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# STARS MANUAL

## BUDGETING – ALLOCATIONS: AGENCY MANAGEMENT CONTROLS

### INTRODUCTION

Allocations are a way to collect and record expenditure information for reporting purposes. Allocations allow agency management to control the Appropriations at a more detailed level than required by the appropriation bill.

When an agency uses Allocation controls on a Budget Unit, the controls are for all funding sources listed on the Budget Unit. (Other information about budgeting can be found on [the Budget and Policy Analysis section of the Legislature Services Office Web site.](#))

If agency management does not want to control the recording and collection information at the more detailed level, using Grants or Financial Plans may be more appropriate. Allocation controls are found on the following tables:

<u>ELEMENT</u>	<u>DESCRIPTION</u>
<a href="#">FUND DETAIL</a>	The Descriptor Table D23 – Fund Detail determines whether Allocations will be controlled and posted at the Fund or Fund Detail level.
<a href="#">BUDGET UNIT</a>	The Budget Unit Table (S020) determines the following: <ul style="list-style-type: none"> <li>• Whether Allocation controls are fatal or not.</li> <li>• Whether Allocations are controlled at the Project/Phase level.</li> <li>• Whether Allocations are controlled at the expenditure object level.</li> </ul> Allocation controls are the same for all funding sources in the Budget Unit.
<a href="#">PCA/INDEX</a>	The Index and PCA setups (Program Cost Account Table - S026 and the Index Code Table - S024) determine the level of Organization or Program structure control on the Allocation. This level must be no higher than the Organization or Program structure level used on the Budget Unit.

## FUND DETAIL

On Descriptor Table D2 – Fund Detail, the first character in the Reference Data section determines whether expenditures will be controlled at the Fund or Fund Detail level - regardless of which agency or Budget Unit is using the Fund and Fund Detail. For additional information on Fund Detail, see the [STARS - Statewide Descriptor Table](#) chapter.

## BUDGET UNIT

The way a Budget Unit is set up on the Budget Unit Table (S020) determines the following:

- Whether Allocation controls are fatal or not.
- Whether Allocations are controlled at the Project/Phase level.
- Whether Allocations are controlled at the Expenditure Object level.

When requesting Allocation reports, you may want to use the same controls for all Budget Units for consistency. However, different levels may be required depending on the nature of the Budget Unit. For additional information, see the [Budget Tables and Forms Data Entry](#) document.

In the example below:

- The Allocation Program Level on the PCA must be set at least to the **Function** level.
- The Allocation Organization Level on the Index must be set at least to the **Bureau** level.

### Budget Unit Table (20)

VERSION 3.1	STARS--BUDGET UNIT TABLE MAINTENANCE/INQUIRY			S020
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)				
BUDGET UNIT: CCAC	BFY: 10	APPN CATEGORY: R		
TITLE: ISCI - BOISE		-		
APPN-EFF-DATE-START:	APPN-EFF-DATE-END:	ENACTMENT YEAR: 2010		
STATE GOAL: 20	STATE OBJECTIVE: 24	ORG REPORT CATEGORY:		
<b>FUNCTION: 02</b>	ACTIVITY:	PROGRAM:	ELEMENT:	
AGENCY: 230	<b>DIVISION: 20</b>	<b>BUREAU: 21</b>	SECTION:	UNIT:
EXP-SUBJECT:	EXP-DETAIL:	REVERSION IND: 1	CITATION: HB 346	
FUND/DETAIL : 0001	2) 0348	3) 0349	4) 0481	05 5)
APPN-CTL-TYPE: 1	APPN-ORG-LEVEL: 3	APPN-PRG-LEVEL: 1	APPN-PROJ-LVL: 0	
<b>ALLOC-CTL-TYPE: 0</b>	ALLOC-PROJ-LVL: 0	<b>APPN-OBJ-LEVEL: 1</b>	<b>ALLOC-OBJ-LVL: 2</b>	

## PCA AND INDEX

The way a PCA and Index are set up determines the structure level (Organization or Program level) to which the Allocations post to the Allocation File. The PCA Allocation Program Level and the Index Allocation Organization Level Indicators must be set at least to the level of the structure on the Budget Unit table.

Using the [Budget Unit example](#) described above, if the Budget Unit Alloc-Ctl-Type is set to a fatal control (1), the fatal control will be at this level. Allocations must be entered at this level. If the Budget Unit Alloc-Ctl-Type is set to a warning (2), numerous warning messages will appear on the daily error reports.

During the fiscal year, if the controls on the PCA or Index are found to be incorrect, all of the transactions will need to be reversed, the incorrect control indicator changed, and then all of the transaction information re-entered. Therefore, if control changes are needed, it is better to make the changes at the beginning the next fiscal year.

If either the ALLOC-PRG-LEVEL on the PCA Table or the ALLOC ORG LVL IND on the Index Table is changed during the fiscal year, you may not be able to post to documents that previously posted to the Document File.

In the following example, the PCA posts to “F” (Fund and PCA). A Budget Unit can be coded to the Function level and the PCA coded to a more detailed level.

```

VERSION 3.1      STARS--PROGRAM COST ACCOUNT TABLE MAINTENANCE/INQUIRY      S026
ENTER FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

  AGENCY: 230  PCA: 14055          BFY: 00

PCA TYPE: 1 TITLE: FOOD SERVICE

  FUNCTION: 02      ACTIVITY: 40      PROGRAM: 405      ELEMENT: 000

PCA-LEVEL-1:      ALLOC-PRG-LEVEL: F      BUDGET UNIT: CCAC

PROJECT-NO:      PROJECT-PHASE:      FUND/DET:      0481 05

GRANT-NO:      GRANT-PHASE:      INDEX:      2021

FACILITY:      TASK:      LOCATION:

SERVICE UNIT  STANDARD:      TYPE:  TITLE:

```

In the following example, the Index posts to “D” (Fund and Bureau). A Budget Unit can be coded to the Bureau level and the Index coded to the same level.

VERSION 3.1	STARS--INDEX CODE TABLE MAINTENANCE/INQUIRY	S024
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
AGENCY: 230	INDEX: 2021	BFY: 00
TITLE: ISCI - BOISE		
DIVISION: 20	BUREAU: 21	SECTION: UNIT:
BUDGET-UNIT:	PCA:	<b>ALLOC ORG LVL IND: D</b>
FUND:	FUND DETAIL:	ORG REPORT CATEGORY:
PROJECT-NO:	PROJECT-PHASE:	CONVERTED-ORG:
GRANT-NO:	GRANT-PHASE:	
FACILITY:	TASK:	LOCATION:

## RELATIONSHIP TO OTHER TABLES

Once the Funds (or Fund Details), Budget Units, PCAs, and Indexes are set up in STARS, Allocation transactions can be posted. Using the Budget Unit, PCA, and Index table information, STARS posts transaction amounts to the Allocation record. Transactions will post based on the transaction code used and how it is set up.

## ALLOCATION FILE EXAMPLE

From the STARS Main Menu, enter **I** for Online File Inquiry and **61** for Allocation File (AL).

**Allocation File RECORD Inquiry (61)**

VERSION 3.1	STARS--ALLOCATION FILE RECORD INQUIRY	S061
AGENCY: 230	DIV: 20 BUR: 21 SEC: UNIT: INDEX: BUDGET UNIT: CCAC	
BFY: 10	TRANS YR: 10 FUNC:02 ACTV: 50 PRG: 000 ELEM: 000 PCA: 15005	
<b>FUND/DET: 0481 05</b>	<b>EXP OBJECT/DET: 5000</b>	PROJ/PH:
CM: X PM: CP: PP: PY: CUM: X ACTV:		
OVER EXPEND DATE:	CLOSE DATE:	
<b>1<sup>ST</sup> QT ALLOCATION</b>	<b>41,200.00-</b>	<b>2<sup>ND</sup> QT ALLOCATION</b> 0.00
<b>3<sup>RD</sup> QT ALLOCATION</b>	0.00	<b>4<sup>TH</sup> QT ALLOCATION</b> 0.00
GOV'S HOLDBACK	0.00	BRD EXAM REDUCTION 0.00
RESERVE (not used)	0.00	NON-COGNIZABLE 0.00
CASH EXPENDITURES	12,213.49	OBJECT TRANSFERS 0.00
ENCUMBRANCES	284.56	RECEIPTS TO APPROP 0.00
ACTIVITY TRANSFERS	0.00	
		<b>BALANCE:</b> 28,701.95-
ACCRD EXPEND(MEMO)	0.00	
PRE-ENCUM (MEMO)	0.00	

In this example, the Index determines if the amounts post at the Bureau level, and to which Fund indicated in the FUND/DET field. The Allocation Object Level on the Budget Unit determines the Object level that posts in the EXP OBJECT/DET field.

You can use the amounts of the 1st QT ALLOCATION, 2nd QT ALLOCATION, 3rd QT ALLOCATION, and 4th QT ALLOCATION individually, or the total amount can be recorded in the 1st QT ALLOCATION field, depending on the transaction code used.

The BALANCE amount for the Allocation File is a negative, which means there is allocation left to spend.

## TRANSACTION CODES AND ALLOCATION TYPES

Before entering Allocation transactions, determine which type is needed. You can see these as fields on the Allocation File. The following is a description of Allocation transaction codes.

<b>Transaction Code</b>	<b>Description</b>
061	1 <sup>st</sup> Quarter Allocation – does not post financial plans. See 085 below.
062	2 <sup>nd</sup> Quarter Allocation – does not post financial plans. Use 080 to record the related financial plan.
063	3 <sup>rd</sup> Quarter Allocation – does not post financial plans. Use 080 to record the related financial plan.
064	4 <sup>th</sup> Quarter Allocation – does not post financial plans. Use 080 to record the related financial plan.
065	Non-Cognizable – does not post financial plans. See 083 below.
068	Object Transfer – does not post financial plans. See 082 below.
069	Activity Transfer – does not post financial plans. See 081 below.
081	Activity Transfer of Allocation & Financial Plan
082	Object Transfer of Allocation & Financial Plan
083	Non-Cognizable Financial Plan/Allocation
085	Expenditure Financial Plan & Annual Allocation (posts in the 1 <sup>st</sup> Quarter Allocation field)

### NOTES:

- TC019 - 019 - Governor's Holdback posts to both the Allocation and Appropriation fields.
- TC022 - Board of Examiners Reduction posts to both the Allocation and Appropriation fields.

## ALLOCATION ADJUSTMENT TRANSACTION CODES

There are no special transaction codes to use for adjusting Allocations. To enter adjustments, use an “R” reversal indicator with the Allocation transaction codes listed above.

## APPROPRIATION TYPES AND TRANSACTION CODES VS. ALLOCATION TYPES AND TRANSACTION CODES

When using Allocations, use a TC 061 - 1<sup>st</sup> Quarter Allocation field (TC061) or a TC 085 – Annual Allocation. To allocate the appropriation in partial amounts during the year, use the 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> Quarter Allocation transaction codes.

The total of all quarters should match the total of the appropriation types. For example: If an original appropriation is for \$200,000, each of the quarters may be for \$50,000 each. If fatal Allocation controls are set up, you could only spend up to \$50,000 in the 1<sup>st</sup> quarter. If only \$40,000 is spent, you can then spend \$60,000 (\$50,000 + \$10,000) in the 2<sup>nd</sup> quarter.

The following table lists the types of Appropriation and the corresponding Allocations. The amounts in the Appropriation type can be divided into the corresponding Allocation types.

<u>APPROPRIATION TYPE TC</u>	<u>ALLOCATION TYPE TC</u>
010- Original 015 - Supplemental 012 - PY Reappropriation 021 - Reversion 027 - Receipt to Appn These appropriation TCs do not post to Allocations and do not have corresponding Allocation TCs.	085 - Financial Plan & Annual Allocation 061 - 1 <sup>st</sup> Quarter Allocation 062 - 2 <sup>nd</sup> Quarter Allocation (opt) 063 - 3 <sup>rd</sup> Quarter Allocation (opt) 064 - 4 <sup>th</sup> Quarter Allocation (opt) Since the quarterly Allocations do not post to Financial Plans, use TC 080 to record the related Financial Plan.
019 - Governor’s Holdback	019 - Governor’s Holdback posts to both Appropriations and Allocations. Since TC 019 does not post to Financial Plans, use 080 to record the related Financial Plan.
022 - Board of Examiners Reduction	022 - Board of Examiners Reduction posts to both appropriations and Allocations. Since TC 022 does not post to Financial Plans, use TC 080 to record the related Financial Plan.

<u>APPROPRIATION TYPE TC</u>	<u>ALLOCATION TYPE TC</u>
025 - Non-Cognizable	065 - Non-Cognizable post only to the Allocation file. Nog-Cognizable Financial Plan/Alloc (083) posts to both Allocations and Financial Plans.
030 - Object Transfers	Object Transfers (068) posts only to the Allocation file. Use TC 082 to post to both Allocations and Financial Plans.
031 - Activity Transfers	069 - Activity Transfers posts only to the Allocation file. Use TC 081 to post to both Allocations and Financial Plans.

## **ALLOCATION (OTHER BUDGETARY INPUT FORM) DATA ENTRY CODING INSTRUCTIONS**

Typically you can enter Allocation amounts using Batch Type 1, Batch Type 4, or Batch Type 5, according to the requirements of your agency management. Since Allocations post at a lower level than the appropriation, PCAs or Indexes are usually used. A Governor's Holdback or Board of Examiners Reduction posts to both the Allocation and appropriation fields

To help with the Allocation Input process, [click here to download the Other Budgetary Input \(Budget\) form](#).

**ALLOCATION, FINANCIAL AND REVENUE PLANS Data Entry Requirements:** You can enter Allocations, Financial and Revenue Plans early. Note the following when entering Allocations:

1. If the Budget Unit ALLOC-CTL-TYPE is set at "1" (fatal), the Allocations must post before any payments can be made against the Budget Unit. If the control is set at None or Warning, you can enter the Allocations and financial plans any time during the fiscal year.
2. The Allocation total should match the appropriation total for better controls.
3. You can enter Allocation TCs for the next fiscal year in June of the current fiscal year.
4. All Allocation, Financial Plan, and Revenue Plan transaction codes are an Approval Level "3", so only the agency needs to release them.

## BATCH RELEASE INSTRUCTIONS - BUDGET

To release a completed Allocation, Financial Plan, or Revenue Plan, you must do the following:

1. Enter the batch on STARS. The Operator Class on STARS security determines if a user can enter Allocation, Financial Plan or Revenue Plan batches.
2. After the batch is entered, the agency's batch-release person must release the batch for processing in the nightly STARS IEU. Only the agency needs to release the Allocation, Financial and Revenue Plans since they are an Approval Level of "3".
3. Keep a copy of the batch.

## HOW AN ALLOCATION TRANSACTION POSTS TO THE ALLOCATION FILE

To determine how the Allocation transaction will post to the Allocation file, you must know the controls on the Fund Detail, Budget Unit, and Index tables. For example:

The **ALLOCATION FUND LEVEL (AL)** on the Fund Detail is set to "1", (Fund Detail level):

Fund Detail Descriptor Table		
VERSION 3.1	STARS-DESCRIPTOR TABLE MAINTENANCE/INQUIRY	S023
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
TABLE-ID-NUMBER: 23 FUND DETAIL		
.... ....1.... ....2.... ....3.... ....4.... ....5		
TABLE-ENTRY-KEY: 048105	FUND, FUND DETAIL	
REFERENCE-DATA: 111001	AL, AP, CCL, GP, PJ, CCT, INT	
TITLE: PENITENTARY		

The **ALLOCATION OBJECT LEVEL** on the Budget Unit table is set to "1" (Object level):

Budget Unit Table (20)		
VERSION 3.1	STARS-BUDGET UNIT TABLE MAINTENANCE/INQUIRY	S020
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
BUDGET UNIT: CCAC	BFY: 00	APPN CATEGORY: R
TITLE: ISCI - BOISE		
APPN-EFF-DATE-START:	APPN-EFF-DATE-END:	ENACTMENT YEAR: 2000
STATE GOAL: 20	STATE OBJECTIVE: 24	ORG REPORT CATEGORY:
FUNCTION: 02	ACTIVITY:	PROGRAM: ELEMENT:
AGENCY: 230	DIVISION:	BUREAU: SECTION: UNIT:
EXP-SUBJECT:	EXP-DETAIL:	REVERSION IND: 1 CITATION: HB 346
FUND/DETAIL : 0001 2) 0475 03 3) 0475 04 4) 0481 05 5)		
APPN-CTL-TYPE: 1	APPN-ORG-LEVEL: 1	APPN-PRG-LEVEL: 1 APPN-PROJ-LVL: 0
ALLOC-CTL-TYPE: 2	ALLOC-PROJ-LVL: 0	APPN-OBJ-LEVEL: 1 <b>ALLOC-OBJ-LVL: 1</b>

The **ALLOC ORG LVL IND** for the example above is set on the Index table to “D” (Fund, Bureau level):

**Index Code Table (24)**

VERSION 3.1	STARS-INDEX CODE TABLE MAINTENANCE/INQUIRY	S024
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)		
AGENCY: 230	INDEX: 2503	BFY: 00
TITLE: ACCTG ADMIN. (0475)		
DIVISION: 20	BUREAU: 25	SECTION: UNIT:
BUDGET-UNIT: CCAC	PCA: 01000	<b>ALLOC ORG LVL IND: D</b>
FUND: 0481	FUND DETAIL: 05	ORG REPORT CATEGORY:
PROJECT-NO:	PROJECT-PHASE:	CONVERTED-ORG:
GRANT-NO:	GRANT-PHASE:	“D” will post to the Allocation file at the Bureau and Fund/Detail levels shown here.
FACILITY:	TASK: LOCAT	

**NOTE:** When the **ALLOC ORG LEVEL IND** is set to “D” (Fund, Bureau level), the Index must have coding down to the Bureau level.

With these three controls, this is what the example looks like on the Allocation File.

- **ALLOCATION FUND LEVEL (AL)** - Posts to Fund Detail 0481-05.
- **ALLOCATION OBJECT LEVEL** - Budget Unit CCAC posts to Allocations at the Object level although the entry is at the summary Object level (5201).
- **ALLOC ORG LVL IND** – the Index posts to Allocations at the (Fund, Bureau level) DIV 20, BUR 25.

**Allocation File Record Inquiry screen (61)**

VERSION 3.1	STARS-ALLOCATION FILE RECORD INQUIRY	S061	
AGENCY: 230	<b>DIV: 20</b>	<b>BUR: 25</b>	SEC: UNIT: INDEX: BUDGET UNIT: CCAC
BFY: 00	TRANS YR: 00	FUNC: 01	ACTV: PRG: ELEM: PCA:
<b>FUND/DET: 0481 05</b>	<b>EXP OBJECT/DET: 5000</b>	PROJ/PH:	
CM: X	PM: CP: PP: PY:	CUM: X ACTV:	
OVER EXPEND DATE:	CLOSE DATE:		
1 <sup>ST</sup> QT ALLOCATION	350,000.00-	2 <sup>ND</sup> QT ALLOCATION	0.00
3 <sup>RD</sup> QT ALLOCATION	0.00	4 <sup>TH</sup> QT ALLOCATION	0.00
GOV'S HOLDBACK	0.00	BRD EXAM REDUCTION	0.00
RESERVE	0.00	NON-COGNIZABLE	0.00
CASH EXPENDITURES	0.00	OBJECT TRANSFERS	0.00
ENCUMBRANCES	0.00	RECEIPTS TO APPROP	0.00
ACTIVITY TRANSFERS	0.00	BALANCE:	350,000.00-
ACCRD EXPEND(MEMO)	0.00		
PRE-ENCUM (MEMO)	0.00		

This transaction also posts to the Operating File for financial plans, but unlike the Allocation file, there are no “controls” on the Fund Detail, Budget Unit, or Index to limit the posting to the Operating File. Since there are no controls, this transaction will post to the level at which it is entered.

**ALLOCATION FILE POSTING VS OPERATING FILE FINANCIAL PLANS POSTING**

<b><u>ALLOCATION FILE</u></b>	<b><u>OPERATING FILE</u></b>
Fund Detail level	Fund Detail Level
Object Level	Level the transaction was entered (Object, Summary Object, or Subobject)
Fund, Division, Bureau	Level of Organization on the Index, could post lower down to the Section or Unit.