

Prepared by the Office of Finance and Accounting & Mānoa Budget Office  
Office of the Vice Chancellor for Administration, Finance, and Operations  
University of Hawai'i at Mānoa  
February 2011

## UH Budget Level Summary (BLS) System General Information for Mānoa Programs

### What is BLS?

BLS was developed as a high level management tool to provide campus administrators with data with which to manage resources, and as a reporting mechanism for informing UH central administration, the Board of Regents and the Legislature of the financial status of individual campus funds throughout the fiscal year. BLS data is reported to the Board of Regents on a quarterly basis. For more information on the BLS System, click on the link to the PowerPoint Overview on the University Budget Office website:

<http://www.hawaii.edu/budget/webbls.html>

### Where can I find instructions for entering the BLS information?

Instructions for BLS input are found on the University Budget Office website:

<http://www.hawaii.edu/budget/blsHelp.html>

Follow the links from this website to view reference sheets for BLS input for General/Federal Funds and Special/Revolving Funds, and lists of Source Code and Object Code Categories.

### Definitions of terms used in BLS instructions:

**“A” & “O” Categories:** Major expenditure categories; “A” = Personnel Expenditures, and “O” = Other Expenditures.

**Account Control:** A 4-digit code from 1100-9690 that identifies balance sheet transactions on GL accounts. See Account Controls listing on FMO Fiscal Officer Training Website:

[http://www.fmo.hawaii.edu/fmotraining/doc/GALC/P\\_AcctCtrl.pdf](http://www.fmo.hawaii.edu/fmotraining/doc/GALC/P_AcctCtrl.pdf)

*Allocation:* Dollars and permanent position counts released by the Governor out of the appropriations made by the Legislature. The Mānoa Budget Office distributes annual budget allocations for General Funds / Tuition and Fees Special Funds to the Mānoa Deans and Directors, with copies to the Mānoa Administrative Directors / Fiscal Officers.

*Allotment:* A quarterly authorization from the State Department of Budget and Finance to expend funds allocated by the Governor. For BLS purposes, “allotment” refers to the program’s estimated quarterly expenditures. The estimated quarterly expenditure and encumbrance amounts are entered in the Planned Expenditures table of the BLS input screen. The allocation amount is inputted in BLS by expenditure categories as follows:

- A Personnel Expenditures
  - A Regular Personal Services
  - A-L Lecturers
  - A-O Other
  - A-1 Student Help
  
- O Other
  - B Current Expense
    - B-1 Electricity
  - C Equipment
  - M Motor Vehicles

*Appropriation:* Dollars and permanent position counts authorized by the Legislature for each State program for a specific fiscal year through the passage of an appropriation bill. For BLS purposes, the Total Appropriation column of the Planned Expenditures table of the input screen should reflect the program’s allocation amount. Input the allocation amount shown on the most recent allocation sheet distributed by the Mānoa Budget Office in the Total Appropriation column. (Note that summer session tuition allocations are distributed in a separate memo.) See *Allotment* for expenditure categories used when entering the allocation amounts.

*Authorized Positions (FTE):* The permanent position counts authorized for a program as shown on the most recent allocation sheet distributed by the Mānoa Budget Office.

*Cash Balance:* General ledger cash balance at end of current quarter.

*Deferred Revenue – Current Year:* Revenue collected in the current year for the following year's operations based on accounting entries made in the 13<sup>th</sup> month of the current year. This number is computer generated from general ledger accounts.

*Deferred Revenue – Prior Year:* Revenue collected in the prior year for current year operations based on accounting entries made in the prior year 13<sup>th</sup> month. This number is computer generated from general ledger accounts.

*Mandatory Transfers:* Transfers between operating and reserve accounts identified by Account Control 48XX, 58XX only. Applies to bond system programs of the UH Revenue-Undertakings Fund only. Examples include Bookstore System, Faculty Housing, Parking Operations, Food Services, Telecommunications, Campus Center Operations and Student Housing.

*MOF (Means of Financing):* For BLS purposes, General, Special (includes Tuition), Revolving, or Federal (Appropriated). A separate BLS plan is established for each MOF within a UH program.

*Object code:* A 4-digit code from 2000 – 9998 that identifies expenditure transaction type on SL accounts. See Object Code Categories list on University Budget Office website:

<http://www.hawaii.edu/budget/pdfs/ObjectSymbol-Consolidation.pdf>

*Projected Revenue:* For revenue generating special / revolving funds, the quarterly estimates of revenue associated with current year operations. Do not include tuition waivers, receipts for prior year account receivables, and current year deferred revenue (revenue collected for the following year's operations). Reflect estimated revenue for current year operations which will be offset by the current year planned expenditures and encumbrances as reflected on BLS Planned Expenditures input screen. Note: the Projected Revenue annual total adds in the prior year Deferred Revenue. This figure will not change throughout the fiscal year as prior year deferred revenue is reversed in the current year during 13<sup>th</sup> month (accrual basis) processing.

*Quarter:* Fiscal year quarterly period (1<sup>st</sup> quarter: July through September; 2<sup>nd</sup> quarter: October through December; 3<sup>rd</sup> quarter: January through March; 4<sup>th</sup> quarter: April through June).

*Source Code:* A 4-digit code from 0010 – 0999 that identifies revenue transaction type on SL accounts. See Source Code Categories list on University Budget Office website:

<http://www.hawaii.edu/budget/pdfs/SourceSymbol-Consolidation.pdf>

*Voluntary Transfers:* Transfers identified by Account Control 49XX, 59XX only. Examples: Transfers of funds between UH Mānoa programs; transfer of TFSF from Mānoa Budget Office to Mānoa programs.

*For additional definitions of budget terms,* see the “Working Definitions of Budgetary Jargon” found on the FMO Fiscal Officer Training Website at the following link:

<http://www.fmo.hawaii.edu/fmotraining/doc/UHBO/UHBO%20Dfns-Jargon-Fund%20Types.pdf>

*Hints for Entering / Updating BLS Information:*

*Access: How do I access the BLS system?*

Go to <http://www.hawaii.edu/budget/webbbs.htm>; use your FMIS user ID (RACF ID).

*Appropriation: What number do I input in the Total Appropriation column?*

Enter the allocation amount shown on the most recent allocation sheet distributed by the Mānoa Budget Office. See *Allotment* for expenditure categories used when entering the allocation amounts. If a unit receives RTRF funds transferred from another unit, the amount should be included only if it is current fiscal year funds (not if the funds are from another unit’s RTRF carryover funds).

*Asterisks: Some of the rows on the BLS input screen are marked with an asterisk (\*); what does this mean?*

The asterisk designates information that can be modified.

*Carryover Amounts: Should I input the carryover amounts for Special and Revolving funds?*

Do not include carryover amounts from prior fiscal years in the Appropriation column; input the current year allocation only. Projected expenditures can be higher than the amount in the Appropriation column due to expenditure of the carryover amount.

For RTRF funds, do not include funds transferred from another unit’s prior fiscal year RTRF allocation (carryover funds).

*Explanation of Year to Date Variance: Is there a threshold for which explanations are required?*

**NEW FOR FY 2011:** Programs are no longer required to input variance explanations.

*Projected Expenditures: Should the projected expenditures match the current allocation?*

Generally, projected expenditures should not exceed the allocation amount plus the carryover balance (applicable for Special and Revolving funds only). For G funds, the expenditures should match the allocation amount. Any surplus G funds should be reported to the Mānoa Budget Office for adjustment of the G/TSF allocation mix. It is not required to project full expenditure of the allocated amount of Special and Revolving funds, as long as adequate explanations can be provided upon request regarding projected carryover balances.

*RTRF Allocations: How do I input the RTRF allocation in the revenue section of the BLS?*

**NEW FOR FY 2011:** Enter the projected total RTRF expenditures (not the allocation amount) for your program on the Revenue and Cash Balance Projections table of the BLS input screen as Projected Revenue. The total projected expenditures for the current fiscal year should be entered in the 4<sup>th</sup> quarter.

*TFSF Allocations: How do I input the TFSF allocation in the revenue section of the BLS?*

Enter the annual TFSF allocation for your program on the Revenue and Cash Balance Projections table of the BLS input screen as a Voluntary Transfer. The Mānoa Budget Office will e-mail Administrative Directors / Fiscal Officers when the TFSF revenue can be transferred to your program. Enter the allocation amount in the quarter(s) that you plan to process the JV to transfer the revenue.

*URC Awards: How do I input the amount of University Research Council (URC) awards received by program faculty?*

Enter URC awards amounts on the Revenue and Cash Balance Projections table of the BLS input screen as Projected Revenue. **NEW FOR FY 2011:** The projected total expenditures (not the award amount) of URC awards for the fiscal year should be entered in the 4<sup>th</sup> quarter.

*BLS Processing Cycle:*

- Mānoa Budget Office notifies campus when BLS is open for input of initial quarterly projections.
- Mānoa Administrative Directors / Fiscal Officers input quarterly projections (expenditures and encumbrances, revenues and transfers) for the fiscal year.
- Initial Financial Plan BLS reports are issued for the fiscal year.
- On a quarterly basis following issuance of Initial Financial Plan: FMIS data and variance comparison data retrieved.
  - FMIS data (expenditures and encumbrances, cash balances, deferred revenues, transfers) automatically replaces the projected data for the previous quarter.
    - Exception: cash projections are not calculated for General and Federal funds, and revenue and transfer figures are not updated.
  - Preliminary reports for the quarter are issued.
  - General / Special / Revolving fund downloads are distributed to campus programs for use in reconciling BLS reports. Downloads include FMIS data (expenditures and encumbrances, cash balances, deferred revenues, transfers) for GL and SL accounts included in the G / S / R BLS plans.
  - Fiscal Officers ensure that accounts are correctly mapping to their respective BLS plans.
    - If any accounts are not being properly mapped, the Fiscal Officer should notify the University Budget Office so that the appropriate BLS program modifications can be made to ensure accuracy of BLS balances.
    - Notification should go to either Cathy Peterman ([peterman@hawaii.edu](mailto:peterman@hawaii.edu), 6-4334) or Jaime Yago ([yago@hawaii.edu](mailto:yago@hawaii.edu), 6-5864), with a copy to Bob Nagao, Mānoa Budget Office Director ([rnagao@hawaii.edu](mailto:rnagao@hawaii.edu), 6-4557).
  - Mānoa Administrative Directors / Fiscal Officers input updated quarterly projections of encumbrances and expenditures, revenues and transfers for remaining quarters of fiscal year.
  - Final BLS reports for the quarter are issued.
- Fiscal year end: 4<sup>th</sup> quarter actual data is based on the 12<sup>th</sup> month (cash basis) FMIS files.
  - Exception: current year deferred revenues are taken from the 13<sup>th</sup> month (accrual basis) FMIS files. Note that the deferred revenue figure will appear only in the 4<sup>th</sup> quarter and will be zero for all other quarters.

### BLS Reports

BLS reports are issued via PageCenter. Reports reflect projections entered in the BLS system, with actual FMIS data for completed quarters substituted for projections. Each set of reports (Initial Financial Plan, Preliminary 1<sup>st</sup> Quarter, Final 1<sup>st</sup> Quarter, etc.) consists of a Quarterly Expenditure Plan for each MOF, and a Special and Revolving Fund Expense Plan for Special / Revolving funds only.

Reports can be accessed in PageCenter using your FMIS user ID (RACFID) at:

<https://prodmvs.its.hawaii.edu:8443/lrs/webconnect/lrsnet?trid=logon>

#### Quarterly Expenditure Plan (FHDR059V)

- Page 1: Shows actual expenditures and encumbrances for completed quarters. Appropriation amounts and projected expenditures and encumbrances for upcoming quarters reflect figures entered in the BLS system. Figures are subtotaled by A (Personnel Expenditures), B (Other Current Expense and Electricity), C (Equipment) and M (Motor Vehicles).
- Page 2 – Year to Date Variance: Compares projected and actual year to date expenditure and encumbrance amounts. Amounts are summarized at the major expenditure category level (A – Personnel Expenditures, O – Other Expenditures).

#### Special and Revolving Fund Expense Plan (FHDR423T)

- Adjusted Ending Cash Balance: Prior fiscal year ending cash balance, less encumbrances at 6/30/XX, less deferred revenue at 6/30/XX. This is the carryover balance for the fund at the end of the prior fiscal year.
- Current Cash Balance: completed quarter ending cash balance (does not reflect encumbrances).
- Deferred Revenue as of 6/30/XX: from FMIS data.
- Actual Revenue Net of Waivers: from FMIS data for completed quarters.
- Projected Revenue Net of Waivers: from BLS input on Revenue and Cash Balance Projections table.
- Actual Transfers / Loans: from FMIS data for completed quarters.
- Projected Transfers / Loans: from BLS input on Revenue and Cash Balance Projections table.
- Actual E&E (Expenditures & Encumbrances): from FMIS data for completed quarters. Calculation is YTD expenditures, plus current encumbrances (all years), less prior year encumbrances (all years) as of 6/30/XX, plus deletions of prior year encumbrances as of 6/30/XX.
- Projected Exp & Enc (Expenditures & Encumbrances): from BLS input on Revenue and Cash Balance Projections table.

- Current Encumbrances (all years): from FMIS data as of end of completed quarter.
- Estimated Unencumbered Ending Cash Balance: calculated figure which estimates the financial status of the fund at the end of the current fiscal year.
  - Calculated as follows:  
Current Cash Balance + Projected Revenue + Projected Transfers/Loans – Projected E&E – Current Encumbrances – Current Year Deferred Revenue
  - Summarized and reported to the Board of Regents on a quarterly basis. Therefore, care must be taken to accurately project revenue, transfers, and E&E.
- Expenditure Ceiling: Total Appropriation amount entered in BLS Planned Expenditures table.