

# **BUDGET REVISIONS**

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## **RECEIVING AND PROCESSING PROCEDURES**

**SOUTHERN UNIVERSITY AND A&M COLLEGE  
BATON ROUGE CAMPUS**

November 7, 2003

## **Procedures for Receiving and Processing Budget Revisions**

### **Budgets Codes and Responsible Parties**

General Fund	2-10...	Budget Office/Accounting Svcs.
Board and System	2-10...	System Administration
Deseg	2-14...	Desegregation
Auxiliary	3-16... / 3-18...	Auxiliary
Grants/Contracts	5****	Grants & Contracts
Other Sponsored Programs	6****	Sponsored Programs
Plant Fund / Sinking Fund	7-71...	Plant Fund

### **Receiving**

- Verify that all required signatures are present on each budget revision. All revisions require second tier approval. These signatures include: Budget Head, Department Head, and Chancellor.
- All revision from the Board and System campus should be signed by the Vice President for Finance and the President.
- Be sure that all budget revisions are clocked in to show the date and time received.
- General Fund budgets must be approved by the Budget Office. They are presented on carbon forms with supporting documentation and come with their own budget revision number.
  - The general fund revisions are logged onto a spreadsheet to keep track of the ones received.
  - They are then sent to the Chancellor's Office to be signed by the Vice Chancellor for Finance and Administration and the Chancellor for SUBR.

### **Compliance Review**

- Compliance review is performed by insuring that all compliance requirements have been meet. Requirements like restrictions on transferring or re-budgeting salaries and fringe benefits.

### **Availability of Funds**

- Verify availability of funds by printing FRS screen 022. Validate that the current budget pr FRS equals the current/existing budget as shown on the revision document.

EXTRA - EXTRA!® Personal Client

File Edit View Tools Session Options Help

I-FZ782 MORE RECORDS; PRESS ENTER TO CONTINUE

022 SL Budget Summary

Baton Rouge Campus

Screen: \_\_\_ Acct: 2107183100

Department: 72100

Map Code: 10000

Resp Person: WILKINSON, C.

Flags: Del Frz Rvw Drp Sup ABR

0 0 0 0 0 1

Obj	Description	Orig Bud	Rev'd Bud	Last Yr	Next Yr
1000	SALARIES/BUDGET	1,717,276	1,027,741	1,642,007	0
1001	SALARIES-CLASSIF	0	556,562	0	0
1002	SAL-UNCLASSIF-RE	0	132,973	0	0
1201	SAL-UNGRAD STUDE	12,500	12,500	12,500	0
2000	BUDGET POOL/BENE	272,582	118,746	281,462	0
2105	STATE RETIREMENT	0	87,301	0	0
2110	TEACHER RETIREME	0	6,854	0	0
2120	FICA TAX	0	159	0	0
2125	GRP. INSC CONTRIB	0	53,363	0	0
2140	MEDICARE FICA TA	0	6,159	0	0
	SALARIES & BENEFITS	2,002,358	2,002,358	1,935,969	0
2200	BUDGET POOL/TRAV	2,500	2,224	2,500	0
2215	IN-STATE TRV-FIE	0	276	0	0
3000	BUDGET POOL/SVCS	150,000	48,283	145,000	0

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Procedures - Budget Revisions1 - Microsoft Word

NUM 10:59 AM

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File Edit View Tools Session Options Help

I-FZ782 MORE RECORDS; PRESS ENTER TO CONTINUE

022 SL Budget Summary

Baton Rouge Campus

Screen: \_\_\_ Acct: 2107184220

Department: 72100

Map Code: 10000

Resp Person: WILKINSON, C.

Flags: Del Frz Rvw Drp Sup ABR

0 0 0 0 0 1

Obj	Description	Orig Bud	Revd Bud	Last Yr	Next Yr
3100	PRINTING	0	18,239	0	0
3302	EQUIPMENT-LEASE	0	19,301	0	0
3305	DATAT PROCESSION	0	15,000	0	0
3420	PROPERTY AND EQU	0	5,735	0	0
3520	EQUIPMENT	0	9,433	0	0
3540	OTHER	0	1,680	0	0
3602	SUBSCRIPTIONS	0	618	0	0
3699	POSTAGE CHARGE A	0	9,215	0	0
3799	TELE. CHARGE ALL	0	2,620	0	0
3820	SECURITY	0	240	0	0
3825	STORAGE AND FREI	0	80	0	0
3835	OTHER/MISC	0	19,556	0	0
4000	BUDGET POOL/SUPP	30,000	6,137	35,000	0
4100	OFFICE SUPPLIES	0	21,886	0	0

4/10 :00.1 04/10

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EXTRA - EXTRA!® Personal Client

File Edit View Tools Session Options Help

I-FZ782 MORE RECORDS; PRESS ENTER TO CONTINUE

022 SL Budget Summary

Baton Rouge Campus

Screen: \_\_\_ Acct: 210718

Department: 72100

Map Code: 10000

Resp Person: WILKINSON, C.

Flags: Del Frz Rvw Drp Sup ABR

0 0 0 0 0 1

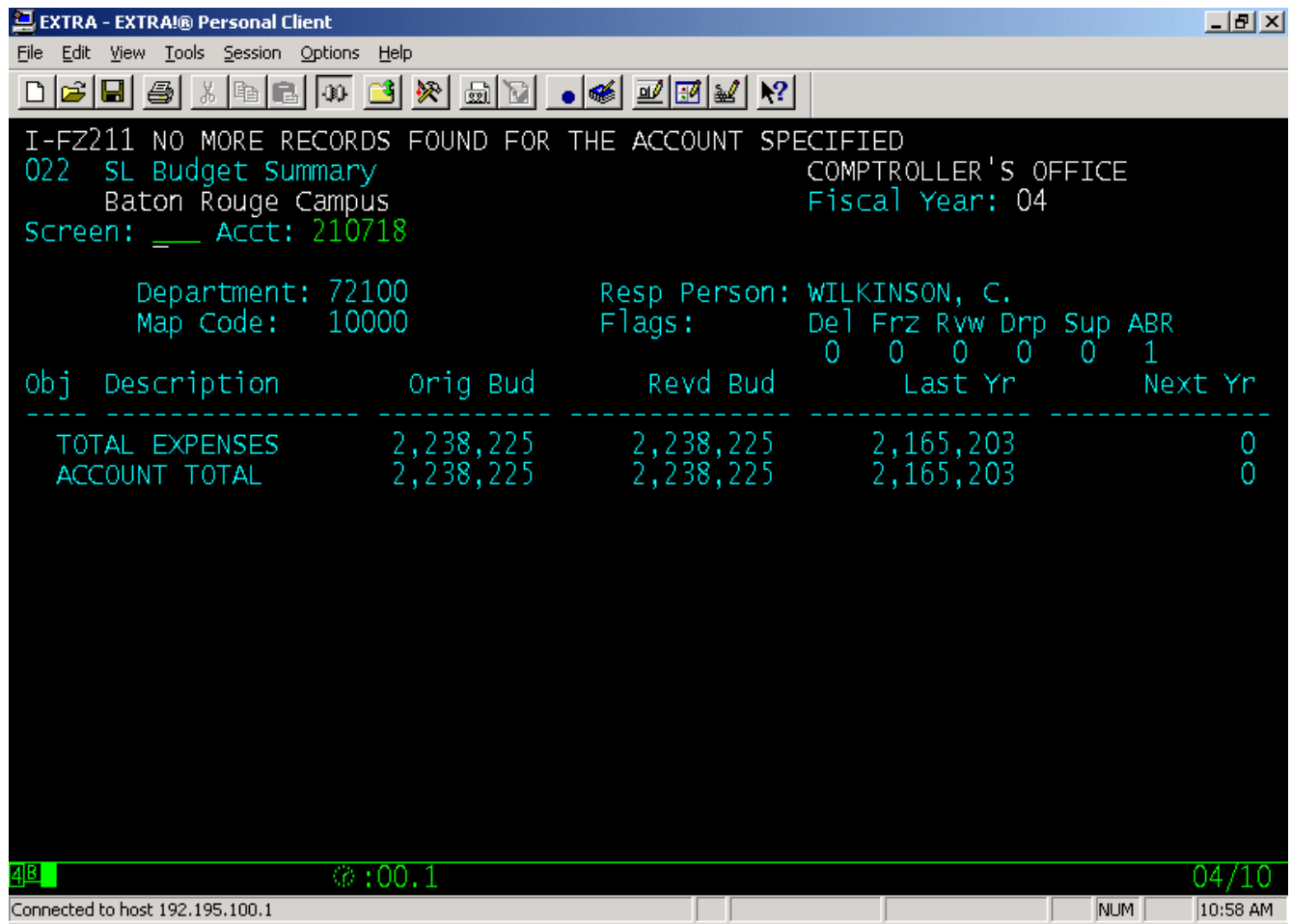
Obj	Description	Orig Bud	Rev'd Bud	Last Yr	Next Yr
4220	OPER SUPPLIES-OT	0	460	0	0
4245	OPER SUPPLIE COM	0	1,320	0	0
4398	AUTO SUPPLIES CH	0	198	0	0
5000	PROFESSIONAL SER	4,367	6,981-	18,367	0
5010	MANAGEMENT CONSU	0	7,019-	0	0
6000	OTHER CHARGES	0	18,367	18,367	0
6012	MISCELLANEOUS CH	14,000	14,000	0	0
7000	PLANT ACQUISITION	0	6,053-	10,000	0
7030	ACQUISITION AUTO	0	2,260	0	0
7040	ACQUISITION EQUI	0	1,570	0	0
7100	ACQU. MEDIC-EQUI	0	150	0	0
7110	ACQU. OFFICE EQU	0	2,073	0	0
7300	MAJOR REPAIR/BUD	35,000	35,000	0	0
	OTHER DIRECT COSTS	235,867	235,867	229,234	0

02.7

04/10

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## **PROCEDURES FOR PROCESSING**

### **Step 1 – Assigning Reference Numbers**

All budget revisions are assigned a reference number to use for identification and in keying.

Examples: **General Fund – BR4001**

BR (budget revision)      4 (for fiscal year '04)      001 (revision number)

**Deseg, Auxiliary, and Plant/Sinking Fund – BRN4001**

BRN (budget reference number) 4 (fiscal year '04)    001 (sequential number)

**Board and System – BS4001**

BS (board and system)    4 (fiscal year '04)    1, 2, ... (revision number)

### **Step 2 – Opening A Batch**

When opening a session, each campus is assigned their own batch number. Only open a session for the campus you are processing for.

Example:

**SOUTHERN UNIVERSITY SYSTEM  
BATON ROUGE CAMPUS  
EXPENSE BUDGET LOG  
FISCAL YEAR 2003 – 2004**

<b>BATCH NUMBER</b>	<b>CAMPUS CODE</b>	<b>DATE</b>	<b>INITIALS</b>
EB0100			
EB0101			
EB0102			
EB0103			
EB0104			
EB0105			

### Step 3

Using the FRS system, go to screen 030 and open a session using the EB # assigned for the campus being processed. Once at this screen there are four important fields that must be filled.

MAINFRAME - EXTRA Personal Client

File Edit View Tools Session Options Help

030 Open/Close FA Session

Screen: \_\_\_ Acct: \_\_\_\_\_

Session Reference: EB0162  
Session Date: 11072003  
Session Status: 0  
Description: EXPENSE BUDGETS  
Bank Number: 30  
Special Processing: ---  
Fiscal Year: 04 YEAR SELECTED IS CURRENT  
Campus Code: 02 Baton Rouge Campus

Trans Processed: 0 Amount Processed: 0.00

4B :00.1 04 / 10

Connected to host 192.195.100.1 NUM 2:47 PM

- **Session Reference** – This is your EB #.
- **Session Status** – Use the letter “O” for open and the letter “C” for close. Two sessions cannot be open at the same time. You must close the current session in order to open another one.
- **Description** – For entering budgets, the description is “Expense Budgets”.
- **Campus Code** – This indicates the campus for which you are opening the session for. The campus may also be changed on screen 881 before opening the session.
- Press **ENTER**. All of the other areas will default.



## Step 4

Proceed to screen 031, which allows you to make multiple budget entries. When entering a budget revision, it is important to know whether it is an original budget or a revision.

**031 Multiple Budget Entries**

Screen: \_\_\_ Acct: \_\_\_\_\_

Trans Code Digit 3: \_ Reference 1: \_\_\_\_\_  
 Document Date: \_\_\_\_ Description: \_\_\_\_\_  
 Document Net Amount: \_\_\_\_\_ D/C: \_ Reference 3: \_\_\_\_\_

Ln	Acct Number	Amount	D/C	Ref 2	Description	ID Number
1	_____	_____	-	_____	_____	_____
2	_____	_____	-	_____	_____	_____
3	_____	_____	-	_____	_____	_____
4	_____	_____	-	_____	_____	_____
5	_____	_____	-	_____	_____	_____
6	_____	_____	-	_____	_____	_____
7	_____	_____	-	_____	_____	_____
8	_____	_____	-	_____	_____	_____
9	_____	_____	-	_____	_____	_____
10	_____	_____	-	_____	_____	_____

Session ID: EB0162 Trans Processed: 0  
 Session Date: 11-07-03 Amount Processed: 0.00  
 Session FY: 04 Baton Rouge Campus

4B :00.2 04/10  
 Connected to host 192.195.100.1 NUM 2:49 PM

The important fields are:

- **Trans Code Digit 3** – Use a “0” to indicate an original budget and a “1” for a budget revision.
- **Reference 1** – This is the reference number assigned to each revision as explained in Step 1.
- **Document Net Amount** – This is the net amount of the budget revision.

Each line of the budget revision must be entered separately. There are only three columns used when entering a revision:

- **Account Number** – Indicates the five-digit account number and the four-digit line item that is being affected.
- **Amount** – The debit/credit amount being affected on a particular line item.
- **D/C** – This indicates whether the account/line item is being increased or decreased. When the expense portion of a budget is being decreased use a “C” in this space.. When the income portion is being decreased use a “D”. Continue to enter the information until each line is entered.
- Press **ENTER** for the system to accept the information.
- Stamp the revision with the **Budget Modification Form** stamp and fill out the appropriate information.

Example:

## **Step 5**

After the budget revisions have been loaded, a copy should be sent to the department for their records.

- **General Fund** – Remove the top copy, attach it to the supporting documentation and file it. Take the second copy and send it to the respective department.
- **Board and System** – Make a copy and it to the budget head or the department. Keep the original in a desk file.
- **All Other Budget Revisions** – Make a copy of the revision and send it to the department. Give the original back to the responsible person located in the office.