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REFERENCE MANUAL BUDGETING	6-1 12/94

INTRODUCTION

Budgeting is one of the key activities in any government. The Governor's Office produce recommended budgets that address the myriad needs of the people and businesses of the state. The applicable governing body reviews and modifies this budget, and approves the legal spending limits of the various organizational and programmatic entities within the government, including agencies, colleges, and universities. In turn, successful management of the various agencies often requires more detailed definitions of spending plans and responsibilities.

To support these requirements, R ★STARS offers the following budgeting capabilities:

- **Appropriation Accounting** - encompassing the recording, controlling, and reporting of the appropriations passed by the Legislature, and any unexpected budget authorized to be carried into a new appropriation year. In addition, monthly or quarterly budgetary allotments provide control over spending authority.
- **Agency Budgeting** - allows the agencies to establish an internal operating budget to record, control, and report expenditures at different levels than the appropriation level. In addition, agencies can use allotments to control quarterly or monthly spending at the agency.
- **Financial Plan Accounting** - allowing low level budgetary planning which may be monitored by agencies but which does not control spending.
- **Revenue Budgeting** - providing the above three levels of recording and reporting functions for revenues but without the controlling features.

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Each of these capabilities is discussed in later sections of this chapter. An overview of the budgetary process is presented in the first section of this chapter.

Multi-year project budgeting and grant budgeting are also features of the R★STARS system. These capabilities are discussed in Chapter 12 - "Project Accounting" and Chapter 13 - "Grant Accounting" of the R★STARS Reference Manual.

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6-1 BUDGETING OVERVIEW

The Budgeting Overview section discusses budgeting terms and concepts and the general process of entering budget data into R★STARS.

Budgeting Terms and Concepts

A number of fundamental budgeting terms and concepts which support the Oregon Budgeting process include:

- **Appropriation** - The term Appropriation will refer to both General Fund appropriations and Other/Federal Fund limitations in R★STARS. Appropriations are high level budgets which are defined by the Legislature and represent the legal spending authority of state agencies.
- **Non-budgeted Administrative Appropriation** - High level budgets which are not authorized by the Legislature and used as internal spending controls within the R★STARS system. These appropriations are approved by Fiscal Policy Analysis Division and will generally be established as requested by the agency.
- **Non-limited Administrative Appropriation** - High level budgets which are authorized by the Legislature which may be adjusted during the course of the biennium without Emergency Board action.
- **Adjustment** - A revision made to an agency's original appropriation by the full Legislature. An agency's request for increase in non-limited appropriations will be approved by Fiscal Policy Analysis Division and handled as adjustments.
- **Split Limitation** - Split limitations, as currently used in the Control Accounting System, are not used in R★STARS. Agencies may "split" an original appropriation by creating agency budgets or by using lower levels of the Program structure.
- **Emergency Board Adjustment & Transfers** - A revision made to an agency's original appropriation by the Legislature Emergency Board. The Emergency Board may also establish a new appropriation. The Emergency Board meets on a quarterly basis.

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- **Appropriation Unsheduling** - Appropriation unsheduling is an administrative reduction in an agency's appropriation(s), i.e. the Governor's Administrative Reduction Targets or savings resulting from efficiencies achieved during the biennium.

The process of entering the budget data into R★STARS is described below followed by a brief discussion of the four steps involved.

Profile Maintenance

The first step of the budgeting process is profile maintenance. This involves changing various R★STARS profiles to reflect revisions in classification structure, appropriations, and control levels. The profiles which may need to be modified are:

- **Descriptive Profiles** - for changes in the classification structure codes, such as new, revised, or deleted Organization, Program, or Object structures.
- **Agency Control Profile (25)** - for changes in the default codes, for indicating spending authority for encumbrances and pre-encumbrances, and for controlling Agency budget by Organization and Program.
- **Fund Profile (D23)** - for changing Fund level indicators.
- **Appropriation Number Profile (20)** - for changes in the appropriations, such as changes to the control levels, adding new appropriations, or deleting obsolete appropriations.
- **Program Cost Account (PCA) Profile (26)** - for new, changed, or deleted Program structures and Function structures or for changing the Agency Budget Program level and Function level.
- **Index Code Profile (24)** - for adding new Index Codes, changing the Agency Budget Organization level or deleting obsolete Index Codes.

The maintenance of these profiles should be performed in the order in which they are described above.

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Financial Data Entry

After profile maintenance has been completed, the budgets can be entered into R★STARS. The appropriation budgets are usually loaded first. If an automated system is used to prepare the appropriation budget, the transactions enter R★STARS through the standard interface process. Otherwise, the appropriations are entered manually using the Financial Data Entry process. Additional information about this process is given in Section 6 -2 - "Appropriations." Allotments of appropriations can be recorded on a monthly or quarterly basis automatically by the system. *See Oregon Policy and Procedures Manual for instructions on entering Appropriation Transactions.*

Agency budgets can also be entered at this point. Agency budget transactions must be entered separately from appropriation transactions. In either case, allotments of agency budgets can be recorded on a quarterly or annual basis, but on a manual entry basis only. Additional information is given in Section 6 -3 - "Agency Budgets."

Financial plans can be entered for virtually any level of detail in the classification structure. Multiple financial plans for an organization may be recorded. Classification structure components such as Grant and Project or lower levels of Program or Organization, which are not used for appropriation and agency budget control, can be used as detail levels of the financial plan. Finally, statistical units may also be budgeted as part of the financial plan. Financial plans are more detailed versions of the appropriations or agency budgets. Additional information on this subject is given in Section 6 -4 - "Financial Plans - Revenues and Expenditures".

Estimated revenues can be recorded at levels corresponding to appropriations, agency budgets, and financial plans or at any other required level. Control is not exercised over the recording of actual revenue at these levels; that is, a transaction will not be rejected or flagged if the revenue amount exceeds the estimated revenue. Estimated revenue transactions are further explained in Section 6 -5 - "Estimated Revenues."

R★STARS allows for the entry, tracking, and reporting of revisions to original appropriations and reappropriations of prior year balances. *Reappropriations of prior year balances are not used in Oregon.* These revisions are tracked separately from the original appropriations. Separate Transaction Codes are used to enter these activities. Revisions to allotments, agency budgets, financial plans, revenue budgets, and revenue plans may also be recorded as required.

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At year end, unencumbered appropriation balances may be rolled forward and recorded as appropriation transfers -in for the new year Unexpended Balance (UB) Authority. The R★STARS year-end closing routines automate this process. Appropriations which are not approved by the legislative authority to roll forward may be lapsed in the old year by entering financial transactions to reduce the unencumbered balance. *In Oregon, the Unexpended Balance (UB) Authority is set to not allow roll forward of unencumbered appropriation balances.*

In Oregon, six months after the biennium end the system process is run to close out the prior biennium appropriations, exclusive of all Capital project appropriation amounts. See Year End Closing discussion in Chapter 12 - "Month and Year End Processing" of the R★STARS Data Entry Guide.

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6-2 APPROPRIATIONS

The primary objective of appropriation accounting is to ensure that expenditures and obligations incurred stay within the legal limitations contained in the authorizing legislation. R★STARS is designed to provide the flexibility for changes in the way appropriations are awarded and controlled. This section describes all ways that appropriations could be controlled. Appropriations may also be awarded for Capital Projects. This level of appropriation accounting allows sufficient flexibility in day -to-day operations while still controlling the overall expenditures for the approved activities.

This section describes the process of establishing, recording, and controlling appropriations in R★STARS. It contains the following sections:

- Establishing Appropriations
- Establishing Appropriation Levels
- Entering Appropriations
- Recording the Accounting Impact
- Controlling Encumbrances and Expenditures
- Monitoring Pre-Encumbrances
- Recording Reappropriations

Most of the areas are maintained by the Fiscal Policy Analysis Division and the agencies have access to these areas.

See the Oregon Accounting Manual for specific instructions for entering Appropriations and related transactions.

Establishing Appropriations

Appropriations in R★STARS are identified and at a minimum controlled by appropriation and appropriation year. An appropriation is an organization/program entity for which expenditures are authorized. The appropriation may be at the appropriation level itself or it may be further defined within appropriation by Object level. This allows the user to define budgets in many ways, including:

- Any level of the Organizational structure, such as agency or lower Organization levels.
- A combination of Organizational and Programmatic structures, such as Organization level 2 and Program level 3.

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- Any level of Object within the Organizational/Programmatic structures, such as Comptroller Object within Organization level 4 or Comptroller Object within Organization and Program level 2.

To adhere to the accounting requirement for separation of funds, Appropriated Funds or Funds are always a part of the appropriation definition. An appropriation may be funded by any combination of appropriated funds. *In Oregon, typically a single Appropriated Fund is related to an Appropriation record.*

In Oregon the term Appropriation is used to define the legally mandated budget for the General Fund and the term Limitation is used to define the legally mandated budget for non-General Funds. The Appropriation accounting and controls in R★STARS applies to both Appropriations and Limitations.

Establishing Appropriation Levels

Appropriations may be awarded at varying levels of the Fund, Organization, Program and Object structures. Indicators in system profiles provide flexibility in establishing appropriation levels. The chart shown below describes each of the level indicators in the R★STARS profiles. These indicators must be set prior to recording budgets in the system.

SYSTEM PROFILE	INDICATOR	DESCRIPTION
Appropriation Number (20)	Object Level	It identifies the level of Object (no Object, Comptroller Object, or Object) at which appropriation control is applied. This default level is applied to the entire appropriation.
Appropriation Number (20)	Organization Level	Identifies the level of organization (up to nine levels can be defined) at which appropriation control is applied.
Appropriation Number (20)	Program Level	Identifies the level of program (up to nine levels can be defined) at which appropriation control is applied.
Appropriation Number (20)	Allotment Selection	Identifies whether the appropriation will be allotted and if so whether it will be monthly or quarterly.
Fund (D23)	Fund Level	Identifies the level of fund (No Fund, Appropriated Fund, or Fund) at which appropriation control is applied.

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Details on the use of the Budgetary Transaction Entry Screen (503) and the related Transaction Codes are given in Chapter 7 - "Budgeting" of the R★STARS Data Entry Guide.

Entering Appropriations

If an automated subsystem is being used for budget preparation, appropriation transactions enter R★STARS through the standard automated interface process. If the budget is prepared manually, the Budgetary General Input form is used, and this information is entered into R★STARS through the Budgetary Transaction Entry Screen (503). In either case, the same Transaction Codes are used and the same input data are required.

Future year budgetary transactions may be posted prior to the start of the year. For example, original appropriations and agency budgets can be recorded for fiscal year 1994-95 in fiscal year 1993-94. This allows budgets to be in place, and allows R★STARS to control expenditures, on the first day of the new fiscal year.

Budgets do not remain static throughout a budget year. To accommodate changes, increase and decrease Transaction Codes exist in R★STARS. Appropriations can be revised as long as the appropriation year to which they belong is still open. R★STARS tracks original appropriations and revised appropriations separately.

The chart shown on page 6- 11 traces the input of an appropriation to the Appropriation Trial Balance Report (DAFR7490).

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Recording the Accounting Impact

Original appropriations and appropriation increases are recorded in the General Ledger Financial Table as follows:

DR Budgetary Fund Balance
CR Appropriation Limitation Control

Appropriation decreases have the opposite effect as follows:

DR Appropriation Limitation Control
CR Budgetary Fund Balance

Appropriation transactions affect the Appropriation Financial Table at the level of detail specified by the Appropriation. A description of the commonly used financial fields in the Appropriation Financial Table are shown on the chart titled Sample Appropriation Financial Table Fields. Other financial fields may be defined for later use, as needed.

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**TRACING APPROPRIATION INPUT
TO THE APPROPRIATION TRIAL BALANCE REPORT**

**RECORD
APPROPRIATION**

1

BUDGETARY TRANSACTION ENTRY SCREEN		
TC	INDEX	AMOUNT
001	10040	750.00

INDEX CODE PROFILE	
INDEX CODE	10040
APPROPRIATION	08413
FUND	0001

2

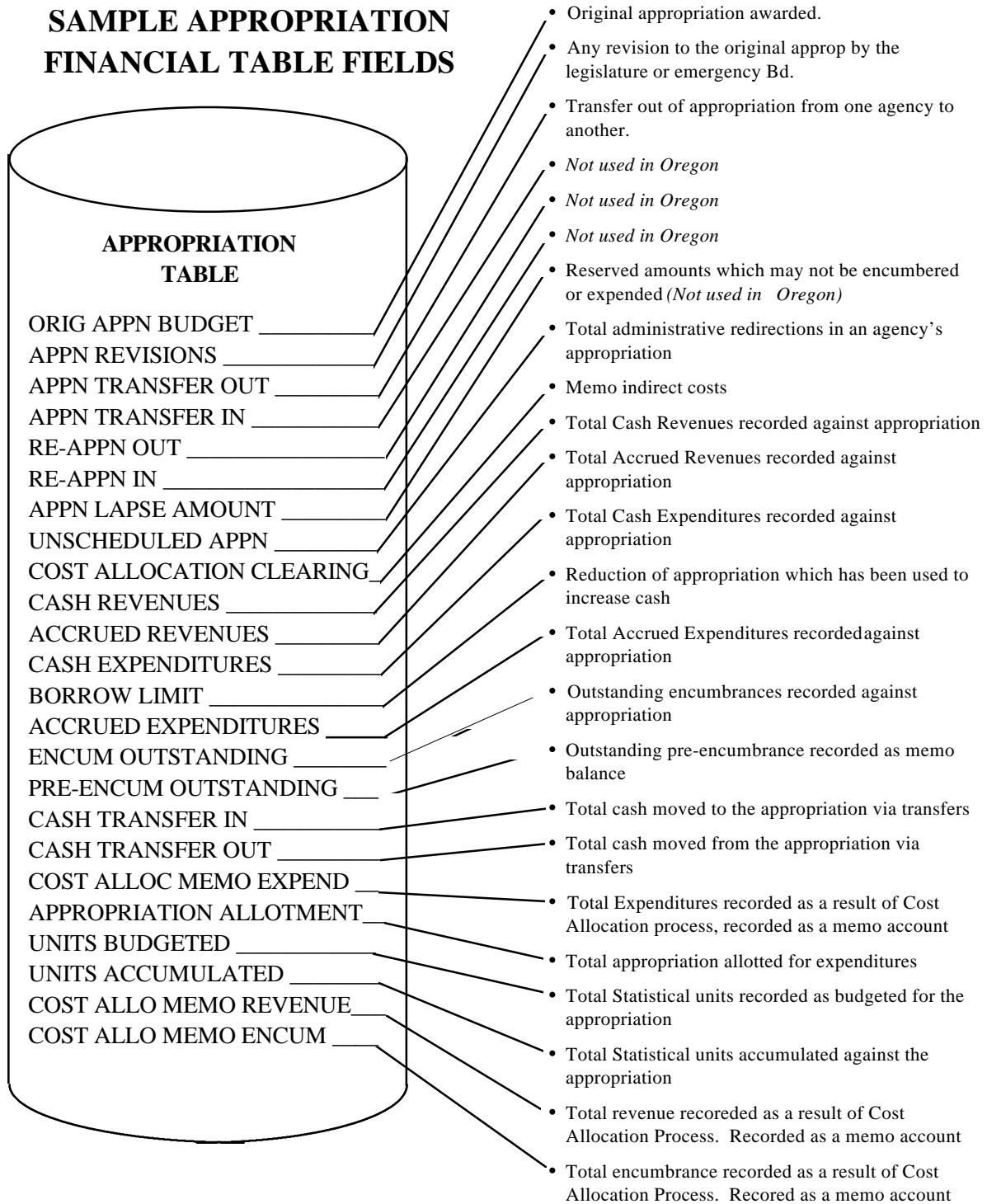
**RETRIEVE APPROPRIATION
FROM INDEX CODE**

**GENERATE
TRIAL
BALANCE
REPORT**

3

APPROPRIATION TRIAL BALANCE REPORT		
APPROPRIATION:	08413	TREASURER DIVISION
FUND	TITLE	BUDGET ADJ
0001	GENERAL FUND	750.00

SAMPLE APPROPRIATION FINANCIAL TABLE FIELDS



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Controlling Encumbrances and Expenditures

Encumbrance, accrued expenditure, and cash expenditure transactions can be monitored to ensure that expenditures and obligations do not exceed authorized levels. Each appropriation's control level can be defined as 'fatal', 'warning', or 'none'. When fatal control is specified in the Appropriation Number Profile (20), a transaction will not post if the transaction amount will cause the appropriation to be exceeded. If warning control is defined, the transactions will post but a warning message is displayed on the screen for on-line edit and posting. This warning message is also printed on the Error Report (DAFR2151).

For appropriations defined with no appropriation control (none), encumbrances and expenditures will post without regard to the available appropriation balance, if any, and no messages will be generated. The exhibit on the following page illustrates the steps involved in cash appropriation control. The example could also be used to show control over accrued expenditures and encumbrances.

Monitoring Pre-Encumbrances

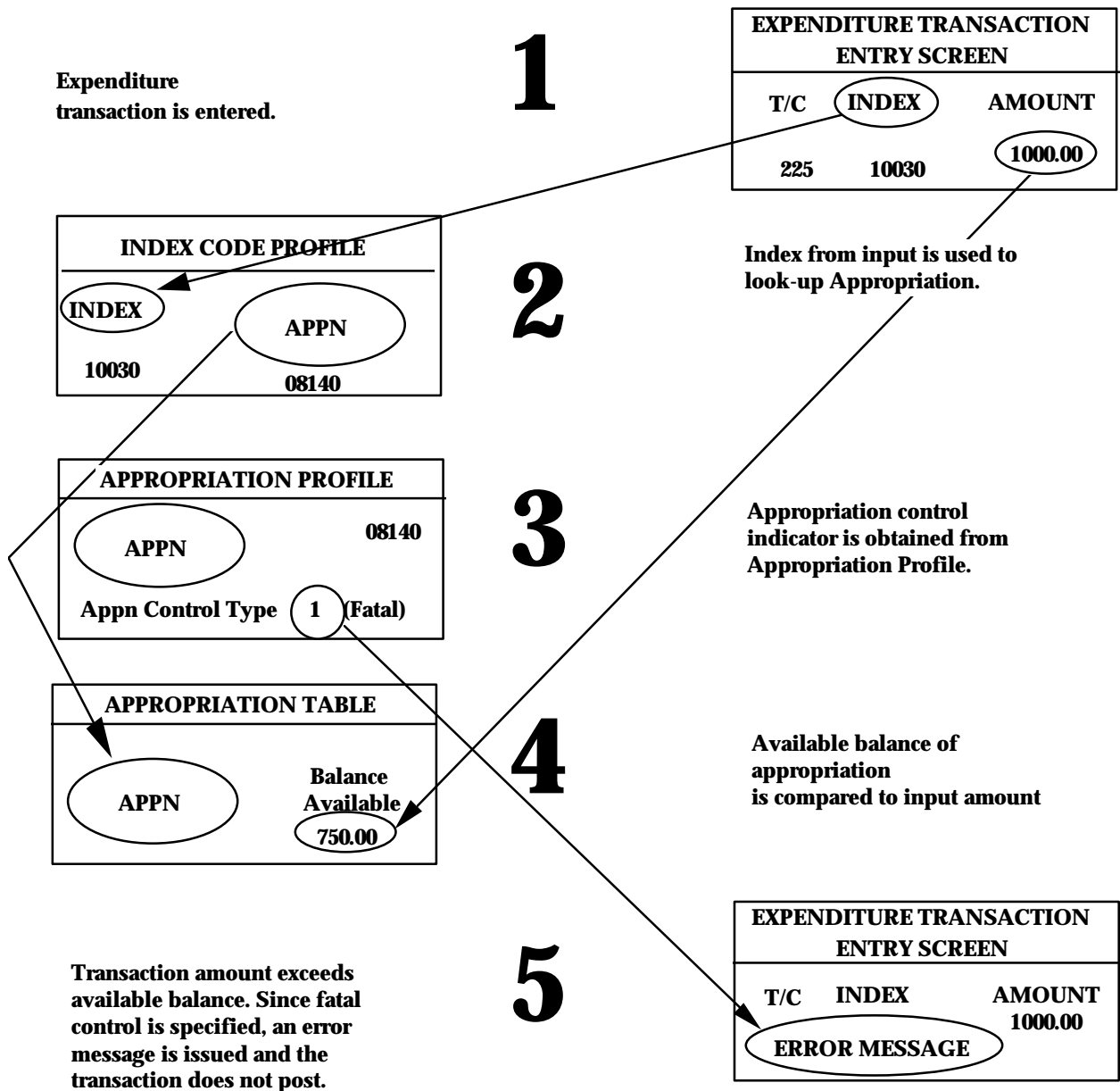
Pre-encumbrances may be recorded in the system when purchase requisitions are completed. Pre-encumbrances represent the intent to purchase and, as such, do not represent a legal obligation or liability. Therefore, pre-encumbrance transactions are not controlled against available appropriation balances. Instead they are recorded as memo amounts in the Appropriation Financial Table for monitoring purposes.

Pre-encumbrances may reduce an agency budget balance, depending on the pre-encumbrance indicator value on the Agency Control Profile (25).

Recording Reappropriations

At the end of the fiscal year, most appropriations usually lapse; that is, the unencumbered remaining balances are not available for spending in the new fiscal year. However, legislating bodies allow Capital Project Appropriations to continue until completed or abandoned. In addition, some appropriations' unexpended balances can be carried forward into the new year for spending (*not used in Oregon*). These appropriations must have legislation authorizing this.

APPROPRIATION CONTROL



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6-3 AGENCY BUDGETS

The agency budget accounting capability of R ★STARS provides a level of budgetary control different from appropriations. Agency budgets may be recorded and tracked using any level of the Organization, Program, Object and/or Fund structures. In addition, allotments of agency budgets can be entered quarterly or annually for control and reporting purposes, but must be entered manually.

The total agency budget for an agency normally should not exceed the total appropriation amount available. *In Oregon the agency budget loaded should equal the total Appropriation. See the Oregon Accounting Manual.*

This section describes the process of establishing, recording and controlling agency budgets. It is organized as follows:

- Establishing Agency Budget Levels
- Entering Agency Budgets
- Recording the Accounting Impact
- Controlling Encumbrances and Expenditures
- Monitoring Pre-Encumbrances

Establishing Agency Budget Levels

Agency budget levels may vary in each of the Organization, Program, Object, Function, Grant, Project, and Fund structures. This flexibility is provided through the use of indicators in system profiles. *See Oregon Policies and Procedures Manual for information regarding level of establishment for Agency Budgets.*

The Organizational level of agency budgets is defined in the Index Code Profile (24). The Agency Budget Program Level Indicator determines the level of the Organization structure at which agency budgets are maintained. Care must be exercised when defining these indicators to ensure consistency among Index codes rolling up to the Agency Budget level.

The Programmatic level of agency budgets is defined in the PCA Profile (26). The Agency Budget Program Level Indicator determines the level of the Program structure at which agency budgets are maintained. As with Index codes, caution is needed to ensure that all PCA's rolling to the Agency Budget level have consistently defined indicators.

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The Object level of agency budgets is defined in the Appropriation Profile (20). This Agency Budget Object Level Indicator identifies the level of the Object structure at which agency budgets are maintained. As with Index code and PCA, caution is needed to ensure that the Agency Budget Indicator for Object for each appropriation is consistently defined.

The Function level of agency budgets is defined in the PCA Profile (26). The Agency Budget Function Level Indicator determines the level of Function structure which agency budgets are maintained.

The Fund level of agency budgets is defined in the Fund Profile (D23). The Agency Budget Fund Level Indicator identifies whether agency budgets are to be recorded at the Appropriated Fund, Fund, or no Fund level. It is important that all of the funds within an Appropriated Fund have the same Fund level.

The establishment of grants in the agency budget is defined in the Grant Number Profile (D47). The Agency Budget Grant Level Indicator determines if agency budgets will be maintained at the Grant level, Grant and Phase level, or without Grant.

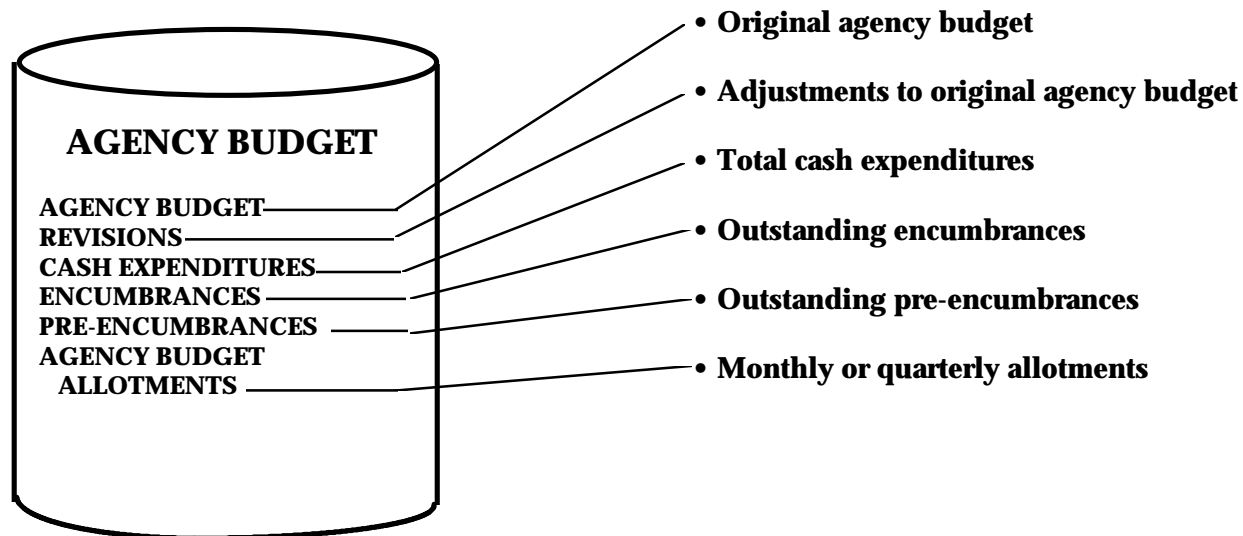
The establishment of projects in the agency budget is defined in the Project Number Profile (D42). The Agency Budget Project Level Indicator determines if agency budgets will be maintained at the Project level, Project and Phase level, or without Project.

Entering Agency Budgets

Agency budgets are entered using the Budgetary Transaction Entry Screen (503). The Transaction Code determines whether an original agency budget, agency budget revision or agency allotments is being entered. Increase and decrease transactions are also available to record adjustments.

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**SAMPLE AGENCY BUDGET
FINANCIAL TABLE FIELDS**



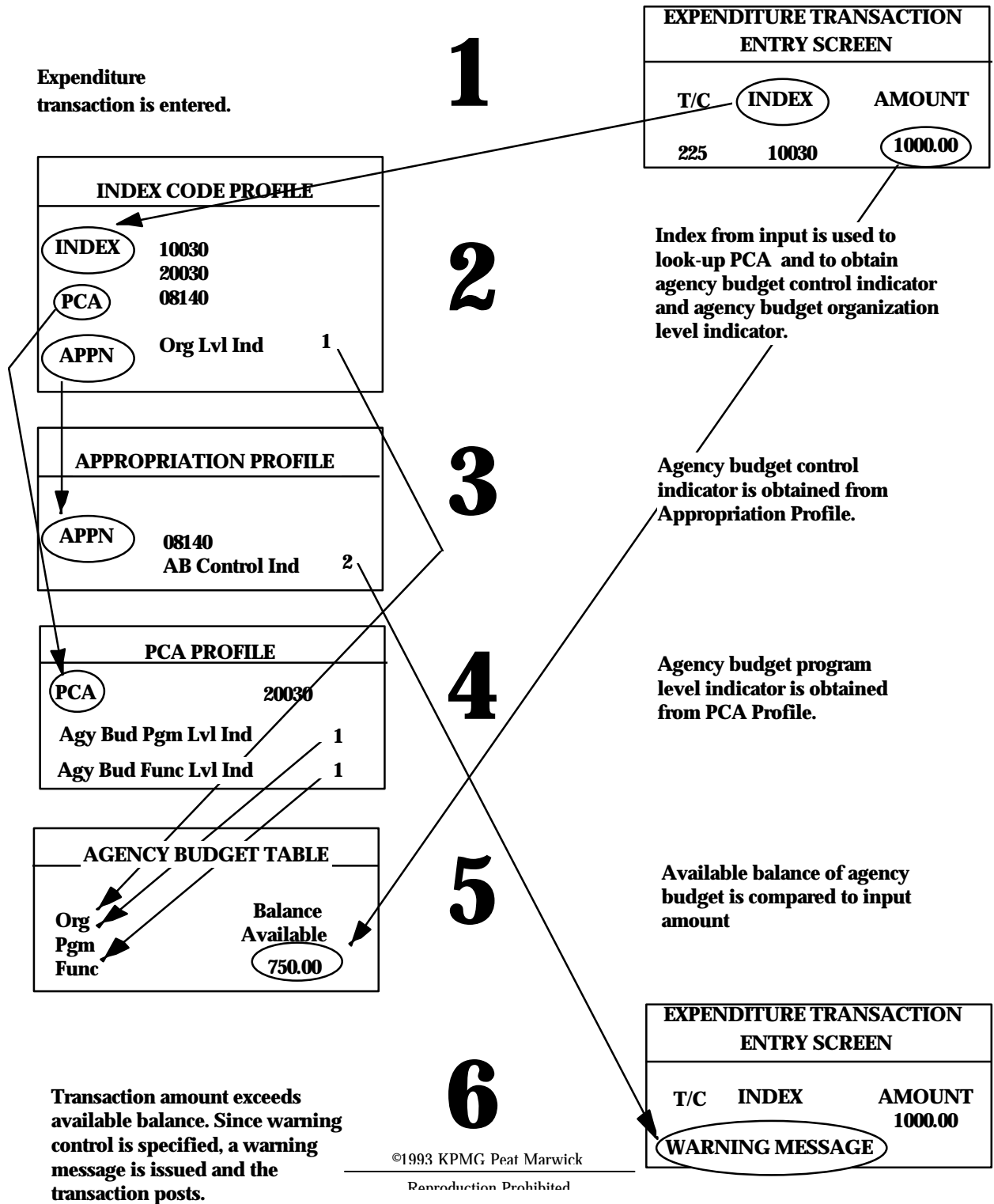
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Controlling Encumbrances and Expenditures

Encumbrance and expenditure transactions can be monitored to ensure that obligations and spending do not exceed budgeted amounts. Agency budget control is specified by appropriation as 'fatal', 'warning', or 'none'. When fatal control is specified in the Appropriation Number Profile (20), a transaction will not post if the amount causes the allotment to be exceeded. If warning control is defined, the transactions will post but a warning message will be displayed on the screen and on the Error Report (DAFR2151). The Agency Budget Control chart, shown on the following page, illustrates the control steps. Encumbrance and pre-encumbrance amounts are subtracted when the indicators on the Agency Control Profile (25) are set to 'Yes'.

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AGENCY BUDGET CONTROL



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6-4 FINANCIAL PLANS - REVENUES AND EXPENDITURES

R★STARS allows the recording of financial plans at low levels of detail to provide a useful management tool for the day -to-day monitoring of governmental activities. Financial plans can be recorded for expenditures, revenues and statistical units. However, no control is exercised over these plans. If an agency is controlling its expenditures by organization, the agency could enter its budgets at the Object level. The Object information would be used for variance analysis through reports while the expenditure control is at the Organizational level. At the systemwide level, appropriations are controlled at the Appropriated Fund level, yet the budget entries may be entered at a lower level for variance analysis.

Financial plans are may be recorded by Index code or PCA code. The Organizational structure is defined by the Index code, which is specified on the Index Code Profile (24), looked up by PCA, or input on the transaction. Similarly, the Program structure is defined by the PCA. The PCA code is specified in the Program Cost Account Profile (26), looked up by the Index, or input on the transaction. The Object structure is at the Object level and can optionally be further defined at the Comptroller Object, Agency Object, or Agency Object Group level. The Fund level may be at the Appropriated Fund or Fund level. Financial plans may also be recorded for any of the optional classification elements, including Grant or Project.

Plans may be recorded for various combinations of elements or for single structures. For example, a manager may wish to track a spending plan for the Organization level 4 by Object, or alternately by Organization level 4 without regard to Object. A program manager may wish to monitor a financial plan for the Program structure without regard to Agency, Fund or Object. Financial plans must, however, be at a lower level than recorded in the associated financial table.

This section describes how financial plans are entered into the system and how they are recorded in the system's profiles.

Entering Financial Plans

Financial plan transactions may be constructed to post appropriations or agency budgets simultaneously with the financial plans. *In Oregon, transactions are not designed to post Appropriations, or agency budget with financial plans.* The financial plans will be entered at a detail level and the appropriations or agency budgets will be summarized to the levels specified by the profiles. The Transaction Code used will determine how the data will be posted into R★STARS. Increase and decrease transactions are also used to adjust financial plan amounts.

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Recording the Accounting Impact

The establishment of Financial Plans for revenues and expenditures affect the General Ledger Financial Table as follows:

Revenues:

DR Agency Revenue Financial Plan
CR Agency Financial Plan Offset

Expenditures:

DR Agency Financial Plan Offset
CR Agency Expenditure Financial Plan

Revenue Financial Plan transactions can also be separately recorded to post Transfers In and Transfers Out. These transactions are designed to impact the General Ledger Financial Table as follows:

Transfers In:

DR Agency Estimated Transfer In
CR Agency Financial Plan Offset

Transfers Out:

DR Agency Financial Plan Offset
CR Agency Estimated Transfer Out

Financial Plan transactions do not affect any financial table other than the General Ledger Financial Table and the Accounting Event Financial Table.

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6-5 ESTIMATED REVENUES

R★STARS allows the recording of estimated revenues and revenue plans at levels corresponding to appropriations, agency budgets, and financial plans or at any other level in the classification structure.

Estimated revenues are normally identified as part of the annual budget as defined by the legislative authority. These budgets are at higher levels in the classification structure than revenue plans which are optional.

This section describes the entering and posting of estimated revenue.

Entering Estimated Revenues

Estimated revenues may be entered in R★STARS through an automated interface or through the use of on-line financial transaction entry. The Transaction Code used determines how the budgets are recorded in R★STARS. Increase and decrease transactions are also available for adjusting estimated revenues and plans.

Recording the Accounting Impact

The establishment of Estimated Revenues affects the General Ledger Financial Table as follows:

DR Estimated Revenue Control
CR Budgetary Fund Balance

Estimated Revenues do not support any other RSTARS financial tables.

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