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LAST UPDATE: 12/29/95

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## Chapter 1. BUDGET DEVELOPMENT SYSTEM

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### General Overview

The Budget Development Module works within the FMS product. A chart of accounts must have been established before using Budget Development. Last year's financial member must still be on the system in order to use values to establish budget figures and multi-year reports.

The Budget Module uses actual FMS accounts and balances. It allows users to develop and then implement account budget values into the FMS chart of accounts. The system utilizes "detail" account budgeting. Control account balances are a result of values that are entered within the detail of that control account.

2 Report Writers are available to allow flexibility in creating reports and worksheets containing proposed budget values, last year's actual figures and percentage increments if necessary.

This system allows users to start with a "0" proposed budget or initial proposed values can be generated based on percentage of previous year figures.

Budget amounts can be entered directly through Budget Development maintenance (BUD.601) in detail or summary OR through Proposed Budget J/E maintenance with full auditing (BUD.602).

All fields used in budgeting are contained within PGNL601. If query is being used to report on values, PGNL601 will be the only file that is required.

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### Explanation of "level" budgeting

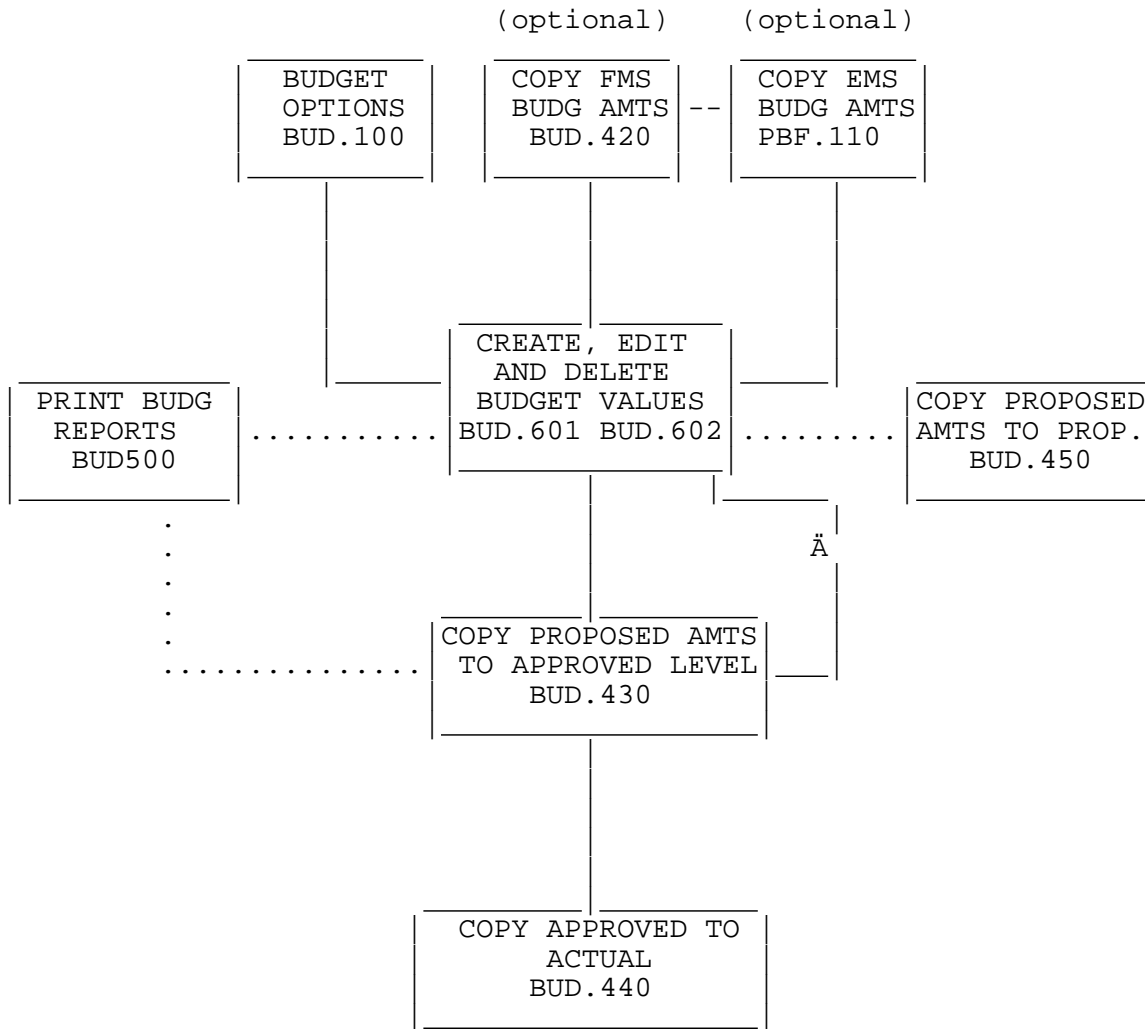
Traditional single level budgeting allows one field for users to enter and adjust budget values. Any changes to the value are lost as new values are overwritten. It is difficult for management to view changes and restrict usage of the field.

Second level budgeting allows two fields for entering initial and modified budget values. The budget approval process then allows the option to include Level 1 + Level 2 as the approved amount. Optionally Level 2 can be moved to the approved field. This flexibility can be useful in situations where:

- a) users wish to see an initial budgeted value as well as adjustments to the initial value
- b) budgeting occurs as a two step process, ie: initial amounts are entered and second values are approved

Management controls whether to use Level 1 or Level 2 budgeting by choosing an option in the budget management options (BUD.100).

How Information Flows in BUD



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## Chapter 2. YEAR START OPERATIONS

To begin utilizing the budget module assure that you have entered into the "new" financial year that you are requesting to do the budget for. **IF THE CURRENT YEAR IS ACCESSED BY MISTAKE YOU HAVE THE POTENTIAL TO COMPLETELY OVERWRITE INITIAL BUDGET AMOUNTS FOR THE CURRENT YEAR!!**

It is recommended that the budget menu be inactivated once budgeting for a current year has been completed. This will assure that mistakes cannot be made.

FMS for the new year must be completely opened before budgeting can begin.

There are 2 options to creating an initial budget, namely:

- 1) start with all accounts at 0 and begin entering values
- or 2) copy amounts (for selected ranges of elements if required) or percentages of amounts from EMS and/or FMS and then adjust values accordingly.

Proposed values can be re-copied and adjusted as many times as is necessary. Users must be careful when choosing copy options BUD.420, BUD.430, BUD.440 and BUD.450 as current values will be overwritten.

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### BUD.100 - Budget Development Options

This option must be completed before the budget process begins. It allows the user to define whether single or two level budget values will be used.

At certain stages of the budget process this option should be used to allow and disallow users to change proposed and approved budget values.

Budget Posting using BUD.601 can be done in "D"detail or "S"summary. The detail option allows lines of information to be used to accumulate for the proposed level amounts instead of a single value. This value CANNOT be changed during the budget process as inconsistent amounts will occur.

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**BUD.420 - Copy Previous Year Beginning Budget Balances**

This option looks at the previous year financial accounts and allows the user to select which account balances to move forward to the proposed budget as well as what percentage of the amount should be forwarded. For example, it is possible to select to move all operating fund account balances with an object greater than 5000 to the proposed budget. Further, you can request that 95% of the dollar value, rather than 100%, be allocated to the proposed budget line.

If all accounts with budget values are to be moved forward, the selection fields should be left blank. Otherwise the user must enter range values beside the appropriate account element(s) to indicate what range of accounts should be included.

The percentage option must be keyed as either 100% or the appropriate percentage value that is required for your site. There is also a rounding field that should be left blank for exact figures. Optionally a T, H or S can be entered to round by the 10, 100 or 1000.

Note that this option can be re-run any number of times. Be careful as each time that it is requested, current values are overwritten.

There is the option to "Build BJE In BUD.602". The appropriate values will be added to a journal entry labelled "A INIT". NO rounding should be done if using journal entries as the journal entries will carry forward dollars and cents.

### **Chapter 3. BUDGET MAINTENANCE OPERATIONS**

All entries, deletions and editing of proposed budget accounts and balances must be done through EITHER BUD.601 or BUD.602. BUD.602 is ONLY used to update proposed level 1 amounts.

#### **BUD.601**

Note that deleting accounts in this option WILL delete the account from the chart of accounts. If budget values are not required for the account, choose to "C"hange the account and zero out the budget amounts rather than choosing to "D"elete the item.

Users may add accounts and balances to the list. Adding an account with this option is identical to adding an account to the chart of accounts.

Per account, the user has the potential to maintain 4 values, namely:

- a) FTE Amount: Where appropriate, users may indicate what the FTE value is for a budget value. This field may be used for reporting purposes.
- b) Proposed Budget Level 1: Enter/Maintain initial dollar value
- c) Proposed Budget Level 2: If level budgeting is requested, this field will contain the adjusted budget values
- d) Approved Budget Amount: Once the budget has been approved, an additional approved budget field will appear. Users may be able to change this value depending on security that has been setup.

Messages will appear at the bottom of the screen to indicate whether or not proposed budgets have been approved.

Once the budget has been moved to actual, the option to "A"dd, "C"hange and "D"elete should be removed. Users should not be able to alter values once the budget has been "finally" approved.

#### **BUD.602**

This option allows detailed journal entries to be used to update the proposed level 1 values for budgeting. The amounts automatically update the values in BUD.601. The STATUS for budget journal entries allow ammended and beginning FTE values for the report writer. BUD.601 should not be used to update figures if using BUD.602 as values could be changed without the detailed audit of BUD.602.

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## **Chapter 4. APPROVING BUDGET TO ACTUAL**

The proposed budget can be considered the "working papers" for the budget process. Changes can easily be made to Level 1 and Level 2 values and reports can be generated as necessary. Once the initial process has been "closed", final values should be moved to the approved field to indicate that initial approval has been reached. Users should be instructed that any further changes should be made to the "approved" field. Once final approval of the budget values has been reached, user access to change values should be disabled and the values should be copied to actual.

Copying values from one level to the next can be done by selected ranges. Further, values may be uploaded to the next level with an additional percentage factor.

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### **BUD.450 - Copy Proposed Budget to Proposed**

This option can be used to mass adjust current proposed values by a percentage value or move adjusted Level 1 values to Level 2 values.

Similar to all copy functions, the user is prompted to select the range of account balances that are to be adjusted, what percentage factor is to be used and which level is to be adjusted.

This option may be run more than once. BE CAREFUL when using this option. If values or percentages are entered incorrectly, the initial proposed values will not be retrievable. If you are unsure of your activity take a backup of PGNL601 first!!!!

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### **BUD.430 - Copy Proposed Budget to Approved**

Once the working papers have been approved, this option should be used to transfer either the Level 1, Level 2 or Level 1 + Level 2 figures to the approved budget field.

If the budget is turned back, users may choose to use the proposed fields and choose to load the figures again into the approved field. Only minor changes to amounts should be done within the approved field.

BUG: Before running this option, change your BUD.100 Option from 'D' to 'S'. If not, copy to approved will not work.

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### **BUD.440 - Copy Approved Budget to Actual**

Unlike the other "copy's" there is no selection criteria for applying the approved budget values to actual. This process will move every account balance that appears within the proposed budget lines to the actual budget values within the chart of accounts. If the account already had a budget amount it will be overwritten!!!

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**Chapter 5. BUDGET DEVELOPMENT REPORTS & WORKSHEETS**

There are no predefined budget module reports. Query and the report writers can be used to create standard reports and worksheets as required. If the report writer is not adequate in displaying budget figures for programs or departments, the free form report writer will provide additional flexibility in assigning unique accounts and creating spaces, underlines, and non-generic sub-totals and calculations.