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STARS MANUAL

BUDGETING - FINANCIAL AND REVENUE PLANS

INTRODUCTION

Financial and Revenue Plans allow an agency to record projections and to monitor how actual expenditures and revenues are progressing compared to the projections. Financial Plans allow an agency to distribute the appropriation at a lower level within the agency than required in the appropriation bill.

The use of Financial and Revenue Plans is optional for an agency. If agency managers decide to use the plans, they must also determine at what levels to record the plans. Both Financial and Revenue Plans can be entered at any level from Object to Subobject Detail. The level can differ for various areas with the plan.

SETTING UP FINANCIAL AND REVENUE PLANS

After agency Budget Units, Funds, PCAs, and Indexes are created in STARS, Financial and Revenue Plans can be recorded. The [Other Budgetary Input form](#) can be used for data entry of both financial and revenue plans.

The data for the Financial Plans and Revenue Plans post to General Ledgers 5070 and 5085, respectively, at the Object detail used on the transactions. Unlike Allocations, Financial and Revenue Plans provide no budgetary controls - they are used for informational and monitoring purposes only. STARS does not have an inquiry screen to easily view the Financial or Revenue Plan results - use either IBIS queries or STARS reports to monitor Financial or Revenue Plans.

FINANCIAL PLANS

Financial Plans are set based on how agency managers anticipate spending the agency's appropriation. For reconciliation purposes, we recommend that the total of the Financial Plans equals the total of the appropriation for the fiscal year.

For example, if an agency has \$6,000,000.00 appropriated in General Fund for operating in a specific program that has five locations around the State, the agency could use Financial Plans to distribute the appropriation at the Object (or lower) level to the five locations as follows:

Location	Financial Plan Amount
Idaho Falls	1,000,000.00
Twin Falls	800,000.00
Boise	2,000,000.00
Lewiston	1,200,000.00
Coeur d'Alene	1,000,000.00
Total Financial Plans	6,000,000.00
Total Appropriation	6,000,000.00
Variance	.00

Since Financial Plans have no controls, any one location could over-expend their Financial Plan. However, the five in total could not over-expend the total appropriation.

Because Financial Plans can be entered at any level a manager in Twin Falls could have the \$800,000.00 distributed at the Summary, Subobject or Subobject/Detail level. That decision would have no impact on how the managers in the other locations distribute their Financial Plan amounts.

TRANSACTION CODES FOR FINANCIAL PLANS

Some transaction codes post to both the Allocation and the Financial Plan. If your agency uses both Financial Plans and Allocations, use the transaction codes that post to both.

The following are brief descriptions of Financial Plan transaction codes:

Transaction Code	Description
080	Expenditure Financial Plan – When adjusting use 080/080R combination. Does not post to the Allocation File - only to the Operating File.
081	Activity Transfer of Alloc & Financial Plan-Budget Units – Use to record Activity Transfers when an agency uses Allocations and Financial Plans. Posts to both the Allocation File and the Operating File.
082	Object Transfer of Alloc & Financial Plan-Object Levels – Use to record Object Transfers when an agency uses Allocations and Financial Plans. Posts to both the Allocation File and the Operating File.
083	Non-Cognizable Exp Financial Plan/Alloc – Use to record Non-Cog when an agency uses Allocations and Financial Plans. Posts to both the Allocation File and the Operating File.

<u>Transaction Code</u>	<u>Description</u>
085	Exp Financial Plan & Annual Allocation - Use to record both Allocations and Financial Plans. Posts to both the Allocation File and the Operating File.

FINANCIAL PLAN DATA ENTRY

Financial Plan transactions are usually entered in Type 1 batches. However, batch types 3, 4 or 5 can also be used. Financial Plans are used as a management tool to distribute the Allocation or Appropriation to lower levels of a program. Financial Plans should always total to the Appropriation by Program, Fund, Fund/Detail and Object found in the enacted appropriation bills.

Since Financial Plans are at a lower level of posting than the Appropriation, PCAs or Indexes are used on the transactions. The [Other Budgetary Input form](#) was designed to help with Financial Plan data entry on the Budgetary Transaction Entry Screen.

In the following example, the Financial Plan is posted at the Summary Object level. Financial Plans can be entered at any level from Object to Subobject Detail.

VERSION 3.1	STARS-BUDGETARY TRANSACTION ENTRY	S503
BATCH: AGY 230 DATE 06011999 TYPE 1 NO 002 MODE MASTER EDIT ON SEQ-NO 00001		
CUR-DOC/SFX: FINPLAN 01	TRANS-CODE: 080	RVS: BFY: 00
INDEX : 2503 ACCTG ADMIN.		
PCA :		
EXP-SUB-OBJ/DET: 5901	RENTALS & OPER LEASES	
REV-SUB-OBJ/DET:		
AMOUNT : 0000004600.00	BUDGET UNIT: CCAC	
DOC TOTAL: 0000000000.00		
DESCRIPTION: ALLOC & FIN PLAN FOR ACCTG		
GRANT/PH: PROJ/PH:	FUND/DET: 0481 05	F/O:
DOC-DATE:	EFF-DATE: 070109	

FINANCIAL PLANS DATA ENTRY REQUIREMENTS

Financial Plans can be entered at any time during the year. Instructions are as follows:

1. Enter Financial Plans at any level from Object to Subobject Detail. If using a transaction code that posts to both an Allocation and Financial Plan at the same time, both will post at the same level. If you want different levels, the separate transactions codes must be used.
2. Financial Plans should total the both the Allocation and Appropriation totals.
3. Financial Plans can be entered in June for the next fiscal year.

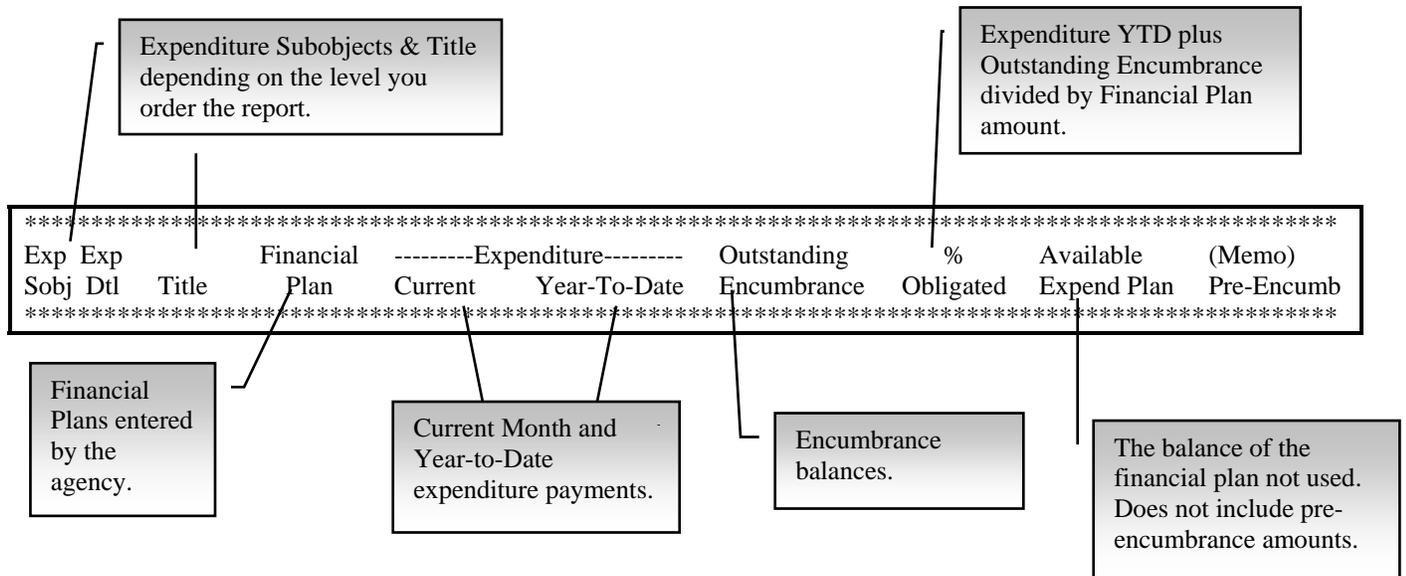
FINANCIAL PLAN BATCH INSTRUCTIONS

After determining the Financial Plan levels and amounts, you are ready to enter the batch:

1. Enter the batch on STARS. Be sure that the person entering the batch, including the batch header, has the approval to enter Financial Plan transactions. Your Operator Class on STARS security will control if you can enter these types of transactions.
2. Once the batch is entered, your batch-release person reviews and releases the batch. Financial Plans are Approval Level 3 and can be released by most senior agency fiscal personnel.
3. Retain the batch documentation in your office.

TYPES OF DATA ON STARS FINANCIAL PLAN REPORTS

The Financial Plans show the Object level down to the lowest posted level record on either the PCA or Index. Financial Plan reports have the following data:



For additional information and a list of available Financial Plan reports, see the [STARS Reports for Budgeting](#) chapter in the STARS Manual.

REVENUE PLANS

Revenue Plans can be used to record projected revenue receipts from the Object level down to the Subobject Detail level. Some agencies base the projections on actual revenue from the prior year. However, the projections can be entered based on any methodology determined by agency managers. Revenue Plans let agency or cost center managers monitor the actual revenues as compared to recorded projections. The use of Revenue Plans is optional for agency.

TRANSACTION CODE FOR REVENUE PLANS

There is only one transaction code for revenue plans.

<u>Transaction Code</u>	<u>Description</u>
070	Revenue Plan (Estimated Revenue). When adjusting use 070/070R combination.

REVENUE PLAN DATA ENTRY

Revenue Plan transactions are usually entered in a Type 1 batch. However, batch types 3, 4 or 5 can also be used. Since Revenue Plans are used as a management tool used to monitor revenue, there is no direct tie to any enacted appropriation bill.

The [Other Budgetary Input form](#) was designed to help with Revenue Plan data entry on the Budgetary Transaction Entry Screen.

REVENUE PLANS DATA ENTRY REQUIREMENTS

Revenue Plans can be entered at any time during the year. Instructions are as follows:

1. Enter Revenue Plans at any level from Object to Subobject Detail. They do not tie to Allocations or Appropriations.
2. Revenue Plans cannot be entered in June for the next fiscal year.

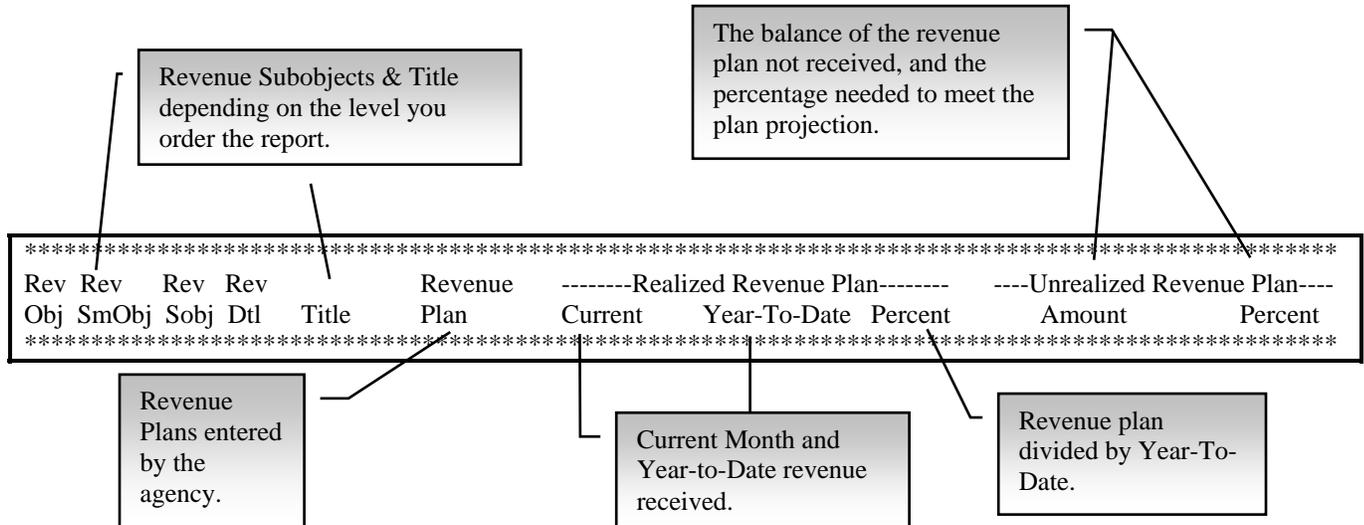
REVENUE PLAN BATCH INSTRUCTIONS

After determining the Revenue Plan levels and amounts, you are ready to enter the batch:

1. Enter the batch on STARS. Be sure that the person entering the batch and the batch header has the approval to enter Revenue Plan transactions. Your Operator Class on STARS security will control if you can enter these types of transactions.
2. Once the batch is entered, your batch-release person reviews and releases the batch. Revenue Plans are Approval Level 3 and can be released by senior agency fiscal personnel.
3. Retain the batch documentation in your office.

TYPES OF DATA ON STARS REVENUE PLAN REPORTS

Revenue Plans show the Object level down to the lowest posted level identified on the PCA or Index. Revenue Plan reports have the following data:



For additional information and a listing of available Revenue Plan reports, see the [STARS Reports for Budgeting](#) chapter in the STARS Manual.