

The purpose of this job aid is to explain the different budget levels that are used by Agencies. Budgets are tracked at the Account level. The two main types of Accounts are Expense Accounts and Revenue Accounts.

A Revenue budget is a structure of budget that records estimated, recognized, and collected revenue. On the screenshot below, you can view an example of a revenue account that is used on a General Ledger (GL) journal. In GL, money is transferred from one account to another. Demonstrated below is how these types of accounts are chosen.

Unit: 17300	Journal ID: 0000000041	Date: 01/08/2010	*Process: Edit Journal	Process					
Template List	Search Criteria	<input type="checkbox"/> Errors Only	Line: 10						
▼ Lines									
Select	Line	Unit	Ledger	SpeedType	Dept	Fund	Bud Unit	Program	Account
<input type="checkbox"/>	1	17300	ACTUALS		1730101030	1000	0210	01651	411230
<input type="checkbox"/>	2	17300	ACTUALS		1730101030	1000	0210	01651	420610

Tree Viewer

SetID: SOKID **Last Audit:** Valid Tree
Effective Date: 01/01/1901 **Status:** Active
Tree Name: CC_ACCOUNT Account Budget Translate

[Close](#) [Display Options](#) [Print Format](#)

000000 >4
[Collapse All](#) | [Expand All](#) [Find](#)

- 000000 - ALL ACCOUNTS
 - 1 - BALANCE SHEET
 - 10 - ASSETS
 - 20 - LIABILITY
 - 30 - EQUITY
 - 4 - INCOME STATEMENT
 - 40 - REVENUES
 - 50 - EXPENSES
 - 70 - TRANSFERS
 - 9000 - APPROPRIATION LAPSE
 - 9100 - RESERVE REAPPROPRIATION

All Accounts beginning with a 4 are revenue accounts. The highest level of Revenue accounts is the 2-digit account. Any money that is added to the 40 account will trickle down to all subsequent levels.



- 000000 - ALL ACCOUNTS
 - 1 - BALANCE SHEET
 - 4 - INCOME STATEMENT
 - 40 - REVENUES
 - 4100 - TAXES
 - 41000 - PROPERTY TAXES (AD VALOREM)
 - [410000 - 410999]
 - 41100 - INCOME AND INHERITANCE TAXES
 - 41200 - SALES, USE, & EXCISE TAXES
 - 41300 - GROSS RECEIPTS TAXES
 - 41400 - PAYROLL TAXES
 - 4200 - AGENCY EARNINGS
 - 4300 - REV FROM USE OF MONEY & PROP
 - 4400 - GIFT DONATION FEDERAL GRANTS
 - 4500 - OTHER REVENUE

From here, the Accounts are grouped into 4-digit numbers, beginning with 4 and differentiated by the second digit. For example, 4100 is Taxes, 4200 is Agency Earnings and so forth. Under taxes, Accounts are broken down to the types of taxes, which allows for the 6 digit Account number that can be used on a Journal in General Ledger.

An Expense budget is structure of budget (such as Appropriation) that records Budget, Expense, and Encumbrance. Below is a screenshot of a 5 digit Expense Account that is used to create a budget. In the subsequent screenshot is a 6 digit Expense Account on Voucher.

Budget Journals

- Enter Budget Journals
- Enter Budget Transfer
- Mass Delete Budget Journals
- Import Budget Journals
- Post Control Budget Journals
- Review Budget Activities
- Close Budget
- Budget Reports
- Third Party Transactions
- Review Budget Check Exceptions
- General Ledger
- Locations
- Statutory Reports
- CM Integrations
- Set Up Financials/Supply Chain
- Enterprise Components
- Government Resource

Budget Header Budget Lines Budget Errors

Unit: 17300 Journal ID: 0000000001 Date: 01/04/2010 Budget Header Status: Posted

*Process: Copy Journal Process

Lines

Chartfields and Amounts Base Currency Details

Line	Ledger	Budget Period	Speed Type	Dept	Fund	Bud Unit	Program	Account
1	CC_OPR_BUD 2010		Speed Type	1736000000	1000	0210	01650	52200

From Line: To: Generate Budget Pe

Totals

Total Lines:	Total Debits:	Total Credits:
1	0.00	25,000.00

Accounts Payable

Vouchers

- ▼ Add/Update
 - Regular Entry
 - Voucher Search
 - Quick Invoice Entry
 - Summary Invoice Entry
 - Complete Register
 - Voucher
 - Close Voucher
 - Delete Voucher
 - Update Open Item
 - UnPost Voucher
- ▶ Maintain

Invoice Lines

Line	Distribute by	Item	Description	Quantity	UOM	Unit Price	Extended
1	Amount						

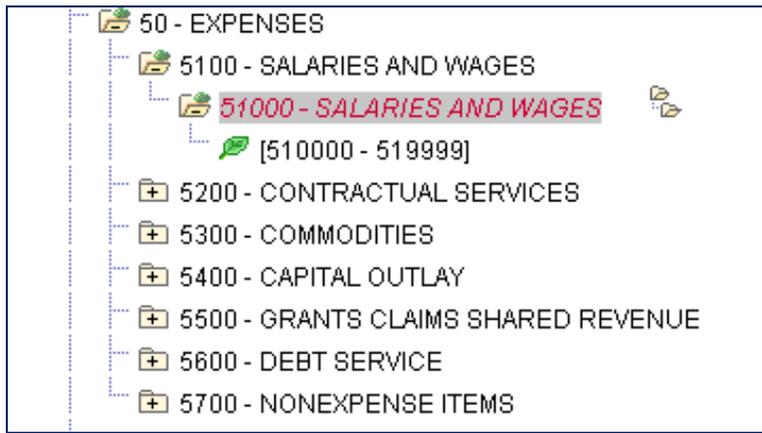
Ship To: BA17300 SpeedChart

Use One Asset ID

Distribution Lines

GL Chart Exchange Rate Statistics Assets

Copy Down	Amount	Quantity	GL Unit	Dept	Fund	Bud Unit	Program	Account
<input type="checkbox"/>	250.00		17300	1736010000	1000	0210	01651	522300



All Accounts beginning with a **5** are Expense accounts. The highest level of Expense accounts are the 2-digit account. Any money that is added to the **50** account will trickle down to all subsequent levels.

From here, the Accounts are grouped into 4-digit numbers, beginning with **5** and differentiated by the second digit. For example, **5100** is Salaries and Wages, **5200** is Contractual Services and so forth. Under Salaries and Wages, Accounts are broken down to the types of taxes, which allows for the **6** digit Account number that can be used on a Voucher or Purchase Order.