > Support Entities > Budget Plan >



Step 2. Click the New button.



Step 3. Select BUDGET ENTRY from the list in Budget Planning Scenario COA Group



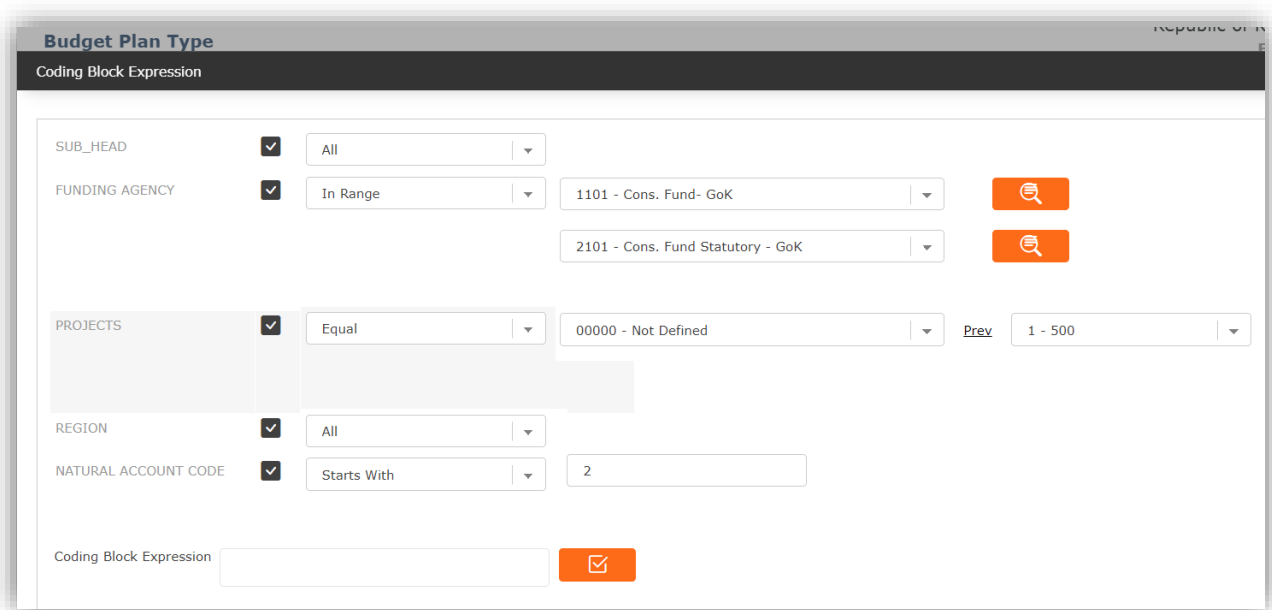
Step 4. Click the Add Definition button.



Step 5. Select the applicable definition.

- For Recurrent Budget
 - Sub Head - All
 - Fund Agency - In range from 1101 to 2101
 - Project - Equal to 00000

- Location – All
- NAC – for Revenue will starts with 1 and for expenditure is starts with 2
- For Development Budget
 - Sub Head – All
 - Fund Agency – Starts with 3
 - Project – All
 - Location – All
 - NAC – for Revenue will starts with 1 and for expenditure is starts with 2



Budget Plan Type

Coding Block Expression

SUB_HEAD All

FUNDING AGENCY In Range 1101 - Cons. Fund- GoK 2101 - Cons. Fund Statutory - GoK

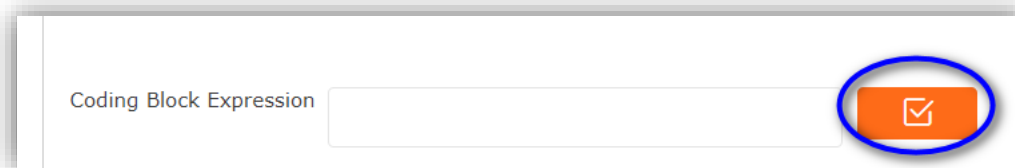
PROJECTS Equal 00000 - Not Defined Prev 1 - 500

REGION All

NATURAL ACCOUNT CODE Starts With 2

Coding Block Expression

Step 6. Click the Add definition button to create the coding block combination



Coding Block Expression

Step 7. Enter the name and description.

NATURAL ACCOUNT CODE

Coding Block Expression

* Name

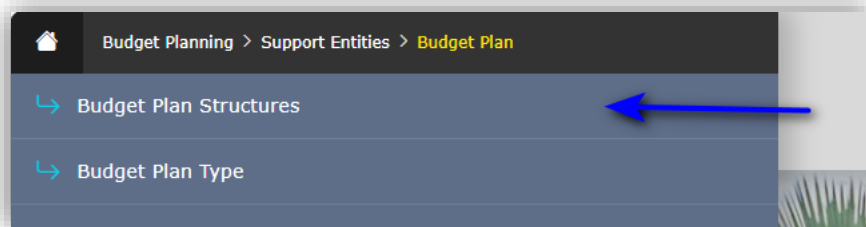
Description

Step 7. Once done, click on the Save button.

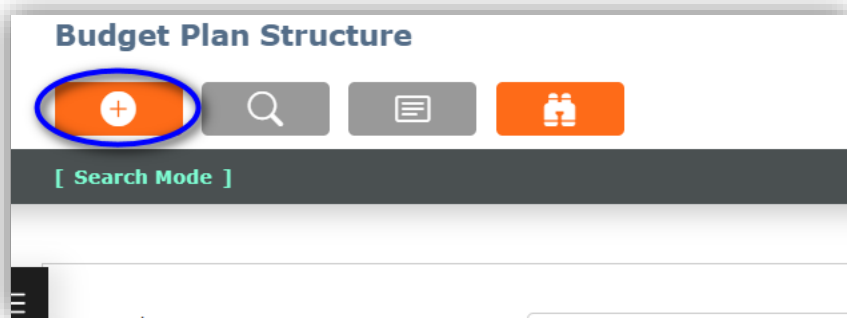
3.3.3 Budget Plan Structures

To prepare the Budget Plan Structures, follow these steps.

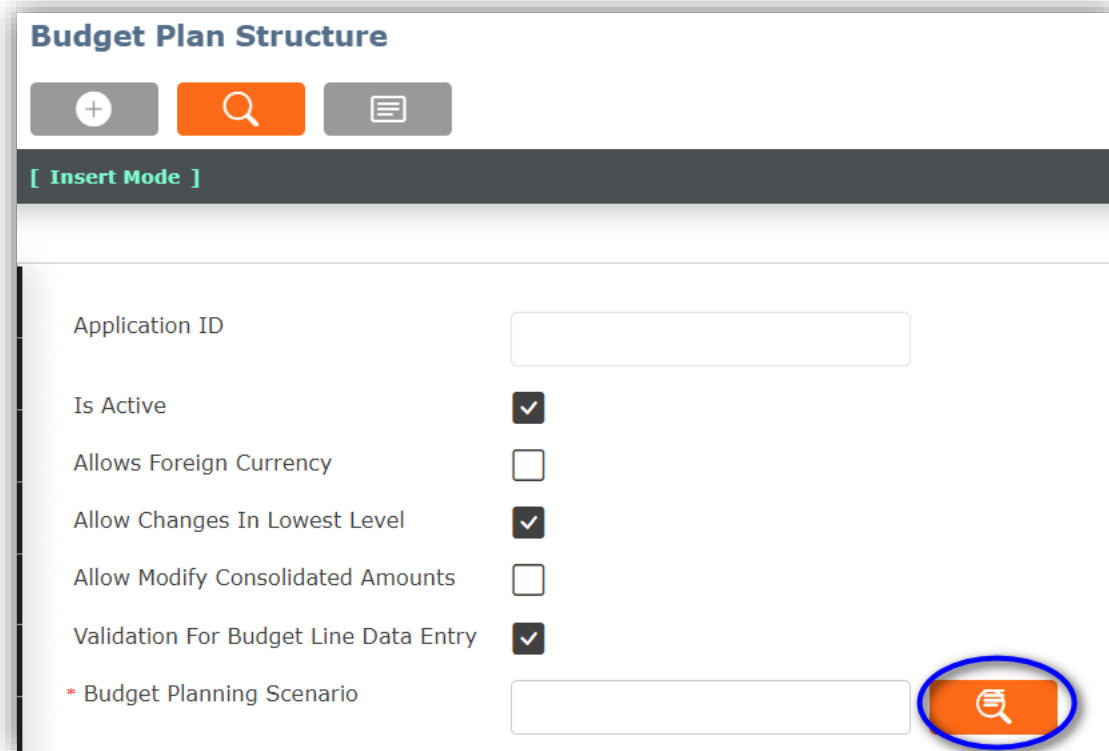
Step 1. Navigate the Menu > Budget Planning > Support Entities > Budget Plan



Step 2. Click the New button



Step 3. Click the Look up button on the Budget Planning Scenario



Budget Plan Structure

[+] [🔍] [☰]

[Insert Mode]

Application ID

Is Active

Allows Foreign Currency

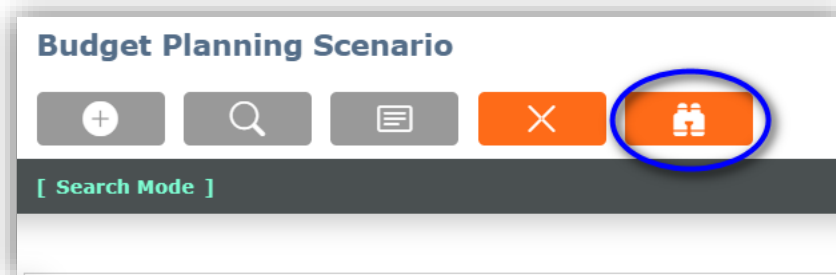
Allow Changes In Lowest Level

Allow Modify Consolidated Amounts

Validation For Budget Line Data Entry

* Budget Planning Scenario [🔍]

Step 4. Click the Find button.

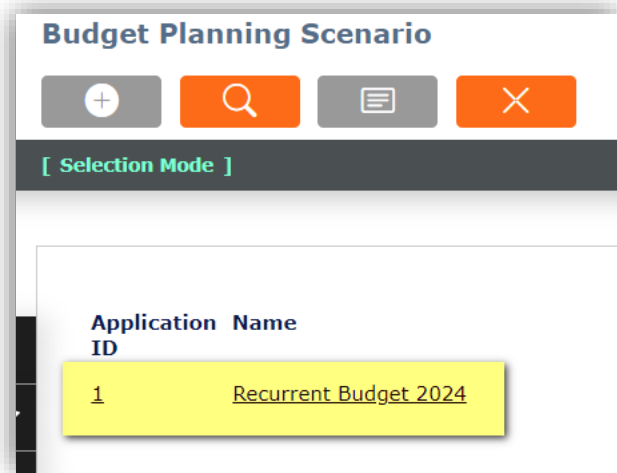


Budget Planning Scenario

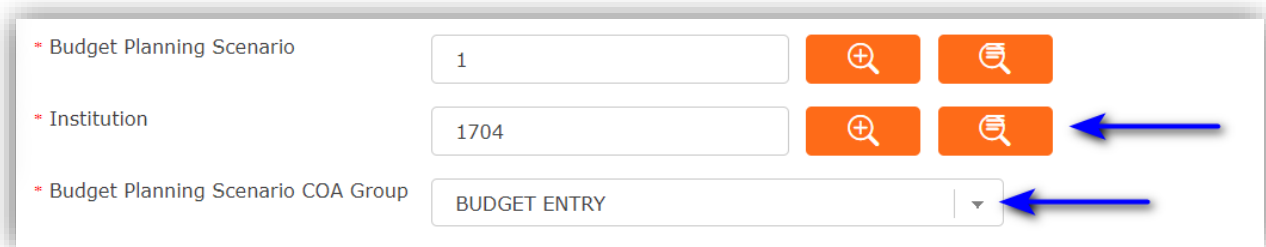
[+] [🔍] [☰] [✕] [🔍]

[Search Mode]

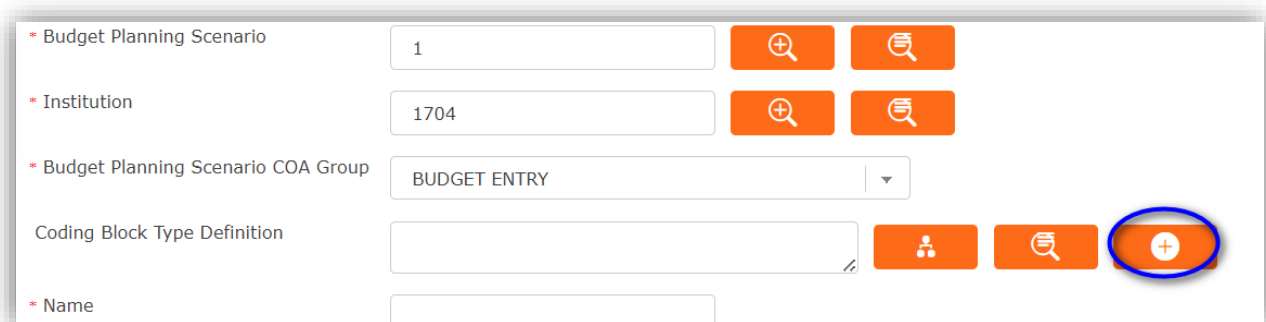
Step 5. Click to select from the list.



Step 6. Enter the code 1704 for the NEPO Division Code and select the "BUDGET ENTRY" from the dropdown.



Step 7. Click the Add Definition button.




Step 8. Complete the Concept and Comparison conditions including the Values selected per screen. And click the Add Definition button to establish the Code Combination

Budget Plan Structure

Coding Block Expression

Concept	Include	Comparison Condition	Values
SUB_HEAD	<input checked="" type="checkbox"/>	All	
FUNDING AGENCY	<input checked="" type="checkbox"/>	In Range	1101 - Cons. Fund- GoK 2101 - Cons. Fund Statutory - GoK
PROJECTS	<input checked="" type="checkbox"/>	Equal	00000 - Not Defined Prev 1 - 500 Next
REGION	<input checked="" type="checkbox"/>	Equal	9 - National
NATURAL ACCOUNT CODE	<input checked="" type="checkbox"/>	In Range	111110 - Personal Income Tax (PAYE) 282211 - Debt Servicing


Coding Block Expression 



Step 9. Click the Save and Return button.

Budget Plan Structure

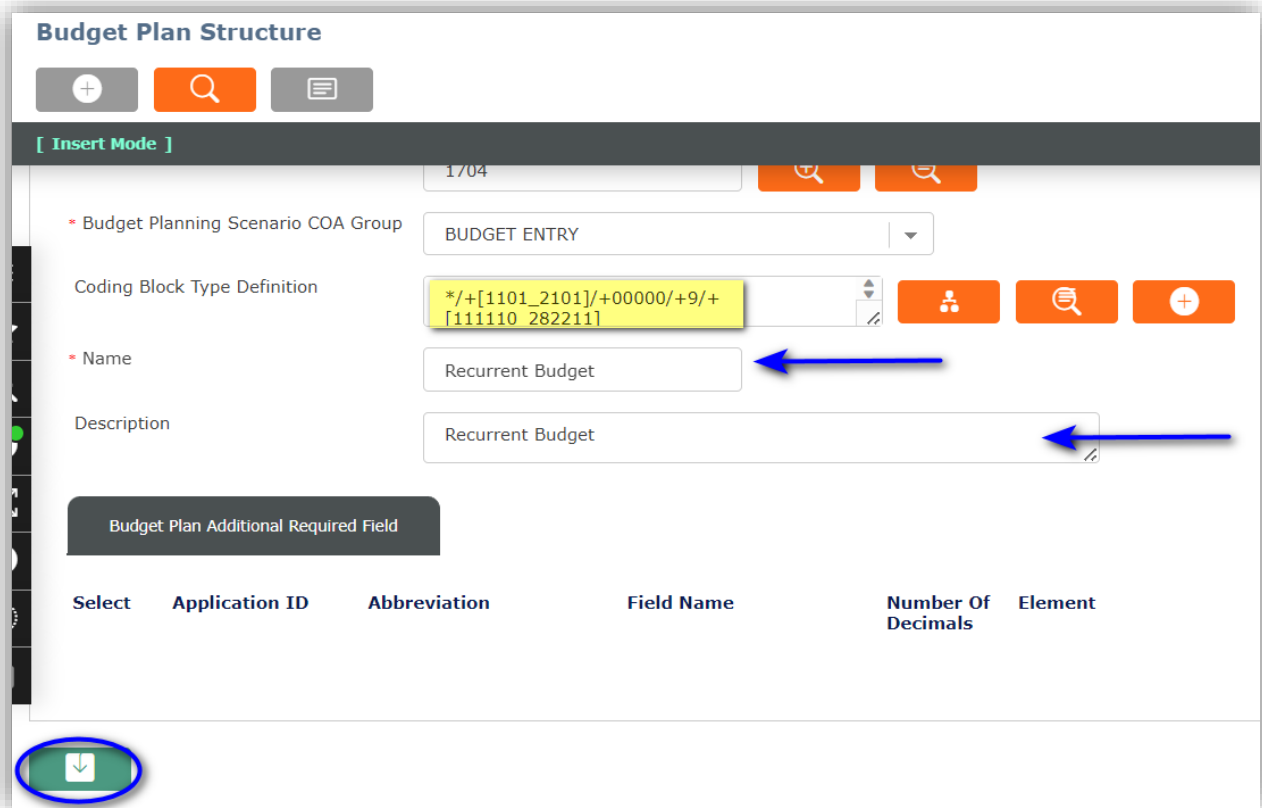
Coding Block Expression

AGENCY	<input type="checkbox"/>	In Range	1101 - Cons. Fund- GoK 2101 - Cons. Fund Statutory - GoK
PROJECTS	<input checked="" type="checkbox"/>	Equal	00000 - Not Defined Prev 1 - 500
REGION	<input checked="" type="checkbox"/>	Equal	9 - National
NATURAL ACCOUNT CODE	<input checked="" type="checkbox"/>	In Range	111110 - Personal Income Tax (PAYE) 282211 - Debt Servicing

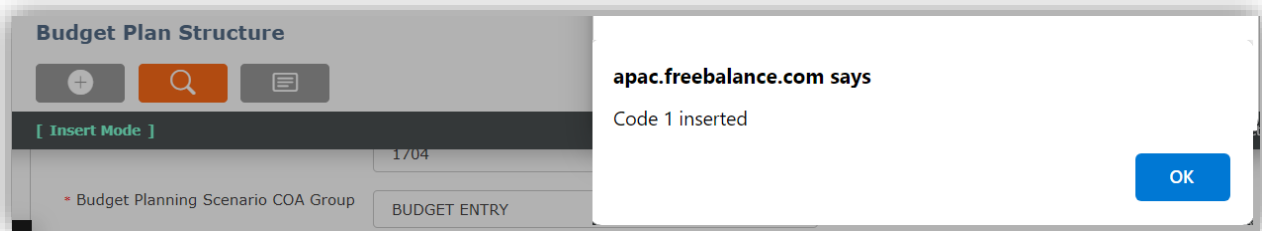
Coding Block Expression 

Step 10. Enter the Name and Description, then click the Save button.



Step 12. Click Ok on the displayed message pop up.



3.4 Preparation of Budget Ceiling

The approved budget ceiling is the amount that will control the budget estimates submitted by the Line Ministries. The following are the groups assigned to the budget module.

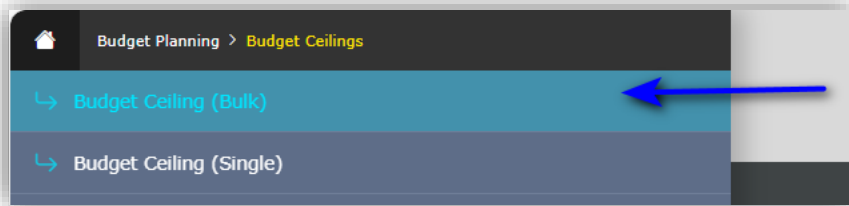
- Budget Ceiling: Head / Fund Type / GFS Level 2
- Budget Estimates: Sub Head / Fund Agency / Project / Region / NAC

Ceiling is only applied to the Recurrent Budget. The budget estimates group, which is the basis of the budget plan will be controlled by the amount set and approved by NEPO grouped and summed at Ministry, Fund Type and GFS Level 2 ceiling amount.

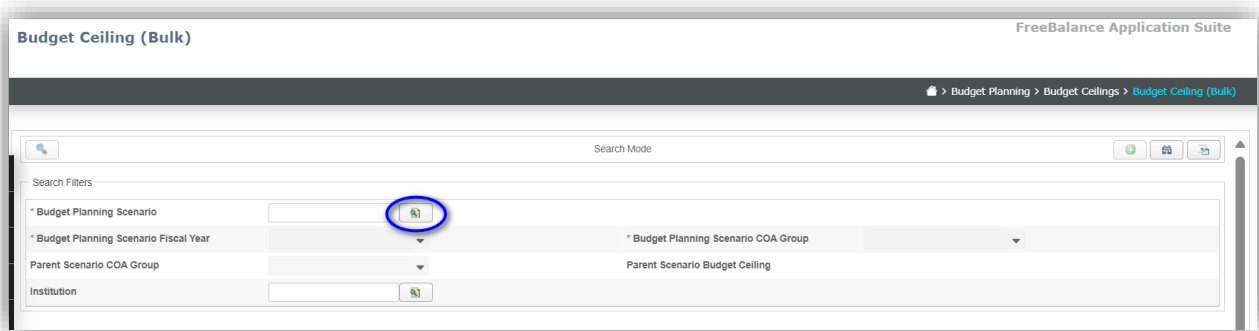
3.4.1 Prepare Budget Ceiling

To prepare the Budget Ceiling, follow these steps.

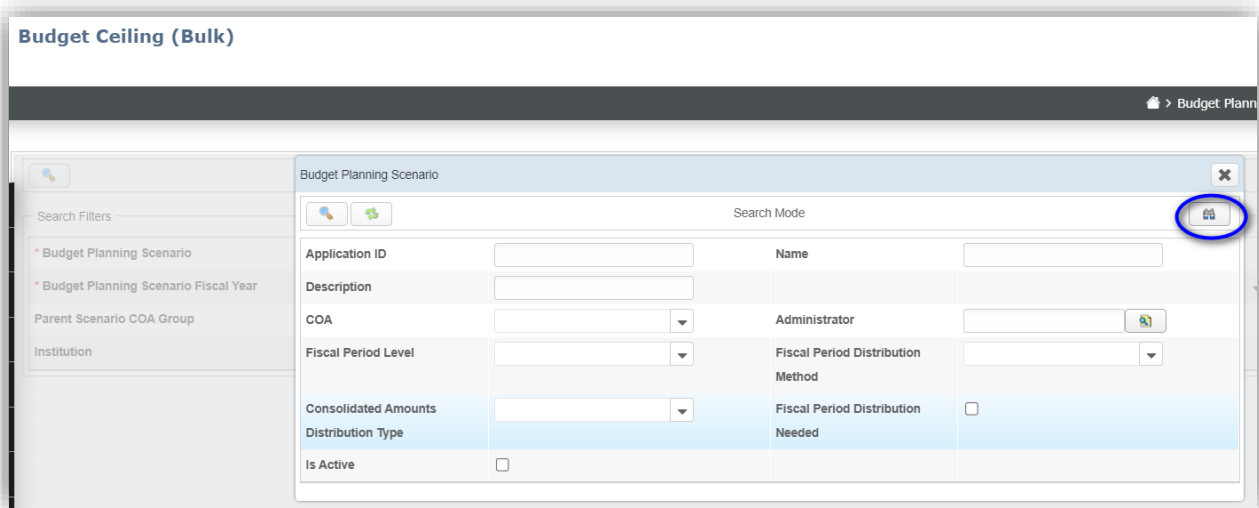
Step 1. Navigate the Menu > Budget Planning > Budget Ceiling.



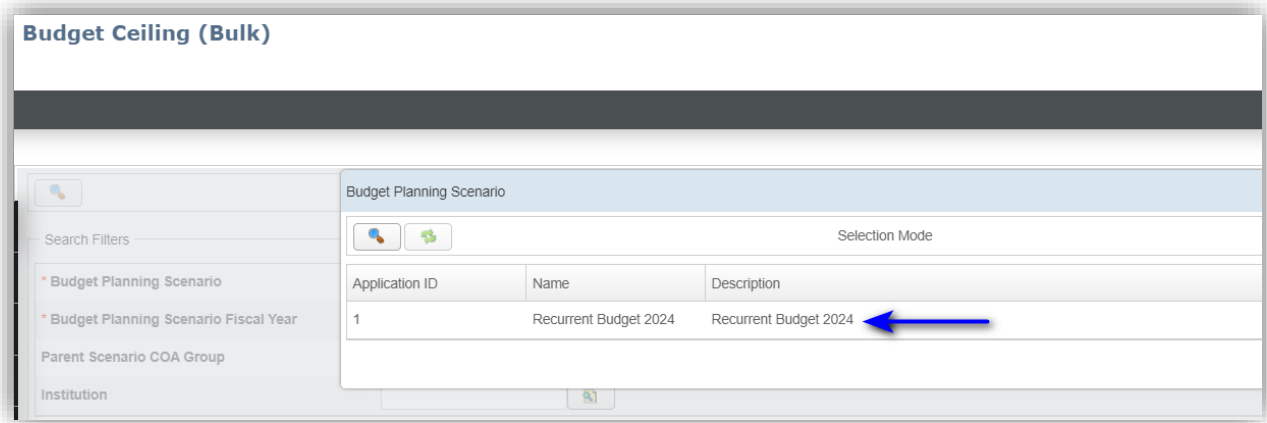
Step 2. Click the Lookup button.



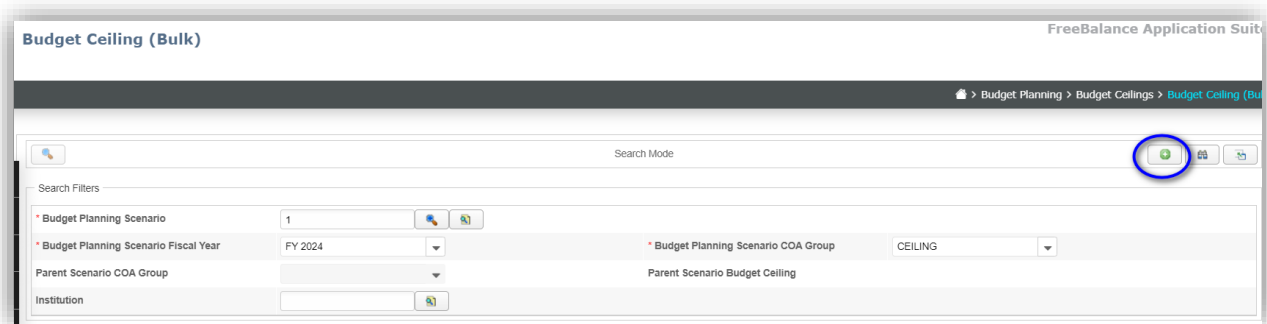
Step 3. Click the Find button on the Budget Planning Scenario screen.



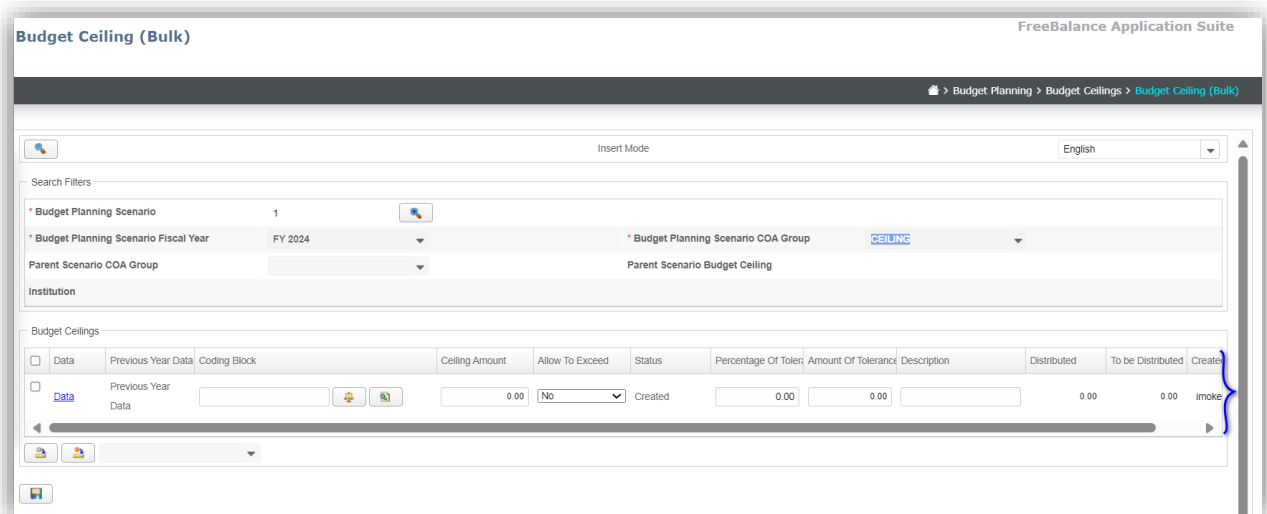
Step 4. Click to select the applicable Scenario.



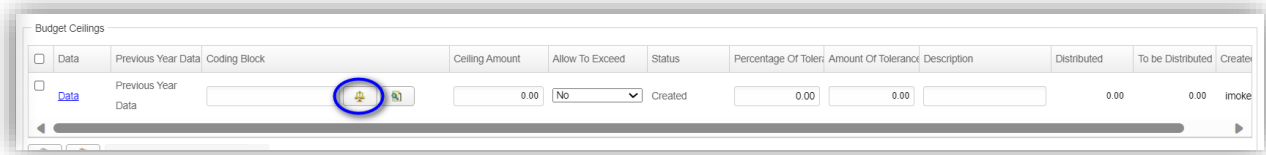
Step 5. Click the New button.



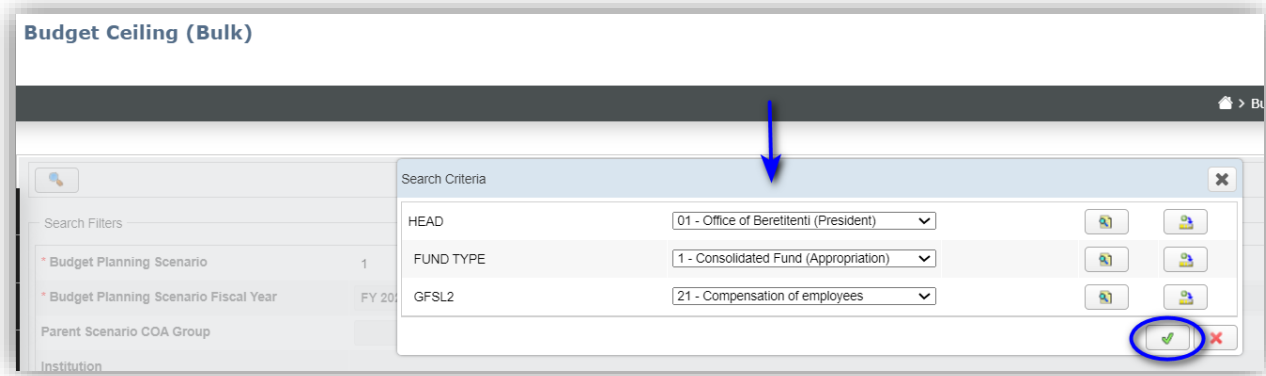
Step 6. The Budget Ceiling details are displayed.



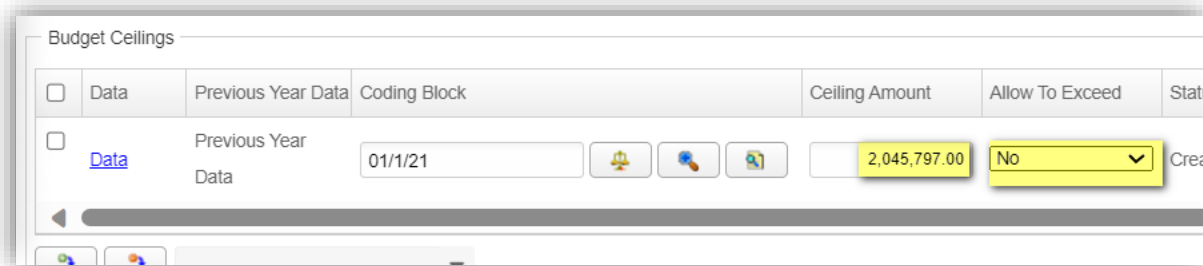
Step 7. Click the Elements View button.



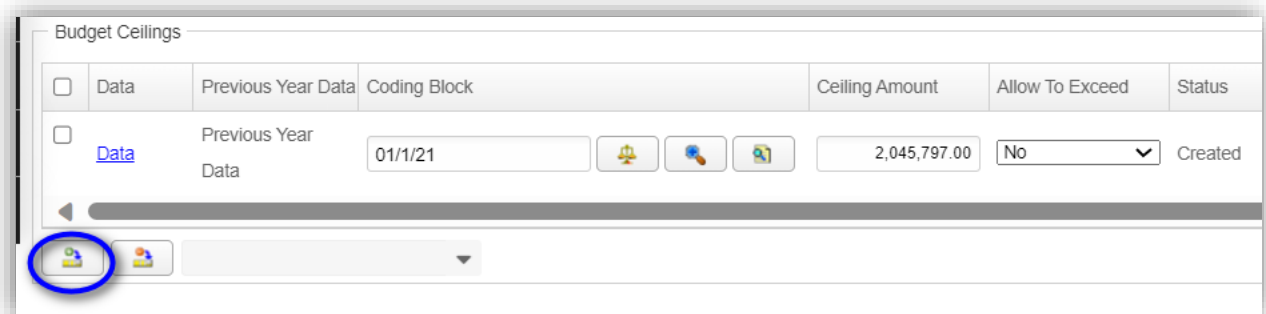
Step 8. Complete the codes for the Ministry, Fund Type and the GFS Level 2 the click the Save and Return button.



Step 9. Enter the ceiling amount and select the applicable allow to exceed tag.



Step 10. Click the New button to add new Ceiling lines.



Step 11. Click the Elements View again on the displayed line.

<input type="checkbox"/>	Data	Previous Year Data	Coding Block	Ceiling Amount	Allow To Exceed	Status
<input type="checkbox"/>	Data	Previous Year Data	01/1/21	2,045,797.00	No	Created
<input type="checkbox"/>	Data	Previous Year Data		0.00	No	Created

Step 12. Repeat the process of adding the Code details. Click the Save and return.

Budget Ceiling (Bulk)

Search Criteria

HEAD: 01 - Office of Berettenti (President)

FUND TYPE: 1 - Consolidated Fund (Appropriation)

GFSL2: 22 - Use of goods and services

Step 13. Enter the amount and the allow to exceed tag. Click the Save button when done.

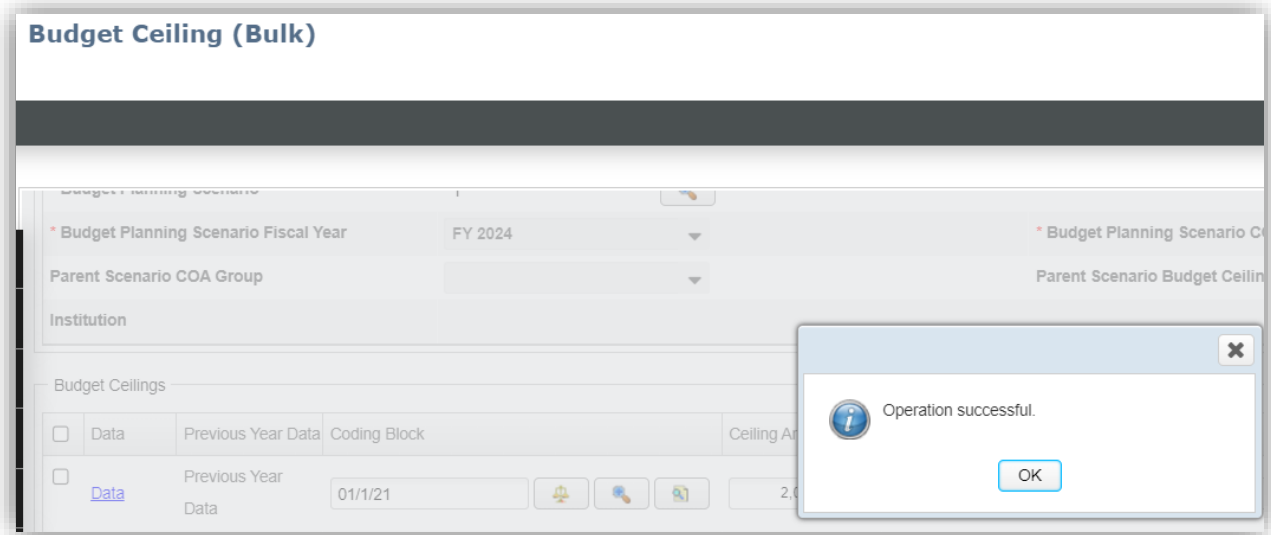
Budget Ceiling (Bulk)

Budget Planning Scenario: FY 2024

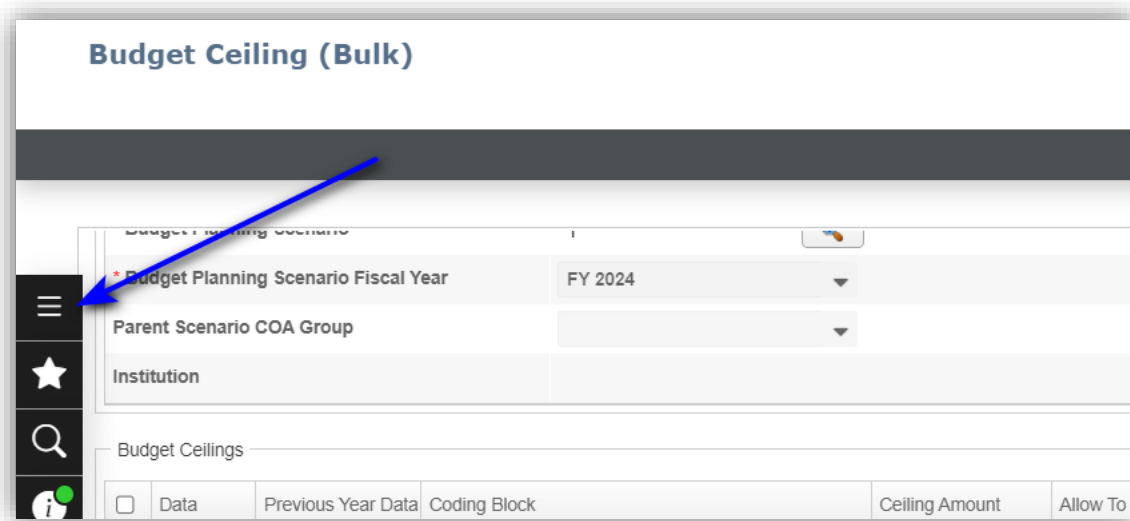
Budget Planning Scenario COA Group: CEILING

<input type="checkbox"/>	Data	Previous Year Data	Coding Block	Ceiling Amount	Allow To Exceed	Status	Percentage Of Tolera	Amount Of Tolerance	Description	Distributed	To be Distributed	Create
<input type="checkbox"/>	Data	Previous Year Data	01/1/21	2,045,797.00	No	Created	0.00	0.00		0.00	0.00	imoke
<input type="checkbox"/>	Data	Previous Year Data	01/1/22	1,465,635.00	No	Created	0.00	0.00		0.00	1,465,635.00	imoke

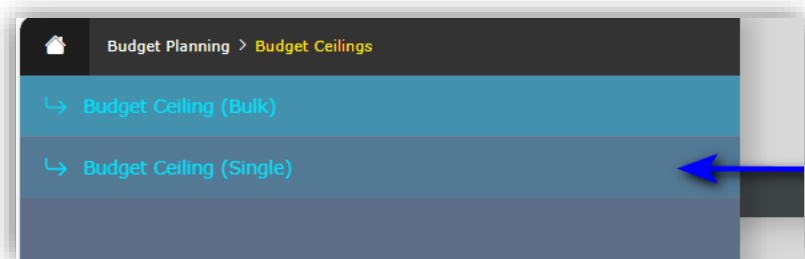
Step 14. Click Ok on the displayed message.



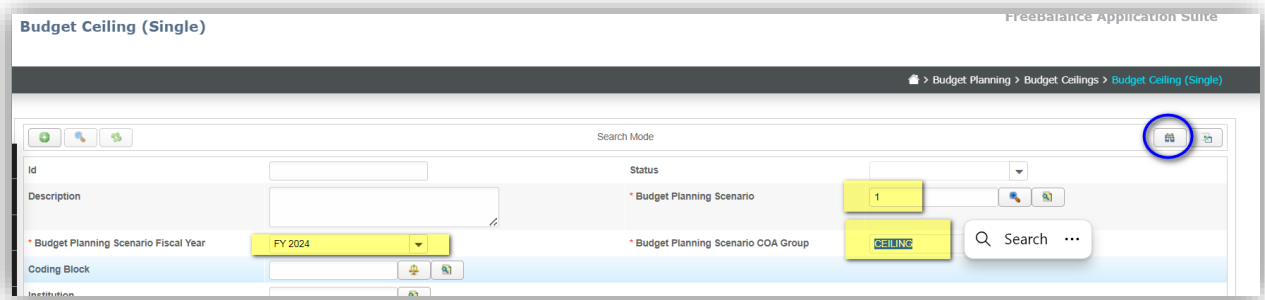
Step 15. To check whether the Budget Ceilings are created, click on the Menu.



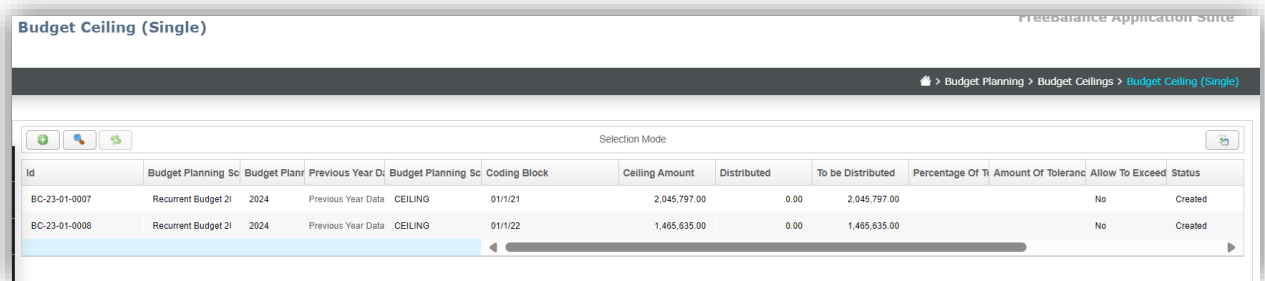
Step 16. Select the Budget Ceiling (Single)



Step 17. Complete the details on the Budget Plan Scenario, Year and COA Group then click the Find button.



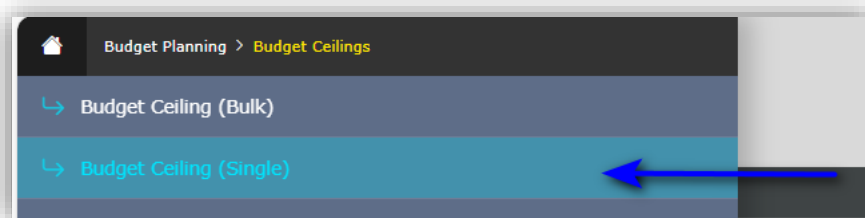
Step 18. The newly added Ceilings are displayed here.



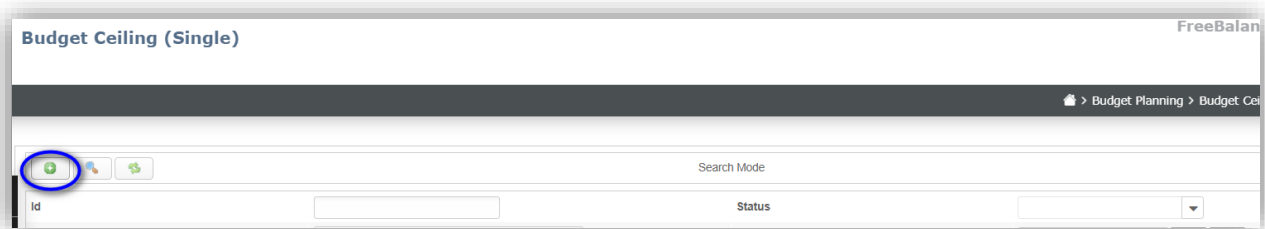
3.4.2 Update and add more Budget Ceiling

In case when adding only 1 or few lines, the user may opt to use the Budget Ceiling (Single), to do this, follow the steps below.

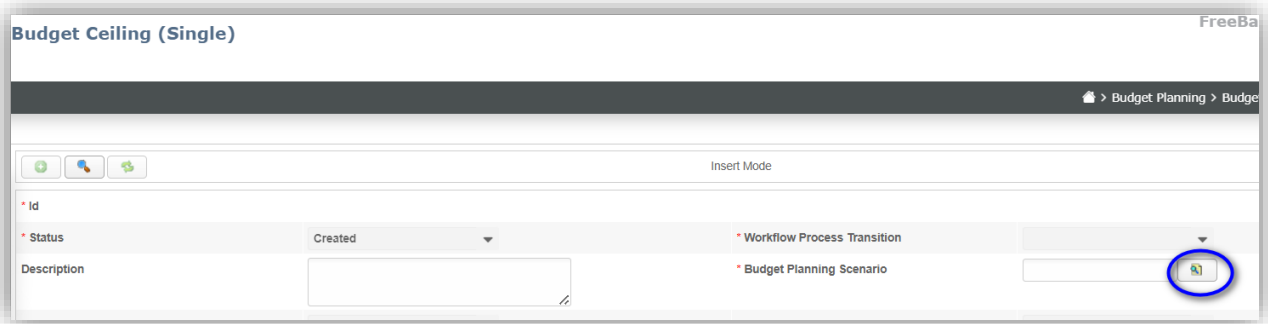
Step 1. Navigate the Menu > Budget Planning > Budget Ceiling



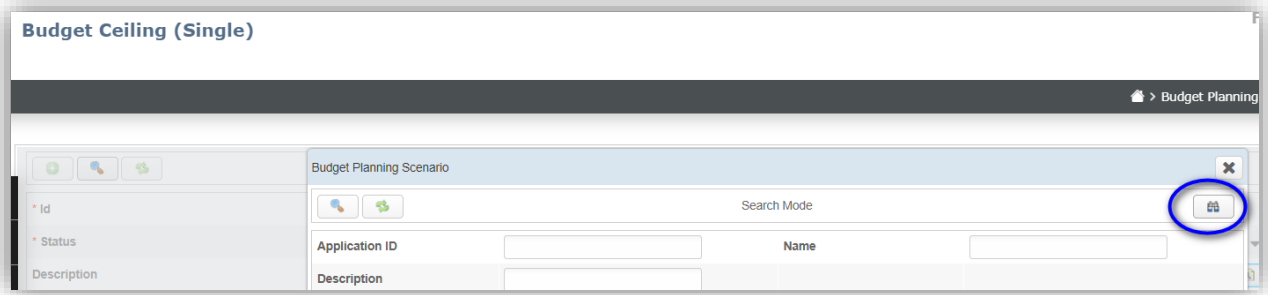
Step 2. Click the New button.



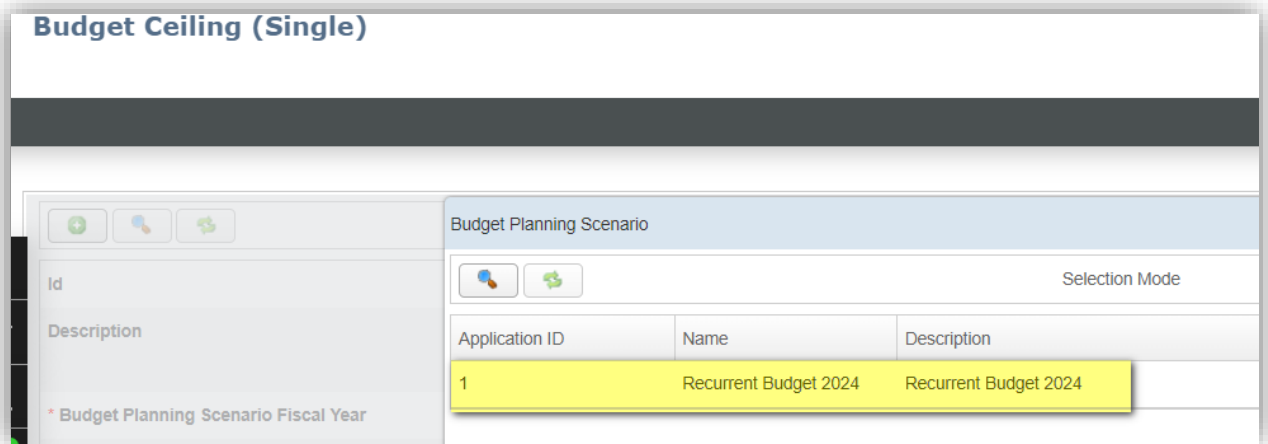
Step 3. Click the Find button on the Budget Planning Scenario



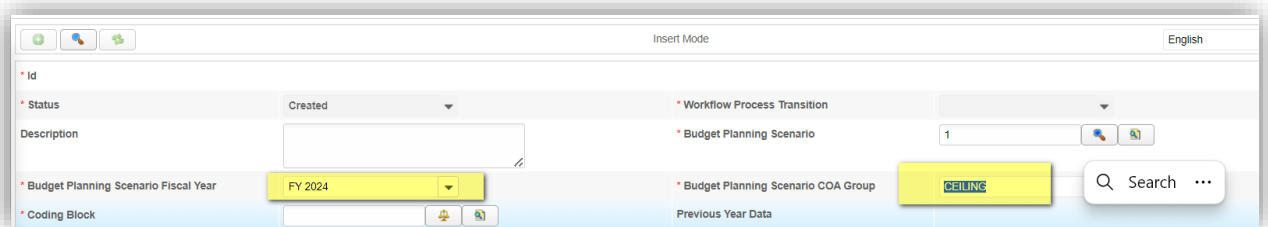
Step 4. Click the Search button to display the details.



Step 5. Click to select the applicable scenario.



Step 6. Complete te details for the Year and the COA Group.



Step 7. Click the Elements View button.

Step 8. Complete the details for the Ministry, Fund Type and GFS Level1 then click the Save and Return button.

Step 9. Enter the amount and update the tag for the allow to exceed as applicable and then click the Save button.

Step 10. Click Ok on the displayed message.

Budget Ceiling (Single)

Insert Mode

* Id BC-23-02-0001

* Status Created

Description

* Budget Planning Scenario Fiscal Year FY 2024

* Coding Block 02/1/21

Institution 02

* Workflow Process Transition

Code BC-23-02-0001 inserted

OK

3.4.3 Approve Budget Ceiling

To approve the Budget Ceiling, it is better to use the Budget Ceiling (Bulk) screen. To approve, follow these steps.

Step 1. Navigate the Menu and go to the Budget Ceiling (Bulk) screen. Provide the details on the scenario, Year and CoA groups for the filter. Click the Find button.

Budget Ceiling (Bulk) FreeBalance Application Suite

Budget Planning > Budget Ceilings > Budget Ceiling (Bulk)

Search Mode

Search Filters

* Budget Planning Scenario 1

* Budget Planning Scenario Fiscal Year FY 2024

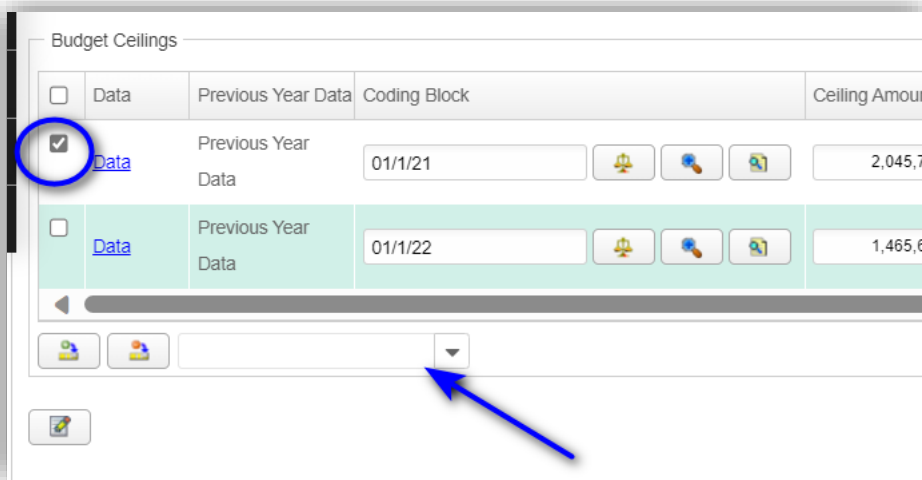
Parent Scenario COA Group

Institution

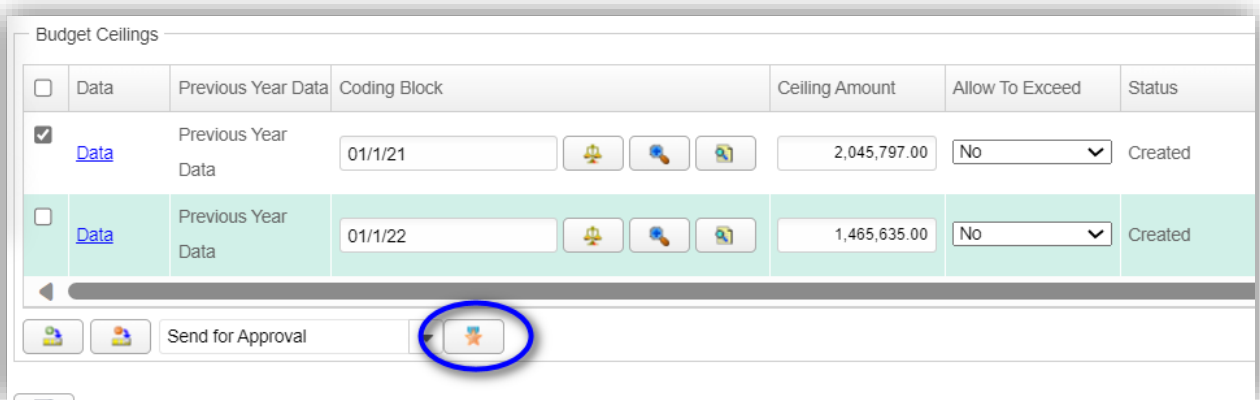
* Budget Planning Scenario COA Group CEILING

Parent Scenario Budget Ceiling

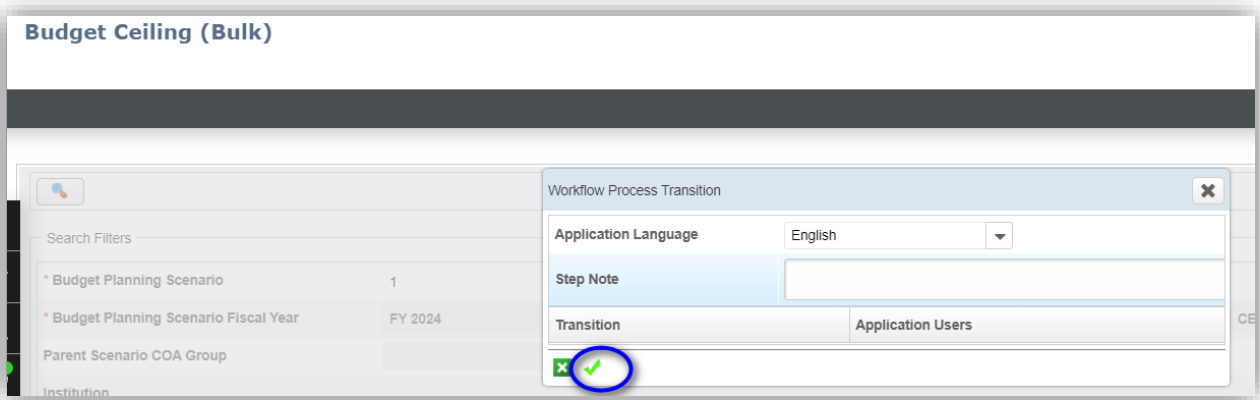
Step 2. The details are displayed. Check the line that needs to be approved then go to the transition.



Step 3. Select the applicable transition and then click the transition button.



Step 4. Click the Finish button.



Step 5. The status of the lines selected are updated.

<input type="checkbox"/>	Data	Previous Year Data	Coding Block		Ceiling Amount	Allow To Exceed	Status	Percentage Of Toler	Amount
<input checked="" type="checkbox"/>	Data	Previous Year Data	01/1/21		2,045,797.00	No	Sent For Approval	0.00	
<input type="checkbox"/>	Data	Previous Year Data	01/1/22		1,465,635.00	No	Created	0.00	

Send for Approval

Step 6. To check the details of the ceiling, click the linked Data.

<input type="checkbox"/>	Data	Previous Year Data	Coding Block		Ceiling Amount	Allow To Exceed	Status	Percentage Of Toler	Amount
<input checked="" type="checkbox"/>	Data	Previous Year Data	01/1/21		2,045,797.00	No	Sent For Approval	0.00	
<input type="checkbox"/>	Data	Previous Year Data	01/1/22		1,465,635.00	No	Created	0.00	

Step 7. The screen is displayed. Click the Workflow History to check the assigned user to approve the Ceiling.

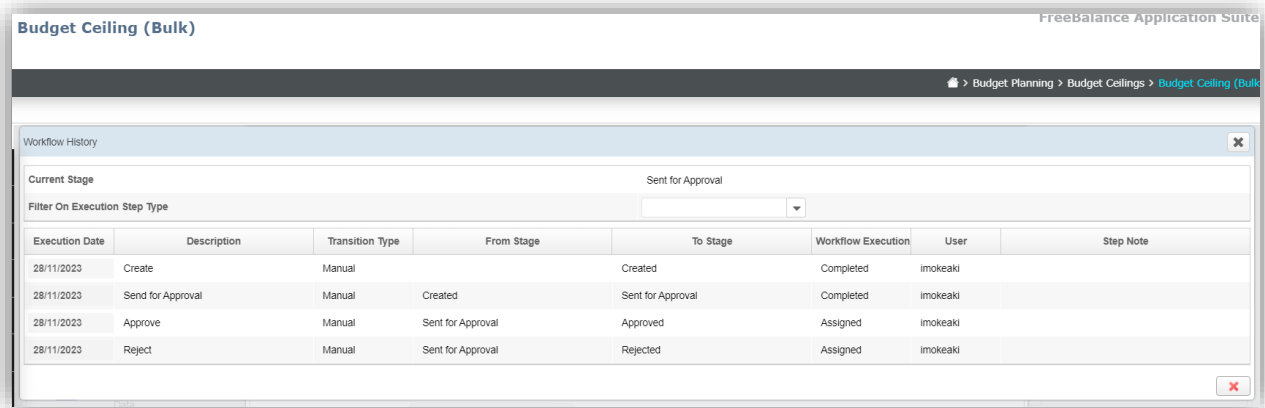
Budget Ceiling (Bulk)

Budget Plan

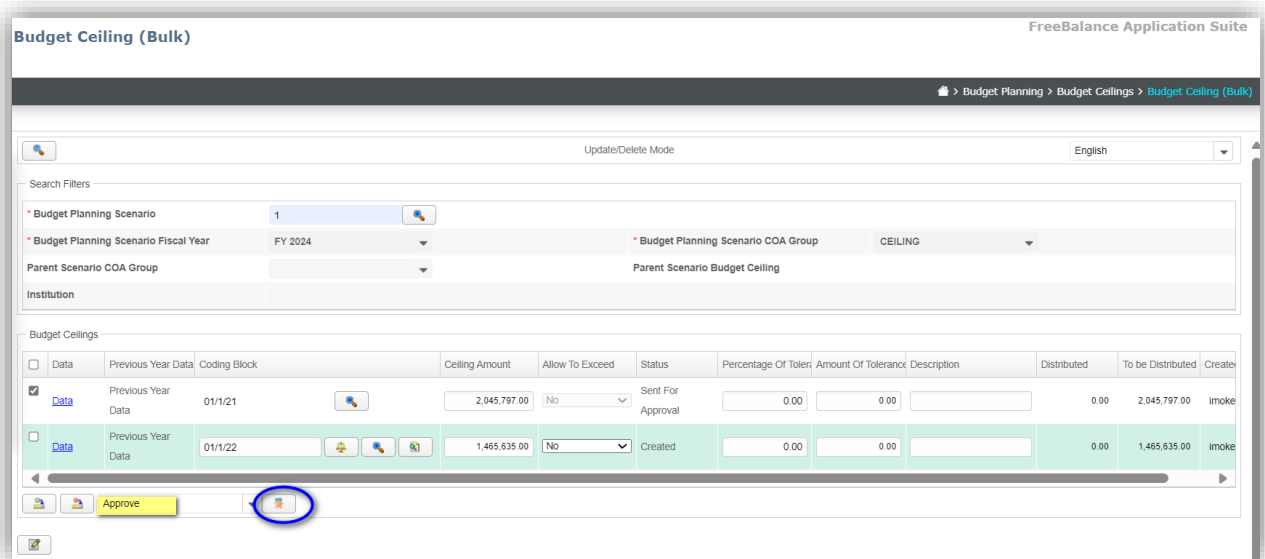
Budget Ceiling
View Mode
English

* Id	BC-23-01-0007	* Workflow Process Transition	
* Status	Sent For Approval	* Budget Planning Scenario	1
Description		* Budget Planning Scenario	CEILING
* Budget Planning Scenario	FY 2024	* Budget Planning Scenario	COA Group
Fiscal Year		Previous Year Data	
* Coding Block	01/1/21	* Ceiling Amount	2,045,797.00
Institution	01	* To be Distributed	2,045,797.00
* Allow To Exceed	No	Amount Of Tolerance	
* Distributed	0.00	Percentage Of Tolerance	
Created By	imoakeki		

Step 8. The details are displayed.



Step 9. Check the Line again for the next transition and go to the dropdown, select the approve and then click the Transition button. Click the Finish button after than and Ok to complete the approval.

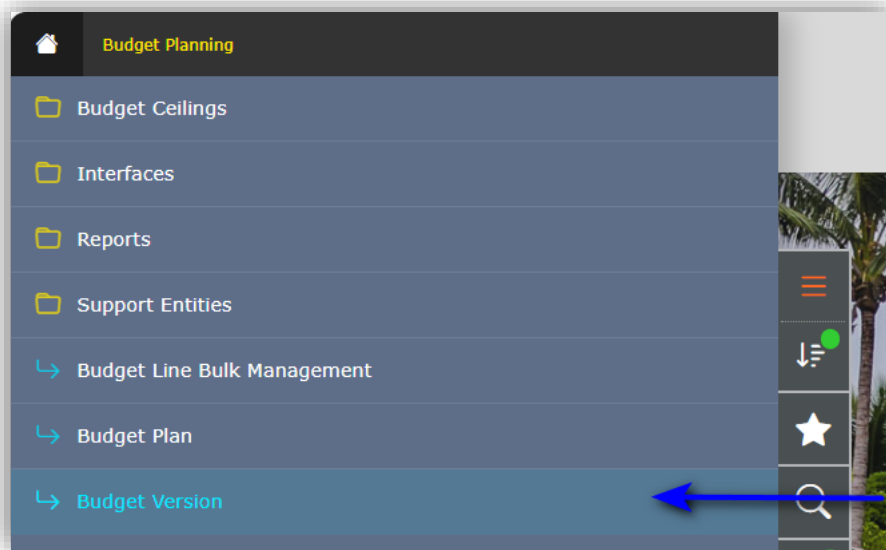


3.5 Start of Line Ministry budget submissions.

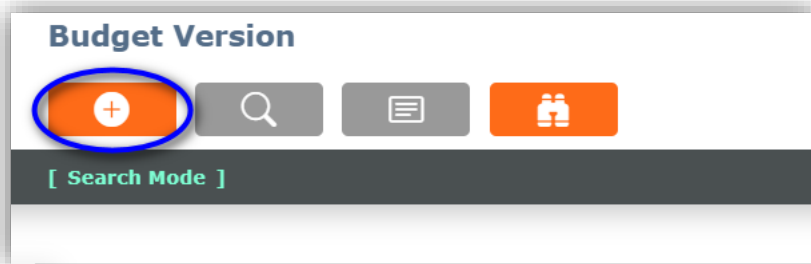
3.5.1 Prepare Budget Version 1 – Line Ministry Submission

The Budget Version is prepared as part of the support entities for the Line Ministries Budget submission. To prepare the Budget Version follow these steps.

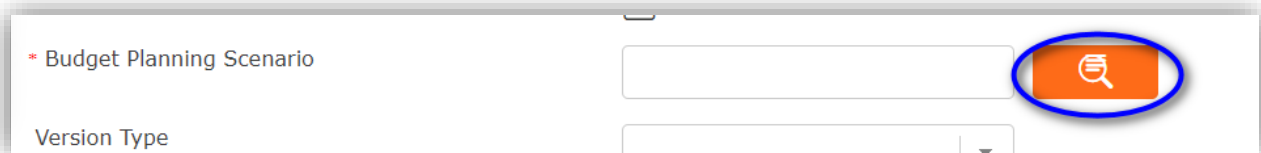
Step 1. Navigate the Menu > Budget Planning > Budget Version.



Step 2. Click the New button.



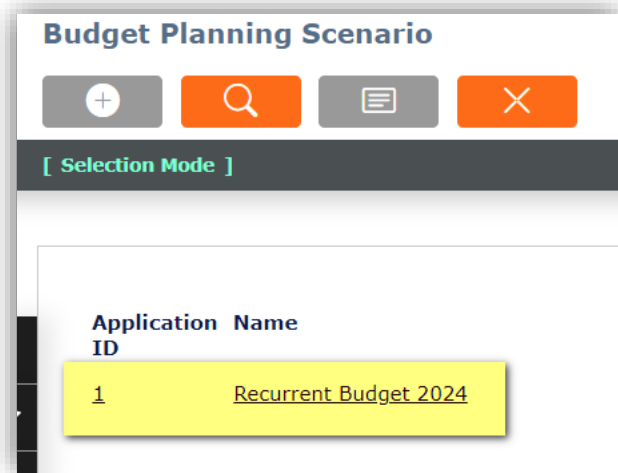
Step 3. Click the Lookup button to link the Scenario.



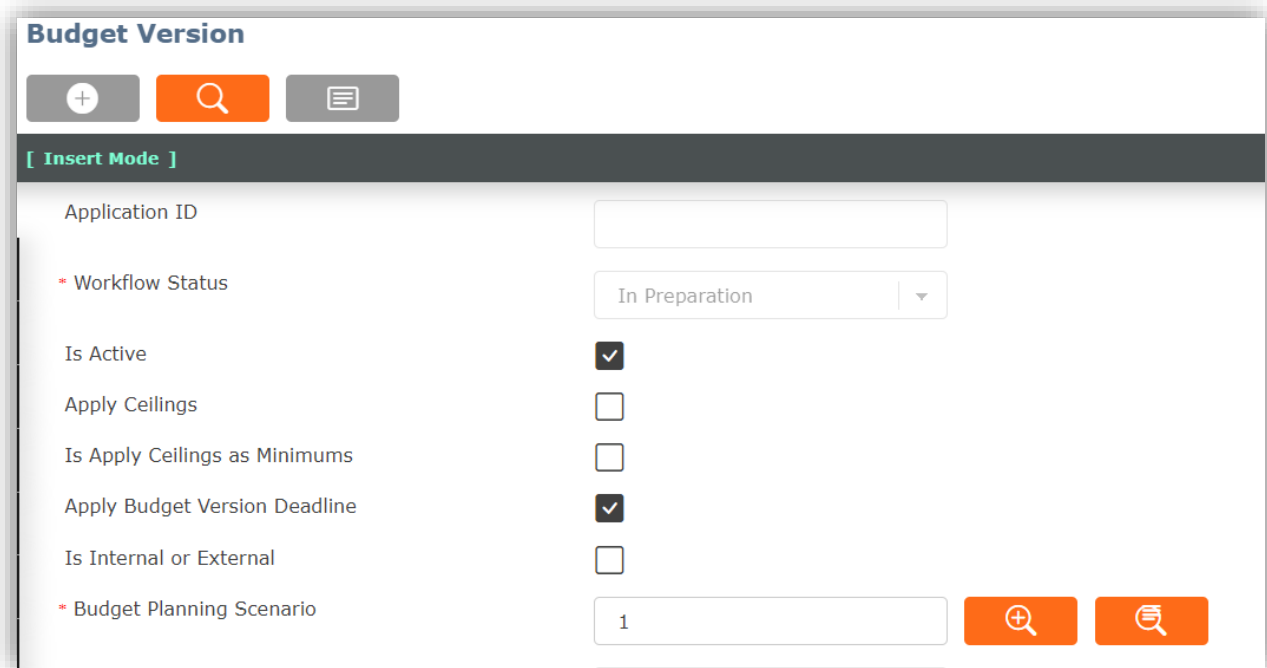
Step 4. Click the Find button on the Scenario Screen.




Step 5. Click to select the applicable Scenario from the list.



Step 6. The selected Scenario is linked. Check the Apply Budget Version Deadline.



Step 7. Assign the Deadline Date for the Version and enter the name and description.

* Deadline  ←

Last Date Of Fiscal Period Automatic Distribution

Is Concept Distribution Needed

Fiscal Period Distribution Needed

* Fiscal Period Distribution Method ▾

Allow Changes to Automatic Fiscal Period Distribution

Is Parliamentary Amendment

* Amount Scale ▾

Is Allowed Change to Default Scale

Is Cost Driver Mandatory required

* Name ←

* Description ←


Step 8. Click the Save button.

Budget Version

[Insert Mode]

* Budget Version Fiscal Year Attachments * Fiscal Period Distribution

Select	Fiscal Year	Apply for Budget Planning	Budget Plans Read Only	Apply Ceilings
<input type="checkbox"/>	FY 2024	true	false	false
<input type="checkbox"/>	FY 2025	false	false	false
<input type="checkbox"/>	FY 2026	false	false	false
<input type="checkbox"/>	FY 2027	false	false	false



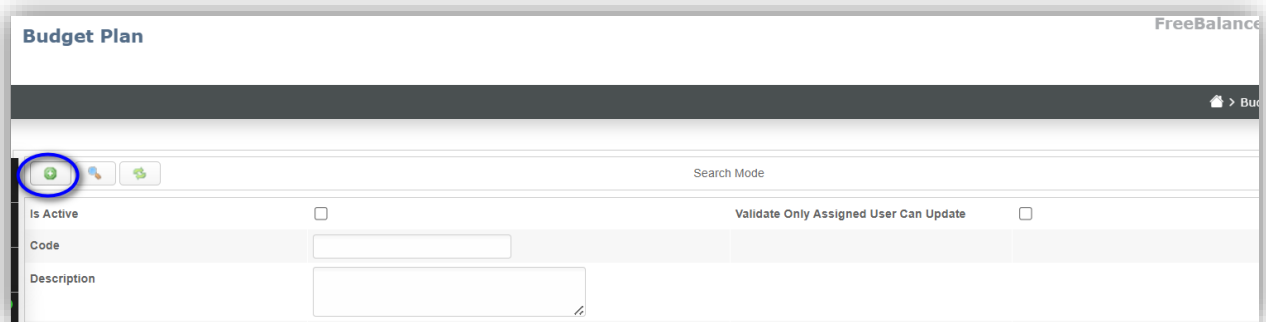
3.5.2 Prepare Budget Plan – Line Ministry budget estimates.

The Budget Plan is the screen prepared so the Line Ministries can enter their Budget Estimates. To do this follow the steps below.

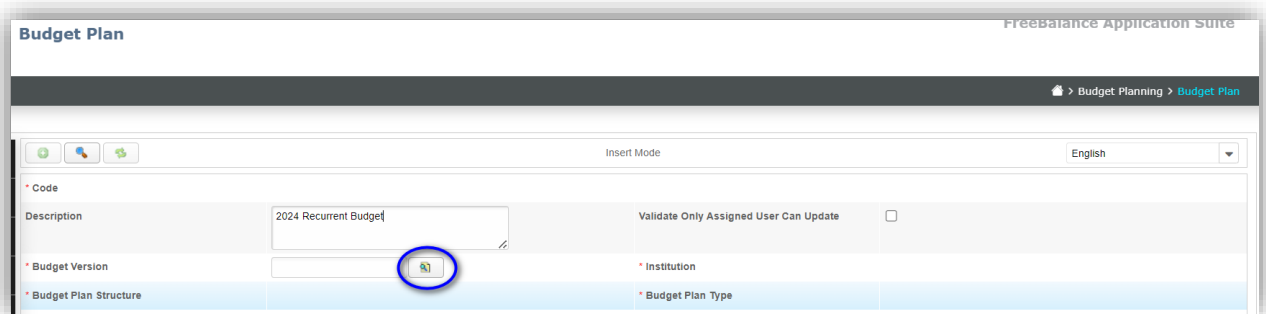
Step 1. Navigate the Menu > Budget Planning > Budget Plan



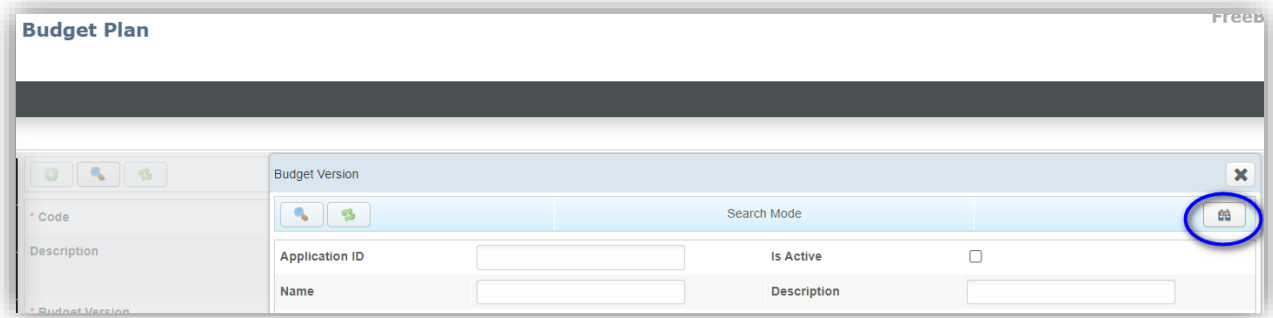
Step 2. Click the New button on the displayed Screen



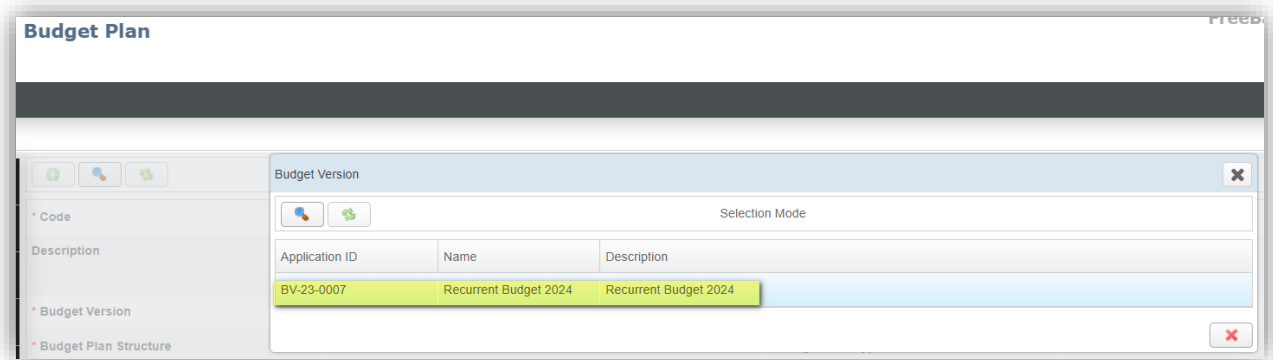
Step 3. Enter the Description for the Budget Plan and then click the Lookup button on the Budget Version.



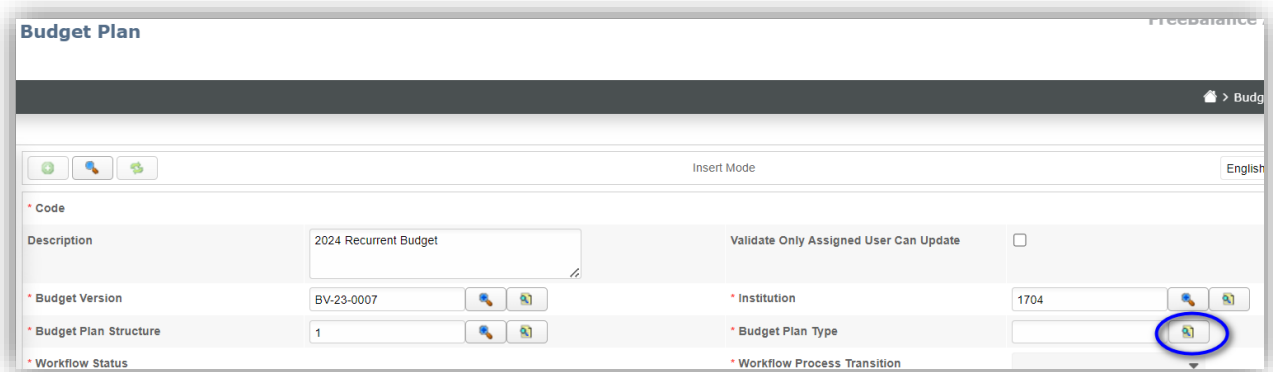
Step 4. Click the Find button to display the Budget Version to select from.



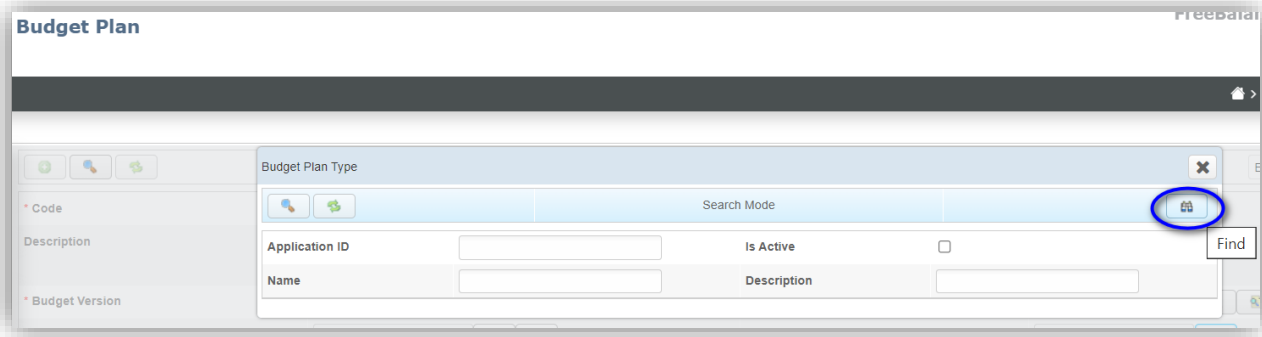
Step 5. Click to select the applicable Budget Version.



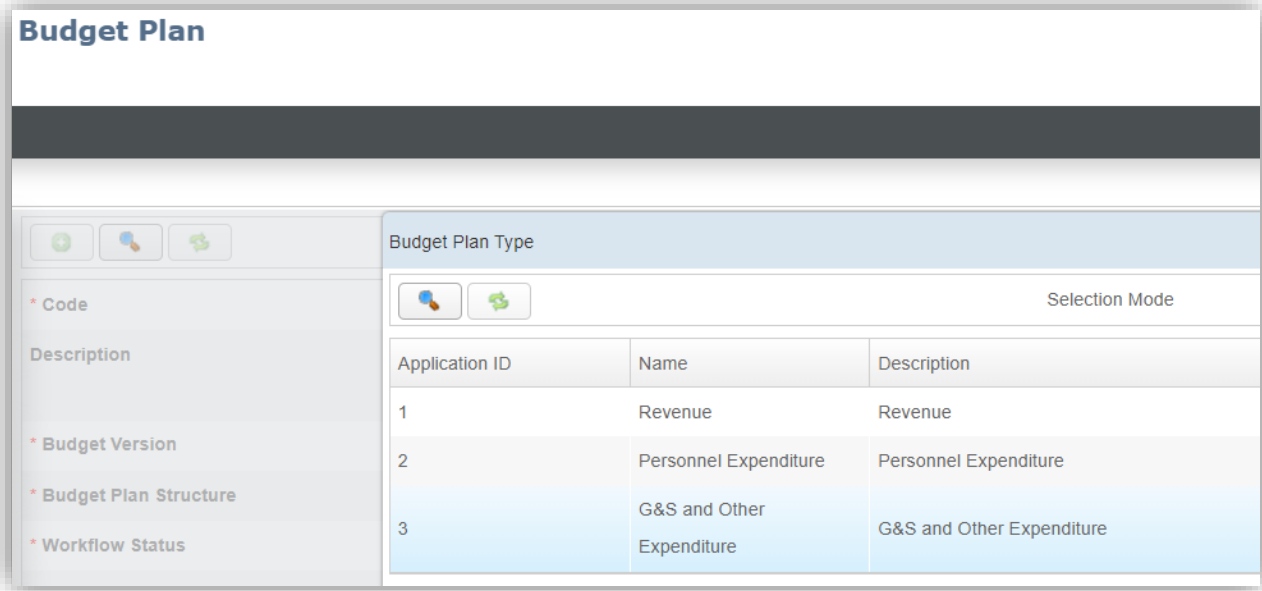
Step 6. Enter the Institution for 1704 NEPO. The Budget Plan Structure is automatically populated, and the lookup for the Budget Plan Type is enabled. Click the Lookup to link the Plan Type applicable for the Budget Plan.



Step 7. Click the Find button on the Budget Plan Type Screen.



Step 8. Click to select the applicable Plan Type.



Step 9. Click the Save button.

Budget Plan

Insert Mode

Code: BP-23-0010

Description: 2024 Recurrent Budget

Budget Version: BV-23-0007

Budget Plan Structure: 1

Workflow Status: Open

Status: Open

Deadline Date: [Calendar Icon]

Amount Scale: Unit

Institution: 1704

Budget Plan Type: 2

Workflow Process Transition: [Dropdown]

Responsible User: imokeki

Upper Level Under Analysis: 2

Related Budget Plan: [Dropdown]

Step 10. The Budget Plan is created, and the Budget Line screen is enabled.

Budget Plan

Update/Delete Mode

Code: BP-23-0010

Description: 2024 Recurrent Budget

Budget Version: BV-23-0007

Budget Plan Structure: 1

Workflow Status: Open

Status: Open

Deadline Date: 31/12/2023

Amount Scale: Unit

Institution: 1704

Budget Plan Type: 2

Workflow Process Transition: [Dropdown]

Responsible User: imokeki

Upper Level Under Analysis: 2

Is Allowed Changes in Lowest Level:

Is Allowed Modify Consolidated Amount:

Date for Consolidation Execution: [Calendar Icon]

Update Voucher in Execution: [Calendar Icon]

Created: 21/11/2023

Updated: 21/11/2023

Created By: tteuilko

Updated By: batch

Related Budget Plan: [Dropdown]

Budget Lines

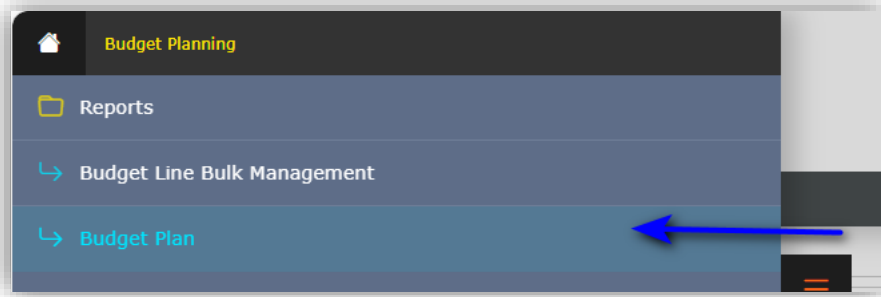
Totals		149,145,928.65				149,168,994.85				153,831,647.67											
Coding Block		FY 2024				FY 2025				FY 2026											
M-Y	C-B-D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Dist
[Table with 22 columns and 1 row of data]																					

NOTE: At this point, the NEPO team will send out a notification to all the Ministries involved in the preparation of their Budget Estimates notifying that the IFMIS is ready for them to enter the details.

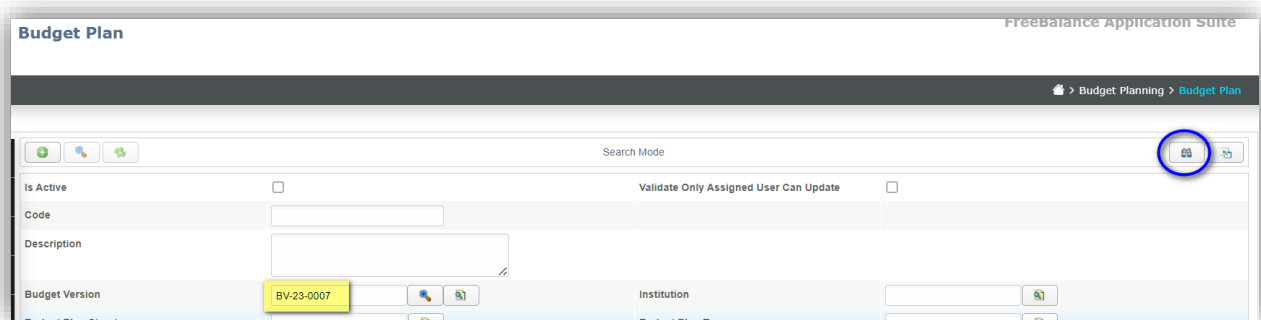
3.5.3 Enter Budget estimates in Budget Plan

This section is for the Line Ministries Users who prepares their budget estimates. Instead of entering the Excel Document template provided, the budget data can now be entered into IFMIS. To do this, follow the steps.

Step 1. Navigate the Menu > Budget Planning > Budget Plan.



Step 2. Make sure that the Budget Version is the same version that NEPO advised for updating. Click the Lookup button.



Step 3. Click to select the Budget Plan to update.

Code	Budget Version	Budget Plan Structure	Budget Plan Type	Institution	Status
BP-23-0010	Recurrent Budget 2024	Recurrent Budget	Personnel Expenditure	NEPO	Open
BP-23-0011	Recurrent Budget 2024	Recurrent Budget	G&S and Other Expenditure	NEPO	Open
BP-23-0012	Recurrent Budget 2024	Recurrent Budget	Revenue	NEPO	Open

Step 4. The Budget Lines will only be displayed and available according to the data access of the user. In this case, the Divisions are for MOE.

Budget Plan

<input type="checkbox"/>	M-Y C B D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short Curre	Quantity	Unit of Measure	Amount	Dist	Short Curre	Quantity	Unit of Measure	Amount
<input type="checkbox"/>	# Data	1510	1101	00000	9	211116	AS			2,522.52	Dist	AS			2,522.91
<input type="checkbox"/>	# Data	1509	1101	00000	9	212111	AS			23,183.70	Dist	AS			23,187.29
<input type="checkbox"/>	# Data	1502	1101	00000	9	211114	AS			246,400.00	Dist	AS			246,438.11
<input type="checkbox"/>	# Data	1510	1101	00000	9	212111	AS			253,130.48	Dist	AS			253,169.63
<input type="checkbox"/>	# Data	1503	1101	00000	9	211114	AS			154,232.00	Dist	AS			154,255.85
<input type="checkbox"/>	# Data	1511	1101	00000	9	211116	AS			33,259.20	Dist	AS			33,264.34
<input type="checkbox"/>	# Data	1511	1101	00000	9	212111	AS			16,204.73	Dist	AS			16,207.24
<input type="checkbox"/>	# Data	1512	1101	00000	9	211116	AS			4,000.00	Dist	AS			4,000.62
<input type="checkbox"/>	# Data	1504	1101	00000	9	211114	AS			2,960.00	Dist	AS			2,960.46
<input type="checkbox"/>	# Data	1505	1101	00000	9	211114	AS			23,000.00	Dist	AS			23,003.56

Navigation: 1 / 10

Buttons:

Step 5. To add new budget line that is not yet existing, click the New button and add the details on the Coding Block. Click the Save and return once done.

Search Criteria

SUB_HEAD	0101 - OB- Administration		
FUNDING AGENCY	0000 - Not Defined		
PROJECTS	00000 - Not Defined		
REGION	9 - National		
NATURAL ACCOUNT CODE	211112 - Wages		

Buttons:

Footer: * Responsible User tteutillo

Step 6. Enter the amount of the Budget Line.

Budget Plan															
	M-Y C B D	SUB_HE	FUNDA	PROJECT	REC	NAC	Short Curre	Quantity	Unit of Measur	Amount	Dist	Short Curre	Quantity	Unit of Measur	Amount
<input type="checkbox"/>	# Data	1510	1101	00000	9	211116	AS			2,522.52	Dist	AS			2,522.91

Step 7. To check the Budget Lines entered, go to the Menu > Budget Planning > Reports > Budget Estimate Report.



Step 8. Click the Lookup button on the Budget Version field.

Budget Estimates Report

Criteria

* Fiscal Year

* Budget Version

Budget Plan Status

Step 9. Click to select the Budget Version to generate in the report.

Budget Version

[Selection Mode]

Application ID	Workflow Status	Workflow Process Status	Name	Description
BV-23-0007	In Budget Planning	In Budget Planning	Recurrent Budget 2024	Recurrent Budget 2024

Step 10. Click the button file format to generate the report.

Budget Estimates Report

PDF EXCEL **XLSX** RTF DOCX ODT ODS

* Fiscal Year: FY 2024

* Budget Version: BV-23-0007

Budget Plan Status:

Institution:

* COA group: BUDGET ENTRY

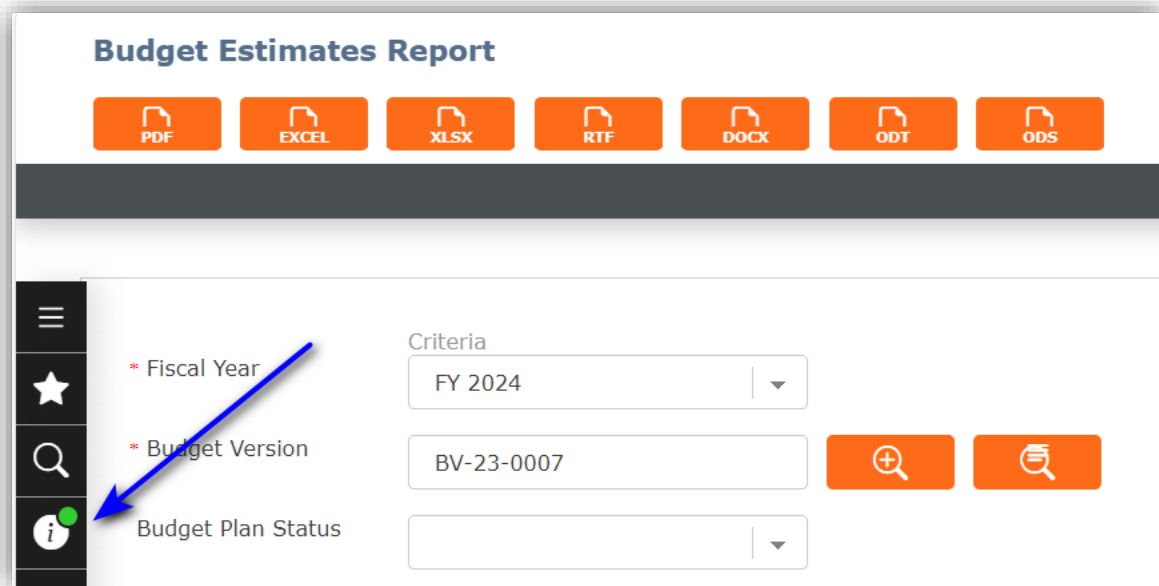
Step 11. Click Ok on the message displayed.

apac.freebalance.com says

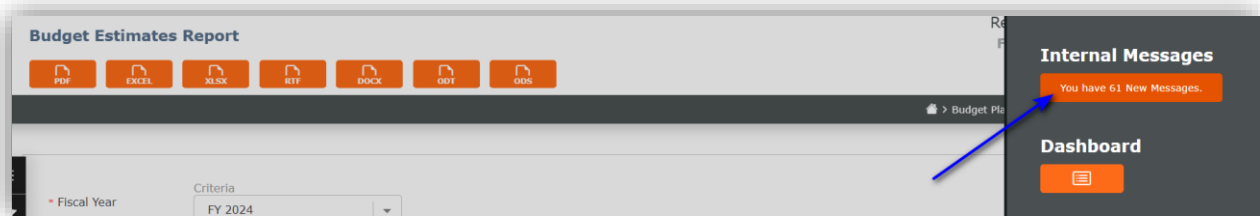
The Report Budget Estimates Report Was Send To Report Server With ID: ID:WIN-AVHO2F8TMOV-52053-1700722055697-5:36:1:1:1

OK

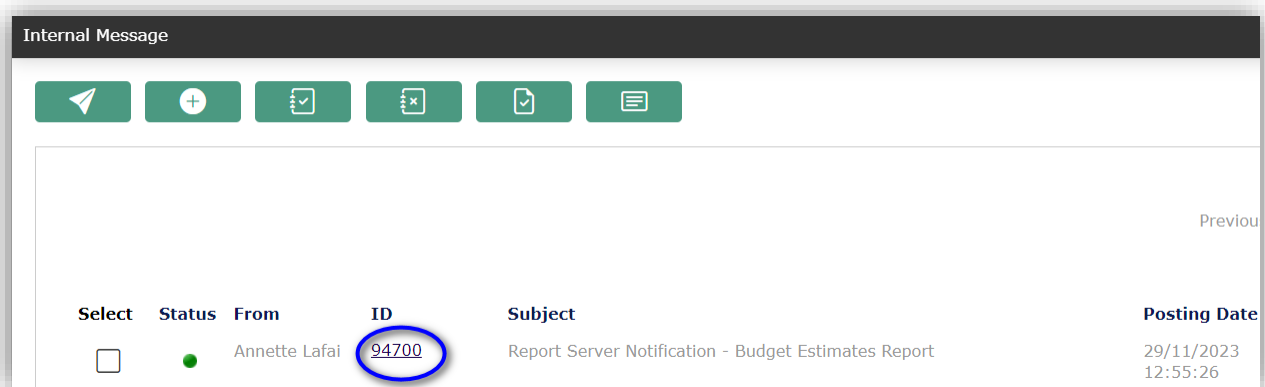
Step 12. Go to the (i)



Step 13. And click on the Internal Message.



Step 14. Click the linked ID of the report notification.



Step 15. Click the file link to download the report

Subject: Report Server Notification - Budget Estimates Report

Body: Report Budget Estimates Report With Report Server ID: ID:WIN-AVHO2F8TMOV-52053-1700722055697-5:36:1:1:1 it is Ready

Send Email:

Requires Action:

Receive Read Notice:

Receive Action Notice:

Posting Date: 29/11/2023 12:55:26


Reading Date:

Due Date:


Action Date:

Attachments

Attachment Information	File Name (Click to Download)
Title: Budget Estimates Report By: Annette On: 29/11/2023	Budget Estimates Report-ID:WIN-AVHO2F8TMOV-52053-1700722055697-5:36:1:1:1.XLSX Size: 70 KB



Step 16. This is the sample report that users can generate to check the Budget Estimates updated.



Government of Kiribati
Ministry of Finance and Economic Development

Report Date : 29/11/2023
Report Time : 12:48:58
User : alafai
Page 1 Of : 1

Fiscal Year : FY 2024

Filter Criteria : Budget Version - BV-23-0007; COA group - BUDGET ENTRY; Hierarchical Coding Block Elements - ORGANIZATION : HEAD, ECONOMIC CLASSIFICATION : GFSL1

Currency : AUD

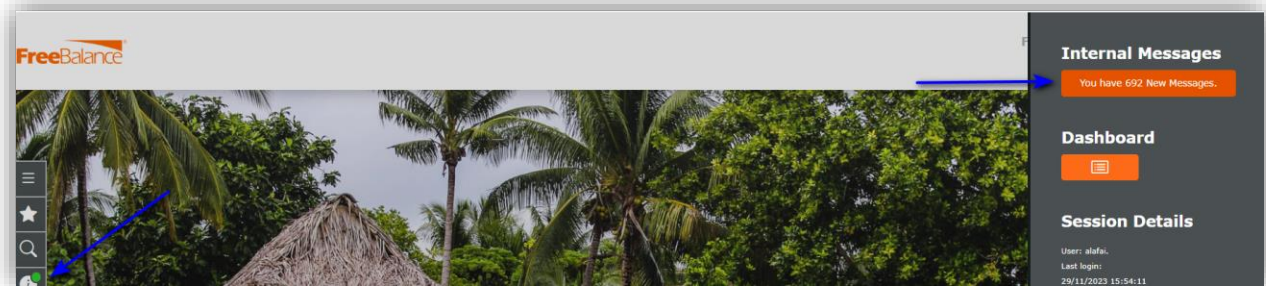
(In AUD)

HEAD / SUB_HEAD / GFSL1 / NATURAL ACCOUNT CODE	Previous Fiscal Year Data		Fiscal Year	Fiscal Year + 1	Fiscal Year + 2	Fiscal Year + 3
	Actuals 2022	Original 2023	Budget Plan FY 2024	Budget Plan 2025	Budget Plan 2026	Budget Plan 2027
15 Ministry of Education	0.00	0.00	82,704,098.37	45,237,869.87	46,651,893.52	47,387,827.67
1501 Administration	0.00	0.00	18,695,021.54	1,843,627.36	1,901,254.59	1,931,246.89
1 Revenues	0.00	0.00	-160,000.00	0.00	0.00	0.00
142395 Fare on charter vessel	0.00	0.00	-150,000.00	0.00	0.00	0.00

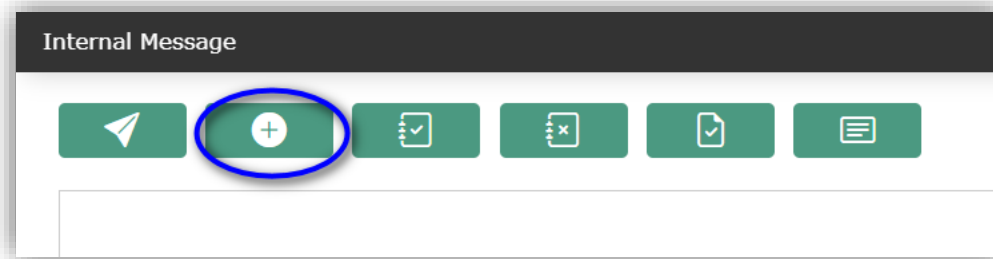
3.5.4 Submit supporting documents for Budget Estimates submitted.

The supporting documents are required by NEPO in checking the submitted budget estimate amounts. From Line Ministries, they will submit the documents through the IFMIS Internal Message.

Step 1. Click on the Internal Messages.



Step 2. Click New on the Internal Message screen.



Step 3. Add the details about the Message and additional information on the Body. Click the Find button to select the email group.

Internal Message

* Subject: List of Beneficiaries for Housing Assistance

Organization Name: MOE-Administration

* Body: Please see attached excel file for the list of beneficiaries of Housing Assistance for 2024

Send Email:

Requires Action:

Receive Read Notice:

Receive Action Notice:

Due Date:

Institution:

* Recipients:

* Internal Message Mailing Group:

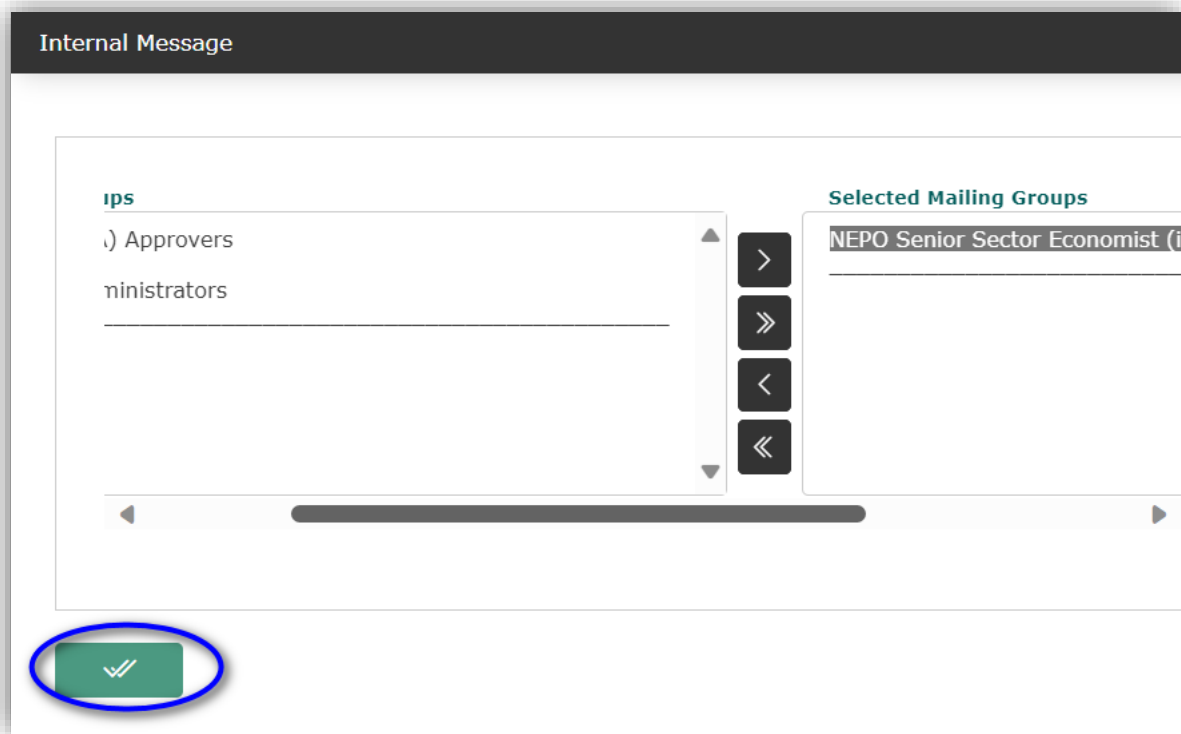
Step 4. Select the NEPO group and click on the Select button.

Internal Message

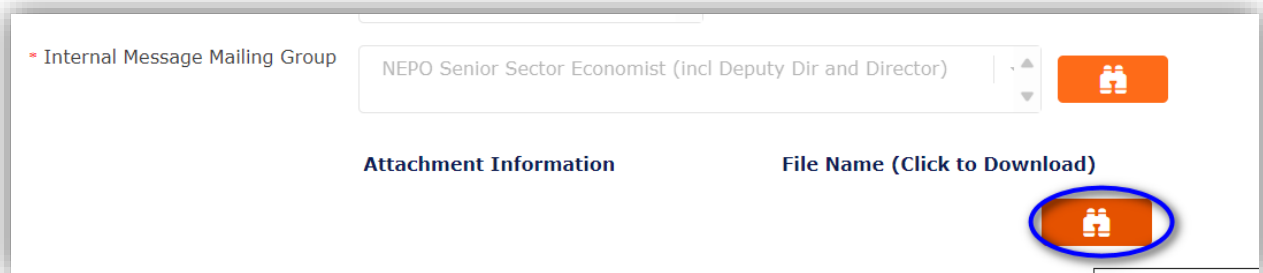
Available Mailing Groups	Selected
Chart of Account (CoA) Approvers	<input type="checkbox"/>
Imprest Section	<input type="checkbox"/>
NEPO Senior Sector Economist (incl Deputy Dir and Director)	<input checked="" type="checkbox"/>
User Management Administrators	<input type="checkbox"/>

Available Mailing Groups

Step 5. Once done, click on the Save and return button.



Step 6. Click the attached documents button to add the files to submit to NEPO.



Step 7. Click on the New button to add a new file.

Internal Message

Select Attachment Information **File Name (Click**

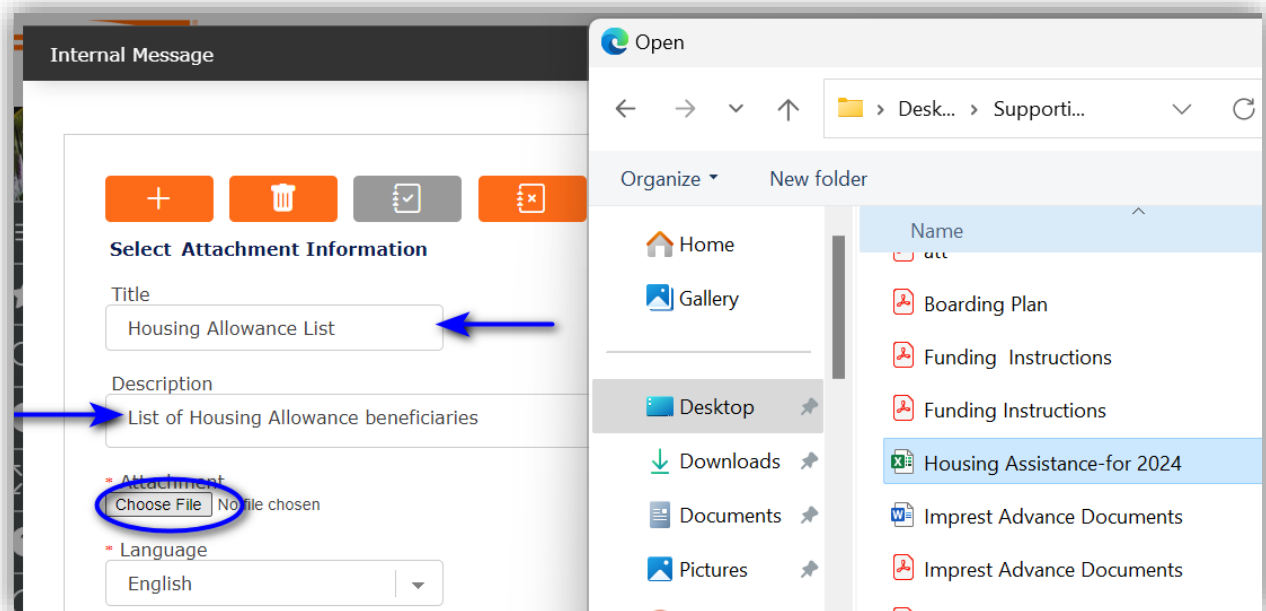
Title

Description

* Attachment
 No file chosen





* Language

Step 8. Add the Title and the description of the document then click the Choose File button to select the file to submit.



Step 9. Click on the Save button if there are more documents to attach. Or click the Finish button to complete the attaching of documents.

Internal Message


Select Attachment Information **File Name (Click to Download)**


Title


Description

* Attachment
 Housing As...for 2024.xlsx

* Language
 ▼

 1



 2

Step 10. Click the Send button.

Internal Message

Please see attached excel file for the list of Beneficiaries of Housing Assistance for 2024

Send Email

Requires Action

Receive Read Notice

Receive Action Notice

Due Date

Institution

* Recipients:

* Internal Message Mailing Group: NEPO Senior Sector Economist (incl Deputy Dir and Director)

Attachment Information **File Name (Click to Download)**

Step 11. The message will be received by the NEPO Sector economist as a new internal message notification.

Internal Message

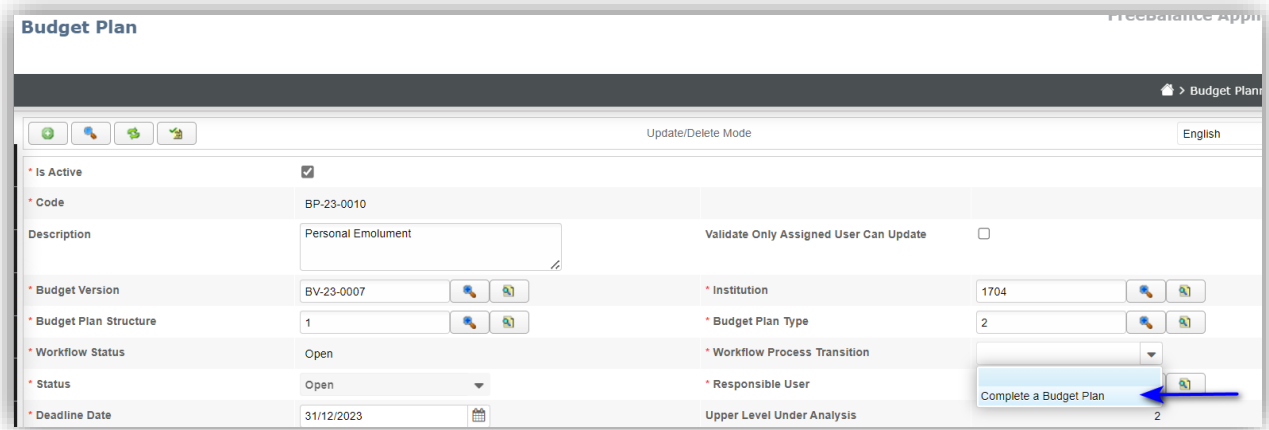
Previous

Select	Status	From	ID	Subject	Posting Date
<input type="checkbox"/>	●	Annette Lafai	396441	List of Beneficiaries for Housing Assistance	29/11/2023 16:05:22

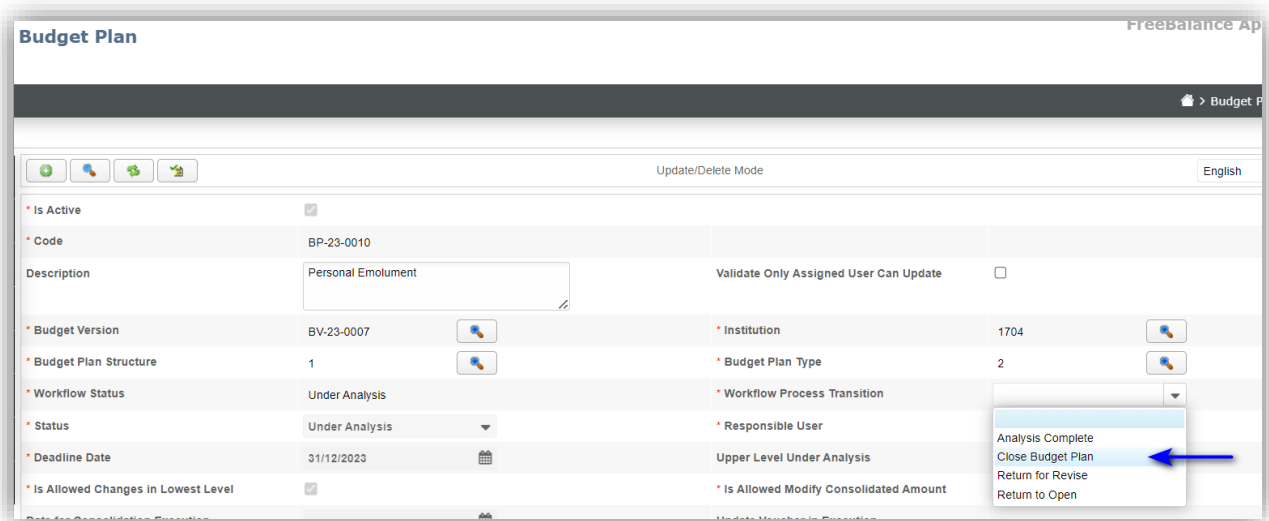
3.5.5 Close and finalize the Budget Plan 1 - Line Ministry Submission

When all budget lines are submitted by the Line Ministries, NEPO will complete the Budget Plan. This will be closed, and the Budget Version will be frozen. This version will be the basis of the new version for NEPO to finalize and submit to Cabinet and Parliament.

Step 1. Select the Transition **“Complete Budget Plan”**. Updating the status to “Complete the Budget Plan” means that the Line Ministries have entered all of their budget estimates.



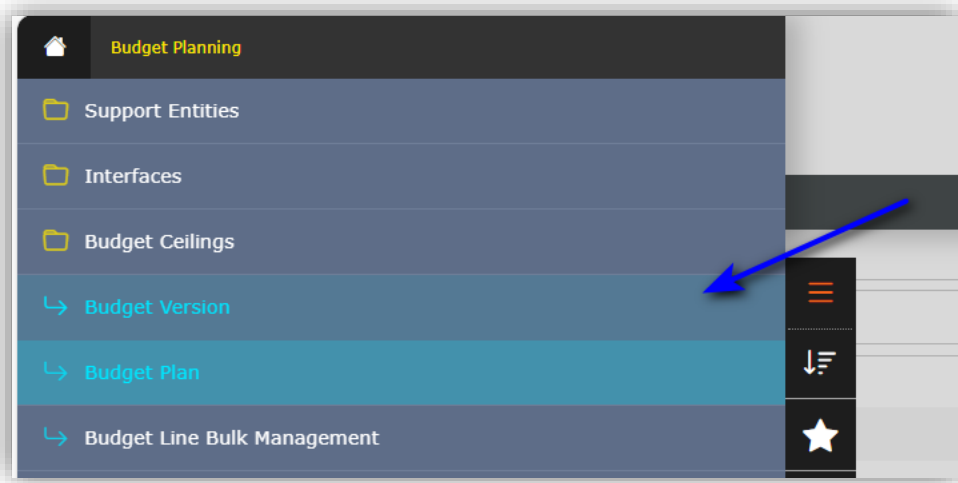
Step 2. Select the **“Under Analysis”** from the dropdown list. Then select the **“Close Budget Plan.”**



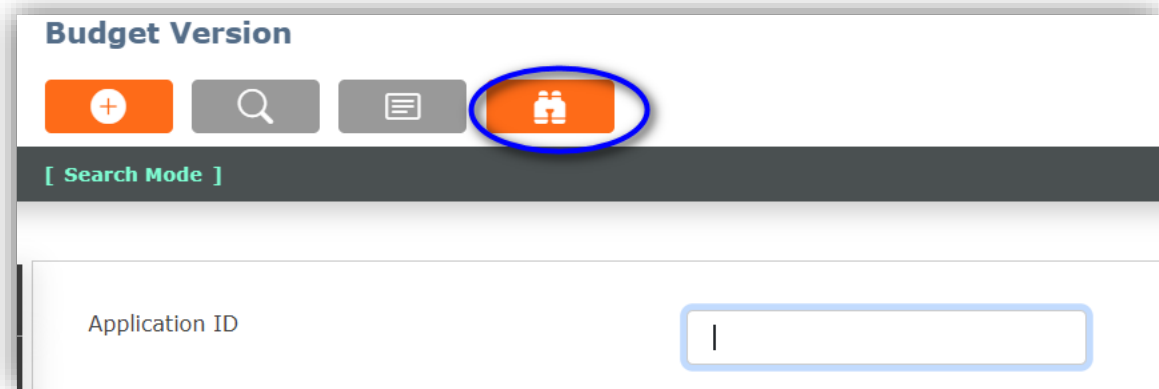
Step 3. Once the Budget Plan status is Closed, the Budget Lines are no longer editable.

Budget Lines																		
Budget Plan Additional Field																		
Attachments																		
Sort		Totals						145,408,812.63						0.00				
Filter		Coding Block						FY 2024						FY 2025				
M	Y	C	B	D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short Curre	Quantity	Unit of Measure	Amount	Dist	Short Curre	Quantity	Unit of Measure	
#	Data				0301	1101	00000	9	212111	AS				25,047.55	Dist	A		
#	Data				1606	1101	00000	9	212111	AS				33,251.73	Dist	A		
#	Data				1510	1101	00000	9	211116	AS				2,522.52	Dist	A		
#	Data				1802	1101	00000	9	211117	AS				18,000.00	Dist	A		
#	Data				1905	1101	00000	9	211114	AS				11,400.00	Dist	A		
#	Data				2105	1101	00000	9	211114	AS				5,590.00	Dist	A		
#	Data				2109	1101	00000	9	211116	AS				2,394.00	Dist	A		
#	Data				1003	1101	00000	9	211115	AS				1,460.00	Dist	A		
#	Data				1403	1101	00000	9	211111	AS				1,220,609.26	Dist	A		
#	Data				1905	1101	00000	9	212111	AS				60,765.48	Dist	A		

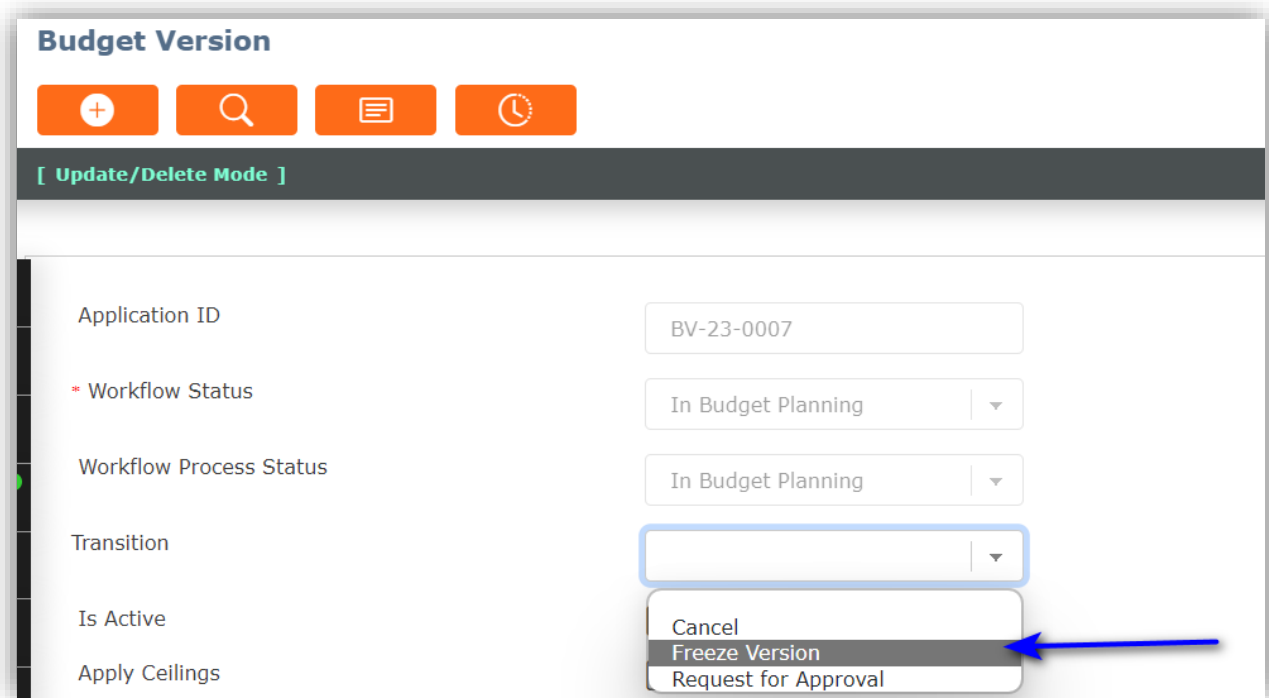
Step 4. Navigate the Menu again and go to the Budget Version.



Step 5. Click the Find button to display the Budget Version to Close.



Step 6. Go to the Transition and select the **“Plan the Budget”** from the list. Then the next transition is **“Freeze Version”**



Step 7. Click the Transition button.

Budget Version


[Update/Delete Mode]

Application ID: BV-23-0007

* Workflow Status: In Budget Planning

Workflow Process Status: In Budget Planning

Transition: Freeze Version



Step 8. Click the Finish button to complete the freezing of the Line Ministry submitted Budget Version.



Budget Version

Transition

Application Language: English

Step Note:

Any Unsaved work will be lost, Please use previous screen up

Step 9. The Budget Version status is updated to **"Frozen."**

Budget Version

[Update/Delete Mode]

Application ID: BV-23-0007

* Workflow Status: Frozen

Workflow Process Status:

3.6 Set up of NEPO Budget Version

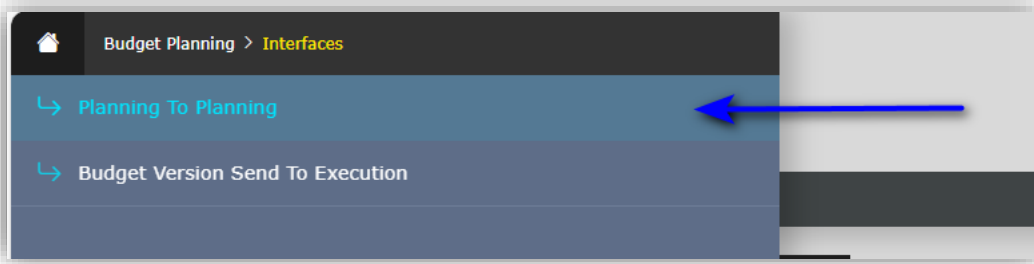
The Recurrent Budget has 2 Versions.

1. Line Ministry Submitted Version
 - a. This is the initial budget estimates submitted by the Line Ministries to NEPO.
 - b. This is summarized by NEPO and sets a budget deadline.
 - c. This is completed by NEPO in coordination with Line Ministry Project and Planning Divisions.
 - d. The steps of this version is detailed in [Section 3.5 Start of Line Ministry budget submissions.](#)
2. NEPO Budget Version
 - a. This Version is a copy of the Line Ministry submitted Budget Plan.
 - b. It is a NEPO Version where all changes and updates based on assessment of NEPO Sector Economist are added.
 - c. The changes, additions and budget cuts based on Budget Committee result is applied.
 - d. The updates and changes based on the result of Parliament assessment is also updated.
 - e. The NEPO Version steps is details in this section.

3.6.1 Create a Budget Version and Budget Plan - NEPO Version

To prepare the NEPO Budget Version, follow these steps.

Step 1. Navigate the Menu > Budget Planning > Interfaces > Planning to Planning



Step 2. Click the Lookup button to search for the Budget Version 1- Line Ministry Submission.

Planning to Planning

* Budget Version 🔍

* Destination Budget Version Name

* Destination Budget Version 🔍

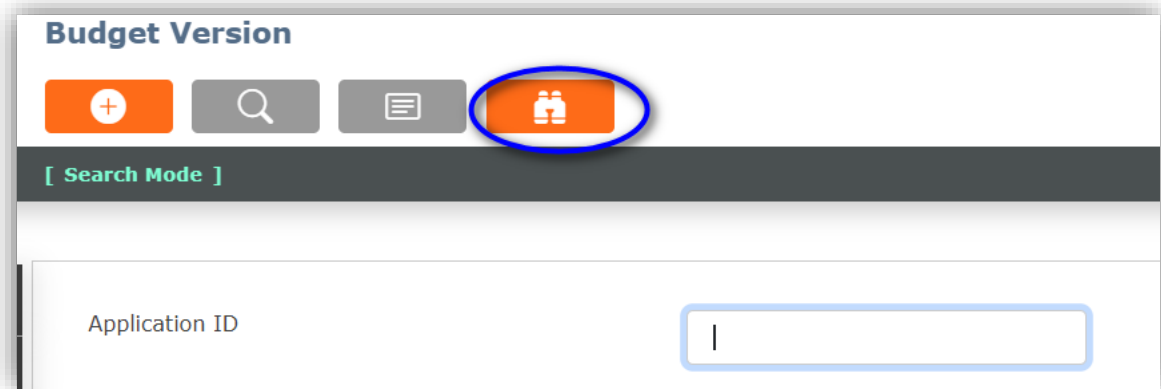
Copy Budget Version Only

Copy/Modify Budget Plan(s) None ▼

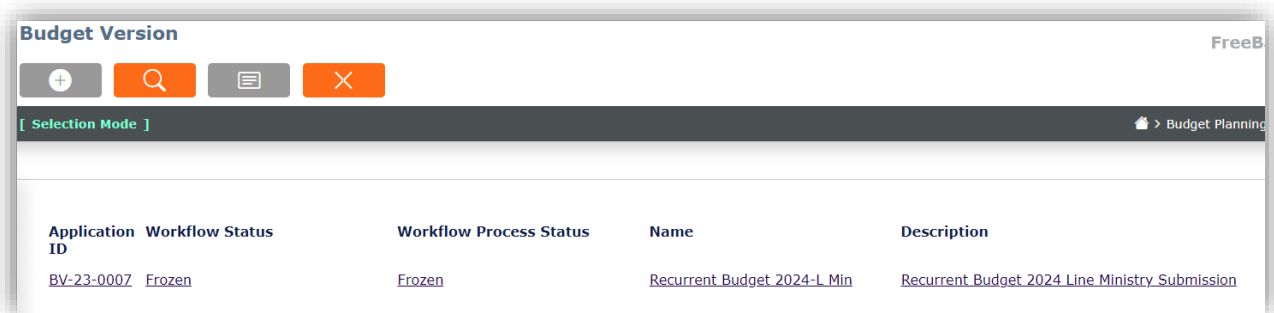
Copy to same COA groups as source COA groups

Copy Comments

Step 3. Click the Lookup button on the Budget Version screen.



Step 4. Click to select the Frozen Budget Version



Step 5. Enter the new description of the Budget Version 2, Select "All" from the dropdown list on Copy/Modify Budget Plans, and check all 3 check boxes.

Configuration Matrix

* From Fiscal Year

* To Fiscal Year

Percentage

Comparison Operator

Step 8. Click the tab for the Budget Plan detail to check the source Budget Version then click the Copy button.

Planning to Planning

Copy Budget Version Only

Copy/Modify Budget Plan(s)

Copy to same COA groups as source COA groups

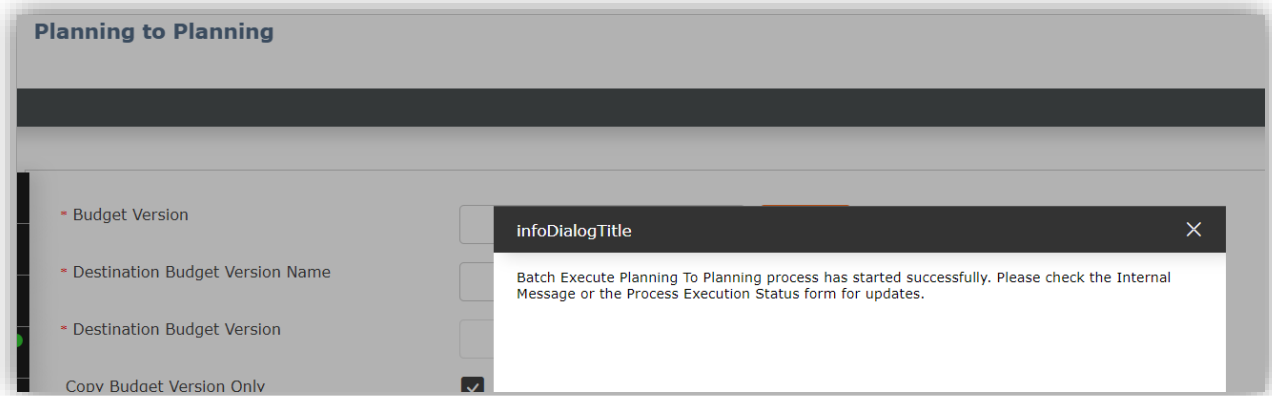
Create New Budget Plan(s)

Copy Comments

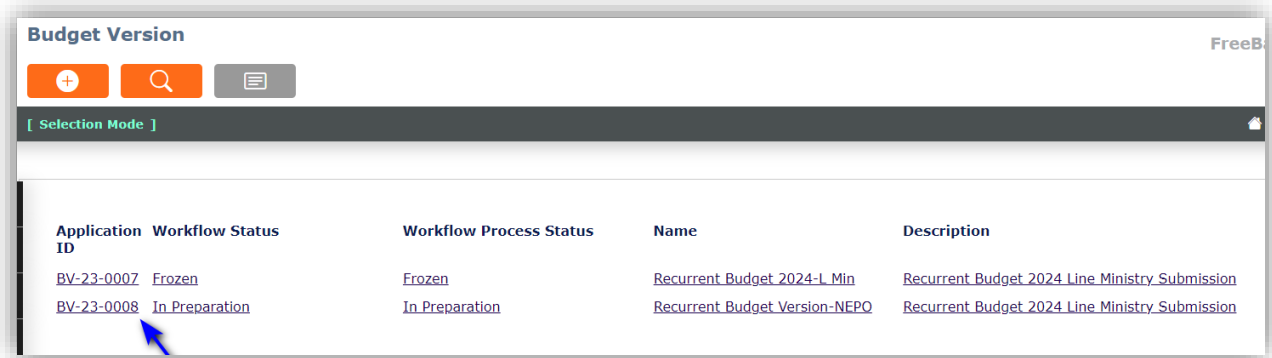
* Configuration Matrix * Budget Planning Scenario COA Groups *** Budget Plan Detail** Coding Block Type Definition

Select	Source Budget Plan	Destination Budget Plan	Budget Plan Type	Status	Institution
<input checked="" type="checkbox"/>	BP-23-0010		2	CLOSED	1704

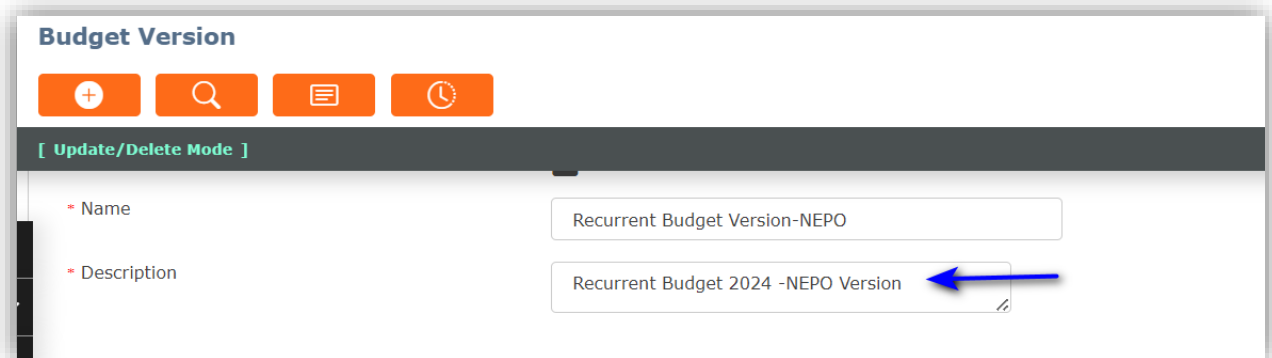
Step 9. A message is displayed.



Step 10. Go to Budget Version and check the newly created and copied NEPO Version.



Step 11. Update the Description of the new NEPO Budget Version.



Step 12. Add the Budget Version fiscal years to add the 3 forward years then click the save button.

Budget Version

[Update/Delete Mode]

* Description: Recurrent Budget 2024 -NEPO Version

* Budget Version Fiscal Year | Attachments | * Fiscal Period Distribution

Select	Fiscal Year	Apply for Budget Planning	Budget Plans Read Only	Apply Ceilings
<input checked="" type="checkbox"/>	FY 2024	true	false	true
<input checked="" type="checkbox"/>	FY 2025	true	false	false
<input checked="" type="checkbox"/>	FY 2026	true	false	false
<input checked="" type="checkbox"/>	FY 2027	true	false	false

Step 13. Go to the Budget Plan to check the newly created budget plan. This Budget Plan is now the NEPO Version that will be updated based on the changes made from the Cabinet and Parliament sessions.

Budget Plan

FreeBalance Application

> Budget Planning > Bu

Selection Mode

Code	Budget Version	Budget Plan Structure	Budget Plan Type	Institution	Status	Responsible User	Is Low
BP-23-0010	Recurrent Budget 2024-L Min	Recurrent Budget	Recurrent Expenditures	MFED-NEPO	Closed	Ioanna Mokeaki	<input checked="" type="checkbox"/>
BP-23-0011	Recurrent Budget Version-NEPO	Recurrent Budget	Recurrent Expenditures	MFED-NEPO	Open	Ioanna Mokeaki	<input checked="" type="checkbox"/>

3.6.2 Update the amounts for the 3 forward years.

The New Budget Plan that was copied from the Line Ministry submitted budget estimates are not yet updated for its Medium-Term forward years amount. To do this, follow these steps.

Step 1. On the new Budget Plan, the Forward years are not yet updated.

Totals		145,406,812.63	0.00	0.00	0.00														
Coding Block		FY 2024	FY 2025	FY 2026	FY 2027														
SUB_HE	FUNDA	PROJECT	REC	NAC	Short Curr	Quantity	Unit of M	Amount	Dist	Short Curr	Quantity	Unit of f	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Di
0101	1101	00000	9	212111	AS			29,680.92	Dist										
0101	1101	00000	9	211111	AS			378,946.66	Dist										
0101	1101	00000	9	211113	AS			8,700.00	Dist										
0101	1101	00000	9	211114	AS			38,333.36	Dist										
0101	1101	00000	9	211115	AS			10,748.10	Dist										

Step 2. Navigate the Budget Version and transition it to “Plan the Budget”. Only Budget Versions that are in Budget Planning status can be updated using the Planning to Planning function.

Budget Version

[Update/Delete Mode]

Application ID: BV-23-0008

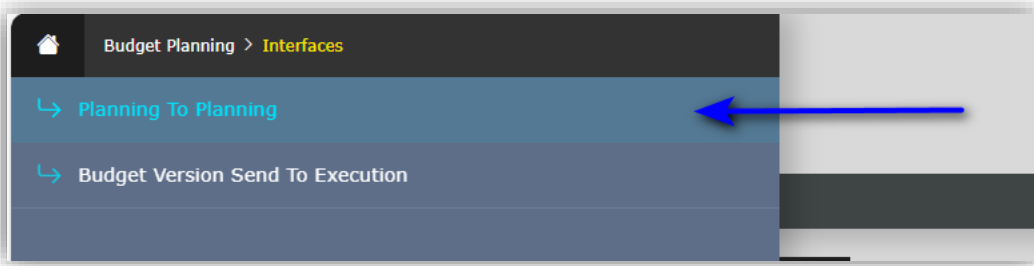
* Workflow Status: In Preparation

Workflow Process Status: In Preparation

Transition: Plan Budget


Is Active:

Step 3. Navigate the Menu > Budget Planning > Interfaces > Planning to Planning




Step 4. Click Lookup on the Budget Version.

Planning to Planning

* Budget Version 

* Destination Budget Version Name

* Destination Budget Version 

Copy Budget Version Only

Copy/Modify Budget Plan(s) ▼

Copy to same COA groups as source COA groups

Copy Comments

Step 5. Click the Find button on the Budget Version Screen.

Budget Version

[Search Mode]

Application ID

Workflow Status

Step 6. Click to select the New Budget Version.

Budget Version

[Selection Mode]

Application ID	Workflow Status	Workflow Process Status	Name	Description
BV-23-0007	Frozen	Frozen	Recurrent Budget 2024-L Min	Recurrent Budget 2024 Line Ministry Submission
BV-23-0008	In Budget Planning	In Budget Planning	Recurrent Budget Version-NEPO	Recurrent Budget 2024 -NEPO Version

Step 7. Copy the Budget Version code and paste it on the Destination Budget Version, Select the "Specific Budget Plan/(s) from the dropdown list on Copy/Modify BP, and check the 2 boxes below. Click the new button on the configuration matrix.

Planning to Planning

* Budget Version:

* Destination Budget Version Name:

* Destination Budget Version:

Copy Budget Version Only:

Copy/Modify Budget Plan(s):

Copy to same COA groups as source COA groups:

Create New Budget Plan(s):

Copy Comments:

* Configuration Matrix | * Budget Planning Scenario COA Groups | * Budget Plan Detail | Coding Block Type Definition

Select From Fiscal Year: _____ To Fiscal Year: _____ [Select All](#) | [Select None](#)

Step 8. Select the Planning Year on the field "From Fiscal Year" and the forward year 1 on the field "To Fiscal Year", enter the percentage of change, and select the comparison. Click the Save and Return button.

Configuration Matrix

* From Fiscal Year:

* To Fiscal Year:

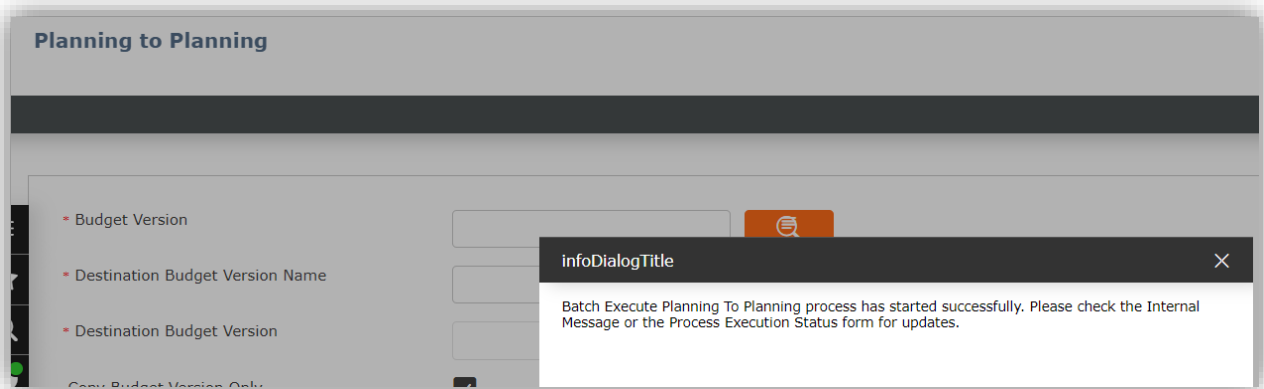
Percentage:

* Comparison Operator:

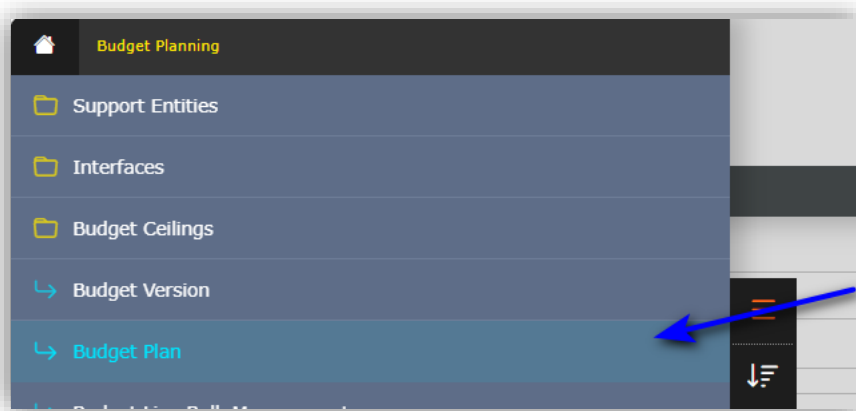
Step 9. Repeat the process until all the forward years are added. Click the Copy button when done.



Step 10. A message is displayed.



Step 11. To check the copied amounts on the forward years, navigate the Budget Plan again.



Step 12. Scroll the screen to go to the Budget Lines. The amounts based on the percentage comparison are added and updated.

Budget Plan FreeBalance Application Suite

> Budget Planning > Budget Plan

Budget Lines | Budget Plan Additional Field | Attachments

Totals		145,408,812.63				148,316,988.92				149,771,077.07				150,498,121.28										
Coding Block		FY 2024				FY 2025				FY 2026				FY 2027										
FUNDA	PROJECT	REC	NAC	Short Cur	Quant	Unit	Amount	Dist	Short Cur	Quantity	Unit	Amount	Dist	Short Cur	Quant	Unit	Amount	Dist	Short Cur	Quant	Unit	Amount	Dist	Description
1101	00000	9	212111	AS			29,680.92	Dist	AS			30,274.54	Dist	AS			30,571.35	Dist	AS			30,719.75	Dist	
1101	00000	9	211111	AS			378,946.66	Dist	AS			385,525.59	Dist	AS			390,315.06	Dist	AS			392,209.79	Dist	
1101	00000	9	211113	AS			8,700.00	Dist	AS			8,874.00	Dist	AS			8,961.00	Dist	AS			9,004.50	Dist	
1101	00000	9	211114	AS			38,333.36	Dist	AS			39,100.03	Dist	AS			39,483.36	Dist	AS			39,675.03	Dist	
1101	00000	9	211115	AS			10,748.10	Dist	AS			10,963.06	Dist	AS			11,070.54	Dist	AS			11,124.28	Dist	
1101	00000	9	211116	AS			16,799.00	Dist	AS			17,134.98	Dist	AS			17,302.97	Dist	AS			17,386.97	Dist	
1101	00000	9	211117	AS			48,000.00	Dist	AS			48,960.00	Dist	AS			49,440.00	Dist	AS			49,680.00	Dist	

3.6.3 Create a Budget Plan for Revenue Estimates

The Revenue Estimates are part of the Recurrent Budget Book. In order for the revenue details to be printed in the Budget Book, the Revenue Estimates Budget Plan should be created. To prepare the Budget Plan for Revenue, follow these steps.

Step 1. Click New on the Budget Plan Screen.

Budget Plan FreeBalance

> B

Update/Delete Mode

Is Active

* Code BP-23-0011

Description Personal Enrolment Validate Only Assigned User Can Update

* Budget Version BV-23-0008 * Institution 1704

Step 2. Enter the details on the Description, Budget Version, Responsible User, and Institution. Click Lookup on the field for Budget Plan Type.

Budget Plan FreeBalance

> Budget

Insert Mode English

* Code

Description Revenue Estimates 2024 Validate Only Assigned User Can Update

* Budget Version BV-23-0008 * Institution 1704

* Budget Plan Structure 1 * Budget Plan Type

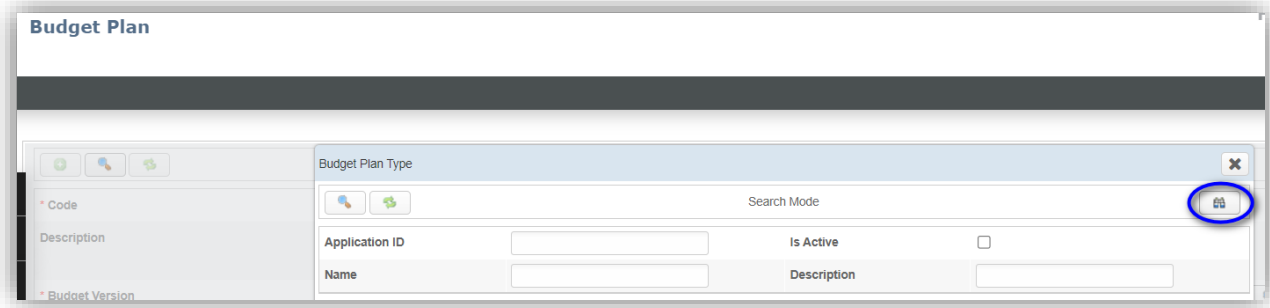
* Workflow Status

* Status Open * Workflow Process Transition

* Deadline Date * Responsible User Imokeaki

Upper Level Under Analysis 2

Step 3. Click the Find button.



Budget Plan

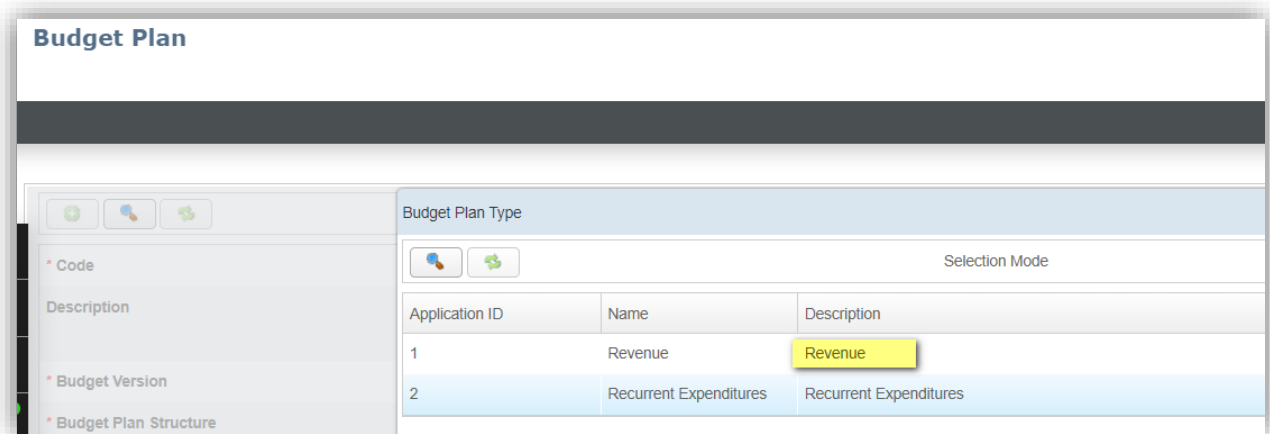
Budget Plan Type

Search Mode

Application ID Is Active

Name Description

Step 4. Click to select the Plan Type for revenue.



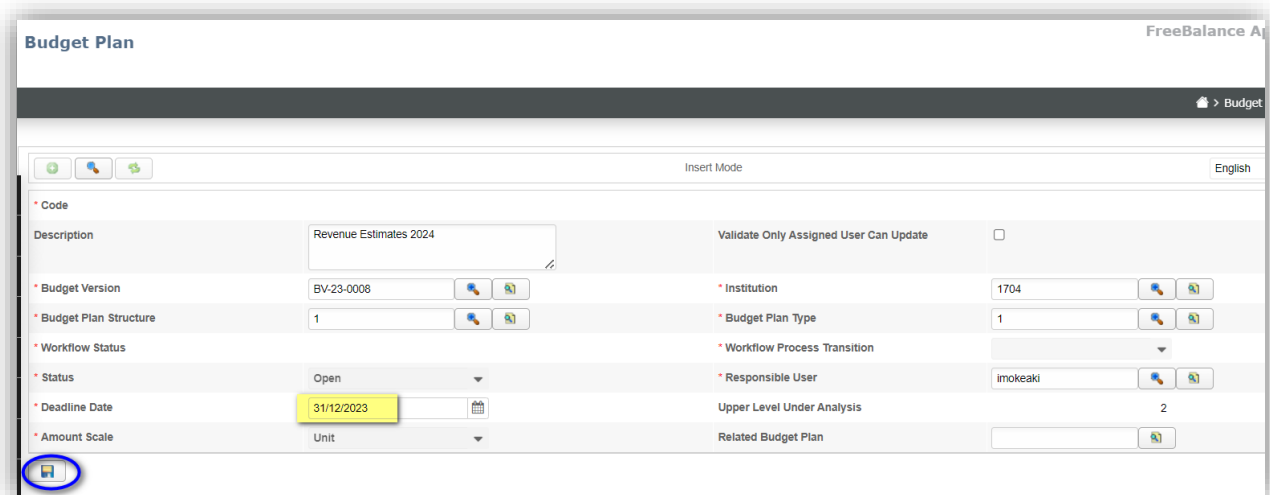
Budget Plan

Budget Plan Type

Selection Mode

Application ID	Name	Description
1	Revenue	Revenue
2	Recurrent Expenditures	Recurrent Expenditures

Step 5. Enter the deadline date of the Budget Plan and click the Save button.



Budget Plan FreeBalance A

Insert Mode English

* Code

Description Validate Only Assigned User Can Update

* Budget Version * Institution

* Budget Plan Structure * Budget Plan Type

* Workflow Status

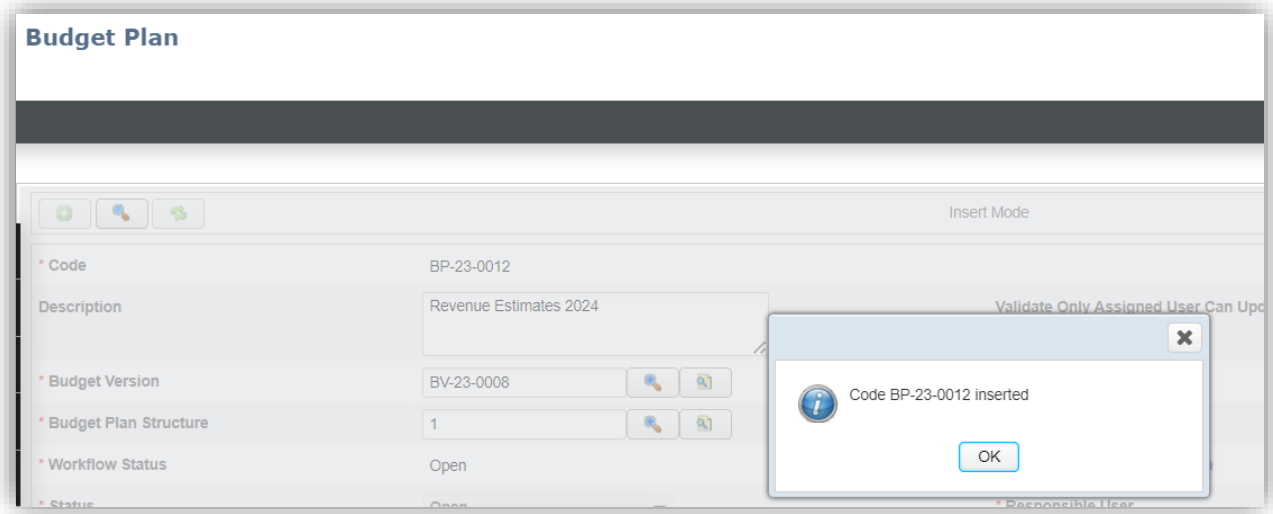
* Status * Workflow Process Transition

* Deadline Date * Responsible User

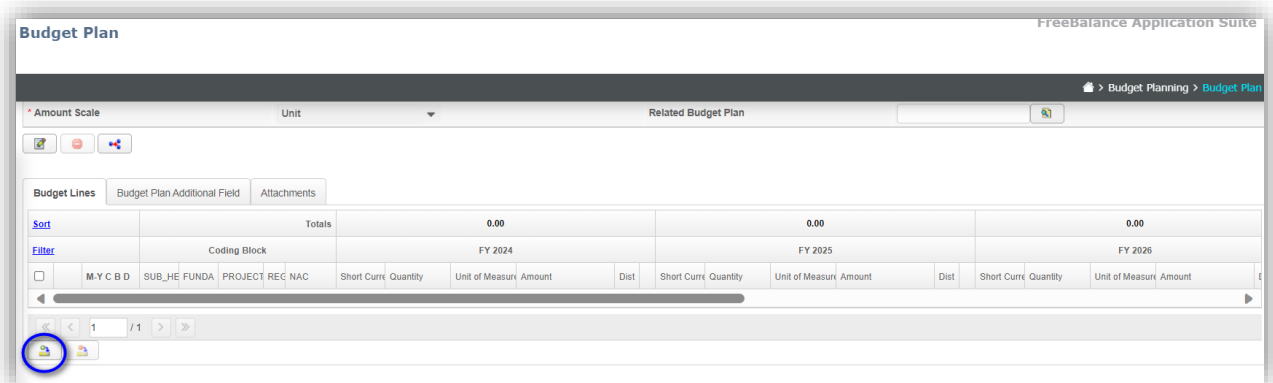
* Amount Scale Upper Level Under Analysis

Related Budget Plan

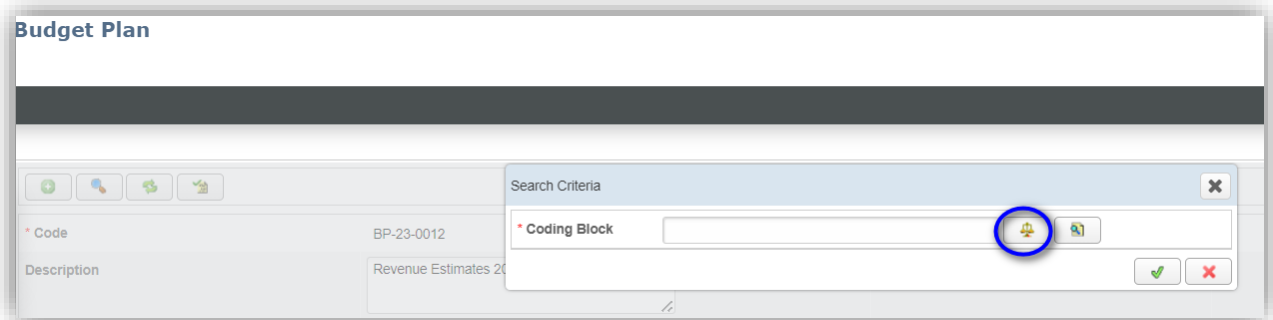
Step 6. Click Ok on the displayed message.



Step 7. Click on the New button to add the lines for the revenue estimates.



Step 8. Click the Elements View button to select the coding block information.



Step 9. Complete the details on the coding block. Click the Save and return once done.

Budget Plan

Search Criteria

SUB_HEAD	0301 - Jud. - High court	
FUNDING AGENCY	1101 - Cons. Fund- GoK	
PROJECTS	00000 - Not Defined	
REGION	9 - National	
NATURAL ACCOUNT CODE	142211 - Court fees	

Step 10. Click the save and return button.

Budget Plan

Search Criteria

* Coding Block 0301/1101/00000/9/142211

Validate Only Assigned User Can Update

Step 11. Enter the amount of the revenue. Since this is a revenue code, the amount should be entered as a negative value.

Budget Plan

Budget Lines Budget Plan Additional Field Attachments

Sort		Totals		-400,706,902.65								
Filter		Coding Block		FY 2024								
<input type="checkbox"/>	M-Y C B D	SUB_HE	FUNDA	PROJECT	REG NAC	Short Curre	Quantity	Unit of Measure	Amount	Dist	Short Curre	Qu
<input type="checkbox"/>	# Data	0301	1101	00000	9	142211	A\$				-50,000.00	Dist A

Step 12. Repeat the process for all Revenue Estimates Line

Budget Plan FreeBalance Application Suite

> Budget Planning > Budget Plan

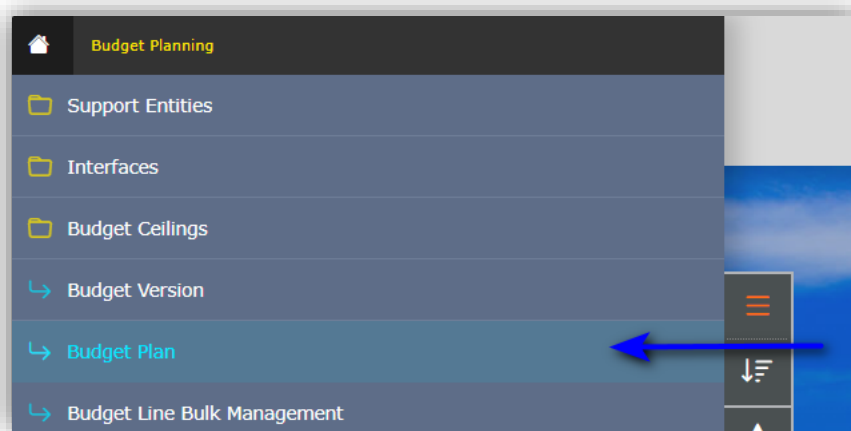
Budget Lines												Totals			FY 2024			FY 2025			FY 2026					
												-400,706,902.65			0.00			0.00								
Filter												Coding Block			FY 2024			FY 2025			FY 2026					
<input type="checkbox"/>	M	Y	C	B	D	SUB_HE	FUNDA	PROJECT	REC	NAC	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Dist	
<input type="checkbox"/>	#	Data				0301	1101	00000	9	142211	AS			-50,000.00	Dist											
<input type="checkbox"/>	#	Data				1702	1101	00000	9	144113	AS			-168,537.00	Dist											
<input type="checkbox"/>	#	Data				1002	1101	00000	9	142285	AS			-22,000.00	Dist											
<input type="checkbox"/>	#	Data				1509	1101	00000	9	142355	AS			-15,000.00	Dist											
<input type="checkbox"/>	#	Data				0303	1101	00000	9	142212	AS			-1,200.00	Dist											
<input type="checkbox"/>	#	Data				1501	1101	00000	9	142395	AS			-150,000.00	Dist											
<input type="checkbox"/>	#	Data				1002	1101	00000	9	142286	AS			-1,000.00	Dist											
<input type="checkbox"/>	#	Data				1802	1101	00000	9	141516	AS			-3,450.00	Dist											
<input type="checkbox"/>	#	Data				1509	1101	00000	9	143113	AS			-100.00	Dist											
<input type="checkbox"/>	#	Data				1002	1101	00000	9	142287	AS			-2,200.00	Dist											

[1 - 10 / 116]

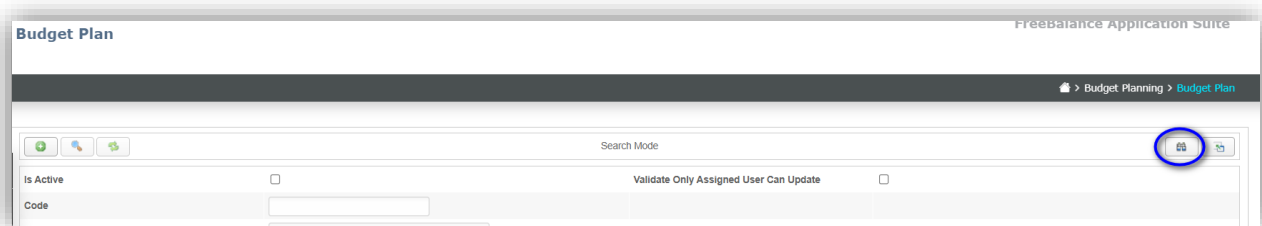
3.7 Budget review and approval in the Budget Committee and Cabinet

Based on the results of Budget sessions made in the Cabinet, all changes and updates will also be done in IFMIS. This will be done by NEPO. To update the changes made, follow these steps.

Step 1. Navigate the Menu > Budget Planning > Budget Plan.



Step 2. Click the Find button.



Step 3. Select the Budget Plan to Update.

Code	Budget Version	Budget Plan Structure	Budget Plan Type	Institution	Status	Responsible User	Is Lower
BP-23-0011	Recurrent Budget Version-NEPO	Recurrent Budget	Recurrent Expenditures	MFED-NEPO	Open	Ioanna Mokeaki	<input checked="" type="checkbox"/>
BP-23-0012	Recurrent Budget Version-NEPO	Recurrent Budget	Revenue	MFED-NEPO	Open	Ioanna Mokeaki	<input checked="" type="checkbox"/>

Step 4. Click the Filter to filter the lines to edit.

Totals		145,408,812.63				148,316,988.92																
Coding Block		FY 2024				FY 2025																
M-Y	C	B	D	Sub	Head	Fund	Proj	Reg	NAC	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	
<input type="checkbox"/>	#	Data		0101	1101	00000	9	212111	AS				29,680.92	Dist	AS				30,274.54	Dist	AS	
<input type="checkbox"/>	#	Data		0101	1101	00000	9	211111	AS				378,946.66	Dist	AS				386,525.59	Dist	AS	
<input type="checkbox"/>	#	Data		0101	1101	00000	9	211113	AS				8,700.00	Dist	AS				8,874.00	Dist	AS	
<input type="checkbox"/>	#	Data		0101	1101	00000	9	211114	AS				38,333.36	Dist	AS				39,100.03	Dist	AS	

Step 5. Add the starts with for the organization if the filter is by Ministry. Click the Combination.

Concept	Include	Comparison Condition	Values
SUB_HEAD		Starts With	13
FUNDING AGENCY		All	
PROJECTS		All	
REGION		All	
NATURAL ACCOUNT CODE		All	

Step 6. Click the save and return button.

Search Criteria

Concept	Include	Comparison Condition	Values
SUB_HEAD		Starts With	13
FUNDING AGENCY		All	
PROJECTS		All	
REGION		All	
NATURAL ACCOUNT CODE		All	

+13???'?'?'?'

* Is Allowed Modify Consolidated Amount

Step 7. The Budget Lines are updated to display only those that are filtered.

Budget Lines																							
Budget Plan Additional Field																							
Attachments																							
Sort																							
Filter																							
Totals																							
4,449,408.08																							
4,538,396.23																							
Coding Block																							
FY 2024																							
FY 2025																							
	M-Y	C	B	D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short	Curre	Quantity	Unit of Measur	Amount	Dist	Short	Curre	Quantity	Unit of Measur	Amount	Dist		
<input type="checkbox"/>	#	Data			1304	1101	00000	9	211113	AS				12,156.00	Dist	A	AS				12,399.12	Dist	A
<input type="checkbox"/>	#	Data			1302	1101	00000	9	211114	AS				600.00	Dist	A	AS				612.00	Dist	A
<input type="checkbox"/>	#	Data			1306	1101	00000	9	211117	AS				33,000.00	Dist	A	AS				33,660.00	Dist	A
<input type="checkbox"/>	#	Data			1301	1101	00000	9	212111	AS				43,611.11	Dist	A	AS				44,483.33	Dist	A
<input type="checkbox"/>	#	Data			1304	1101	00000	9	211114	AS				7,600.00	Dist	A	AS				7,752.00	Dist	A
<input type="checkbox"/>	#	Data			1302	1101	00000	9	211115	AS				1,749.72	Dist	A	AS				1,784.71	Dist	A
<input type="checkbox"/>	#	Data			1304	1101	00000	9	211115	AS				6,000.00	Dist	A	AS				6,120.00	Dist	A
<input type="checkbox"/>	#	Data			1301	1101	00000	9	211111	AS				573,347.64	Dist	A	AS				584,814.59	Dist	A
<input type="checkbox"/>	#	Data			1302	1101	00000	9	211116	AS				1,200.00	Dist	A	AS				1,224.00	Dist	A
<input type="checkbox"/>	#	Data			1304	1101	00000	9	211116	AS				2,360.00	Dist	A	AS				2,407.20	Dist	A

Step 8. Edit the amount as necessary.

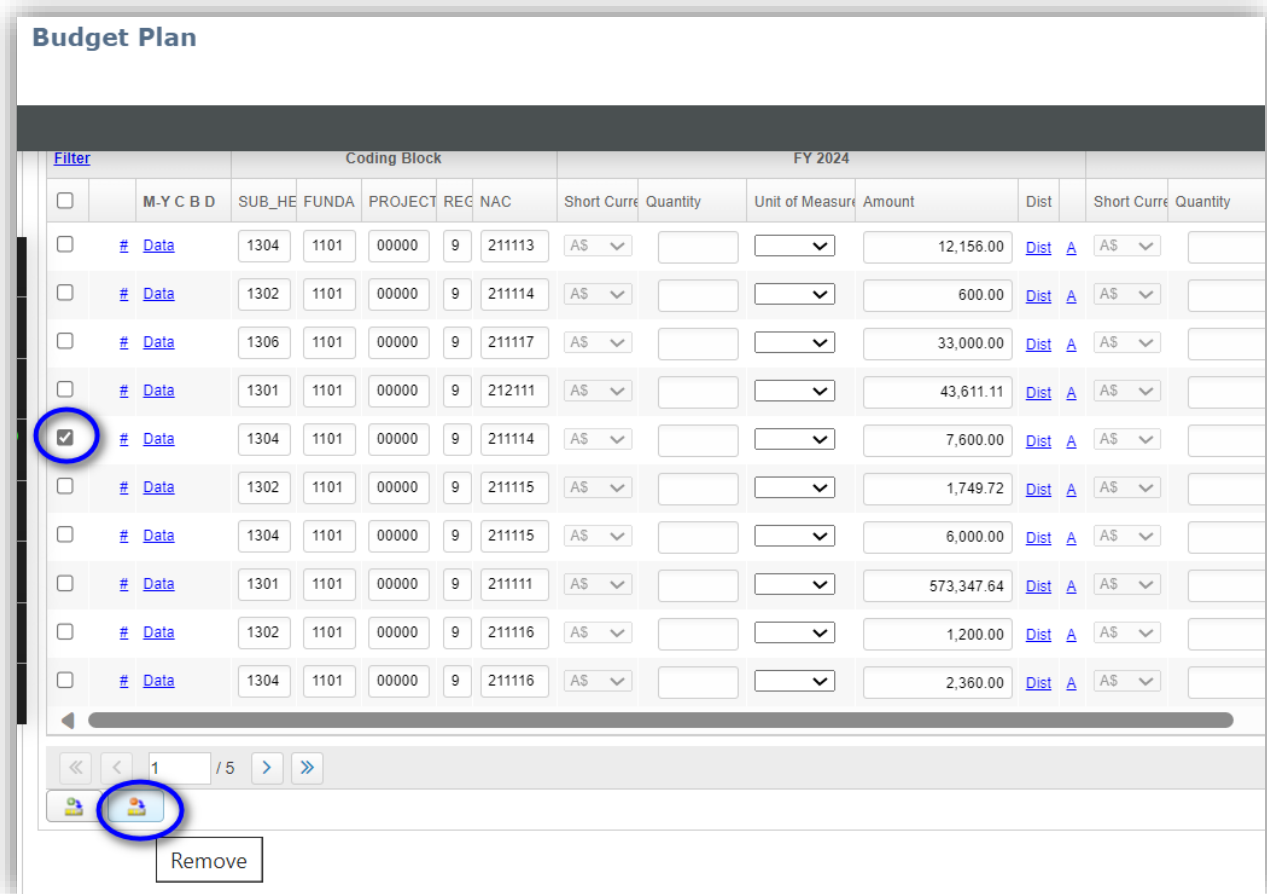
Budget Lines																						
Budget Plan Additional Field																						
Attachments																						
Sort																						
Filter																						
Totals																						
4,449,408.08																						
Coding Block																						
FY 2024																						
	M-Y	C	B	D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short	Curre	Quantity	Unit of Measur	Amount	Dist	Short	Curre	Quantity	Unit of Measur	Amount	Dist	
<input type="checkbox"/>	#	Data			1304	1101	00000	9	211113	AS				12,156.00	Dist	A	AS					
<input type="checkbox"/>	#	Data			1302	1101	00000	9	211114	AS				600.00	Dist	A	AS					
<input type="checkbox"/>	#	Data			1306	1101	00000	9	211117	AS				33,000.00	Dist	A	AS					

3.8 Deliberation and approval of the budget in the Parliament

3.8.1 Update the changes made from Parliament Sessions

During the sessions in the parliament, some budget lines maybe changed, reduced, increased or removed. To update the changes made in IFMIS, follow these steps.

Step 1. If an update is for adding of amount of an existing Budget Line, the steps are the same with [Section 3.8.1 Update changes](#), if one line needs to be removed then check the line then click the remove button.



Budget Plan

Filter		Coding Block					FY 2024						
<input type="checkbox"/>	M-Y C B D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short Curre	Quantity	Unit of Measur	Amount	Dist	Short Curre	Quantity
<input type="checkbox"/>	# Data	1304	1101	00000	9	211113	AS			12,156.00	Dist A	AS	
<input type="checkbox"/>	# Data	1302	1101	00000	9	211114	AS			600.00	Dist A	AS	
<input type="checkbox"/>	# Data	1306	1101	00000	9	211117	AS			33,000.00	Dist A	AS	
<input type="checkbox"/>	# Data	1301	1101	00000	9	212111	AS			43,611.11	Dist A	AS	
<input checked="" type="checkbox"/>	# Data	1304	1101	00000	9	211114	AS			7,600.00	Dist A	AS	
<input type="checkbox"/>	# Data	1302	1101	00000	9	211115	AS			1,749.72	Dist A	AS	
<input type="checkbox"/>	# Data	1304	1101	00000	9	211115	AS			6,000.00	Dist A	AS	
<input type="checkbox"/>	# Data	1301	1101	00000	9	211111	AS			573,347.64	Dist A	AS	
<input type="checkbox"/>	# Data	1302	1101	00000	9	211116	AS			1,200.00	Dist A	AS	
<input type="checkbox"/>	# Data	1304	1101	00000	9	211116	AS			2,360.00	Dist A	AS	

Navigation: << < 1 / 5 > >>

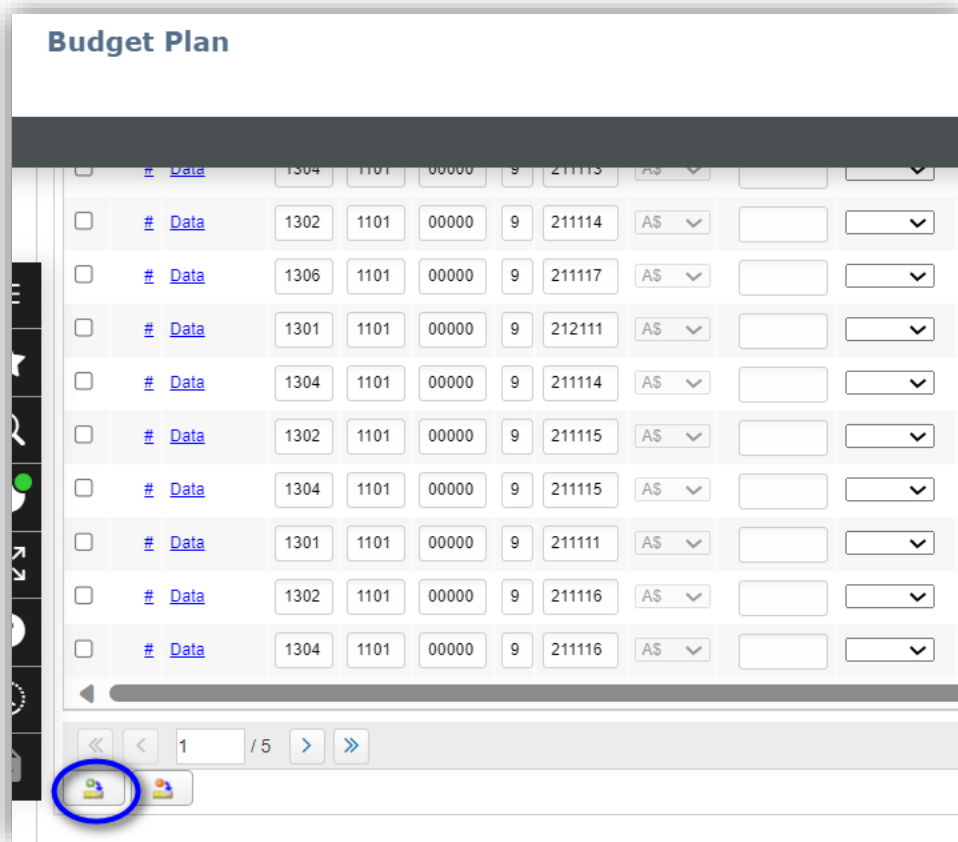
Remove

Step 2. If Amount needs to be changed, then enter the new amount directly in the Amount field.

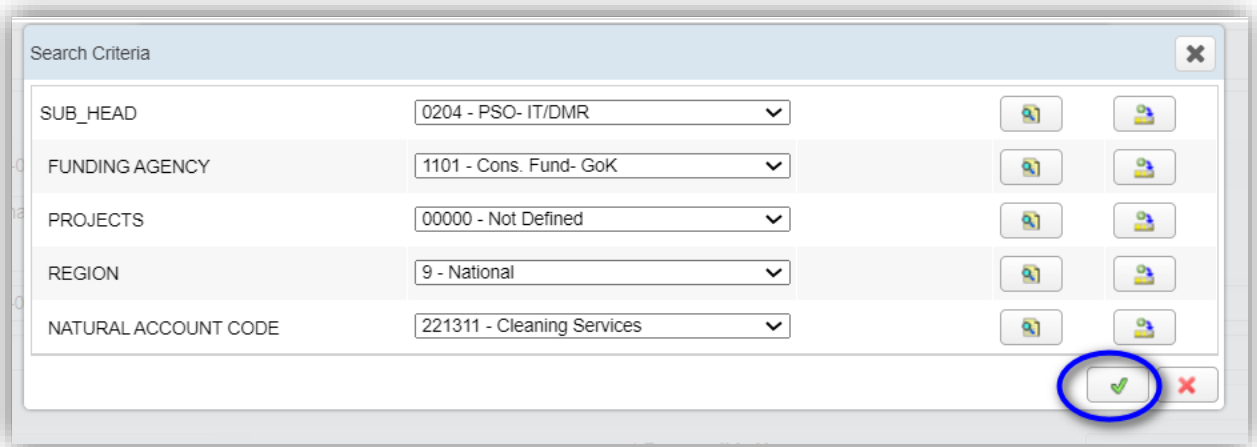
Budget Plan

Filter		Coding Block					FY 2024					
<input type="checkbox"/>	M-Y C B D	SUB_HE	FUNDA	PROJECT	REC	NAC	Short Curre	Quantity	Unit of Measure	Amount	Dist	Short Curre
<input type="checkbox"/>	# Data	1304	1101	00000	9	211113	A\$			12,156.00	Dist A	A\$
<input type="checkbox"/>	# Data	1302	1101	00000	9	211114	A\$			600.00	Dist A	A\$
<input type="checkbox"/>	# Data	1306	1101	00000	9	211117	A\$			33,000.00	Dist A	A\$
<input type="checkbox"/>	# Data	1301	1101	00000	9	212111	A\$			43,611.11	Dist A	A\$
<input type="checkbox"/>	# Data	1304	1101	00000	9	211114	A\$			7,600.00	Dist A	A\$
<input type="checkbox"/>	# Data	1302	1101	00000	9	211115	A\$			1,749.72	Dist A	A\$
<input type="checkbox"/>	# Data	1304	1101	00000	9	211115	A\$			6,000.00	Dist A	A\$
<input type="checkbox"/>	# Data	1301	1101	00000	9	211111	A\$			573,347.64	Dist A	A\$
<input type="checkbox"/>	# Data	1302	1101	00000	9	211116	A\$			1,200.00	Dist A	A\$
<input type="checkbox"/>	# Data	1304	1101	00000	9	211116	A\$			2,360.00	Dist A	A\$

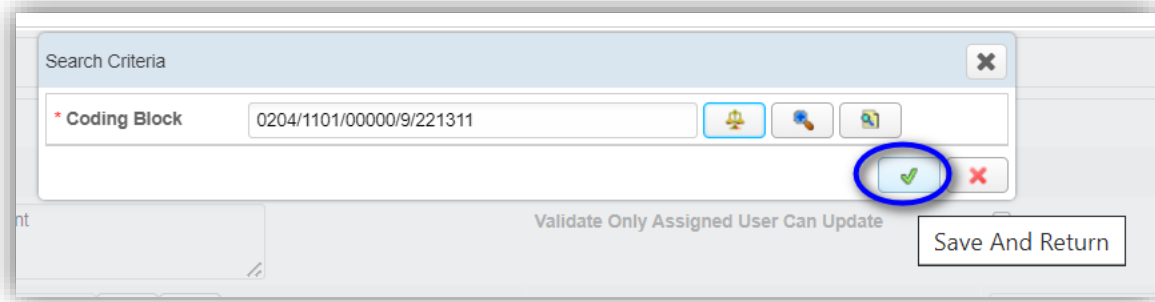
Step 3. IF New budget line is identified, then click the new button.



Step 4. Add the coding block for the new Budget line.



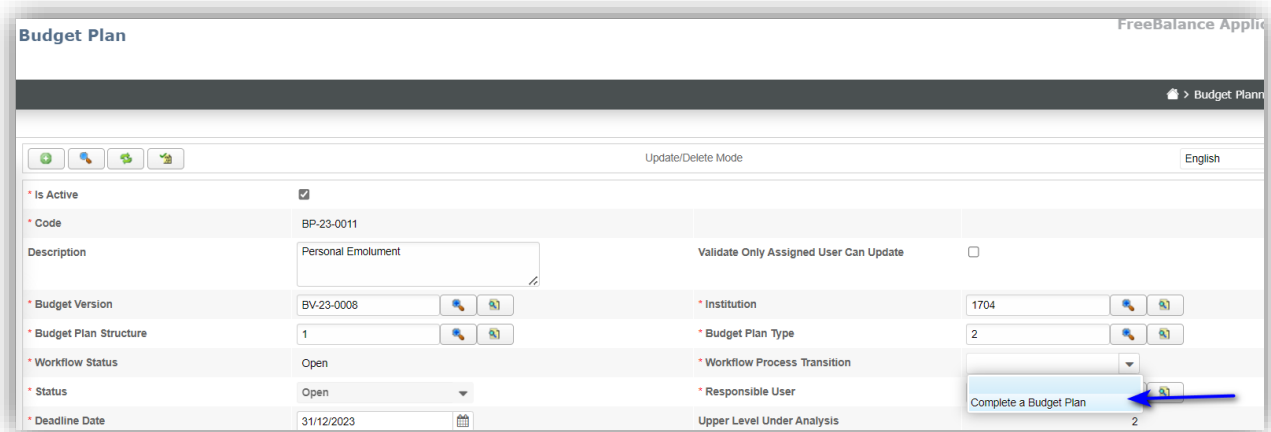
Step 5. Click the save and return button. Enter the amount once done.



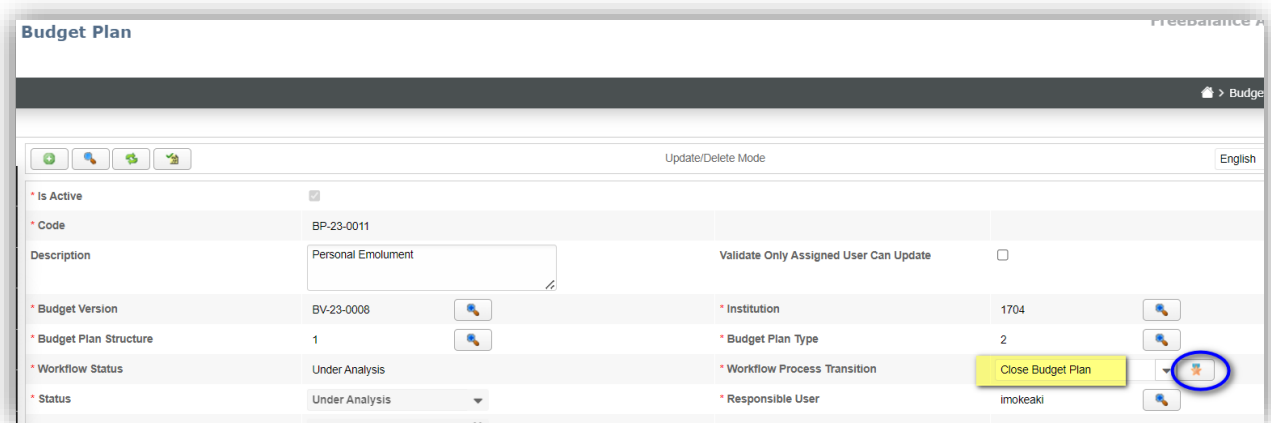
3.8.2 Close and Approve the Budget Plan – NEPO Version

When all changes are added and the Budget is already approved by the Parliament, the Budget Plan needs to be closed. The processing of the General Warrant and Accounting Warrant will process. To do this, follow the steps below.

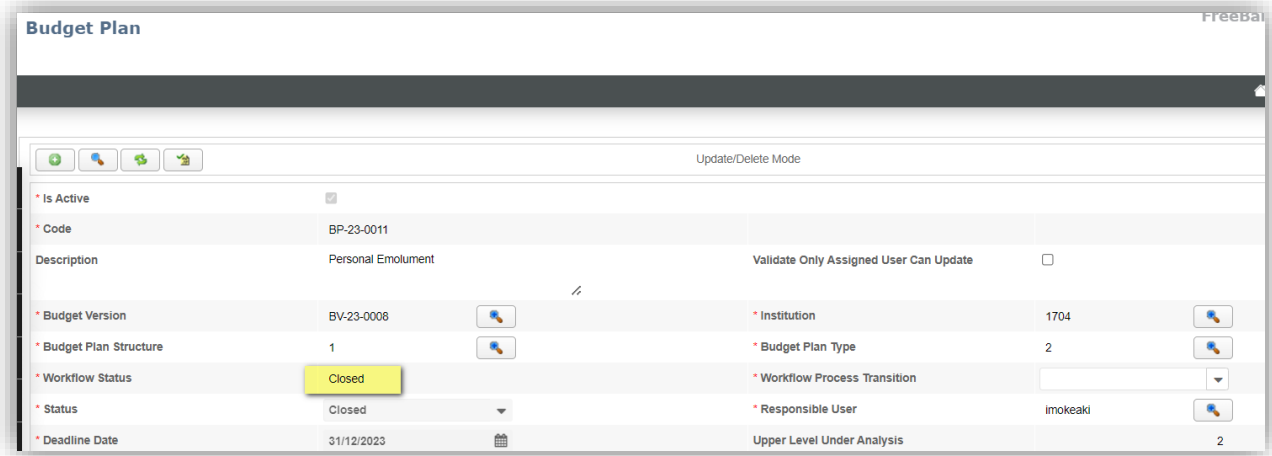
Step 1. Navigate the Budget Plan and select the BP to close. Go to the Transition button and select the “Complete the Budget Plan” then the “Under Analysis”.



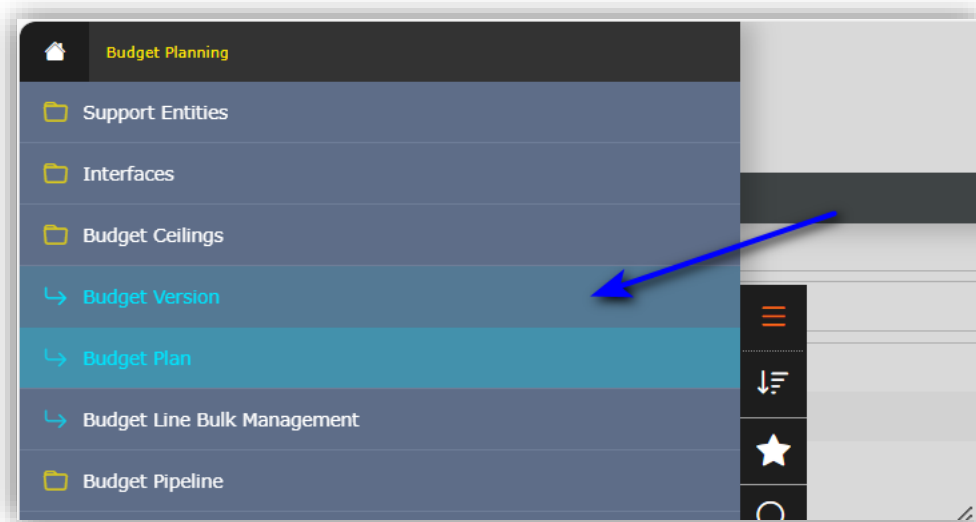
Step 2. The next Transition is to close the Budget Plan. Select the Close Budget Plan from the dropdown list then click the Transition button. Click the Finish button to complete the closing.



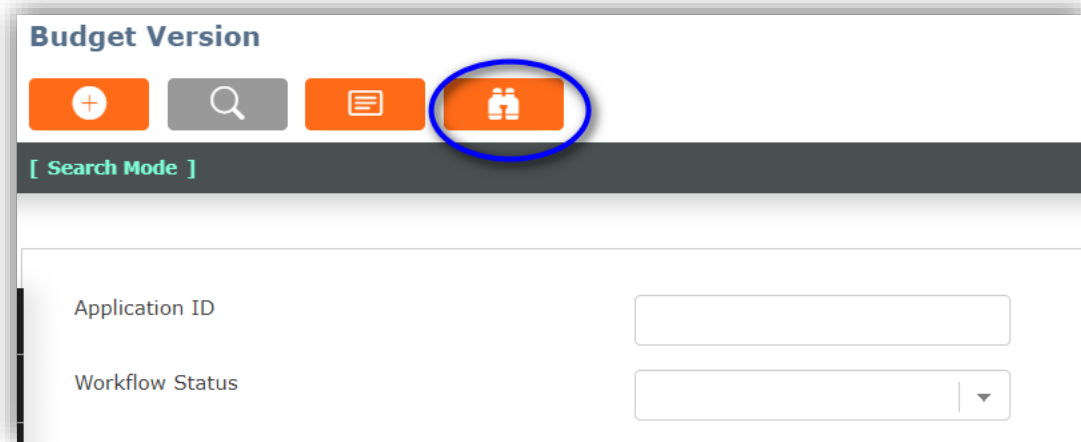
Step 3. The Budget Plan is now updated to status Closed.



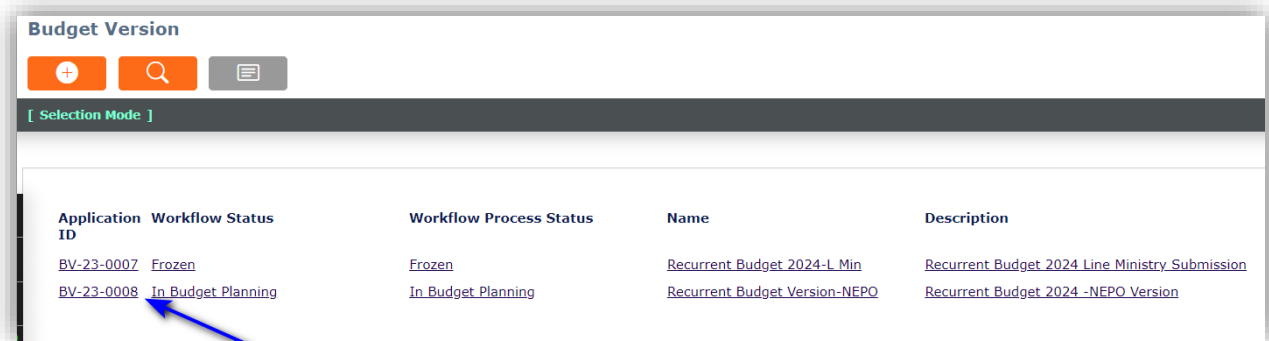
Step 4. Navigate the Menu > Budget Planning > Budget Version.



Step 5. Click the Find button.



Step 6. Select the Development Budget Version from the displayed list.



Step 7. Go to the transition field and select the "Request for Approval" from the list.

Budget Version

[Update/Delete Mode]

Application ID: BV-23-0008

* Workflow Status: In Budget Planning

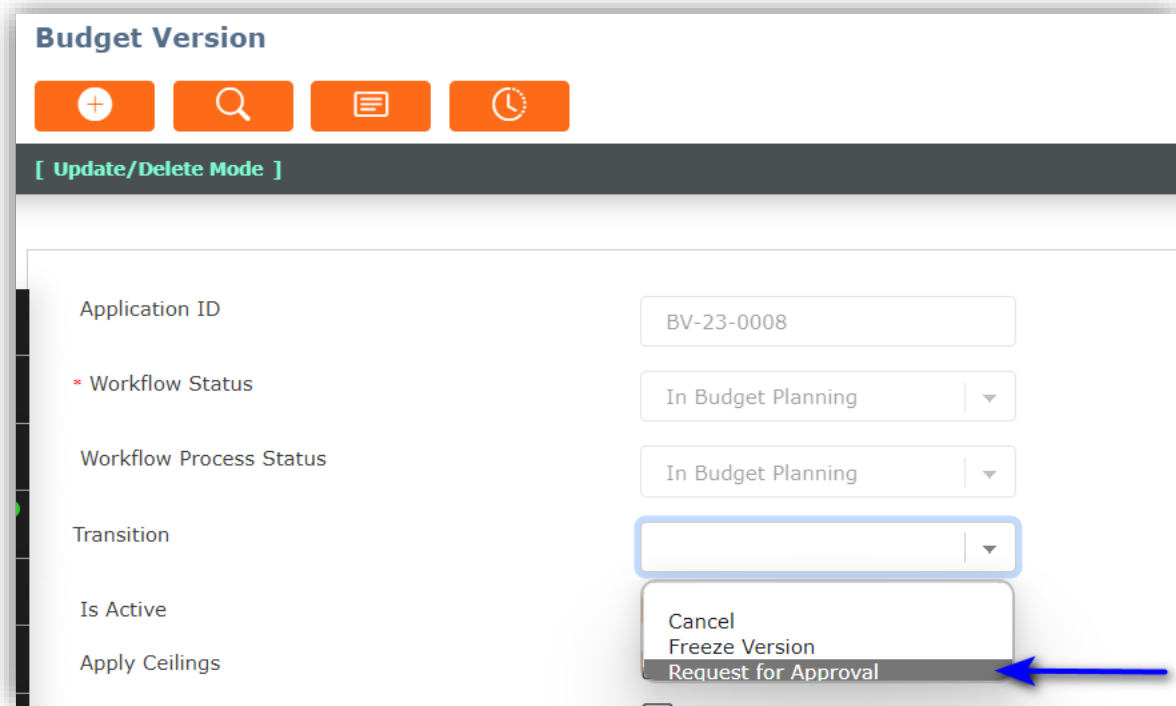
Workflow Process Status: In Budget Planning

Transition: ▼

Is Active:

Apply Ceilings:

Cancel
 Freeze Version
Request for Approval



Step 8. Complete the transition.

Budget Version

[Update/Delete Mode]

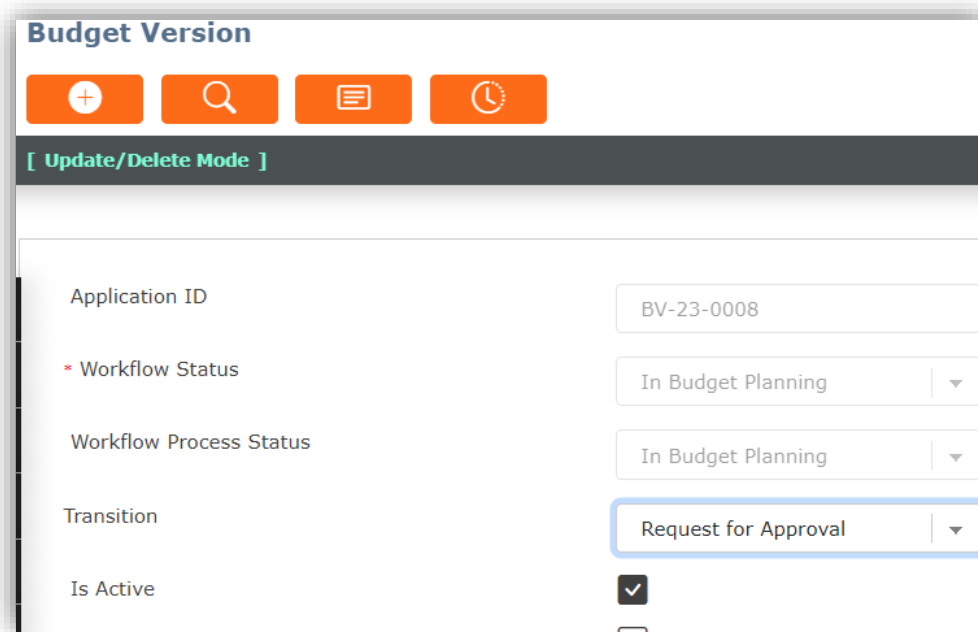
Application ID: BV-23-0008

* Workflow Status: In Budget Planning

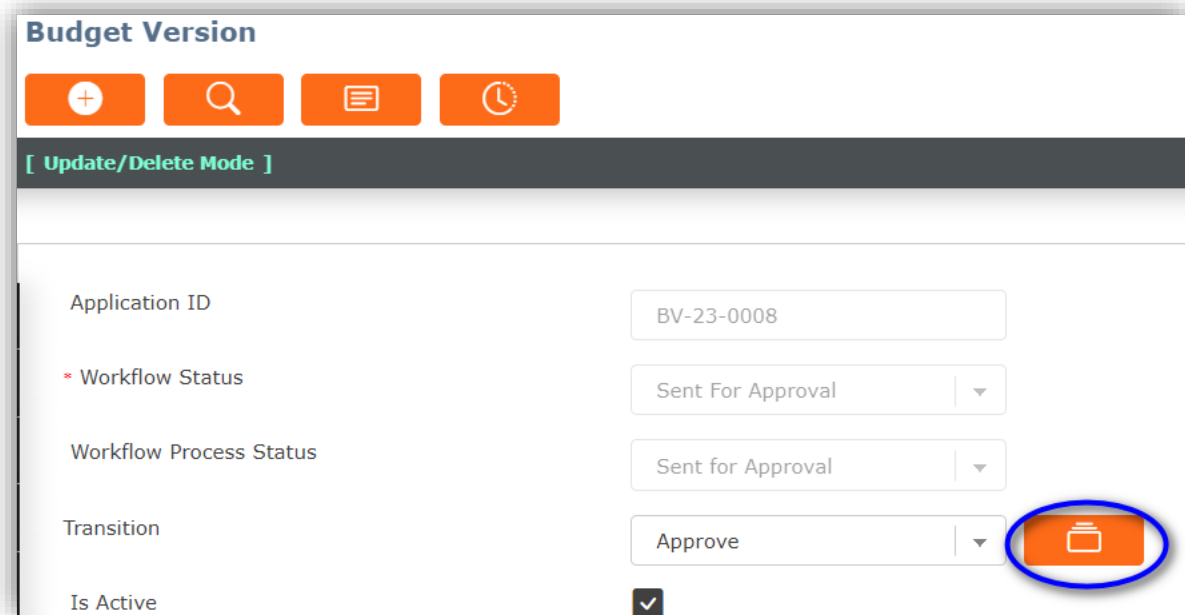
Workflow Process Status: In Budget Planning

Transition: Request for Approval

Is Active:



Step 9. Select the Approve from the list then click the transition button.



Budget Version

[Update/Delete Mode]

Application ID: BV-23-0008

* Workflow Status: Sent For Approval

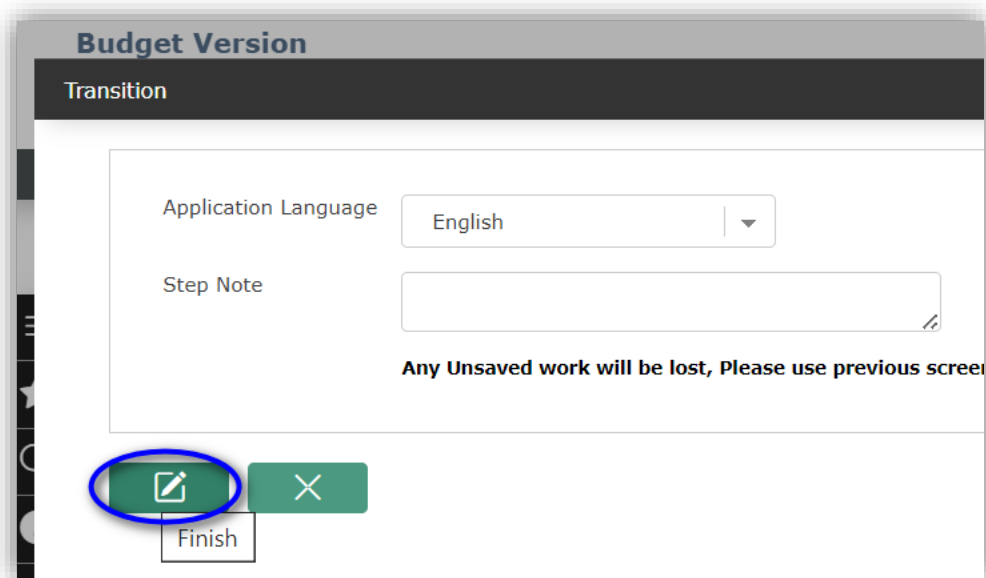
Workflow Process Status: Sent for Approval

Transition: Approve

Is Active:

Finish button (document icon) is circled in blue.

Step 10. Click the Finish button to complete the approval.



Budget Version

Transition

Application Language: English

Step Note: [Empty text area]

Any Unsaved work will be lost, Please use previous screen

Finish button (document icon) is circled in blue.

Step 11. On the 1st working day of the Budget Year, the NEPO Admin will go to the Budget Version and do the Send to Execution. Click the Send to Execution button.

Budget Version

[Update/Delete Mode]

* Description: Recurrent Budget 2024 -NEPO Version

* Budget Version Fiscal Year | Attachments | * Fiscal Period Distribution

Select	Fiscal Year	Apply for Budget Planning	Budget Plans Read Only	Apply Ceilings
<input checked="" type="checkbox"/>	FY 2024	true	false	true
<input checked="" type="checkbox"/>	FY 2025	true	false	false
<input checked="" type="checkbox"/>	FY 2026	true	false	false
<input checked="" type="checkbox"/>	FY 2027	true	false	false

Send Budget Plans for Execution

Step 12. Complete the following details.

- **Send to Execution Type:** TOTAL
- **Target Fiscal Year:** The current new year.
- **Source Budget Plan Structure:** Select the value from the list.
- **Target Budget Control Type:** Allotment
- **Classification:** Recurrent Budget (From Planning)
- **Voucher Update Type:** Original
- **Update Higher Level Budget Control:** Check

Once completed, click the Send to Execution button. This will start to create a budget voucher that will be sent to the Treasury for issuance of Accounting Warrant.

Budget Version

Send Budget Plans for Execution

* Send To Execution Type	Total	
* Source Fiscal Year		
* Target Fiscal Year	FY 2023	
* Source Budget Plan Structure	1	
* Target Budget Control Type	ALLOTMENT	
Classification	Recurrent Budget (From Pl	
Budget Control Update Voucher Class		
* Voucher Update Type	Original	
Update Higher Level Budget Control	<input checked="" type="checkbox"/>	
Voucher Date	18/12/2023	

Institution
Send to Executions to Override

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Select Code
Name

✓

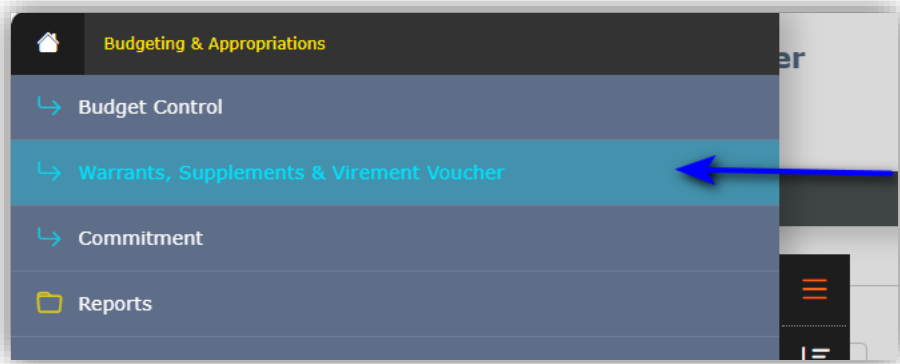
✕

3.9 Issuance of General Warrant, Statutory Warrant and Accounting Warrant

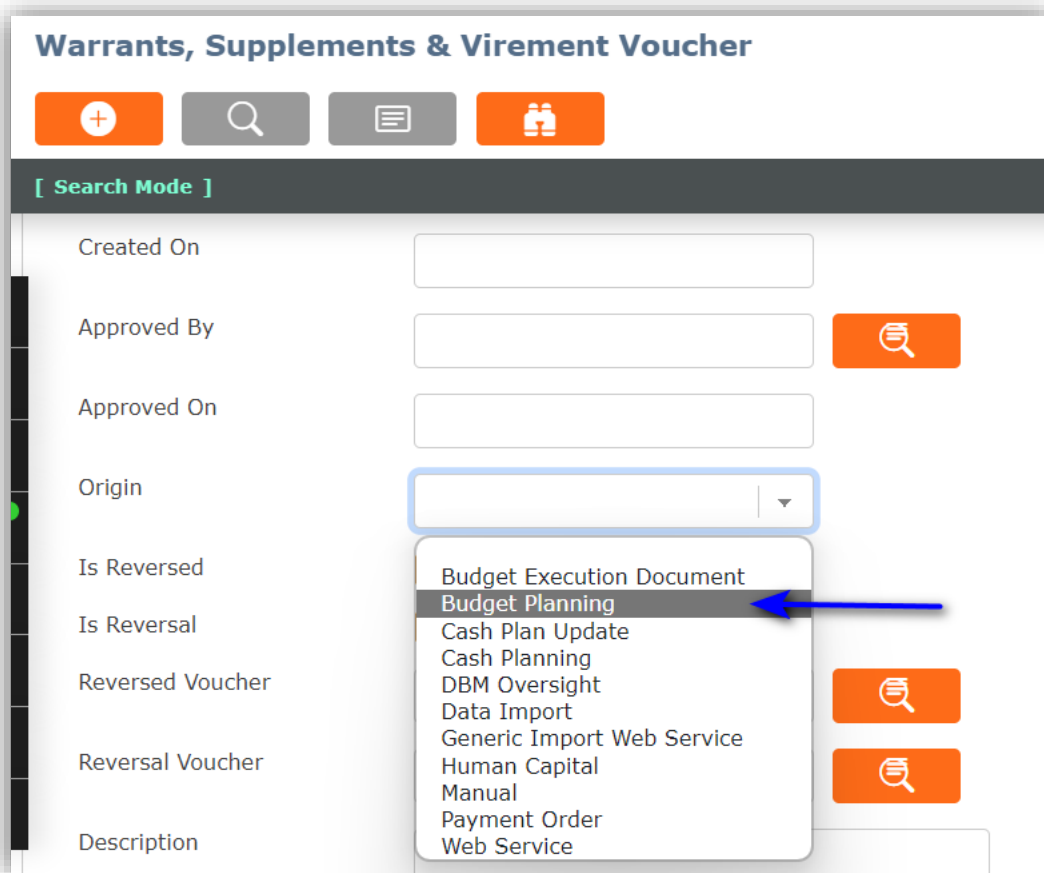
3.9.1 Issuance of General Warrant

When the Budget Plan is sent to execution, a Budget Voucher is automatically created. This budget voucher is subject for transition to the treasury for the issuance of Accounting Warrant. To do this, NEPO team will follow these steps.

Step 1. Navigate the Menu > Budgeting and Appropriation > Warrants, Supplements & Virements Voucher.



Step 2. Go to the field Origin and select the "Budget Planning" from the dropdown list.



Step 3. Click the Find button.

Warrants, Supplements & Virement Voucher

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[Search Mode]

Created On

Approved By 🔍

Approved On

Origin

Step 4. Click the Voucher to transition.

Warrants, Supplements & Virement Voucher

+ 🔍 ☰

[Selection Mode] 🏠 > Budgeting & A


Voucher Number	Budget Control Type	Fiscal Year	Fiscal Period	Voucher Date	Budget Office	Workflow Status	Workflow Process Status	Voucher Type
1	ALLOTMENT	2023	NOV	18/12/2023	1704	Approved	Development Budget Estimates Posted	Update
WSVV-2023-17-0001	ALLOTMENT	2023	NOV	23/12/2023	1704	Approved	Development Budget Estimates Posted	Update
WSVV-2023-17-0003	ALLOTMENT	2023	NOV	24/12/2023	1704	Created	Prepared	Update

Step 5. Go to transition field and select the "Being Approved" from the list.

Warrants, Supplements & Virement Voucher





[View Mode]

* Fiscal Period	NOVEMBER	▼
* Voucher Date	24/12/2023	
* Voucher Type	Update	▼
* Update Type	Original	▼
* Warrant Classification	Recurrent Budget (From Plz	▼
Warrant's Legal Basis	Appropriation Act #1 of 202	▼
* Budget Office	1704	
* Workflow Status	Created	▼
Workflow Process Status	Prepared	▼
Transition		▼
* Posting Status	Being Approved	←

Step 6. Click the Transition button.

Warrants, Supplements & Virement Voucher

[View Mode]

* Warrant Classification	Recurrent Budget (From Pla	▼
Warrant's Legal Basis	Appropriation Act #1 of 202	▼
* Budget Office	1704	
* Workflow Status	Created	▼
Workflow Process Status	Prepared	▼
Transition	Being Approved	▼ 
* Posting Status	Saved	▼

Transition

Step 7. Click the Finish button to complete the transition.



Warrants, Supplements & Virement Voucher

Transition

Application Language: English ▼

Step Note:

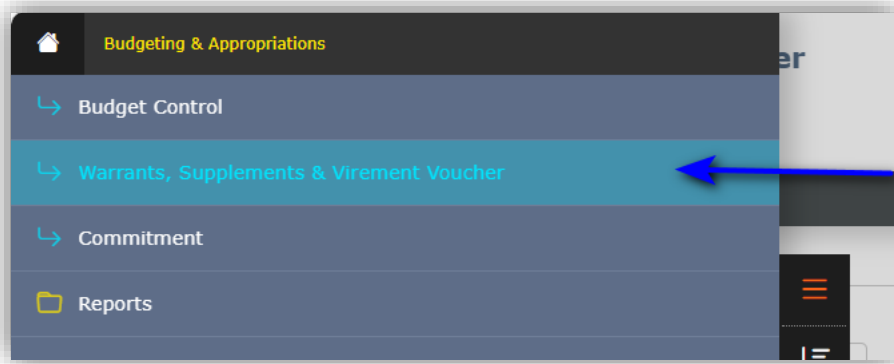
Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

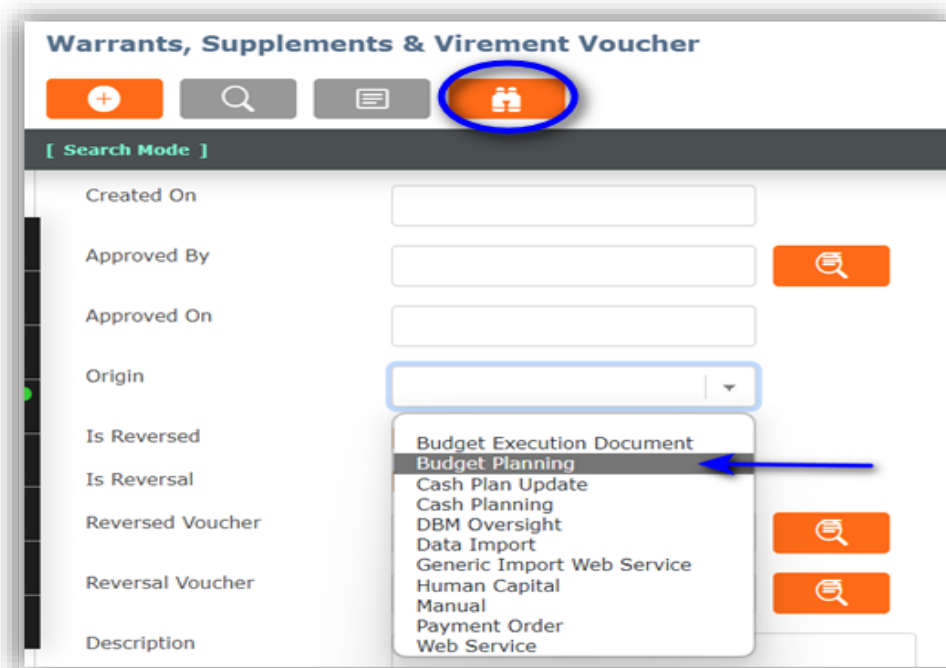
3.9.2 Issuance of Accounting Warrant

When the Budget Voucher is transitioned, this is now transitioned to the treasury for approval and issuance of Accounting Warrant. To do this, follow the steps below.

Step 1. Navigate the Menu > Budgeting and Appropriation > Warrants, Supplements and Virements Voucher.



Step 2. Go to the field Origin and select the Budget Planning from the dropdown list. Then click the Find button.



Step 3. Click to select the Budget Voucher.

Warrants, Supplements & Virement Voucher

[Selection Mode] > Budget

Voucher Number	Budget Control Type	Fiscal Year	Fiscal Period	Voucher Date	Budget Office	Workflow Status	Workflow Process Status	Voucher Type
1	ALLOTMENT	2023	NOV	18/12/2023	1704	Approved	Development Budget Estimates Posted	Update
WSVV-2023-17-0001	ALLOTMENT	2023	NOV	23/12/2023	1704	Approved	Development Budget Estimates Posted	Update
WSVV-2023-17-0003	ALLOTMENT	2023	NOV	24/12/2023	1704	Approval Requested	For Accounting Warrant Issuance	Update

Step 4. Go to the transition field and select the “Review Accounting Warrant” transition from the list then click the Transition butto.

Warrants, Supplements & Virement Voucher

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📄

[View Mode]

* Voucher Type	Update	▼
* Update Type	Original	▼
* Warrant Classification	Recurrent Budget (From Pla	▼
Warrant's Legal Basis	Appropriation Act #1 of 202	▼
* Budget Office	1704	🔍
* Workflow Status	Approval Requested	▼
Workflow Process Status	For Accounting Warrant Issi	▼
Transition		▼
* Posting Status	Review Accounting Warrant	→

Step 5. Click the Finish button to complete the transition.

Warrants, Supplements & Virement Voucher

Transition

Application Language English ▼

Step Note



Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

✍️
✕
Finish

Step 6. Go to the transition field again and select the "Issue Accounting Warrant" from the list.

Warrants, Supplements & Virement Voucher



[View Mode]

* Update Type	Original	
* Warrant Classification	Recurrent Budget (From Pla	
Warrant's Legal Basis	Appropriation Act #1 of 202	
* Budget Office	1704	
* Workflow Status	Approval Requested	
Workflow Process Status	Accounting Warrant Review	
Transition		
* Posting Status	Issue Accounting Warrant	

Step 7. Click the Transition button.

Warrants, Supplements & Virement Voucher

[View Mode]

* Update Type	<input type="text" value="Original"/>	
* Warrant Classification	<input type="text" value="Recurrent Budget (From Plé"/>	
Warrant's Legal Basis	<input type="text" value="Appropriation Act #1 of 202"/>	
* Budget Office	<input type="text" value="1704"/>	
* Workflow Status	<input type="text" value="Approval Requested"/>	
Workflow Process Status	<input type="text" value="Accounting Warrant Review"/>	
Transition	<input type="text" value="Issue Accounting Warrant"/>	
* Posting Status	<input type="text"/>	

Step 8. Click the Finish button to complete the issuance.



Warrants, Supplements & Virement Voucher

Transition

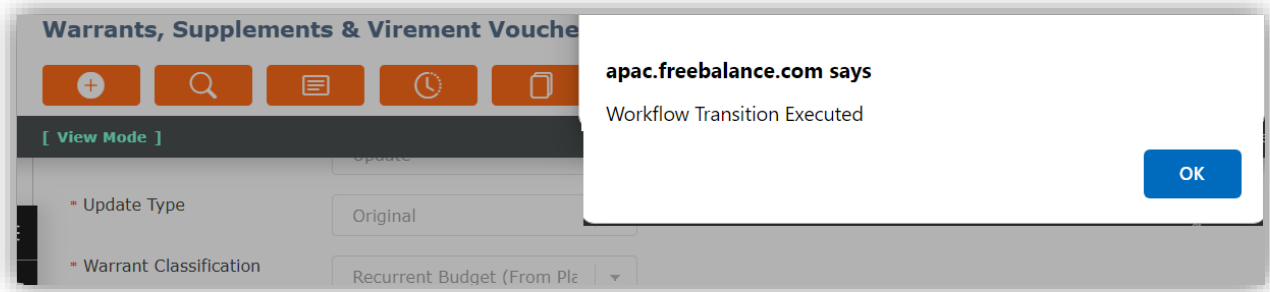
Application Language

Step Note

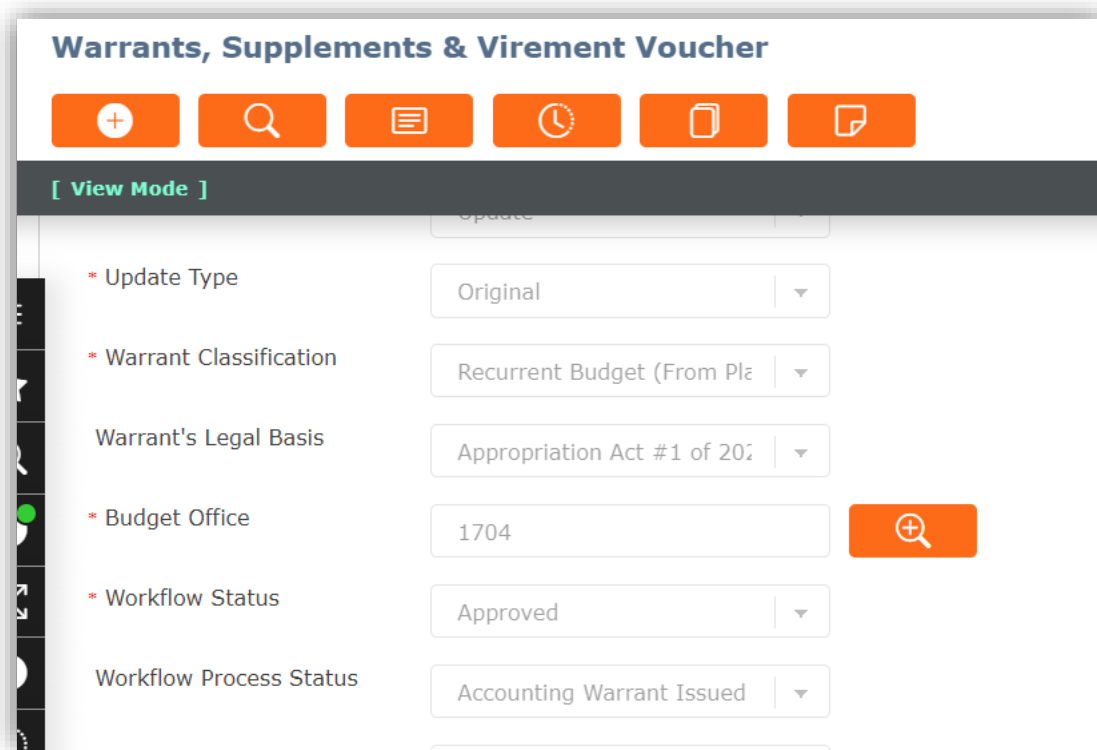
Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

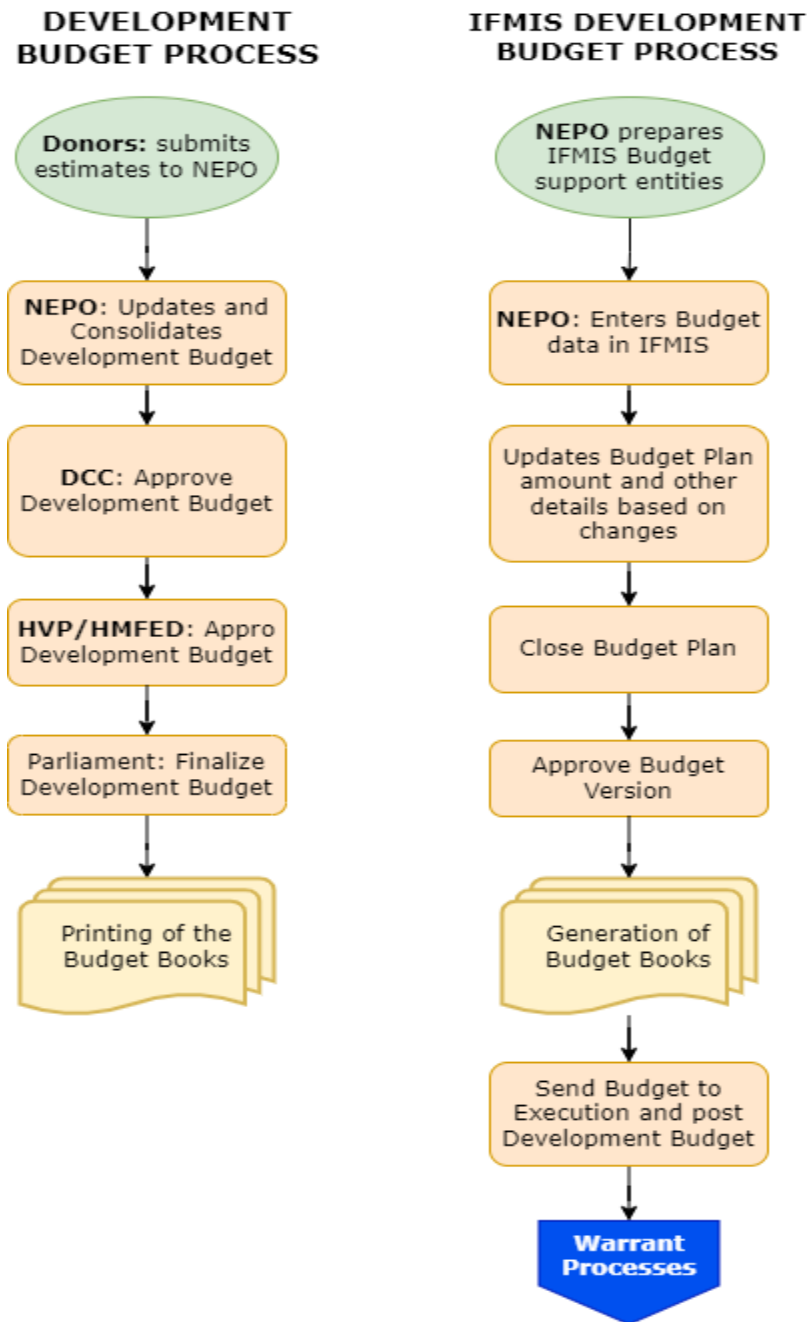
Step 9. Click OK on the displayed message.



Step 10. The status of the Budget Voucher is now updated. This will make the Recurrent Budget available for the Line Ministries to start their budget execution for Recurrent Budget Related expenses.



4 Development Budget Processes



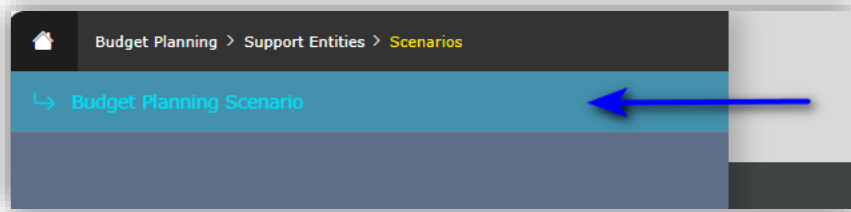
4.1 Data for the Development Budget is provided.

Once the details for the Development Budget is available, NEPO prepares the Budget Support Entities to start entering the data in IFMIS.

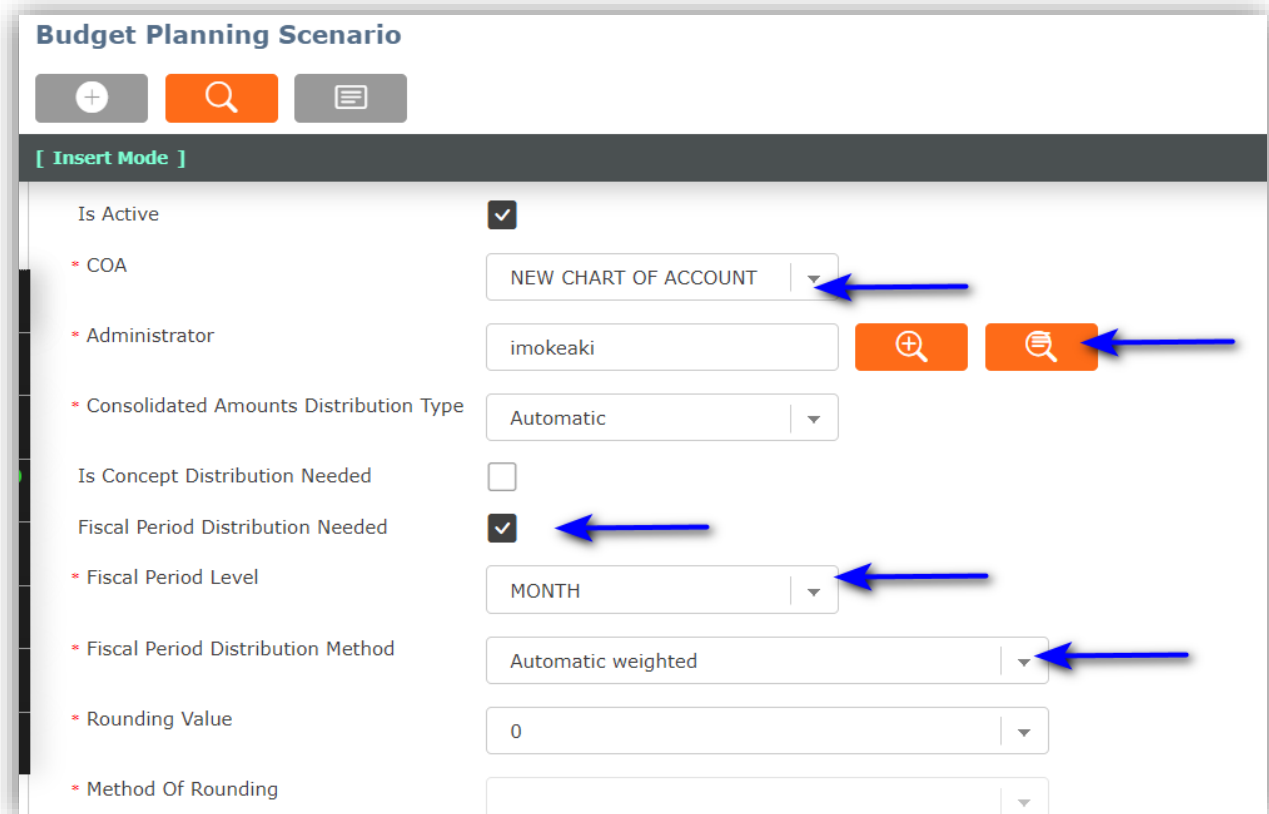
4.1.1 Prepare Budget Planning support entities.

To start the IFMIS preparation for the Development Budget, follow these steps to set up the budget support entities.

Step 1. Navigate the Menu > Budget Planning > Support Entities > Scenarios > Budget Planning Scenario



Step 2. Click the New button and select the New Chart of Account, enter the User ID of the responsible user, check the Fiscal Period Distribution Needed, select MONTH from the Fiscal Period Level, and select the Automated Weighted in the distribution method.



Budget Planning Scenario

[Insert Mode]

Is Active	<input checked="" type="checkbox"/>
* COA	NEW CHART OF ACCOUNT
* Administrator	imokeaki
* Consolidated Amounts Distribution Type	Automatic
Is Concept Distribution Needed	<input type="checkbox"/>
Fiscal Period Distribution Needed	<input checked="" type="checkbox"/>
* Fiscal Period Level	MONTH
* Fiscal Period Distribution Method	Automatic weighted
* Rounding Value	0
* Method Of Rounding	

Step 3. Enter the Name and Description and click the New button in the BP Scenario Fiscal Year.

Step 4. Select the Planning year and check the apply for Budget Planning. Click the Save and Return once done.

Step 5. Repeat the process for the 3 forward years then go to the Budget Planning Scenario CoA Groups tab.

Budget Planning Scenario

[Insert Mode]

* Description: Development Budget 2024




* Budget Planning Scenario Fiscal Year: [Select] * Budget Planning Scenario COA Group: [Select] Attachments: [Add]

Select	Fiscal Year	Apply for Budget Planning	Is Budget Plans Read Only	Apply Ceiling
<input checked="" type="checkbox"/>	FY 2024	true	false	false
<input checked="" type="checkbox"/>	FY 2025	false	false	false
<input checked="" type="checkbox"/>	FY 2026	false	false	false
<input checked="" type="checkbox"/>	FY 2027	false	false	false

[Save]

Step 6. Click the New button to add the details.

* Budget Planning Scenario Fiscal Year: [Select] * Budget Planning Scenario COA Group: [Select]

[**+**] [] [] []

Select **New** COA Group

Step 7. Select the Budget Entry from the CoA Group field and then click the save and return button.

Budget Planning Scenario

Budget Planning Scenario COA Group

* COA Group BUDGET ENTRY ▾

Apply For Ceilings

Is Mandatory to Apply to All Budget Lines

Is Display Ceiling Amount In Validation Message

Lower Level COA Group ▾

* Scale For Data Entry And Display Budget Ceilings Unit ▾

✓ ✕

Step 8. Go to the Fiscal Period Distribution and then click the New button.

* Description Development Budget 2024

* Budget Planning Scenario Fiscal Year * Budget Planning Scenario COA Group Attachments *** Fiscal Period Distribution**

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Select Fiscal Year COA Group Coding Block

Step 9. Complete the details.

Budget Planning Scenario

Fiscal Period Distribution

* Fiscal Year

* COA Group

* Coding Block Type Definition

* Fiscal Period Distribution Detail

Step 10. Click the button to add the combination

Budget Planning Scenario

Fiscal Period Distribution

Coding Block Expression

Concept	Include	Comparison Condition	Values
SUB_HEAD	<input checked="" type="checkbox"/>	<input type="text" value="All"/>	<input type="text"/>
FUNDING AGENCY	<input checked="" type="checkbox"/>	<input type="text" value="All"/>	<input type="text"/>
PROJECTS	<input checked="" type="checkbox"/>	<input type="text" value="All"/>	<input type="text"/>
REGION	<input checked="" type="checkbox"/>	<input type="text" value="All"/>	<input type="text"/>
NATURAL ACCOUNT CODE	<input checked="" type="checkbox"/>	<input type="text" value="All"/>	<input type="text"/>

Coding Block Expression

Step 11. Click the Save and Return when the expression is created.

Budget Planning Scenario

Fiscal Period Distribution

Coding Block Expression

Concept	Include	Comparison Condition	Values
SUB_HEAD	<input checked="" type="checkbox"/>	All	▼
FUNDING AGENCY	<input checked="" type="checkbox"/>	All	▼
PROJECTS	<input checked="" type="checkbox"/>	All	▼
REGION	<input checked="" type="checkbox"/>	All	▼
NATURAL ACCOUNT CODE	<input checked="" type="checkbox"/>	All	▼

Coding Block Expression

Step 12. Go to the Fiscal period Distribution Detail and click the New button.

Budget Planning Scenario

Fiscal Period Distribution

* Fiscal Year:

* COA Group:

* Coding Block Type Definition:

* Fiscal Period Distribution Detail

Select	Fiscal Period	Percentage	Remaining
<input type="checkbox"/>			

Buttons:

Step 13. Check the Remaining Field when the January is selected. This will update the percentage to 100. This means that the budget voucher will all be posted in January when the Send to Execution is completed.

Budget Planning Scenario

Fiscal Period Distribution

Fiscal Period Distribution Detail

* Fiscal Period:

Remaining:

Percentage:

Buttons:

Step 14. Repeat the process to add all the months. The field remaining should be unchecked. Click the save and return button when done.

Budget Planning Scenario

Fiscal Period Distribution

* Coding Block Type Definition

* Fiscal Period Distribution Detail

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Select	Fiscal Period	Percentage	Remaining
<input checked="" type="checkbox"/>	JANUARY	100.00	true
<input checked="" type="checkbox"/>	FEBRUARY	0.00	false
<input checked="" type="checkbox"/>	MARCH	0.00	false
<input checked="" type="checkbox"/>	APRIL	0.00	false
<input checked="" type="checkbox"/>	MAY	0.00	false
<input checked="" type="checkbox"/>	JUNE	0.00	false
<input checked="" type="checkbox"/>	JULY	0.00	false
<input checked="" type="checkbox"/>	AUGUST	0.00	false
<input checked="" type="checkbox"/>	SEPTEMBER	0.00	false
<input checked="" type="checkbox"/>	OCTOBER	0.00	false
<input checked="" type="checkbox"/>	NOVEMBER	0.00	false
<input checked="" type="checkbox"/>	DECEMBER	0.00	false

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Step 15. When all is completed, click the save button for the Budget Planning Scenario

Budget Planning Scenario

[Insert Mode]

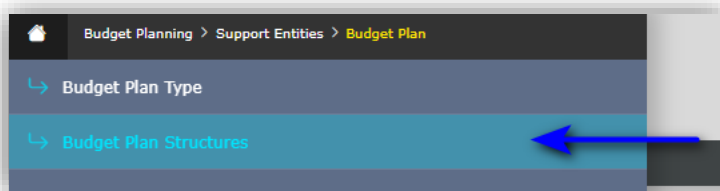
- * Fiscal Period Level: MONTH
- * Fiscal Period Distribution Method: Automatic weighted
- * Rounding Value: 0
- * Method Of Rounding:
- * Name: Development Budget 2024
- * Description: Development Budget 2024

* Budget Planning Scenario Fiscal Year * Budget Planning Scenario COA Group Attachments * Fiscal Period Distribution

+

Select	Fiscal Year	COA Group	Coding Block
<input checked="" type="checkbox"/>	FY 2024	<u>BUDGET ENTRY</u>	<u> </u>

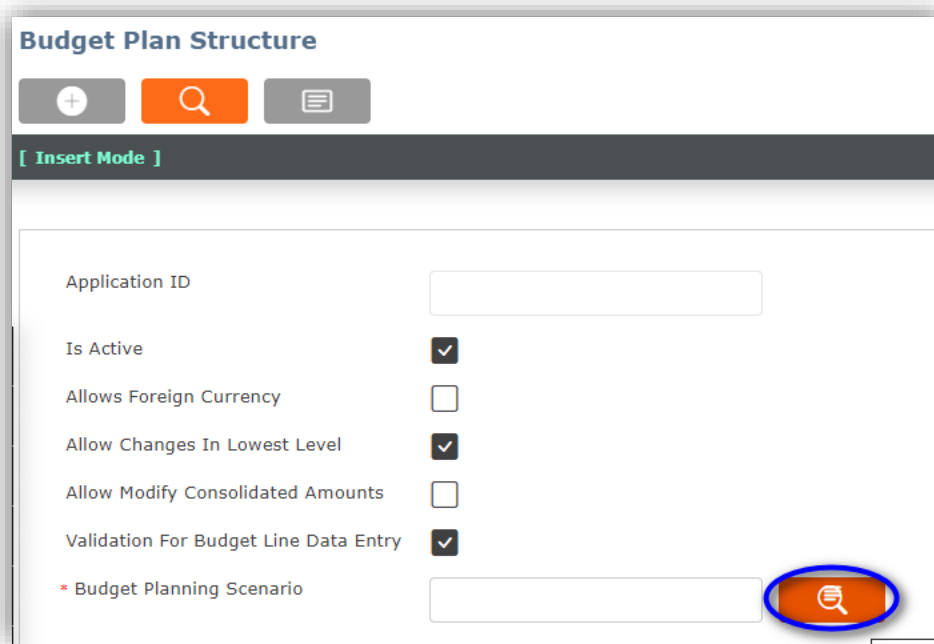
Step 16. Navigate the Menu > Budget Planning > Support Entities > Budget Plan > Budget Plan Structures.



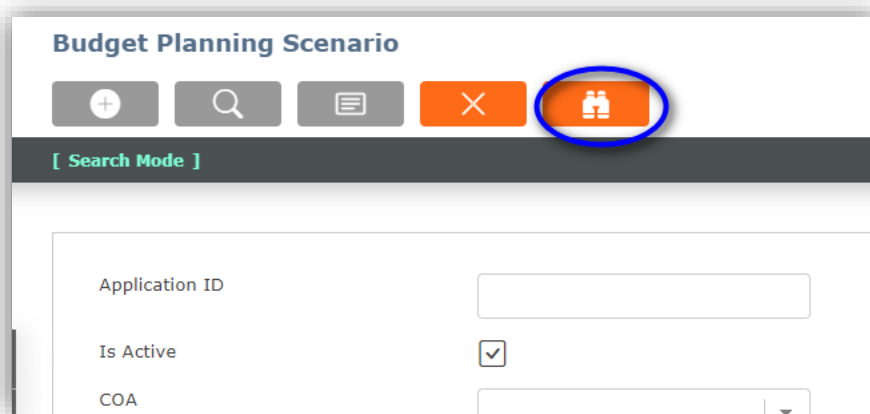
Step 17. Click the New button on the screen.



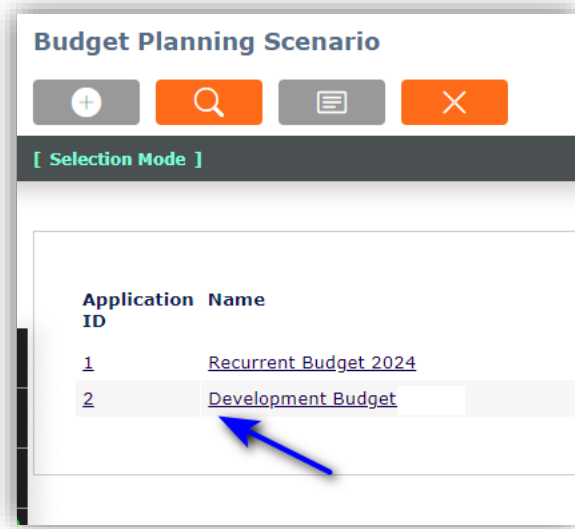
Step 18. Click the Lookup button on the Budget Planning Scenario.



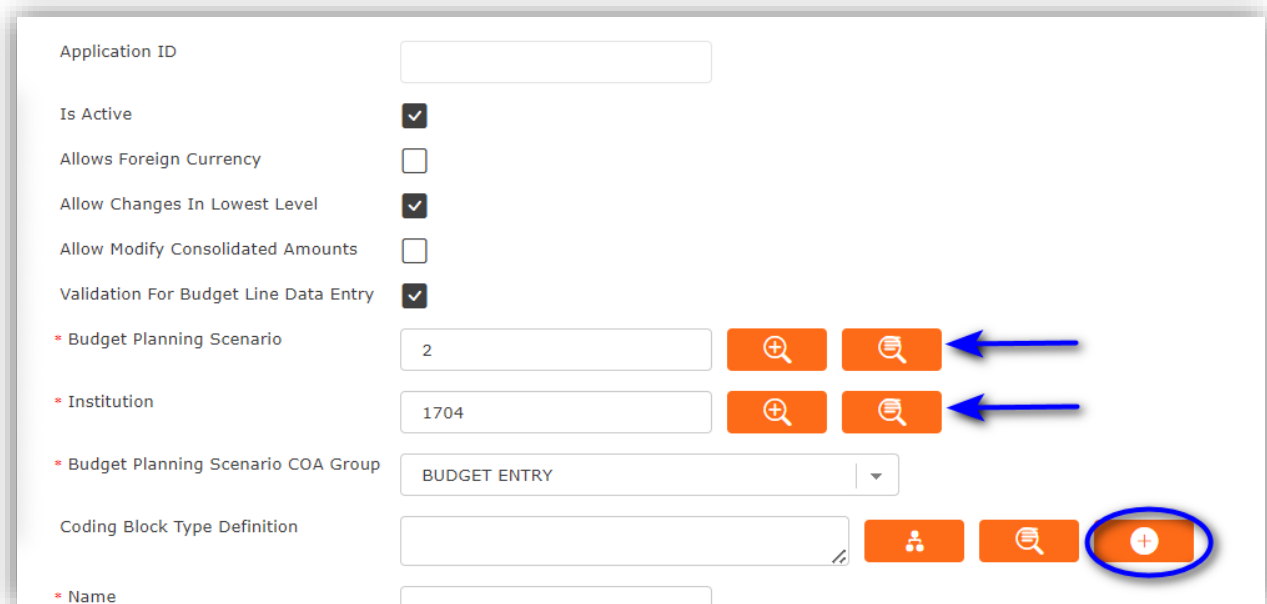
Step 19. Click the Find button to display the scenario to select from.



Step 20. Click to select the Development Budget from the list.



Step 21. Complete the details on the Institution for the NEPO Division Code, select the BUDGET ENTRY from the CoA Group and click the Add Definition button.



Step 22. Complete the details on the Segments and click yeh Add definition button.

Budget Plan Structure

Coding Block Expression

Concept	Include	Comparison Condition	Values
SUB_HEAD	<input checked="" type="checkbox"/>	All	
FUNDING AGENCY	<input checked="" type="checkbox"/>	Starts With	3
PROJECTS	<input checked="" type="checkbox"/>	All	
REGION	<input checked="" type="checkbox"/>	All	
NATURAL ACCOUNT CODE	<input checked="" type="checkbox"/>	Starts With	2

Coding Block Expression

Step 23. Click the save and return when the combination is created.

Budget Plan Structure

Coding Block Expression

Concept	Include	Comparison Condition	Values
SUB_HEAD	<input checked="" type="checkbox"/>	All	
FUNDING AGENCY	<input checked="" type="checkbox"/>	Starts With	3
PROJECTS	<input checked="" type="checkbox"/>	All	
REGION	<input checked="" type="checkbox"/>	All	
NATURAL ACCOUNT CODE	<input checked="" type="checkbox"/>	Starts With	2



Coding Block Expression



Step 24. Enter the name and description then click the save button.


Budget Plan Structure




[Insert Mode]

Validation For Budget Line Data Entry

* Budget Planning Scenario  

* Institution  

* Budget Planning Scenario COA Group 


Coding Block Type Definition   

* Name

Description

Budget Plan Additional Required Field

Select	Application ID	Abbreviation	Field Name	Number Of Decimals	Element
--------	----------------	--------------	------------	--------------------	---------



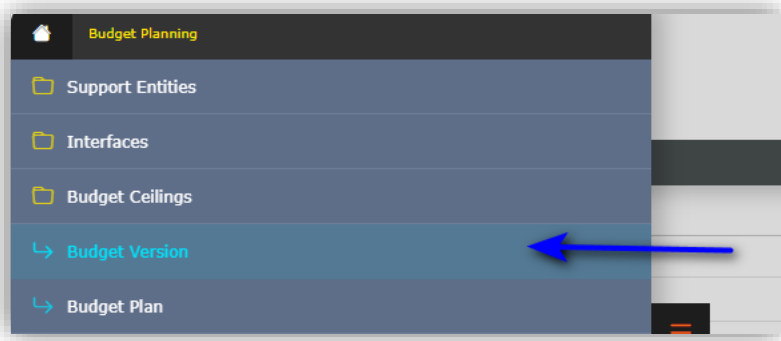
4.1.2 Prepare Budget Version for Development Budget

The Budget Version is prepared for the Development Budget. The difference for this version is that

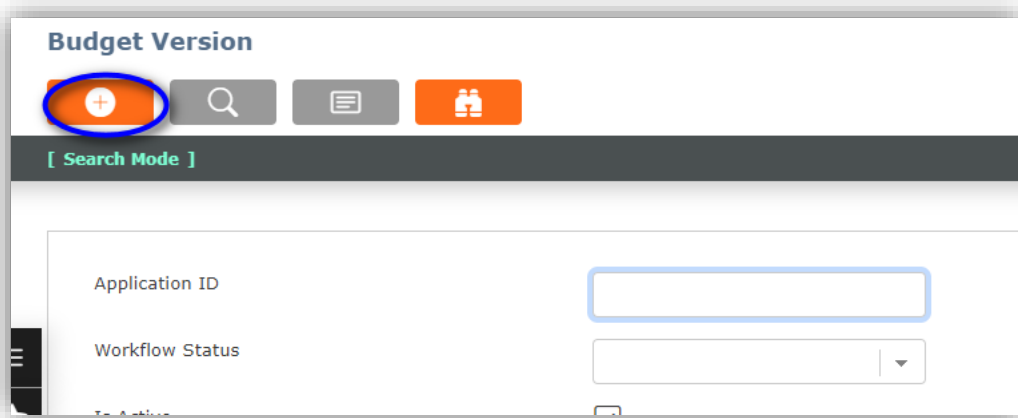
- only one Version is maintained.
- Budget Ceiling is not applicable for Development Budget Lines.
- No revenue Estimates for this.
- This is completed in coordination with the Project Donors and Project Planning Line Ministry Divisions.

To prepare the Budget Version, follow these steps.

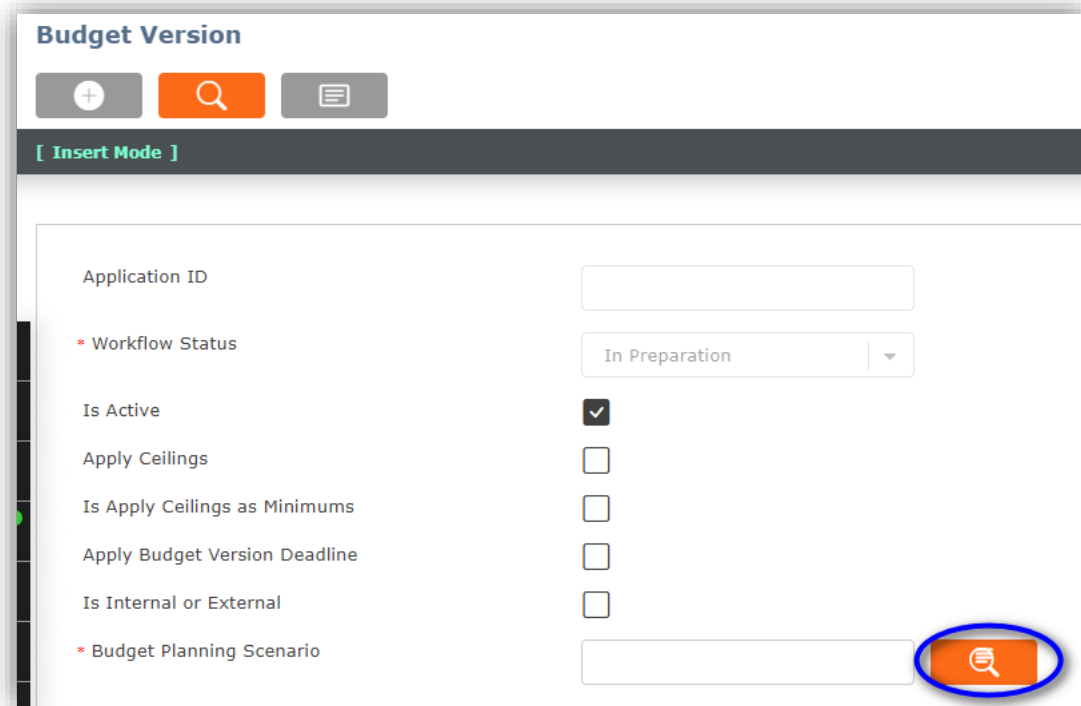
Step 1. Navigate the Menu > Budget Planning > Budget Version.



Step 2. Click the New button on the screen.



Step 3. Click the Lookup on the Budget Planning Scenario.



Budget Version

[Insert Mode]

Application ID

* Workflow Status


Is Active

Apply Ceilings

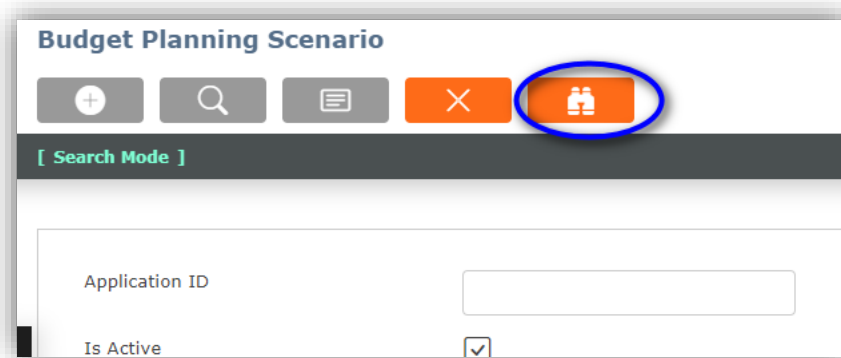
Is Apply Ceilings as Minimums

Apply Budget Version Deadline

Is Internal or External

* Budget Planning Scenario 

Step 4. Click the Find button on the scenario screen.



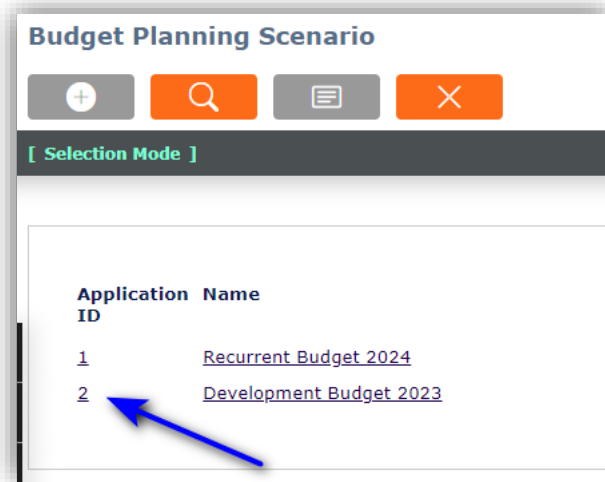
Budget Planning Scenario

[Search Mode]

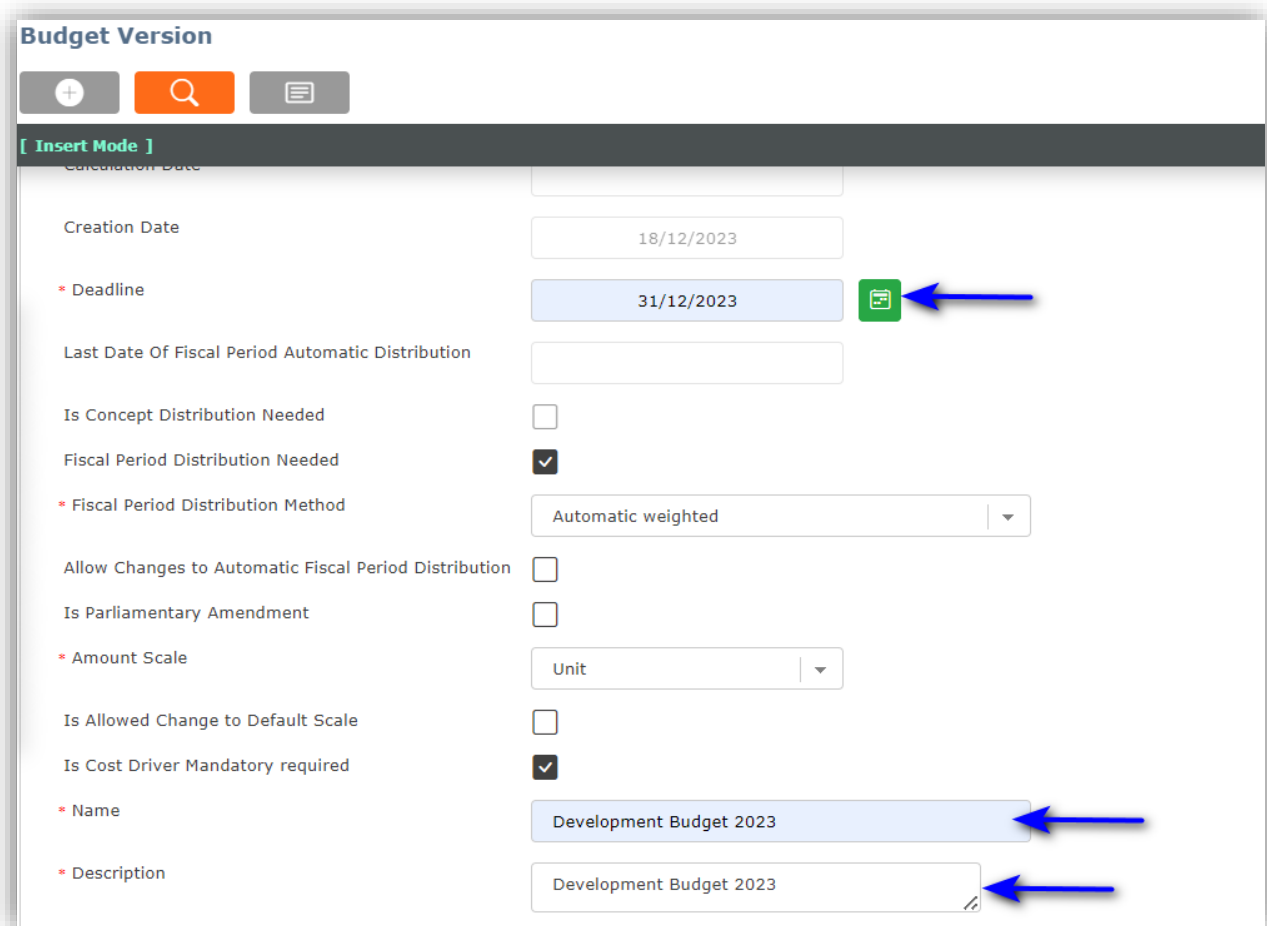
Application ID

Is Active

Step 5. Click to select the Scenario from the list.



Step 6. Enter the Deadline Date, Name and the description.



Step 7. Verify that the Fiscal Years and forward years are added then click the save button.

Budget Version

[+] [🔍] [☰]

[Insert Mode]

Is Allowed Change to Default Scale

Is Cost Driver Mandatory required

* Name

* Description

* Budget Version Fiscal Year | Attachments | * Fiscal Period Distribution

[+] [🗑️] [✓] [✕]

Select	Fiscal Year	Apply for Budget Planning	Budget Plans Read Only	Apply Ceilings
<input type="checkbox"/>	FY 2023	true	false	false
<input type="checkbox"/>	FY 2024	true	false	false
<input type="checkbox"/>	FY 2025	false	false	false
<input type="checkbox"/>	FY 2026	false	false	false

[⬇️]

Step 8. Click Ok on the displayed message.

Budget Version

[+] [🔍] [☰]

[Insert Mode]

Is Allowed Change to Default Scale

Is Cost Driver Mandatory required

* Name

apac.freebalance.com says

Code BV-23-0009 inserted

OK

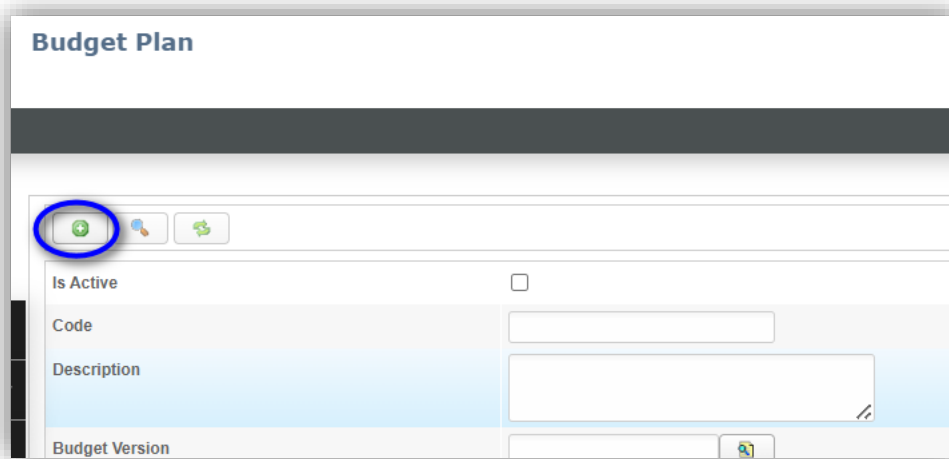
4.1.3 Prepare Budget Plan for Development Budget

To prepare the Budget Plan for the Development Budget, follow these steps.

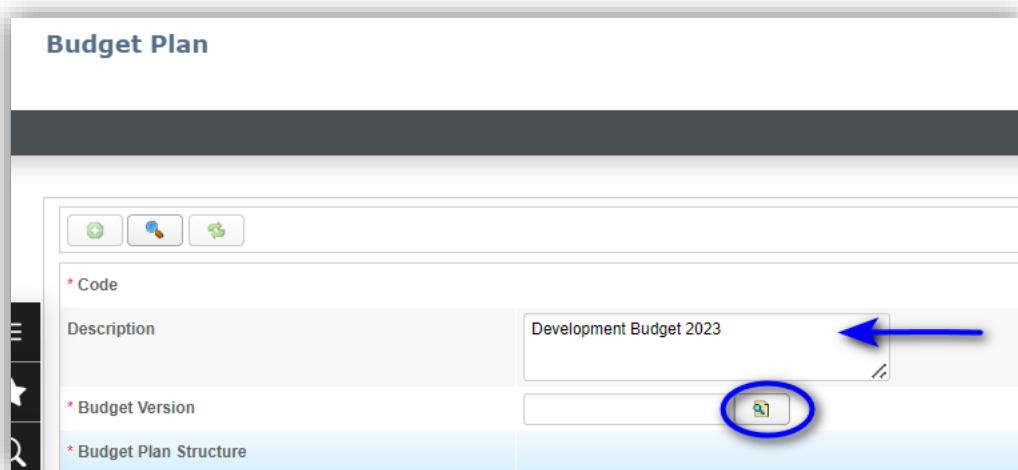
Step 1. Navigate the Menu > Budget Planning > Budget Plan.



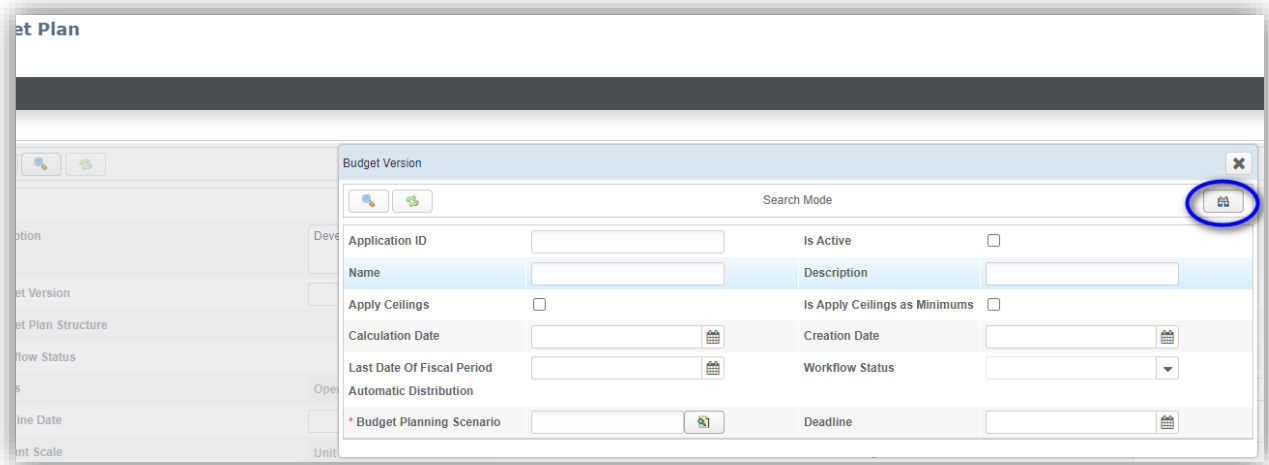
Step 2. Click the new button on the screen.



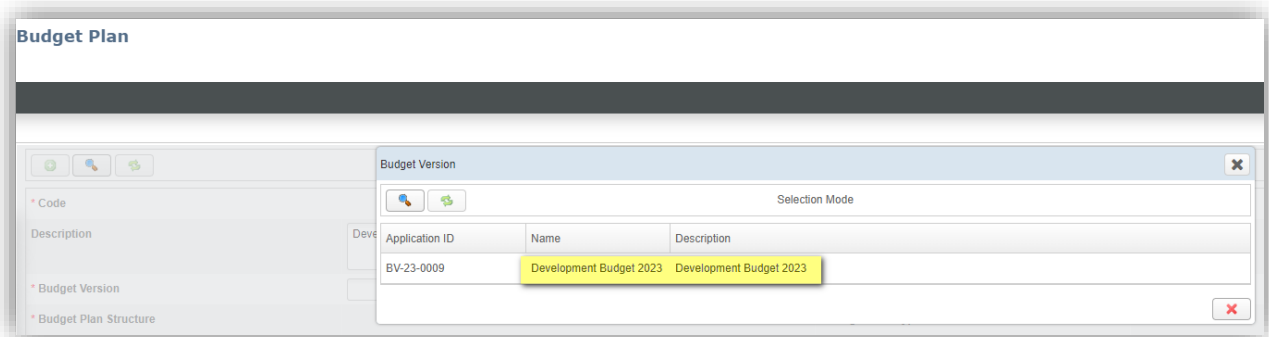
Step 3. Enter the Description and click Lookup on the Budget Version field.



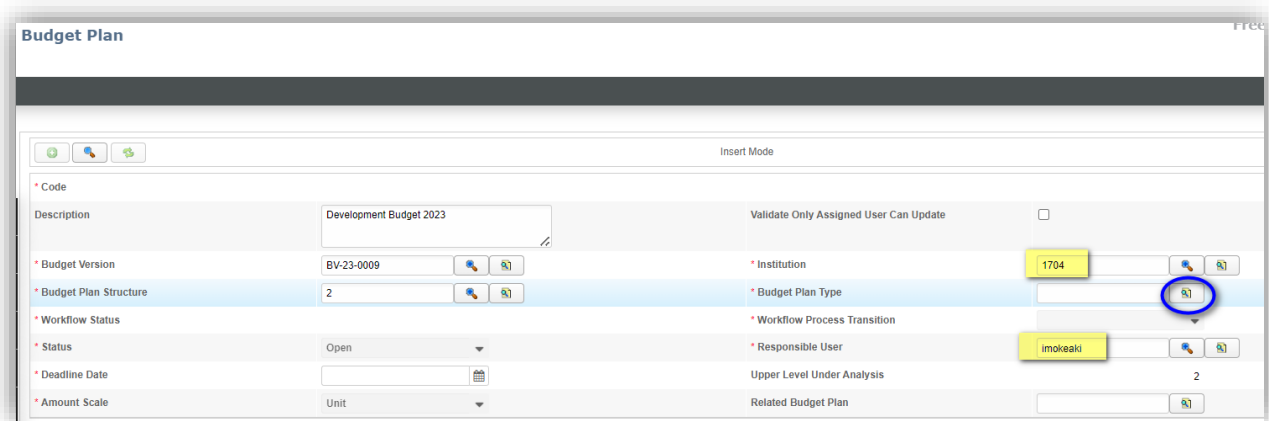
Step 4. Click the Find button on the screen displayed.



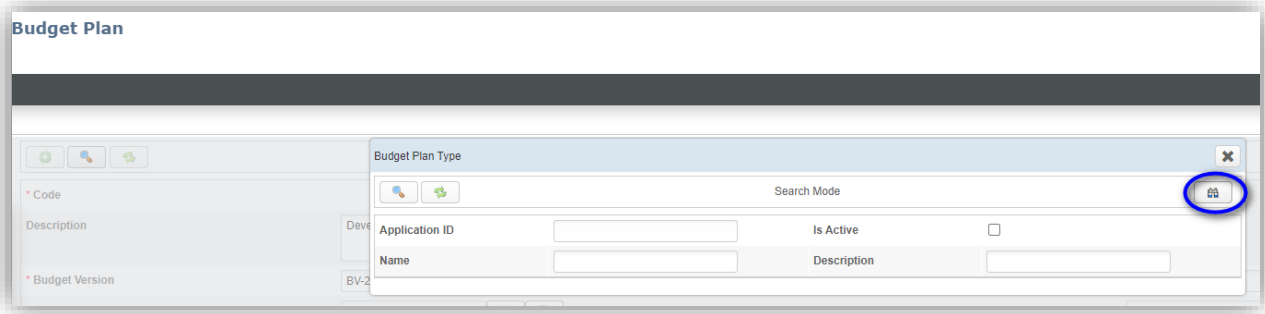
Step 5. Click to select the applicable Budget Version.



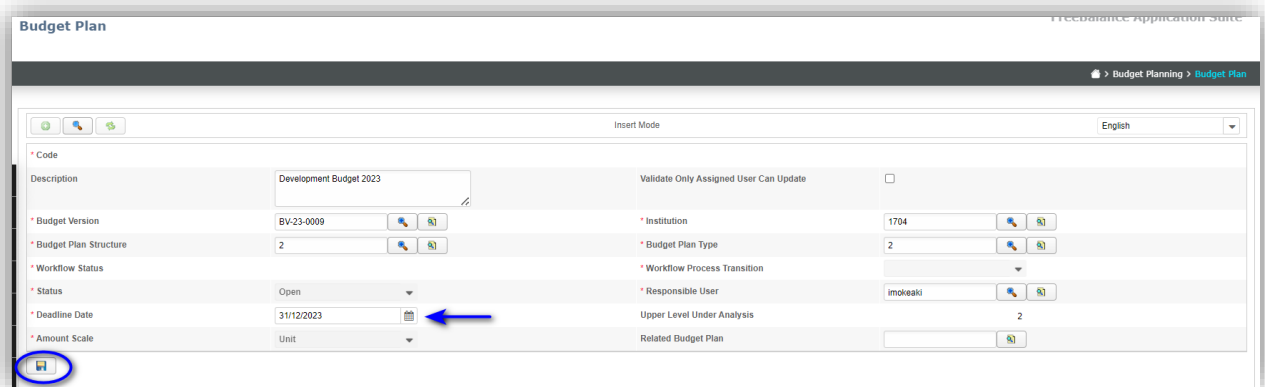
Step 6. Enter User ID of the responsible person, and the NEPO Division Code. Click Lookup on the Budget Plan Type.



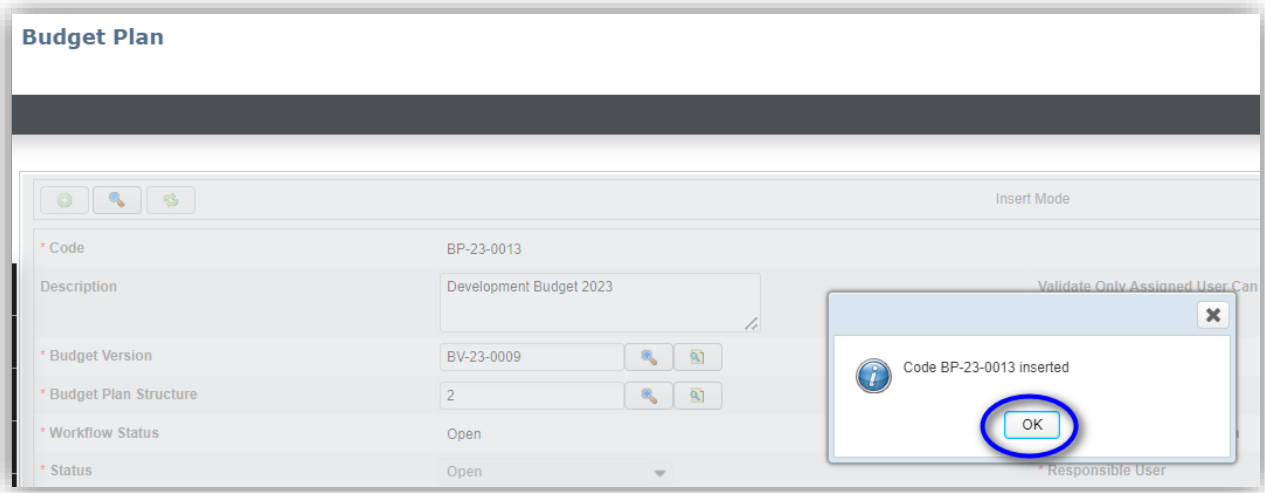
Step 7. Click the Find button and click to select the Plan Type for Development Budget.



Step 8. Enter the Deadline Date and click the Save button.



Step 9. Click Ok on the displayed message.



Step 10. The Budget Plan is created. Adding of budget lines are now enabled.

Budget Plan FreeBalance Application Suite

Budget Planning > Budget Plan

* Created: 18/12/2023 * Created By: imokeaki

* Updated: 18/12/2023 * Updated By: imokeaki

* Amount Scale: Unit Related Budget Plan:

Budget Lines | Budget Plan Additional Field | Attachments

Totals										0.00					0.00					0.00				
Filter										FY 2023					FY 2024					FY 2025				
M-Y	C	B	D	SUB_HE	FUNDA	PROJECT	REC	NAC		Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	Dist	Short Curr	Quantity	Unit of Measur	Amount	

1 / 1

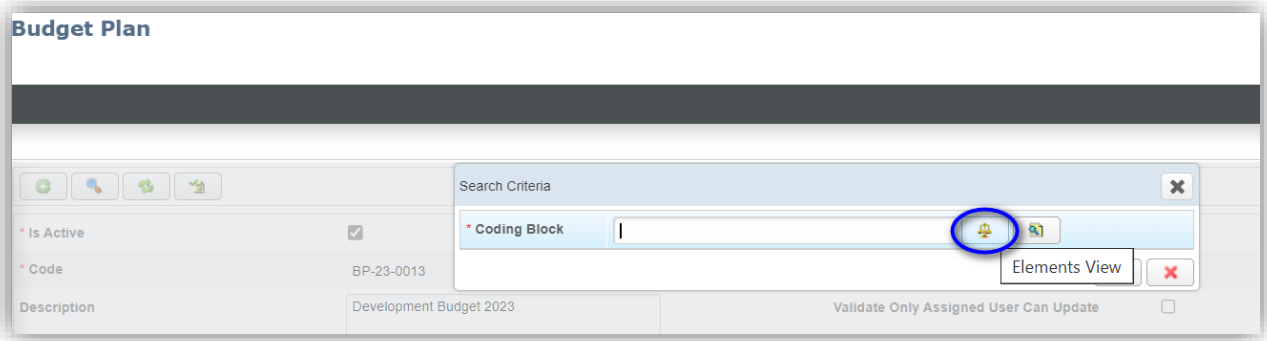
Step 11. To add new Budget Line, click the new button.

Budget Plan

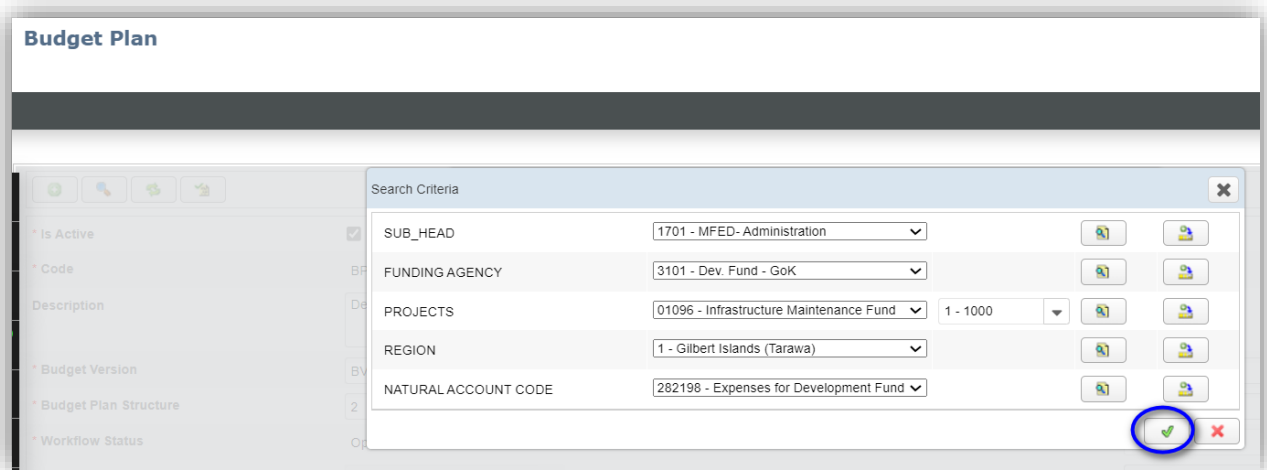
<input type="checkbox"/>	#	Data	1403	3201	16057	2	282198	A\$																14,634.81	Dist	A
<input type="checkbox"/>	#	Data	0702	3213	09186	9	282198	A\$																56,599.14	Dist	A
<input type="checkbox"/>	#	Data	0105	3212	22070	9	282198	A\$																10,000.00	Dist	A
<input type="checkbox"/>	#	Data	1901	3201	01123	9	282198	A\$																316,000.00	Dist	A
<input type="checkbox"/>	#	Data	2002	3202	17011	9	282198	A\$																104.39	Dist	A
<input type="checkbox"/>	#	Data	1403	3299	17091	2	282198	A\$																19,559.33	Dist	A
<input type="checkbox"/>	#	Data	0101	3101	20035	1	282198	A\$																4,321.20	Dist	A
<input type="checkbox"/>	#	Data	0702	3213	17033	5	282198	A\$																43,810.00	Dist	A
<input type="checkbox"/>	#	Data	1301	3101	12145	2	282198	A\$																16,721.79	Dist	A
<input type="checkbox"/>	#	Data	1401	3201	22064	9	282198	A\$																249,980.00	Dist	A

1 / 64

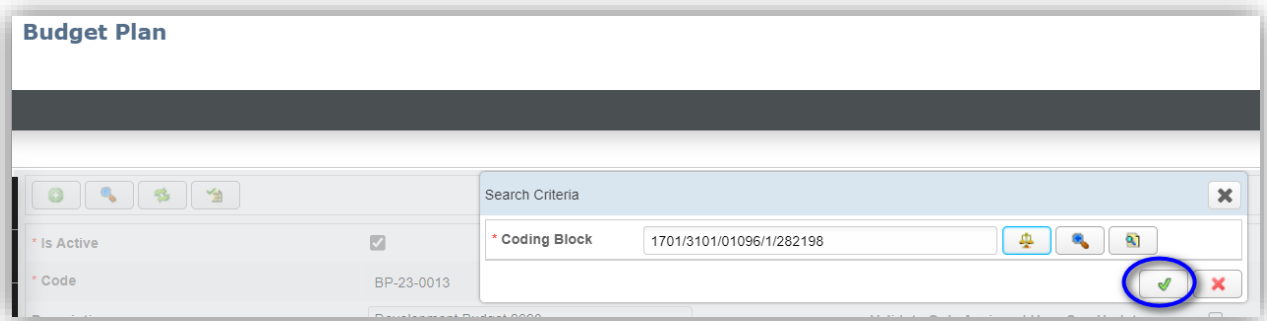
Step 12. Click the Elements view to add the coding block.



Step 13. Complete the coding block details and click the save and return button.



Step 14. Click the save and return button.



Step 15. Enter the amount.

Budget Plan

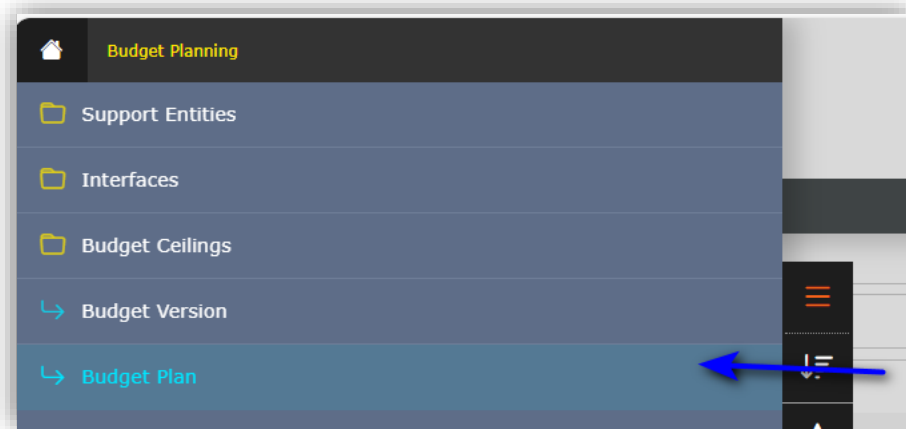
Filter		Coding Block						FY 2023				FY 2024				
M-Y	C-B-D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short Currc	Quantity	Unit of Measurc	Amount	Dist	Short Currc	Quantity	Unit of Measurc	Amount	Dist
<input type="checkbox"/>	# Data	1704	3202	20018	9	282198	AS			69,171.59	Dist					
<input type="checkbox"/>	# Data	1701	3101	01096	1	282198	AS			100,000.00	Dist	AS			0.00	Dist

4.2 The Development Coordination Committee (DCC)

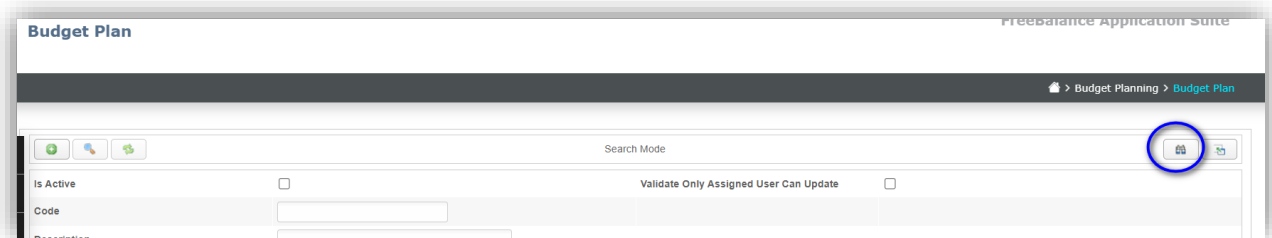
4.2.1 Update, add, remove changes made based on agreements.

Based on the changes made with coordination with the Donors, this are updated in IFMIS. To update the changes, follow these steps.

Step 1. Navigate the Menu > Budget Planning > Budget Plan.



Step 2. Click the Find Button.



Step 3. Click to select the Budget Plan to update.

Budget Plan

Selection Mode

Code	Budget Version	Budget Plan Structure	Budget Plan Type	Institution
BP-23-0010	Recurrent Budget 2024-L Min	Recurrent Budget	Recurrent Expenditures	MFED-NEPO
BP-23-0011	Recurrent Budget Version-NEPC	Recurrent Budget	Recurrent Expenditures	MFED-NEPO
BP-23-0012	Recurrent Budget Version-NEPC	Recurrent Budget	Revenue	MFED-NEPO
BP-23-0013	Development Budget 2023	Development Budget	Development Budget	MFED-NEPO

Step 4. Edit and update as necessary.

Budget Planning > Budget Plan

Totals: 263,951,197.49 0.00 0.00

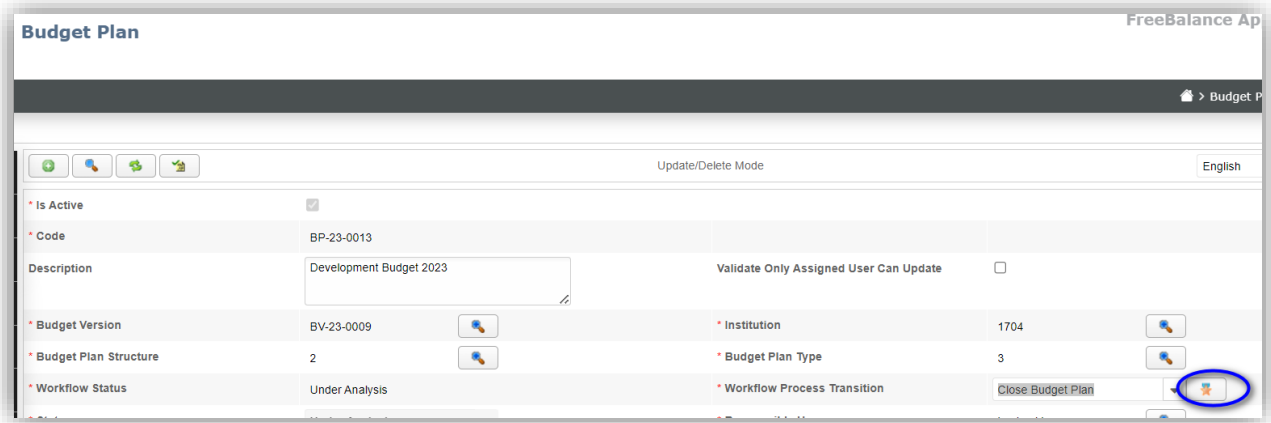
FY 2023 FY 2024 FY 2025

Filter	Coding Block						FY 2023				FY 2024				FY 2025										
	M.Y.C.B.D	SUB_HE	FUNDA	PROJECT	REC	NAC	Short	Curr	Quantity	Unit of Measur	Amount	Dist	Short	Curr	Quantity	Unit of Measur	Amount	Dist	Short	Curr	Quantity	Unit of Measur	Amount	Dist	
<input type="checkbox"/>	# Data	1403	3201	16057	2	282198	AS				14,634.81	Dist													
<input type="checkbox"/>	# Data	0702	3213	09186	9	282198	AS				56,599.14	Dist													
<input type="checkbox"/>	# Data	0105	3212	22070	9	282198	AS				10,000.00	Dist													
<input type="checkbox"/>	# Data	1901	3201	01123	9	282198	AS				316,000.00	Dist													
<input type="checkbox"/>	# Data	2002	3202	17011	9	282198	AS				104.39	Dist													
<input type="checkbox"/>	# Data	1403	3299	17091	2	282198	AS				19,559.33	Dist													
<input type="checkbox"/>	# Data	0101	3101	20035	1	282198	AS				4,321.20	Dist													
<input type="checkbox"/>	# Data	0702	3213	17033	5	282198	AS				43,810.00	Dist													
<input type="checkbox"/>	# Data	1301	3101	12145	2	282198	AS				16,721.79	Dist													
<input type="checkbox"/>	# Data	1401	3201	22064	9	282198	AS				249,980.00	Dist													

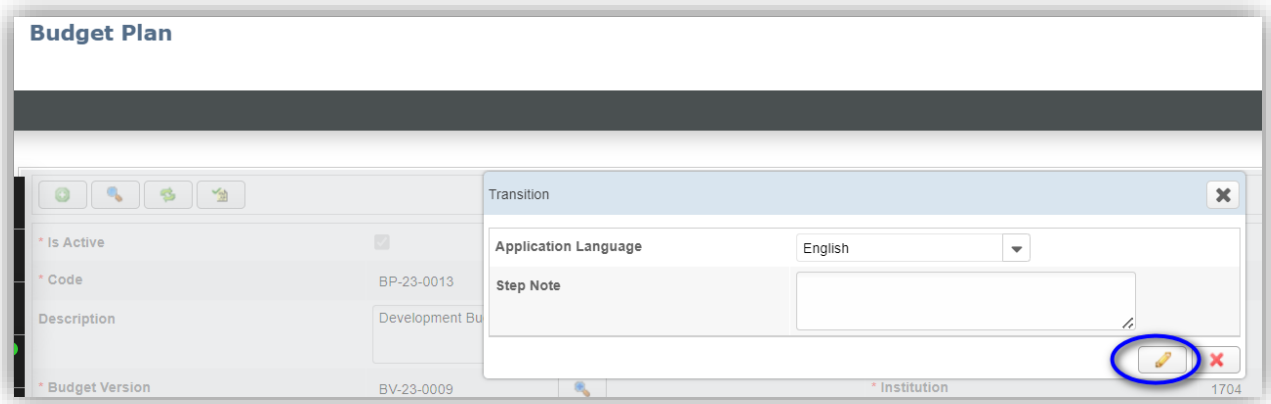
4.2.2 Close the Budget Plan and approve Budget Version

When all changes are applied, the Budget Plan needs to be closed to approve the Budget Version. To do this, follow the steps below.

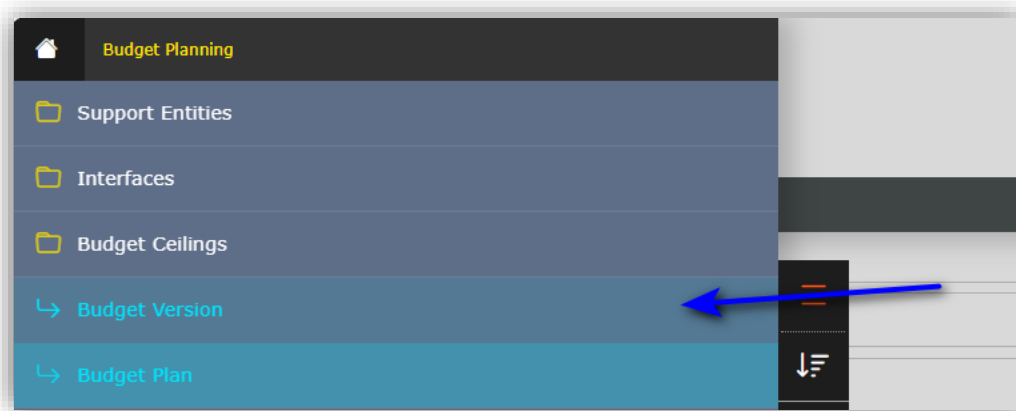
Step 1. Navigate the Budget Plan, select the Development Budget and go to the transition button.



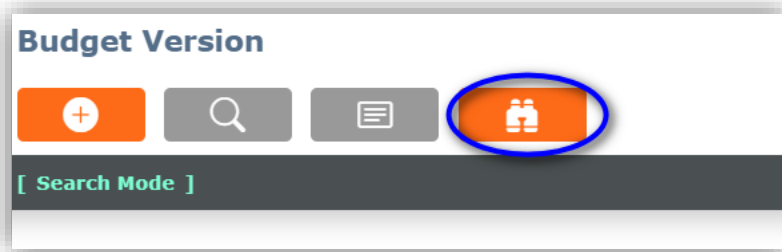
Step 2. Transition the Budget Plan until "Closed" Click the finish button to complete the closing.



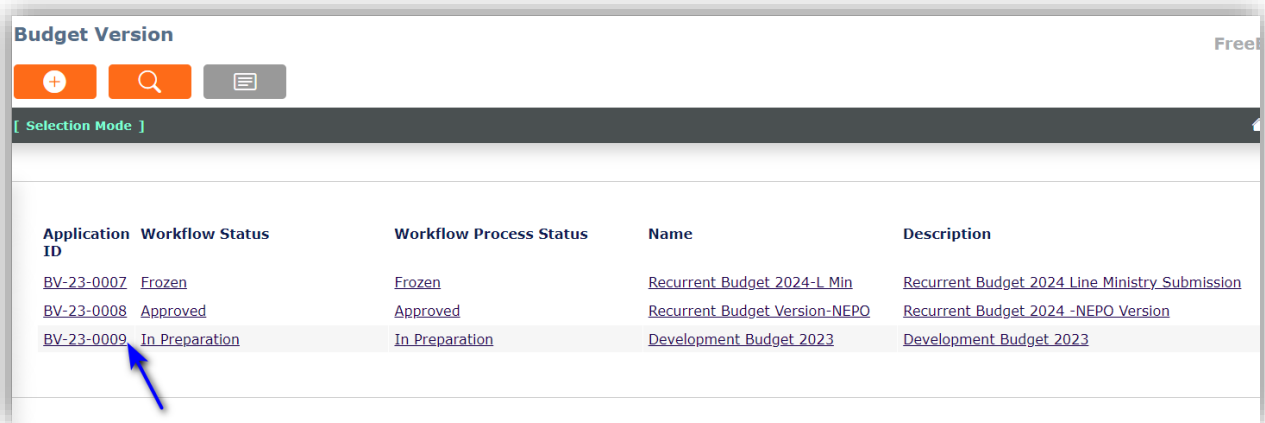
Step 3. Navigate the Budget Version.



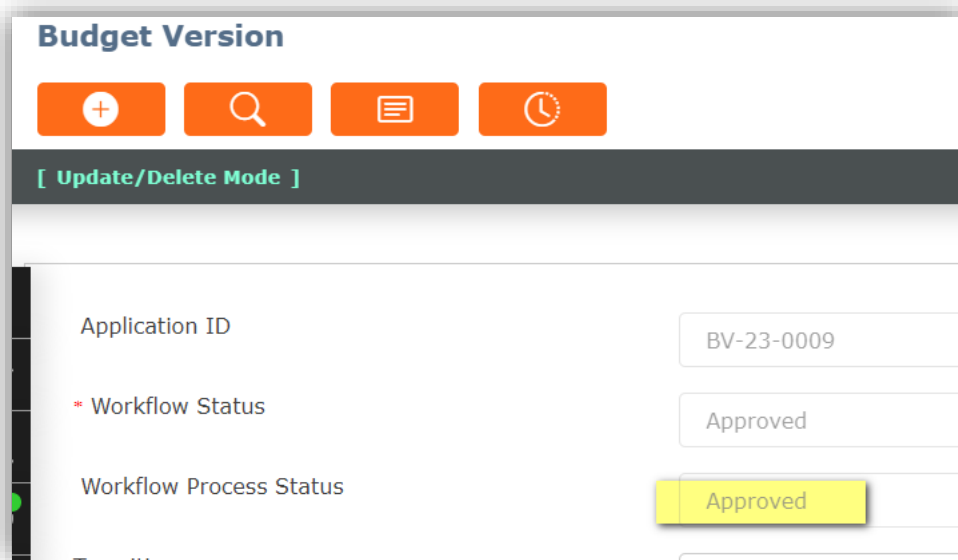
Step 4. Click the Find button to search for the Development Budget Version.



Step 5. Click to select the budget version to approve.



Step 6. Transition the Budget Version until it is approved.



Step 7. Go to the bottom of the screen to to the Fiscal Period distribution. Per support entities, the amounts are to be posted for the January of the current year. Click the Fiscal Period distribution button and click Ok on the displayed message.

Budget Version

apac.freebalance.com says
Do You Really Want to Create New Budget Line Detail Distributions?

[Update/Delete Mode]

* Budget Version Fiscal Year Attachments * Fiscal Period Distribution

Select	Fiscal Year	Apply for Budget Planning	Budget Plans Read Only	Apply Ceilings
<input checked="" type="checkbox"/>	FY 2023	true	false	false
<input checked="" type="checkbox"/>	FY 2024	true	false	false
<input checked="" type="checkbox"/>	FY 2025	false	false	false
<input checked="" type="checkbox"/>	FY 2026	false	false	false

Step 8. To check the distribution, navigate the Budget Plan again and o to the budget line. Click on the "Dist" to display the amounts distributed.

Budget Plan

Budget Lines Budget Plan Additional Field Attachments

Sort		Totals		263,951,197.49							
Filter		Coding Block		FY 2023							
M-Y C B D	SUB_HE	FUNDA	PROJECT	REG	NAC	Short Curre	Quantity	Unit of Measure	Amount	Dist	Short
# Data	1403	3201	16057	2	282198	A\$			14,634.81	Dist	
# Data	0702	3213	09186	9	282198	A\$			56,599.14	Dist	

Step 9. The amounts are distributed at 100% for January and zero for the rest of the months.

Budget Plan

- Is Active
- Code: BP-23-0013
- Description: Development Budget
- Budget Version: BV-23-0009
- Budget Plan Structure: 2
- Workflow Status: Closed
- Status: Closed
- Deadline Date: 31/12/2023
- Is Allowed Changes in Lowest Level
- Date for Consolidation Execution
- Created: 18/12/2023
- Updated: 18/12/2023
- Amount Scale: Unit

Budget Line Detail Distribution

Coding Block 1403/3201/16057/2/282198

Amount	14,634.81	Distributed	14,634.81	To Distribute	0.00
---------------	-----------	--------------------	-----------	----------------------	------

Fiscal Period	Currency	Amount
JANUARY	A\$	14,634.81
FEBRUARY	A\$	0.00
MARCH	A\$	0.00
APRIL	A\$	0.00
MAY	A\$	0.00
JUNE	A\$	0.00
JULY	A\$	0.00
AUGUST	A\$	0.00
SEPTEMBER	A\$	0.00
OCTOBER	A\$	0.00
NOVEMBER	A\$	0.00
DECEMBER	A\$	0.00

Step 10. Navigate to the Budget Version again and go to the bottom of the Version screen. Click the Send to execution button.

FreeBalance Confidential

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Budget Version

[Update/Delete Mode]

* Budget Version Fiscal Year Attachments * Fiscal Period Distribution

+ [] [] []

Select	Fiscal Year	Apply for Budget Planning	Budget Plans Read Only	Apply Ceilings
<input checked="" type="checkbox"/>	FY 2023	true	false	false
<input checked="" type="checkbox"/>	FY 2024	true	false	false
<input checked="" type="checkbox"/>	FY 2025	false	false	false
<input checked="" type="checkbox"/>	FY 2026	false	false	false

✓ [] **↑** []


Send Budget Plans for Execution

Step 11. Complete the details for the following.

- **Send to Execution Type:** TOTAL
- **Target Fiscal Year:** The current new year.
- **Source Budget Plan Structure:** Select the value from the list.
- **Target Budget Control Type:** Allotment
- **Classification:** Development Budget (From Planning)
- **Voucher Update Type:** Original
- **Update Higher Level Budget Control:** Check

Budget Version

Send Budget Plans for Execution

* Send To Execution Type	Total	↓	←
* Source Fiscal Year	FY 2023	↓	
* Target Fiscal Year	FY 2023	↓	←
* Source Budget Plan Structure	2	↓	←
* Target Budget Control Type	ALLOTMENT	↓	←
Classification	Development Budget (From	↓	←
Budget Control Update Voucher Class		↓	
* Voucher Update Type	Original	↓	←
Update Higher Level Budget Control	<input checked="" type="checkbox"/>		←
Voucher Date	18/12/2023		

Step 12. Click the Send to execution button.

Budget Version

Send Budget Plans for Execution

* Target Budget Control Type: ALLOTMENT

Classification: Development Budget (From)

Budget Control Update Voucher Class:

* Voucher Update Type: Original

Update Higher Level Budget Control:

Voucher Date: 18/12/2023

Institution: Send to Executions to Override

Institution

Select Code: Name

Step 13. Check the Internal message for notification.

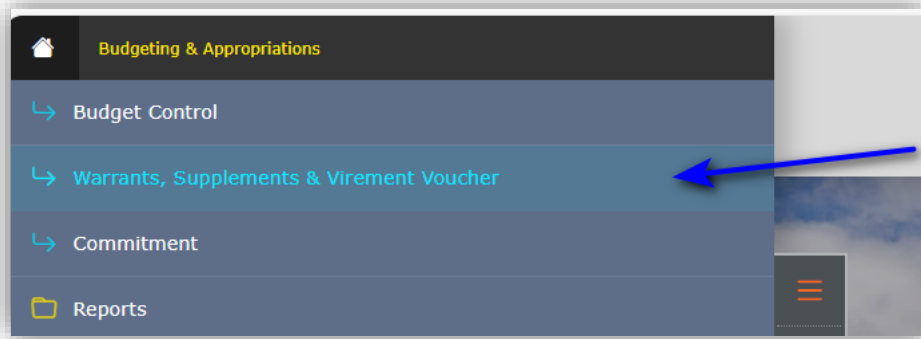
Internal Message

Select	Status	From	ID	Subject	Posting Date
<input type="checkbox"/>	●	batch	396660	Budget Version send to Execution Process completed.	18/12/2023 19:28:51
<input type="checkbox"/>	●	batch	396659	Budget Version Fiscal Period Automatic Distribution process finished.	18/12/2023 19:19:18

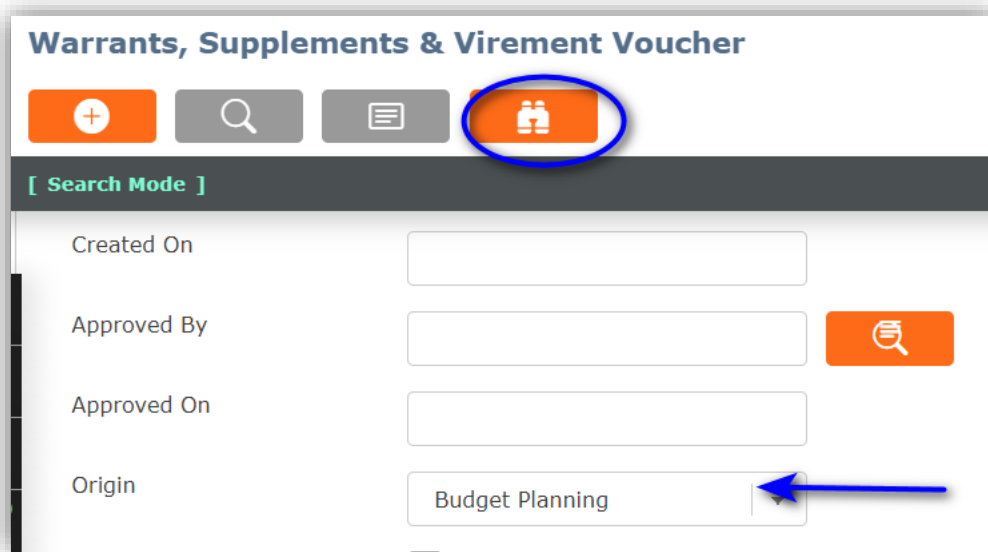
4.2.3 Post the Development Budget Estimates to budget execution.

The send to execution process for the development budget creates a Budget Voucher. This budget voucher is transitioned to be posted in the Budget Control. Once Budget Control is available, then the Line Ministries can now request and initiate their Development Fund Warrant.

Step 1. Navigate the Menu > Budgeting and Appropriation > Warrants, Supplements and Virement voucher.



Step 2. Go to the field Origin and select the Budget Planning from the dropdown list. Click the find button.



Step 3. The voucher created is displayed.

Warrants, Supplements & Virement Voucher

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📄

[View Mode]

- * Budget Control Type ALLOTMENT ▼
- * Fiscal Year FY 2023 ▼
- * Fiscal Period NOVEMBER ▼
- * Voucher Date 18/12/2023
- * Voucher Type Update ▼
- * Update Type Original ▼
- * Warrant Classification Development Budget (From ▼

Step 4. Check the Budget Lines that was created.

Warrants, Supplements & Virement Voucher TEST INSTANCE
FreeBalance Application Suite

[View Mode]
🏠 > Budgeting & Appropriations > Warrants, Supplements & Virement Voucher



* Items
Attachments

+
🗑️
🔄
🔍

Previous
1-25 of 632 ▼
Next 25

Select	Serial Number	Coding Block	Debit AUD	Debit FC	Credit AUD	Credit FC
<input checked="" type="checkbox"/>	1	1701/3201/09899/9/282198	4,000,000.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	2	0801/3201/01102/9/282198	500,000.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	3	1902/3202/21066/9/282198	2,335,422.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	4	1701/3203/09901/9/282198	691,016.78	0.00	0.00	0.00
<input checked="" type="checkbox"/>	5	0801/3202/01103/9/282198	225,000.00	0.00	0.00	0.00

Step 5. Click the Update button and then select the transition "Being Approved".

* Voucher Date	<input type="text" value="23/12/2023"/>	
* Voucher Type	<input type="text" value="Update"/>	
* Update Type	<input type="text" value="Original"/>	
* Warrant Classification	<input type="text" value="Development Budget (From"/>	
Warrant's Legal Basis	<input type="text" value="Appropriation Act #1 of 202"/>	
* Budget Office	<input type="text" value="1704"/>	
* Workflow Status	<input type="text" value="Created"/>	
Workflow Process Status	<input type="text" value="Prepared"/>	
Transition	<input type="text" value="Being Approved"/>	
* Posting Status	<input type="text" value="Saved"/>	<input type="text" value="Transition"/>

Step 6. Complete the transition until the Development Budget is approved and posted. Once posted in the Budget Control, The Line Ministries are ready for requesting their Development Fund Warrants.

Warrants, Supplements & Virement Voucher

[+]
[🔍]
[☰]
[🕒]
[📄]
[📄]

[View Mode]

* Voucher Date	<input type="text" value="18/12/2023"/>
* Voucher Type	<input type="text" value="Update"/> ▼
* Update Type	<input type="text" value="Original"/> ▼
* Warrant Classification	<input type="text" value="Development Budget (From)"/> ▼
Warrant's Legal Basis	<input type="text"/> ▼
* Budget Office	<input type="text" value="1704"/> 🔍
* Workflow Status	Approved ▼
Workflow Process Status	Development Budget Estim. ▼
* Posting Status	<input type="text" value="Saved"/> ▼

5 Budget Warrants and Transfers Processes

The Budget Transactions relating to Development Budget are the following.

- **Development Fund Warrant:** These are the requests from Line Ministries to issue their budget relating to their development budget. Also, these amounts are part of the planned budget during the budget planning process.
- **Development Fund Transfers:** These are requests from the Line Ministries to transfer budget amount from one division to another, and one NAC to another within the same Project.
- **Supersede Warrants:** Warrants submitted by Line Ministries to supersede an initial warrant that was submitted, approved, and released.
- **Development Fund Warrant – Additional:** These are requests from Line Ministries to issue their budget from amounts that are not part of the initial budget planning process. These are the funds that was received during the year.
- **New Project Funds:** These are projects that are new during the year and the Line Ministries are requesting for their budget to be issued.
- **Statutory Warrants:** These are statutory budgets. It is issued to the line ministries when they submit their requests.

- **Recurrent Budget Virements:** These are transfers made against the Recurrent Budget where fund from other division is transferred to other division within the same Ministry. These transfers are subject for review and approval of NEPO.
- **Department Warrants:** These are warrants issued to the Ministry as an authorization to spend the budget for their payments. One example of this is the Infrastructure Maintenance Fund which is centrally managed by MFED. Based on a need the Ministries will submit a request to issue the budget to them. This transaction will be done by NEPO in IFMIS.

5.1 How to prepare Budget Voucher

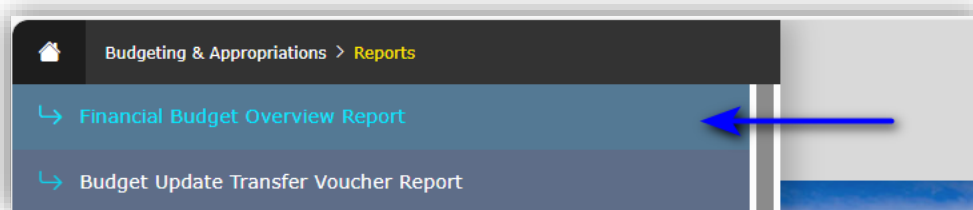
5.1.1 Development Fund Warrants

For the Line ministry to request for availability of Development Fund warrant, a transfer of dev fund lodged in Account **282198 Expenses for Development Fund** must be transferred and re-allocated to corresponding accounts.

5.1.1.1 How to check the available Budget for Expenses for Development Fund

To check the budget availability of the **282198 Expenses for Development Fund**, follow these steps.

Step 1. Navigate the Menu > Budgeting and Appropriations > Reports > Financial Budget Overview



Step 2. Provide the filters.

- **Budget Control Type:** Allotment
- **Organization Sub Head:** Enter the Starting Division and Last Division for the Ministry
- **Economic Classification NAC:** Enter the Code 282198

* Fiscal Year: FY 2023

* Budget Control Type: ALLOTMENT

Comment:

Hierarchy Rollups COA Elements

Coding Block Filter Type: Hierarchical Coding Block Elements

Segment	Concept	Group	Is Hide Element From And To Filter	From Element Filter	To Element Filter
ORGANIZATION	SUB_HEAD - SUB_HEAD	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1501	1515
FUND	FUNDA - FUNDING AGENCY	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
PROJECT	PROJECT - PROJECTS	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
LOCATION	REGION - REGION	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
ECONOMIC CLASSIFICATIO	NAC - NATURAL ACCOUNT CODI	<input checked="" type="checkbox"/>	<input type="checkbox"/>	282198	282198

Step 3. Click the Excel button to generate the report.

Overview Report

PDF EXCEL **XLSX** RTF DOCX ODT ODS

* Fiscal Year: FY 2023

Step 4. Click the (i) and go to the Internal message.

Overview Report Republic of FreeBalance

PDF EXCEL XLSX RTF DOCX ODT ODS

Budgeting & Appropriations >

* Fiscal Year: FY 2023

* Budget Control Type: ALLOTMENT

Comment:

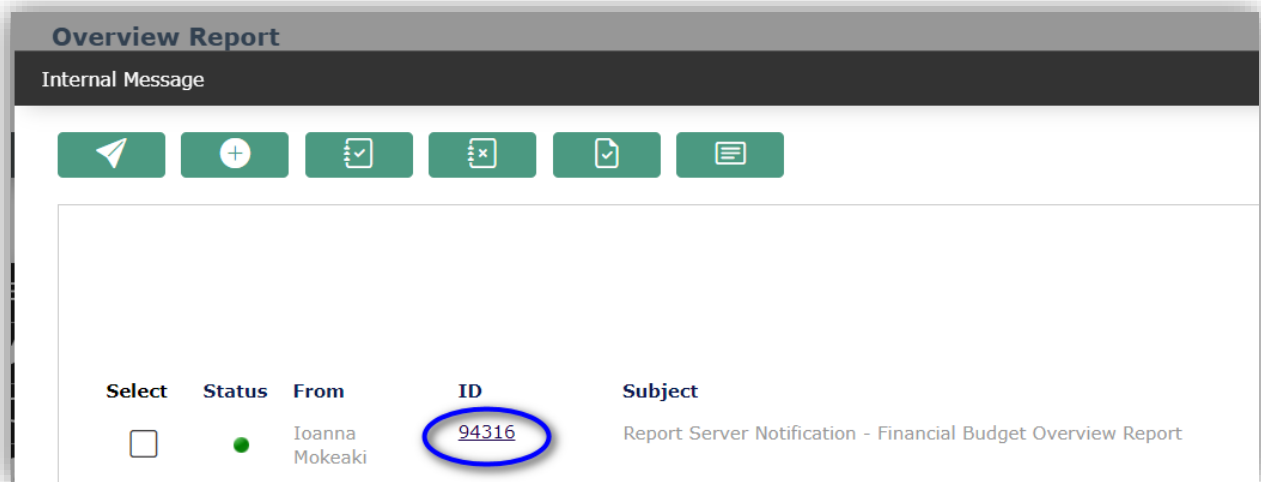
Internal Messages

You have 30 New Messages.

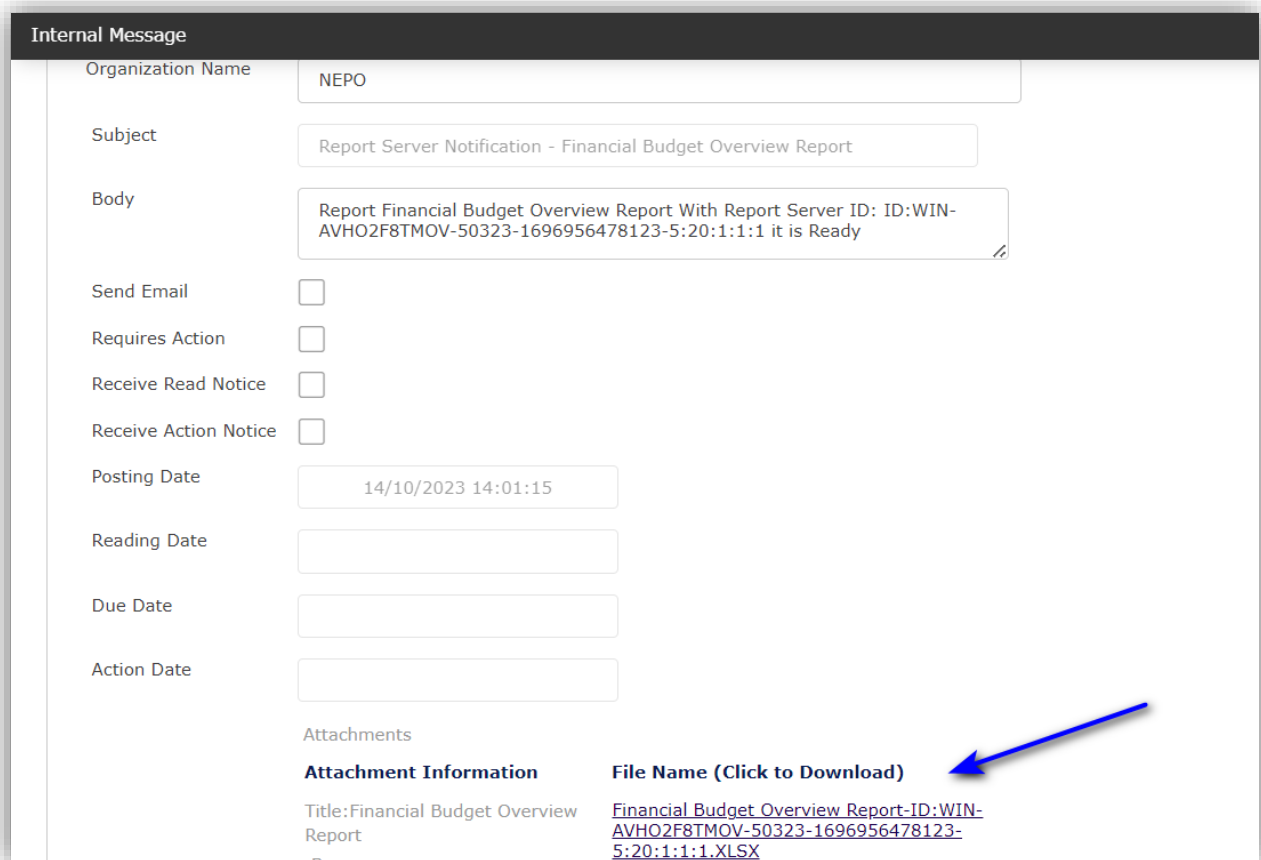
Dashboard

Session Details

Step 5. Click the linked ID.



Step 6. Download the generated file by clicking the linked of the file.



Step 7. Check the budget availability of the Development Fund Expense.

By checking the report, where codes are

1 Subhead **1501**

2 Funding Agency **3201**

3 Project **01112**

4 Location **9**

6 NAC **282198**

the coding block of the source budget **1501/3201/01112/9/282198** has an amount of 6,000,000.00 which MOE Admin Division can request. This coding block will be credited in the Development Fund Warrant Transaction.

	Coding Block	Original Budget	Current Budget	Difference Current - Original
	SUB_HEAD / FUNDING AGENCY / PROJECTS / REGION / NATURAL ACCOUNT CODE	A	B	C = B - A
1	1501 Administration	-	7,438,976.94	7,438,976.94
2	3201 Australia Department of Foreign Affairs and Trade	-	6,340,000.00	6,340,000.00
3	01112 New Bilateral Education program	-	6,000,000.00	6,000,000.00
4	9 National	-	6,000,000.00	6,000,000.00
5	282198 Expenses for Development Fund	-	6,000,000.00	6,000,000.00
	15172 Strategic Planning and Development Adviser	-	340,000.00	340,000.00
	9 National	⚠	340,000.00	340,000.00
	282198 Expenses for Development Fund	-	340,000.00	340,000.00
	3202 New Zealand Ministry of Foreign Affairs and Trade	-	738,451.13	738,451.13
	01113 Pacific Qualification Recognition (NZQA)	-	162,000.00	162,000.00
	9 National	-	162,000.00	162,000.00
	282198 Expenses for Development Fund	-	162,000.00	162,000.00
	09878 THRIVE Early Childhood Development Research	-	479,689.52	479,689.52

5.1.1.2 How to prepare the Development Fund Warrant

Since the Source Development Budget amount is already identified, Line Ministries are now ready to enter their Warrant. Follow these steps to start the process.

Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher



Step 2. Click the New button from the Voucher screen to insert new transaction.

Warrants, Supplements & Virement Voucher

[Search Mode]

Voucher Number

Budget Control Type

Fiscal Year

Step 3. Select the following value for each corresponding field:

Warrants, Supplements & Virement Voucher

[Insert Mode]

Voucher Number

Budget Control Type

Fiscal Year

Fiscal Period

Voucher Date

Voucher Type

Warrant Classification

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **TRANSFER**
- Warrant Classification: **Development Budget Warrant**

Step 4. Tick the '**Update Higher Level Warrant**' field to also update the Parent level, which is the Warrant.

Warrants, Supplements & Virement Voucher

[Insert Mode]

Not Posted Reason

Update Higher Level Warrant

Debit AUD

Step 5. Enter the Transaction description. Tick the '**Copy Description in Details**' field to copy this Description on each Transfer item entry.

* Description

* Copy Description In Details

Step 6. From the Items tab, click on the **New** button.

* Items Attachments

Select Serial Number Coding Block Debit AUD Debit FC

Step 7. To set the Accounts where the allocation will be sourced from, click on the Elements View button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return** after.

- **SUB HEAD:** Select the Division where budget is charged.
- **FUND AGENCY:** Select applicable fund source.
- **PROJECT:** Select project other than 00000-Not Defined for dev budget
- **REGION:** Select from the list.
- **NAC:** Select the NAC **282198: Expenses for Development Fund**

Budget Control Update Voucher Item



Serial Number



Coding Block  

Debit AMT



Step 8. Click **Save and Return** once coding block is selected.



Coding Block



SUB_HEAD  

FUNDING AGENCY  

PROJECTS

REGION  

NATURAL ACCOUNT CODE  

Step 9. Enter the corresponding amount to be transferred to the **Credit** field. In the IFMIS system, a debit entry is usually an increase, and credit represents decrease or deduction. Click **Save and Return** to go back to the main screen,

* Serial Number

* Coding Block

* Debit AUD

* Credit AUD

* Description

Step 10. Again, click on the **New** button to enter a new item. For Transfers transactions, entries for debit and credit must be present.

* Items Attachments

Select Serial Number Coding Block Debit AUD D

Step 11. This time, the corresponding account to be transferred with will be recorded. Again, select the applicable coding block.

Coding Block

SUB_HEAD

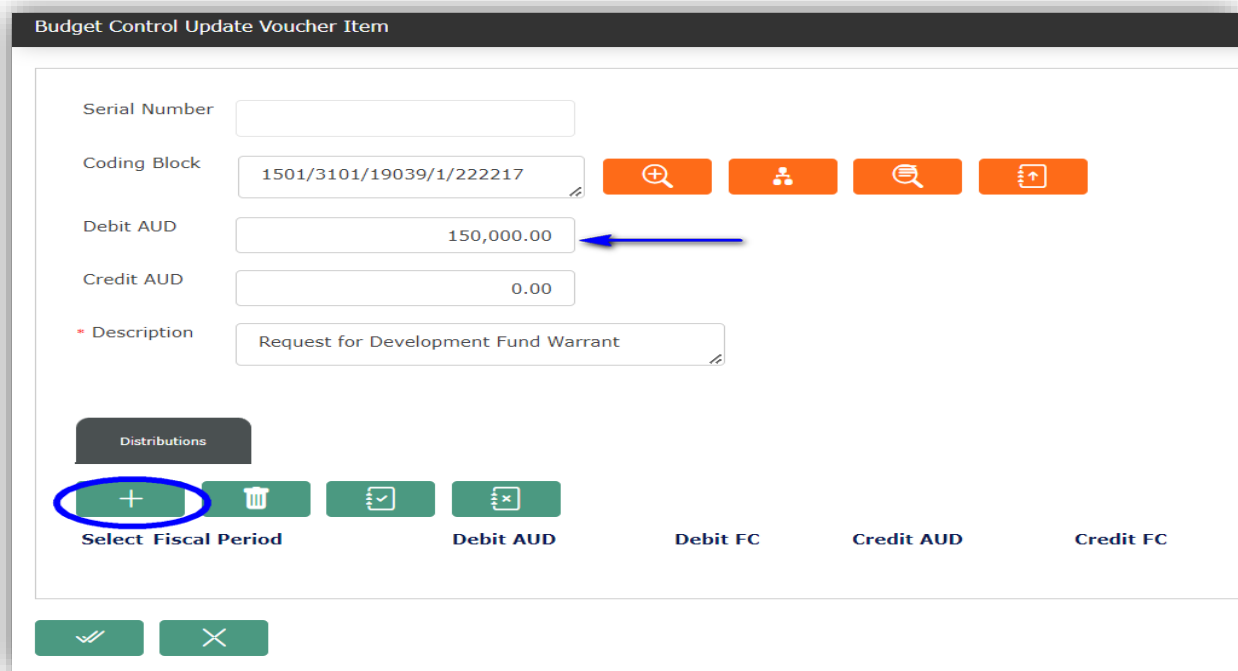
FUNDING AGENCY

PROJECTS

REGION





NATURAL ACCOUNT CODE

Step 12. Enter the amount on the **Debit** field. Click Save and Return.



Budget Control Update Voucher Item

Serial Number





Coding Block    

Debit AUD ←



Credit AUD

Description

Distributions

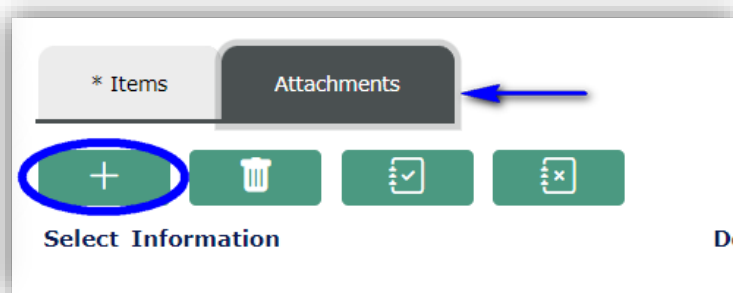
   

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC



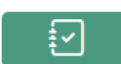

 

Step 13. Click the **Save** button from the main Voucher screen.

Step 14. Before sending for authorization or approval, click on the **Attachments** tab, and click **New**.



* Items Attachments ←

Select Information De

Step 15. From the Attachments screen, enter the Title and additional/detailed description of the document attached. Click on the **Choose File** button to select the document from the local folder.

Information

Application ID

Attachment Classification

Application Language

* Title

Description

* Attachment No file chosen

Step 16. Click **Save and Return** to go back to the main voucher screen.

Information

Application ID

Attachment Classification

Application Language

* Title

Description

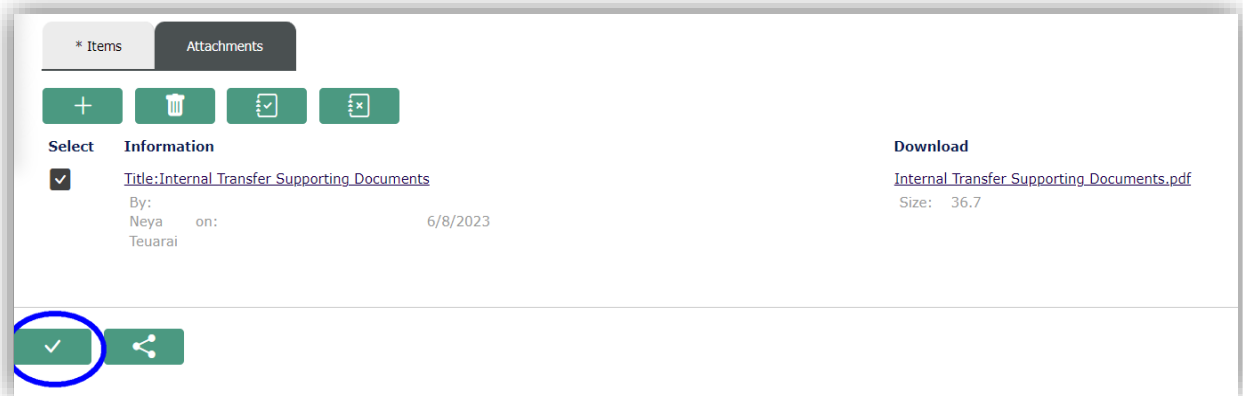
* Attachment Dev Fund Request.pdf

Date Time

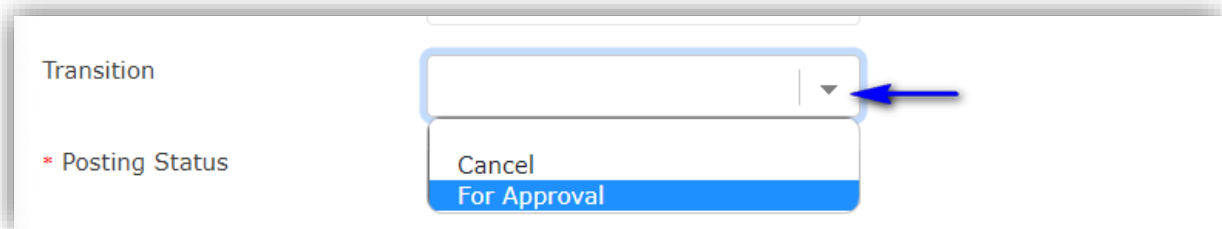
Date

User

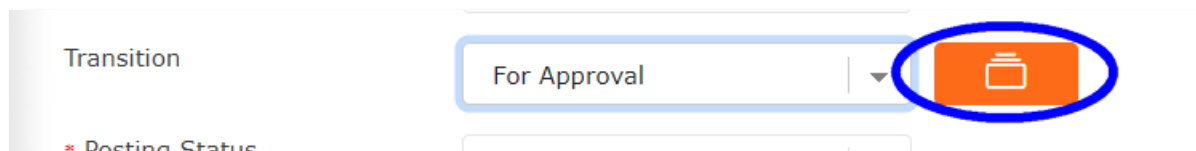
Step 17. Click the Update button to save all the changes made.



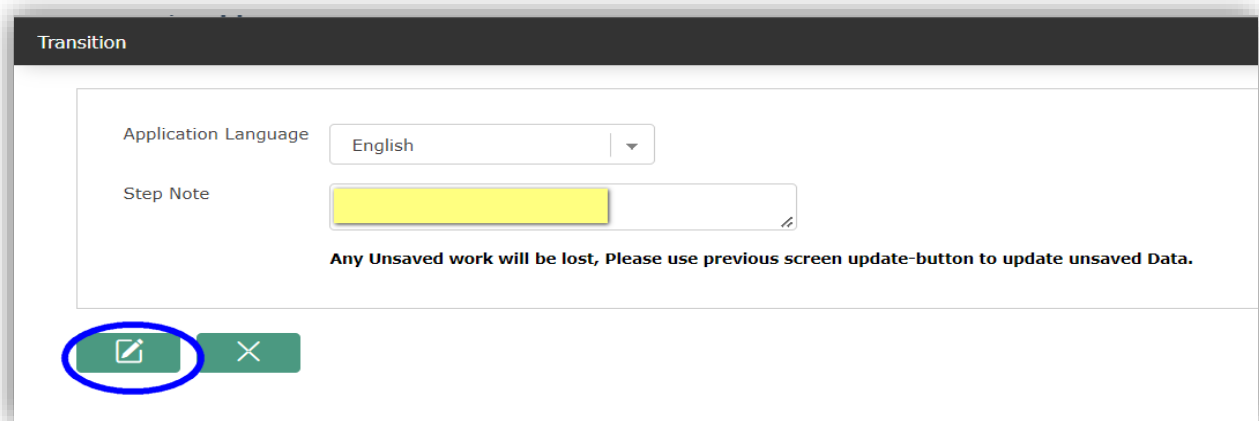
Step 18. Scroll up and go to the Transition dropdown field. Click and select **“For Approval”**



Step 19. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.



Step 20. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.

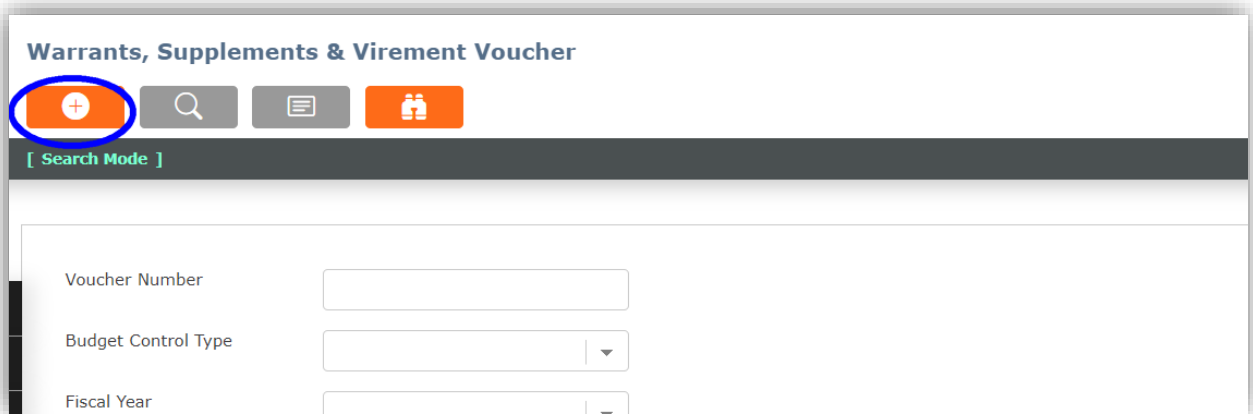


5.1.2 Supersede Warrants












Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher



Step 2. Click the New button from the Voucher screen to insert new transaction






Step 3. Select the following value for each corresponding field:

Voucher Number	<input type="text"/>
* Budget Control Type	ALLOTMENT  
* Fiscal Year	FY 2023 
* Fiscal Period	OCTOBER 
* Voucher Date	14/10/2023 
* Voucher Type	Update  
* Update Type	Current  
* Warrant Classification	Supersede Warrants  

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **UPDATE**.
- Update Type: **Current**
- Warrant Classification: **Supersede Warrants**


Step 4. Tick the 'Update Higher Level Warrant' field to also update the Parent level, which is the Warrant.

Warrants, Supplements & Virement Voucher


[Insert Mode]

Not Posted Reason

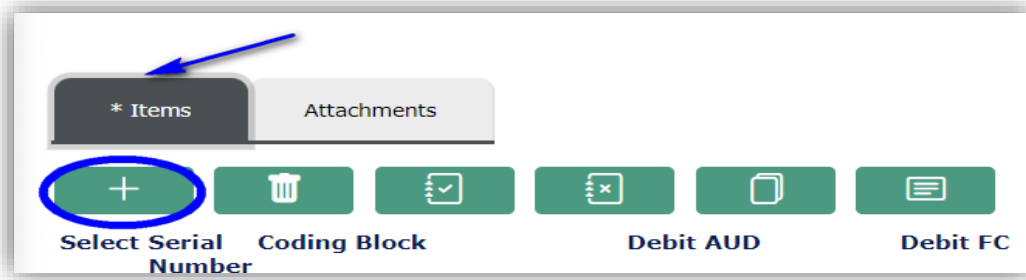
Update Higher Level Warrant 


Step 5. Enter the Transaction description. Tick the 'Copy Description in Details' field to copy this Description on each Transfer item entry.

* Description

* Copy Description In Details 

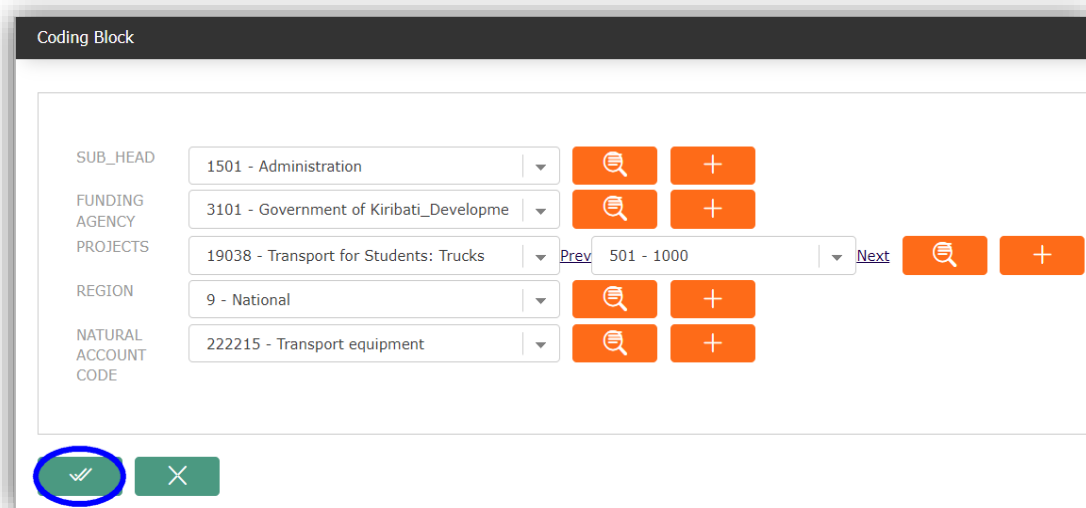
Step 6. From the Items tab, click on the **New** button.



Step 7. To set the Accounts where the allocation will be sourced from, click on the Elements View button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return**  after.

- **SUB HEAD:** Select the Division where budget is charged.
- **FUND AGENCY:** Select applicable fund source.
- **PROJECT:** Select project other than 00000-Not Defined for dev budget
- **REGION:** Select from the list.
- **NAC:** Select the appropriate NAC.

Step 8. Click **Save and Return** once coding block is selected. Take note that source account used should have available allocation to be transferred to another.



Step 9. Enter the amount on the **Debit** field. Click Save and Return.

* Serial Number

* Coding Block

* Debit AUD

* Credit AUD

* Description

Distributions

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

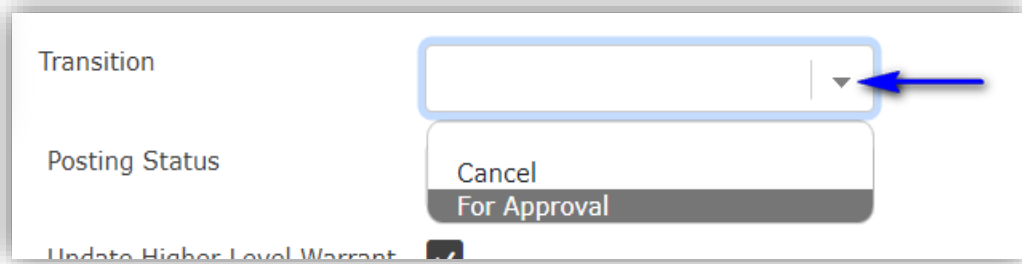
Step 13. Click the **Save** button from the main Voucher screen.

*** Items** Attachments

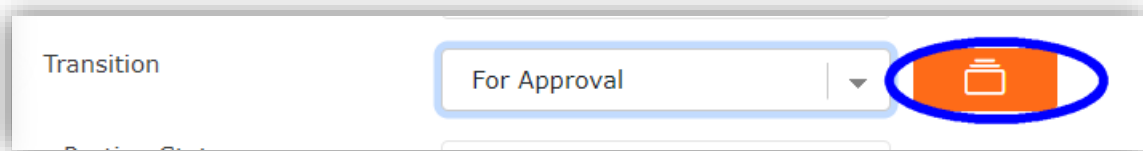
Select	Serial Number	Coding Block	Debit AUD	Debit FC
<input checked="" type="checkbox"/>		<u>1501/3101/19038/1/222215</u>	10,000.00	0.00

SUB_HEAD - Administration
 FUNDING AGENCY - Government of Kiribati
 PROJECTS - Transport for Students: Trucks
 REGION - Gilbert Islands (Tarawa)
 NATURAL ACCOUNT CODE - Transport equipment

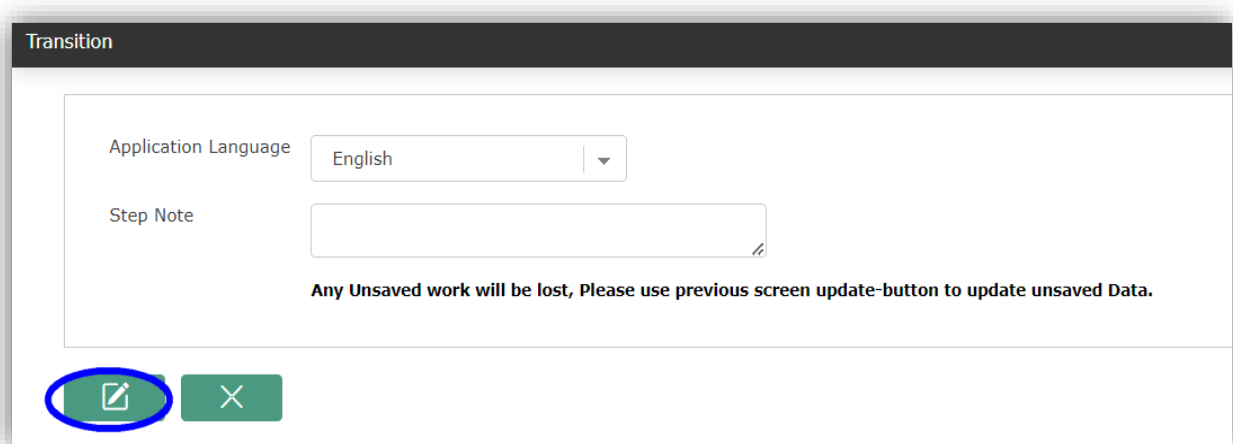
Step 14. Scroll up and go to the Transition dropdown field. Click and select **"For Approval."**



Step 15. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.



Step 16. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.

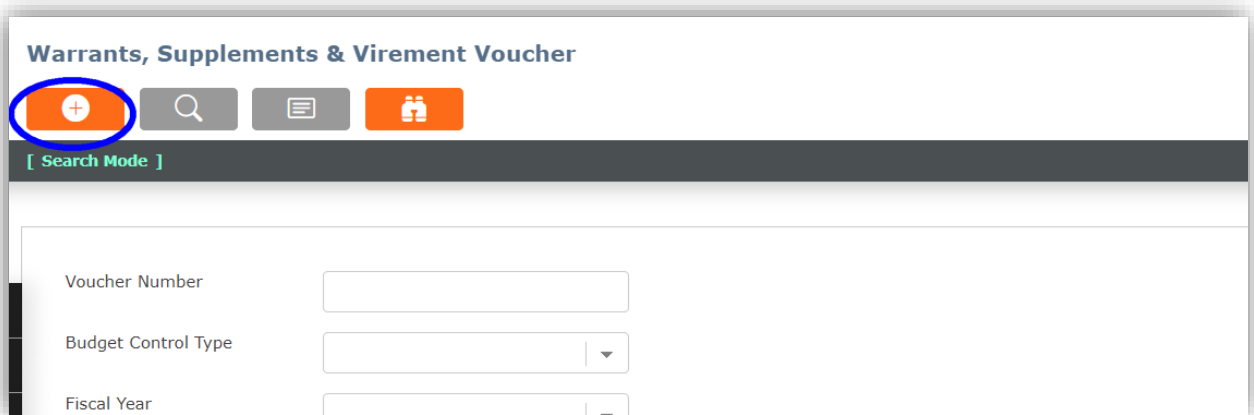


5.1.3 Development Fund Warrant – Additional

Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher




Step 2. Click the New button from the Voucher screen to insert new transaction



Step 3. Select the following value for each corresponding field:

Warrants, Supplements & Virement Voucher

[Insert Mode]

* Budget Control Type	ALLOTMENT	▼	←
* Fiscal Year	FY 2023	▼	
* Fiscal Period	OCTOBER	▼	
* Voucher Date	14/10/2023		
* Voucher Type	Update	▼	←
* Update Type	Current	▼	←
* Warrant Classification	Development Fund Warrant	▼	←

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **UPDATE**.
- Update Type: **Current**
- Warrant Classification: **Development Fund Warrant Additional**

Step 4. Tick the '**Update Higher Level Warrant**' field to also update the Parent level, which is the Warrant.

Warrants, Supplements & Virement Voucher

[Insert Mode]

Not Posted Reason		▼
Update Higher Level Warrant	<input checked="" type="checkbox"/>	

Step 5. Enter the Transaction description. Tick the '**Copy Description in Details**' field to copy this Description on each Transfer item entry.

* Description

* Copy Description In Details

Step 6. From the Items tab, click on the **New** button.

* Items Attachments

+

Select Serial Number Coding Block Debit AUD Debit FC

Step 7. To set the Accounts where the allocation will be sourced from, click on the Elements View button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return** after.

- **SUB HEAD:** Select the Division where budget is charged.
- **FUND AGENCY:** Select applicable fund source.
- **PROJECT:** Select project other than 00000-Not Defined for dev budget
- **REGION:** Select from the list.
- **NAC:** Select the appropriate NAC.

Step 8. Click **Save and Return** once coding block is selected. Take note that source account used should have available allocation to be transferred to another.

Coding Block

SUB_HEAD

FUNDING AGENCY

PROJECTS

REGION

NATURAL ACCOUNT CODE

Step 9. Enter the amount on the **Debit** field. Click Save and Return.

* Coding Block
🔍 👤 🗨️ 📄

* Debit AUD

* Credit AUD

* Description

Distributions

+ 🗑️ 📄 📄

Select Fiscal Period **Debit AUD** **Debit FC** **Credit AUD** **Credit FC**

✓ ✕

Step 13. Click the **Save** button from the main Voucher screen.

* Items Attachments

+ 🗑️ 📄 📄 📄 📄

Select	Serial Number	Coding Block	Debit AUD	D
<input checked="" type="checkbox"/>		1501/3101/19038/1/211112	24,000.00	

📄 📄

Step 14. Scroll up and go to the Transition dropdown field. Click and select "For Approval."

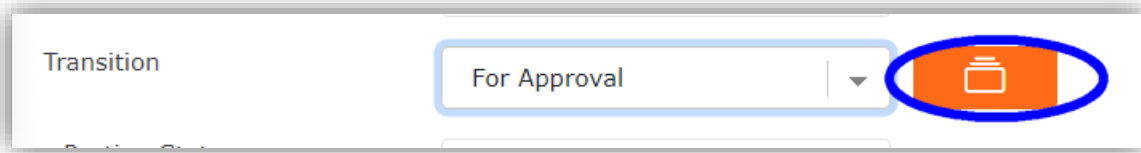
Transition

Posting Status

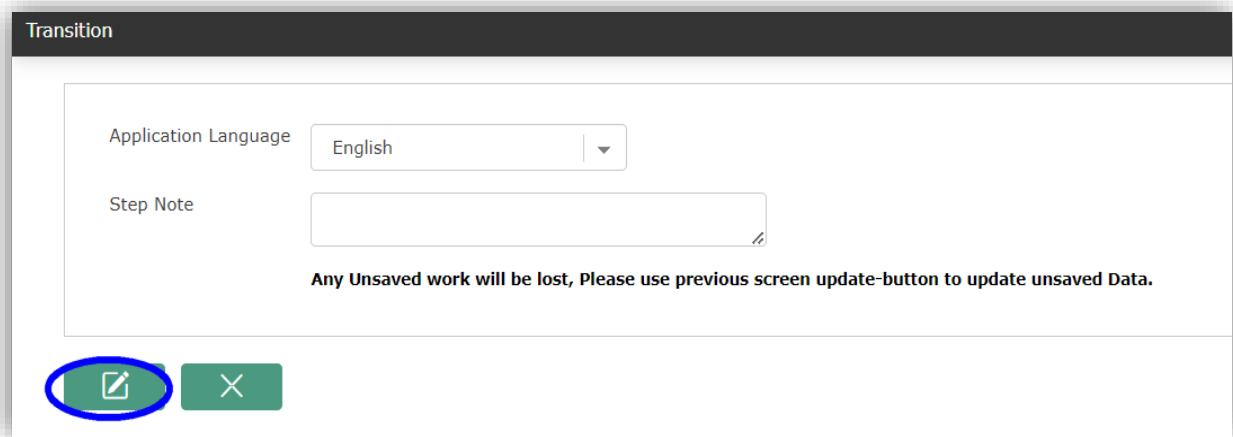
Update Higher Level Warrant

Cancel
For Approval

Step 15. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.



Step 16. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.



5.1.4 New Project Funds

Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher



Step 2. Click the New button from the Voucher screen to insert new transaction

Warrants, Supplements & Virement Voucher

[Search Mode]

Voucher Number

Budget Control Type


Fiscal Year

Step 3. Select the following value for each corresponding field:

* Budget Control Type

* Fiscal Year

* Fiscal Period

* Voucher Date 

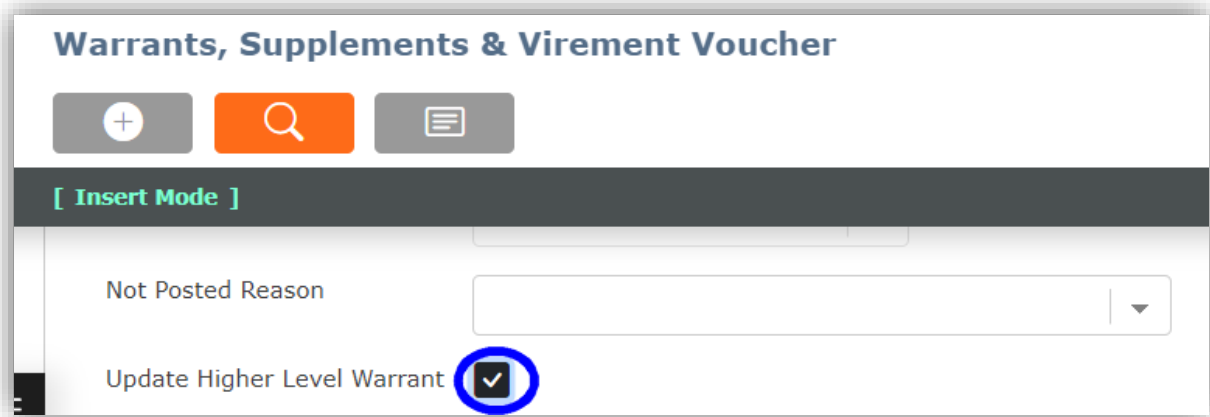
* Voucher Type

* Update Type

* Warrant Classification

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **UPDATE**.
- Update Type: **Current**
- Warrant Classification: **New Project Funds**

Step 4. Tick the '**Update Higher Level Warrant**' field to also update the Parent level, which is the Warrant.



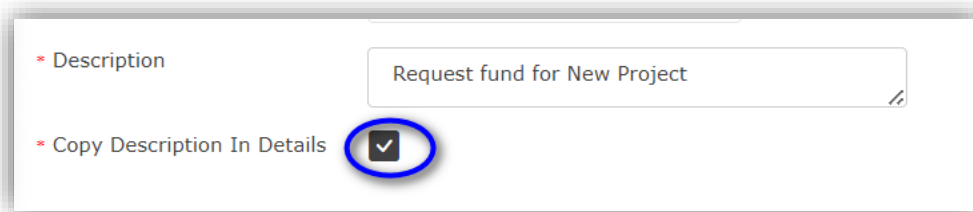
Warrants, Supplements & Virement Voucher

[Insert Mode]

Not Posted Reason

Update Higher Level Warrant

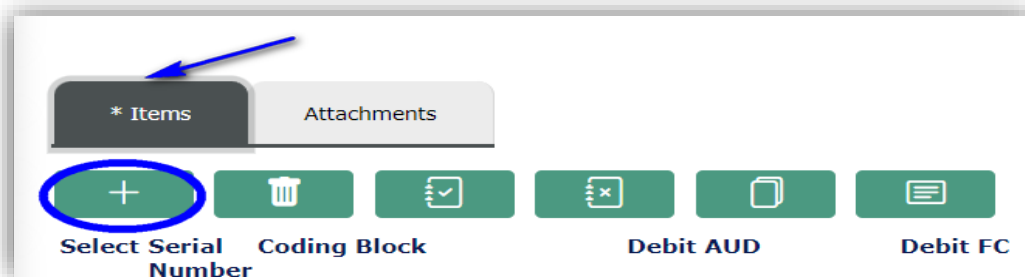
Step 5. Enter the Transaction description. Tick the '**Copy Description in Details**' field to copy this Description on each Transfer item entry.



* Description

* Copy Description In Details

Step 6. From the Items tab, click on the **New** button.



* Items Attachments

Select Serial Number Coding Block Debit AUD Debit FC

Step 7. To set the Accounts where the allocation will be sourced from, click on the Elements View button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return** after.

- **SUB HEAD:** Select the Division where budget is charged.
- **FUND AGENCY:** Select **0000- Not Defined**
- **PROJECT:** Select **0000-Not Defined**
- **REGION:** Select from the list.
- **NAC:** Select the appropriate NAC.

At this point, the New Funding Agency and the New Project Code is not yet created in IFMIS

Step 8. Click **Save and Return** once coding block is selected. Take note that source account used should have available allocation to be transferred to another.

Budget Control Update Voucher Item

Coding Block

SUB_HEAD	1501 - MOE- Administration		
FUNDING AGENCY	0000 - Not Defined		
PROJECTS	00000 - Not Defined	Prev	1 - 500
REGION	1 - Gilbert Islands (Tarawa)		
NATURAL ACCOUNT CODE	211112 - Wages		

Step 9. Enter the amount on the **Debit** field. Click Save and Return.

* Coding Block: 1501/0000/00000/1/211112

* Debit AUD: 78,000.00

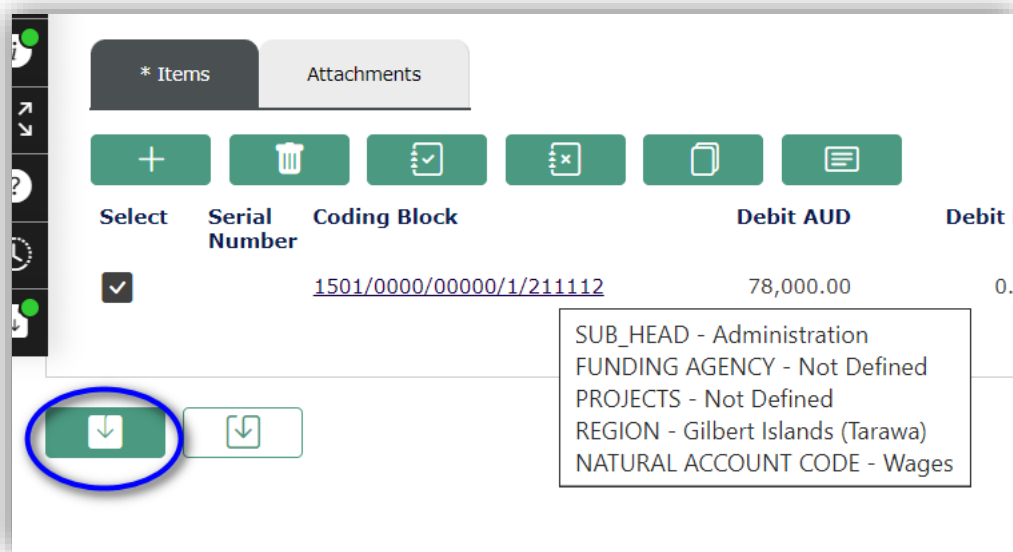
* Credit AUD: 0.00

* Description: Fund from New Project

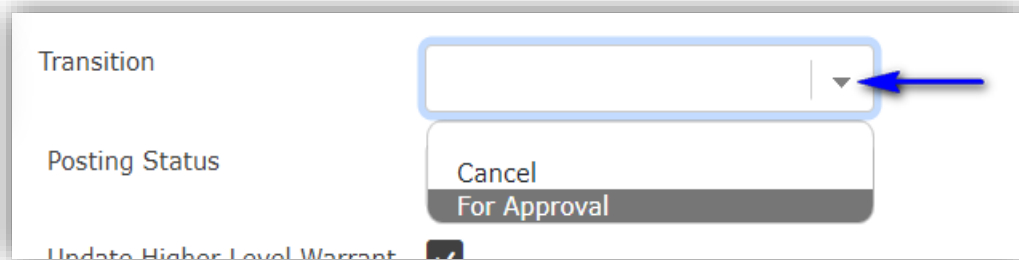
Distributions

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

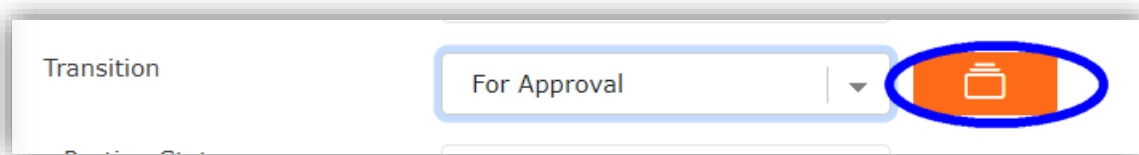
Step 13. Click the **Save** button from the main Voucher screen.



Step 14. Scroll up and go to the Transition dropdown field. Click and select “**For Approval.**”



Step 15. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.





Step 16. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.

Transition

Application Language: English

Step Note:

Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

5.1.5 Statutory Warrant

Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher



Step 2. Click the New button from the Voucher screen to insert new transaction.

Warrants, Supplements & Virement Voucher

[Search Mode]

Voucher Number

Budget Control Type

Fiscal Year

Step 3. Select the following value for each corresponding field:


Warrants, Supplements & Virement Voucher

[Insert Mode]

* Budget Control Type ←

* Fiscal Year ←

* Fiscal Period

* Voucher Date 

* Voucher Type ←

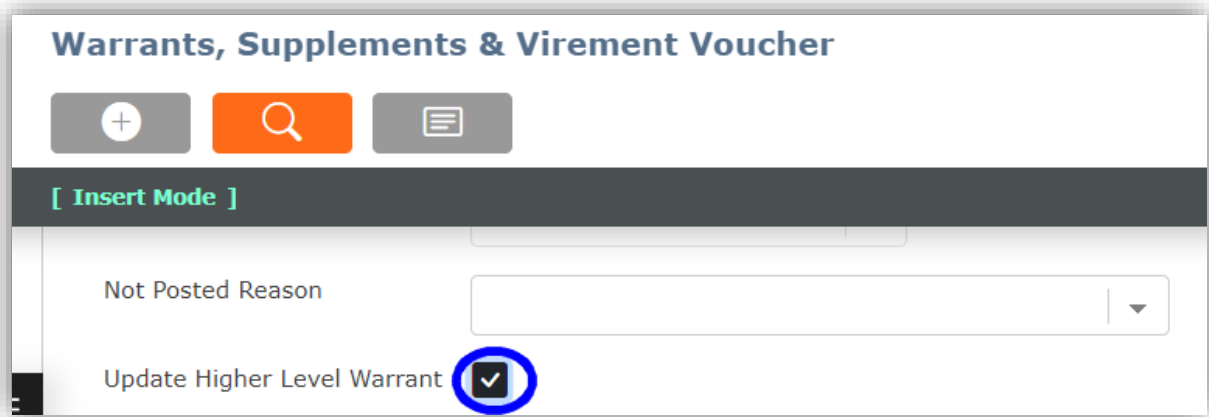
* Update Type ←

* Warrant Classification ←

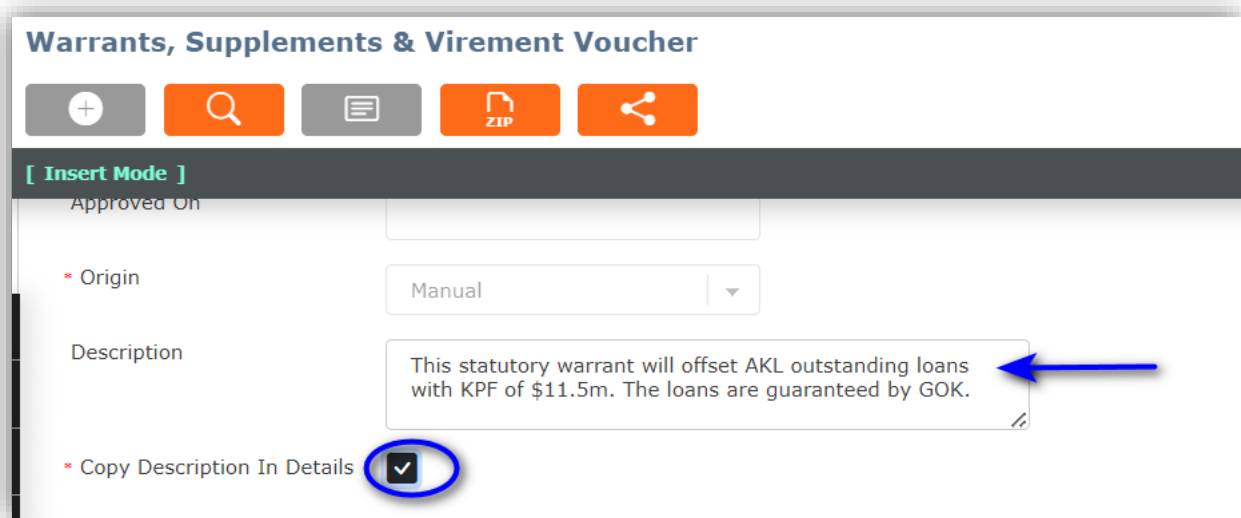
Warrant's Legal Basis

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **UPDATE**.
- Update Type: **Current**
- Warrant Classification: **Statutory Warrant**

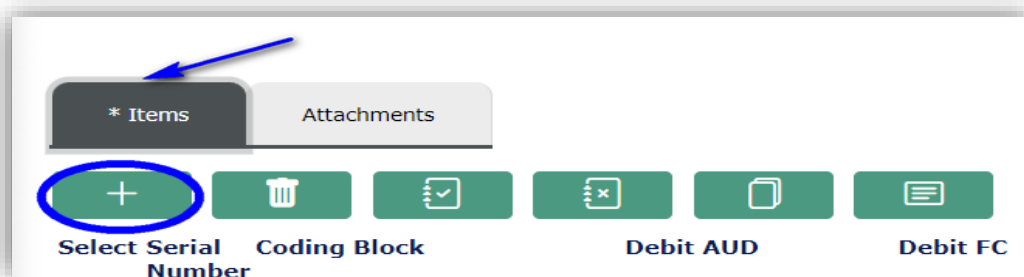
Step 4. Tick the **'Update Higher Level Warrant'** field to also update the Parent level, which is the Warrant.



Step 5. Enter the Transaction description. Tick the '**Copy Description in Details**' field to copy this Description on each Transfer item entry.



Step 6. From the Items tab, click on the **New** button.



Step 7. To set the Accounts where the allocation will be sourced from, click on the Elements View button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return** after.

- **SUB HEAD:** Select the Division where budget is charged.

- **FUND AGENCY:** Select applicable fund source.
- **PROJECT:** Select project other than 00000-Not Defined for dev budget
- **REGION:** Select from the list.
- **NAC:** Select the appropriate NAC.

Step 8. Click **Save and Return** once coding block is selected. Take note that source account used should have available allocation to be transferred to another.

Warrants, Supplements & Virement Voucher

Budget Control Update Voucher Item

Coding Block

SUB_HEAD	1704 - MFED- NEPO	▼		
FUNDING AGENCY	1101 - Cons. Fund- GoK	▼		
PROJECTS	00000 - Not Defined	▼	Prev	1 - 500
REGION	9 - National	▼		
NATURAL ACCOUNT CODE	282211 - Debt Servicing	▼		

✓





✕


Step 9. Enter the amount on the **Debit** field. Click Save and Return.

Warrants, Supplements & Virement Voucher


Budget Control Update Voucher Item

* Serial Number





* Coding Block    

* Debit AUD 



* Credit AUD

Description 

Distributions

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

Step 13. Click the **Save** button from the main Voucher screen.

Warrants, Supplements & Virement Voucher

[Insert Mode]

Manual

Description: This statutory warrant will offset AKL outstanding loans with KPF of \$11.5m. The loans are guaranteed by GOK.

Copy Description In Details

* Items | 1 Attachments

+ | - | | | |

Select	Serial Number	Coding Block	Debit AUD	Credit AUD
<input checked="" type="checkbox"/>	1	1704/1101/00000/9/282211	11,584,233.00	0.00



Step 14. Scroll up and go to the Transition dropdown field. Click and select **"For Approval."**

Transition

Posting Status

Update Higher Level Warrant

Cancel
For Approval

Step 15. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.

Transition

Step 16. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.

Transition

Application Language English

Step Note

Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

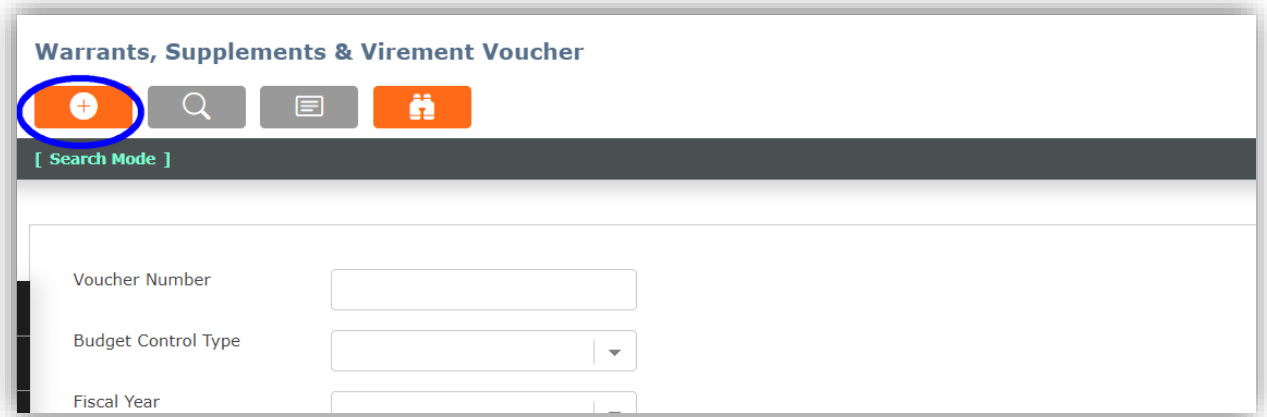
5.1.6 Development Fund Transfers

For the Line Ministry to request transfer from one Dev budget to another allocation, follow the steps defined below.

Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher



Step 2. Click the New button from the Voucher screen to insert new transaction



Warrants, Supplements & Virement Voucher

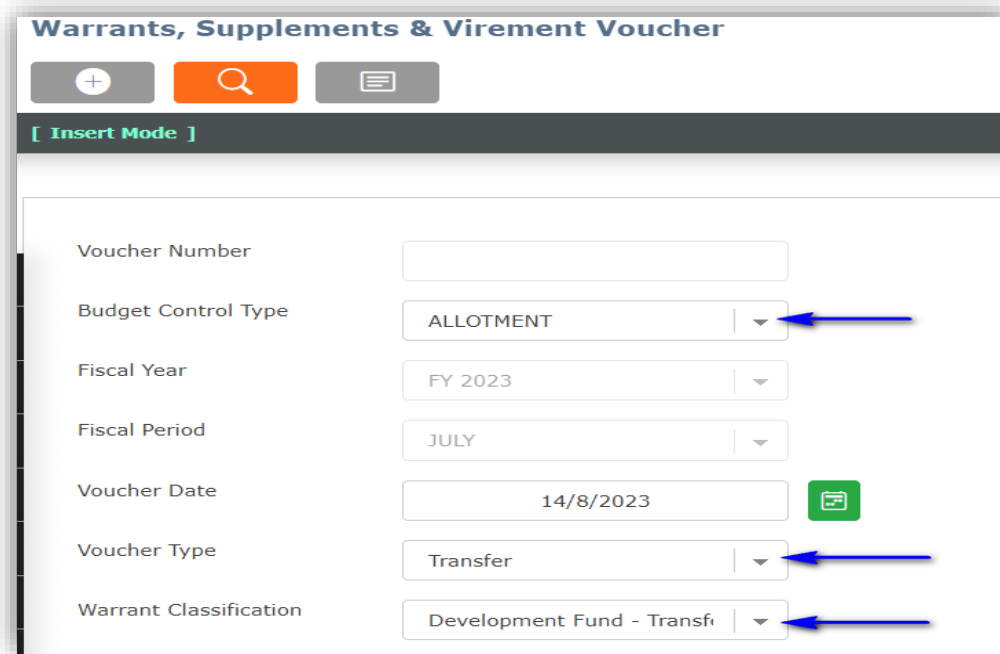
[Search Mode]

Voucher Number

Budget Control Type

Fiscal Year

Step 3. Select the following value for each corresponding field:



Warrants, Supplements & Virement Voucher


[Insert Mode]

Voucher Number

Budget Control Type

Fiscal Year

Fiscal Period

Voucher Date 

Voucher Type

Warrant Classification

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **TRANSFER**
- Warrant Classification: **Development Fund- Transfers**

Step 4. Tick the **'Update Higher Level Warrant'** field to also update the Parent level, which is the Warrant.

Warrants, Supplements & Virement Voucher

[Insert Mode]

Not Posted Reason

Update Higher Level Warrant

Step 5. Enter the Transaction description. Tick the '**Copy Description in Details**' field to copy this Description on each Transfer item entry.

* Description

* Copy Description In Details

Step 6. From the Items tab, click on the **New** button.

* Items Attachments

Select Serial Number Coding Block Debit AUD Debit FC

Step 7. To set the Accounts where the allocation will be sourced from, click on the Elements View button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return** after.

- **SUB HEAD:** Select the Division where budget is charged.
- **FUND AGENCY:** Select applicable fund source.
- **PROJECT:** Select project other than 00000-Not Defined for dev budget
- **REGION:** Select from the list.
- **NAC:** Select the appropriate NAC.

Step 8. Click **Save and Return** once coding block is selected. Take note that source account used should have available allocation to be transferred to another.

Coding Block

SUB_HEAD	1501 - Administration		
FUNDING AGENCY	3101 - Government of Kiribati_Developme		
PROJECTS	19038 - Transport for Students: Trucks	Prev 501 - 1000	Next
REGION	1 - Gilbert Islands (Tarawa)		
NATURAL ACCOUNT CODE	222217 - Machinery and equipment not el:		

Step 9. Enter the corresponding amount to be transferred to the **Credit** field. In the IFMIS system, a debit entry is usually an increase, and credit represents decrease or deduction. Click **Save and Return** to go back to the main screen.

Budget Control Update Voucher Item

Serial Number

Coding Block

Debit AUD

Credit AUD

Description

Distributions

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

Step 10. Again, click on the **New** button to enter a new item. For Transfers transactions, entries for debit and credit must be present.

Budget Control Update Voucher Item

Serial Number

Coding Block

Step 11. This time, the corresponding account to be transferred with will be recorded. Again, select the applicable coding block.

Coding Block

SUB_HEAD

FUNDING AGENCY

PROJECTS





REGION


NATURAL ACCOUNT CODE

Step 12. Enter the amount on the **Debit** field. Click Save and Return.

Budget Control Update Voucher Item

Serial Number



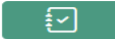

Coding Block    

Debit AUD 



Credit AUD

* Description

Distributions

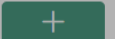





   

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit



 

Step 13. Click the **Save** button from the main Voucher screen.

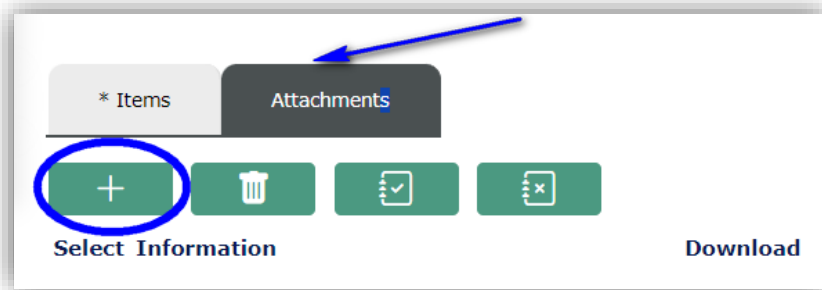
* Items Attachments

Select	Serial Number	Coding Block	Debit AUD	Debit FC	Credit AUD
<input checked="" type="checkbox"/>	1501/3101/19038/1/222217		0.00	0.00	10,000.00
<input checked="" type="checkbox"/>	1501/3101/19038/9/222215		10,000.00	0.00	0.00

Step 14. Before sending for authorization or approval, click on the **Attachments** tab, and click **New**.



Step 15. From the Attachments screen, enter the Title and additional/detailed description of the document attached. Click on the **Choose File** button to select the document from the local folder.

Information

Application ID

Attachment Classification

Application Language

* Title

Description

* Attachment No file chosen

Date Time

Step 16. Click **Save and Return** to go back to the main voucher screen.

Information

Application ID

Attachment Classification

Application Language

* Title

Description

* Attachment Dev Fund Request.pdf

Date Time

Date

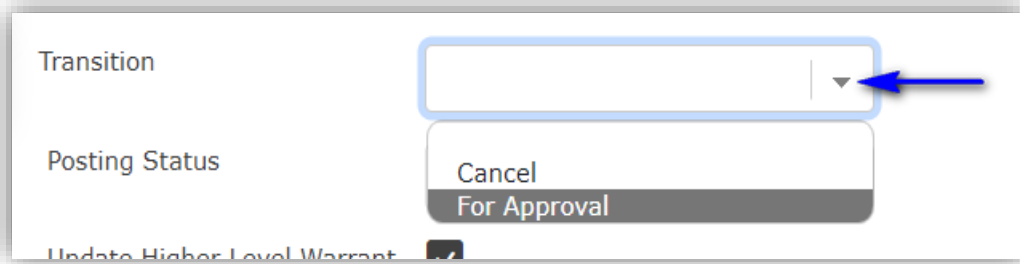
User

Step 17. Click the Update button to save all the changes made.

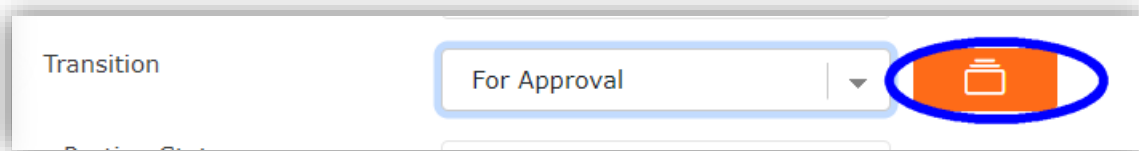
* Items
Attachments

Select	Information	
<input checked="" type="checkbox"/>	Title: Dev Fund Transfer By: Teao on: Ted	14/8/2023

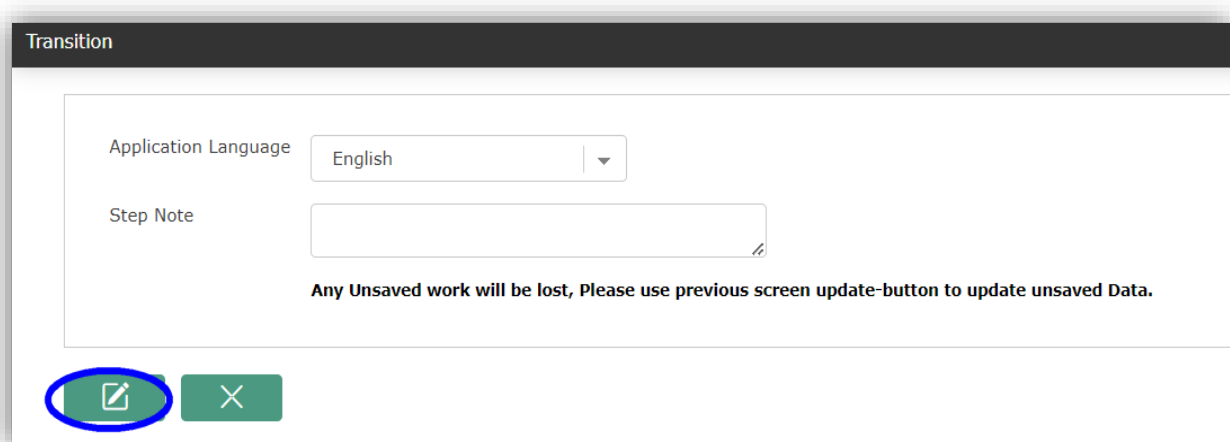
Step 18. Scroll up and go to the Transition dropdown field. Click and select "For Approval."



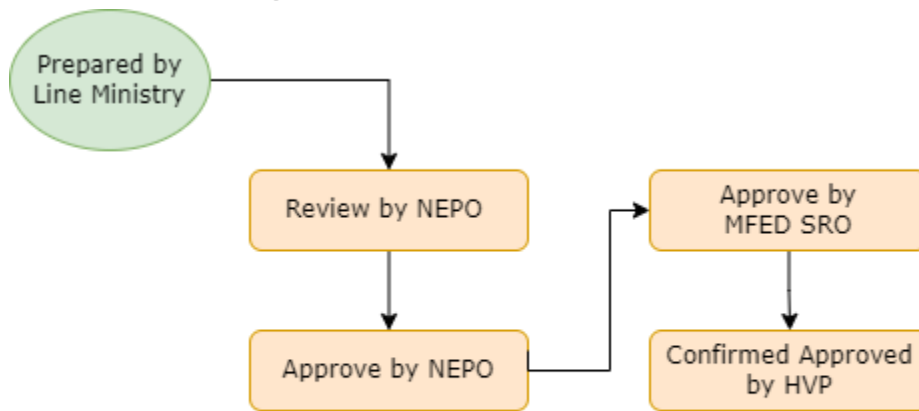
Step 19. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.



Step 20. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.



5.1.7 Recurrent Budget Virements



*****This approval process is followed by Recurrent Budget Virement**

5.1.7.1 How to record Recurrent Budget Virements

Budget Virements are Transfers of Consolidated Budget from one Division to another within the same Ministry to the same or to a different expense Allocation. This is also prepared by the Accountants/Senior Accountants, approved by the SRO at the Line Ministries, before sent to NEPO for review.

To process this in the IFMIS, follow the steps define below:

Step 1. Navigate Menu > Budgeting and Appropriations > Warrants, Supplements & Virements Voucher



Step 2. Click the New button from the Voucher screen to insert new transaction

Warrants, Supplements & Virement Voucher



[Search Mode]

Voucher Number	<input type="text"/>
Budget Control Type	<input type="text" value=""/>
Fiscal Year	<input type="text" value=""/>

Step 3. Select the following value for each corresponding field:

Warrants, Supplements & Virement Voucher

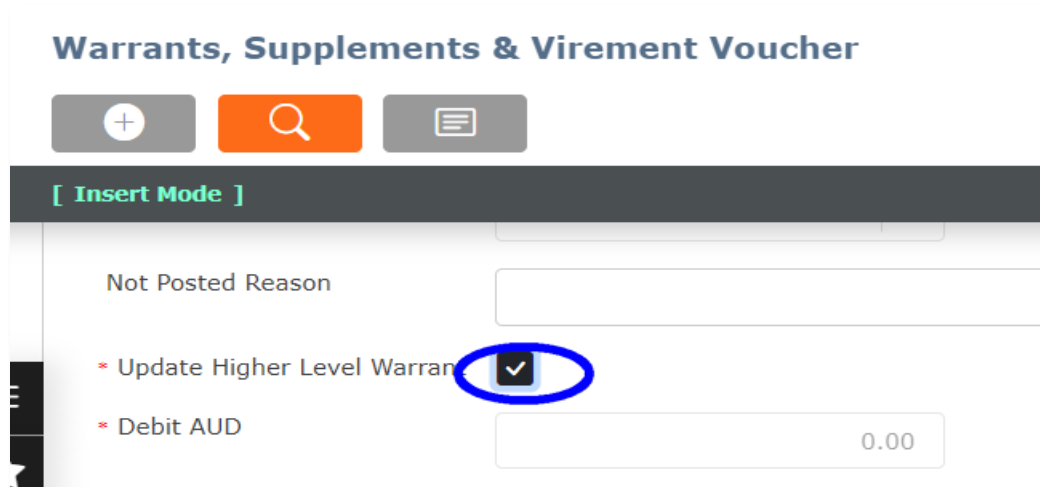


[Insert Mode]

Voucher Number	<input type="text"/>
* Budget Control Type	ALLOTMENT
* Fiscal Year	FY 2023
* Fiscal Period	JULY
* Voucher Date	14/8/2023
* Voucher Type	Transfer
Warrant Classification	Recurrent Budget Virement
Warrant's Legal Basis	Appropriation Act #1 of 2023

- Budget Control Type: **Allotment** (represents the Ministry's allocation)
- Voucher Type: for all Transfers transaction, select **TRANSFER**
- Warrant Classification: **Recurrent Budget Virements**
- Warrant's Legal Basis: select from the applicable Appropriation Act for the current Fiscal Year

Step 4. Tick the **'Update Higher Level Warrant'** field to also update the Parent level, which is the Warrant.



Warrants, Supplements & Virement Voucher

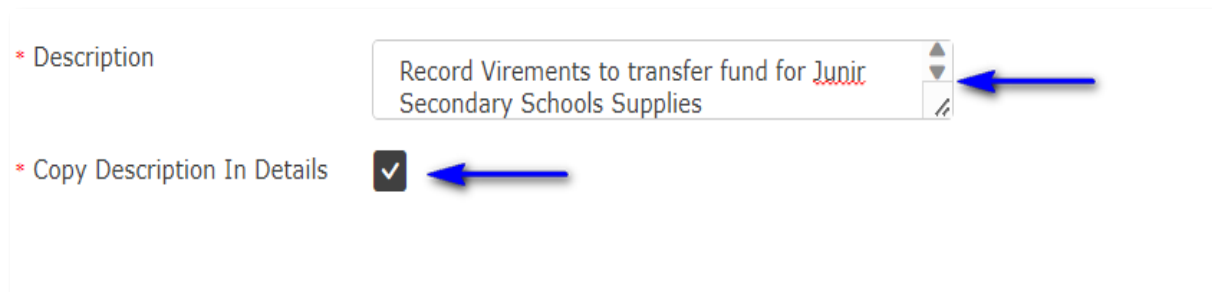
[Insert Mode]

Not Posted Reason

* Update Higher Level Warrant

* Debit AUD 0.00

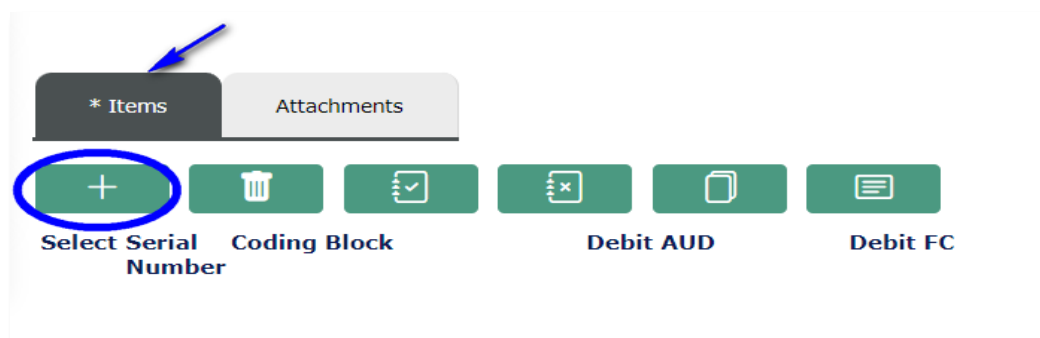
Step 5. Enter the Transaction description. Tick the **'Copy Description in Details'** field to copy this Description on each Transfer item entry.



* Description Record Virements to transfer fund for Junior Secondary Schools Supplies

* Copy Description In Details

Step 6. From the Items tab, click on the **New** button.



* Items Attachments

+ Coding Block Debit AUD Debit FC




Select Serial Number

Step 7. To set the Accounts where the allocation will be sourced from, click on the **Elements View** button to add the details of the Codes. Select the applicable codes from the dropdown. Click **Save and Return** after.

- **SUB HEAD:** Select the Division where budget is charged.
- **FUND AGENCY:** Select 1101- GoK for recurrent budget
- **PROJECT:** Select 00000-Not Defined if this is from recurrent budget











- **REGION:** Select from the list. Recurrent budget is always charged to 9- Nationwide location.
- **NAC:** Select the appropriate NAC.



Budget Control Update Voucher Item

Serial Number	<input type="text"/>
Coding Block	<input type="text"/>  
Debit AUD	<input type="text" value="0.00"/>
Credit AUD	<input type="text" value="0.00"/>
* Description	<input type="text" value="Record Virements to transfer fund for Junir Secondary Schools Supplies"/> 

Step 8. Click **Save and Return** once coding block is selected. Take note that source account used should have available allocation to be transferred to another.

Coding Block





SUB_HEAD	<input type="text" value="1505 - Teabike College"/>  
FUNDING AGENCY	<input type="text" value="1101 - Government of Kiribati_Consolidate"/>  
PROJECTS	<input type="text" value="00000 - Not Defined"/> <input type="text" value="1 - 500"/>  
REGION	<input type="text" value="9 - National"/>  
NATURAL ACCOUNT CODE	<input type="text" value="229112 - Local Stationery and Supplies"/>  


Step 9. Enter the corresponding amount to be transferred to the **Credit** field. In the IFMIS system, a debit entry is usually an increase, and credit represents decrease or deduction. Click **Save and Return** to go back to the main screen.

Budget Control Update Voucher Item

Serial Number



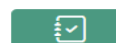
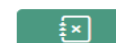
Coding Block    

Debit AUD



Credit AUD 

Description

Distributions







   

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

Step 10. Again, click on the **New** button to enter a new item. For Transfers transactions, entries for debit and credit must be present.

*** Items** Attachments

Select	Serial Number	Coding Block	Debit AUD	D
<input checked="" type="checkbox"/>		1505/1101/00000/9/229112	0.00	

Step 11. This time, the corresponding account to be transferred with will be recorded. Again, select the applicable coding block.

Coding Block

SUB_HEAD	1503 - Junior Secondary Sch		
FUNDING AGENCY	1101 - Government of Kiribati_Consolidate		
PROJECTS	00000 - Not Defined	Prev 1 - 500	Next
REGION	9 - National		
NATURAL ACCOUNT CODE	272141 - School stationery for Primary an		

Step 12. Enter the amount on the **Debit** field. Click Save and Return.

Budget Control Update Voucher Item

Serial Number

Coding Block

Debit AUD

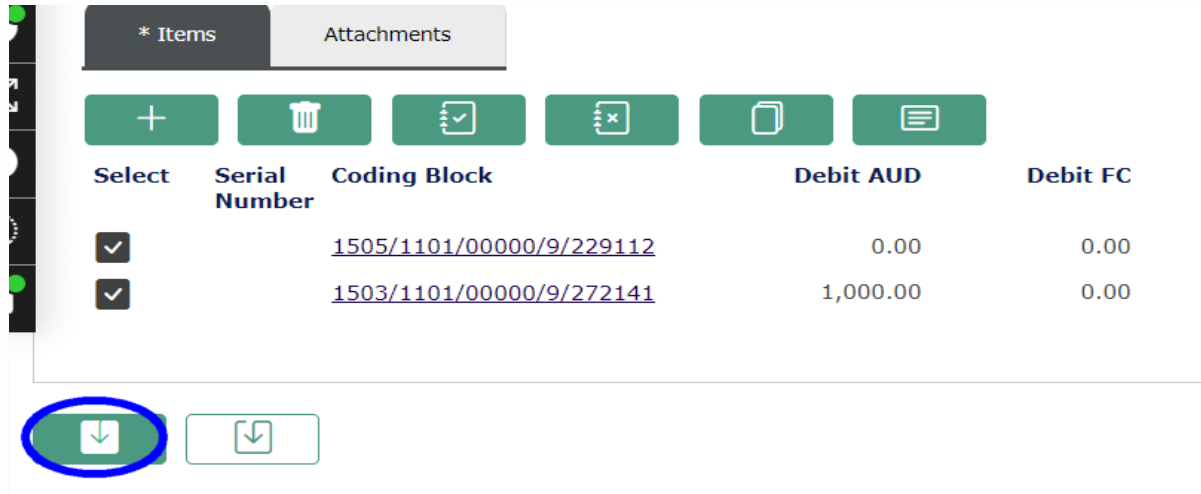
Credit AUD

Description

Distributions

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

Step 13. Click the **Save** button from the main Voucher screen.



Step 14. Before sending for authorization or approval, click on the **Attachments tab**, and click **New**.

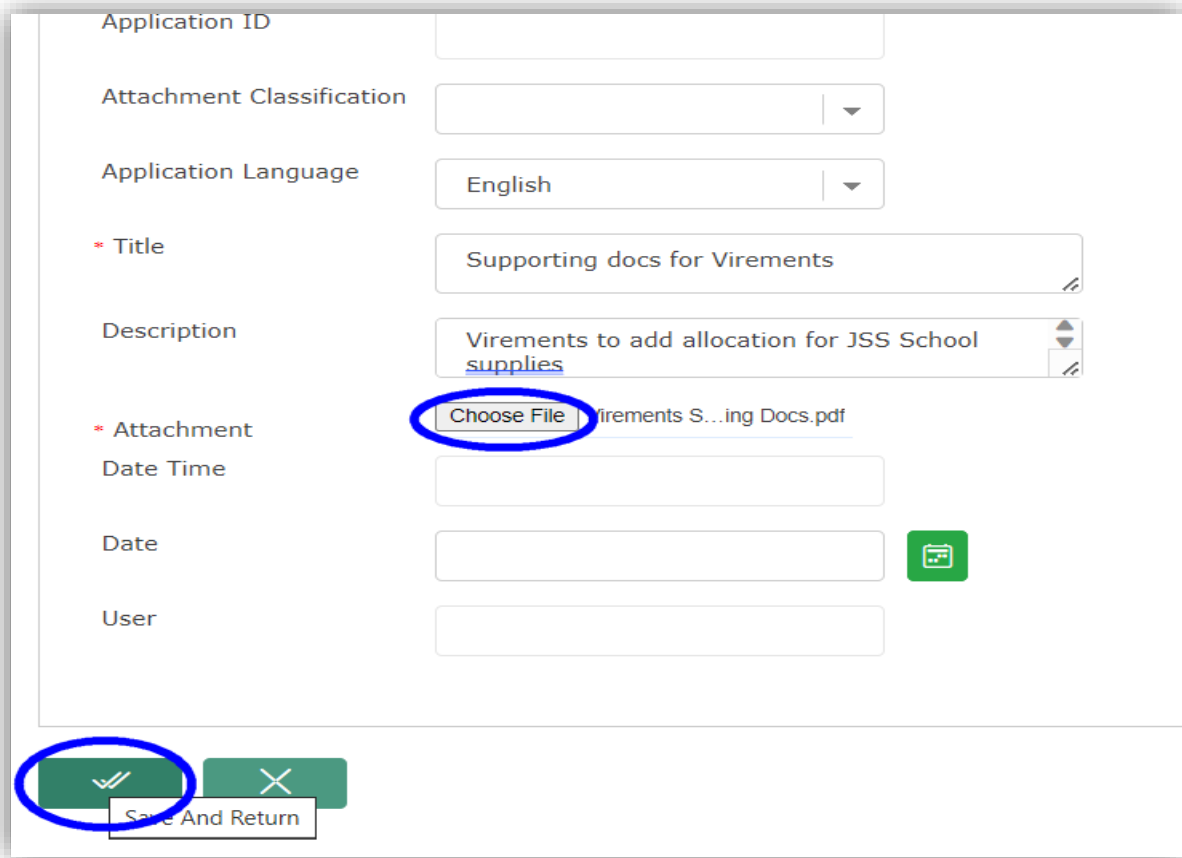


Step 15. From the Attachments screen, enter the Title and additional/detailed description of the document attached. Click on the **Choose File** button to select the document from the local folder.

Information

Application ID	<input type="text"/>
Attachment Classification	<input type="text"/>
Application Language	English
* Title	Supporting docs for Virements
Description	Virements to add allocation for JSS School supplies
* Attachment	<input type="button" value="Choose File"/> No file chosen
Date Time	<input type="text"/>

Step 16. Click **Save and Return** to go back to the main voucher screen.



Application ID

Attachment Classification

Application Language: English

* Title: Supporting docs for Virements

Description: Virements to add allocation for JSS School supplies

* Attachment: **Choose File** Virements Supporting Docs.pdf

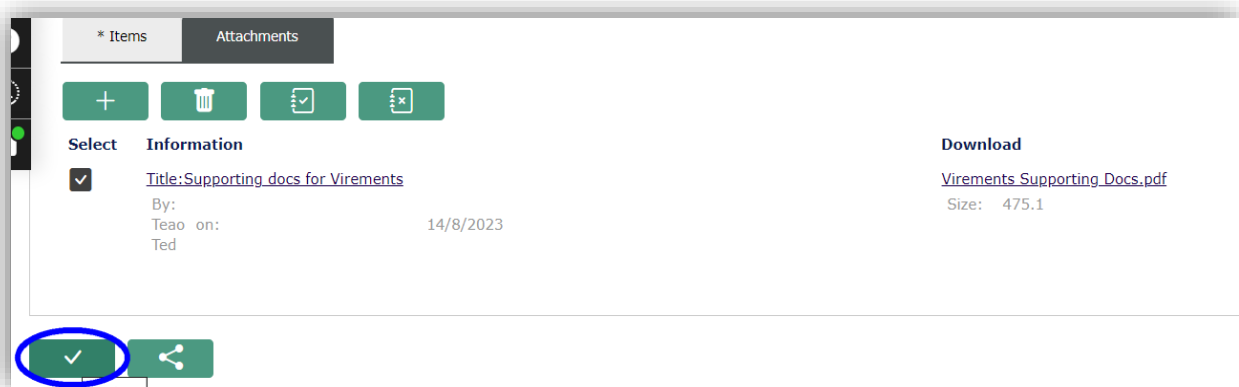
Date Time

Date

User

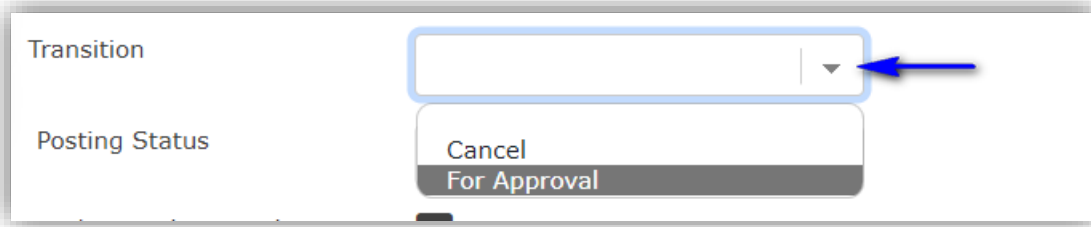
Save And Return

Step 17. Click the Update button to save all the changes made.

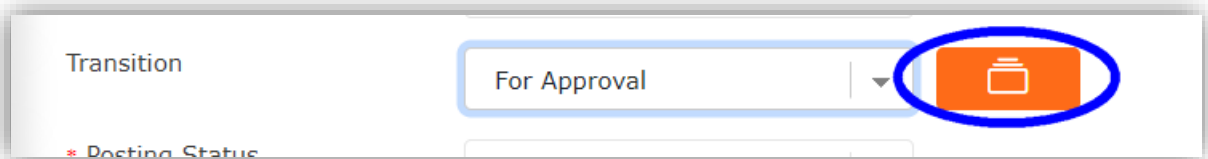


Select	Information	Download
<input checked="" type="checkbox"/>	Title: Supporting docs for Virements By: Teao on: 14/8/2023 Ted	Virements Supporting Docs.pdf Size: 475.1

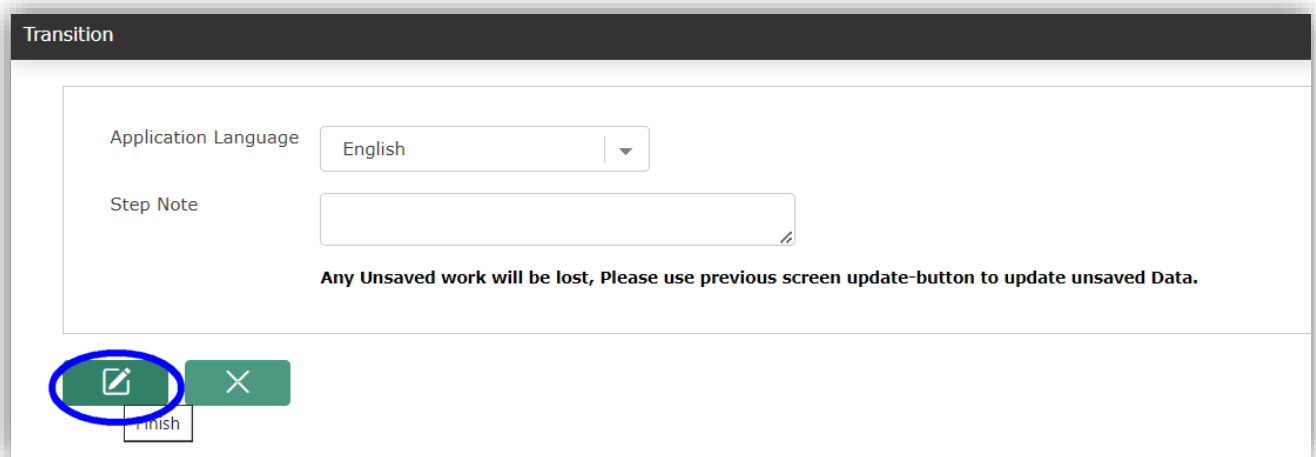
Step 18. Scroll up and go to the Transition dropdown field. Click and select **"For Approval"**



Step 19. Click the **Transition** button. Take note that the Transition process will not take place without doing this step.




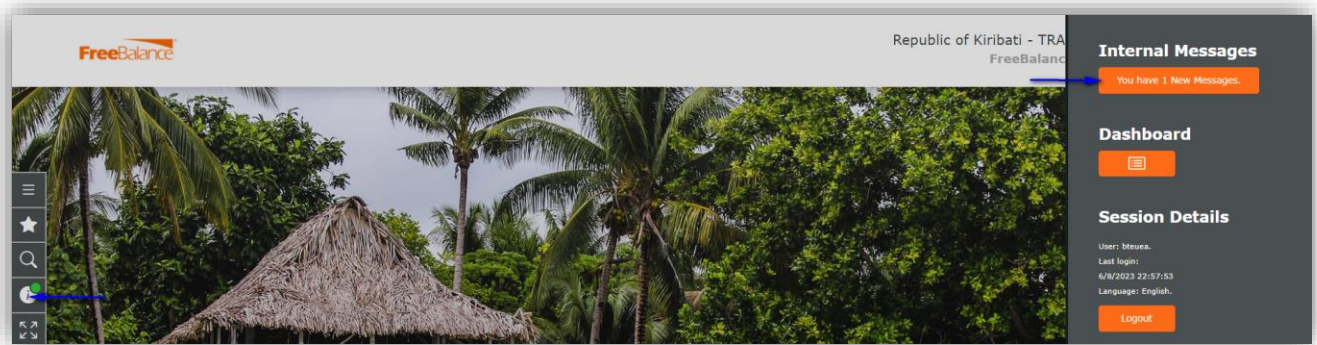
Step 20. Enter the required note or remarks to be addressed to the next approver. Click the **Finish** button.



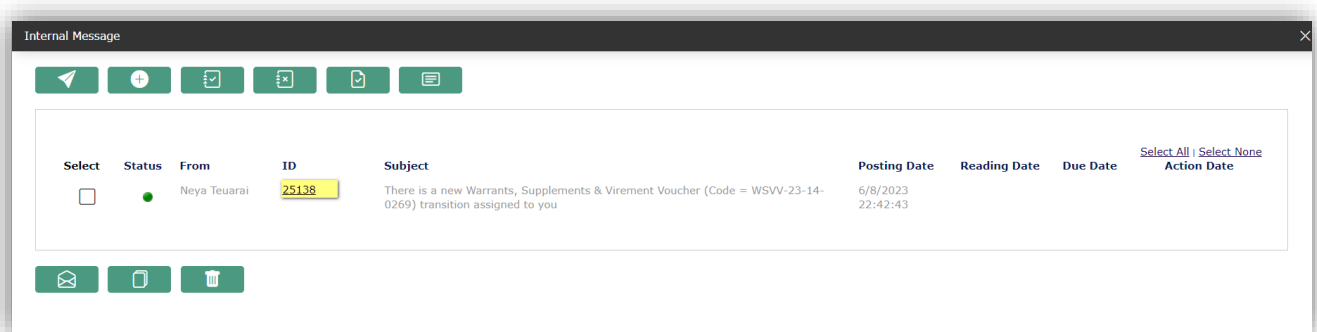
5.1.7.2 How to Approve Budget Transfers, Virements and Revisions


Internal Transfers and Virements are initially authorized by the SROs from each accountable Line Ministry. To process approval at this level, follow the steps defined below:

Step 1. After logging in, click the  to display the Internal Messages. Click the New messages box on the internal messages.



Step 2. The Internal Message will be opened and the list of all pending tasks and notifications for the user is displayed. Click on the ID of the notification for the Warrants, Supplements & Virements Voucher. This will open the details of the Voucher.



Step 3. Click on **Update Domain**  button on the displayed Internal Message screen. The system will open the screen for the Voucher for review.

Internal Message

ID

From

Organization Name

Subject

Body

Transaction = Warrants, Supplements & Virement Voucher
 Transaction Id = 1987
 Code = WSVV-23-14-0269
 Description = Transfer of Allocation for Printing expenses
 Options Available: Authorized by Line Ministry, Prepared

Entity
 Warrants, Supplements & Virement Voucher

Step 4. Review the entries made for the transfers.

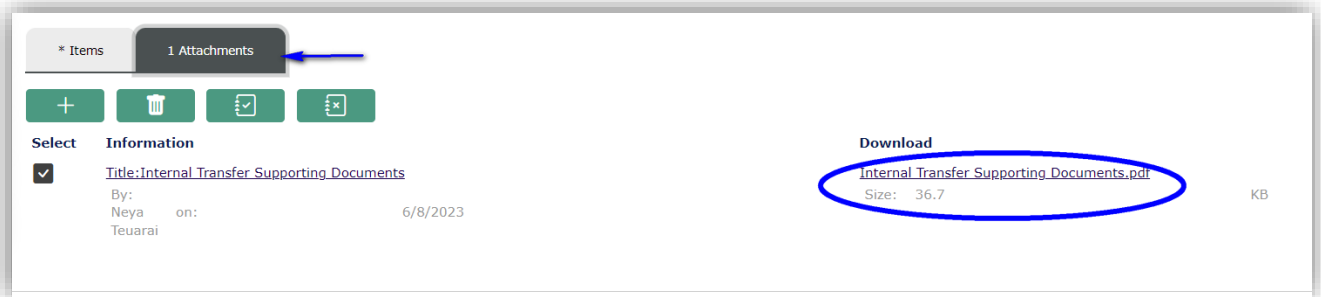
Select	Serial Number	Coding Block	Debit AUD	Debit FC	Credit AUD	Credit FC	Debit Original Amount AUD	Debit Foreign Original	Credit Original Amount AUD	Credit Original Amount FC
<input checked="" type="checkbox"/>	1	1401/1101/00000/9/211111	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	2	1401/1101/00000/9/2				0.00	0.00	0.00	0.00	0.00


SUB_HEAD - Administration
 FUNDING AGENCY - Government of Kiribati_Consolidated Fund (Appropriation)
 PROJECTS - Not Defined
 REGION - National
 NATURAL ACCOUNT CODE - Salaries

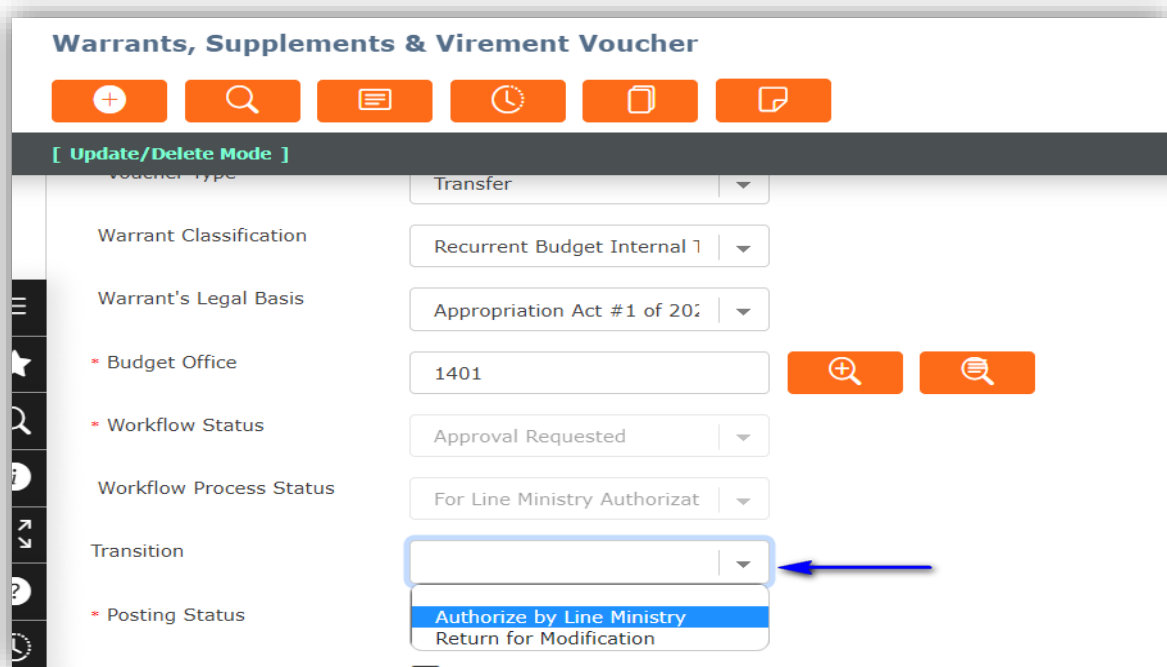
Select	Serial Number	Coding Block	Debit AUD	Debit FC	Credit AUD	Credit FC	Debit Original Amount AUD	Debit Foreign Original	Credit Original Amount AUD	Credit Original Amount FC
<input checked="" type="checkbox"/>	1	1401/1101/00000/9/211111	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
<input checked="" type="checkbox"/>	2	1401/1101/00000/9/229111	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

SUB_HEAD - Administration
 FUNDING AGENCY - Government of Kiribati_Consolidated Fund (Appropriation)
 PROJECTS - Not Defined
 REGION - National
 NATURAL ACCOUNT CODE - Local Printing

Step 5. To download the attached file/s, click on the Attachments tab and click on the file name to download.

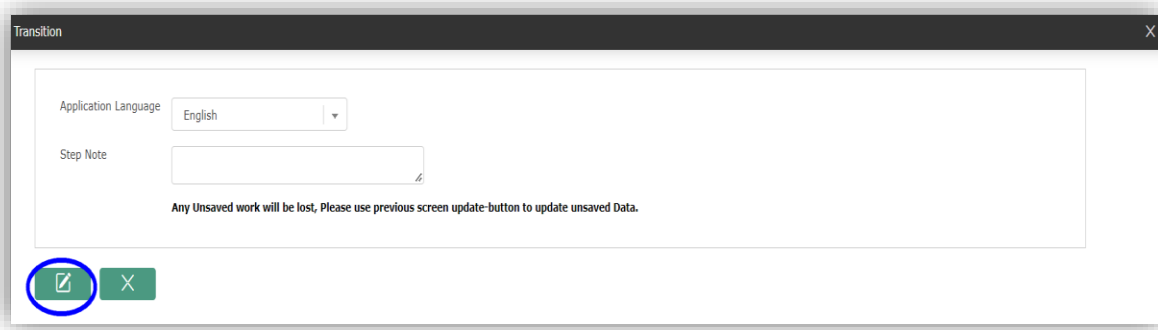


Step 6. After the review, go up to the Transition field and select the **“Authorize by Line Ministry”** from the dropdown list. The Transition  button is displayed. Click on it to proceed.



Note: In case, the Voucher needs to be returned to prepared for modification, select **“Return for Modification”** and click the Transition button. This will be sent back to **Prepared** status.

Step 7. Enter the step note as an instruction or information to the next approver user. And then click the Finish button



5.1.8 Department Warrants

Department Warrants are budget transactions authorizing the other ministry to spend and pay expenses on behalf of the other Ministry.

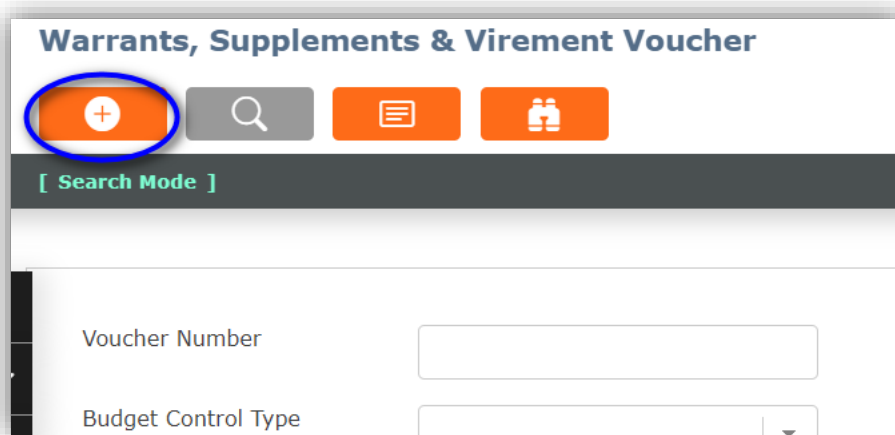
For IFMIS, the requesting Ministry communicates the need to NEPO. NEPO enters the Department Warrant in IFMIS.

To prepare the Department Warrant, follow these steps.

Step 1. Navigate the Menu > Budgeting and Appropriation > Warrants, Supplements and Virement Voucher








Step 2. Click the New button



Step 3. Provide the details below.

Warrants, Supplements & Virement Voucher

[Insert Mode]

Voucher Number	<input type="text"/>
* Budget Control Type	ALLOTMENT 
* Fiscal Year	FY 2023 
* Fiscal Period	NOVEMBER 
* Voucher Date	18/12/2023 
* Voucher Type	Transfer 
* Warrant Classification	<input type="text"/>
Warrant's Legal Basis	<ul style="list-style-type: none">Department Warrant - Budget TransfersDevelopment Fund - TransfersDevelopment Fund - WarrantRecurrent Budget Virements
* Budget Office	<input type="text"/>

Step 4. Check the Update Higher Level Budget Control and enter the description

Warrants, Supplements & Virement Voucher

[Insert Mode]

Not Posted Reason

Update Higher Level Warrant

* Debit AUD

* Credit AUD

Created By

Created On

Approved By

Approved On

* Origin

Description

* Copy Description In Details

Step 5. Click the new button for the Line Item.

Emergency Fund

* Copy Description In Details

* Items Attachments

+

Select Serial Coding Block Debit AUD
Number

Step 6. Click the Elements view to add the details of the Coding Block.

Budget Control Update Voucher Item

* Serial Number

* Coding Block

* Debit AUD

Elements View

Step 7. Complete the details of the CB then click the save and return button.

Warrants, Supplements & Virement Voucher

Budget Control Update Voucher Item

Coding Block

SUB_HEAD	1401 - MHMS- Administration	🔍	+
FUNDING AGENCY	3212 - Dev. Fund - For. Grant - ADB	🔍	+
PROJECTS	20036 - COVID-19 Emergency Response -	Prev	501 - 1000
REGION	1 - Gilbert Islands (Tarawa)	🔍	+
NATURAL ACCOUNT CODE	211114 - Allowances	🔍	+

Step 8. Enter the amount then click the save and return button.

Warrants, Supplements & Virement Voucher

Budget Control Update Voucher Item

* Serial Number

* Coding Block

* Debit AUD ←

* Credit AUD

Description

Distributions

+
🗑️
📄
📄

Select Fiscal Period
Debit AUD
Debit FC
Credit AUD
Credit F

✓
✕

Step 9. Click the copy button to add the source.

* Items
Attachments

+
🗑️
📄
📄
📄
☰





	Select	Serial Number	Coding Block	Debit AUD
✓			1401/3212/20036/1/211114	364,606.00

Step 10. Change the Coding block of the source, then enter the amount in the credit. Click the save and return once done.

Warrants, Supplements & Virement Voucher

Budget Control Update Voucher Item

* Serial Number



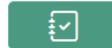

* Coding Block    

* Debit AUD



* Credit AUD

Description

Distributions

Select Fiscal Period Debit AUD Debit FC Credit AUD Credit FC

Step 11. Click the Save button.

Warrants, Supplements & Virement Voucher

[Insert Mode]

* Copy Description In Details

* Items Attachments

+ [] [] [] [] [] []

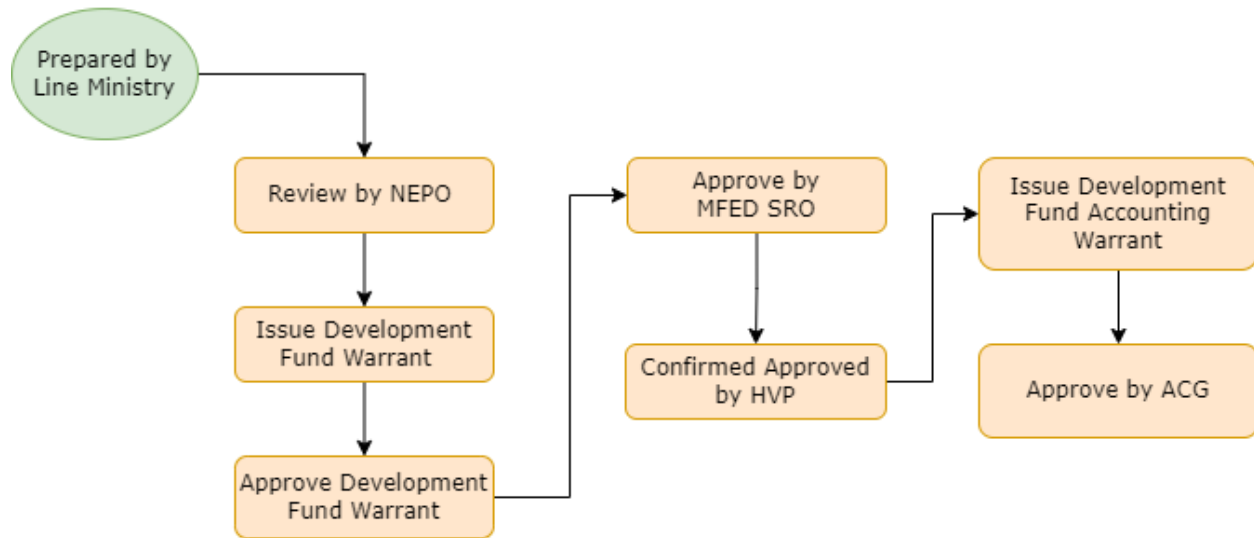
Select	Serial Number	Coding Block	Debit AUD	Credit AUD
<input checked="" type="checkbox"/>		1401/3212/20036/1/211114	364,606.00	0.00
<input checked="" type="checkbox"/>		1704/3212/20036/1/211114	0.00	364,606.00

Download []

Note: The approval process of Department Warrant – Budget Transfers shall follow the same process where NEPO will review it, NEPO Deputy Director will approve, then it will go to the MFED Secretary for approval. When done, it is routed to the Treasury for approval. After these are all completed, then the Line Ministries are now ready to use the transferred budget for their budget execution.

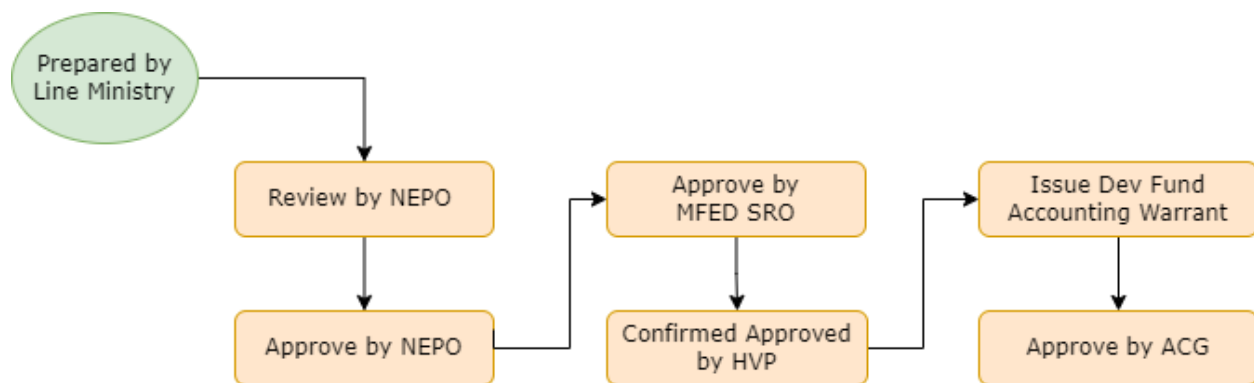
5.2 Review and approval process of Development Budget Warrants and Transfers

The review and approval process of Development Fund Warrants and Transfers are the following.



***This approval process is followed by the following Classifications

1. Development Fund Warrant
2. Development Fund Warrant - Additional
3. Supersede Warrant
4. New Project Funds



***This approval process is followed by the following Classifications

1. Development Fund Transfers
2. Special Fund Warrant
3. Contingency Warrant

5.2.1 Review Development Fund Warrant by NEPO

The review and checking of budget transactions are distributed to the 3 Sectors in NEPO. Sector Economist are assigned to each sector as a distribution of their accountabilities. The list below are the sectors with their accountable Ministries to review.

- **Sector Revenue Infrastructure Economic Growth (RIE):**

Code	Ministry	Ministry Name
10	MTCIC	Ministry of Tourism, Commerce, Industry & Co-operatives
13	MFMRD	Ministry of Fisheries & Marine resources dev.

16	MICT	Ministry of Information, Communication, & Transport
17	MFED	Ministry of Finance & Economic dev.
19	MISE	Ministry of Infrastructure & Sustainable Energy
20	MEHR	Ministry of Employment & Human Resources

- **Sector Outer Islands, Health, Social, Education and Environment (OHSEE):**

- 07-MIA, 08-MELAD, 14-MHMS, 15-MOE, 18-MWYSSA, 21-MLPID,


Code	Ministry	Ministry Name
07	MIA	Ministry of Internal Affairs
08	MELAD	Ministry of Environment Land & Agricultural dev.
14	MHMS	Ministry of Health & Medical Services
15	MOE	Ministry of Education
18	MWYSSA	Ministry of Women, Youth, Sports & Social affairs
21	MLPID	Ministry of Line & Phoenix Islands Dev.

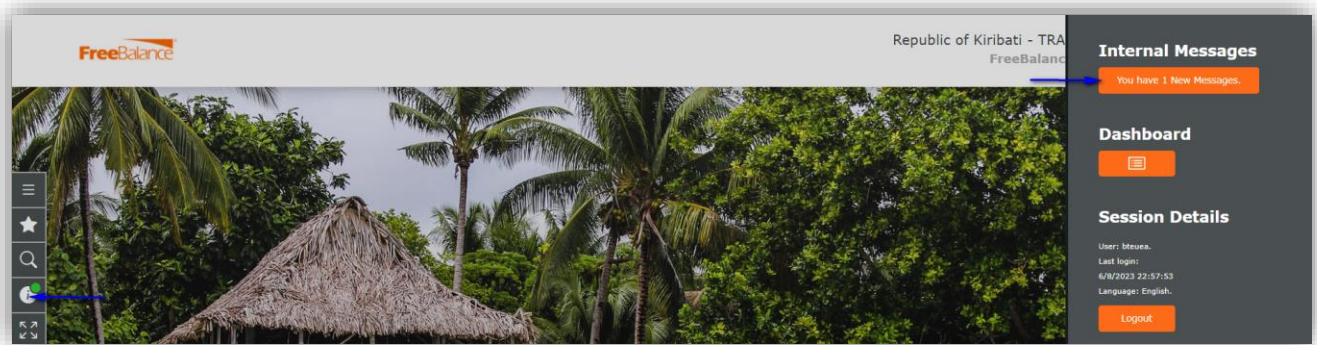
- **Sector Governance Sector (GS):**

- 01-OB, 02-PSO, 03-JUD, 77-PSC, 06-MFAI, 09-MM, 11-KAO, 12-OAG, 22-MOJ, 76-LC, 04-KPS

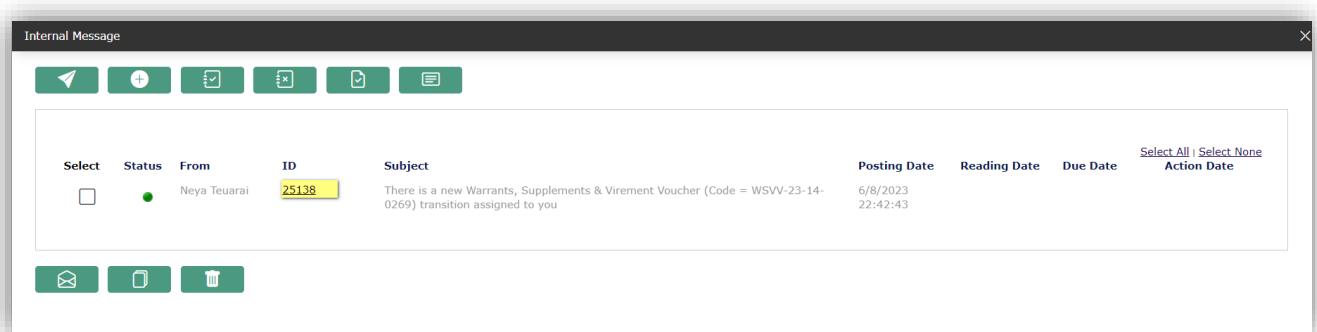
Code	Ministry	Ministry Name
01	OB	Office of Beretitenti (President)
02	PSO	Public Service Office
03	Jud.	Judiciary
04	KPS	Kiribati Police Services
77	PSC	Public Service Commission
06	MFAI	Ministry of Foreign Affairs & Immigration
09	MM	Maneaba ni Maungatabu (House of Parliament)
11	KAO	Kiribati Audit Office
12	OAG	Office of The Attorney General (AG)
22	MOJ	Ministry of Justice
76	LC	Leadership Commission


The review of the Budget Transactions falls to the accountability of the Sector Economist.

Step 1. After logging in, click the  to display the Internal Messages. Click the New messages box on the internal messages.



Step 2. The Internal Message will be opened and the list of all pending tasks and notifications for the user is displayed. Click on the ID of the notification for the Warrants, Supplements & Virements Voucher. This will open the details of the Voucher.



Step 3. Click on **Update Domain**  button on the displayed Internal Message screen. The system will open the screen for the Voucher for review.

Internal Message

◀◀ ◀

ID: 25138


From: Neya Teuarai

Organization Name: Administration

Subject: There is a new Warrants, Supplements & Virement Voucher (Code = WSV)

Body:

Transaction = Warrants, Supplements & Virement Voucher
 Transaction Id = 1987
 Code = WSVV-23-14-0269
 Description = Transfer of Allocation for Printing expenses
 Options Available: Authorized by Line Ministry, Prepared

Entity
 Warrants, Supplements & Virement Voucher 

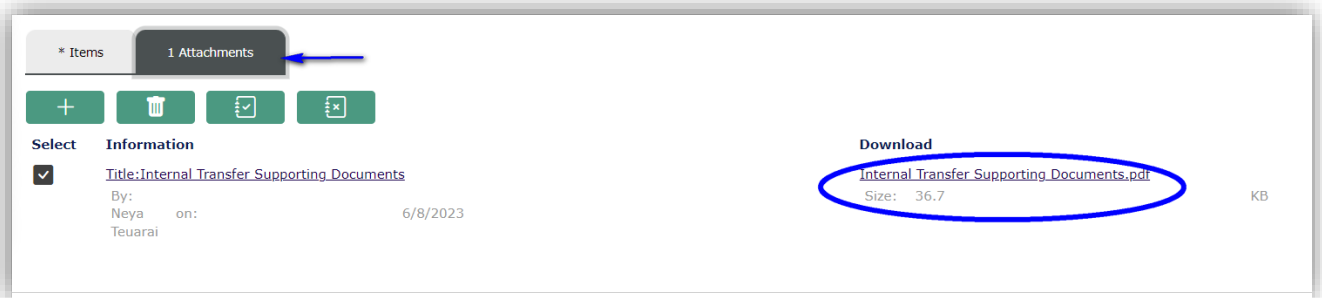
Step 4. Review the entries made for the transfers. In reviewing the submitted Budget Transactions, the NEPO Sector economist should check the following.


- For **Development Fund Warrant**, the amount is existing for the coding block of the Development Fund Expenses **1501/3201/01112/9/282198**.
- For **Development Fund Transfers**, the transfer from one NAC/division to another is within the same project.
- For **Supersede Warrants**, the original warrant should be clearly indicated in the request.
- For the **Development Fund Warrant** – Additional, the amount and the coding block should be clear that it is not part of the amount included initially in the budget planning.
- For **New Project Funds**, the New Code for Fund Agency and Project should be created and approved. Refer to section [6.1 Register New Projects and New Fund Code](#)

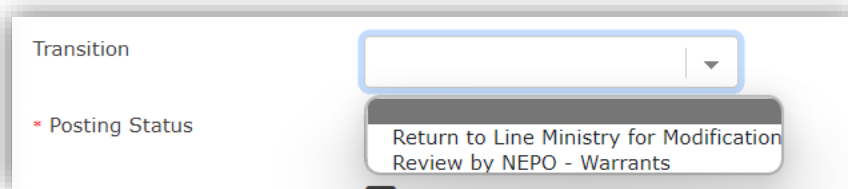
Step 5. To download the attached file/s, click on the Attachments tab and click on the file name to download.

To make sure that the Warrants submitted are fully documented, NEPO shall require as a minimum the following attachments.

1. Project Brief
2. Project Reconciliation Statement

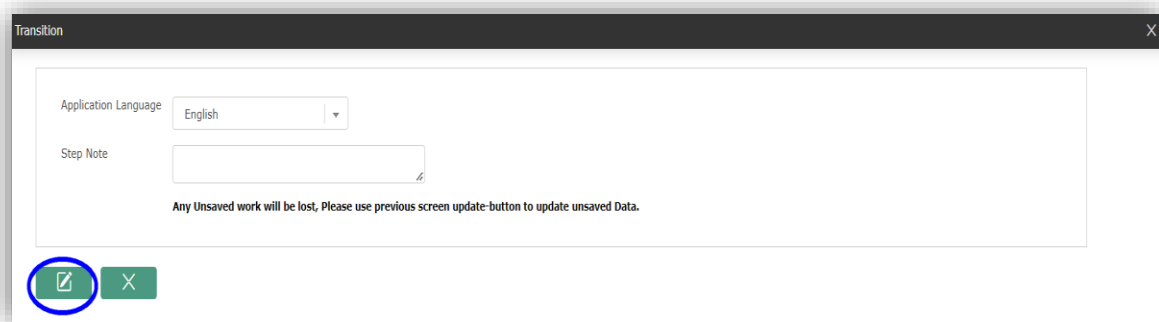


Step 6. After the review, go up to the Transition field and select the **“Review by NEPO”** from the dropdown list. The Transition  button is displayed. Click on it to proceed.




Note: In case, the Voucher needs to be returned to prepared for modification, select **“Return for Modification”** and click the Transition button. This will be sent back to **Prepared** status.

Step 7. Enter the step note as an instruction or information to the next approver user. And then click the Finish button.




5.2.2 Issue and approve Development Fund Warrant by NEPO


Issuance of Development Fund Warrant indicates that the Warrant or the budget transaction is already reviewed, and all necessary supporting documents are checked. Issuance of Development Fund Warrant will be done by the Senior Sector Economist.

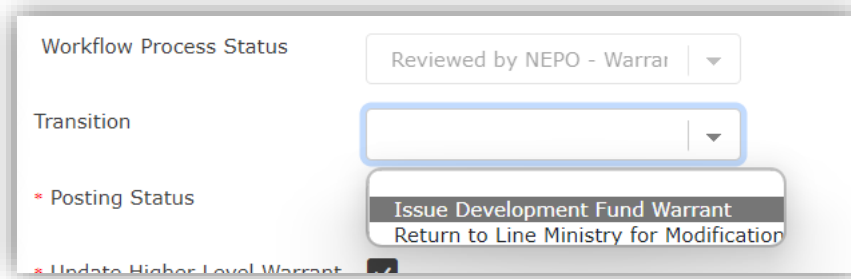
Step 1. After logging in, click the  to display the Internal Messages. Click the New messages box on the internal messages.

Step 2. The Internal Message will be opened and the list of all pending tasks and notifications for the user is displayed. Click on the ID of the notification for the Warrants, Supplements & Virements Voucher. This will open the details of the Voucher.

Step 3. Click on Update Domain  button on the displayed Internal Message screen. The system will open the screen for the Voucher for review.

Step 4. Review the entries made for the transfers. In reviewing the submitted Budget Transactions, the NEPO Sector economist should check the following.

Step 5. After the review, go up to the Transition field and select the “Review by NEPO” from the dropdown list. The Transition  button is displayed. Click on to proceed.

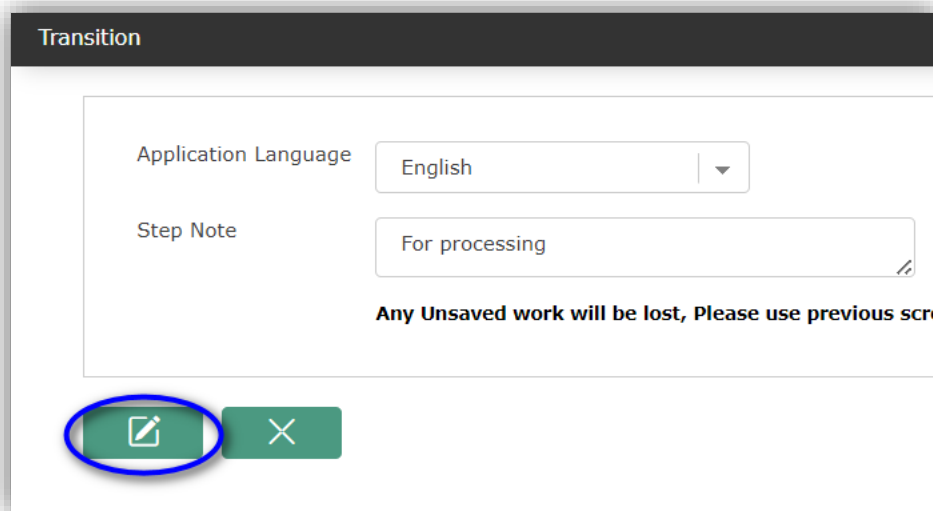


The screenshot shows a form with the following fields:

- Workflow Process Status: Reviewed by NEPO - Warrar
- Transition: A dropdown menu is open, showing two options: "Issue Development Fund Warrant" (highlighted) and "Return to Line Ministry for Modification".
- * Posting Status
- * Update Higher Level Warrant:

Note: In case, the Voucher needs to be returned to prepared for modification, select “Return for Modification” and click the Transition button. This will be sent back to Prepared status.

Step 6. Enter the step note as an instruction or information to the next approver user. And then click the Finish button.



The screenshot shows the 'Transition' screen with the following fields:

- Application Language: English
- Step Note: For processing

Below the fields, there is a warning message: "Any Unsaved work will be lost, Please use previous screen". At the bottom, there are two buttons: a green button with a pencil icon (circled in blue) and a green button with an 'X' icon.

The issuance of the Development Fund Warrant will be done by the Senior Sector Economist, and the approval of it will be done by the Deputy Director and the Director of NEPO.

* Workflow Status

Workflow Process Status

Transition

* Posting Status

5.2.3 Approval of the Development Fund Warrant

The approval of the Development Fund Warrant by the MFED SRO and the HVP will be done the same way with navigating the Internal messages, going to the transition, and clicking the finish button to complete the approval.


This approval also indicates that the Warrant is now ready to be issued in Treasury so that the accounting warrant is issued.

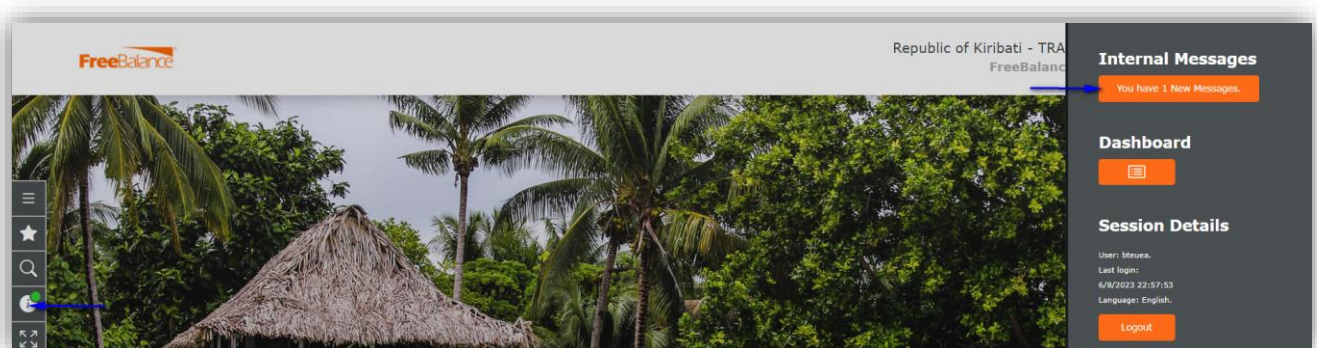
Transition

* Posting Status

5.3 Issuance and approval of Development Fund Accounting Warrant


The issuance of the Development Fund Accounting Warrant is now with the Treasury Project Section. This shall follow the same process with the review and approval of the Warrants.


Step 1. After logging in, click the  to display the Internal Messages. Click the New messages box on the internal messages.




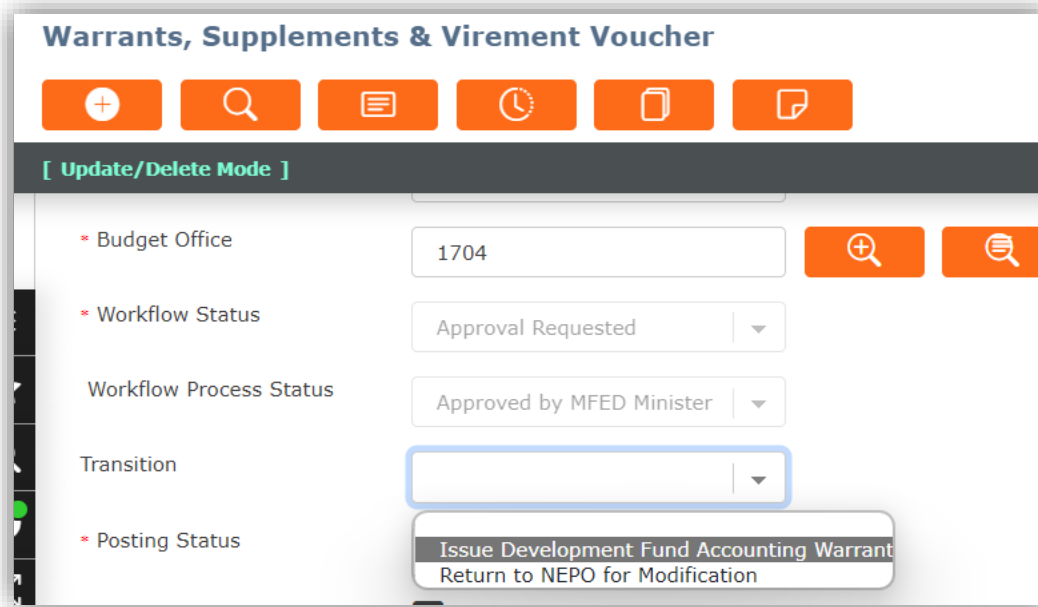
Step 2. The Internal Message will be opened and the list of all pending tasks and notifications for the user is displayed. Click on the ID of the notification for the Warrants, Supplements & Virements Voucher. This will open the details of the Voucher.

Select	Status	From	ID	Subject
<input type="checkbox"/>	●	Koin Uriam-Kiritione	94338	There is a new Warrants, Supplements & Virement Voucher (Code = WSVV-23-17-0471) transition assigned to you

Step 3. Click on **Update Domain**  button on the displayed Internal Message screen. The system will open the screen for the Voucher for review.

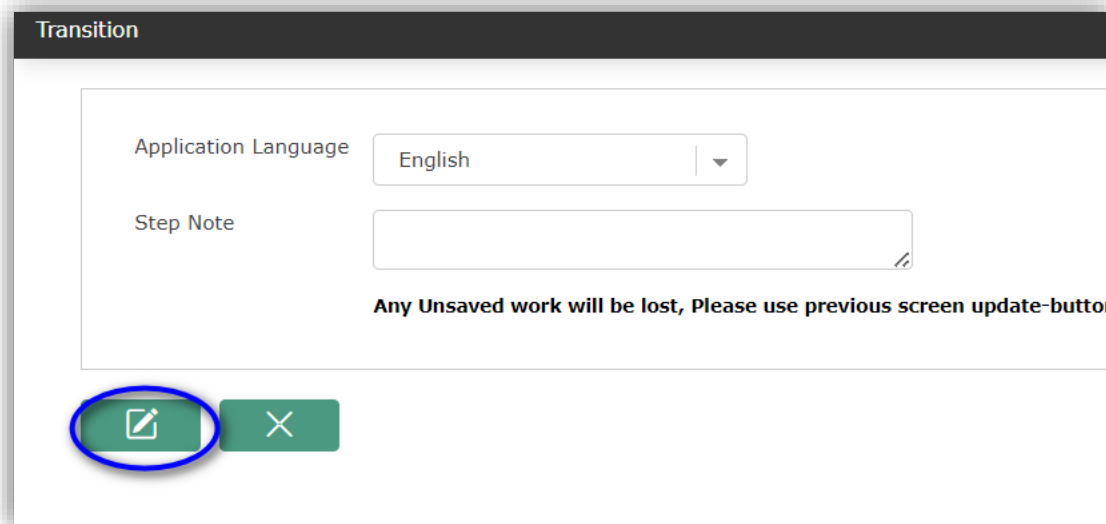
From	<input type="text" value="Koin Uriam-Kiritione"/>
Organization Name	<input type="text" value="Administration"/>
Subject	<input type="text" value="There is a new Warrants, Supplements & Virement Voucher (Code = WSVV-23-17-0471)"/>
Body	<div style="border: 1px solid #ccc; padding: 5px;"> <p>Transaction = Warrants, Supplements & Virement Voucher Transaction Id = 3249 Code = WSVV-23-17-0471 Description = Request fund Options Available: Approved by MFED Minister - Dev Fund Warrant, Reviewed by NEPO - Warrants</p> </div>
Entity	Warrants, Supplements & Virement Voucher 

Step 4. After the checking, go up to the Transition field and select the **“Issue Development Fund Accounting Warrant”** from the dropdown list. The Transition  button is displayed. Click on it to proceed.



Note: In case, the Voucher needs to be returned to prepared for modification, select **“Return for Modification”** and click the Transition button. This will be sent back to **Prepared** status.

Step 5. Enter the step note as an instruction or information to the next approver user. And then click the Finish button.



Step 6. Upon logged in of the ACG, follow the same steps from step 1 to 3. Select the Approve by ACG from the transition list. Then click the transition and finish it.

Workflow Process Status Development Fund Account

Transition

* Posting Status

- Approve by ACG - Dev Fund Transfers
- Approve by ACG - Dev Fund Warrants

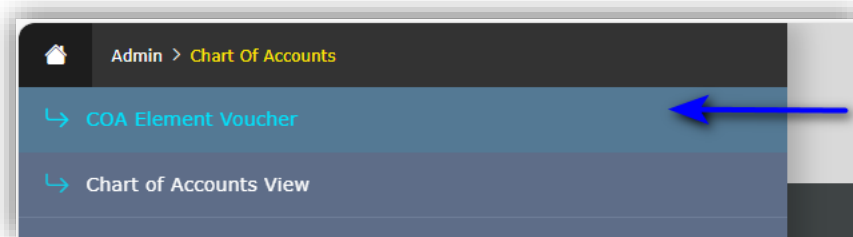
Note: At this point, the Line Ministries are now able to use their Development Fund Budget to process their Commitments, Purchases and Payments.

6 Other Project Related Processes

6.1 Register New Projects and New Fund Code

6.1.1 Register new Fund Code

Step 1. Navigate the Menu > Admin > Chart of Account > CoA Element Voucher



Step 2. Click New on the screen.

COA Element Voucher FreeBalance Application Suite

Admin > Chart Of Accounts > COA Element Voucher

Search Mode

Application ID Is Active

Name Institution

COA Segment

COA Element Voucher Status

Created By Created Date

Approved By Approved Date

Step 3. Enter the details below.

COA Element Voucher FreeBalance Application Suite

Admin > Chart Of Accounts > COA Element Voucher

Insert Mode

* Application ID		* Is Active	<input checked="" type="checkbox"/>
* Name	New Code for new fund	Application Language	English
* COA	NEW CHART OF ACCOUNT	* Institution	1704
* Workflow Status		* Segment	FUND
* COA Element Voucher Status	Created	* Workflow Process Transition	
* Created By	imokeaki	* Created Date	18/12/2023
Approved By		Approved Date	

Updated Elements | **New Elements**

<input type="checkbox"/>	Serial Number	Element	Valid Date From	Valid Date To

Step 4. Go to the New Elements Tab.

COA Element Voucher

Insert Mode




* Application ID	
* Name	New Code for new fund
* COA	NEW CHART OF ACCOUNT
* Workflow Status	
* COA Element Voucher Status	Created
* Created By	imokeaki
Approved By	

Updated Elements | **New Elements**

<input type="checkbox"/>	Serial Number	Element

Step 5. Click the New button.

COA Element Voucher

Insert Mo


*** Application ID** * I

*** Name** * I

*** COA** * S

*** Workflow Status** * V

*** COA Element Voucher Status** * C




*** Created By**  * C

Approved By A

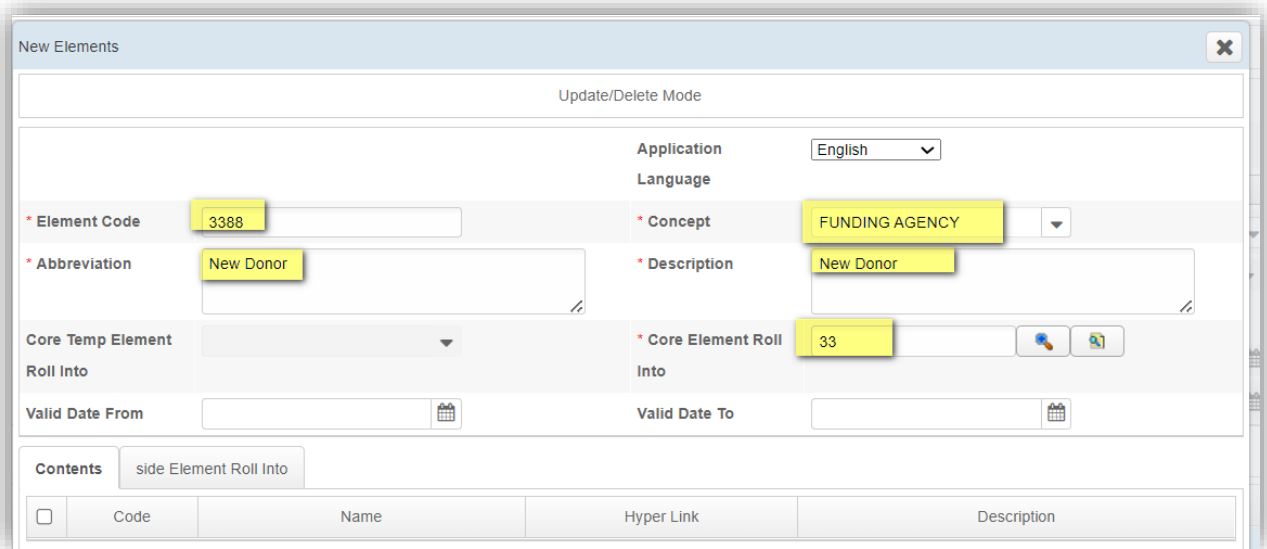
Updated Elements

New Elements

<input type="checkbox"/>	Serial Number	Element Code	Concept
<input type="checkbox"/>			

Step 6. Enter the details below. Please note of the last code available. The next available code should be entered here.

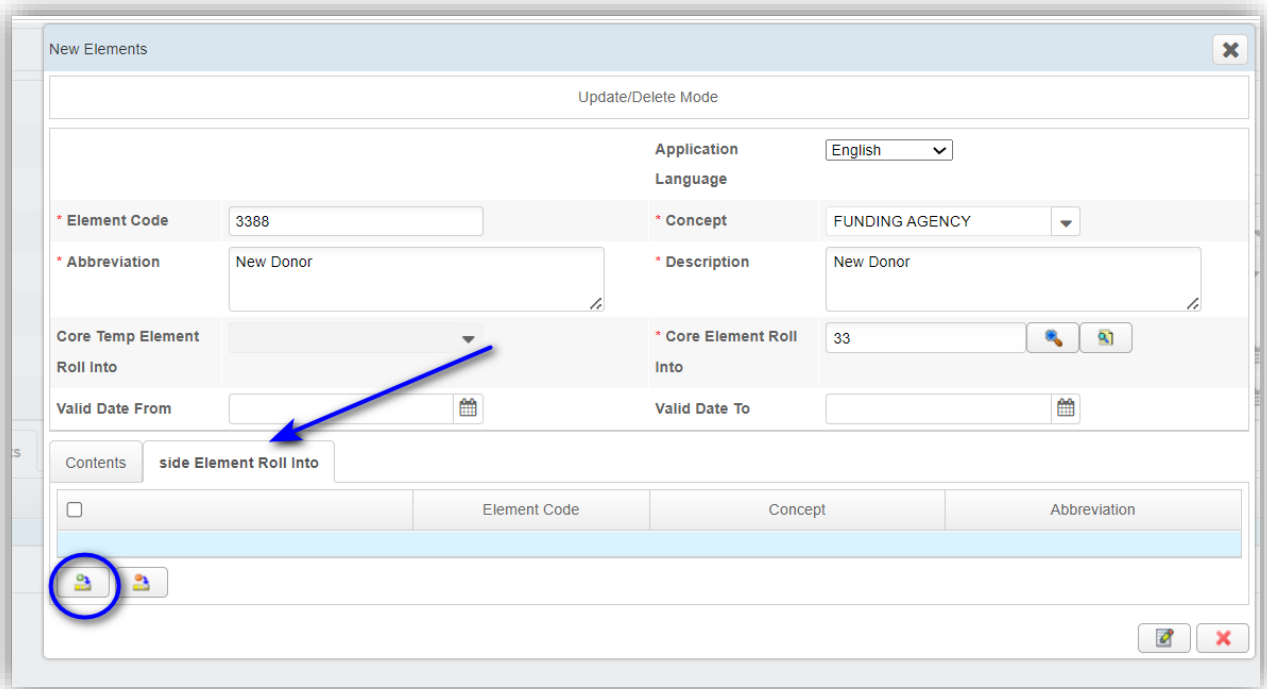


The screenshot shows the 'New Elements' form with the following fields and values:

- Application Language: English
- * Element Code: 3388
- * Abbreviation: New Donor
- * Concept: FUNDING AGENCY
- * Description: New Donor
- Core Temp Element: (empty)
- * Core Element Roll Into: 33
- Valid Date From: (empty)
- Valid Date To: (empty)

At the bottom, there is a 'Contents' section with a tab labeled 'side Element Roll Into' and a table with columns: Code, Name, Hyper Link, and Description.

Step 7. Go to the Tab Side Element Roll into and click the new button.



This screenshot is similar to the previous one, but with a blue arrow pointing to the 'side Element Roll Into' tab and a blue circle around the 'find' button (represented by a magnifying glass icon) in the bottom left corner of the table area.

Step 8. Click the find button to display all the codes to link.

Search Criteria

Code Concept

Abbreviation Description

Code Concept Abbreviation Description

Core Temp Element Core Element Roll 33

Step 9. Select the code then click the save and return button.

Admin > Chart O

Abbreviation Description

<input type="checkbox"/>	Code	Concept	Abbreviation	Description
<input type="checkbox"/>	00	DONOR_GROUP	Not Defined	Not Defined
<input checked="" type="checkbox"/>	01	DONOR_GROUP	GoK	GoK
<input type="checkbox"/>	02	DONOR_GROUP	DFAT	DFAT
<input type="checkbox"/>	03	DONOR_GROUP	MFAT	MFAT
<input type="checkbox"/>	04	DONOR_GROUP	WB	WB
<input type="checkbox"/>	05	DONOR_GROUP	PIFS	PIFS
<input type="checkbox"/>	06	DONOR_GROUP	NGO	NGO
<input type="checkbox"/>	07	DONOR_GROUP	SPC	SPC
<input type="checkbox"/>	08	DONOR_GROUP	CLGF (Commonweath)	CLGF (Commonweath)
<input type="checkbox"/>	09	DONOR_GROUP	FFA	FFA

<< < 1 / 4 > >>

[1 - 10 / 31]

Step 10. Click the Update button.

Application Language: English

* Element Code: 3389

* Concept: FUNDING AGENCY

* Abbreviation: New Donor

* Description: New Donor

Core Temp Element Roll Into: [Dropdown]

* Core Element Roll Into: 33

Valid Date From: [Calendar]

Valid Date To: [Calendar]

Contents: side Element Roll Into

<input type="checkbox"/>	Element Code	Concept	Abbreviation
<input type="checkbox"/>	01	DONOR_GROUP	GoK

[Save] [Close]

Step 11. Click the save button for the COA EV.

FreeBalance Application Suite

Admin > Chart Of Accounts > COA Element Voucher

* Name: New Code for new fund

* Institution: 1704

* COA: NEW CHART OF ACCOUNT

* Segment: FUND

* Workflow Status: [Dropdown]

* Workflow Process Transition: [Dropdown]

* COA Element Voucher Status: Created

* Created By: imokeaki

* Created Date: 18/12/2023

Approved By: [Dropdown]

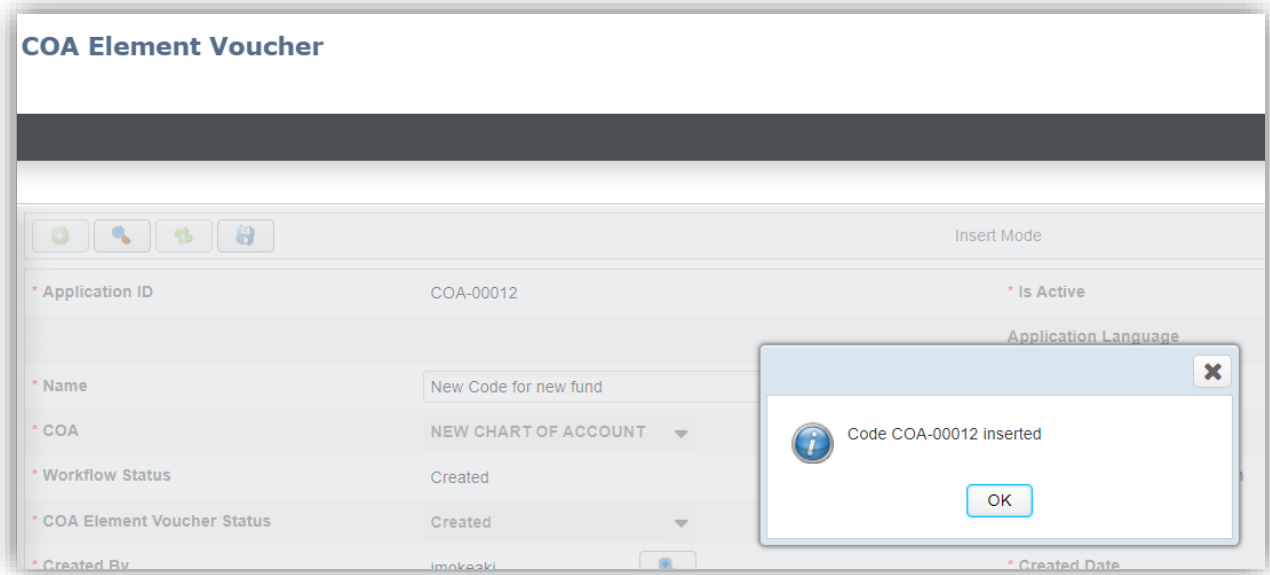
Approved Date: [Calendar]

Updated Elements: New Elements

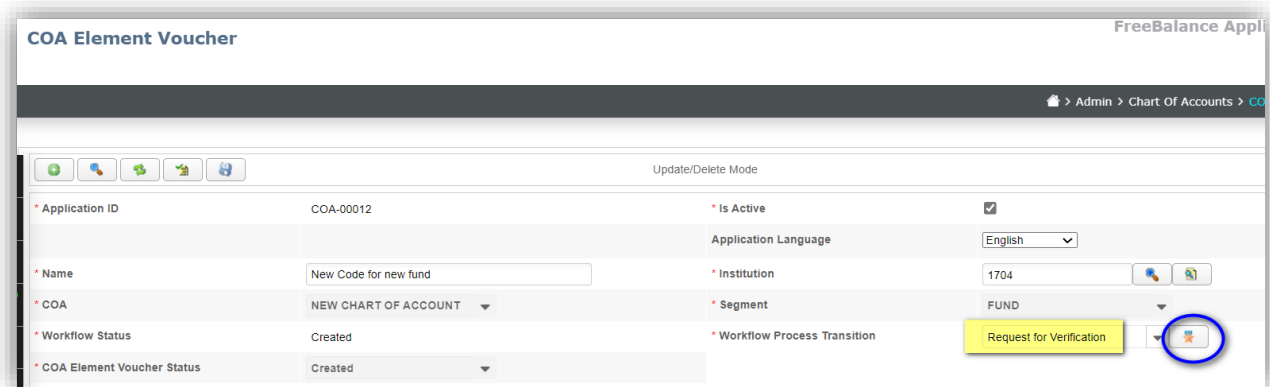
<input type="checkbox"/>	Serial Number	Element Code	Concept	Core Element Roll Into	Valid Date From	Valid Date To
<input type="checkbox"/>	1	3389	FUNDING AGENCY	Foreign Loan_Development Fund		

[Save] [Close]

Step 12. Click Ok on the displayed message.

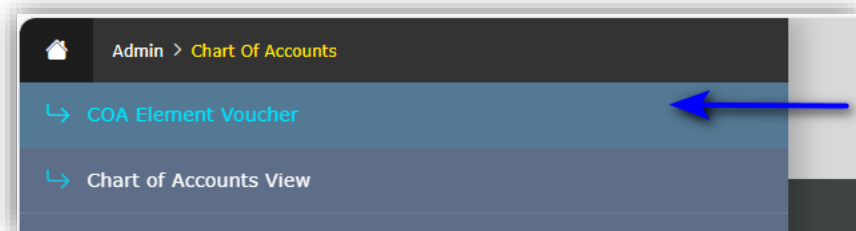


Step 13. Go to Transition and complete the transition for the New Donor.



6.1.2 Register new Project Code

Step 1. Navigate the Menu > Admin > Chart of Account > CoA Element Voucher



Step 2. Click the New button.

COA Element Voucher FreeBalance Application Suite

Admin > Chart Of Accounts > COA Element Voucher

Search Mode

Application ID Is Active

Name Institution

COA Segment

COA Element Voucher Status

Created By Created Date

Approved By Approved Date

Step 3. Provide the details below and go to the tab New Elements

COA Element Voucher FreeBalance Application Suite

Admin > Chart Of Accounts > COA Element Voucher

Insert Mode

* Application ID * Is Active

* Name * Application Language

* COA * Institution

* Workflow Status * Segment

* COA Element Voucher Status * Workflow Process Transition

* Created By * Created Date

Approved By * Approved Date

Updated Elements New Elements

Serial Number	Element	Valid Date From	Valid Date To

Step 4. Click the New button.

COA Element Voucher

Insert

* Application ID

* Name

* COA

* Workflow Status

* COA Element Voucher Status

* Created By

Approved By

Updated Elements **New Elements**

<input type="checkbox"/>	Serial Number	Element Code	Concept
<input type="button" value="Add"/>			

Step 5. Provide the details of the new Project Code. Please note of the last code used. The Code to be used here is the next available code. Click on the Core element Roll into to select the parent roll up of the project.

New Elements

Update/Delete Mode

Application: English

Language: English

* Element Code: 23066

* Abbreviation: New Project

* Core Temp Element: [Dropdown]

Roll Into: [Dropdown]

Valid Date From: [Calendar]

* Concept: PROJECTS

* Description: New Project

* Core Element Roll Into: [Dropdown]

Valid Date To: [Calendar]

Contents | side Element Roll Into

Step 6. Click the Lookup button.

gombp_Element_title

Search Mode

Code: [Input]

Abbreviation: [Input]

* Abbreviation: New Project

Concept: TYPE

Description: [Input]

* Description: New Project

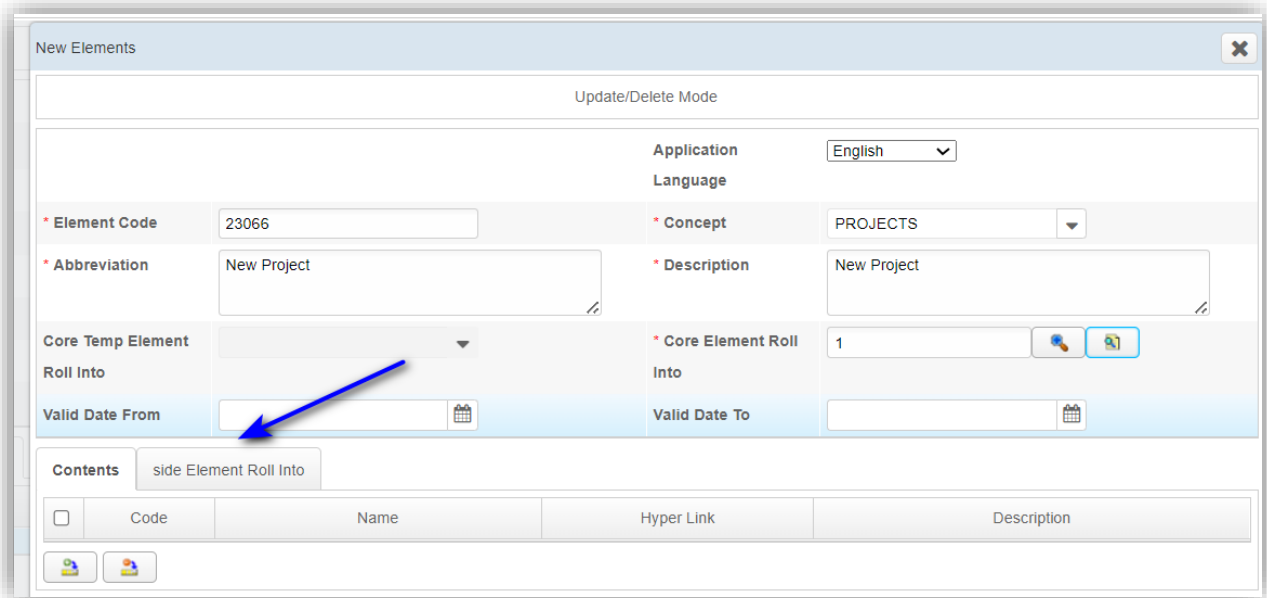
Step 7. Click to select the applicable roll up code.

gombp_Element_title

Selection Mode

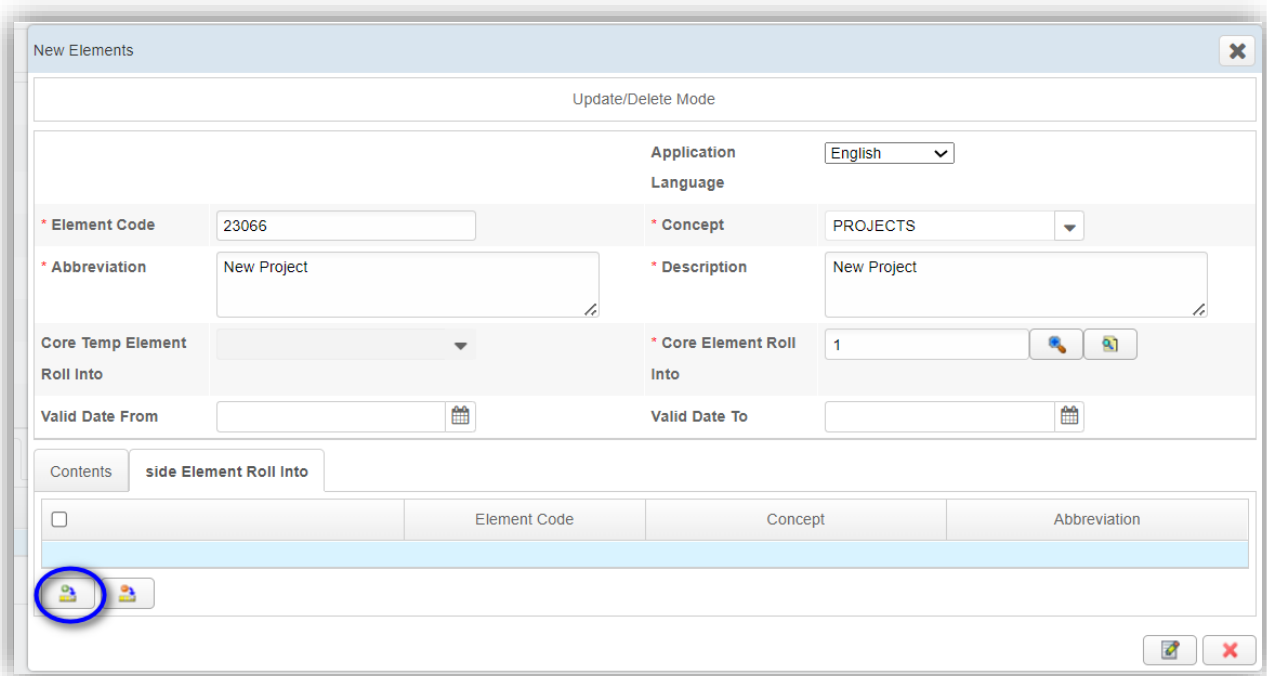
Code	Concept	Abbreviation
0	TYPE	Not Defined
1	TYPE	Recurrent
2	TYPE	Capital

Step 8. Click the Side element roll into tab



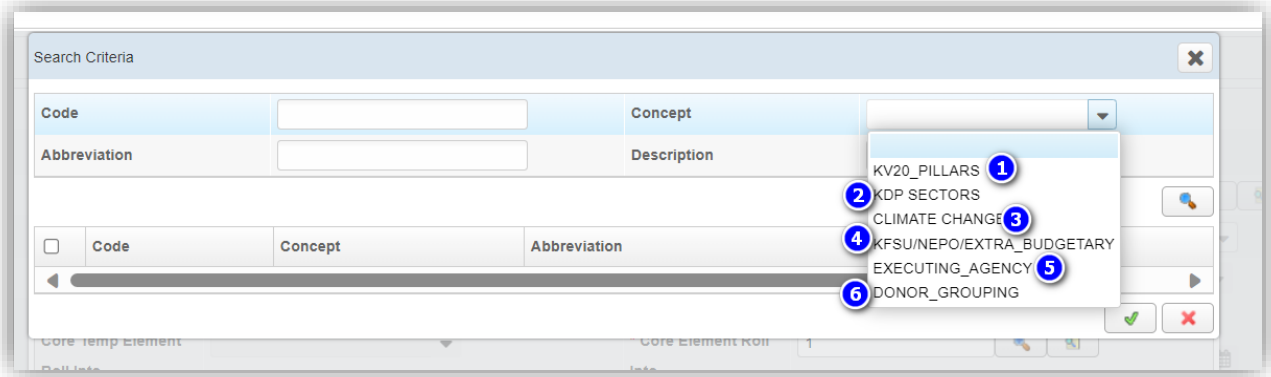
The screenshot shows the 'New Elements' form in 'Update/Delete Mode'. The form contains several input fields and dropdown menus. A blue arrow points to the 'Valid Date From' field, which is currently empty and has a calendar icon next to it. Other fields include 'Element Code' (23066), 'Abbreviation' (New Project), 'Application Language' (English), 'Concept' (PROJECTS), 'Description' (New Project), 'Core Temp Element' (dropdown), 'Core Element Roll Into' (1), and 'Valid Date To' (empty with calendar icon). Below the form is a 'Contents' section with a tab labeled 'side Element Roll Into' and a table with columns for Code, Name, Hyper Link, and Description.

Step 9. Click the New button.

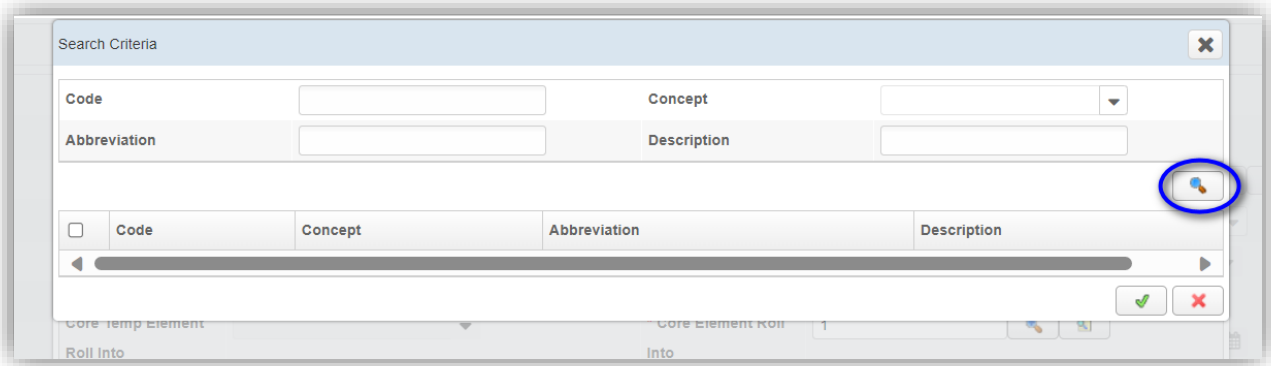


This screenshot shows the same 'New Elements' form as above. The 'Valid Date From' field is now empty. The 'New' button, located in the bottom left corner of the form area, is circled in blue. The 'Contents' section below the form shows a table with columns for Element Code, Concept, and Abbreviation. The 'New' button is a small icon with a plus sign and a document symbol.

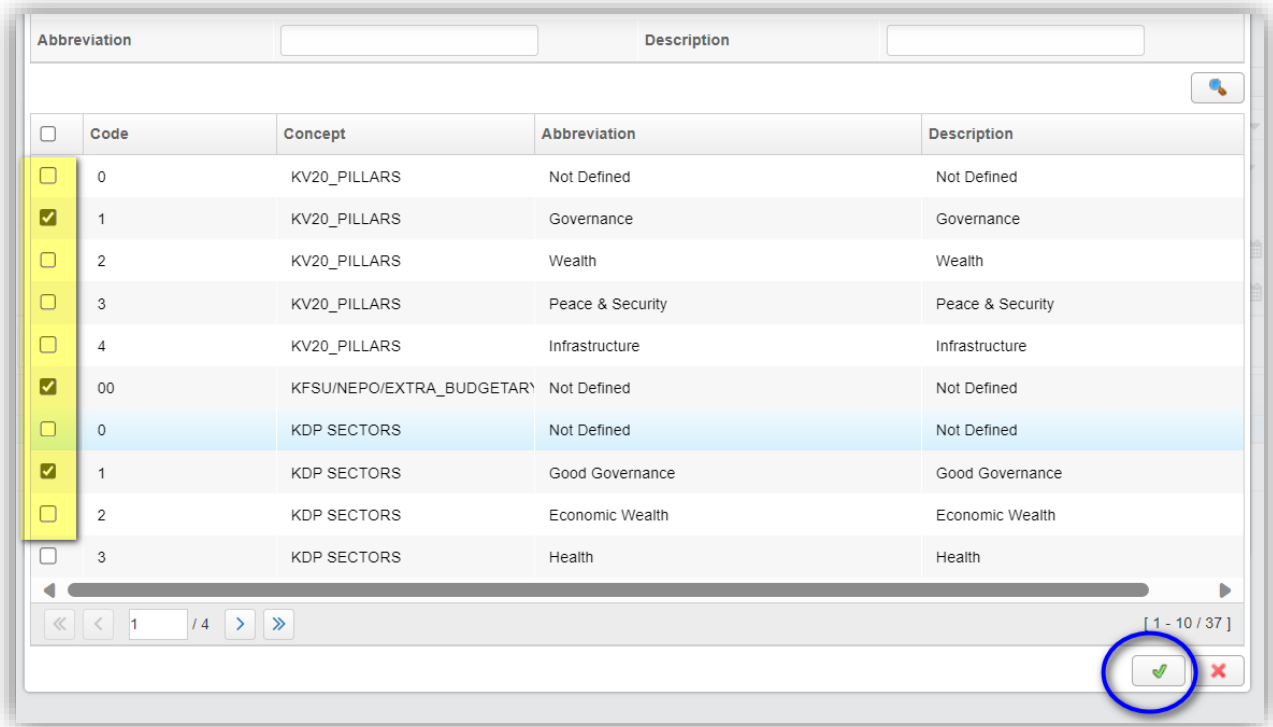
Step 10. Select all the codes from the 6 side concepts.



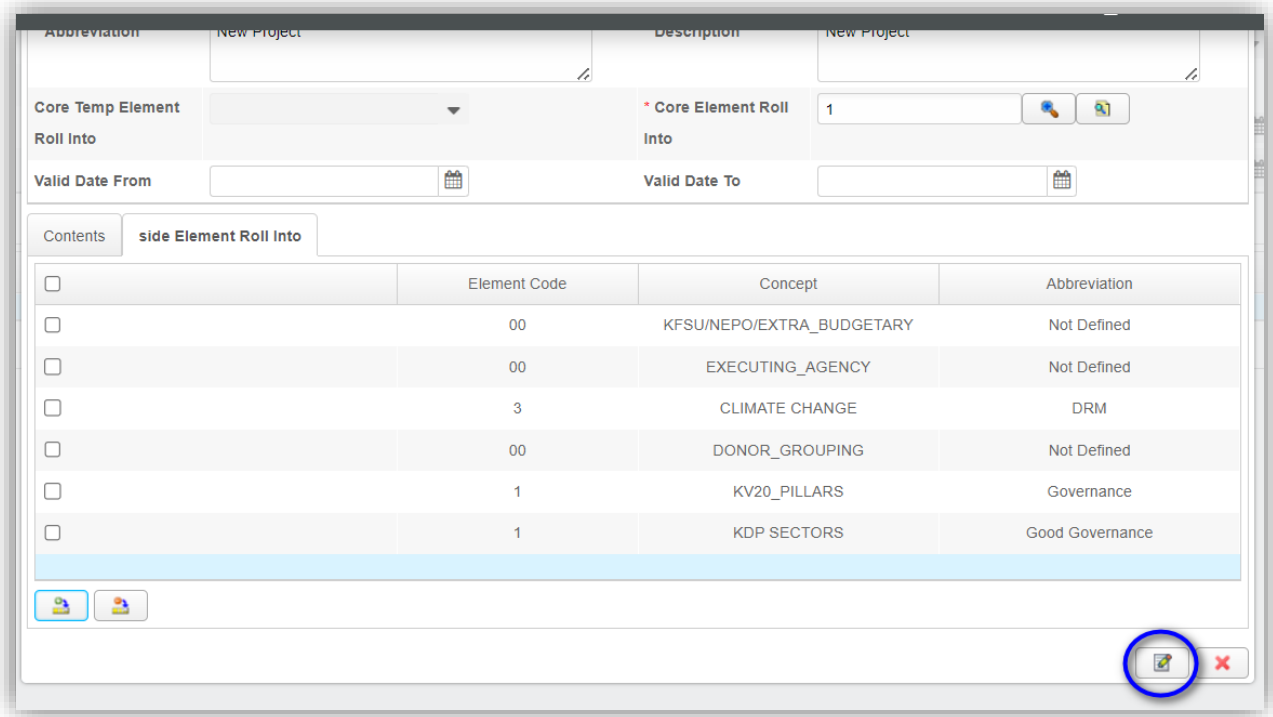
Step 11. Click the Lookup button to display all the codes.



Step 12. Check the applicable code for the new project then click the Save and return button.



Step 13. When all codes from the 6 side concepts are selected, click the updated button.



Step 14. Click the save button for the COA EV.

COA Element Voucher FreeBalance Application Suite

Admin > Chart Of Accounts > COA Element Voucher

Insert Mode

* Application ID * Is Active

* Name Application Language

* COA * Institution

* Workflow Status * Segment


* COA Element Voucher Status * Workflow Process Transition

* Created By * Created Date

Approved By Approved Date

Serial Number	Element Code	Concept	Core Element Roll Into	Valid Date From	Valid Date To
<input type="checkbox"/>	1	23066	PROJECTS	Recurrent	

Updated Elements New Elements



Step 15. Click Ok on the displayed message.

COA Element Voucher

Insert Mode

* Application ID * Is Active


* Name Application Language

* COA * Institution

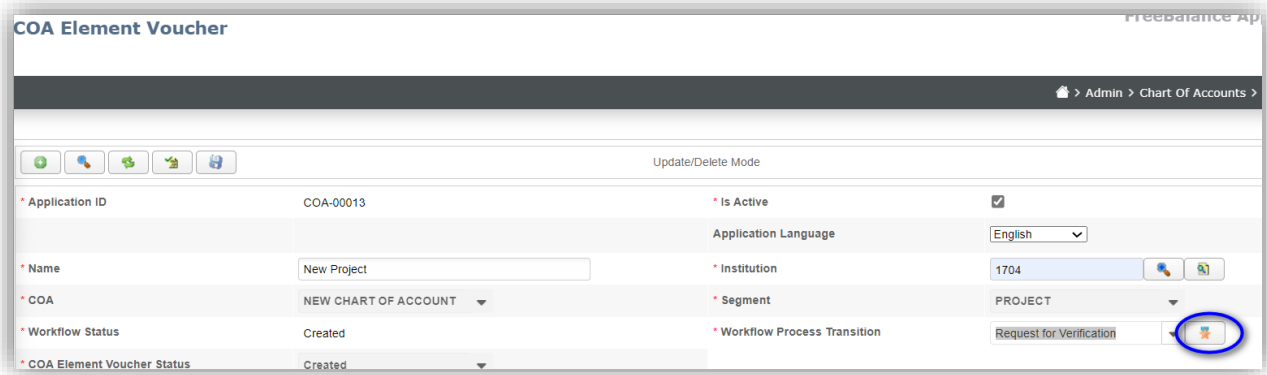
* Workflow Status * Segment

* COA Element Voucher Status * Workflow Process Transition

* Created By * Created Date

 Code COA-00013 inserted

Step 16. Go to transition and select the Request for Verification from the list. Click the Transition button.



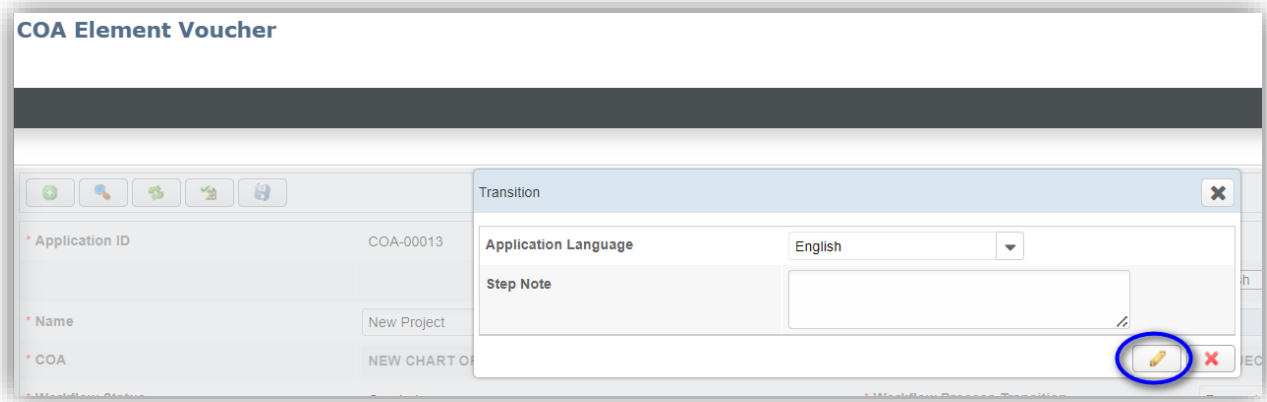
COA Element Voucher

Admin > Chart Of Accounts >

Update/Delete Mode

* Application ID	COA-00013	* Is Active	<input checked="" type="checkbox"/>
* Name	New Project	* Application Language	English
* COA	NEW CHART OF ACCOUNT	* Institution	1704
* Workflow Status	Created	* Segment	PROJECT
* COA Element Voucher Status	Created	* Workflow Process Transition	Request for Verification

Step 17. Click the Finish button to complete the workflow. This will be sent to treasury for verification and approval.



COA Element Voucher

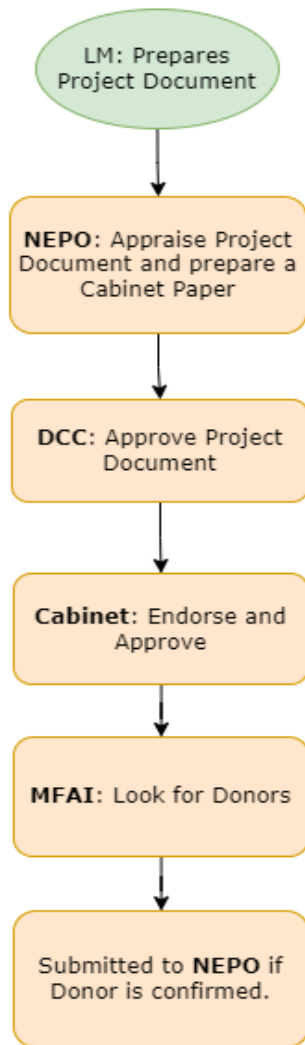
Transition

* Application ID	COA-00013	* Application Language	English
* Name	New Project	* Step Note	
* COA	NEW CHART OF ACCOUNT		

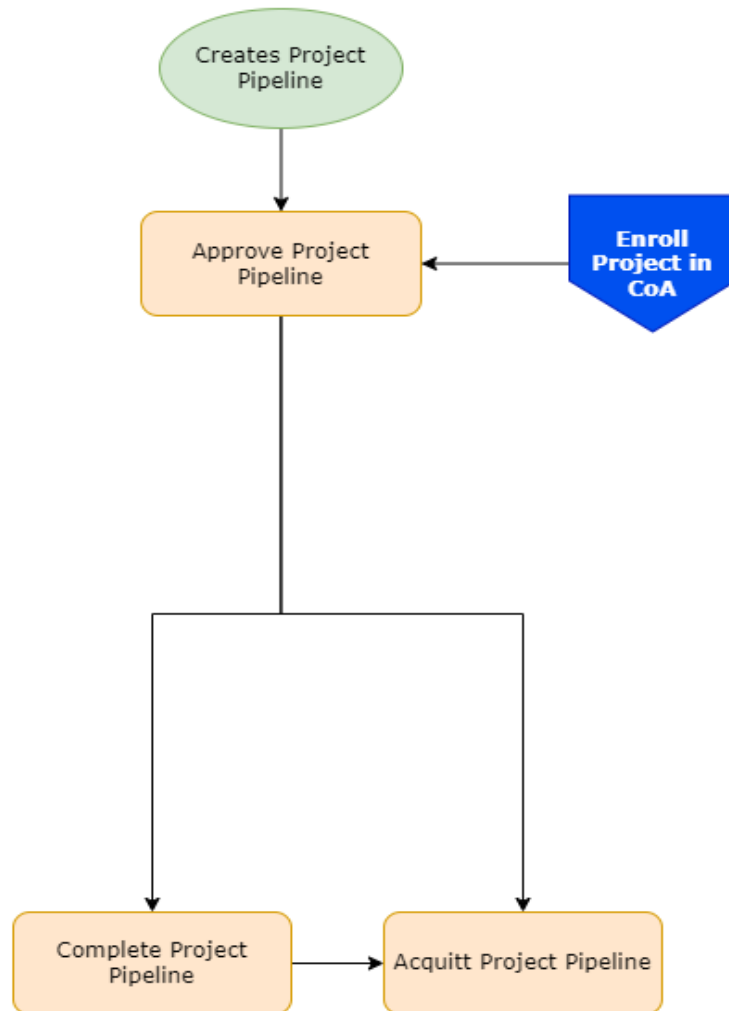
6.2 Completion and Acquittal of Projects

The process of enrollment of Projects includes both enrollment for IFMIS Chart of Account purposes and enrollment to record the project details. This section shall guide the users in enrollment of the Project with the details from the project brief.

PROJECT DOCUMENT



IFMIS PROJECT PIPELINE

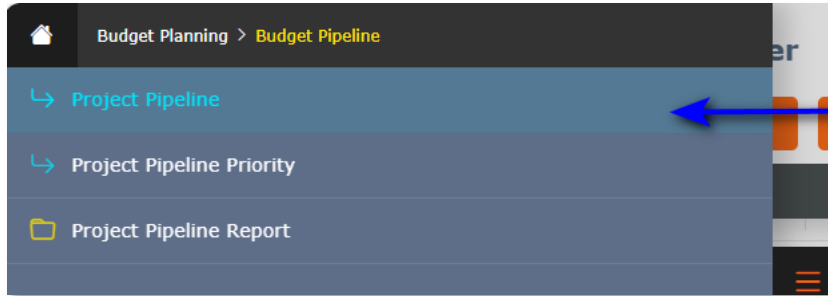


6.2.1 Enroll Projects

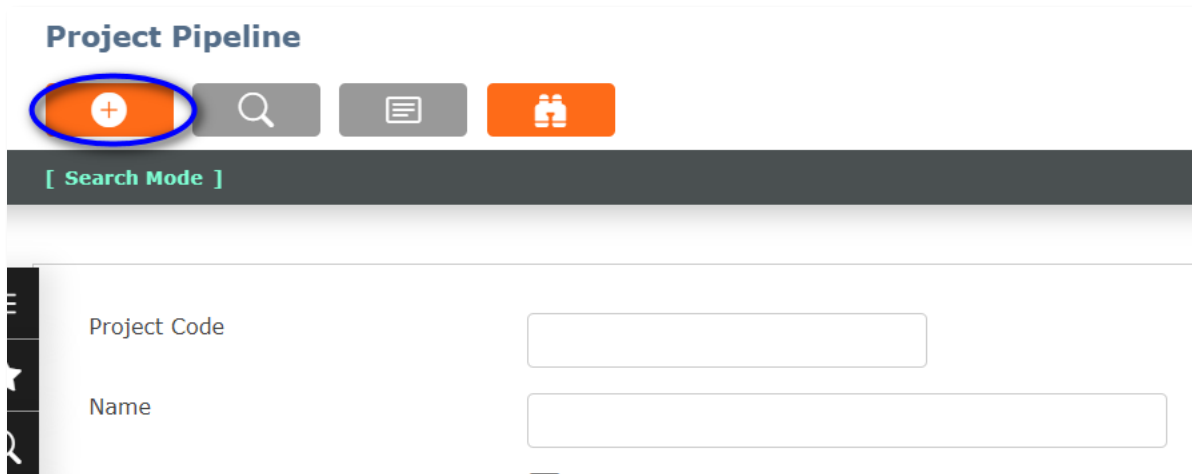
6.2.1.1 Create new Project Code

To enroll a new Project, the user will enter the details in the Project Pipeline. To do this, follow the steps below.

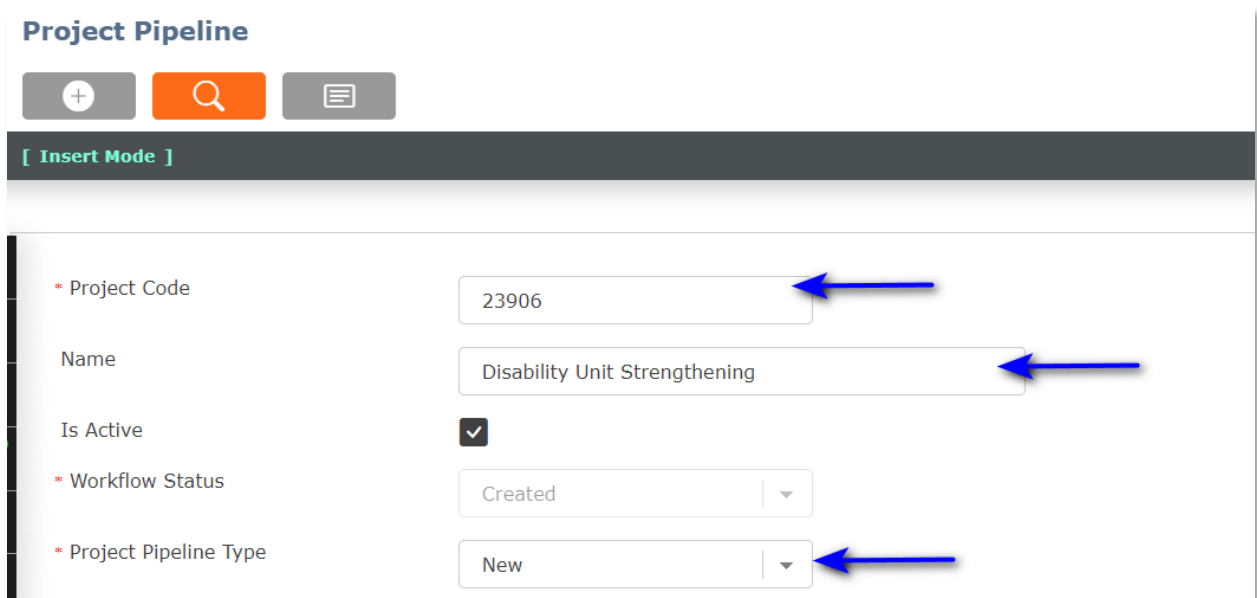
Step 1. Navigate the Menu > Budget Planning > Budget Pipeline > Project Pipeline.



Step 2. Click the New button to create new.



Step 3. Enter the project code. Please note that the project code should be the next available code. Enter the name of the project and select the "New" from the Type field.





Step 4. Click the Lookup button on the Implementing Agency to search for the Donor.

Project Pipeline



[Insert Mode]

Name	Disability Unit Strengthening
Is Active	<input checked="" type="checkbox"/>
* Workflow Status	Created
* Project Pipeline Type	New
* Implementing Agency	<input type="text"/> 
User Recommending	<input type="text"/> 

Step 5. Enter the 3* to filter the project related Donors then click the Find button.

Element



[Search Mode]

Code	<input type="text" value="3*"/>
Chart Of Accounts	<input type="text"/>
Abbreviation	<input type="text"/>
Description	<input type="text"/>

Step 6. Click to select the Donor.

Element FreeBalance Ap

[Selection Mode] Budget Planning > Budget Pipe

3328	FUNDA	Canada	Canada
3399	FUNDA	Others	Others
3101	FUNDA	Dev. Fund - GoK	Government of Kiribati
3102	FUNDA	Dev. Fund - RF	Revolving Fund
3201	FUNDA	Dev. Fund - For. Grant - DFAT	Australia Department of Foreign Affairs and Trade
3202	FUNDA	Dev. Fund - For. Grant - MFAT	New Zealand Ministry of Foreign Affairs and Trade
3203	FUNDA	Dev. Fund - For. Grant - WB	The World Bank

Step 7. Select the project Priority and complete the dates for start and end date of the project.

Project Pipeline

[Insert Mode]

Workflow Status: Created

* Project Pipeline Type: New

* Implementing Agency: 3201

User Recommending: []

* Project Pipeline Priority: 1

* Start Date: 24/12/2023

* End Date: 24/12/2030

Step 8. Complete the details for the Title, Summary, Objective, and the Recommendations. Click the Lookup button to link the Ministry implementing the new project.

Project Pipeline

[Insert Mode]

* Start Date	<input type="text" value="24/12/2023"/>	
* End Date	<input type="text" value="24/12/2030"/>	
* Total Project Cost	<input type="text" value="0.00"/>	
* Domestic Total Operation Maintenance	<input type="text" value="0.00"/>	
* project Title	<input type="text" value="Disability Unit Strengthening"/>	
* Summary	<input type="text" value="Disability Unit Strengthening (Strengthening the Kiribati National Paralympic Committee)"/>	
* Objective	<input type="text" value="-To promote the health and social wellbeing of persons with disabilities through inclusive sports."/>	
Recommendation	<input type="text" value="-The ministry recommends warrant and re-programming of funds to strengthen the sports development for I-Kiribati with disabilities."/>	
* Ministry	<input type="text"/>	

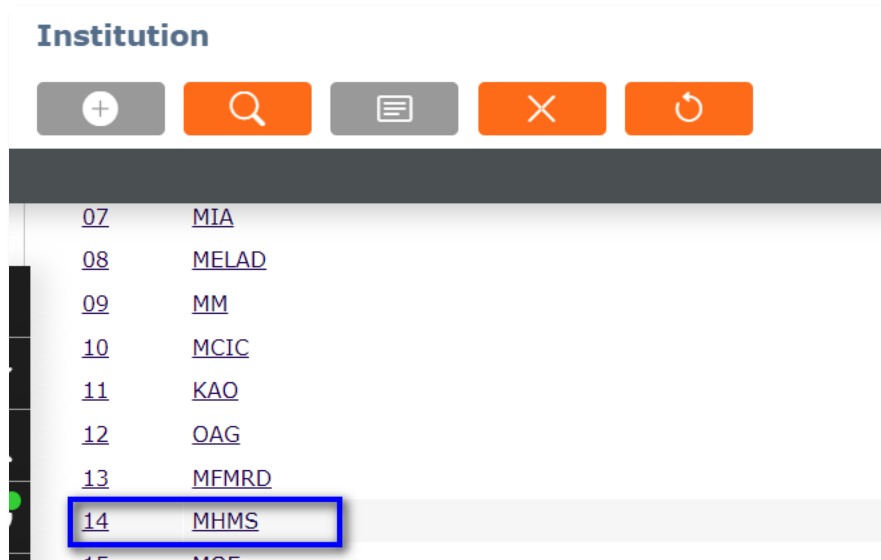
Step 9. Add the Institution Type Ministry if the Implementing is Ministry level, Select Division if applicable. Click the Find button to display the list.

Institution

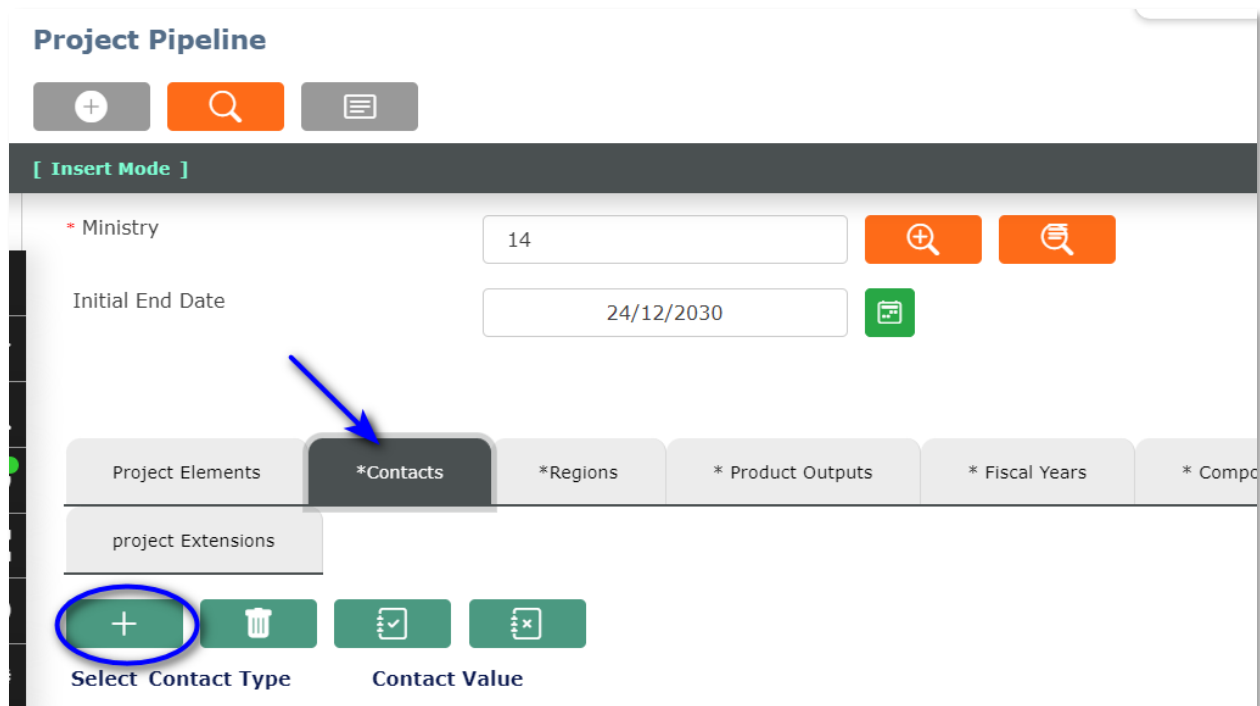
[Search Mode]

Code	<input type="text"/>
Workflow Status	<input type="text" value=""/>
Institution Code	<input type="text"/>
Is Active	<input checked="" type="checkbox"/>
Institution Type	<input type="text" value="Ministry"/>

Step 10. Click to select the Ministry.



Step 11. Go to the contact tab to add the details and click the New button.



Step 12. Complete the applicable details and then click the Save and Return button.

Region

[Search Mode]

Code

Is Active

Region Type ▾

Parent Region

Step 15. Click to select the code 9- National if the exact region of the project is not identifiable.

Region



[Selection Mode]


<input type="checkbox"/>	24	Arorae
<input type="checkbox"/>	25	Banaba
<input type="checkbox"/>	26	Beru
<input type="checkbox"/>	27	Butaritari
<input type="checkbox"/>	28	Kuria
<input type="checkbox"/>	29	Maiana
<input type="checkbox"/>	5	Line and Phoenix Islands
<input type="checkbox"/>	51	Kanton
<input type="checkbox"/>	52	Kiritimati Island
<input type="checkbox"/>	53	Tabuaeran (Fanning)
<input type="checkbox"/>	54	Teraina (Washington)
<input type="checkbox"/>	9	National

Step 16. Go to the tab Product output and click the new button.

Project Pipeline





[Insert Mode]

* Ministry  

Initial End Date 

Project Elements | *Contacts | *Regions | *** Product Outputs** | * Fiscal Years

project Extensions


Select Description



Step 17. Add the details and then click the Save and return button.

Project Pipeline

Product Output

* Sequence No.

* Description 

Step 18. Repeat the process to complete the list of Outputs.

Project Elements *Contacts *Regions *** Product Outputs** * Fiscal Years * Component Activities Financing Sources

project Extensions

+ [trash] [calendar] [calendar]

Select	Description
<input checked="" type="checkbox"/>	Increased technical knowledge and awareness of Paralympic sports governance and athlete development pathways;
<input checked="" type="checkbox"/>	Improved support to National Federations, Coaches, and Officials on the Paralympic specific sports development
<input checked="" type="checkbox"/>	Increased number of I-Kiribati with disabilities participating in sports recreationally and competitively at the national, regional and international levels.

Step 19. Go to the tab Fiscal Year, this is automatically added based on the Budget Planning enabled year. Adjust it based on the need for the project brief.

Project Elements *Contacts *Regions * Product Outputs *** Fiscal Years** * Component Activities

project Extensions

[search] [trash] [calendar] [calendar]

Select	Code	Abbreviation
<input type="checkbox"/>	2023	FY 2023
<input type="checkbox"/>	2024	FY 2024
<input checked="" type="checkbox"/>	2025	FY 2025
<input checked="" type="checkbox"/>	2026	FY 2026
<input checked="" type="checkbox"/>	2027	FY 2027

Step 20. Go to the Component Activities to add the details of the Project Cost.

Project Pipeline

[Insert Mode]

* Ministry: 14

Initial End Date: 24/12/2030

Project Elements | *Contacts | *Regions | * Product Outputs | * Fiscal Years | *** Component Activities**

project Extensions

+ [trash] [check] [x]

Select Component Activity Type Name

Step 21. Select the "Total Project Cost" from the component activity, enter the amount, and the Name. Click the Save and return button when completed.

Project Pipeline

Component Activity

* Component Activity Type: Total Project Cost

* Currency: AUD

* Amount DC: 3350.30

Amount FC: 0.00000

* Name: Financing for the Total Project Cost

* Justification: -

Component Activity Distributions

+ [trash] [check] [x]

Select Fiscal Year Financing Sources Amount DC

✓ [x]

Step 22. Go to the attachment tab and click the new button.

Project Pipeline FreeBalance Applica

[Insert Mode] > Budget Planning > Budget Pipeline >

strengthen the sports development for I-Kiribati with disabilities.

* Ministry

Initial End Date

Project Elements *Contacts *Regions * Product Outputs * Fiscal Years * Component Activities Financing Sources **attachments**

project Extensions

Select Information Download

Step 23. Add the title and import the project brief file. Click the Save and Return button when done.

Project Pipeline

Information

Application ID

Attachment Classification

Application Language

* Title

Description

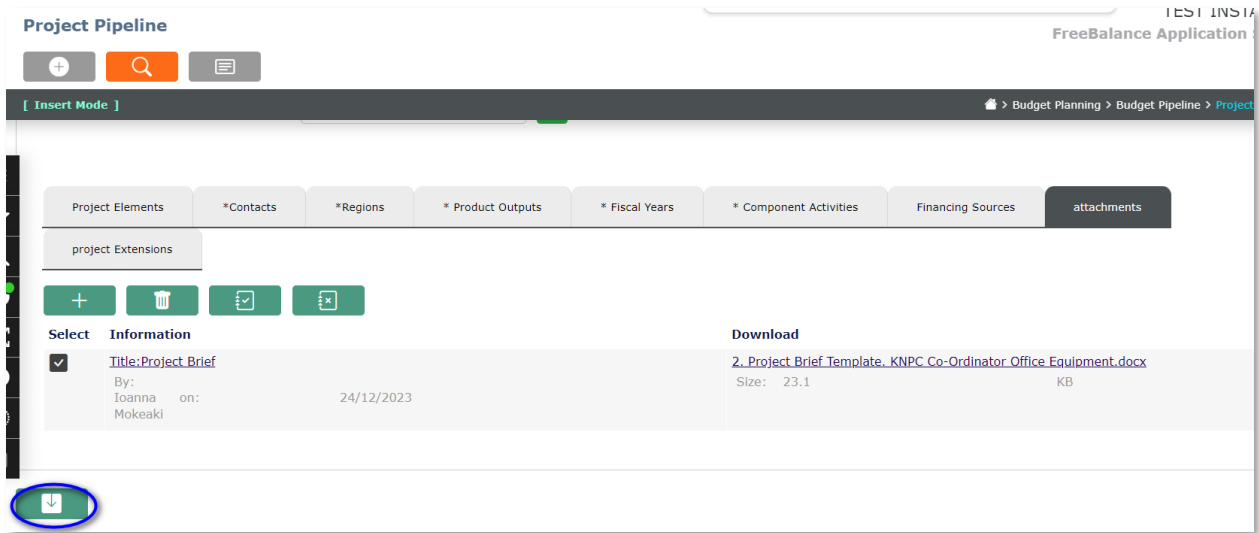
* Attachment Project Br...ipment.docx

Date Time

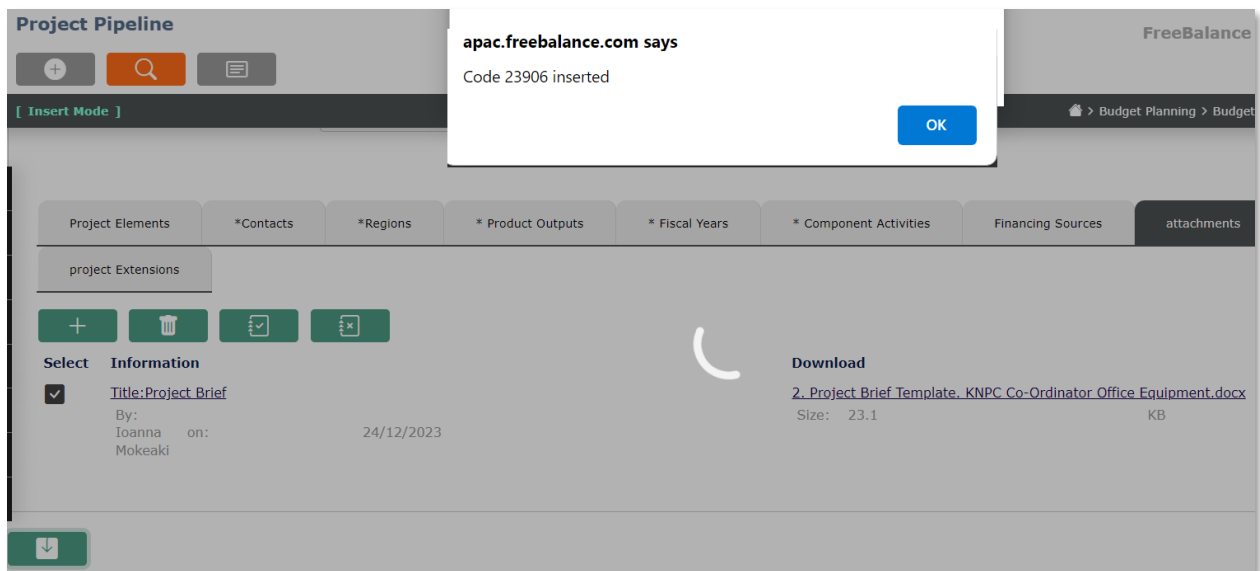
Date

User

Step 24. Click the Save button when all details are completed.




Step 25. Click the Ok button on the message displayed.



Step 26. Go to the Transition field and select the Request for approval.

Project Pipeline

[Update/Delete Mode]

Project Code	<input type="text" value="23906"/>
Name	<input type="text" value="Disability Unit Strengthening"/>
Is Active	<input checked="" type="checkbox"/>
* Workflow Status	<input type="text" value="Created"/>
Workflow Process Status	<input type="text" value="Prepared"/>
Transition	<input type="text" value="Request for Approval"/> 



Step 27. Click the Finish button to complete the transition.

Project Pipeline

Transition

Application Language	<input type="text" value="English"/>
Step Note	<input type="text"/>

Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

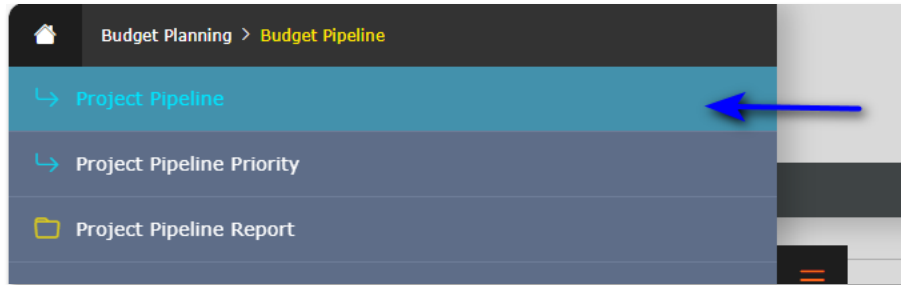
 

Finish

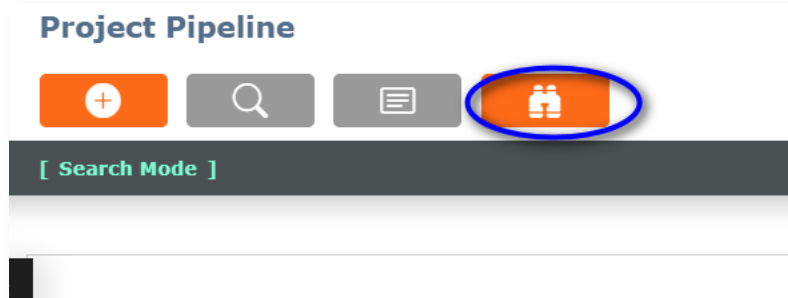
6.2.1.2 Update the NACs for the Project

To add the NACs estimated for the project, follow these steps.

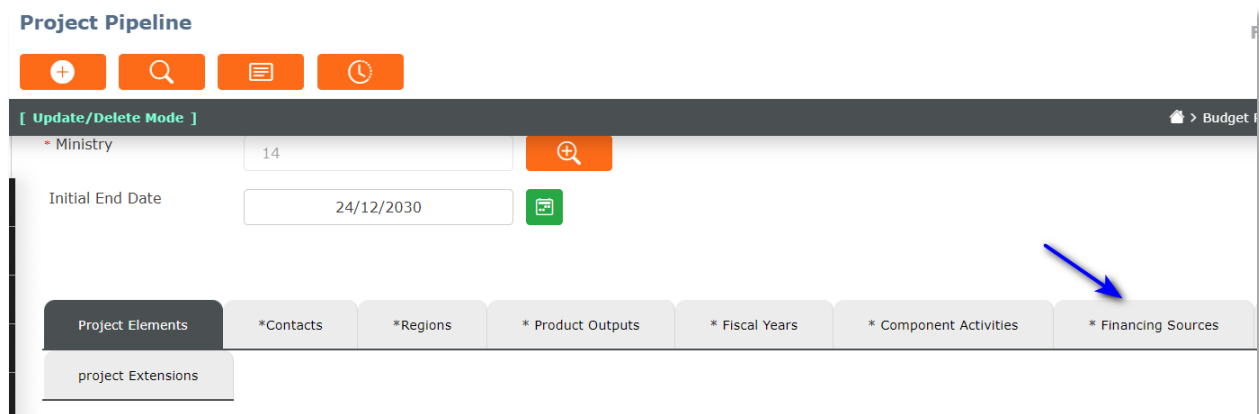
Step 1. Navigate the Menu > Budget Planning > Budget Pipeline > Project Pipeline



Step 2. Click the Find button to search for the Project to update




Step 3. Go to the tab Financing Sources.




Step 4. Click the new button.

Project Pipeline





[Update/Delete Mode] > Budget

* Ministry 



Initial End Date 

Project Elements | *Contacts | *Regions | * Product Outputs | * Fiscal Years | * Component Activities | *** Financing Sources**

project Extensions


Select Financing Source Element Amount DC


 


Step 5. Click the Lookup button on the Financing Source Element to add the NAC Code.

Project Pipeline

Project Pipeline Financing Source

* Financing Source Element 

* Donor Element 

* Currency 

Step 6. Enter the description to link and then click the Find button.

Project Pipeline

FreeBalance

Element

[Update/Delete Mode]

FreeBalance Application Suite

Code

Chart Of Accounts ▼

Abbreviation

Step 7. Click to select the NAC to add.

Project Pipeline

FreeBalance

Element

[Update/Delete Mode]



FreeBalance Application Suite


229801	NAC	Repairs of Equipment- Local
229811	NAC	Purchase of Office Equip, Furniture and Software- Local
229901	NAC	Purchase of Office Equip, Furniture & Software- Overseas


Step 8. Click the Lookup button to add the Donor.

Project Pipeline

Project Pipeline Financing Source

* Financing Source Element  

* Donor Element 

* Currency 






* Amount DC

Step 9. Enter the 3* to filter only the Donor Code for Project related Donors. Click the Find button.

Project Pipeline

FreeBalance

Element

[Search Mode]

FreeBalance Application Suite





Code

Step 10. Click to select the Code to link to the NAC.

Project Pipeline

FreeBalance

Element

[Update/Delete Mode]

FreeBalance Application Suite

3201	FUNDA	AusAID	AusAID
<u>3201</u>	FUNDA	Dev. Fund - For. Grant - DFAT	Australia Department of Foreign Affairs and Trade
3202	FUNDA	NZAID	NZAID

Step 11. Enter the amount then click the Save and Return button.

Project Pipeline

Project Pipeline Financing Source

* Financing Source Element	229811		
* Donor Element	3201		
* Currency	AUD		
* Amount DC	350.30		
Amount FC	0.00		

Step 12. Repeat the process to add all the NACs then click the Update button once completed.

Project Pipeline

[Update/Delete Mode]

Initial End Date: 24/12/2030

Project Elements | *Contacts | *Regions | * Product Outputs | * Fiscal Years | * Component Activities | *** Financing Sources**

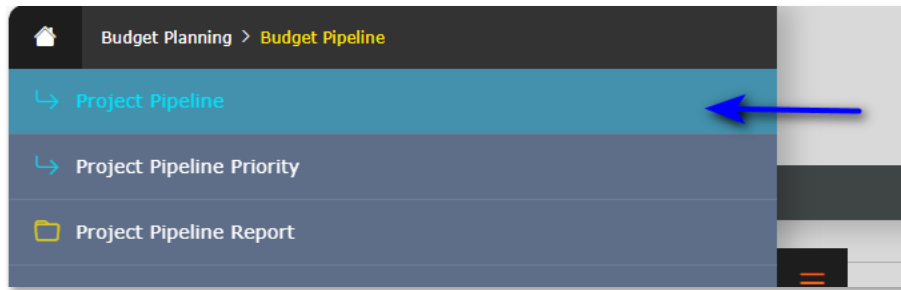
project Extensions

Select	Financing Source Element	Amount DC
<input checked="" type="checkbox"/>	Purchase of Office Equip, Furniture, and Software- Local	350.30
<input checked="" type="checkbox"/>	Leave Grants	3000.00

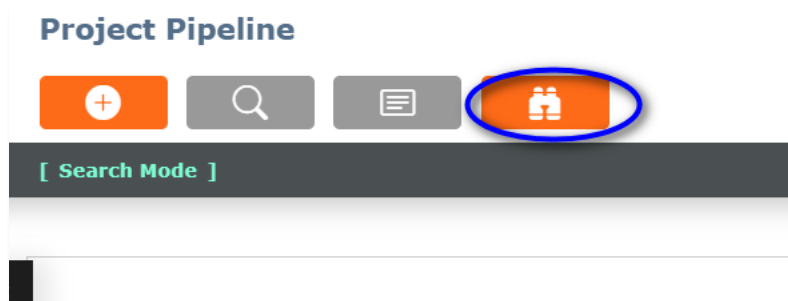
6.2.1.3 Update the NACs per year for the project.

If the distribution of the NACs is needed per year, then the component activity of the total project cost is needed in IFMIS. To do this follow the steps below.

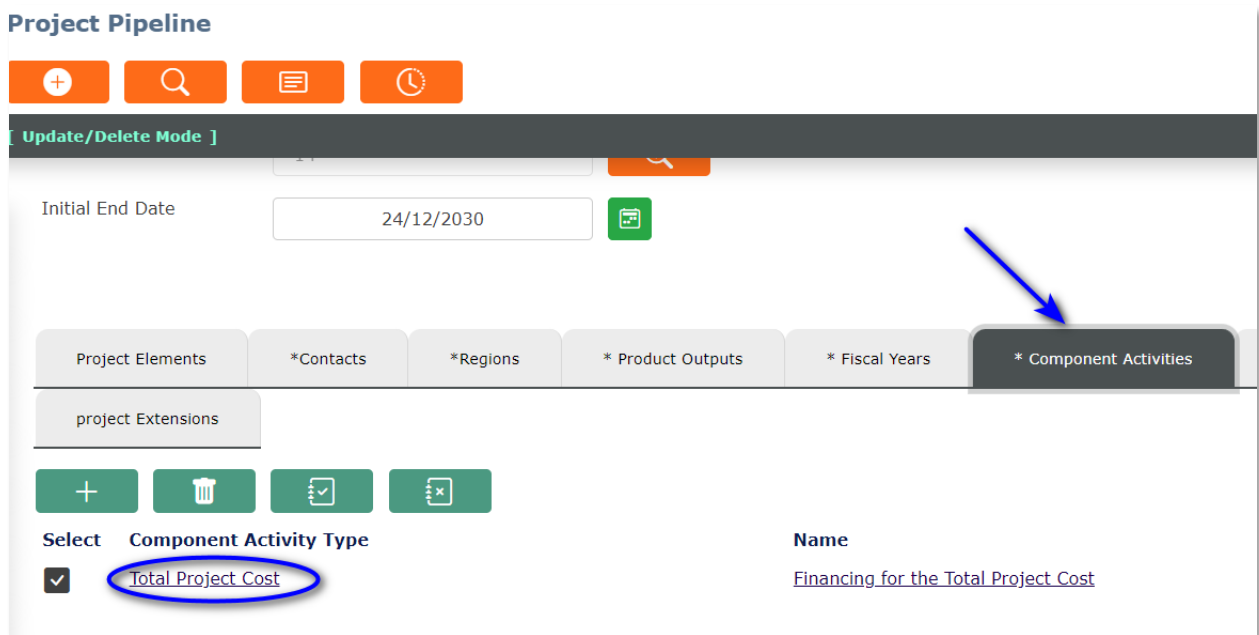
Step 1. Navigate the Menu > Budget Planning > Budget Pipeline > Project Pipeline



Step 2. Click the Find button to search for the Project to update.



Step 3. Go to the tab Component Activity and click the line for the Total Project Cost.



Step 4. Go to the tab Component Activity and click the New button.

Project Pipeline

Component Activity

- * Component Activity Type: Total Project Cost
- * Currency: AUD
- * Amount DC: 3,350.30
- Amount FC: 0.00000
- * Name: Financing for the Total Project Cost
- * Justification: -

***Component Activity Distributions**

Select	Fiscal Year	Financing Sources	Amount DC
<input type="checkbox"/>			

Step 5. Provide the Fiscal Year and select the NAC to add.

Project Pipeline

Component Activity

Component Activity Distribution

- * Fiscal Year: FY 2023
- * Financing Source Element:
- * Amount DC:
- Amount FC: 0.00

Step 6. Enter the amount and then click the save and return button.

Project Pipeline

Component Activity

Component Activity Distribution

* Fiscal Year: FY 2023

* Financing Source Element: Purchase of Office Equip, Ft

* Amount DC: 350.3

Amount FC: 0.00

Step 7. Repeat the process until all NACs are added. Note that the total sum of the activities should be the same as the Total Project Cost.

Project Pipeline

Component Activity

* Amount DC: 3,350.30

Amount FC: 0.00000

* Name: Financing for the Total Project Cost

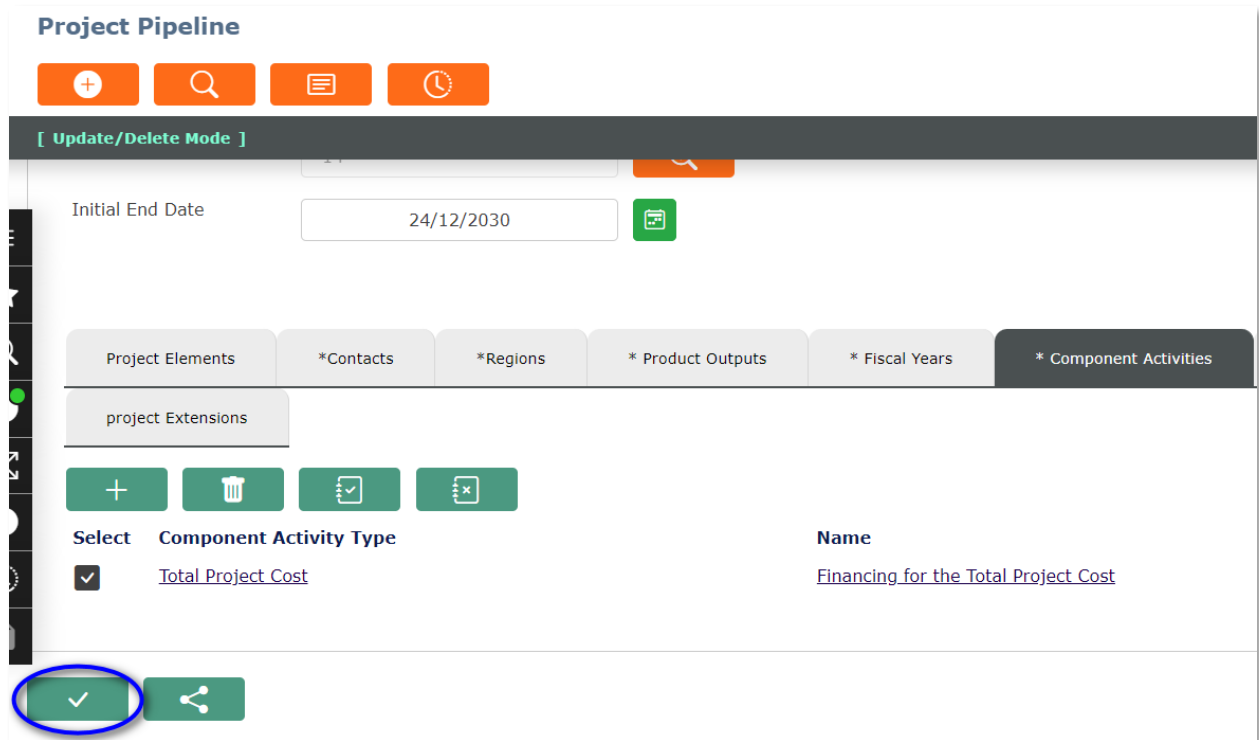
* Justification: -

*Component Activity Distributions

+

Select	Fiscal Year	Financing Sources	Amount DC
<input checked="" type="checkbox"/>	FY 2023	Purchase of Office Equip, Furniture and Software- Local	350.3
<input checked="" type="checkbox"/>	FY 2023	Leave Grants	3000

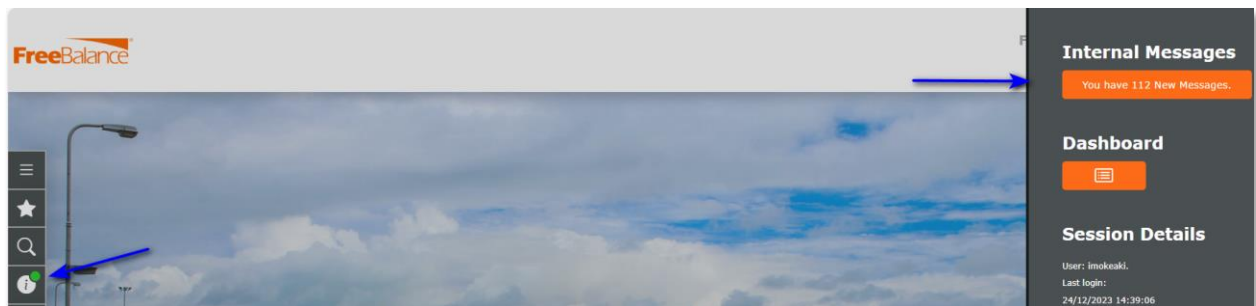
Step 8. Click the Update button.



6.2.2 Approve new Projects.

Approval of the project in IFMIS means that the project is considered and cleared by the Development Coordinating Committee (DCC). To do this, follow the steps below.

Step 1. Upon login, click the (i) and click on the internal messages.



Step 2. Click the linked ID of the Notification.

Internal Message

Previous 1

Select	Status	From	ID	Subject	Posting Date	Rea
<input type="checkbox"/>	●	Ioanna Mokeaki	397691	There is a new Project Pipeline (Code = 23906) transition assigned to you	24/12/2023 18:14:41	

Step 3. Click the Update Domain for the Project Pipeline to open the screen.

Internal Message

⏪ ⏩


ID: 397691

From: Ioanna Mokeaki

Organization Name: MFED-NEPO

Subject: There is a new Project Pipeline (Code = 23906) transition assigned to you

Body: Transaction = Project Pipeline
Transaction Id = 609
Code = 23906
Options Available: Prepared, DCC Approved, Cancelled

Entity: Project Pipeline 

Step 4. At this point, the enrollment of Project into the Chart of Account is already complete. The Chart of Account Code needs to be linked to this Project Pipeline. The enrollment of the Project Code to the Chart of Account is details in section [6.1 Register New Projects and New Fund Code](#) Click the lookup button in the tab Project Elements.

Project Pipeline

+ 🔍 ☰ 🕒

[Update/Delete Mode]

* Ministry 🔍

Initial End Date 📅

*Project Elements *Contacts *Regions * Product Outputs

*project Extensions

🔍 🗑️ 📅 📄

Select Project Elements Abbreviation

Step 5. Enter the Project Code and then click the Find button.

Element

+ 🔍 ☰ ✕ 👤

[Search Mode]

Code

Chart Of Accounts

Step 6. Click to select the displayed code.

FreeBalance Application Suite

[Selection Mode]

Select	Code	Concept	Abbreviation	Description
<input type="checkbox"/>	23906	PROJECT	Disability Unit Strengthening	Disability Unit Strengthening.(Strengthening the Kiribati National Paralympic Committee)

Select All | Select None

Step 7. Click the Update button once done.

Project Pipeline

[Update/Delete Mode]

Initial End Date: 24/12/2030

*Project Elements | *Contacts | *Regions | * Product Outputs | * Fiscal Years | * Componer

*project Extensions

Select Project Elements: 23906

Abbreviation: [Disability Unit Strengthening.](#)

Step 8. Go to the Transition field and select the "DCC Approve" from the list then click the Transition button.

Project Pipeline

[Update/Delete Mode]

Name: Disability Unit Strengthening

Is Active:

* Workflow Status: Approval Requested

Workflow Process Status: Approval Requested

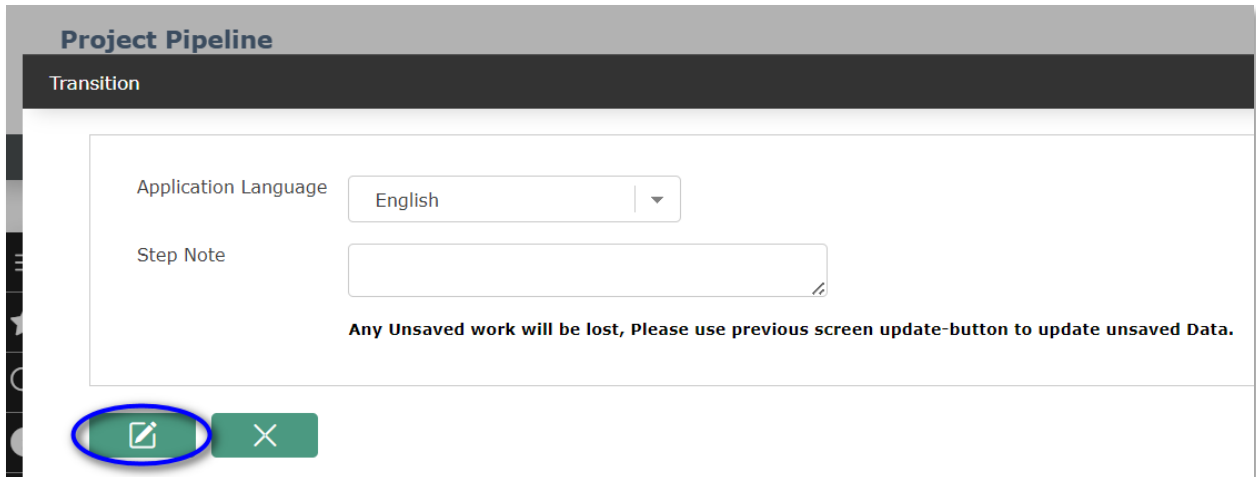
Transition:

* Project Pipeline Type:

* Implementing Agency:

Cancel
DCC Approve
Return for Modification

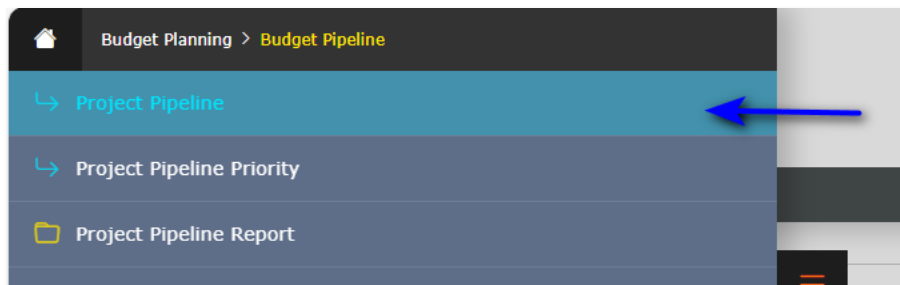
Step 9. Click the Finish button to complete the transition.



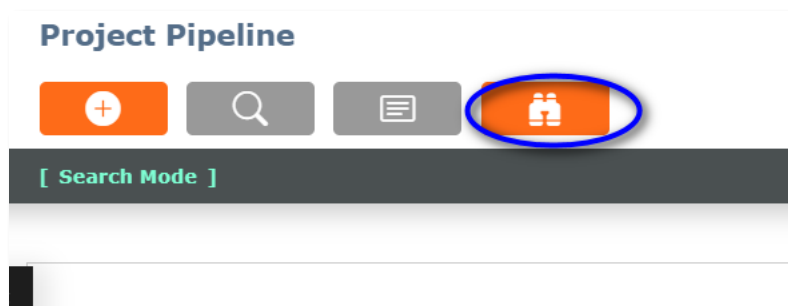
6.2.3 Acquit Project

When a project is completed and the budgeted and received amounts are not utilized, the process of acquittal for the project is done. To do this, follow the steps below.

Step 1. Navigate the Menu > Budget Planning > Budget Pipeline > Project Pipeline



Step 2. Click the Find button to search for the Project to update



Step 3.

Project Pipeline

TES
FreeBalance Appli

[Update/Delete Mode] Budget Planning > Budget Pipelin

Initial End Date: 24/12/2030

Project Elements | *Contacts | *Regions | * Product Outputs | * Fiscal Years | *** Component Activities** | * Financing Sources | 1 attachments

project Extensions

+

Select	Component Activity Type	Name
<input checked="" type="checkbox"/>	Total Project Cost	Financing for the Total Project Cost

Step 4.

Project Pipeline

Component Activity

* Sequence No.

* Component Activity Type: **Total Project Cost** ▼

* Currency: **Balance Acquitted** ←

* Amount DC: Maintenance, Operation, Total Project Cost

Step 5.

Project Pipeline

Component Activity

* Sequence No.

* Component Activity Type

* Currency

* Amount DC

Amount FC

* Name

* Justification

***Component Activity Distributions**

Select	Fiscal Year	Financing Sources	Amount DC
<input checked="" type="checkbox"/>			

Step 6.

Project Pipeline

[Update/Delete Mode]

- Total Project Cost: 3,350.30
- Acquitted Amount: 150.57
- Project Title: Disability Unit Strengthening
- Summary: Disability Unit Strengthening (Strengthening the Kiribati National Paralympic Committee)
- Objective: -To promote the health and social wellbeing of persons with disabilities through inclusive sports.
- Recommendation: -The ministry recommends warrant and re-programming of funds to strengthen the sports development for I-Kiribati with disabilities.
- Ministry: 14
- Initial End Date: 24/12/2030

Project Elements | *Contacts | *Regions | * Product Outputs | * Fiscal Years | *** Component Activities** | * Financing Sources

Select	Component Activity Type	Name
<input checked="" type="checkbox"/>	Total Project Cost	Financing for the Total Project Cost
<input checked="" type="checkbox"/>	Balance Acquitted	Unutilized amount

Step 7.

Project Pipeline

[Update/Delete Mode]

- Ministry: 14
- Initial End Date: 24/12/2030

apac.freebalance.com says

Code 23906 updated

Step 8.

Project Pipeline

[View Mode]

Name	Disability Unit Strengthening
Is Active	<input checked="" type="checkbox"/>
* Workflow Status	Approved
Workflow Process Status	DCC Approved
Transition	
* Project Pipeline Type	Acquit Project Complete

Step 9.

Project Pipeline

[View Mode]

Name	Disability Unit Strengthening
Is Active	<input checked="" type="checkbox"/>
* Workflow Status	Approved
Workflow Process Status	DCC Approved
Transition	Acquit Project
* Project Pipeline Type	

Step 10.

Project Pipeline

Transition

Application Language

Step Note

Any Unsaved work will be lost, Please use previous screen update-button to update unsaved Data.

