

All-In-One BUDGETING & PERFORMANCE MANAGEMENT

SOLUTION BROCHURE



Issues and Challenges

The trend today for many process-impaired organizations is to turn to an ERP system; however this solution is simply a band-aid that only temporarily fixes immediate process problems and ignores the larger issues. While an ERP system band-aid can improve back office operations, the more complex managerial processes are largely left untouched. When managerial processes — which include annual budgeting, financial planning, and analysis — start to break-down, the issues cause a ripple affect that can hurt an organization's timeliness, increase costs and slowly decrease any department communication.

There are a plethora of budgeting and forecasting management software services available that automate processes on simplifying how an organization operates and yet manual processes such as custom home grown systems and traditional spreadsheets are still being used by a large number of enterprise organizations.

Despite their popularity, these old school systems simple do not cut it for large organizations' enterprise budgeting and reporting. In fact, a study from PricewaterhouseCoopers confirmed our theory when the survey revealed that *significant errors plague 90% of spreadsheets* used in corporate planning and reporting.

The problem with manual processes lies in the inconsistencies embedded into the spreadsheet as it is altered by unique users. Therefore, when spreadsheets are emailed to multiple people for review, each user is changing a different file, inevitably causing several versions to circulate. The solution is tedious manual data manipulation, scrubbing, and reprocessing efforts across all versions. All of these issues ultimately pose a significant drag on managers' productivity, cause budget delays, and result in inaccurate or misstated financial results.

In addition to process challenges, the budgets themselves are often plagued with reporting issues. For example, once a budget is adopted, very few organizations monitor its performance and results, factors that move an organization forward. Instead, management devotes their time to obtaining, verifying, and organizing actuals in order to generate reports. This scramble leaves little time for analysis, reduces visibility into real-time performance and leads to year-round fire fighting and a few quarter or year-end surprises.

Neubrain's Solution

Traditional software requires separate modules or often times products for budgeting, allocations, reporting, and dashboards. Unlike other vendors, **Neubrain's All-in-One Solution** combines personnel budgeting, operating budget creation, allocations, forecasting & planning, capital budget creation, performance management, and performance-based budgeting into an all-in-one framework. The organization can choose to configure all components at once, or gradually introduce new components, as needed.

All-in-One means: one product to install, one product to learn, and one product to maintain. This approach offers a faster deployment, an ease of maintenance, and a powerful analytical platform to support a wide range of budgeting and performance management needs.

What are the Benefits?

Programming-Free

Traditional software offers rigid frameworks, requiring customers to fit into pre-established structures and processes.

The alternative to the adoption of the out of the box functionality is a customizing process that entails writing lines of code. Therefore, typical implementations are lengthy; maintenance and upgrades are difficult. If the organization chooses to select the out of the box functionality, many processes still remain non-automated or supported by spreadsheets.

Unlike other vendors, **Neubrain's All-in-One Solution**, is based on the programming-free toolkit approach.

This innovative approach allows customers to rapidly implement custom budgeting, planning, reporting, and performance management applications without writing a single line code.

All aspects of the system can be customized to meet unique requirements: organizational hierarchies, data structures, workflows, calculation logic, presentation, etc.

With no programming language or scripts to learn and maintain, users can quickly become proficient in the system, and rely on internal resources for technical support, maintenance, and roll-out of a new functionality.

Budget Process Enablement

Workflow, Versions, Security & Controls Component provides features and functionality for a complete process management including:

- Budget submission & approval workflows
- Process and wizard-like workflows
- Versioning & controls
- Integrated security & roles-based access
- Data entry validation rules and alerts
- Automated alerts and calendar triggers
- Broadcasting and e-mail notifications

What-if Scenarios and Forecasting

- Scenario planning in the same database
- Version-based scenarios
- Driver-based scenarios
- Forecasting and trending built-in functions
- Ability to create custom budgeting and forecasting algorithms: Arima, Winters, Statistical Moving Average, Best Fit Model, etc.

SALARY & BENEFITS FORECASTING

The Salary & Benefits Component includes a rich set of features and functionality needed to create a robust salary & benefits forecasting system. The Component can upload payroll and personnel data on a required schedule or on demand. The Salary & Benefits Component is fully integrated with the Operating & Capital Budget Components allocating salary & benefits costs to the appropriate cost centers using defined rules.

The Salary & Benefits Component allows budgeting for an unlimited number of employees and positions. Budgeting can be performed by position or at the most granular level by employee. Budgets could be created for existing, unfilled positions, funded and unfunded, frozen vacancies, contractor positions, etc. Here are some key features of this system:

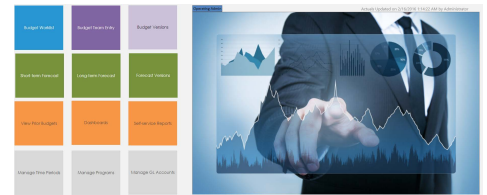
- Highly sophisticated calculation and formula engine
- Budgets for position/employee labor, benefits, and associated costs
- Ability to create/modify global benefits and statutory costs assumptions
- Immediate calculation of pay, labor costs, benefits and other costs
- Easy maintenance of merit and step increases
- Ability to handle various pay plans
- Associate one or more employees with a position
- Complex allocations that specify employee/position/benefits belong to multiple cost centers, funds, etc.
- Employee and other associated costs can be allocated based on drivers (ABC)
- Determine labor cost and benefits by fund, department, division, and cost center
- Multi-year forecasting: you can publish an accurate, long-term forecast of the cost of salaries and benefits; ability to save forecasts for further analysis; best fit forecast models are included
- “What-if” modeling: see the effects of new hires, union negotiation outcomes, merit increases, and start date changes, etc.
- Rollover: year’s salary and benefits model is generated from previous years or current year forecasts
- Multiple versions: create multiple versions of the salary & benefits plans; side-by-side version comparison
- Powerful reporting and analytical capabilities



OPERATING BUDGET

The Operating Budget Component includes a rich set of features and functionality to implement a powerful and user friendly system that can accommodate customers' unique requirements and needs. The Operating Budget Component automates the creation of the base budget as well as any supplemental requests or service level changes. The Component is capable of housing multiple parallel organizational hierarchies and roll-up levels (Balanced Scorecard oriented, organizational, departmental, etc.). Some of the key features include:

- Full Integration with core GL/accounting system
- Annual, Quarterly, Monthly and Multi-year Budgets
- Unlimited number of budget versions: Draft, Submitted, Approved, etc.
- Roll/copy budgets and budget notes from prior year approved budget, prior year approved expenditures actual, forecasted expenditures or any other custom rule (like grow number by %, not to exceed XXX, etc.)
- Custom screens and fields to capture all elements needed to budget entry
- Expense & revenue entry
- Ability to rank and prioritize budget requests
- Balancing: automated balancing, ability to set up various balancing rules and processes
- Top-down budgeting: dynamically allocate changes to related values
- Bottom-up budgeting: instantly roll-up changes
- Adjust budgets by +/- amounts, +/- percentages, or override values
- Real-time expenditure tracking
- Automation of balance sheet allocations
- Linking operating and capital budgets based on rules
- Audits and version controls
- Numerous BIFs (Built-in Functions), forecasting, and trending algorithms
- Capture of narratives
- Ability to attach supporting documents, to link images and pictures
- Develop "what-if" scenarios with the ability to switch between versions
- Data locking; lock a budget, version or data element from future changes
- Electronic broadcasting of new forms, reports, and data
- Custom help documentation and explanatory notes



ALLOCATIONS

The Allocations Component is a great fit for organizations that require functionality for activity-based costing and allocations. Most often, allocations rules are unique and specific to each organization. Many budget systems are not capable of supporting unique allocations requirements. The Allocations Component has a flexible framework, where custom allocations could be created in a rapid manner.

Some allocation scenarios the Component is capable of supporting include:

- Balance sheet, revenue, salary and benefits allocations
- Ability to define unique allocation profiles
- Ability to link a specific allocation profile to an expense category, department, and others.
- Allocations based on automatically calculated drivers
- Allocations based on manually entered drivers (% , number, splits, etc.)
- Calendar based allocations
- Multi-level and multi-step allocations

Allocation Profile	Expense Category	Department	Driver 1	Driver 2	Driver 3	Driver 4	Driver 5	Driver 6	Driver 7	Driver 8	Driver 9	Driver 10
Allocation Profile 1	Expense Category 1	Department 1	Driver 1 Value	Driver 2 Value	Driver 3 Value	Driver 4 Value	Driver 5 Value	Driver 6 Value	Driver 7 Value	Driver 8 Value	Driver 9 Value	Driver 10 Value
Allocation Profile 2	Expense Category 2	Department 2	Driver 1 Value	Driver 2 Value	Driver 3 Value	Driver 4 Value	Driver 5 Value	Driver 6 Value	Driver 7 Value	Driver 8 Value	Driver 9 Value	Driver 10 Value

MANAGEMENT AND OPERATIONAL REPORTING

- Adaptable to any data source (SAP, Microsoft SQL Server, Oracle, Microsoft Great Plains, PeopleSoft, AS/400, Mainframe, Flat Files, etc.)
- Budget Books and Operational Reports
- Self-service reporting and business user view of data
- Unlimited report authors and consumers
- Ad-hoc and managed reporting
- Export formats: MS Excel, Word & PowerPoint, XML, HTML, PDF, and CSV
- Automated report scheduling, distribution, and e-mail broadcasting
- Flexible distribution methods: centralized access, personalized access, mail, application integration, MS Office
- Conditional alerting capability to let users manage by exception, focusing on the areas of the business that need more attention
- Drill-through and ad-hoc queries to provide detail and transparency behind the numbers
- Incorporation of text, narratives, and notes
- Ease of report building by application developers and end users

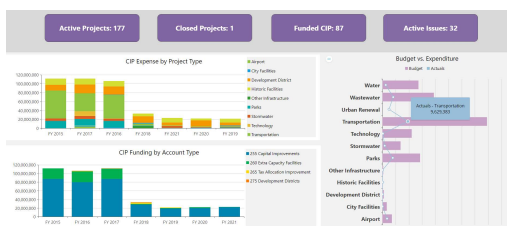
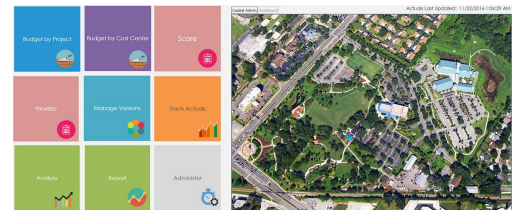
Budget Book	Expense Category	Department	Driver 1	Driver 2	Driver 3	Driver 4	Driver 5	Driver 6	Driver 7	Driver 8	Driver 9	Driver 10
Budget Book 1	Expense Category 1	Department 1	Driver 1 Value	Driver 2 Value	Driver 3 Value	Driver 4 Value	Driver 5 Value	Driver 6 Value	Driver 7 Value	Driver 8 Value	Driver 9 Value	Driver 10 Value
Budget Book 2	Expense Category 2	Department 2	Driver 1 Value	Driver 2 Value	Driver 3 Value	Driver 4 Value	Driver 5 Value	Driver 6 Value	Driver 7 Value	Driver 8 Value	Driver 9 Value	Driver 10 Value



CAPITAL BUDGET

The Capital Budget Component includes a rich set of features and functionality to implement a powerful and user friendly system that can accommodate unique requirements and needs. The Component automates the creation, budgeting, analysis, and reporting of the capital project budgeting tasks. The Capital Budget Component is capable of interfacing with GL/Financial systems as well as Project Management software to be able to budget and track project at a much more granular level. The system is capable of housing multiple parallel organizational hierarchies and roll-up levels (Balanced Scorecard oriented, organizational, departmental, etc.). Key system features include:

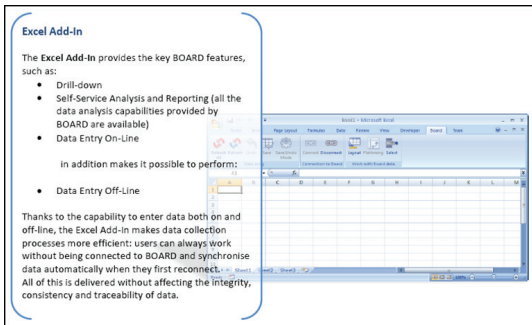
- Full Integration with core GL, accounting, and project management systems
- Annual, Quarterly, Monthly and Multi-year Budgets
- Unlimited number of budget versions: Draft, Requested, Recommend, Submitted, Approved, etc.)
- Ability to capture and maintain detailed project information (start/end dates, status, priority, remarks, etc.)
- Ability to create custom screens and fields to capture all elements needed for the budget entry
- Ability to rank and prioritize budget requests
- Ability to allocate funding from single or multiple funding sources
- Linking operating and capital budgets based on rules
- Balancing: automated balancing, ability to set up various balancing rules and processes
- Top-down budgeting: dynamically allocate changes to related values
- Bottom-up budgeting: instantly roll-up changes
- Adjust budgets by +/- amounts, +/- percentages, or override values
- Real-time expenditure/encumbrance tracking with drill through down to any level of detail desired.
- Audits and versions controls
- Numerous BIFs (Built-in Functions), forecasting, and trending algorithms
- Capture of narratives and supporting documents
- Ability to link images, pictures, documents
- Ability to integrate with GIS system
- Develop “what-if” scenarios with the ability to switch between versions
- Data locking; lock a budget, version or data element from future changes
- Electronic broadcasting of new forms, reports, and data
- Custom help documentation and explanatory notes
- Ability to attach supporting documents, to link images and pictures
- Develop “what-if” scenarios with the ability to switch between versions
- Data locking; lock a budget, version or data element from future changes
- Electronic broadcasting of new forms, reports, and data
- Custom help documentation and explanatory notes



MS OFFICE ADD-INS

MS EXCEL ADD-IN

MS Excel Add-in Component offers the capability of accessing multi-dimensional data directly from MS Excel, thus providing users with the traditional OLAP analysis functions (drill-down, slice and dice, filtering, ad hoc query) in a familiar environment while maintaining data integrity and consistency. The Office client enables users to work both on and offline, enhancing the efficiency of any budget data collection process.



MS WORD & POWERPOINT DOCUMENT CREATION

MS Word & PowerPoint Document Creation Component enables users to create documents in Word and PowerPoint formats, by connecting dynamic Board objects (grids, tables, graphs and the related text notes) directly from MS Word and PowerPoint. The ability to pre-define graphic layouts makes it possible to easily create and format a wide range of “publish” quality reports. This feature will be used for the Annual Report and Budget Book production.

PERFORMANCE MANAGEMENT

A single integrated environment to manage data from different core areas such as: public works, finance, budgeting, customer service, education, HR, logistics, and others.

- Adaptable to any data source
- Self-service dashboard creation and customization
- Wide variety of visualization options to show performance indicators including gauges, stoplights, thermometers and cockpits
- Drill-through to access other data sources and reports for more detail about what the dashboard shows you
- Alerts and notifications to keep you aware of when a metric changes status
- Empower anyone in your organization to monitor and analyze performance easily
- Customize any type of scorecards - balanced or otherwise
- Interactive strategy maps creation

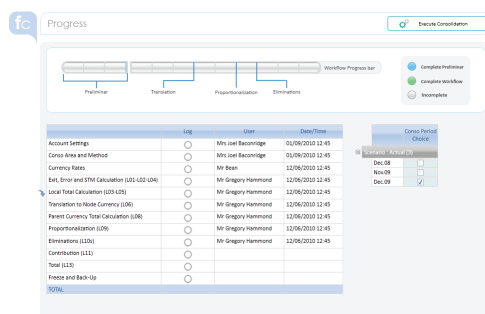


The Performance Management Component includes many features to provide users with a full control over layout and presentation: graph objects, dynamic report & charts, worksheets, calculation models, strategy maps, flow charts, pictures, images, gauges, tabbed folders containing other objects, and text.

Financial Consolidation Component addresses the challenges that multi-entity organizations face today with intercompany reconciliations, consolidations adjustments, and group reporting.

Key features of the Component include:

- Legal and management multi-level consolidation of complex group structures, with an automation of:
 - Currency conversion with exchange rate difference calculation
 - Investments (Holding company)/Equity (Subsidiaries)
 - Intercompany transactions (receivables/payables, expenses/revenues)
 - Dividends elimination
 - Elimination of intercompany mark-up on inventory
 - Write-off/revaluation on investments
 - Consolidation difference allocation (good will/bad will)
 - Calculation of Group and Minority interests
- Calculation of changes in consolidation on scope
- Flat and Staged consolidation model
- Creation and comparison of unlimited scenarios (Actual, Budget, Forecast, etc.)
- Multiple and customized closing periods (Year, Quarter, Month, etc.)
- Management of multiple charts of accounts: local, group and reporting
- Journal entries at company and group level
- XBRL (eXtensible Business Reporting Language)



SOLUTION BROCHURE

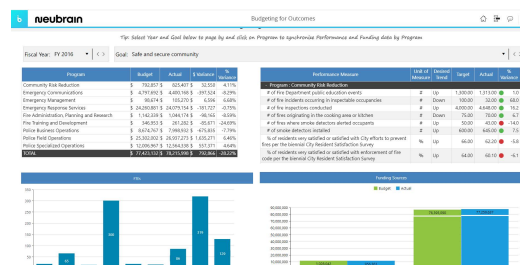
PERFORMANCE-BASED BUDGETING

Performance-based budgeting is an effort to turn dollars into results by outlining a general chain of cause and effect. It allocates resources to achieve specific objectives based on program goals and measured results. In strategic planning, it arms CFOs and Budget Leaders with a “cohesive view” of the business.

The benefits of implementing performance-based budgeting are multi-fold. Decision makers reach better long- and short-term budget decisions attuned to outcomes. Stakeholders see more visible performance measures, timelier information, and can easily identify actual strategic priorities. In the process, organizations build more solid growth models, can flag variances between costs and expected outcomes, improve auditing, and foster collaboration.

Neubrain's All-in-One Solution unites formal cost-based budgeting with performance-based budgeting goals, which evaluates cost structures on the basis of the outputs they will generate. It looks forward, not backwards, and establishes system-wide conformity that flags reporting variances.

The Performance-based Budget Component is seamlessly integrated with traditional budgeting components. This allows organizations to set up their performance management frameworks, allocate costs/budgets to performance objectives and metrics and, finally, re-calculate traditional budgets into budgets by performance outcomes and objectives. Furthermore, the Component offers real-time tracking, analysis, and reporting of actual costs and performance results.



ABOUT NEUBRAIN

Neubrain delivers advanced budgeting, business analytics, performance management and business intelligence solutions to mid-market companies, government organizations and Global 5000 enterprises.

Neubrain accommodates every client not only with the best in class solutions, but with full support, training, and use of best practices to fulfill all needs to analyze, budget, forecast, measure and report. Neubrain's industry-specific business analytics solutions include:

- Retailers (fashion, multi-chain, cross channel, on-line, etc.)
- Hospitality (restaurant, hotel chains, travel and transportation)
- Manufacturing companies
- Supply chain and distribution
- Federal government and Department of Defense
- State & local government
- Government contractors
- Education institutions and non-for-profit organizations