Budget Basics

with the

University Budget Office

budget.unt.edu

1. Objectives

Objectives

Seven training objectives.

1. Identify the 4 primary sources of revenues for UNT: State, Local, Auxiliary, and Restricted,
2. Define a chartstring and identify the 9 different chartfields that form a chartstring.
3. Identify and describe the differences in types of chartstrings including:
    a) departmental and project chartstrings,
    b) budgetary and non-budgetary chartstrings,
    c) centrally and non-centrally funded chartstrings,
4. Define an account and how it varies from a chartstring
5. Understand chartfield hierarchies
6. Learn the concept of "budget checking" and how that differs by chartstring type, and
7. Identify where to find budget management documents online.

2. Financial Resources

Financial Resources (Colors of Money)

The University of North Texas has 4 primary categories (sources) of funding. Each category is governed by specific rules.

1. State Funds (Educational & General, E&G). Funds given by the state of Texas. At UNT, State Funds are primarily used for salaries.

2. Designated Operating Funds (Local). Funds that are not State Funds, Auxiliary Funds, or Restricted Funds. Local Funds primarily come from tuition and fees paid by students. These Funds also include, but are not limited to, revenues related to camps, conferences, and events.

3. Auxiliary Funds. Auxiliary Funds come from self-supporting, business enterprises that provide services to students, faculty, staff, and the general public. Auxiliary units can have both internal and external customers. Examples include: housing, dining, and parking.

4. Restricted Funds. Restricted funds are given by donors or external agencies, for nothing in return, for specific purposes. Examples include grants, gifts, and endowments.

3. Chart of Accounts: Chartfields

Chart of Accounts

The Chart of Accounts refers to the 9 individual fields that make up a chartstring. A chartstring identifies the “bank account” making the purchase.

Chartfield	GL Business Unit	Department	Fund Category	Fund	Function	Program	Purpose	Site	Project*
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?

WHO is spending the money? → **HOW** is the transaction being funded? → **WHY** is the money being spent? → **WHERE** is the transaction occurring?

Chartfield: GL Business Unit

The GL Business Unit reflects the UNT System Component

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752 University of North Texas	122300 Physics	105 Educational & General	800001 GRD-General	100 Instruction General			1274 Planetarium	

EXAMPLES:

- NT752 UNT Denton
- SY769 UNT System
- HS763 UNT HSC
- DL773 UNT Dallas

Chartfield: Department

Department represents the academic or operating unit responsible for the transaction.

Departments typically have the following characteristics:

- Found on an organizational chart
- Have ongoing purpose (permanence) with the institution
- Have budget responsibility
- Occupy space

Signature authority is held at the Dept level.

Chartfield: Department

The Department is a six digit number and answers “who” is making the transaction.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752 University of North Texas	122300 Physics	105 Educational & General	800001 GRD-General	100 Instruction General			1274 Planetarium	
Example	NT752 University of North Texas	134000 College of Music – Gen	105 Educational & General	805038 State Appropriation HEF	400 Academic Support				
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services	6600 First Flight Week			

Chartfield: Fund Category & Fund

Fund Category identifies the source of money: **E&G (state)**, Auxiliary, Restricted, or Designated (Local).

Fund identifies the different types of money within each source. Fund Category/Fund answer **How** the transaction is being funded.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752 University of North Texas	122300 Physics	105 Educational & General	800001 GRD-General	100 Instruction General			1274 Planetarium	
Example	NT752 University of North Texas	134000 College of Music – Gen	105 Educational & General	805038 State Appropriation HEF	400 Academic Support				
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services	6600 First Flight Week			

Fund Cats and Funds – (Colors of Money Revisited)

FUND CAT	E&G (STATE)	DESIGNATED (LOCAL)	AUXILIARY	RESTRICTED
	• 105 Education & General • 106 Education & General - Projects	•200 Designated Operating Managed •202 Designated Operating General •201 Designated Operating - Project	• 120 Auxiliary • 121 Auxiliary - Projects	Fund Cats – VARIOUS
FUND	• 800001 GRD General Revenue Dedicated • 800003 Laboratory Fees • 805009 Core Research • 805038 Higher Education Fund (HEF)	• 830001 Tuition • 880001 Instructional FFF • 830029 Designated Oper-Central Alloc • 840001 Faculty Discretionary • 850000 F&A Recovery Fund • 885000 Departmental Discretionary	•810002 Auxiliary Union •810004 Auxiliary Parking •810020 Auxiliary Housing •810030 Auxiliary Dining	• 349000 Schol/Rest-Departmental • 190000 Federal Direct • 195001 State of TX Direct • 200010 DepOp/End-Bill & Ann Stokes

Chartfield: Function

Function designates the purpose of the expense. It is required for federal, state, and other reporting.

Function classes and descriptions are set by the National Association of College and University Budget Officers (NACUBO). UNT uses 13 functions:

FUNCTIONS:

- 100 Instruction-General
- 110 Instruction-Sponsored
- 200 Research-Sponsored
- 210 Research-Sponsored C/S
- 220 Research-General
- 300 Public Service
- 310 Public Service-Sponsored
- 400 Academic Support
- 500 Student Services
- 550 Institutional Support
- 600 Operations and Maintenance
- 630 Scholarships & Fellowships
- 700 Auxiliary Enterprise
- 850 Capital Projects

Chartfield: Function

Function answers for what reason, **why**, the transaction is occurring.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752 University of North Texas	122300 Physics	105 Educational & General	800001 GRD-Genera	100 Instruction General			1274 Planetariu m	
Example	NT752 University of North Texas	134000 College of Music – Gen	105 Educational & General	805038 State Appropriatio HEF	400 Academic Support				
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services	6600 rst Flight Week			
Example	NT752 University of North Texas	135360 Public Administration	303 Restricted Expendable	340305 Schol/Rest H Sumners Public	630 Scholarships & Fellowships				

Chartfield: Program & Purpose

Program is used to track formal institutional programs and initiatives.

Purpose is used to track informal activities.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services	6600 First Flight Week			
Example	NT752 University of North Texas	163800 Housing Admin	120 Auxiliary Housing	810020 Auxiliary Housing	700 Auxiliary Enterprises		13781 Professional Development	1260 Crumley Hall	
Example	NT752 University of North Texas	220600 Athletic Dev – Gen	202 Designated Operating General	885000 Departmental Discretionary	500 Student Services	3010 Letterman's Association	11308 R08-Contributions		

Chartfield: Site

Site identifies the **physical location** at which a transaction is occurring.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Field Length	5	6	3	6	3	4	5	4	7
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752 University of North Texas	122300 Physics	105 Educational & General	800001 GRD-General	100 Instruction General			1274 Planetarium	
Example	NT752 University of North Texas	163800 Housing Admin	120 Auxiliary Housing	810020 Auxiliary Housing	700 Auxiliary Enterprises		13781 Professional Developmen	1260 Crumley Hall	

Chartfield: Project

Projects are used to track activities with a finite life. Signature authority is held at the project level. Multiple chartstrings (and funding sources) can be tied to a single project code

Bonus Fields!

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project	PC Business Unit	Activity
Field Length	5	6	3	6	3	4	5	4	7	5	3
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?		
Example	NT752 University of North Texas	152000 Facilities - Gen	106 Educational & General - Projects	805038 State Appropriation HEF	600 Operations & Maintenance				1000202 Music Courtyard Feasibility St	NFCAP Facilities and Capital Projects	101
Example	NT752 University of North Texas	152000 Facilities - Gen	304 Restricted Expendable - Projects	305015 Specs Charit Found Courtyard	600 Operations & Maintenance				1000202 Music Courtyard Feasibility St	NFCAP Facilities and Capital Projects	101

Understanding Chartstrings

Each unique combination of chartfields creates a separate chartstring. This means that chartfield codes can be used by different Depts without the Budgets being combined.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Remaining Budget
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services	6600 First Flight Week			$5,000
Example	NT752 University of North Texas	151200 University Budget & Analytics	200 Designated Operating Managed	830001 Designated Tuition	550 Institutional Support	6600 First Flight Week			$1,000

Understanding Chartstrings

The PeopleSoft System will recognize a chartstring as valid so long as the first five fields are present: GL Business Unit, Org Dept, Fund Cat, Fund, & Function.

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Budget
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services				$20,000
Example	NT752 University of North Texas	160100 Division of Student Affairs	200 Designated Operating Managed	880002 Student Service FFF	500 Student Services	6600 First Flight Week			$5,000

Chartstring vs Account

Chartstring

Who's buying it?
(The "bank account")

- Chemistry
  (121200-105-800001-100)
- Retail Dining Services
  (163710-120-810030-700)



Account

What are you buying?
(Object of Expense)

- Salaries
- M&O
- Travel

Accounts

Accounts are used to identify what was purchased, or what type of revenue was received. There are 5 types of accounts for *Actuals*.

Description	Natural Accounting Balance	Account Range	Reports
Asset	+	1XXXX	GL
Liability	-	2XXXX	GL
Equity	-	3XXXX	GL
Revenue	-	4XXXX,6XXXX, some 7XXXX	GL and Cognos
Expense	+	5XXXX, 8XXXX, some 7XXXX	GL and Cognos

These accounts are the base level account and roll up to budgetary accounts later addressed in the Hierarchy segment.

GL = General Ledger | Cognos = current reporting tool

Accounts cont.

Revenue and Expense ranges

- **6XXXX Revenues & 8XXXX Expenses**
  - Used to record internal activity.
  - Internal activity is the sale or purchase of goods/services between departments.
  - These account descriptions begin with "I/C."
    Examples: Parking, Copy Center, Facilities, Verde Catering, Union Room reservations
  - For every 6-account there is a corresponding 8-account.
    Example: 60066 I/C Lab Supplies-Inc & 80066 I/C Lab Supplies-Exp.

- **4XXXX Revenues & 5XXXX Expenses**
  - Used to record external activity. External activity is the sale or purchase of goods/services between UNT and a non-UNT entity/person.
  - Examples: Tuition, Fees, Conferences, Services not to a department

- **7XXXX: Transfer revenues and transfer expenses**
  - Used to transfer funds between departments or between components.
  - Transfers can also reflect endowment distributions from UNT-held endowments.
  - Examples: 70001/70003 Internal Transfer to and from Other Funds; 70005/70007 Internal Sponsorship

Full listing can be found at: https://www.untsystem.edu/chart-accounts-coa. Select Account KK.xls file.

Chartstrings & Accounts in Cognos

In Cognos, the chartstring is listed across the top of the Budget Summary. The Account is listed in the first column of the Budget Summary.

Department: 131100 - RCOB-Dean's Office [redacted] (NT752) Fund Category: 200 - Designated Operating-Managed Fund: 830001 - Designated Tuition

Account	Function	Program	Purpose	Site	Associated Revenue	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Expense										
D5101 - Professional Fees & Svcs	400 - Academic Support	1818 - Sport Entertainment Mgmt MBA	11554 - Enrollment Incentives				0.00	0.00	0.00	71,000.00
D5101 - Professional Fees & Svcs	400 - Academic Support	1818 - Sport Entertainment Mgmt MBA					20.00	0.00	0.00	(4,020.00)
D5101 - Professional Fees & Svcs	400 - Academic Support		10024 - Recruit-Faculty Search 4		0.00	0.00	0.00	0.00	1,299.00	(1,299.00)
D5101 - Professional Fees & Svcs	400 - Academic Support		13701 - Fac/Staff Recognition Act-A		0.00	6,000.00	0.00	0.00	0.00	6,000.00
D5101 - Professional Fees & Svcs	400 - Academic Support				0.00	5,000.00	0.00	6,000.00	0.00	(1,000.00)
D5301 - Materials & Supplies Exp	400 - Academic Support	1151 - Professional Leadership Prog			0.00	927.00	750.00	0.00	9,000.00	(8,823.00)
D5301 - Materials & Supplies Exp	400 - Academic Support		10024 - Recruit-Faculty Search 4		0.00	3,000.00	0.00	0.00	0.00	3,000.00
D5301 - Materials & Supplies Exp	400 - Academic Support				0.00	13,246.00	705.00	7,755.00	0.00	4,786.00
D5501 - Other Operating Exp	100 - Instruction-General		14214 - Student Travel		0.00	0.00	50.00	0.00	0.00	(50.00)
D5501 - Other Operating Exp	400 - Academic Support	1151 - Professional Leadership Prog			0.00	1,200.00	0.00	0.00	0.00	1,200.00
D5501 - Other Operating Exp	400 - Academic Support		13701 - Fac/Staff Recognition Act-A		0.00	1,000.00	0.00	0.00	0.00	1,000.00
D5501 - Other Operating Exp	400 - Academic Support		13790 - Faculty Travel		0.00	5,000.00	0.00	0.00	0.00	5,000.00
D5501 - Other Operating Exp	400 - Academic Support		14214 - Student Travel		0.00	2,000.00	0.00	0.00	0.00	2,000.00
D5501 - Other Operating Exp	400 - Academic Support				0.00	36,265.09	40,130.97	0.00	10,000.00	(13,865.88)
				B5060 - Non-Personnel Costs	0.00	144,638.09	45,655.97	13,755.00	20,299.00	64,928.12
				Expense - Total	0.00	144,638.09	45,655.97	13,755.00	20,299.00	64,928.12
				Net Total	0.00	(144,638.09)	(45,655.97)	13,755.00	20,299.00	64,928.12

Chartstring

Account

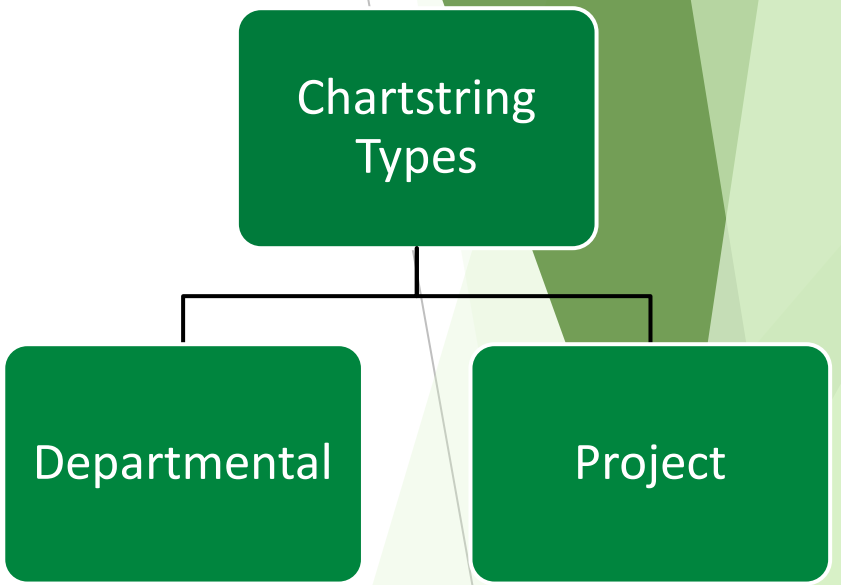
4. Chartstring Types

Chartstring Types

There are two types of chartstrings: Departmental Chartstrings and Project Chartstrings.

- **Departmental Chartstrings**
  - Used to track operations that will occur each year, indefinitely.
  - Reporting is broken out by fiscal year.
  - Chartstrings do not contain a project code.

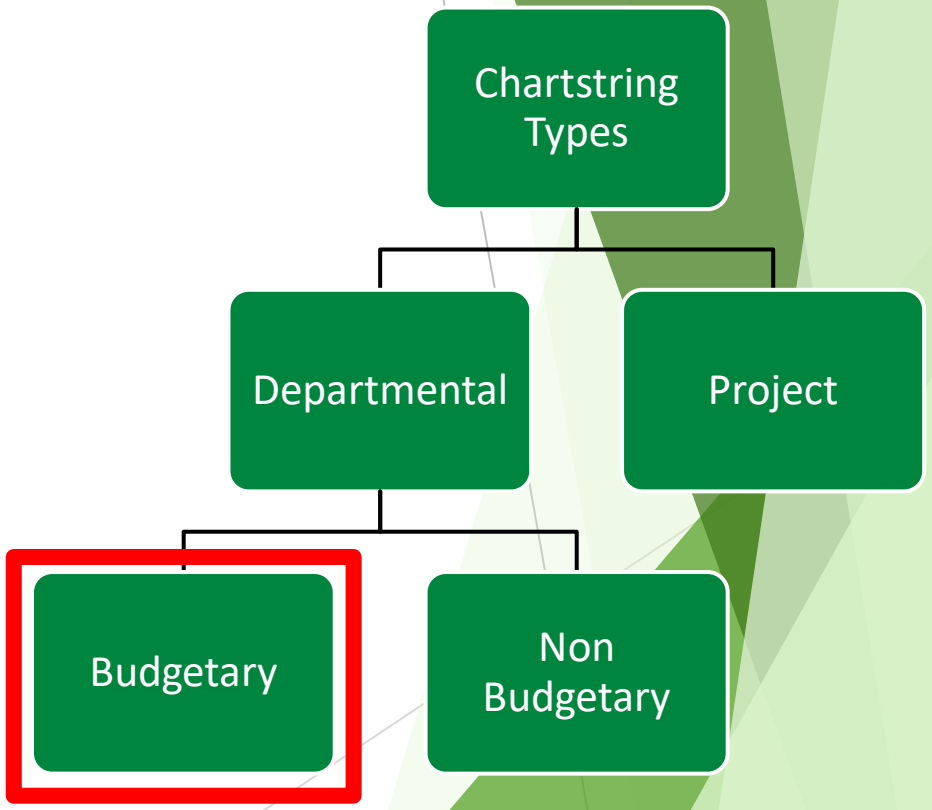
- **Project Chartstrings**
  - Used to track activity that has a finite life.
  - Reporting is life-to-date which means reports cannot be run for a particular year.
  - Chartstrings contain a project code.
  - Examples: Grants, Faculty, Construction, Internally funded research.



Chartstring Types

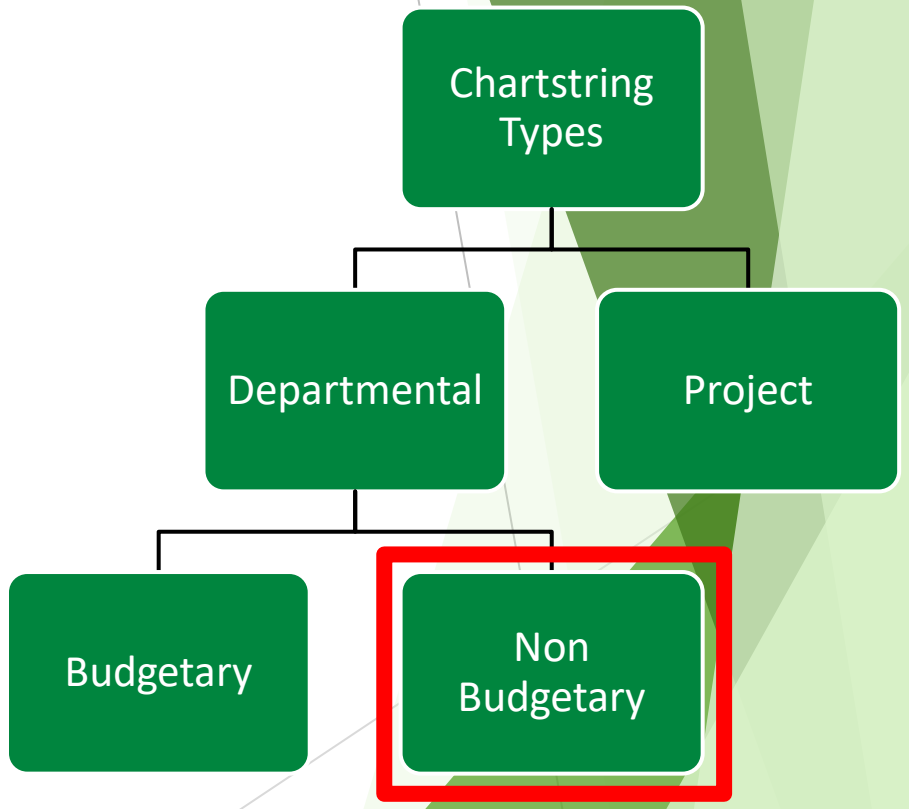
Departmental chartstrings are further broken out into Budgetary and Non-Budgetary.

- **Budgetary Chartstrings**
  - Budgetary Chartstrings are those for which the budget can be reasonably guaranteed and estimated year over year.
  - Fund Category = 105, 120, or 200
  - Balances may or may not rollforward. Depends on the Fund.
  - Examples: State Appropriations, Tuition, Fees, Summer Camps, Parking, Housing



Chartstring Types

- **Non-Budgetary Chartstrings**
  - Non-Budgetary Chartstrings are those for which the budget cannot be reasonably guaranteed and estimated year over year.
  - Fund Category = 202 or greater AND does not contain the term “proj” in the Fund Category description.
  - Funds always rollforward.
  - Examples: Gifts, one-time speaking engagements, F&A, royalties



Chartstring Types: Departmental Budgetary

Departmental, budgetary chartstrings can be **Centrally Funded** or **Not Centrally Funded**

- **Centrally Funded** chartstrings are those funded by UNT. They contain the following Fund Cat & Fund combinations. These balances do not roll forward.

Fund Cat	Fund Cat Description	Fund	Fund Description
105	Education & General	800001	GRD-General
105	Education & General	805001	State Approp-BSA
200	Designated Operating-Managed	830001	Designated Tuition

- **Not Centrally Funded** chartstrings are those funded by the Department (i.e. all other chartstrings). The department is responsible for generating sufficient revenues to cover its expenses. Most of these balances roll forward.

Chartstring Types

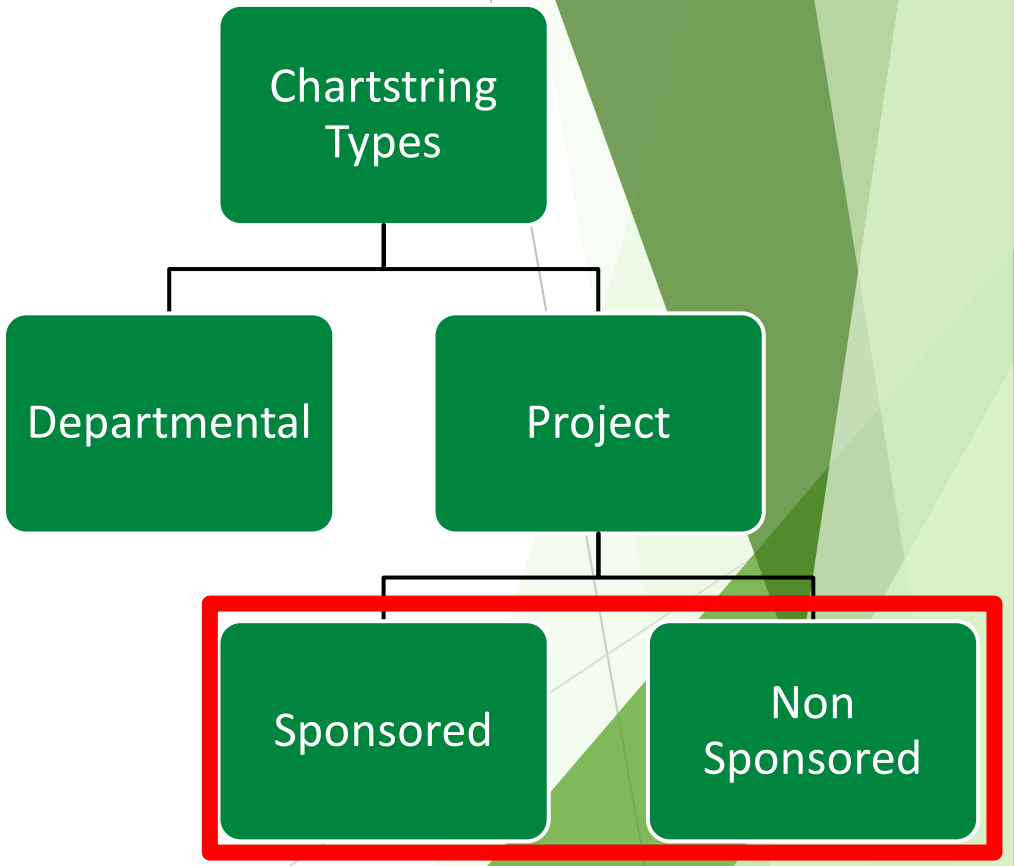
Project chartstrings are further broken out into Sponsored and Non Sponsored Projects

Sponsored

- Fund Cat = 400
- PC Business Unit
  1. NGRCT – Grants & Contracts. Externally funded research awards. Managed by OGCA.

Non Sponsored

- Fund Cat ≠ 400, AND contains “PROJ” in the description
- PC Business Unit:
  1. NDISC – Discretionary. Faculty funds.
  2. NFCAP – Facilities and Capital. Construction and rehab projects. Managed by the Facilities Department.
  3. NINTP – Other Internal.



Chartstring Types

Departmental

Budgetary
Fund Cat = 105, 120, 200

- **Centrally Funded**
  105-800001, 105-805001, and 200-830001
  - Funds do not Rollforward
- **Not Centrally Funded**
  - Funds may or may not Rollforward

Non Budgetary
Fund Cat ≥ 202 AND description **DOES NOT** contain "PROJ"

- **Not Centrally Funded**
  - Funds Rollforward

Project

Sponsored
Fund Cat = 400

- **Not Centrally Funded**
  - Funds may or may not rollforward.*

Non Sponsored
Fund Cat description **contains** "PROJ"

- **Not Centrally Funded**
  - Funds Rollforward*

Chartstring Types

Departmental

Project

Is there a project number on the chartstring?

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752	137300	400	495004	200				GP20013
Example	NT752	134000	105	805001	400		10221		
Example	NT752	110011	202	885000	400			1286	

Chartstring Types

- **Departmental**
  - **Budgetary**
    Fund Cat = 105, 120, 200
  - **Non Budgetary**
    Fund Cat ≥ 202 AND description **DOES NOT** contain "PROJ"
- **Project**
  - **Sponsored**
    Fund Cat = 400
  - **Non Sponsored**
    Fund Cat description **contains** "PROJ"

Is the fund cat 105, 120, or 200?

Is the fund cat 400?

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Where?	Why?
Example	NT752	137300	400	495004	200				GP20013
Example	NT752	134000	105	805001	400		10221		
Example	NT752	110011	202	885000	400			1286	

Chartstring Types

- **Departmental**
  - **Budgetary** — Fund Cat = 105, 120, 200
    - Centrally Funded — *105-800001, 105-805001, and 200-830001*
    - Not Centrally Funded
  - **Non Budgetary** — Fund Cat ≥ 202 AND description **DOES NOT** contain "PROJ"
    - Not Centrally Funded
- **Project**
  - **Sponsored** — Fund Cat = 400
    - Not Centrally Funded
  - **Non Sponsored** — Fund Cat description **contains** "PROJ"
    - Not Centrally Funded

Is the fund a Central Fund?

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Program	Purpose	Site	Project
Example	NT752	137300	400	495004	200				GP20013
Example	NT752	134000	105	805001	400		10221		
Example	NT752	110011	202	885000	400			1286	

Chartstring Types by Funding Source

- **When trying to determine the funding source, look to the Fund Category.**

Classification	Fund Categories			
	Departmental Budgetary	Departmental Non-Budgetary	Project Non-Sponsored	Project Sponsored
E&G (State)	105 Education and General		106 Education and General – Projects	
Auxiliary	120 Auxiliary		121 Auxiliary – Project	
Designated (Local)	200 Designated Operating Managed	202 Designated Operating General 207 Quasi Endowment Spendable	201 Designated Operating – Project 208 Quasi Endowment Spendable – Proj	
Restricted		Various Fund cats > 202	Various fund cats containing "Proj" in description	400 Sponsored Restricted – Projects 401 Sponsored Restricted

TIPS!

- Departmental, Budgetary Chartstrings have Fund Cats equal to 105, 120, 200
- Departmental, Non-Budgetary Chartstrings have Fund Cats equal to 202 or greater, AND **do not contain "Proj"** in the description
- **Project Chartstrings contain the word "Proj"** in the Fund Cat description

How to Read a Chartstring

In addition to answering the questions of who, how, why, and where, the Chart of Accounts provides insight as to whether the chartstring:

1. Is Budgetary, Non-Budgetary, or a Project (based on the Fund Cat)
2. Is funded Centrally (based on the Fund)
3. Rolls Forward or is swept (closes) at year end. (based on the Fund Cat-Fund combination)

CHARTFIELD	GL Business Unit	Organization Department	Fund Category	Fund	Function	Project	Program	Purpose	Site
Field Length	5	6	3	6	3	7	4	5	4
Use	Who?	Who?	How?	How?	Why?	Why?	Why?	Why?	Where?
Example	NT752 University of North Texas	122300 Physics	105 Educational & General	800001 GRD-General	100 Instruction General				1274 Planetarium
Example	NT752 University of North Texas	134300 Composition Studies	201 Designated Operating Projects	840002 Faculty Start Up	220 Research Departmental	1600346 Fac NSP-Stout, David		12258 iARTA	
Example	NT752 University of North Texas	135360 Public Administration	303 Restricted Expendable	340305 Schol/Rest H Sumners Public	630 Scholarships & Fellowships				

5. Chart of Accounts: Hierarchies

Chart of Accounts Hierarchies

- **Each chartfield has a hierarchy structure.**
  - There is a base chartfield level (all numeric characters) where transactions are coded.
  - Each base chartfield value rolls-up to a higher level. These levels begin with alpha-characters: “A,” “B,” “C,” etc.

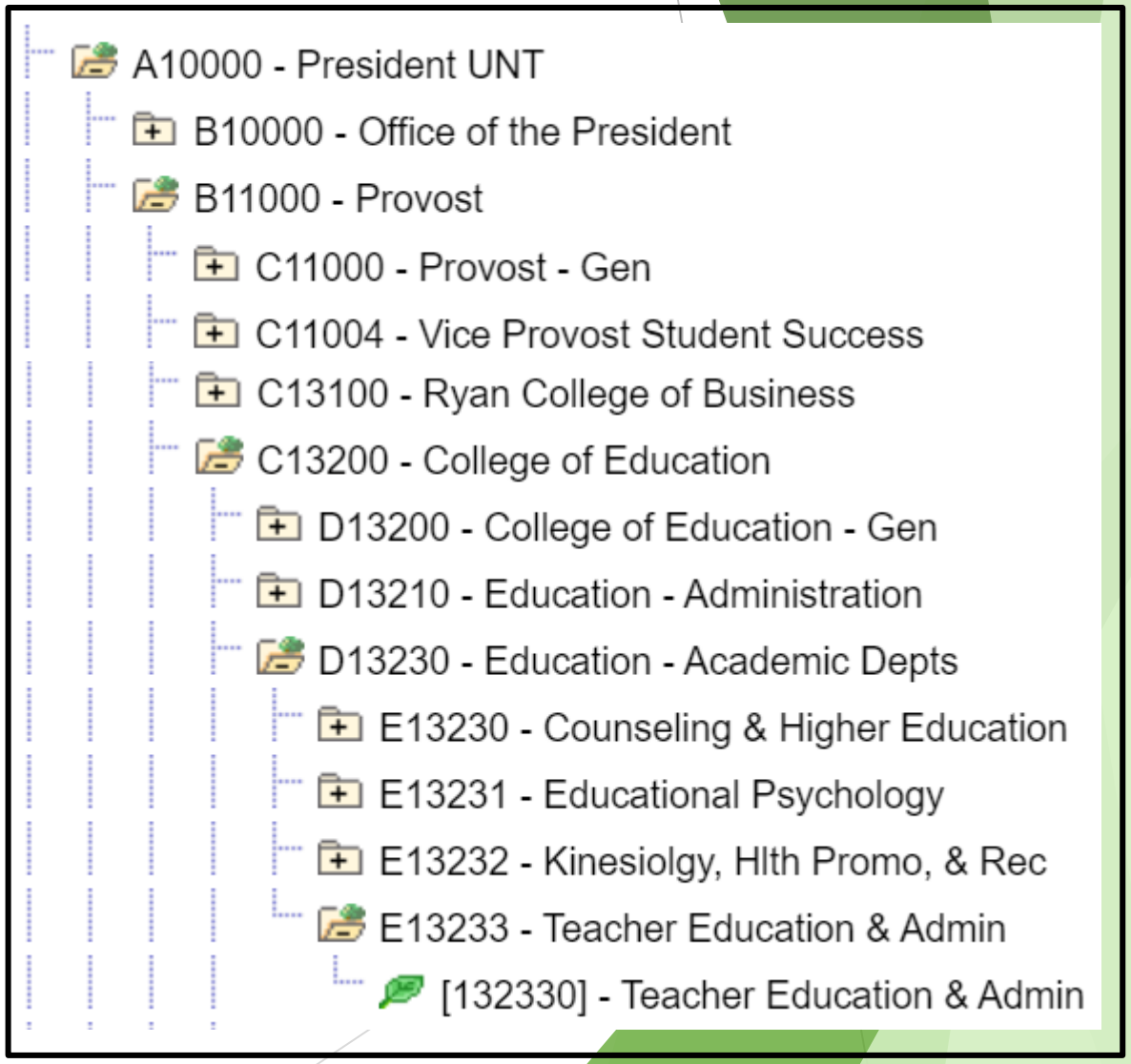
Dept - Hierarchy

Ex. Org Dept Hierarchy:

132330 Teacher Education & Admin

- Rolls under E-Level → D-Level → C→ B→ A-Level

- There is a holder/manager for each dept level



Dept - Hierarchy

The roll-up structure for Org Depts affects workflow (i.e. approval) routing

- The hierarchy levels affect approval routing for all transaction types: ePro (procurement), ePar (payroll), ABA, IDT, PCard, etc.
- The System allows for a holder at each of the A, B, C, D, E, and base Org Dept levels.

Workflows differ based on the transaction type

- Some transactions may only require the base Org Dept Holder to approve the transaction
- Some may require the B, C, D, and base Org Dept holders to approve the transaction

Account - Hierarchy

Accounts follow a similar hierarchy from 00000→A-Level → and so on…

- The expense and revenue type will become more specific as it extends to the Base Level

TOP Acct	TOP Acct Descr	A-Level Acct	A-Level Acct Desc	B-Level Acct	B-Level Acct Descr	C-Level Acct	C-Level Acct Descr	D-Level Acct	D-Level Acct Descr	Base Account	Base Account Description
00000	Account Tree Root Node	A4000	Operating Revenues	B4200	Sales of Goods and Services	C4360	Library & Press	D4360	Library & Press	43601	Library Services
00000	Account Tree Root Node	A4000	Operating Revenues	B4200	Sales of Goods and Services	C4360	Library & Press	D4360	Library & Press	43602	Library Fines
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50101	Salaries-Faculty 9 Mo-FT
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50105	Salaries-Faculty-12 Mo-FT
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50141	Salaries-Professional Admin
00000	Account Tree Root Node	A5000	Operating Expenses	B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50143	Salaries-Staff

Account - Hierarchy

Each Level can have multiple child-accounts

- In this example, **B5010 Salary and Wages** has multiple C-Levels accounts →Each C-Level may have multiple D-Level and Base Accounts

B-Level Account	B-Level Account Description	C-Level Account	C-Level Account Description	D-Level Account	D-Level Account Description	Base Account	Account Description
B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50101	Salaries-Faculty 9 Mo-FT
B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50103	Salaries-Faculty Summer-FT
B5010	Salaries & Wages	C5010	Faculty Salaries	D5010	Salaries-Faculty/Academic	50105	Salaries-Faculty-12 Mo-FT
B5010	Salaries & Wages	C5010	Faculty Salaries	D5012	Salaries-Faculty/Acad-PartTim	50121	Salaries-Faculty-Adjunct-PT
B5010	Salaries & Wages	C5010	Faculty Salaries	D5012	Salaries-Faculty/Acad-PartTim	50123	Salaries-Other Academic-PT
B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50141	Salaries-Professional Admin
B5010	Salaries & Wages	C5014	Staff Salaries	D5014	Salaries -Staff	50143	Salaries-Staff
B5010	Salaries & Wages	C5014	Staff Salaries	D5016	Salaries-Student	50161	Salaries-Undergraduate
B5010	Salaries & Wages	C5030	Wages	D5031	Wages	50404	Overtime Pay
B5010	Salaries & Wages	C5030	Wages	D5031	Wages	50409	Termination Payout
B5010	Salaries & Wages	C5030	Wages	D5031	Wages	50415	Augmentation Pay

Account - Hierarchy

The roll-up structure for Accounts affects reporting and budget checking.

Budgetary	Non-Budgetary	Non-Sponsored Projects
Budgeting occurs for: -Revenues at the base account -Expenses at the D-Level	Budgeting does not apply	Budgeting occurs for: -Revenues at the base account -Expenses at the A-Level
Budget Checking occurs at the B-Level account, **without** regard to Function, Program, Purpose, or Site	**Budget checking occurs at the 00000 account**, **with** regard to Function	**Budget Checking occurs at the A-Level** (there are only two: A5000 and A7001)

6. Budget Checking

Budget Checking

- Budget checking means that PeopleSoft will review the chartstring's available balance to ensure that funds are available.
- Prior to submitting a financial transaction for approval, PeopleSoft (EIS) will *budget check* the transaction. The transaction cannot be submitted for approval if it does not pass budget check*.
- **Budget Checking occurs at different account levels in the hierarchy** based on the chartstring type.

*ABAs can still be submitted if Budget Status is in 'Warning' status.

Budget Checking - Budgetary Chartstrings

[redacted] Fund Category: 200 - Designated Operating-Managed Fund: 830001 - Designated Tuition

Account	Function	Program	Purpose	Site	Associated Revenue	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
D5101 - Professional Fees & Svcs	400 - Academic Support				0.00	8,000.28	0.00	0.00	0.00	8,000.28
D5251 - Travel	400 - Academic Support				0.00	0.00	4.40	(1,431.00)	0.00	1,426.60
D5301 - Materials & Supplies Exp	400 - Academic Support		10001 - Recruiting-Staff Gen		0.00	2,420.00	0.00	0.00	0.00	2,420.00
D5301 - Materials & Supplies Exp	400 - Academic Support				0.00	4,966.54	1,719.56	0.00	0.00	3,246.98
D5331 - Communication & Utilities	400 - Academic Support				0.00	25,000.00	0.00	0.00	0.00	25,000.00
D5350 - Repairs and Maintenance	400 - Academic Support				0.00	3,000.00	0.00	662.40	0.00	2,337.60
D5360 - Rental Exp-Non-Cap	400 - Academic Support				0.00	1,000.00	0.00	0.00	0.00	1,000.00
D5365 - Oper Lease Exp-Non-Cap	400 - Academic Support				0.00	5,000.00	0.00	4,861.20	0.00	138.80
D5371 - Printing & Reproduction	400 - Academic Support				0.00	1,500.00	0.00	513.60	0.00	986.40
D5501 - Other Operating Exp	400 - Academic Support				0.00	16,639.00	2,587.61	6,162.00	0.00	7,889.39
			B5060 - Non-Personnel Costs		0.00	67,525.82	4,311.57	10,768.20	0.00	52,446.05

We **budget** at the D-Level for expenses

Budget Checking occurs at the B-Level

Budget Checking – Non Budgetary Chartstrings

Account	Function	Program	Purpose	Site	Associated Revenue	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
Expense										
00000 - Non-Budgetary	100 - Instruction-General	1715 - Out of State Teaching Fee			0.00	781.65	672.16	0.00	0.00	109.49
00000 - Non-Budgetary	100 - Instruction-General		11901 - Electron Microscope		0.00	50,086.83	(17,656.54)	0.00	0.00	67,743.37
00000 - Non-Budgetary	100 - Instruction-General				0.00	72,661.86	9,964.83	0.00	0.00	62,697.03
00000 - Non-Budgetary	220 - Research-General		11591 - Service Agreement		0.00	0.00	(46,525.02)	0.00	0.00	46,525.02
00000 - Non-Budgetary	220 - Research-General				0.00	2,856.00	(4,067.45)	0.00	0.00	6,923.45
00000 - Non-Budgetary	400 - Academic Support				0.00	436.85	139.15	0.00	0.00	297.70
00000 - Non-Budgetary	550 - Institutional Support				0.00	56.11	(698.18)	0.00	0.00	754.29
				00000 - Non-Budgetary	0.00	126,879.30	(58,171.05)	0.00	0.00	185,050.35
				Expense - Total	0.00	126,879.30	(58,171.05)	0.00	0.00	185,050.35
				Net Total	0.00	(126,879.30)	58,171.05	0.00	0.00	185,050.35

Revenues and Expenses are summarized at the 00000 account.

- Negative actuals generally mean that revenues exceed expenses

Budgeting does not occur.

The amounts in the "Budget" column simply indicate the balances that rolled forward from the prior year.

Budget checking occurs at the line balance, not the total balance

Budget Checking – Non Sponsored Project Chartstrings

Account	Function	Program	Purpose	Site	Associated Revenue	Current Budget	Actuals	Encumbrance	Pre-Encumbrance	Balance
70003 - Trans from Other Funds	220 - Research-General		12224 - Instrument Wkshp		0.00	1,004.88	1,[illegible]			0.00
70003 - Trans from Other Funds	220 - Research-General				0.00	1,396.59	1,[illegible]			0.00
				C7000 - Trans T/F Other Funds	0.00	2,401.47	2,401.47	0.00	0.00	0.00
				Revenue - Total	0.00	2,617.56	2,617.56	0.00	0.00	0.00
Expense										
A5000 - Operating Expenses	220 - Research-General		12224 - Instrument Wkshp		0.00	1,004.88	0.00	0.00	0.00	1,004.88
A5000 - Operating Expenses	220 - Research-General				0.00	1,741.68	511.67	0.00	0.00	1,230.01
				A5000 - Operating Expenses	0.00	2,746.56	511.67	0.00	0.00	2,234.89
A7001 - Transfer Expense	220 - Research-General				0.00	1,004.88	1,004.88	0.00	0.00	0.00
				A7001 - Transfer Expense	0.00	1,004.88	1,004.88	0.00	0.00	0.00
				Expense - Total	0.00	3,751.44	1,516.55	0.00	0.00	2,234.89
				Net Total	0.00	(1,133.88)	1,101.01	0.00	0.00	2,234.89

Budgeting occurs at the base account level for revenues

Budgeting occurs at the A-Level for expenses.

Tip: there are only 2 A-Level accounts: A5000 and A7001.

Budget checking occurs at the line balance

Helpful Documents

Budget Website > Resources > Documents

Budget Management Documents

- 1. Valid Fund Category & Fund Combinations
- 2. Requisition Category Codes
- 3. Closing Rules
- 4. 9.2 Budgetary Accounts
- 5. Common Terms
- 6. Common Journal Headers

- Training Materials (including PowerPoints)

- **Other Resources**
  - Contact your College Budget Officer or BUG (Find your BUG)