**BUDGET OPERATIONS TABLE (BOT) PROCESSES**

1. **Introduction**

The Budget Operations Table (BOT) is an MS Excel based template which facilitates Budget Execution by linking the Cash flow plans generated off the PBS and actual expenditure on the IFMS.

All budget revisions in terms of Supplementaries, Re-allocations and Virements as well as Expenditure Limits are captured in the BOT.

However update of the BOT is not real time and thus prone to error and inconsistencies in numbers on the IFMS and BOT

Currently data in the BOT excel is put into a format compatible to the IFMS data loader based on the Chart of Accounts and expenditure category before the upload is done

1. **BOT Features on the PBS**

In order to improve on the data integrity and avoid data inconsistencies, the BOT features below have been implemented on the Programme Budgeting System (PBS);

Expenditure Limits

Supplementary

Virements and Re-allocations

Additional Expenditure Limits

Revision of work plans

1. **Expenditure Limits**

After the budget has been approved, a working sheet will be generated off the PBS to facilitate generation of different scenarios offline.

The approved scenario will then be uploaded onto the PBS and will undergo various approvals with the final approver being the Chair Upload Committee. Thereafter the expenditure limits will be uploaded onto the IFMS through the PBS-IFMS Interface.

For Local Governments, the expenditure limits are generated on the Online Transfer Information Management System (OTIMS) using certain parameters and thereafter loaded onto the PBS through the PBS-OTIMS interface.

1. **Supplementary**

Moving forward the request for a Supplementary will be made on the PBS by the Vote.

The vote will thereafter generate a Supplementary report and submit through the same approval hierarchy as the estimates with the exception of the Chair Upload Committee being included as the final approver.

Supporting documents by the desk officers such as the Minister’s letter should be uploaded as proof that the necessary requirements have been met.

After approval by the Chair Upload Committee, the revised budget is uploaded onto the IFMS through the PBS-IFMS interface and thereafter additional expenditure limits are prepared and issued.

1. **Virements and Re-allocations**

As with the supplementary requests, Votes will make submissions on the PBS clearly demonstrating the budget lines where funds are being reduced and added onto.

The Generated report will thereafter undergo the same approval process as Supplementaries with the revised budget being uploaded onto the IFMS after approval by the Chair Upload Committee

Additional expenditure limits will be prepared on the PBS and uploaded onto the IFMS after approval.

1. **Additional expenditure limits**

If there have been any budget adjustments and additional expenditure limits are required, the PBS allows for the generation of a revised expenditure limits working sheet.

The revised working sheet clearly provides updated data on the releases already made, Supplementaries as well as Virements and Re-allocations.

After the agreed upon scenario is finalized and uploaded onto the PBS and the approvals are completed, the final additional Expenditure limits are uploaded onto the IFMS through the PBS-IFMS interface

1. **Revision of Work plans**

As Votes prepare their requests for supplementary and Virements on the PBS, there is a provision for them to revise the work plans based on the quarter in which the request is made.

They are able to generate and submit a revised work plan report along with either the Supplementary report or Virements and Re-allocations report.

1. **Data Migration from IFMS to PBS**

The PBS-IFMS interface has been fully completed and is operational.

Part one of the interface involves the Draft and Approved Budget Estimates for both CG and LG being uploaded from the PBS to the IFMS;

Part two of the interface transfers warrants and expenditure from the IFMS to the PBS. This was completed and votes no longer require to manually upload these figures from the IFMS to the PBS

Part three of the interface involves the transfer of Expenditure Limits, Supplementaries as well as Virements and Re-allocations from the PBS to the IFMS. This was completed and is ready for use after data migration has been completed.

Data migration from IFMS to PBS

Following the deployment of the BOT features on the PBS production site, there is need for migration of data on Supplementary, Virements and Re-allocations that have so far been approved in FY 2020/21 from the IFMS to PBS.

This data is necessary so that any requests for Virements and supplementary on the PBS are validated to ensure that the thresholds (10% for Virements and 3% for Supplementary) are not exceeded.

This process has already started and some data inconsistencies have been identified.

**CONCLUSION**

Once the data inconsistencies are resolved, the Virements and supplementary data will be migrated to the PBS.

All requests for Virements and supplementary will then have to be submitted on the PBS.

There is need to review the expenditure limits process for Local Governments since it has been agreed that these will be prepared under PBS at item level instead of OTIMS.