LSU

Budget & Planning
Operating Budget Manual
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Budgeting on Mainframe via the Information Management System (IMS) and the Budget System

Description

The annual operating budget for LSU is a financial plan for the day-to-day operations of the institution. It represents an itemized commitment of resources to budgetary units. The published annual operating budget for LSU contains information that allows each budgetary unit to manage its resources in accordance with institutional policies and procedures and allows for adequate review and control at various administrative levels.

Operating Budget Procedure

The first phase of the Operating Budget Process begins when the Office of Budget & Planning (B&P) emails instructions and the unit’s preliminary budget, and “opens” the budget system in May or June of each fiscal year. Units should review the preliminary budget for accuracy and make any realignment among support categories. Budgetary units will be allowed to view budget information through-out the fiscal year, however, changes to the budget will only be allowed during the time periods specified in the instructions. Security for the budget system is controlled by logon id and organizational id. The Security Access request procedure is available on the Financial System Services (FSS) website at http://www.fas.lsu.edu/fss/.

The second phase of the budget preparation process takes place after the University receives its state appropriation amount and budget instructions have been received from the LSU System Office. Units will be emailed a copy of the preliminary operating budget for verification and the budget preparation timeline. All approved permanent changes and budget realignments will be included in this preliminary budget.

Below is a description of the budget system components and directions to view and update the budget.

Budget System

Budget information for a unit can be viewed using the university’s IMS Mainframe software. Instructions on how to access this software can be viewed using the following link from LSU GROK: http://itcatalog.grok.lsu.edu/categories.aspx?parentcategoryid=2698. Once access is granted and login information is received, you will be able to view budgetary information and make changes when necessary. Information contained here reflects what the published budget has looked like in the past or will look like the following fiscal year. LSU’s fiscal year is from July 1 to June 30. If you need to access account balances for the current fiscal year, please view information in the GLS Menu. Please note that many commands used in the budget system work on multiple menus. In order to be concise and non-repetitive, these commands are not repeated for each menu, but are provided in the Budget System Commands on the last page of this manual.
Budget Menu

2. From the System Menu type BGT and press CTRL. This will display the Budget Menu as shown below.
3. The Budget Menu can also be accessed in IMS by clearing the screen and typing: /FOR BGTMENU.

From this screen you can access all of the position, support, and revenue budgeting information for your organization. You can view the data by organizational id (ORG_ID) or account number by object code. There are also views that will display the data in various summary formats.
Position Budget with HRS and Mainframe

The position budget is used for the proposed allocation of personnel resources. The data shown on these screens reflects the current status of permanent positions in your budgetary unit. Please review each position listed carefully. Unless some type of modifying or corrective action is needed, the data will go forward to the University's Operating Budget. In order to access, type ACTION: V, CODE: POS from the BGT Menu and the Position Budget will appear. You can view positions by entering Org ID, Account Number, or individual Position Number. (See page 15 for command details)

This is a view only screen. All changes on budgeted positions need to be made by loading forms through HRS. All changes in HRS will be reflected on the Budget System, as long as they are budget marked/flagged with a Y for “Yes” (see below).
The budget marked flag can be changed on the header tab of a position form, as highlighted below.

B&P reviews forms when they are in Fund Route (FRTE) status. The budget marked flag indicates whether or not the form change will be permanent and reflected in the operating budget each fiscal year. Please pay attention to the effective date of the form you are loading to ensure it properly corresponds with the pay basis of the employee. The correct pay basis and effective dates for employee forms can be confirmed with the Office of Human Resource Management (HRM), if ever in question.
The “Acct” tab of the HRS form contains the information necessary for B&P to ensure that the budget for each unit remains balanced. The “Payroll Account Distribution” section of the form (highlighted below) shows which account(s) an employee is paid on. These are the account numbers that will show in the operating budget of your unit for permanent budget marked forms. B&P uses this section to interpret changes, if any, in account splits or dollar amounts to the budget of the position. Otherwise, this section is primarily used by the payroll department.

If the account splits of a position are changing, either by account number or by dollar amount on an unrestricted (6th digit of an account number is “0”) account, the system will require information in the “Budget Source of Funding for Increase/Decrease as indicated below” section of the form.
HRS Source of Funds (SOF)

THIS SECTION MUST BE COMPLETED if the dollar amount of the position is increasing or decreasing. B&P uses this information to transfer funds accordingly. If you are using more than one source of funds, simply add an additional sequence. The required amount in the graphic below is automatically generated based on the “Payroll Account Distribution” on the previous page. The total of the amounts under the Source of Funds section below should match EXACTLY to the required amount in order for the form to be put in BALANCED status. Beware of negative signs (-). If the required amount is negative, it means the unrestricted accounts for that position are decreasing and the funds need to be moved to a support account or a different position. In this case, the Source of Funds amounts would have to be negative to match the negative required amount. Each sequence under the “Source of Funds” section should contain either: 1) The combination of an account number, object code, and sub object code (if applicable, most often “9” when using object 1110), OR 2) a correct position number. When transferring funds from position to position, the position in which funds are decreasing needs to be vacant (or the position’s account being used as the SOF needs to be decreased with a separate form) by the effective date of the form for the increasing position. Please insert any additional remarks or comments in the noted area. The more information that is provided, the more quickly and seamlessly the form is able to be routed and approved.

<table>
<thead>
<tr>
<th>Seq</th>
<th>Dept/Exp Type</th>
<th>Required Amount</th>
<th>Seq</th>
<th>Amount</th>
<th>Acct</th>
<th>Obj</th>
<th>SObj</th>
<th>Proj</th>
<th>Position</th>
<th>Other Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>10715/C</td>
<td>-15</td>
<td>01</td>
<td>-15</td>
<td>107990004</td>
<td>1110</td>
<td>9</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Remark
The above funding sources reflect permanent budget changes for the next fiscal year. Any funding adjustments required to fund the position for the remainder of the current fiscal year that differs from the permanent funding source must be entered in the remarks below.

Remark Text:
Dumping $15 into account 107-99-0004/1110-9 to make annual salary $30,000 for this position. [Insert additional remarks here]
Support Budget

The support budget is defined as all operating budget funds not associated with permanent personnel positions from HRS. It is used to allocate funds to specific support categories. The data shown on these screens reflects the current fiscal year support allocation and the proposed support allocation for the next fiscal year. Except for new accounts, you should have data for each account under your control that will appear in the operating budget. Some brief reminders:

1. The support budget can only be updated during the first phase of the operating budget process.
2. If the values in the PROPOSED AMT column require no change, then nothing needs to be done. Those values will be carried into the new operating budget.
3. You cannot increase the support budget in accounts under your control. However, you can shift funds among operating budget accounts under your control or shift funds among objects within the same account. If you decide to shift funds among accounts, please document your changes by using the Budget Remarks Screen (Tab down to the account you wish to change, type ‘S’ to select that account, then press CTRL to get to the remarks screen and type Action: A to add new remarks).

Once the budget system has been “opened”, you can view and update your support budget in the IMS system. The following demonstrates a typical view.

Start at the Budget Menu. Press PF8 to display the Support Budget screen or type Action: V, Code: SUP. (See page 15 for command details)

<table>
<thead>
<tr>
<th>S</th>
<th>ORG ID/ACCOUNT/OBJ/DESCRIPTION</th>
<th>FY 13-14</th>
<th>FY 14-15</th>
<th>FREEZE FL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1979 188-53-0500 1110 9</td>
<td>11,265</td>
<td>0</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>1979 188-53-0500 1240</td>
<td>2,000</td>
<td>2,000</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>1979 188-53-0500 3000</td>
<td>3,000</td>
<td>3,000</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>1979 188-53-0500 3700</td>
<td>4,400</td>
<td>4,400</td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>1979 188-53-0500 4250</td>
<td>4,926</td>
<td>4,926</td>
<td>Y</td>
<td></td>
</tr>
</tbody>
</table>

1=HELP  2=VREV  3=VPOS  4=VHST  5=VEOS  6=VTOT
7=PREVPAGE 8=NEXTPAGE 9=PRINT 10=BGMENU 11=VSSB 12=LOGOFF
Expenditure or Revenue Budget Summary

These areas of the budget system are view only. They are used to show budgeted expenditures or revenues by account number and object code. No action can be taken on these screens, but the information can be a helpful overview.

Start at the Budget Menu. Press PF9 to display the Expenditure Budget Summary screen or type Action: V, Code: EOS. For Revenue Budget Summary, hit PF3 from BgtMenu or type Action: V, Code: ROS.

To exclude self-generating accounts from your summary, enter a “Y” in the EXCL SELF GEN field.

The object code information can be broken down beyond budget object by entering a “Y” in the OBJ DETAIL field.
Revenue Budget

The revenue budget is used to record the proposed revenues for each revenue account under your control. Remember that for self-generated accounts, the revenues shown on the revenue budget must equal the total budgeted expenditures. You can use the Revenue/Expenditure Budget Total screen to verify that self-generated accounts are balanced. You can also use the Expenditure Budget Summary and Revenue Budget Summary screens to balance self-generated accounts.

Start at the main Budget Menu. Press PF2 to display the Revenue Budget screen, or type Action: V, Code: REV. (See page 15 for command details)
Revenue/Expenditure Total Screen

Units that budget revenue usually budget expenditures to match. In order to facilitate this process, the Revenue/Expenditure Total screen will display expenditures, revenues, and net totals. This screen can be accessed by pressing PF5 from the Budget Menu or by typing Action: V, Code: TOT from any budget screen. (See page 15 for command details)

```
BGTTOT REVENUE/EXPENDITURE BUDGET TOTAL 05/02/14 15:16:35

ACCT: 1920G9905  OBJ:  ORG LEVEL FLAG: N
ORG ID DESC:

REVENUE BUDGET: 39,200

EXPENDITURE BUDGET: 0

---------------------
BATCH: 39,200
```

1=HELP  2=VHST  3=VSUP  4=VROS  5=VEOS  6=GLSMENU
7=PREVPG  8=NEXTPG  9=PRINT  10=BGTMENU  11=SYMEN  12=LOGOFF
Budget History

The Budget History screen provides actual expenditure and revenue information for the previous two fiscal years, current fiscal year operating budget, and current fiscal year to date expenditures, encumbrances, and revenues.

Start at the main Budget Menu. Press PF4 to display the Budget History screen or type Action: V, Code: HST. (See page 15 for command details)
Summer Budget

The Summer Budget process begins when the Office of Academic Affairs mails out the summer session allocations. The budget is normally loaded into the system in March. At that time, units can begin allocating personnel appointments to the summer budget tables. Each budgetary unit will be required to balance to their summer allocation using the budget screens described below. At a specified time, the summer budget will be frozen and the summer budget will be distributed for approval. The approved summer budget will serve as the basis for HRS additional compensation forms for summer faculty. Any personnel changes after the summer budget is completed should be done through additional compensation forms in HRS. For further instructions on creating additional compensation forms on the HRS website, please see the available Tutorials listed under “Help” on HRS or http://www.fas.lsu.edu/help/addcomp.html. Security Access for this system is controlled by logon ID and organizational ID (ORG ID). ORG ID information will be provided to your offices by B&P. The Security Access request procedure is available on the FSS website at http://www.fas.lsu.edu/fss/. Below is a description of the Budget System components and the screens used to view and update the summer budget.

From the Budget Menu press F11 for the Summer School Position Budget screen, or type Action: V, Code: SSB. (See page 15 for command details)
1. To allocate funds to a position change the action field to "C" and press CTRL. The fields that can be edited will be highlighted.

2. Tab to the field you wish to change make the additions or corrections and press CTRL. Amounts must be in whole numbers and must not exceed the 2/9 amounts. Note PCT EFF (percent effort) should reflect entire effort for the summer term. This is a required field.

3. To add a position to the summer school budget, type Action: A, press CTRL. You will be prompted for the needed information. At this point, there will be a “dummy position number” created for this allocation. The position will begin with a V followed by 5 numbers (ex: V01976). An additional compensation form will need to be loaded in HRS for this employee, with the dummy position number referenced in the remarks or SOF section of the form.

To change the support budget for summer school, use the same Support Budget screen that is used to change other accounts. Start at the Budget Menu. Press PF8 to display the Support Budget screen or type Action: V, Code: SUP. (See page 15 for command details)

The support budget screen will allow you to view data in a variety of formats. These options are described on page 7, along with more details on page 15. Changes can be made by entering a “C” in the action field and pressing CTRL. This will highlight the amount fields that can be updated. Additions of accounts and object codes are rare in the summer budget and should be cleared with B&P before being added.
To check the balance for a department or college, use the Expenditure Budget Summary screen (VEOS), which is described in more detail on page 8. You can view this screen by pressing F5 on the Summer School Budget screen or by typing Action: V, Code: EOS. (See page 15 for command details)

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>BEGIN AMT FY 11-12</th>
<th>PROPOSED AMT FY 12-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>1110</td>
<td>549,118</td>
<td>509,062</td>
</tr>
<tr>
<td>1230</td>
<td>165,500</td>
<td>186,500</td>
</tr>
<tr>
<td>TOTAL</td>
<td>714,618</td>
<td>695,562</td>
</tr>
</tbody>
</table>

1=HELP  2=VHST  3=VTOT  4=VSUP  5=VROS  6=GLSMENU
7=PREVPAGE  8=NEXTPAGE  9=PRINT  10=BGTMENU  11=VSSB  12=LOGOFF
Budget System Commands

Many of the commands below apply to multiple menu screens within the Budget Menu system.

View Options

1. To view by Org_ID, enter the four digit Org_ID code and press CTRL. This will display all account numbers associated with the Org_ID entered. To view all accounts that roll up to an Org_ID, change the ORG LEVEL FLAG to "Y". This may take a few minutes to display if the Org_ID has over a hundred lines of account object information. To view the data broken down by account number for each Org_ID, change the ACCT DETAIL field to "Y".

2. To view by an account number, enter the account number in the ACCT field and press CTRL. Note the account field has two fields in order to enter a range of numbers if desired. Also "%" characters can be used as wild cards to display a particular department. For example, enter "18853%%%%" to see all accounts that start with 18853. You cannot use wild card characters and a range at the same time.

3. Specific object codes or a range of object codes can be viewed by Org_ID or account number. Note that if an object code is entered, only that object code will be displayed. To display multiple object codes, enter an object code range (4000 4999).

Support and Revenue Budget

The first column of budget data represents your beginning budget for the current year and the second column represents any changes made by B&P for next year. Only the proposed amount column can be changed.

1. Changes can be made to next year's budget by entering a "C" in the action field and pressing CTRL. This will highlight the amount fields that can be updated. Remember that unless authorized by B&P total organizational budgets should not be increased.

2. Additional account numbers or object code splits can be added to the budget by entering an "A" in the action field and pressing CTRL. You will be prompted for the new information.

3. The FREEZE FL can only be changed by B&P. It is used to freeze the budget – once set to "Y", no changes are allowed.

4. Each line of budget information can be selected for comment by entering an "S" in the select field and pressing CTRL. The Remarks Screen will appear, allowing you to add, change, or delete comments about specific lines of the budget. After finishing with your remarks press CTRL and then PF3 to return to the Support Budget Screen.