

<b>STARS MANUAL</b> .....	<b>1</b>
<b>BUDGETING – APPROPRIATIONS: LEGISLATIVE CONTROLS</b> .....	<b>1</b>
<b>INTRODUCTION</b> .....	<b>1</b>
<b>ELEMENTS OF BUDGETARY CONTROLS</b> .....	<b>1</b>
<b>APPROPRIATION CONTROL PROCESS</b> .....	<b>2</b>
<b>APPROPRIATION BILLS</b> .....	<b>3</b>
<b>FUNDS</b> .....	<b>4</b>
<b>BUDGET UNITS</b> .....	<b>5</b>
BUDGET CONTROL LEVELS .....	6
BUDGET UNIT APPROPRIATION CATEGORIES .....	6
<b>APPROPRIATION TYPES AND TRANSACTION CODES</b> .....	<b>8</b>
<b>RELATIONSHIP TO OTHER TABLES</b> .....	<b>8</b>
<b>TRANSACTION CODES AND APPROPRIATION TYPES</b> .....	<b>8</b>
TC 010 - ORIGINAL APPROPRIATION .....	9
TC 012 - PRIOR YEAR REAPPROPRIATION .....	9
TC 017 - CLOSE CURRENT YEAR REAPPROPRIATION.....	9
TC 015 - SUPPLEMENTAL APPROPRIATION.....	10
TC 019 - GOVERNOR’S HOLDBACK OF AN APPROPRIATION .....	11
TC 021 – REVERSION OF AN APPROPRIATION .....	11
TC 022 - BOARD OF EXAMINERS REDUCTION OF AN APPROPRIATION.....	12
TC 025 - NON-COGNIZABLE FUNDS APPROPRIATION .....	13
TC 027 - RECEIPT TO APPROPRIATION.....	13
ONLINE APPROPRIATION FILE INQUIRES .....	13
<b>APPROPRIATION ADJUSTMENT TRANSACTION CODES</b> .....	<b>16</b>
TC 025 AND/OR 025R - NON-COGNIZABLE FUNDS APPROPRIATION.....	16
TC 030/030R - OBJECT TRANSFERS .....	16
TC 031/031R - ACTIVITY TRANSFERS .....	17
<b>STARS APPROPRIATION INPUT FORM (APPN)</b> .....	<b>17</b>
APPROPRIATION INPUT DATA ENTRY CODING INSTRUCTIONS.....	17
APPN BATCH RELEASE INSTRUCTIONS .....	18

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# STARS MANUAL

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## BUDGETING – APPROPRIATIONS: LEGISLATIVE CONTROLS

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### INTRODUCTION

The highest level of budgeting control is the **appropriation** level. The legislature sets this using appropriation bills or Idaho Code. The legislature sets controls that the agency cannot change without further legislative approval.

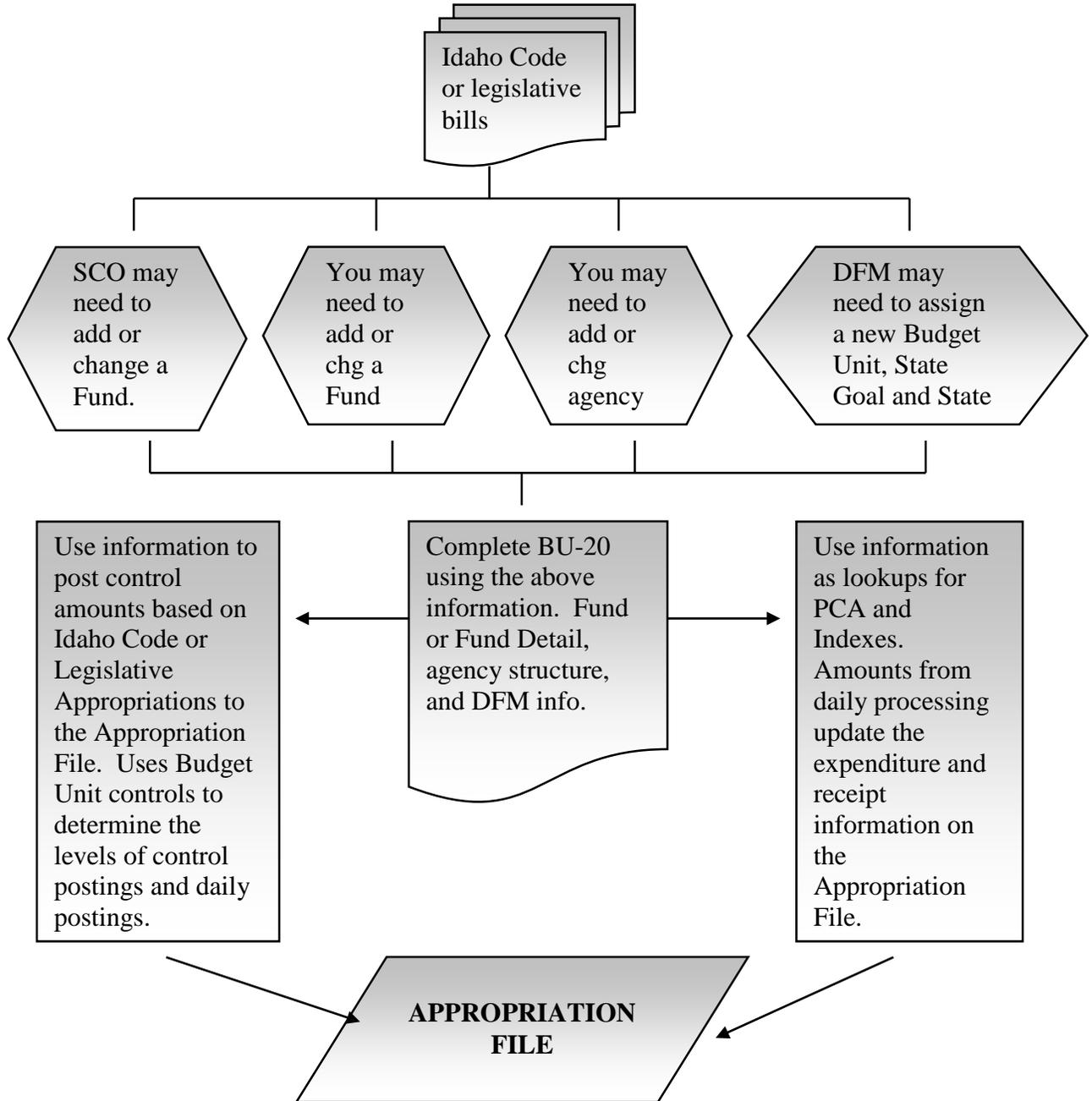
- [Click here for the Legislature Services Office's Budget Process and Publications.](#)
- [Click here to refer to the Division of Financial Management's Budget Process information.](#)

### ELEMENTS OF BUDGETARY CONTROLS

There are three major elements of budgetary controls on STARS – the appropriation bill, Funds, and Budget Units. These will determine the level of controls set for expenditures for each agency.

- **Appropriation Bill** - When the legislature writes the appropriation bill, they will identify the “programs” and Funds they wish to control. They also identify the Object level (Personnel, Operating Expenses, Capital Outlay, or Trustee/Benefits) for how you can spend these Funds. In your budget submission, you will have to report these amounts at those levels. These “programs” are the basis for the Budget Units in STARS.
- **Funds** - The legislature will identify the Funds for each appropriation in the appropriation bill. Idaho Code does not allow you to move appropriations between Funds.
- **Budget Units** - For each “program” on the appropriation bill, a Budget Unit must be set up in STARS. When a program’s name changes on the appropriation bill, you should make a name change to the Budget Unit Table (20) for the fiscal year involved.

## APPROPRIATION CONTROL PROCESS



## APPROPRIATION BILLS

The legislature determines how much an agency can spend within different Funds and “programs” (Budget Units) in Appropriation bills. The following is an example of a bill.

### Appropriation Bill Example

LEGISLATURE OF THE STATE OF IDAHO  
Fifty-fifth Legislature  
First Regular Session – 1999  
IN THE HOUSE OF REPRESENTATIVES  
HOUSE BILL NO. 346  
BY APPROPRIATIONS COMMITTEE

### AN ACT

APPROPRIATING MONEYS TO THE DEPARTMENT OF CORRECTION FOR FISCAL YEAR 2000; EXPRESSING LEGISLATIVE INTENT WITH RESPECT TO CERTAIN EXPENDITURES; REAPPROPRIATING CERTAIN UNEXPENDED AND UNENCUMBERED BALANCES; SETTING CONDITIONS FOR REAPPROPRIATIONS; AND LIMITING THE NUMBER OF FULL-TIME EQUIVALENT POSITIONS.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. There is hereby appropriated to the Department of Correction the following amounts, to be expended for the designated programs according to the standard classifications from the listed funds for the period July 1, 1999, through June 30, 2000:

Funds	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	FOR TRUSTEE AND BENEFIT PAYMENTS	Object levels
	TOTAL				
I. ADMINISTRATION:					
FROM:					
General Fund	\$ 2,944,500	\$ 2,235,000	\$ 200,000	\$ 5,059,300	\$10,438,800
Federal Grant Fund		180,500		1,544,500	1,725,000
Miscellaneous Rev Fund	800	7,200			8,000
<b>TOTAL</b>	<b>\$ 2,945,300</b>	<b>\$ 2,422,700</b>	<b>\$ 200,000</b>	<b>\$ 6,603,800</b>	<b>\$ 12,171,800</b>
II. IDAHO STATE CORRECTIONAL INSTITUTION:					
FROM: <span style="border: 1px solid black; padding: 2px;">Budget Units (“programs”)</span>					
Penitentiary Endowment					
Fund	\$ 2,362,000	\$ 8,578,800	\$ 23,300	\$ 272,700	\$ 11,236,800
<b>GRAND TOTAL</b>	<b>\$ 5,577,300</b>	<b>\$11,001,500</b>	<b>\$ 223,300</b>	<b>\$ 6,876,500</b>	<b>\$ 23,408,600</b>

SECTION 2. There is hereby reappropriated to the Department of Correction, the unexpended and unencumbered balance of any appropriation made to the Idaho State Correctional Institution program for the period July 1, 1998, through June 30, 1999, to be used for nonrecurring expenditures only for the period July 1, 1999, through June 30, 2000.

Reappropriation Clause used in some appropriation bills. See Reversion Indicator (Budget Unit Table Data Entry Requirements - #23.)

(Continued on next page)

SECTION 3. The reappropriation granted in Section 3 of this act shall be subject to the following provisions: (1) If the unexpended and unencumbered balance in the General Fund on June 30, 1999, is zero, the reappropriation of General Funds in Section 3 of this act is hereby declared to be null and void. (2) If the unexpended and unencumbered balance in the General Fund on June 30, 1999, is greater than zero but less than the total General Fund re-appropriation authority granted to all state agencies, the amount of General Funds reappropriated in Section 3 of this act shall be in the proportion that the reappropriation for the State Agency bears to the total General Fund reappropriation authority granted to all state agencies.

SECTION 4. In accordance with Section 67-3519, Idaho Code, the Department of Correction is authorized no more than one thousand three hundred fifty-two and sixty-nine hundredths (1,352.69) full-time equivalent positions at any point during the period July 1, 1999, through June 30, 2000, for the programs specified in Section 1 of this act, unless specifically authorized by the Governor. The Joint Finance-Appropriations Committee will be notified promptly of any increased positions so authorized.

Section 4's FTE authority (does not affect STARS processing).

Exception to reappropriation provision.

## FUNDS

Funds and Fund Details are identified on the appropriation bill. The Fund and especially the Fund Detail determine whether the appropriation will be controlled at the Fund or Fund Detail level. Funds and Fund Details must be set up on the STARS Descriptor Table before they are used. [Click here for details about using budget tables and forms.](#)

When a *new* Fund or Fund Detail is identified on the appropriation bill, you must review the controls to see if changes need to be made. The same is true if the appropriation splits a Fund into Fund Details.

- The State Controllers' Office will add or change the Funds based on Idaho Code or the appropriation bill.
- The agency should add or change the Fund Details based on the appropriation bill or other agency management considerations.

The agency can make 'adds' or changes by completing and submitting a Descriptor Table (DESCR-23) form to the State Controller's Office.

Once SCO enters the Funds and Fund Details, you can add them to your Budget Units.

## BUDGET UNITS

A Budget Unit is the mechanism to set up the control levels that are established by the legislature to be automatically controlled in STARS. The Budget Units are normally set up by legislative “programs” within each agency.

The Budget Unit setup determines:

- the level of organization and program to control
- whether appropriation controls are fatal (i.e., expenditure transactions will not process without sufficient appropriation balance)
- whether appropriations will be controlled down to the Project/Phase level
- which Expenditure Object level you will control and post appropriations

The Budget Unit also determines the levels by which the agency wishes to control their allocations. If an agency uses allocations, these allocations are normally at a lower level of control than the appropriation.

There are steps that must be completed before SCO can enter the Budget Unit information into STARS. The first step is establishing structure table maintenance. This involves changing various STARS tables to reflect changes to your agency structure, if any. You may need to modify or add to the Descriptor or Budget Unit Tables if you make changes to your structure.

To set up a new Budget Unit, contact the Division of Financial Management (DFM). DFM will assign the four-digit Budget Unit code. DFM also establishes the State Goals and State Objectives per Budget Unit in order to collect data for the legislature. DFM may require you to establish extra Budget Units in order to separate Funds having different appropriation control types. Those types of Budget Units are set up into categories. See the next page.

Once you identify all of the necessary budgetary control information, you can then complete the Budget Unit Table (BU-20) form. The controls you set on the individual Budget Units will affect *all Funds* within the Budget Unit. [Click here for details about using budget tables and forms.](#)

## BUDGET CONTROL LEVELS

In the Budget Unit process (as well as in other budgetary control), STARS has the following levels of control:

<b>Control Level</b>	<b>Description</b>
NO CONTROL	This level of control can result in the processing of expenditures or encumbrances in excess of budgeted amounts. All transactions will post and you should not receive any error messages. You can use this control for all levels of budget; however, the only time you will see it used at the appropriation level is for the “Continuous”, “Deficiency Warrant”, and “Miscellaneous” appropriation categories. See next page for an explanation of these categories.
ADVISORY CONTROL (WARNING)	This level of control will warn the agency in the daily error output the transaction they entered exceeds the budgeted amount. It will not stop the transaction from processing. It issues a warning instead. This control can be used by the allocation level but not the appropriation level unless the agency wishes to receive warning messages on appropriation categories that are usually No Control. You can establish this type of control per Budget Unit.
FATAL CONTROL	This level of control will stop the processing of any transaction that exceeds the budgeted amount. You must use this level at the appropriation level. You may use this at the allocation level as well. You can establish this type of control per Budget Unit. Use this control for the “Regular” appropriation categories. See next page for an explanation of these categories

## BUDGET UNIT APPROPRIATION CATEGORIES

There are four categories for appropriations. The following table identifies the appropriations by the APPN CATEGORY element on the Budget Unit Table. The CAFR (Comprehensive Annual Financial Report), as well as Legislative reporting, uses this information to correctly categorize appropriations of a similar type.

<b>Appropriation Category</b>	<b>Description</b>
<b>(R) REGULAR</b>	Regular appropriations are the most common of appropriations set each year by the legislature in the form of House or Senate bills. These appropriations usually are specific amounts set for one year in duration. Use this for any Budget Unit requiring some type of an appropriation which includes regular appropriations, non-cognizable appropriations, continuous appropriations where a cap amount is loaded, etc. (You can find descriptions of these types in the Appropriation Types and Transaction Codes section of this chapter.) In the Budget Unit citation field, you should post the House or Senate bill numbers. All of these Budget Units should have an Appn_Ctl_Typ of "1" (Fatal Control).
<b>(C) CONTINUOUS</b>	The legislature sets Continuous appropriations, which have no specific amount limitations. They base the maximum spending amount on the cash in the Fund on the Cash Control File. In the Budget Unit citation field, post the Idaho Code section number. (See "R" if the continuous appropriation has a cap for the year.) All of these Budget Units should have an Appn_Ctrl_Typ of "0" (No Control).
<b>(D) DEFICIENCY WARRANT</b>	The legislature sets deficiency warrants appropriations. Their controls are more like the continuous appropriations with no set amount. The state uses these Budget Units mostly for emergencies where the State must act on disasters such as hazardous materials, pest eradication, etc. A supplemental appropriation is requested after-the-fact and may or may not cover the full deficiency amount by year-end. In the Budget Unit citation field, post the Idaho Code section number. All of these Budget Units should have an Appn_Ctrl_Typ of "0" (No Control).
<b>(M) MISCELLANEOUS</b>	Miscellaneous appropriations are not set up by legislation but by DFM for non-state agencies such as for federally funded agencies or for independent body corporate politic agencies. The maximum spending amount is based on the cash in the Fund on the Cash Control File not a specific appropriation. The Appn_Ctrl_Typ should be "0" (No Control).

## APPROPRIATION TYPES AND TRANSACTION CODES

### RELATIONSHIP TO OTHER TABLES

Once SCO enters the Budget Units and Funds, you can enter appropriation amounts on STARS. Using the Fund, Fund Detail, and Budget Unit Table information, STARS posts transaction amounts to the Appropriation Type “fields” in the Appropriation File. Each of the fields is assigned a number such as “01”, “02”, etc., and may not be in any certain order.

These transactions post to the fields as a “+” or “-” to the Appropriation File based on the Transaction Code corresponding to each Appropriation Type. See the Transaction Code chapter of the STARS manual for more information.

The Appropriation File Record Inquiry screen is found in the STARS menu under **I** for Online File Inquiry, and then **62** for Appropriation File (AP).

### TRANSACTION CODES AND APPROPRIATION TYPES

There are nine types of appropriations, each with their corresponding transaction codes. You can see these as Appropriation Type fields on the Appropriation File. Use the Appropriation Input form to help with this process. [Click here for details about using budget tables and forms.](#)

The following are brief descriptions of the transaction codes you can use for appropriations.

<u>Transaction Code</u>	<u>Description</u>
<a href="#">010</a>	Original appropriation (Current BFY)
<a href="#">012</a>	Prior Year Reappropriation (normally STARS generated, usually FYE)
<a href="#">015</a>	Supplemental Appropriation
<a href="#">017</a>	Close Current Year Reappropriation (normally STARS generated, usually FYE)
<a href="#">019</a>	Governor’s Holdback of an Appropriation
<a href="#">021</a>	Reversion of an Appropriation (normally STARS generated, usually FYE except for Early Reversions)
<a href="#">022</a>	Board of Examiners Reduction of an Appropriation
<a href="#">025</a>	Non-Cognizable Funds Appropriation
<a href="#">027</a>	Receipt to Appropriation (normally entered in the receipting process)

## **TC 010 - ORIGINAL APPROPRIATION**

(Approval level 8)

The legislature approves original appropriations based on House or Senate bills received from the agency and approved by the Joint Finance Appropriation Committee (JFAC). The amount of appropriation comes from information on the appropriation bill or in the Idaho Code section. The original appropriation total across all agencies should remain the same during the year once all appropriations have been loaded as of July 1. This TC Requires approval level 8.

**NOTE:** When STARS brings an encumbrance forward into the next fiscal year, it will create an original appropriation record for the encumbrance amount. The Budget Fiscal Year on the BFY record will be a prior fiscal year and the Transaction Year (TRANS YR) will be the current year.

**TC 010 Data Entry Requirements:** Original appropriations should have the following information:

1. You can enter a TC 010 for the next fiscal year on 06/01 of the current fiscal year.
2. The effective date must be 07/01 of next fiscal year.
3. The BFY must be the next fiscal year.
4. You must record the appropriation to the Budget Unit, Fund, and Object identified in the House or Senate bill. In the case of lump sum appropriations, DFM requires you to enter the appropriation at the Object level.
5. The House or Senate bill number should be in the Description field for all Regular appropriations.
6. If the transaction is for a Continuous, Deficiency warrant, or Miscellaneous appropriation, the amount should be zero.
7. If the legislature writes a bill indicating that a controlling entity will decide the amounts per agency involved, the entity should send a letter to SCO stating the amount per agency. You can make shifts during the year between the agencies involved using a 010/010R offset based on a letter from the controlling entity. SCO will release these offsetting batches at the same time so the total original appropriation remains the same amount.

## **TC 012 - PRIOR YEAR REAPPROPRIATION**

## **TC 017 - CLOSE CURRENT YEAR REAPPROPRIATION**

(Approval level 8)

If the legislature decides to allow the agency to “carry forward” part or all of the legislative appropriation into the next year, they issue a reappropriation clause in the House or Senate bill for the next year’s appropriation. The legislature can reappropriate all or part of a Budget Unit. This TC Requires approval level 8.

If the entire Budget Unit is to be reappropriated, the REVERSION IND on the Budget Unit will be set to a “2” by SCO to reappropriate all. If part of the Budget Unit is reappropriated, the

Budget Unit will be set to a “2” by SCO to reappropriate. However, those parts not being appropriated will be *manually* reverted (TC 021) by SCO the day before year-end close.

SCO does not reappropriate non-cognizable appropriations into the next year. They are reverted at year-end since the reappropriation clause refers to amounts appropriated by the legislature. (See TC 025 later in the chapter.)

**EXCEPTION:** Because of the way a legislative bill is written, some agencies can move this reappropriation amount to any Budget Unit and Object level, as long as they stay within the Budget Units listed in each of their appropriation bills. They may also reduce the amount of the reappropriation in the new year. Due to this exception, the prior year’s Close CY Reappropriation may not equal the current year’s Prior Year Appropriation.

**TC 012 / TC 017 Data Entry Requirements:** Prior Year Reappropriations should have the following information:

8. Agencies do not normally need to enter TC 017 or TC 012. STARS automatically generates these TCs to update the system in Fiscal Year End processing. The only time you should need to enter a TC 012 is in the “Exception” previously noted. The TC 017 information is for your reference only.
9. The Effective Date must be in the year being processed (TC 017 should be prior year and TC 012 should be current year).
10. The BFY must be the year being processed (TC 017 should be prior year and TC 012 should be current year).
11. You must record the reappropriation to the Budget Unit, and Fund identified in the House or Senate bill (in the case of lump sum appropriations, DFM requires the appropriation be entered at the Object level).
12. The total of the increases and decreases in the above exception cannot exceed the total reappropriation.
13. You cannot enter a TC 012 or 017 in June for the next fiscal year.

### **TC 015 - SUPPLEMENTAL APPROPRIATION**

(Approval level 8)

If the legislature determines that an agency should have more appropriation for the current year (per agency request through JFAC), they will approve a supplemental appropriation bill. These amounts appear on appropriation bills and are usually good until the end of the current fiscal year. Use the Reverse Indicator (015R) to record a negative supplemental appropriation. This TC Requires approval level 8.

**TC 015 Data Entry Requirements:** Supplemental appropriations should have the following information:

1. The Effective Date must be in the current year.
2. The BFY must be the current fiscal year.
3. You must record the appropriation to the Budget Unit, Fund, and Object identified in the House or Senate bill. In the case of lump sum appropriations, DFM requires you to enter the appropriation at the Object level.
4. Use a 015R for a negative supplemental.
5. The House or Senate bill number should be in the description field.
6. You cannot enter the TC 015 in June for the next fiscal year.

### **TC 019 - GOVERNOR'S HOLDBACK OF AN APPROPRIATION**

(Approval level 8)

The Governor can decide if the agencies should not spend part of their appropriation during the year. This would happen if DFM projects a shortfall in revenue to the State. The Governor will request a "holdback" until the legislature can determine whether they want to make this appropriation reduction permanent. This TC Requires approval level 8.

The Governor (through DFM) will issue a letter indicating the agencies, the amounts, and the Fund criteria of the holdback. You will normally receive a letter to reverse these before the end of the fiscal year.

**TC 019 Data Entry Requirements:** Governor's Holdbacks should have the following information:

1. The TC 019 will deduct this amount from the appropriation without the reversal indicator. Do not do the "R" unless the Governor requests you reverse the Holdback.
2. You must record the appropriation to the Budget Unit, Fund, and Object identified in the Governor's letter. In the case of lump sum appropriations, DFM requires you enter the appropriation at the Object level.
3. You cannot enter the TC 019 in June for the next fiscal year.

### **TC 021 – REVERSION OF AN APPROPRIATION**

(Approval level 8)

**System Generated:** STARS automatically reverts all appropriations unless the legislature allows your agency to "carry forward" part or all of the legislative appropriation into the next year. To do this, they write a reappropriation clause in the House or Senate bill. This TC Requires approval level 8.

If the entire Budget Unit is to be reverted, the REVERSION IND on the Budget Unit is set to a "1" to revert all. All non-cognizable appropriations are reverted at the end of the year. If you

finalize an encumbrance without using the full encumbrance amount, the balance of the prior BFY appropriation for the encumbrance is automatically reverted during the year.

**Early Reversion:** If you wish to revert part of your appropriation earlier than the end of the year, you may do so by completing a Request for Appropriation Early Reversion form (REVERT) which DFM must approve. Early reversions (voluntary reductions – TC 021) can be reinstated, all or in part, as long as the fiscal year has not closed. A TC 021R will reinstate the reverted appropriation. Once the fiscal year closes, you will not be able to request reinstatement of the Early Reversion amount. You may want to do early reversions when you know your agency will not be spending a certain amount in the year due to lack of cash or when part of a program is terminated.

These reversions show on the appropriation reports and reduce the available balance. REVERT forms are kept with the appropriation bill for the year.

**TC 021 Data Entry Requirements:** Reversions should have the following information:

1. The TC 021 requires a Budget Unit, Fund/Detail, Expenditure Object and amount to be reverted for “early reversions”. –OR -
2. No entry is needed at the end of the fiscal year if the REVERSION IND on the Budget Unit is set to “1” since STARS will automatically revert the appropriation balance.
3. You cannot enter the TC 021 in June for the next fiscal year.

### **TC 022 - BOARD OF EXAMINERS REDUCTION OF AN APPROPRIATION**

(Approval level 8)

If the legislature determines they want to make the Governor’s Holdback permanent, the Governor (through DFM) will issue a letter indicating the agencies, the amounts, and the Fund criteria of the permanent reduction. This TC Requires approval level 8.

**TC 022 Data Entry Requirements:** Board of Examiners Reductions should have the following information:

1. The TC 022 will deduct this amount from the appropriation without the reversal indicator. Do not do the “R” unless the Legislature requests you reserve the Board of Examiner’s Reduction.
2. You must record the appropriation to the Budget Unit, Fund, and Object identified in the Board of Examiners’ Reduction letter. In the case of lump sum appropriations, DFM requires you enter the appropriation at the Object level.
3. The Governor’s Holdback is usually reversed (019R) at the same time.
4. You cannot enter the TC 022 in June for the next fiscal year.

## TC 025 - NON-COGNIZABLE FUNDS APPROPRIATION

Idaho Code governs which Funds can be non-cognizable. Since agencies may receive non-appropriated Funds, Idaho Code provides a procedure for agencies' needs to use such Funds (non-cognizable funds) in order to continue meeting their service levels. Division of Financial Management (DFM) reviews and approves non-cognizable appropriations. DFM developed a form for agencies to request use of such Funds - the [non-cognizable request form](#) – which further explains the requirements. This TC Requires approval level 8.

**TC 025 Data Entry Requirements:** Non-Cognizable (Non-Cog) appropriations should have the following information:

1. You must record the appropriation to the Budget Unit, Fund, and Object approved by DFM.
2. The Fund must not be the General Fund.
3. You cannot enter the TC 025 in June for the next fiscal year.

## TC 027 - RECEIPT TO APPROPRIATION

Idaho Code 67-3516 (2) governs which receipts can increase the agency's appropriation. This TC Requires approval level 8.

**NOTE:** Since insurance proceeds may be a settlement for repairs, they can be posted to operating expenses as reimbursement for those repairs.

**TC 027 Data Entry Requirements:** Receipts to appropriations should have the following information:

1. The TC 027 requires a Revenue Subobject (where the receipt will post).
2. The TC 027 requires an Expenditure Subobject (so the system knows to which appropriation record to post the additional appropriation).
3. If the expenditure subobject posts to FAS, the Property and Component number of the asset sold is required.
4. You cannot enter the TC 027 in June for the next fiscal year.

## ONLINE APPROPRIATION FILE INQUIRES

The following is an example of an appropriation setup on the Appropriation Files. The Appropriation File is on the STARS menu under **I** for Online File Inquiry and **62** under column Record Inquiries for Appropriation File (AP) or **72** under column Financial Inquiries for Appropriation File (AP). NOTE: Screen 62 has more detail information than screen 72.

The controls on the Budget Unit Table determine the level of structure that will post to the Appropriation File. The AP control on the Fund Detail (FUND/DET) determines whether the appropriation posts to the File at the Fund or Fund Detail level. The transaction code used on your transactions determines which Appropriation Type balances are posted to.

The normal balance for the Appropriation File is a negative. A negative BALANCE amount means you have that much appropriation left to spend.

**Appropriation File RECORD Inquiry screen (62)**

VERSION 3.1	STARS-APPROPRIATION FILE RECORD INQUIRY	S062
AGENCY: 230	DIV: 20 BUR: 21 SEC:	UNIT: BUDGET UNIT: CCAC
BFY: 00	TRANS YR: 00	FUNC: 02 ACTV: PROG: ELEM:
FUND/DET: 0481 05	EXP OBJECT: 5000	PROJ/PH:
CM: X PM:	CP: PP: PY:	CUM: X ACTV:
INDEX: 2021 EXP	SOBJ/DTL: 5000	ENACT YEAR: 00
ORIGINAL APPROP	8,578,800.00-	PY REAPPROPRIATION 0.00
SUPPLEMENTAL	0.00	CLOSE CY REAPPROP 0.00
GOV'S HOLDBACK	0.00	REVERSION 0.00
BRD EXAM REDUCTION	0.00	NON-COGNIZABLE 0.00
OBJECT TRANSFERS	0.00	ACTIVITY TRANSFERS 0.00
ENCUMBRANCES	0.00	CASH EXPENDITURES 0.00
RECEIPTS TO APPROP	0.00	
		BALANCE: 8,578,800.00-
ACCRD EXPEND(MEMO)	0.00	PRE-ENCUMB(MEMO) 0.00

The Appropriation File FINANCIAL Inquiry screen does not show the structure level of the appropriation such as the Division, Bureau, etc. Also, it has the information on the files in a different order. You *cannot* select the screen by Fund, but you can press ENTER until you see the Fund you wish.

Where the Record Inquiry (62) screen shows detail field information, the Financial Inquiry (72) screen combines some of the fields together. TCs that post to their normal fields are TC 010 Original Appropriation, TC 019 Governor's Holdback, Expenditures and Encumbrances.

The Financial Inquiry (72) screen also has additional fields - the Percentage of Year Elapsed (PCNT OF YEAR ELAPSED) field, a Percentage of Year Expended (PCNT EXPEND) field, and a Percentage Obligated (PCNT OBLIGATED) field. This screen also shows the Budget Unit, Object and Fund/Detail in a different order.

You can compare these percentages to see if your expenditures or obligations (expenditures plus encumbrances) are comparable to the amount of the year that has passed. In most cases, you would want these percentages similar. (EX: If 50% of the year has passed, you would want to check to see if more or less than 50% of the appropriation has been expended or obligated.)

**APPROPRIATION FILE FINANCIAL INQUIREY screen (72)**

VERSION 3.1	STARS--APPROPRIATION FILE FINANCIAL INQUIRY	S072
AGENCY: <b>230</b> BUDGET UNIT: <b>CCAC</b> ISCI - BOISE		
EXP OBJECT/DET: <b>5000</b> PERSONNEL COSTS		
BFY: <b>00</b> TRANS YR: <b>00</b> PROJECT/PH:		
CM: X PM: CP: PP: PY: CUM: X ACTV:		
ENACT YR: 00		
FUND/DET: <b>0481 05</b> GENERAL FUND		
<b>PCNT OF YEAR ELAPSED</b>	0.00	
ORIGINAL APPROP	8,578,800.00-	EXPENDITURES 4,597.02
GOV'S HOLDBACK	0.00	<b>PCNT EXPENDED 0.00</b>
<b>ADJUSTMENTS</b>	0.00	ENCUMBERED 0.00
<b>NET TRANSFERS</b>	0.00	<b>PCNT OBLIGATED 0.00</b>
<b>NET APPROPRIATION</b>	8,578,800.00-	
	**AVAILABLE BALANCE	<b>8,574,202.98</b>
ACCRD EXPEND(MEMO)	0.00	PRE-ENCUMB (MEMO) 0.00

The ADJUSTMENTS field combines:

- TC 012 - PY Reappropriation
- TC 015 - Supplemental
- TC 017 - Close CY Reapprop
- TC 021 - Reversion
- TC 022 - Brd Exam Reduction
- TC 025 - Non-Cognizable
- TC 027 - Receipts to Approp

The NET TRANSFERS field combines:

- TC 030 - Object Transfers
- TC 031 - Activity Transfers

The NET APPROPRIATION shows the combined amount of the appropriation field without Expenditures or Encumbrances. The AVAILABLE BALANCE is the appropriation left to spend.

## APPROPRIATION ADJUSTMENT TRANSACTION CODES

You can do appropriation adjustments within the limitations of Idaho Code 67-3511. There are three types of appropriation adjustments. The following is a list with a brief description of the transaction codes you can use to adjust appropriations. Detailed descriptions follow:

<b>Adjustment Transaction Code</b>	<b>Appropriation Type (Transaction Code Description)</b>
025 and/or 025R	Non-Cognizable Funds Appropriation (moving, increasing or decreasing Non-cognizable appropriation.)
030/030R	Object Transfers (moving between Personnel, Operating, C/O, & T/B)
031/031R	Activity Transfers (moving between Budget Units, DFM "Programs")

### TC 025 AND/OR 025R - NON-COGNIZABLE FUNDS APPROPRIATION

You must do any changes to the non-cognizable amounts during the year with the 025 or 025R transaction codes. These amounts are not viewed as object or activity transfers. SCO views each 025 transaction independently and does not require matching 025/025R amounts. This TC Requires approval level 8.

**TC 025 or 025 R Data Entry Requirements:** Non-cognizable shifts must have the following information:

1. There has to be adequate non-cognizable amounts on the Appropriation File before you can do a non-cognizable reversal.
2. The non-cognizable amounts must NOT go into a deficit (+).
3. The non-cognizable amount must NOT be in the General Fund.
4. You cannot enter the TC 025 in June for the next fiscal year.

### TC 030/030R - OBJECT TRANSFERS

Use Object Transfers when you wish to move appropriation between Personnel (Obj 4000), Operating Expenses (Obj 5000), Capital Outlay (Obj 6000) or Trustee and Benefit Payments (Obj 7000). Idaho Code 67-3511 governs what Object transfers can be made. The State Board of Examiners has appointed the Division of Financial Management to approve these transfers. This TC Requires approval level 8.

Essentially, this means that you cannot move anything into personnel (Object 4000) and that you cannot use capital outlay (Object 6000) for operating expenses (Object 5000).

As a rule: Transfers must be made in the following order:

1. PERSONNEL (PERS) (4000s) - You can transfer PERS to O/E or C/O.
2. OPERATING EXP (O/E) (5000s) - You can transfer O/E to C/O or T/B but not PERS.
3. CAPITAL OUTLAY (C/O) (6000s) - You cannot transfer C/O to anything.
4. TRUSTEE & BENEFITS (T/B) (7000s) – You can transfer to O/E or C/O but not PERS.

**TC 030/030R Data Entry Requirements:** Object transfers must have the following information:

1. There must be offsetting 030 and 030R transactions in a batch.
2. There has to be an adequate balance (balance less non-cog) to make the reversal.
3. The Fund and Budget Unit must be the same for the offsetting transactions.
4. You must make transfers from top to bottom as in the Rule above.
5. You can adjust transfers back up only to the amount you had previously moved down.
6. You cannot enter the TC 030 in June for the next fiscal year.

### **TC 031/031R - ACTIVITY TRANSFERS**

Use Activity Transfers when you wish to move appropriation between Budget Units (“programs” on the appropriation bill). Idaho Code 67-3511 governs what activity/program transfers can be made. The ‘Programs’ referred to in Idaho Code are called ‘Budget Units’ in STARS. The State Board of Examiners has appointed the Division of Financial Management to approve these transfers. This TC Requires approval level 8.

**TC 031/031R Data Entry Requirements:** Activity transfers must have the following information:

1. There should be offsetting 031 and 031R transactions in a batch.
2. There has to be an adequate balance (balance less non-cog) to make the reversal.
3. The Object and Fund must be the same for the offsetting transactions.
4. The transfer should not be more than ten percent (10%) cumulative change from the appropriated amount for ANY program affected by the transfer.
5. You can adjust transfers back only to the amount you previously moved.
6. You cannot enter the TC 031 in June for the next fiscal year.

## **STARS APPROPRIATION INPUT FORM (APPN)**

### **APPROPRIATION INPUT DATA ENTRY CODING INSTRUCTIONS**

Enter the appropriation amounts using Batch Type 1, but you can also use Batch Types 4 or 5. Enter the appropriation amounts according to the required source document. If the legislature gives you a Lump Sum appropriation, DFM *requires* that you enter the Lump Sum

appropriations at the Object level. With Lump sum appropriations, the agency decides which Objects they want to post the amount.

The legislature identifies Lump Sum appropriations in a separate column on the Appropriation Bill. There are very few Lump Sum appropriations approved by the legislature. Typically you should post appropriations at the Object level.

To help the appropriation entry process, [click here to download the APPN - Appropriation Input Form](#). NOTE: The Index/PCA and the RVS (Reversal) field are the only optional columns on the APPN form. Use the Index/PCA only if you are doing Appropriation and Allocation postings in the same transaction (see Allocations TC 019 and TC 022).

Since each type of appropriation has its own requirements, [see the Data Entry Requirements sections of each individual Appropriation Type](#) above for specific data entry instructions.

### **APPN BATCH RELEASE INSTRUCTIONS**

Once you complete an appropriation APPN batch, you must do the following:

1. Enter the batch on STARS. Be sure the person entering the batch and batch header has the approval to enter appropriation batches. The Operator Class on STARS security determines who can enter appropriations.
2. Once the batch is entered, have your batch-release person release it.
3. After your agency releases the batch, contact your DFM analyst for their approval and release. Do this so they can review and approve the batch before 3:30 PM. You do not have to send the batch to DFM unless they request you do so.
4. When DFM approves the batch online, they put the batch on the DFM Batch Release Log to send to the State Controller's Office by 3:30 PM. To determine if DFM has released the batch, view the F9 Batch Balancing screen on STARS. When DFM approves the batch, you will see their initials in the Batch Approved By section above AL6 (Approval Level 6). There must also be a User Approval Level of "6".
5. Do not go back into the batch once DFM has released the batch except in the "View" mode. If you use the "Change" mode, you will override the DFM release. If this happens, SCO will not process the batch until it is re-released by DFM. This is a safeguard against changes to the batch after DFM approval. So, be sure to release the batch before contacting DFM for their release.
6. Once SCO receives the DFM Batch Release Log, they will :
  - Review the information in the batch to be sure they match the Data Entry Requirements of the transactions in the batch.
  - When dealing with transactions other than Non-cognizable, Object transfers and Activity transfers, SCO also checks the appropriation bill or Idaho Code to be sure they match.
  - SCO reviews the release approval section on the batch header to verify DFM's approval is still on the batch.

7. When SCO verifies the batch meets the requirements, they will release the batch for processing in the nightly STARS IEU. You will see their initials in the Batch Approved By section above AL8 (Approval Level 8) and a User Approval Level of “8”. NOTE: If you see DFM’s initials and User Approval Level “6” on the batch for more than a day or two, check with your DFM analyst to be sure the batch is on the DFM Batch Release Log. SCO cannot release the batch unless it is on the log.
8. Retain the batch in your office.