

1. Executive and Management Direction

1.1 Strategic Direction

1.1.1 Strategic Mgmt. & Budgeting

1.1.1.1 Enterprise Mission & Strategy

1.1.1.2 Enterprise Performance Planning and Management

1.1.1.3 Enterprise Budget Development

1.1.1.4 Enterprise Value Arch & Realization

1.1.2 Enterprise Risk Mgmt. & Governance

1.1.2.1 Audit & Compliance Mgmt.

1.1.2.2 Internal Controls

1.1.2.3 Fraud & Abuse

1.1.2.4 Risk Management

1.1.3 Finance Function Management

1.1.3.1 Budget Org. Mgmt.

1.1.3.2 Finance Performance Mgmt.

1.1.3.3 Finance Value Arch & Realization

2. Operational Services

2.1 Finance

2.1.1 Budget Execution

2.1.1.1 Budget Execution

2.1.2 Financial Accounting

2.1.2.1 General Accounting

2.1.2.3 Revenue Cycle Mgmt - Tax.

2.1.2.5 Project Accounting

2.1.2.7 Cost Accounting & Controlling

2.1.2.2 Accounts Payable

2.1.2.4 Revenue Cycle Mgmt. – Non-Tax

2.1.2.6 Grants Mgmt.

2.1.2.8 Asset Mgmt.

2.1.2.9 Travel & Expense

2.1.3 Treasury

2.1.3.1 Cash & Banking Mgmt.

2.1.3.2 Investment Mgmt.

2.1.3.3 Debt Mgmt.

3. Enablement

3.1 Reporting & Analysis

3.1.1 Finance

3.1.1.1 Enterprise Statutory Reporting

3.1.1.2 Enterprise Performance Reporting & Decision Support

3.1.1.3 Finance Performance Reporting & Decision Support

3.1.1.4 Enterprise Analytics

3.2 Data & Technology

3.2.1 Data

3.2.1.1 Enterprise Data Governance & Architecture

3.2.1.2 Enterprise Info. Creation & Distribution

3.2.2 Technology

3.2.2.1 Technology Strategy & Blueprint

3.2.2.2 Platform, Integration & Process Architecture

3.2.2.3 Service Management

Node	Name	Description	KPI
1.1.1.1	Enterprise Mission & Strategy	In conjunctions with enterprise strategic planning, this includes the alignment of the Budget function to the overall mission and strategy of the organization. The strategy is usually manifested in laws, regulations, policies and procedures. Example strategies might include business partner, administrator, regulator, controller, or a combination.	<ul style="list-style-type: none"> • The Budget function reviews its statutory, legal, regulatory environment at least every 2 years to assure its alignment to the overall mission and strategy of the organization • The Budget function conducts a stakeholder satisfaction and feedback survey at least every two years
1.1.1.2	Enterprise Performance Planning & Management	On behalf of the enterprise, Budget's role in the overall strategic planning and performance management process. This includes development and adoption of strategic plans, the establishment, management, and reporting of key performance indicators (e.g. metrics) for programs, priorities, or any other areas of interest determined by the enterprise. For example, in the US, the Governmental Accounting Standards Board describes this as Service Efforts and Accomplishment reporting. The establishment, management, and reporting of metrics might be unique to an individual business unit or standardized across the enterprise.	<ul style="list-style-type: none"> • 90% or more of all agencies have a documented and approved strategic plan used to monitor and report performance. • 100% of all strategic plans show evidence of stakeholder input and feedback • 75% of business processes and/or programs in the strategic plan have metrics which are reported on and monitored regularly • For enterprise performance metrics trending in an adverse direction, 90% of such metrics are subject to a specific follow up and corrective action plan
1.1.1.3	Enterprise Budget Development	On behalf of the enterprise, this includes the promulgation of policy and process guidance to develop budget requests, the analysis and recommendations pertaining to such requests, and the decision making and approval of budgets. For example, it includes all types of budgets (i.e. operating and capital). It may also include financial forecasting activities.	<ul style="list-style-type: none"> • 90% of the dollar value and 75% of the number of the Executive investment priorities proposed in the budget are approved by the Legislature • 95% of the agencies meet the deadlines in the budget development process • 80% of the stakeholders when survey about satisfaction with the budget process report "satisfied" or "highly satisfied"
1.1.1.4	Enterprise Value Architecture & Realization	On behalf of the enterprise, this includes the identification of opportunities to generate additional value for the benefit of the organization. This includes both "hard dollar" value (e.g. cost savings and/or revenue increases) and "soft dollar" value (e.g. process efficiencies, process optimization, quality, customer satisfaction, etc). This also includes projects and programs to harvest the value for identified opportunities.	<ul style="list-style-type: none"> • Key programs and processes are identified and reviewed for value realization opportunities at least very five years • An ongoing program with executive support and a dedicated team is in place to increase value realization in prioritized areas

Node	Name	Description	KPI
1.1.3.1	Budget Organization Management	This includes the organizational structure, management processes, and policies of the organizational units that provide leadership and management to all aspects of the Budget function. Provision of automated systems and digital capabilities is part of this process area.	<ul style="list-style-type: none"> • 100% of all Budget policies are reviewed (and updated as necessary) not less than annually to be current, transparent, and useful to stakeholders • 80% or more of Budget professionals complete annual required training
2.1.1.1	Budget Execution	This includes the mechanisms, at both the department and enterprise-wide levels, to manage and control actual operations to conform to the approved budget. For example, the ability to predict and prevent budgetary overruns is part of this business process.	<ul style="list-style-type: none"> • Adjustments to the annual operating budget (i.e. deficiencies and supplementals, excluding acts of god such as blizzards and hurricanes) are less than 1% of the initially enacted budget • Revenue, rates, caseload, and other drivers used for budget development are 95% consistent compared to actuals

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3.1.1.1	Enterprise Statutory Reporting	This includes Financial reporting required by law or other covenants. For example, in the US, the Comprehensive Annual Financial Report (CAFR) and Bond Offering Statements, enterprise financial statements, regulatory reports (e.g. Schedule of Expenditures of Federal Awards (SEFA),"Checkbook" disclosures required by transparency legislation, etc..	<ul style="list-style-type: none"> • All standard management reports delivered within 5 days of period closing • 100% of senior leadership supported by custom dashboards showing desired financial information • In US, CAFR is published within 180 days of fiscal year end • In US, obtaining the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association or similar agency
3.1.1.2	Enterprise Performance Reporting & Decision Support	On behalf of the enterprise (i.e. more than Finance function) this includes the reporting of key performance indicators (e.g. metrics) for programs, priorities, or any other areas of interest determined by the enterprise as well as the development of decision options and impact analysis. Often this involves the correlation of goals and objectives established in strategic or annual plans, to budgets, actual costs, outputs and outcomes. For example, in the US, the Governmental Accounting Standards Board (GASB) describes this as Service Efforts and Accomplishment reporting. The establishment, management, and reporting of metrics might be unique to an individual business unit or standardized.	<ul style="list-style-type: none"> • 75% of key enterprise operations have performance metrics calculated over the appropriate time period, are reported routinely
3.1.1.4	Enterprise Analytics	On behalf of the enterprise (i.e. beyond Finance), this includes the creation and ongoing management and operations of the analytics strategy and analytics capability for the enterprise. This complements other types of reporting described in other parts of the business process model (i.e. statutory and performance reporting). The analytics strategy and capability could include both financial and non-financial of a descriptive, predictive, and proscriptive nature.	<ul style="list-style-type: none"> • 90% of "mission critical" operations of the enterprise use analytics to monitor, manage, plan and continuously improve operations

Node	Name	Description	KPI
3.2.1.1	Enterprise Financial and Performance Data Governance & Architecture	On behalf of the enterprise, this includes the policies and procedures to define, change, and access financial and performance data. Examples include establishing the definition and use of enterprise level chart of accounts, enterprise vendor data elements, enterprise customer data elements, and enterprise performance data elements. This also includes the policies and procedures for the structure and location of financial and performance data. Examples include establishing and managing the system of record for authoritative financial reporting, establishing and managing internal data warehouse and/or data marts, and establishing and managing external transparency or other data repositories. Often organizations allow individual business units to define and govern additional data elements germane to the respective business unit.	<ul style="list-style-type: none"> • 100% of critical financial data sources are covered by a comprehensive data management plan, which describes, for each dataset, the data owner, users and steward • This data management plan is updated on an annual basis • 100% of critical financial data is accounted for in the overall enterprise financial data architecture • The financial data architecture is updated on an annual basis
3.2.1.2	Enterprise Financial and Performance Information Creation & Distribution	On behalf of the enterprise, this includes the management and operations to support both internal and external reporting. This is the operational provisioning of the other types of reporting (i.e. statutory, performance, analytics) described elsewhere in the BPM.	<ul style="list-style-type: none"> • 100% of critical financial data has an established, documented creation and distribution process • The established creation and distribution process is reviewed at least annually to cull reports that are unused, redundant or out of date

Node	Name	Description	KPI
3.2.2.1	Enterprise Financial and Performance Technology Strategy & Blueprint	On behalf of the enterprise and/or for an individual business unit, this includes the leadership and management of stakeholders to define how digital and technology enabled systems, applications, and tools would be used to support the business process areas within Finance. For example, collaboration between the CFO and CIO for alignment of the entities strategic plan for Finance with the entities strategic plan for Information Technology.	<ul style="list-style-type: none"> At least once every two years, the CIO and the CFO jointly develop a financial technology vision, strategy, and budget
3.2.2.2	Enterprise Financial and Performance Technology Platform, Integration & Process Architecture	On behalf of the enterprise and/or for an individual business unit, this includes the activities to design and develop digital and technology enabled systems, applications, and tools that support the business process areas within Finance. A typical example is a shared software platform such as an Enterprise Resource Planning (ERP) system with interoperability and data exchange to separate and specialized applications that support individual business units. This also includes alignment of the Business Process Model with the inventory of digital and technology enabled systems, applications, and tools.	<ul style="list-style-type: none"> As needed, documented agreements describing the operations and management of the financial technology platform 100% of activities and processes required to support the financial technology platform and integration are inventoried and reviewed for business value and technology relevance at least once every two years The business process model is aligned with the inventory of digital and technology enabled systems, applications, and tools at least once every two years
3.2.2.3	Enterprise Financial and Performance Technology Service Management	On behalf of the enterprise and/or for an individual business unit, this includes the day to day operation and management of digital and technology enabled systems, applications, and tools that support the business process areas within Finance. Support may be provided by internal resources or outsourced. Examples include operating the help desk, managing the applications, and managing the supporting technical infrastructure.	<ul style="list-style-type: none"> 100% of service management operations are covered by enforceable service level agreements (SLAs) SLAs are updated at least annually SLAs provide 99% platform availability