

# eMARS 111

## Chart of Accounts/Budget and Cash Control



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## eMARS Course 111 Chart of Accounts/Budget and Cash Control

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# eMARS Chart of Accounts/Budget and Cash Control

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## 1 – Orientation

eMARS's Chart of Accounts functionality provides an account structure to classify financial information according to the dimensions needed to support the various uses of the Commonwealth's financial information. In this way, you can measure where monies are collected and spent. You can categorize each transaction using independent characteristics so that you can record and report on financial activity. Some measures deal with fund accounting, some with organizational concerns, and others with cost accounting or other accounting classifications. Another aspect of the chart of accounts is the consolidation of information into rollups that you can use for reporting and budgeting. The chart of accounts can accommodate many discrete elements, sub elements, and multiple associations for establishing hierarchies and rollups.

eMARS classifies your accounts into several categories, allowing different aspects of your financial information. These aspects are:

- Fund Accounting – elements used to track fund and general ledger based accounting activity across the Commonwealth.
- Budgetary – elements to track programmatic accounting activities and legal budgets. Additional elements may be used to establish lower level funding budgets to facilitate management reporting.
- Organizational – elements used to track accounting activities based on the Commonwealth's cabinet/department structure and any lower level organizations within each department.
- Cost Accounting – elements used to track accounting activity associated with special purposes such as grants, projects and jobs.
- Other Classifications – provides other elements for reporting and tracking transactions across different funds and organizations.

eMARS addresses reporting needs – planning, budget control, financial management, and external reporting. Using its flexible coding structure, you can produce sets of financial reports in which the same dollar amounts can be classified in different ways: program managers receive reports that cut across organizational lines pertaining to specific programs; department managers receive reports for their organizations and programs; legislators receive appropriations reports. eMARS produces these reports from the same common database.

### Prerequisites

You should have completed the following course before continuing:

- eMARS 101 Intro to eMARS

## Learning Objectives

At the conclusion of this session, you will be familiar with:

- The Commonwealth's budget enactment process
- Unobligated, Unexpended Accrued and Year-to-date (YTD) Unexpended Accrued budget balances
- Operating budget controls in eMARS including budget levels, expenditure control, and how to calculate available budget
- Management budget establishment and adjustment process in eMARS

At the conclusion of this session, you will be able to:

- Describe the structure of the organizational elements
- Describe the Central COA elements
- Describe the Departmental COA elements
- Review the Chart of Accounts (COA) Hierarchies and Inferences
- Describe Accounting Templates and setup of Accounting Templates
- Develop understanding of cash controls
- Calculate available budget for payment processing
- Complete the eMARS Management Budget Spreadsheet
- Process a Management Budget (OB1) document
- Complete an SAS-14 document (Account Maintenance form)

## 2 – Structure of Organizational Elements

eMARS provides the organizational hierarchy needed for accounting and budget reporting for a centralized or decentralized model. The assignment of organizational units, to expenditures and revenues is essential in order for department heads to effectively plan and control those activities assigned to them.

The structure of the organizational elements of eMARS maps closely to the Commonwealth’s actual organizational structure. The following table displays how the Commonwealth’s organizational structure will map to eMARS.

Commonwealth’s Organizational Structure	eMARS’s Organizational Structure	eMARS Table
	Branch of Government (required)	GOVBR
Cabinet	Cabinet (required)	CAB
Department	Department (required)*	DEPT
Division	Division (departmental)	DIV
Branch	Group (departmental)	GRP
Section	Section (departmental)	SEC
Unit	District (departmental)	DIST
	Bureau (reserved)**	BURE
	Unit (required)*	UNIT

\*The only organizational elements coded on accounting transactions are the Department and Unit Code. The rest of the elements are inferred.

\*\*Reserved for special use.

The Government Branch and Cabinet elements are inferred based on the fiscal year and Department coded on a transaction.

The Division, Group, Section, District, and Bureau are inferred based on the fiscal year, Department and Unit coded on a transaction.

In Kentucky the Department element is the lowest level of the organizational hierarchy used to produce the Commonwealth’s Comprehensive Annual Financial Report (CAFR), and to meet other central reporting requirements. However, many department heads may require accounting transactions within their department to be classified at an organizational level lower than department. This is a departmental decision. These lower level elements have distinct meanings to the individual agencies which choose to use them in the financial system. All organizational elements will be maintained in eMARS by the Finance & Administration Cabinet.

Organizational data elements are defined as follows:

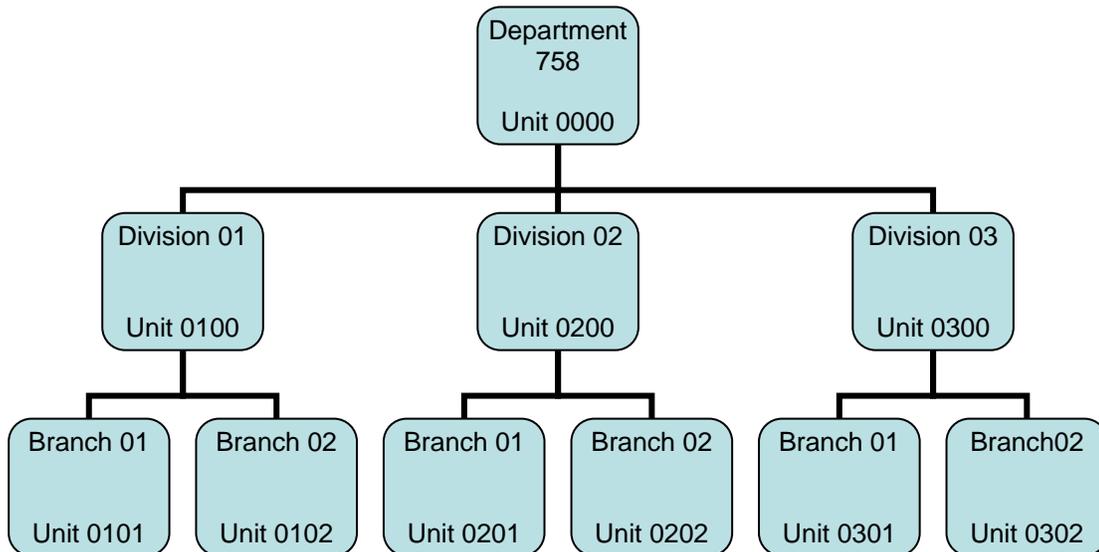
Coded Elements	Rollups	Keyed by Fiscal Year	Keyed by Department
Department		No	NA
	Government Branch	No	NA
	Cabinet	No	NA
Unit		Yes	Yes
	Division	Yes	Yes
	Group	Yes	Yes
	Section	Yes	Yes
	District	Yes	Yes

Considerations for Organizational Elements:

- Branch of Government, cabinet and department elements are unique statewide and are not keyed by fiscal year.
- All lower level organizational elements (division, group, section, district and unit) must be unique within a department for a fiscal year.

Example of how the Commonwealth’s current organizational framework will be represented in eMARS.

Organizational Chart:



For this example we will use Department 758. Department 758 has three Divisions, each with two Branches. Department 758 chooses to record its accounting activity at the Branch Level. This will require setting up records on the Division, Group and Unit tables to accommodate this structure. In addition, eMARS requires **ALL** Unit codes for Department 758 rollup to a Division and Group.

Four Division elements are needed for this structure. Three will represent the Divisions (01, 02, 03) and the fourth will be a “filler” Division (0000) required by eMARS in order to accommodate this structure.

Department	Division
758	0000
758	0100
758	0200
758	0300

Seven Group elements will be setup for the final tier of the hierarchical structure. Six Group elements will represent the individual Branches and the final element will be a “filler” Group (0000) required in eMARS in order to accommodate this structure.

Department	Group
758	0000
758	0101
758	0102
758	0201
758	0202
758	0301
758	0302

It is important to understand even though a department may elect to record accounting activities at a lower level than department (such as the Branch level in the example); the department will likely be required to record some accounting activities at each level of the organizational structure (i.e. each box in organizational chart above). This will require a Unit code be established for each box in the organizational chart (as illustrated above).

This would require ten Unit codes to be setup on the Unit table as follows:

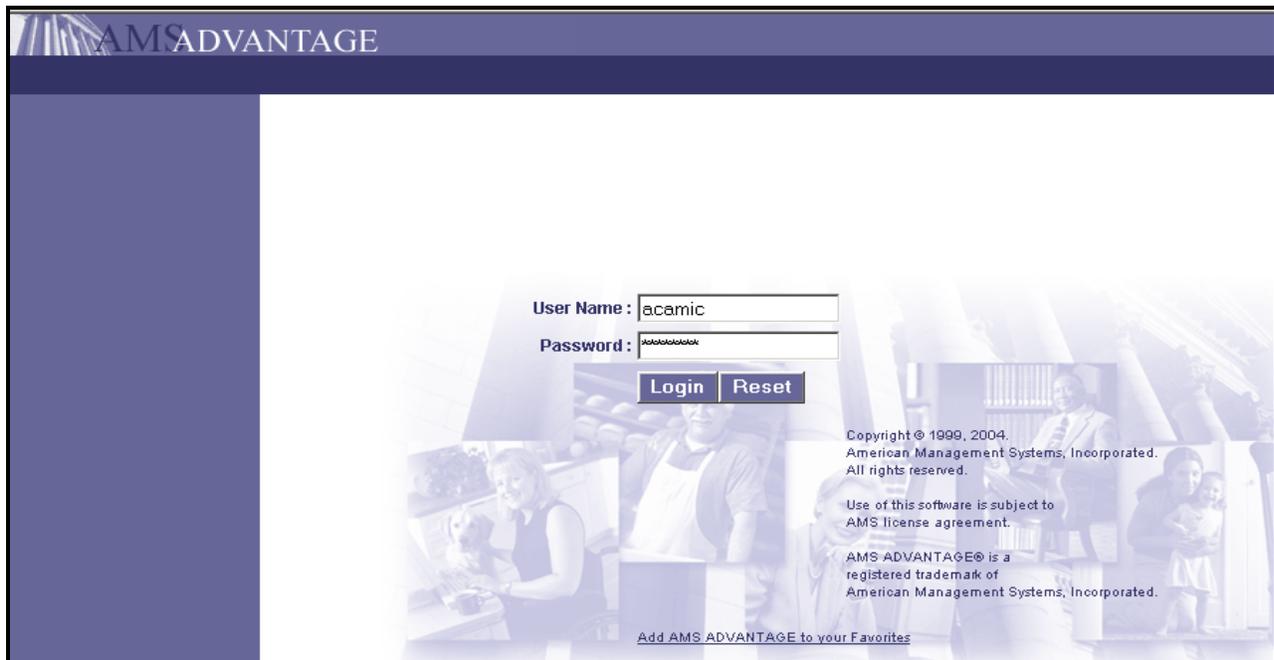
Department	Unit	Rolls up to Division	Rolls up to Group
758	0000	0000	0000
758	0100	0100	0000
758	0101	0100	0101
758	0102	0100	0102
758	0200	0200	0000
758	0201	0200	0201
758	0202	0200	0202
758	0300	0300	0000
758	0301	0300	0301
758	0302	0300	0302

## Exercise 1 — Login to eMARS

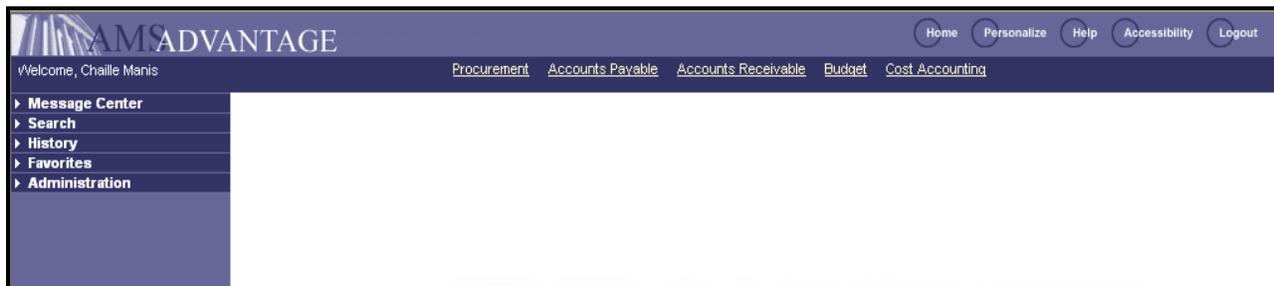
You will use a Student ID to access the training database during class. These IDs are only set up for the training environment. Your User ID for the production environment will be assigned along with a new password when eMARS is implemented.

- From the Login page, enter the following information:

Required Fields	Values
User Name	Enter your Student ID <b>NOTE: User Names are case sensitive.</b>
Password	Enter your Password and click <b>Login</b> . <b>NOTE: Passwords are case sensitive.</b>



The Home Page appears.





The Department Fiscal Year Controls (DEPTFY) table displays the departmental decision for the organizational elements.

### Department Fiscal Year Controls

Open **Page Search** from the Secondary Navigation panel and enter **DEPTFY** in the Page Code field. Click **Open with Data**. The Department Fiscal Year Controls page will display.

The screenshot shows the AMS Advantage web application interface. The top navigation bar includes links for Home, Personalize, Help, Accessibility, and Logout. The main content area is titled "Department Fiscal Year Controls" and features a table with the following data:

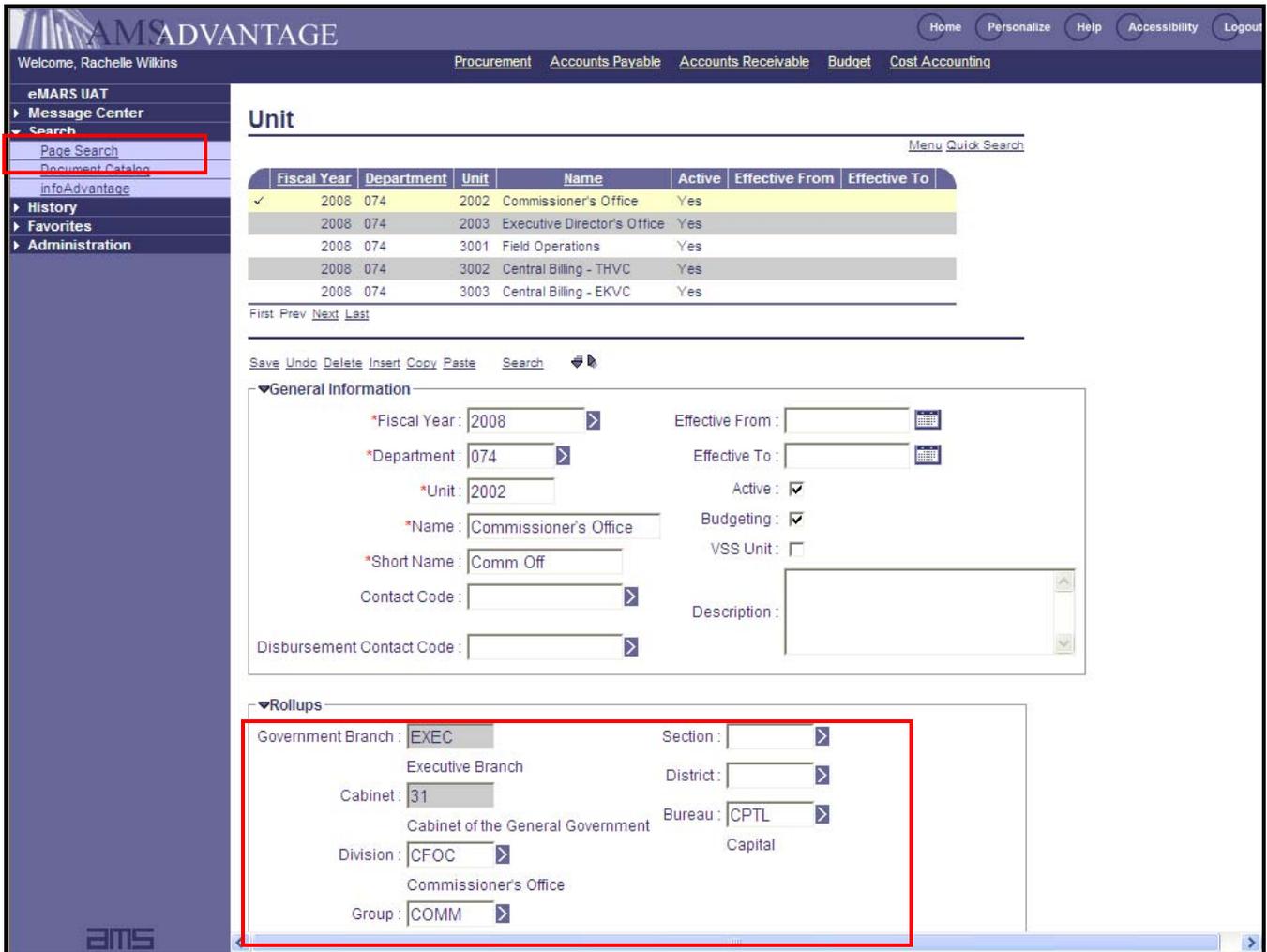
Fiscal Year	Department	Name
2008	074	Department Of Veterans Affairs
2008	075	Kentucky Higher Education Assistance Authority
2008	076	Military Affairs Commission
2008	079	Commonwealth Office Of Technology
2008	080	Ky Housing Corporation
2008	082	Ky Infrastructure Authority
2008	084	Ky River Authority
2008	085	Lieutenant Governor's Office
2008	089	Agricultural Development Board
2008	094	Office Of Homeland Security

Below the table, there is a search filter section with the following fields:

- Fiscal Year: 2008
- Department: 074 (Department Of Veterans Affairs)
- \*Government Branch: EXEC (Executive Branch)
- \*Cabinet: 31 (Cabinet of the General Government)
- Division:
- Group:
- Section:
- District:
- Bureau:
- Unit:

## Unit Element

Open **Page Search** from the Secondary Navigation panel and enter **Unit** in the Page Code field. Click **Open with Data**.



The screenshot shows the eMARS ADVANTAGE web application interface. The top navigation bar includes links for Home, Personalize, Help, Accessibility, and Logout. The main navigation menu on the left includes eMARS UAT, Message Center, Search (highlighted), Page Search (highlighted), Document Catalog, infoAdvantage, History, Favorites, and Administration. The main content area displays the 'Unit' search results table and a configuration form.

Fiscal Year	Department	Unit	Name	Active	Effective From	Effective To
2008	074	2002	Commissioner's Office	Yes		
2008	074	2003	Executive Director's Office	Yes		
2008	074	3001	Field Operations	Yes		
2008	074	3002	Central Billing - THVC	Yes		
2008	074	3003	Central Billing - EKVC	Yes		

Below the table is a configuration form for the selected unit (2002 - Commissioner's Office). The form includes fields for Fiscal Year (2008), Department (074), Unit (2002), Name (Commissioner's Office), Short Name (Comm Off), Contact Code, Disbursement Contact Code, Effective From, Effective To, Active (checked), Budgeting (checked), VSS Unit (unchecked), and Description.

The 'Rollups' section is also visible, showing a hierarchy of organizational units:

- Government Branch: EXEC
- Executive Branch
- Cabinet: 31
- Cabinet of the General Government
- Division: CFOC
- Commissioner's Office
- Group: COMM
- Section: [ ]
- District: [ ]
- Bureau: CPTL
- Capital

### 3 – Central Chart of Accounts

Central COA elements are used to classify accounting information across the Commonwealth. All central elements will be maintained by the Finance and Administration (F&A) Cabinet.

Central COA Elements
Fund
Sub Fund
Object
Sub Object
Revenue Source
Sub Revenue Source
Balance Sheet Account
Sub Balance Sheet Account
Function
Function Group (rollup of function)
Function Type (rollup of Function)
Appropriation Unit
Sub Location

Central elements consist of:

- **Funds** are accounting entities used to record activity and track cash balances statewide across organizational and programmatic boundaries.
- **Objects** are used to define various classification and breakdowns of expenses. These codes are referenced on many reports, both statewide and agency specific. In order to get an accurate representation of actual expenditures, it is important to select the appropriate Object code on documents. Use these simple guidelines to ensure an accurate Object code:
  - Users should be sure to select an Object code within the proper Object Type. Example: Computer Equipment/Hardware has a specific Object code within Object Types 3, 6 and 7.
  - Avoid Object codes with miscellaneous or other as part of the name when possible.
  - Use the Expenditure Object Classification report within the Statewide Reports/Chart of Accounts folder or the spreadsheet posted at <http://finance.ky.gov/internal/eMARS/Chart+of+Accounts.htm> to aid in your selection of proper Object codes.
- **Revenue Sources** are used to define various classifications and breakdowns of revenues. \*
- **Balance Sheet Accounts** are used to define assets, liabilities, and equity and their associated balances.
- **Function codes** are used to identify expenditures and revenues for a distinct programmatic area for the purpose of tracking the program from a statewide perspective.



- **Function** is used with the legally adopted operating budget of the Commonwealth to track spending against it at various levels.
- **Function Group** is used in eMARS to define Appropriation programs on a statewide basis. Function Group is a rollup to the function code.
- **Function Type** is used in eMARS to define Allotment programs on a statewide basis. Function Type is a rollup to the function code.
- **Appropriation Unit** is used by capital project expenditures for budget control purpose.
- **Sub Location** codes are used to further breakdown Location codes. These codes are being reserved by the Office of the Controller to account for fixed asset locations.

## 4 – Departmental Chart of Accounts

Department COA elements are used to track accounting activity associated with special purposes within each department. For example a department may want to track how much was spent on a particular program in each city. The Location element could be used to accommodate this. In addition, Locations can rollup up to counties. This will allow the department to also report on spending by county using the same set of Location codes.

The individual departments are responsible for maintaining the various elements that they need. These elements are used strictly for their own purposes and must be unique within each department. An authorized user in each department is responsible for these elements.

Departmental COA Elements
Sub Function
Activity
Sub Activity
Location
Reporting Code
Sub Reporting Code
Department Object
Department Revenue Source
Program
Program Period
Phase
Task
Sub Task
Task Order

Departmental elements consist of:

- **Sub Function** codes are used to further breakdown Function codes. It can be established to meet a department's need to report at a lower level than the required function.
- **Activity** codes are generally internal programs that a department may choose to define for budgeting and/or reporting purposes.
- **Location** codes are used to define physical or geographical locations, but may also be used for other purposes such as to define broad operational objectives.
- **Reporting Codes** are general purpose reporting categories.
- **Departmental Objects** are used to define various expense object breakdowns specific to a department and may or may not correlate to the centrally defined Object code.
- **Department Revenue Sources** are used to define various revenue breakdowns specific to a department and may or may not correlate to the centrally defined Revenue Source Code.

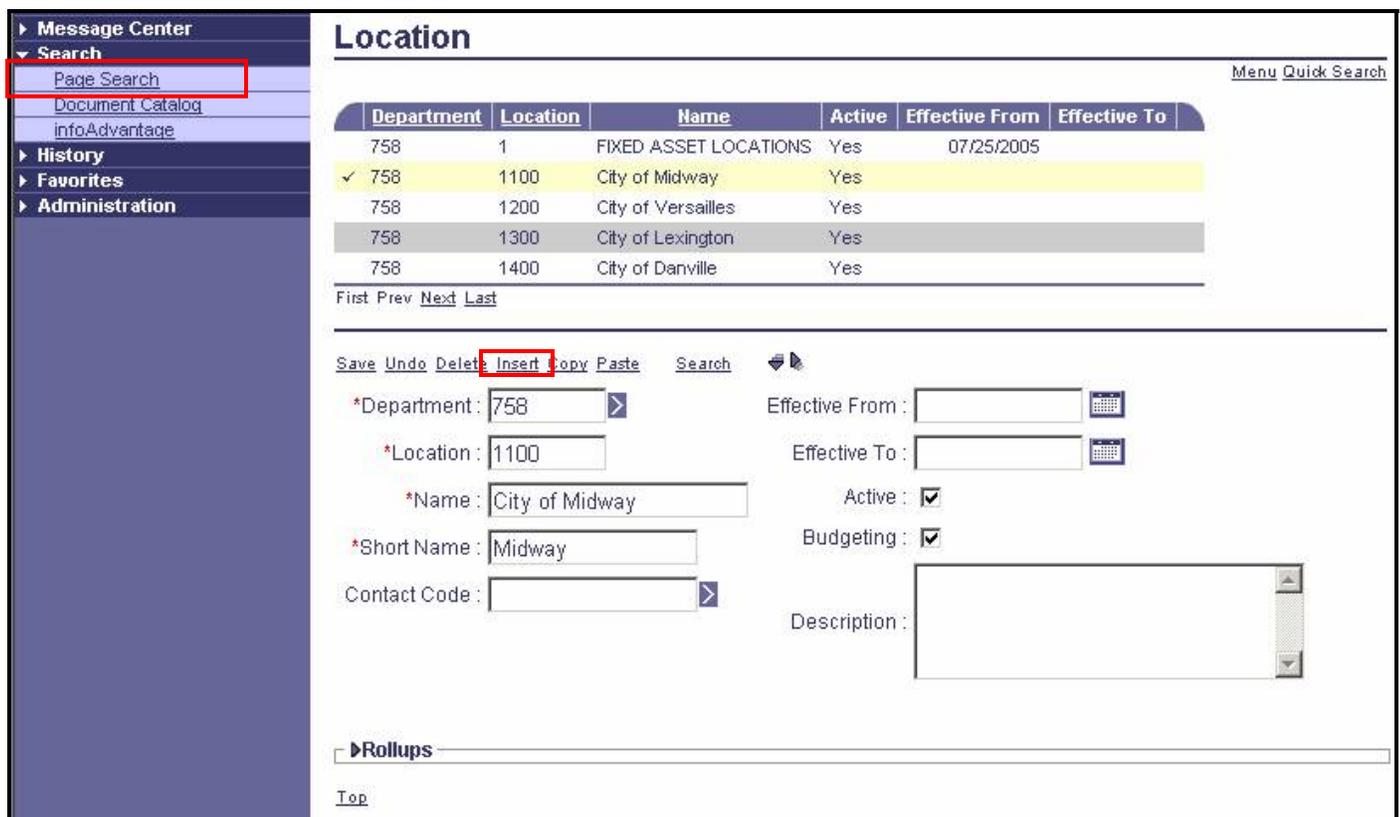
- **Programs** are established for any budgeted breakdown of a Federal grant. They replace the Project/Sub-Project/Phase elements in MARS.
- **Program Periods** are used to define sequential time periods within a Federal grant and generally represent Federal fiscal years.
- **Phases** are used to define stages of a project.
- **Tasks** are used to define short term work activities but may also be used for other purposes such as to define broad operational objectives.

### [Create a Location element](#)

The following process will describe the creation of an element to represent a city in the Commonwealth. A city will be represented by the Location element and be setup to rollup to a County.

Open **Page Search** from the Secondary Navigation panel and enter **LOC** in the Page Code field. Click **Open with Data**. The Location table opens.

Click **Insert** to enter a new line to represent the new Location.



**Location** Menu Quick Search

Department	Location	Name	Active	Effective From	Effective To
758	1	FIXED ASSET LOCATIONS	Yes	07/25/2005	
✓ 758	1100	City of Midway	Yes		
758	1200	City of Versailles	Yes		
758	1300	City of Lexington	Yes		
758	1400	City of Danville	Yes		

First Prev Next Last

---

Save Undo Delete **Insert** Copy Paste Search

\*Department:  Effective From:

\*Location:  Effective To:

\*Name:  Active:

\*Short Name:  Budgeting:

Contact Code:  Description:

Rollups

[Top](#)



The required fields are indicated by asterisks Open the Pick List for the **Department** field. Select the appropriate code. **Location** field should be a four character code and must be unique within the Department.

Open the **Rollups** subsection. Select the appropriate **County** code from the Pick List.

**Location** Menu Quick Search

Department	Location	Name	Active	Effective From	Effective To
✓ 758	0001	City of Louisville	Yes		

First Prev Next Last

---

Save Undo Delete Insert Copy Paste Search

\*Department:  Effective From:

\*Location:  Effective To:

\*Name:  Active:

\*Short Name:  Budgeting:

Contact Code:  Description:

---

**Rollups**

Location Class:

Location Category:

Location Type:

**County:**

[Top](#)

Select the appropriate code.

**Choose**

Browse Clear

County:  Name:

Active:  Effective From:

Effective To:

	County	Name	Active	Effective From	Effective To
Select	054	Hopkins County	true		
Select	055	Jackson County	true		
Select	056	Jefferson County	true		
Select	057	Jessamine County	true		
Select	058	Johnson County	true		
Select	120	Woodford County	true		

Cancel First Previous Next Last



Click **Save** after all rollups have been entered and you have reviewed the information to make sure it is entered correctly. Correct any errors and click **Save** again. The element is updated on the Location table and may be used.

**Message Center**

**Search**

- Page Search
- Document Catalog
- Report Search
- infoAdvantage

**History**

**Favorites**

**Administration**

### Location

[Menu](#) [Quick Search](#)

Department	Location	Name	Active	Effective From	Effective To
✓ 758	0001	City of Louisville	Yes		

First Prev Next Last

---

**Save** Undo Delete Insert Copy Paste Search

\*Department :  Effective From :

\*Location :  Effective To :

\*Name :  Active :

\*Short Name :  Budgeting :

Contact Code :  Description :

---

**Rollups**

Location Class :

Location Category :

Location Type :

County :

## Exercise 2 —Setup a Departmental COA Element

### Scenario

The Commonwealth is beginning multiple projects on roads and bridges located in Woodford County. It is required that all projects track expenditures to the City and County. Currently in the Location table there is no element to represent any cities in Woodford County so a new Location element is needed.

### Task Overview

To accomplish this task a new Location element will be inserted into the table to represent Midway. The required and applicable fields will be entered on the new element. Setup of the new element will include entering the rollup of the County and the new Location will be created.

### Procedures

1. Click **Search** in the Secondary Navigation panel. Open **Page Search** and enter **LOC** in the **Page Code** field.
2. Click **Browse**.
3. Click **Location** to display the Location table.
4. Click **Insert** to enter a new Location element in the table. Now a blank Location element line is present in the table and empty fields are displayed.
5. Enter the following information.

Required Fields	Values
Department	Enter "758" manually or use the field pick list to select "758" as the correct department.
Location	Enter your "Student ID" followed by "00" (Student ID 01 will enter "0100")
Name	City of Midway
Short name	Midway
County	Use the field pick list to select Woodford County as the correct county.

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)    [Search](#)

\*Department :     Effective From :

\*Location :     Effective To :

\*Name :     Active :

\*Short Name :     Budgeting :

Contact Code :     Description :

---

**Rollups**

Location Class :

Location Category :

Location Type :

County :

- Click **Save**. Check for errors and correct them.
- Click **Save** again after correcting errors.

### Location

[Menu](#) [Quick Search](#)

Department	Location	Name	Active	Effective From	Effective To
✓ 729	1	FIXED ASSET LOCATIONS	Yes	07/25/2005	
758	0001	Meadowbrook Farm	Yes		
758	0100	City of Midway	Yes		
758	FA	Fixed Assets	Yes	07/25/2005	
950	03	test location	Yes	07/25/2005	

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On the Location table is now an entry for the city of Midway that can be used to report accounting activities to this city. By setting the County field to Woodford (120) the accounting activities will also be reported to this county.

You have now successfully set up a new Location element.

## Modifying a Location element

The process of modifying a departmental COA element is very similar to creating a new element. The first step is to navigate to the table of the element that needs to be modified. In this case we will be editing the Location element's name of the City that we have just created.

Open **Page Search** from the Secondary Navigation panel. Enter **LOC** in the Page Code field. Click **Open with Data**. The Location page opens.

Click **Search** to find the Location element that is going to be edited. The Search pop-up page appears.

- ▶ Message Center
- ▼ Search
  - Page Search
  - Document Catalog
  - InfoAdvantage
- ▶ History
- ▶ Favorites
- ▶ Administration

### Location

[Menu](#) [Quick Search](#)

Department	Location	Name	Active	Effective From	Effective To
758	1	FIXED ASSET LOCATIONS	Yes	07/25/2005	
✓ 758	1100	City of Midway	Yes		
758	1200	City of Versailles	Yes		
758	1300	City of Lexington	Yes		
758	1400	City of Danville	Yes		

First Prev [Next](#) [Last](#)

---

Save Undo Delete Insert Copy Paste Search

\*Department:

\*Location:

\*Name:

\*Short Name:

Contact Code:

Effective From:

Effective To:

Active:

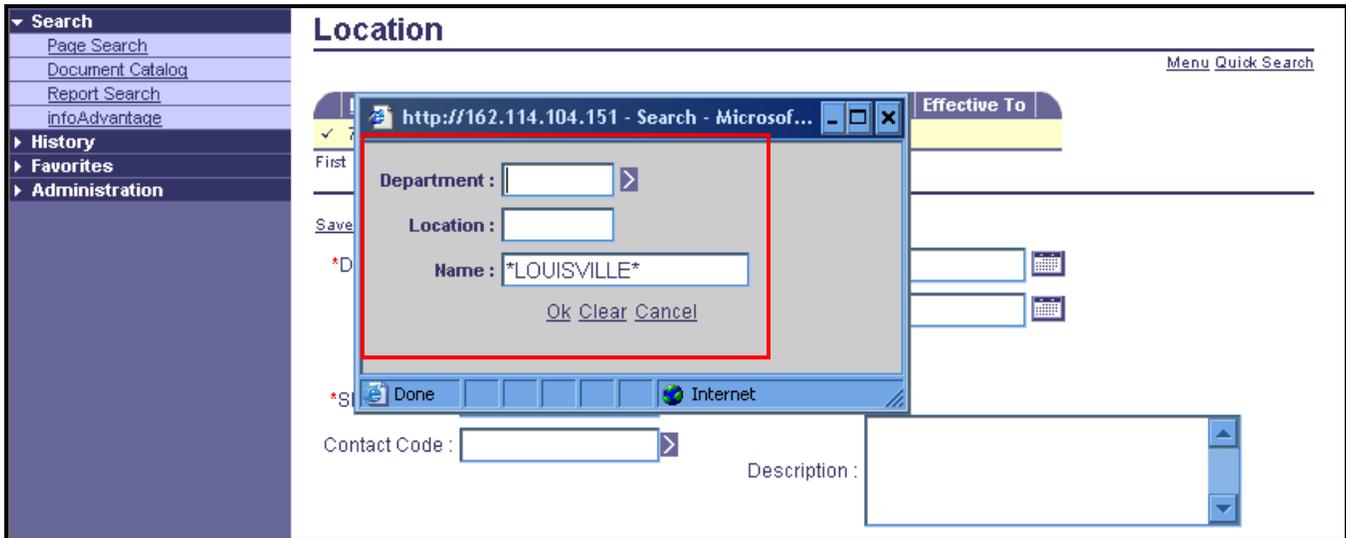
Budgeting:

Description:

▶ Rollups

[Top](#)

Enter the Department, Location or Name to locate the element.  
Click **OK** to display the results of the search.



**Location**

Menu Quick Search

Effective To

Department :

Location :

Name :

Ok Clear Cancel

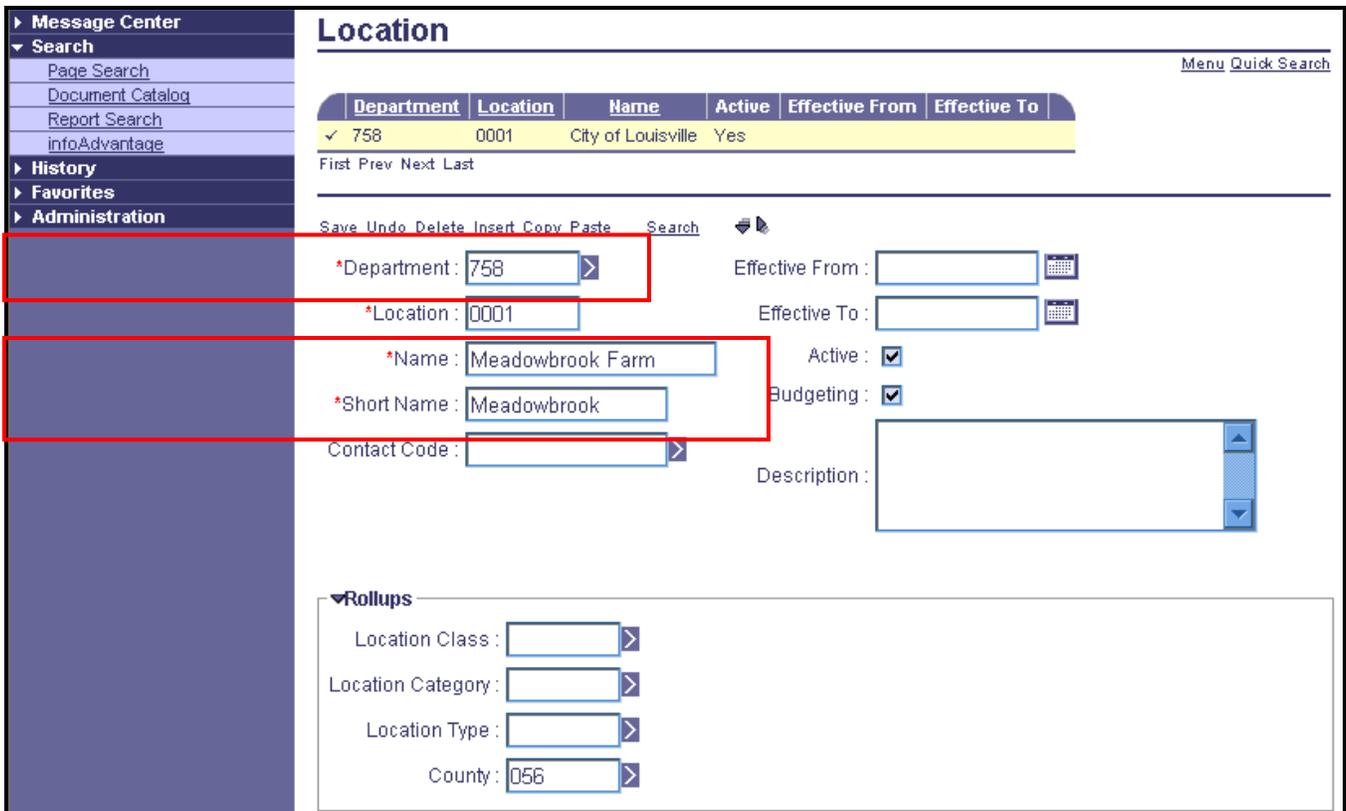
Contact Code :

Description :

Navigate through the list until the element is found. Click on the line representing the Location. The information for that location displays in the fields below.

The Location element is now able to be edited. Enter the information in the **Name** field.

Click **Save** after the appropriate fields are changed. Correct any errors and click **Save** again.



**Location**

Menu Quick Search

Department	Location	Name	Active	Effective From	Effective To
758	0001	City of Louisville	Yes		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

\*Department :

\*Location :

\*Name :

\*Short Name :

Contact Code :

Description :

Effective From :

Effective To :

Active :

Budgeting :

**Rollups**

Location Class :

Location Category :

Location Type :

County :



*Notice that the name has been changed.*

<b>▶ Message Center</b> <b>▼ Search</b> Page Search Document Catalog Report Search infoAdvantage <b>▶ History</b> <b>▶ Favorites</b> <b>▶ Administration</b>	<b>Location</b>					
	<a href="#">Menu</a> <a href="#">Quick Search</a>					
	<b>Department</b>	<b>Location</b>	<b>Name</b>	<b>Active</b>	<b>Effective From</b>	<b>Effective To</b>
	✓ 758	0001	Meadowbrook Farm	Yes		
	First Prev Next Last					
	Save Undo Delete Insert Copy Paste Search					
	*Department : <input type="text" value="758"/>					
	Effective From : <input type="text"/>					

## Exercise 3 — Modifying a Departmental COA Element

### Scenario

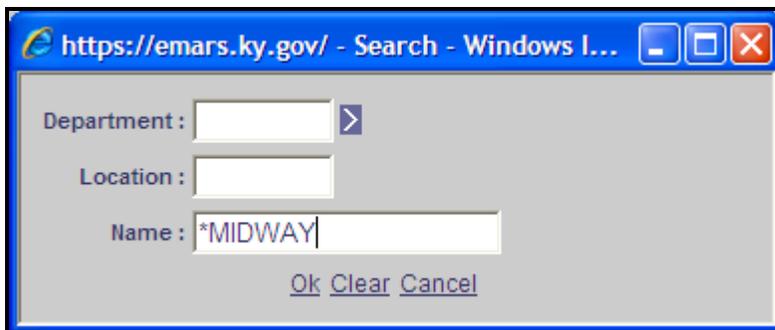
It has come to your attention that the wrong city was entered when creating the Location element for Midway and it must now be corrected.

### Task Overview

The Location element for Midway must be found on the Location table and edited to reflect the correct name.

### Procedures

1. Click **Search** in the Secondary Navigation Panel. Open **Page Search** and enter **LOC** in the **Page Code** field.
2. Click **Browse**. Click **Location** to display the Location table.
3. Click **Search**. A pop-up window appears with options on which fields to search.
4. In the Search window enter “**Your Student ID**” and “\*” in the **Location** field and \***Midway** in the **Name** field. Click **Ok**.



5. Click on the Location with your Student ID as the first two characters in the Location table. The fields in the **General Information** section are now filled with the selected location's information.
6. Replace Midway with **Versailles** in the **Name** and **Short Name** fields.

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)    [Search](#)

\*Department:     Effective From:

\*Location:     Effective To:

\*Name:     Active:

\*Short Name:     Budgeting:

Contact Code:     Description:

---

▼ Rollups

Location Class:

Location Category:

Location Type:

County:

- Click **Save**. Check for errors and correct them. Click **Save** again after correcting errors.
- View the Location element containing your Student ID on the table. It now displays the correct **Name**.

Location					
Department	Location	Name	Active	Effective From	Effective To
✓ 758	0100	City of Versailles	Yes		

[Menu](#) [Quick Search](#)

[First](#) [Prev](#) [Next](#) [Last](#)

## 5 – Hierarchies and Inferences of COA

eMARS COA elements provide a hierarchical structure which can be used to classify accounting activities providing users with needed accounting information at each level. The use of rollup codes is used to establish this hierarchy. These hierarchies represent a tree-type relationship among a series of codes. eMARS uses hierarchies to make reports and certain online queries such as journals and ledgers more meaningful in how they are organized and how they summarize data in varying degrees.

Inferences are predefined fill-ins to increase a user’s efficiency when entering information into eMARS. For example, when entering information such as location it automatically infers the location class, location category, location type and county.

The hierarchical structure allows for most chart of accounts elements (except organizational ones) to use the hierarchy elements of class, category, group and type. Some elements, such as fund, object and activity have additional rollups that can be used for Comprehensive Annual Financial Reporting (CAFR) or other reporting.

Standard inferences that eMARS uses are in the following table:

Inference	Infers from	Infers
Various Funding Profile Inferences	In all cases a variety of cost accounting chart-of-account elements: Department, Major Program, Program, Program Period Code and Reimbursement Eligible Status.	Funding Profile
Various Funding Profile Inferences	In some cases activity and object chart-of-account elements	Funding Profile
Budget Fiscal Year Inference	Fiscal Year, Fund, Department, and Appropriation	Budget Fiscal Year (for capital projects)

### [Viewing Hierarchical Rollups](#)

To view the hierarchical rollups for a Central Fund element click **Page Search** and enter **FUND** in the **Page Code** field. Click **Open with Data** to display the table of Fund elements. On the Fund table you can search for a specific Fund using the **Search** link.

Open the **Rollups** subsection. Now visible is Class, Category, Type, Group, CAFR Fund Group and CAFR Fund Type that this Fund will rollup to.



# Fund

[Menu](#) [Quick Search](#)

Fiscal Year	Fund	Name	Active	Effective From	Effective To
✓ 2006	1301	Agency Receipts Fund	No		
2007	1301	Agency Receipts Fund	No		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

### General Information

\*Fiscal Year:  Effective From:

\*Fund:  Effective To:

\*Name:  Active:

\*Short Name:  Budgeting:

\*Bank:  Component Unit:

\*EFT Bank:  Pool Fund:

\*Master Bank:  Major Fund:

General Capital Assets (GCA) Fund:

Responsibility Center Posting:

Allow Override of Responsibility Center Posting:

Allow Negative Investment Balance:

### Year End Options

### Rollups

Fund Class:

Fund Category:

Fund Type:

Fund Group:

CAFR Fund Group:

CAFR Fund Type:



To view the hierarchical rollups for a Central Function element click **Page Search** and enter **FUNC** in the **Page Code** field. Click **Open with Data** to display the table of Function elements. On the Function table you can search for a specific Function using the **Search** link.

Open the **Rollups** subsection. Now visible is Class, Category, Type, and Group that this Function will rollup to.

**Function** [Menu](#) [Quick Search](#)

Fiscal Year	Department	Function	Name	Active	Effective From	Effective To
✓ 2006	005	AAA0	Gen Assembly-Regular Sessi	Yes		
2006	005	AAB0	Gen Assembly-Monthly Expen	Yes		
2006	005	AAC0	Gen Assembly-Interim Commi	Yes		
2006	005	AAJ0	Gen Assembly-Seasonal Salar	Yes		
2006	005	AAT0	Gen Assembly Trans	Yes		

First Prev [Next](#) Last

---

Save Undo Delete Insert Copy Paste Search

▼General Information

\*Fiscal Year:  Effective From:

\*Department:  Effective To:

\*Function:  Active:

\*Name:  Budgeting:

\*Short Name:  Description:

Contact Code:

▼Rollups

Function Class:

Function Category:

Function Type:

Function Group:

To view the hierarchical rollups for an Activity element click **Page Search** and enter **ACTV** in the **Page Code** field. Click **Open with Data** to display the table of Activity elements. On the Activity table you can search for a specific Activity using the **Search** link.

Open the **Rollups** subsection. Now visible is Class, Category, Type, Group, CAFR Activity Unit, Major CAFR Activity Type and Minor CAFR Activity Type that this Activity will rollup to.

▶ Message Center

▼ Search

Page Search

Document Catalog

Report Search

infoAdvantage

▶ History

▶ Favorites

▶ Administration

### Activity

[Menu](#) [Quick Search](#)

Fiscal Year	Department	Activity	Name	Active
2006	758	DIRO	Crc - Directors Office	Yes
2006	758	HELP	Crc - Help Desk	Yes
2006	758	PROC	Crc - Process Improvement	Yes
✓ 2006	758	TRAN	Crc - Training	Yes
2006	758	WORK	Work	Yes

First Prev Next Last

---

Save Undo Delete Insert Copy Paste Search

▶ **General Information**

▼ **Rollups/CAFR**

Activity Class :  > CAFR Activity Unit :  >

Activity Category :  > Major CAFR Activity Type :

Activity Type :  > Minor CAFR Activity Type :  >

Activity Group :  > Reimb Eligible :

FACP Eligible :

## 6 –SAS-14 Account Maintenance Form

The SAS-14, Account Maintenance Form, is used to Establish, Inactivate or Change an Allotment, Function, Operating Fund (cash control) or Capital Project. The form is split into two distinct sections: FUNCTION and FUND. The Function area should only be completed when dealing with an Allotment account or Function code. The Fund area will be completed when dealing with an Operating Fund (cash control) or Capital Project. Drop down lists have been provided for the Fiscal Year, Department, Function Group and Fund Type fields. The instructions for completing the form are slightly different when dealing with Operating Accounts vs Capital Projects. Completing the form for Capital Projects will be covered in the **Capital and Revenue Budget** course material.

The SAS-14 form and instructions can be found on the eMARS website at:

<http://finance.ky.gov/internal/eMARS/forms/>.



SAS-14 08/10	Commonwealth of Kentucky <b>ACCOUNT MAINTENANCE FORM</b>	Date: 9/20/2010														
<input type="radio"/> Establish      Reason for Change: <span style="border: 1px solid black; display: inline-block; width: 200px; height: 20px; vertical-align: middle;"></span> <input type="radio"/> Inactivate <input type="radio"/> Change																
FY: <input style="width: 40px;" type="text"/> DEPT: <input style="width: 60px;" type="text"/>																
FUNCTION	<b>ALLOTMENT (FUNCTION TYPE)</b>															
	Function Group (AP)	Function Type (AL)      Function Type Name (AL)														
	<input type="checkbox"/> <b>Override Allotment</b> From: <input style="width: 60px;" type="text"/> To: <input style="width: 60px;" type="text"/>															
	Provide justification for allotment override: <div style="border: 1px solid black; height: 30px; width: 100%;"></div>															
FUNCTION	<b>FUNCTION</b>															
	Fund	Function Group (AP)      Function Type (AL)      Function      Function Name														
FUND	<b>FUND</b>															
	Fund Type	Fund      Fund Name														
	<b>For Restricted Funds Only -</b> Is the Fund: <input checked="" type="radio"/> On Budget    Enter the Function Code this Fund is to be expended from: <input style="width: 60px;" type="text"/> <input type="radio"/> Off Budget															
	<b>For Capital Projects Only -</b> If the Capital Project is funded from Bond Proceeds are the Bonds: <input type="radio"/> General Fund Supported <input type="radio"/> Agency Bonds <input checked="" type="radio"/> Not Funded from Bond Proceeds															
	<input style="width: 40px;" type="text"/> Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code: <input style="width: 60px;" type="text"/>															
	<input type="checkbox"/> <b>Does this Fund Accrue Interest Income?</b> If yes, state the legal authority for the accrual of interest income. Legal Authority: _____															
	Enter the account information where the interest income should post:															
	Fund	Dept      Unit      Function      Sub-Function      Activity      Sub-Activity      Program														
	Program Period	Location      Task      Sub-Task      Task-Order      Reporting Code      Sub-Reporting Code      Dept Revenue Source														
<input type="checkbox"/> <b>Override Cash</b> From: <input style="width: 60px;" type="text"/> To: <input style="width: 60px;" type="text"/>																
Provide justification for cash override: <div style="border: 1px solid black; height: 30px; width: 100%;"></div>																
<table style="width:100%; border: none;"> <tr> <td style="width:50%; vertical-align: top;"> <b>Spending</b>  <input type="checkbox"/> Require Sub-Function  <input type="checkbox"/> Require Activity  <input type="checkbox"/> Require Sub-Activity           </td> <td style="width:50%; vertical-align: top;"> <b>Revenue</b>  <input type="checkbox"/> Require Sub-Function  <input type="checkbox"/> Require Activity  <input type="checkbox"/> Require Sub-Activity           </td> </tr> </table>		<b>Spending</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity	<b>Revenue</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity													
<b>Spending</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity	<b>Revenue</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity															
_____ Agency Contact      _____ Governor's Office for Policy and Management																
FINANCE USE ONLY	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:15%;">Fund Class</th> <th style="width:15%;">Fund Category</th> <th style="width:15%;">Fund Type</th> <th style="width:15%;">Fund Group</th> <th style="width:15%;">CAFR Fund Type</th> <th style="width:15%;">Investment Pool</th> <th style="width:15%;">Template ID</th> </tr> <tr> <td> </td> <td>#N/A</td> <td>0</td> <td> </td> <td>#N/A</td> <td>#N/A</td> <td> </td> </tr> </table>		Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID		#N/A	0		#N/A	#N/A	
	Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID									
	#N/A	0		#N/A	#N/A											

## Operating Accounts

### REQUIRED ELEMENTS:

- **Establish** – Requesting a new Allotment, Function, Operating Fund (cash control)
- **Inactivate** – Requesting to inactivate an existing Allotment, Function, Operating Fund (cash control)
- **Change** – Requesting to change an account element (e.g. overrides, interest income posting). Any requests for changes must have a corresponding explanation in the **Reason for Change** box.
- **FY** – Select the fiscal year from the drop down list.
- **Dept** – Select the department requesting this account from the drop down list.

### FUNCTION AREA:

- **ALLOTMENT (FUNCTION TYPE)** - Complete this section when requesting to establish, inactivate or override an Allotment account.
  - Select the Function Group (AP) from the drop down list.
  - Enter the Function Type (AL) being requested.
  - Select the Fund Type (AL) for the Allotment Account from the drop down list.
  - Enter the name of the Allotment Account.
- **Override Allotment** - If requesting an Allotment override, select this check box. The From/To dates must be completed as well as the justification for the override. The end date of an override cannot exceed the end of the current fiscal year.
- **FUNCTION** – Complete this section when requesting to establish or inactivate a Function code.
  - Enter the Fund Code from which the function code will be expended from.
  - Select the Function Group (AP) from the drop down list.
  - Enter the Function Type (AL) for the requested Function.
  - Select the Fund Type (AL) for the Function from the drop down list.
  - Enter the Function being requested.
  - Enter the Function Name.

### FUND AREA:

- **FUND** – Complete this section when requesting to establish, inactivate or change an Operating Fund.
  - Select the Fund Type from the drop down list.
  - To inactivate or change an existing Fund, enter the Fund. To request a new Fund, leave the Fund field blank. This Fund code will be assigned by Statewide Accounting Services.
  - Enter the Fund Name.
- **For Restricted Funds Only** – Select whether the restricted fund is on-budget or off-budget. For on-budget restricted funds, enter the Function code in which the Fund will be expended from.
- **For Capital Projects Only** – Leave Blank.
- **Fund accrues interest income** – If this fund accrues interest income, check this box. The legal authority for the accrual of interest income as well as the account information where the interest income should post must be completed. (e.g. KRS 94A.220, 101 KAR 3:10) **Fund, Dept, Unit and Function** is required except where the interest is posting to the new fund. In this case, leave the Fund blank and it will be completed by Statewide Accounting Services. All remaining fields are discretionary.
- **Override Cash** – If requesting a cash override on a fund, check this box. Justification and the From/To dates for the override must be completed. The end date of a cash override cannot exceed the end of the current fiscal year.
- **Spending and Revenue** – Departments can require Sub-Function, Activity, and Sub-Activity at the fund and department level for both spending and revenue. Check the appropriate boxes based on the departments needs.



SAS-14  
08/10

Commonwealth of Kentucky

Date: 9/20/2010

**ACCOUNT MAINTENANCE FORM**

- Establish
- Inactivate
- Change

Reason for Change:

FUNCTION ONLY EXAMPLE

FY:

DEPT:

**FUNCTION**

**ALLOTMENT (FUNCTION TYPE)**

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

**Override Allotment** From:  To:

Provide justification for allotment override:

**FUNCTION**

Fund	Function Group (AP)	Function Type (AL)	Function	Function Name
0100	520D	520T	DFA0	Forensic Investigations

**FUND**

**FUND**

Fund Type	Fund	Fund Name

**For Restricted Funds Only -**

Is the Fund:  On Budget Enter the Function Code this Fund is to be expended from:   
 Off Budget

**For Capital Projects Only -**

If the Capital Project is funded from Bond Proceeds are the Bonds:  
 General Fund Supported  Agency Bonds  Not Funded from Bond Proceeds

Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code:

**Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.

Legal Authority: \_\_\_\_\_

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

**Override Cash** From:  To:

Provide justification for cash override:

**Spending**

- Require Sub-Function
- Require Activity
- Require Sub-Activity

**Revenue**

- Require Sub-Function
- Require Activity
- Require Sub-Activity

Agency Contact Here

Agency Contact

Governor's Office for Policy and Management

**FINANCE USE ONLY**

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	#N/A	0		#N/A	#N/A	



SAS-14 08/10	Commonwealth of Kentucky <b>ACCOUNT MAINTENANCE FORM</b>	Date: 9/20/2010																															
<input checked="" type="radio"/> Establish <input type="radio"/> Inactivate <input type="radio"/> Change		Reason for Change: <div style="border: 1px solid black; height: 20px;"></div>																															
FY: <input type="text" value="2010"/> DEPT: <input type="text" value="520"/>		ALLOTMENT AND FUNCTION EXAMPLE																															
FUNCTION	<b>ALLOTMENT (FUNCTION TYPE)</b>																																
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Function Group (AP)</th> <th>Function Type (AL)</th> <th>Function Type Name (AL)</th> </tr> <tr> <td>520D</td> <td>520T</td> <td>Forensics</td> </tr> </table>	Function Group (AP)	Function Type (AL)	Function Type Name (AL)	520D	520T	Forensics	<input type="checkbox"/> <b>Override Allotment</b> From: <input type="text"/> To: <input type="text"/> Provide justification for allotment override: <div style="border: 1px solid black; height: 20px;"></div>																									
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<b>FUNCTION</b>																																	
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Fund	Function Group (AP)	Function Type (AL)	Function	Function Name																													
0100	520D	520T	DFA0	Forensic Investigations																													
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	Fund Type	Fund	Fund Name																														
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Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program																										
Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source																										
<input type="checkbox"/> <b>Override Cash</b> From: <input type="text"/> To: <input type="text"/> Provide justification for cash override: <div style="border: 1px solid black; height: 20px;"></div>																																	
<table style="width:100%;"> <tr> <td style="width:50%; vertical-align: top;"> <b>Spending</b>  <input type="checkbox"/> Require Sub-Function  <input type="checkbox"/> Require Activity  <input type="checkbox"/> Require Sub-Activity         </td> <td style="width:50%; vertical-align: top;"> <b>Revenue</b>  <input type="checkbox"/> Require Sub-Function  <input type="checkbox"/> Require Activity  <input type="checkbox"/> Require Sub-Activity         </td> </tr> </table>		<b>Spending</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity	<b>Revenue</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity																														
<b>Spending</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity	<b>Revenue</b> <input type="checkbox"/> Require Sub-Function <input type="checkbox"/> Require Activity <input type="checkbox"/> Require Sub-Activity																																
Agency Contact Here _____ <small>Agency Contact</small>		_____ <small>Governor's Office for Policy and Management</small>																															
FINANCE USE ONLY	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Fund Class</th> <th>Fund Category</th> <th>Fund Type</th> <th>Fund Group</th> <th>CAFR Fund Type</th> <th>Investment Pool</th> <th>Template ID</th> </tr> <tr> <td> </td> <td>#N/A</td> <td>0</td> <td> </td> <td>#N/A</td> <td>#N/A</td> <td> </td> </tr> </table>		Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID		#N/A	0		#N/A	#N/A																		
	Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID																										
	#N/A	0		#N/A	#N/A																												



SAS-14 08/10	Commonwealth of Kentucky <b>ACCOUNT MAINTENANCE FORM</b>	Date: 9/20/2010
<input checked="" type="radio"/> Establish <input type="radio"/> Inactivate <input type="radio"/> Change		Reason for Change: <div style="border: 1px solid black; padding: 2px;">FUND ONLY EXAMPLE</div>
FY: <div style="border: 1px solid black; padding: 2px;">2010</div>	DEPT: <div style="border: 1px solid black; padding: 2px;">520</div>	

FUNCTION	<b>ALLOTMENT (FUNCTION TYPE)</b>		
	Function Group (AP)	Function Type (AL)	Function Type Name (AL)
	<input type="checkbox"/> Override Allotment	From: <div style="border: 1px solid black; width: 50px; height: 15px;"></div>	To: <div style="border: 1px solid black; width: 50px; height: 15px;"></div>
Provide justification for allotment override: <div style="border: 1px solid black; height: 20px;"></div>			
<b>FUNCTION</b>			
Fund	Function Group (AP)	Function Type (AL)	Function Name

FUND	<b>FUND</b>						
	Fund Type	Fund Name					
	1300	Forensic Investigations Fund					
<b>For Restricted Funds Only -</b>							
Is the Fund: <input checked="" type="radio"/> On Budget		Enter the Function Code this Fund is to be expended from: <div style="border: 1px solid black; padding: 2px;">DFA0</div>					
<input type="radio"/> Off Budget							
<b>For Capital Projects Only -</b>							
If the Capital Project is funded from Bond Proceeds are the Bonds:							
<input type="radio"/> General Fund Supported		<input type="radio"/> Agency Bonds					
<input checked="" type="radio"/> Not Funded from Bond Proceeds							
<input type="checkbox"/> Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code:		<div style="border: 1px solid black; width: 100px; height: 15px;"></div>					
<input type="checkbox"/> Does this Fund Accrue Interest Income? If yes, state the legal authority for the accrual of interest income.							
Legal Authority: _____							
Enter the account information where the interest income should post:							
Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program
Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source
<input type="checkbox"/> Override Cash		From: <div style="border: 1px solid black; width: 50px; height: 15px;"></div>	To: <div style="border: 1px solid black; width: 50px; height: 15px;"></div>				
Provide justification for cash override: <div style="border: 1px solid black; height: 20px;"></div>							
<b>Spending</b>		<b>Revenue</b>					
<input type="checkbox"/> Require Sub-Function		<input type="checkbox"/> Require Sub-Function					
<input type="checkbox"/> Require Activity		<input type="checkbox"/> Require Activity					
<input type="checkbox"/> Require Sub-Activity		<input type="checkbox"/> Require Sub-Activity					

Agency Contact Here \_\_\_\_\_

Agency Contact Governor's Office for Policy and Management

FINANCE USE ONLY	Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
		SREV	1300		RSTD	INT	



SAS-14  
08/10

Commonwealth of Kentucky  
**ACCOUNT MAINTENANCE FORM**

Date: 9/20/2010

- Establish
- Inactivate
- Change

Reason for Change:

FUND AND FUNCTION EXAMPLE

FY:  DEPT:

**FUNCTION**

**ALLOTMENT (FUNCTION TYPE)**

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

**Override Allotment** From:  To:

Provide justification for allotment override:

**FUNCTION**

Fund	Function Group (AP)	Function Type (AL)	Function	Function Name
	520D	520T	DFA0	Forensic Investigations

**FUND**

**FUND**

Fund Type	Fund	Fund Name
1300		Forensic Investigations Fund

**For Restricted Funds Only -**

Is the Fund:  On Budget Enter the Function Code this Fund is to be expended from:   
 Off Budget

**For Capital Projects Only -**

If the Capital Project is funded from Bond Proceeds are the Bonds:  
 General Fund Supported  Agency Bonds  Not Funded from Bond Proceeds

Is the Capital Project funded from an existing Bond Pool? If Yes, enter the Fund Code:

**Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.  
Legal Authority: \_\_\_\_\_

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

**Override Cash** From:  To:

Provide justification for cash override:

**Spending**

- Require Sub-Function
- Require Activity
- Require Sub-Activity

**Revenue**

- Require Sub-Function
- Require Activity
- Require Sub-Activity

Agency Contact Here

Agency Contact

Governor's Office for Policy and Management

**FINANCE USE ONLY**

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	SREV	1300		RSTD	INT	



Completed SAS-14's should be emailed to the Budget and Policy Analyst assigned to your agency. Once approved, it will be submitted to Statewide Accounting Services for processing. If requesting a new "Fund", Statewide Accounting Services will provide the Fund code that has been assigned to the Fund request back to the Department.

## 7 – Chart of Account Combinations and Requirements

As part of the Chart of Account setup for a Fund, two combination tables are updated: Valid Fund Department Combination (VFD) table and Valid Fund Department Function Combination (VFDF) table.

There is an entry on the VFD table for every active fund in eMARS. This entry limits access to the fund to only the departments associated with the fund in any given fiscal year. Some funds may need to be eligible for use with multiple departments. This will require multiple records on the VFD table. To access the VFD table, open **Page Search** from the Secondary Navigation panel and enter **VFD** in the Page Code field. Click **Open with Data**. The Valid Fund Department table opens.

### Valid Fund Department Combination

[Menu Quick Search](#)

Fiscal Year	Fund	Fund Name	Department	Department Name
✓ 2011	0100	General Fund	758	Office Of The Controller
2011	01NE	Unredeemed Check Fund 0100	758	Office Of The Controller
2011	03NE	Unredeemed Check Fund 0300	758	Office Of The Controller
2011	11NE	Unredeemed Check Fund 1100	758	Office Of The Controller
2011	1200	Federal Fund	758	Office Of The Controller

First Prev [Next](#) Last

---

Save Undo Delete Insert Copy Paste Search

\*Fiscal Year :  >

\*Fund :  >

General Fund

\*Department :  >

Office Of The Controller

[Invalid Fund Dept Combination](#)



The Valid Fund Department Function Combination (VFDF) table is used to identify valid combinations among fund, department and function. All on-budget operating funds are required to be included on the table with the function codes that are valid to be used with the funds. Agencies may include off-budget and capital funds on the table to ensure valid fund-department-function combinations but this is not required. To access the VFDF table, open **Page Search** from the Secondary Navigation panel and enter **VFDF** in the Page Code field. Click **Open with Data**. The Valid Fund Department Function Combination table opens.

### Valid Fund Department Function Combination

[Menu](#) [Quick Search](#)

Fiscal Year	Fund	Fund Name	Department	Department Name	Function	Function Name
✓ 2011	0100	General Fund	765	Office Of State Budget Director	GOPM	Governors Office for Policy & Management
2011	0100	General Fund	765	Office Of State Budget Director	GOPR	Governors Office for Policy Research
2011	0100	General Fund	765	Office Of State Budget Director	PF00	Planning Fund
2011	0100	General Fund	765	Office Of State Budget Director	TSP2	Tobacco Settlement
2011	01NE	Unredeemed Check Fund 0100	758	Office Of The Controller	AN05	ANOC-Unredeemed Cks Refunded
2011	1200	Federal Fund	758	Office Of The Controller	REZ0	FIN Rural Empowerment Zone
2011	1323	Office of State Budget Director Fund	765	Office Of State Budget Director	GOPM	Governors Office for Policy & Management
2011	132N	Finance Social Security Interest Fund	758	Office Of The Controller	LGSX	FIN Local Government Services
2011	132P	Finance OFM Income Fund	758	Office Of The Controller	OFMX	FIN Office of Financial Mgmt
2011	13H5	Finance eMARS Customer Resource Center	758	Office Of The Controller	CRCX	FIN Office of Customer Res Ctr

First Prev Next Last

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Save Undo Delete Insert Copy Paste Search

\*Fiscal Year : 2011

\*Fund : 0100  
General Fund

\*Department : 765  
Office Of State Budget Director

\*Function : GOPM  
Governors Office for Policy & Management

In addition to the combination tables, a department may optionally require that a Function, Sub-Function, Activity and/or Sub-Activity be required for a particular Fund and Department combination. This requirement is set independently for Spending and/or Revenue type transactions using the Fund Department Requirements (FDREQ) table. All funds with a CAFR Fund Type (Appropriation Fund) of “RSTD” and “FDRL” will have an entry to require a Function on Revenue type transactions regardless of any other requirements the department may request. To access the FDREQ table, open **Page Search** from the Secondary Navigation panel and enter **FDREQ** in the Page Code field. Click **Open with Data**. The Fund Department Requirements table opens.

### Fund Department Requirements

[Menu](#) [Quick Search](#)

Fiscal Year	Department	Fund	Accounting Classification
✓ 2011	758	0100	Spending
2011	758	0100	Revenue
2011	758	1200	Revenue
2011	758	132N	Spending
2011	758	132N	Revenue
2011	758	132P	Spending
2011	758	132P	Revenue
2011	758	13H5	Spending
2011	758	13H5	Revenue
2011	758	13HA	Revenue

First Prev Next Last

---

Save Undo Delete Insert Copy Paste Search

\*Fiscal Year :  >

\*Department :  >  
Office Of The Controller

\*Fund :  >  
General Fund

\*Accounting Classification :  ▾

Activity :  ▾

Sub Activity :  ▾

Function :  ▾

Sub Function :  ▾

## 8 – Accounting Templates

Accounting templates provide the ability to save frequently used chart of accounts data for use in subsequent document creation. These templates are used to populate fund and detail accounting elements on documents.

In order to reduce data entry and minimize errors, you can establish standard accounting templates of information that can be provided when you process documents. Using these templates, you reduce the

amount of time it takes to enter new documents. Templates also make it easier for the non accountant to process documents.

Basics of the Accounting Templates:

- Accounting templates are invoked after you create the document (at validate).
- Any accounting elements that have already been entered on the document are not overlaid with values from the accounting template that is selected so accounting templates only default values to blank fields.
- After the template is applied the values that are replaced by the user will be maintained.

An example would be a department creates an accounting template called "Pay Water Utility Bill" for use with payment request documents. The template includes fund, department, unit, function, and object of expenditure. When applying this template on an accounting line with a fund already specified, the accounting template only brings in the department, unit, function and object of expenditure. The Fund Code on the document is not replaced with the Fund Code from the template.

*NOTE: The Chart of Account data included on an accounting template is not validated to determine if the Chart of Account elements are valid.*

## [Creating Accounting Templates](#)

When creating an Accounting Template the user must navigate to the Accounting Template table by selecting **Page Search** from the Secondary Navigation panel and entering **ACTPL** in the Page Code field.

Click **Insert** to enter a new Accounting Template.

In the General Information section enter the required fields that are represented by asterisks and any other pertinent information. The **Department** field can be inserted by opening the field's pick list and selecting the appropriate code.

Note: **Department** field in the **General Information** subsection is only used to identify which department owns the accounting template. It is not the department which will be inferred to the accounting line of a document, this is the department in the **Fund Accounting** subsection. The two can be different if the user setting up the template has security access to both departments.

*A blank Accounting Template is inserted.*

**Search**

- Page Search
- Document Catalog
- Report Search
- infoAdvantage

**History**

**Favorites**

**Administration**

## Accounting Template

[Menu](#) [Quick Search](#)

Accounting Template	Name	Department	Department Name	Active
721F	CHFS	721	CHS-ADMINISTRAT	true
✓				true
728PY1	PAY BILL FROM ACCT 1	728	CHFS- PH	true
765E03	e321 exp for 765	765	OFFICE OF STATE	true
ADNR53	Dave's expenditure template	DAV	DAVE	true

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---

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)
[Search](#)

**General Information**

\*Accounting Template :

\*Name :

\*Department :

Description :

Active :

**Fund Accounting**

**Detail Accounting**

Expand the **Fund Accounting** and **Detail Accounting** subsections.  
 Enter the appropriate Fund and Detail information for this Accounting Template.  
 Click **Save**. Correct any errors and click **Save** again.



In eMARS each accounting template is created with an accounting template ID which must be unique statewide. Each cabinet has been assigned a single letter prefix to be used when setting up their templates. For example, the Finance and Administration Cabinet will be using “F” as its prefix on all accounting template IDs (ex. F00001 and F00002). A complete list of assigned prefixes by cabinet is listed below.

Accounting Template Prefixes		
Cabinet	Name	Prefix
10	LEGISLATIVE CABINET	L
20	JUDICIAL CABINET	B
31	CAB OF THE GENERAL GOVERNMENT	G
35	TRANSPORTATION CABINET	T
36	CAB FOR ECONOMIC DEVELOPMENT	D
39	FINANCE & ADMIN CABINET	F
45	CABINET FOR UNIVERSITIES	U
50	COMMERCE CABINET	C
51	EDUCATION CABINET	E
53	HEALTH & FAMILY SVS CABINET	H
54	JUSTICE & PUB SAFETY CABINET	J
55	PERSONNEL CABINET	P
56	LABOR CABINET	A
57	ENERGY & ENVIRONMENT CABINET	A
58	PUBLIC PROTECTION CABINET	A
	RESERVED	M
	RESERVED	W



[Search](#)  
[Page Search](#)  
[Document Catalog](#)  
[Report Search](#)  
[infoAdvantage](#)  
**History**  
**Favorites**  
**Administration**

## Accounting Template

[Menu](#) [Quick Search](#)

Accounting Template	Name	Department	Department Name	Active
ERIC T	Eric Thibodeaux	850	TOUR-OFFICE OF	true
F00001	Brett - 13BA Fund	758	CONTROLLER	true
F00002	Brett's Capital Project	758	CONTROLLER	true
✓ F00001	Pay Water Bill	758	CONTROLLER	true
F12345	pay my interest	758	CONTROLLER	true

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Save Undo Delete Insert Copy Paste Search

**General Information**

\*Accounting Template:

\*Name:

\*Department:  CONTROLLER

Description:

Active:

**Fund Accounting**

Fund:  Department:  BSA:

Sub Fund:  Unit:  Sub BSA:

Object:  Sub Unit:  Dept Object:

Sub Object:  Appr Unit:  Dept Revenue:

Revenue:

Sub Revenue:

**Detail Accounting**

Location:  Reporting:  Program:

Sub Location:  Sub Reporting:  Phase:

Activity:  Task Order:  Program Period:

Sub Activity:  Task:

Function:  Sub Task:

Sub Function:

*The new Accounting Template has been created.*

▼ Search

[Page Search](#)

[Document Catalog](#)

[Report Search](#)

[infoAdvantage](#)

► History

► Favorites

► Administration

## Accounting Template

[Menu](#) [Quick Search](#)

Accounting Template	Name	Department	Department Name	Active
ERIC T	Eric Thibodeaux	850	TOUR-OFFICE OF	true
F00001	Brett - 13BA Fund	758	CONTROLLER	true
F00002	Brett's Capital Project	758	CONTROLLER	true
✓ F00003	Pay Water Bill	758	CONTROLLER	true
				true

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---

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)    [Search](#)

▼ **General Information**

\*Accounting Template :

\*Name :

\*Department :

CONTROLLER

Description :

Active :

[Note: The basics for modifying an Accounting Template are exactly the same as modifying an existing departmental COA element.](#)

## Exercise 4 — Creating an Accounting Template

### Scenario

Every month a department is required to pay the water utility bill. To expedite the process a “Pay Water Bill” accounting template can be created and used to reduce the amount of information entered.

### Task Overview

Create a new Accounting Template that can be used to increase the efficiency of inputting accounting transactions.

### Procedures

1. Click **Search** in the Secondary Navigation panel. Open **Page Search** and enter **ACTPL** in the **Page Code** field.
2. Click **Browse**. Click **Accounting Template** to display the Accounting Template table.
3. Click **Insert** to enter a new Accounting Template in the table. A blank Accounting Template is present in the table and empty fields are displayed.
4. Enter the following information in the **General Information** section:

Required Fields	Values
Accounting Template	“F000” followed by your Student ID (see Student card) (Student ID 01 will enter “F00001”)
Name	Pay Water Bill
Department	Enter “758” manually or use the field pick list to select “758” as the correct department.

### Accounting Template

[Menu](#) [Quick Search](#)

Accounting Template	Name	Department	Department Name	Active
✓ F00001	Pay Water Bill	758	Fin Controller	true
F13000	130 - Revenue Budget	130	Revenue	true
FKEESR	KEES	075	KHEA,A	true

First Prev Next Last

---

Save Undo Delete Insert Copy Paste Search

**General Information**

\*Accounting Template:

\*Name:

\*Department:

Fin Controller

Description:

Active:



- Click **Fund Accounting** and **Detail Accounting** to expand the sections. Enter the following information.

Fields	Values
Fund	0100
Object	E213
Department	758
Unit	ACCT
Function	BA00

**▼Fund Accounting**

Fund :  Department :  BSA :

Sub Fund :  Unit :  Sub BSA :

Object :  Sub Unit :  Dept Object :

Sub Object :  Appr Unit :  Dept Revenue :

Revenue :

Sub Revenue :

---

**▼Detail Accounting**

Location :  Reporting :  Program :

Sub Location :  Sub Reporting :  Phase :

Activity :  Task Order :  Program Period :

Sub Activity :  Task :

Function :  Sub Task :

Sub Function :

- Click **Save**. Check for errors and correct them by clicking **View All**. Click **Save** again after correcting errors.
- View the new accounting template on the table.

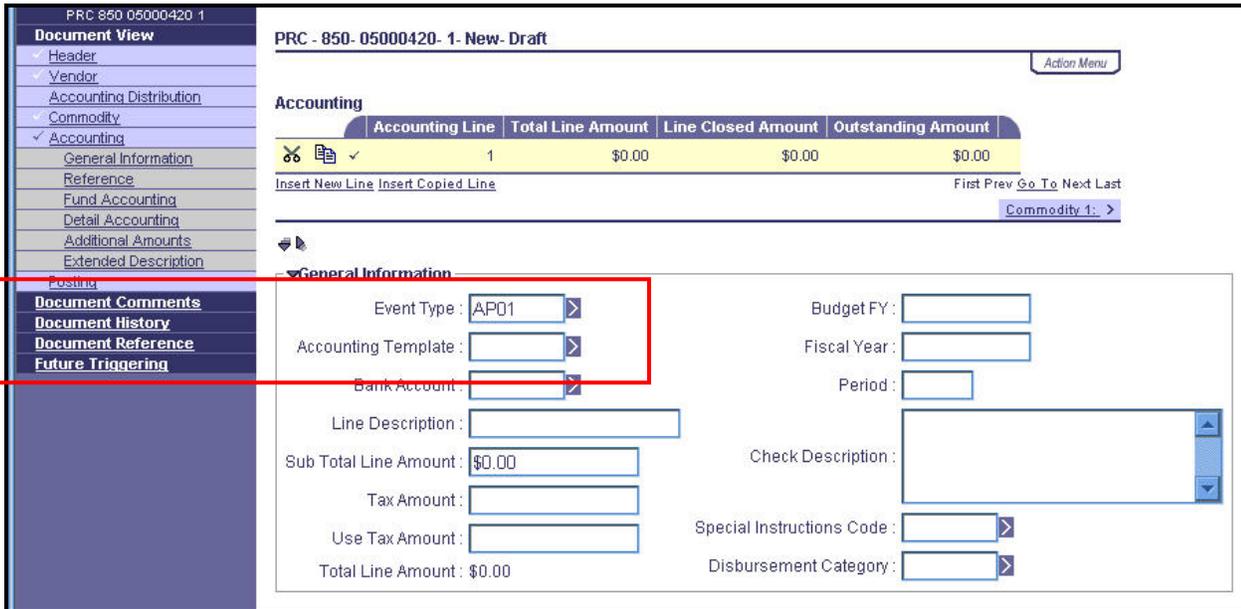
Accounting Template				
Accounting Template	Name	Department	Department Name	Active
✓ F00001	Pay Water Bill	758	Fin Controller	true
F13000	130 - Revenue Budget	130	Revenue	true
FKEESR	KEES	075	KHEAA	true

First Prev Next Last

### Using and Searching for Accounting Templates

When working in a document, select **Accounting** from the secondary navigation panel. The page opens to the General Information section.

Select the Accounting Template from the Pick List in the **Accounting Template** field.



Document View: PRC 850 05000420 1

Accounting Line Table:

Accounting Line	Total Line Amount	Line Closed Amount	Outstanding Amount
1	\$0.00	\$0.00	\$0.00

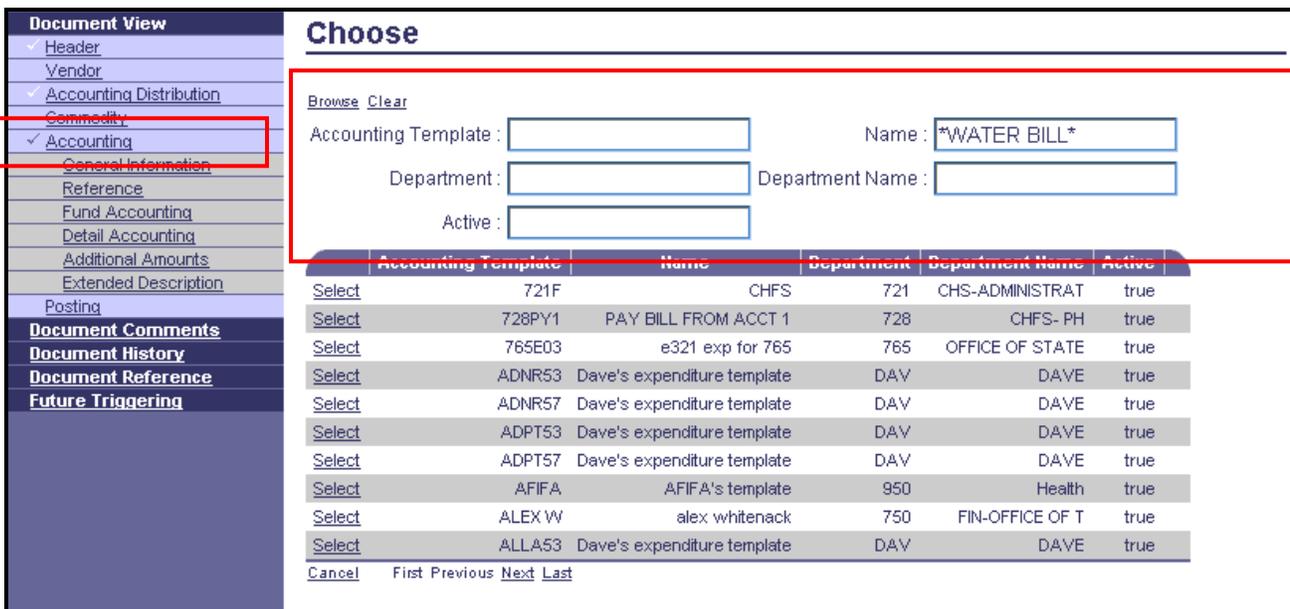
General Information fields:

- Event Type: AP01
- Accounting Template:
- Bank Account:
- Line Description:
- Sub Total Line Amount: \$0.00
- Tax Amount:
- Use Tax Amount:
- Total Line Amount: \$0.00
- Budget FY:
- Fiscal Year:
- Period:
- Check Description:
- Special Instructions Code:
- Disbursement Category:

The list of Accounting Templates is displayed.

Using one or more of the search fields possible enter a piece of information to find the appropriate template.

Use the template that was previously created by entering **\*Water bill\*** in **Name** field and click **Browse**.



Choose

Browse Clear

Accounting Template:  Name: \*WATER BILL\*

Department:  Department Name:

Active:

Select	Accounting Template	Name	Department	Department Name	Active
Select	721F	CHFS	721	CHS-ADMINISTRAT	true
Select	728PY1	PAY BILL FROM ACCT 1	728	CHFS- PH	true
Select	765E03	e321 exp for 765	765	OFFICE OF STATE	true
Select	ADNR53	Dave's expenditure template	DAV	DAVE	true
Select	ADNR57	Dave's expenditure template	DAV	DAVE	true
Select	ADPT53	Dave's expenditure template	DAV	DAVE	true
Select	ADPT57	Dave's expenditure template	DAV	DAVE	true
Select	AFIFA	AFIFA's template	950	Health	true
Select	ALEX W	alex whitenack	750	FIN-OFFICE OF T	true
Select	ALLA53	Dave's expenditure template	DAV	DAVE	true

Cancel First Previous Next Last



Click **Select** to the right of the template to be used.

*Displayed are the results of the search.*

**Document View**

- Header
- Vendor
- Accounting Distribution
- Commodity
- Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Additional Amounts
- Extended Description
- Posting

**Document Comments**

**Document History**

**Document Reference**

**Future Triggering**

### Choose

Browse Clear

Accounting Template :  Name :

Department :  Department Name :

Active :

	Accounting Template	Name	Department	Department Name	Active
Select	F00003	Pay Water Bill	758	CONTROLLER	true

Cancel First Previous Next Last

Now entered in the **Accounting Template** field is the ID of template selected. The accounting information will populate the appropriate fields when the document is validated.

PRC 758 06000510 1

**Document View**

- Header
- Vendor
- Accounting Distribution
- Commodity
- Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Additional Amounts
- Extended Description
- Posting

**Document Comments**

**Document History**

**Document Reference**

**Future Triggering**

PRC - 758- 06000510- 1- New- Draft

Action Menu

### Accounting

Accounting Line	Total Line Amount	Line Closed Amount	Outstanding Amount
0			\$0.00

Insert New Line Insert Copied Line First Prev Go To Next Last

Commodity 1: >

### General Information

Event Type :  Budget FY :

Accounting Template :  Fiscal Year :

Bank Account :  Period :

Line Description :

Sub Total Line Amount :  Check Description :

Tax Amount :

Use Tax Amount :  Special Instructions Code :

Total Line Amount :  Disbursement Category :



Expanding **Fund** and **Detail Accounting** does not display any of the elements that will be entered by the chosen template. These values will be filled when the document is validated.

In the introduction of Accounting Templates it was discussed that the template will not overlay a field that was entered manually. This can be seen in the **Fund Accounting** section by entering **1301** in the **Fund** field.

Click **Validate**.

<ul style="list-style-type: none"><li>Commodity</li><li>Accounting</li><li>General Information</li><li>Reference</li><li>Fund Accounting</li><li>Detail Accounting</li><li>Additional Amounts</li><li>Extended Description</li><li>Posting</li><li>Document Comments</li><li>Document History</li><li>Document Reference</li><li>Future Triggering</li></ul>	<table><tr><td>Bank Account:</td><td><input type="text"/></td><td>Period:</td><td><input type="text"/></td></tr><tr><td>Line Description:</td><td colspan="3"><input type="text"/></td></tr><tr><td>Sub Total Line Amount:</td><td><input type="text"/></td><td>Check Description:</td><td><input type="text"/></td></tr><tr><td>Tax Amount:</td><td><input type="text"/></td><td>Special Instructions Code:</td><td><input type="text"/></td></tr><tr><td>Use Tax Amount:</td><td><input type="text"/></td><td>Disbursement Category:</td><td><input type="text"/></td></tr><tr><td>Total Line Amount:</td><td colspan="3"><input type="text"/></td></tr></table> <p>▶Reference <input type="text"/></p> <p>▶Fund Accounting</p> <table><tr><td>Fund:</td><td><input type="text" value="1301"/></td><td>Object:</td><td><input type="text"/></td><td>OBSA:</td><td><input type="text"/></td></tr><tr><td>Sub Fund:</td><td><input type="text"/></td><td>Sub Object:</td><td><input type="text"/></td><td>Sub OBSA:</td><td><input type="text"/></td></tr><tr><td>Department:</td><td><input type="text"/></td><td>Revenue:</td><td><input type="text"/></td><td>Dept Object:</td><td><input type="text"/></td></tr><tr><td>Unit:</td><td><input type="text"/></td><td>Sub Revenue:</td><td><input type="text"/></td><td>Dept Revenue:</td><td><input type="text"/></td></tr><tr><td>Sub Unit:</td><td><input type="text"/></td><td>BSA:</td><td><input type="text"/></td><td colspan="2"></td></tr><tr><td>Appr Unit:</td><td><input type="text"/></td><td>Sub BSA:</td><td><input type="text"/></td><td colspan="2"></td></tr></table> <p>▶Detail Accounting <input type="text"/></p> <p>▶Additional Amounts <input type="text"/></p> <p>▶Extended Description <input type="text"/></p> <p><a href="#">Top</a></p> <p><input type="button" value="Save"/> <input type="button" value="Undo"/> <input type="button" value="Print"/> <input type="button" value="Validate"/> <input type="button" value="Submit"/> <input type="button" value="Close"/></p>	Bank Account:	<input type="text"/>	Period:	<input type="text"/>	Line Description:	<input type="text"/>			Sub Total Line Amount:	<input type="text"/>	Check Description:	<input type="text"/>	Tax Amount:	<input type="text"/>	Special Instructions Code:	<input type="text"/>	Use Tax Amount:	<input type="text"/>	Disbursement Category:	<input type="text"/>	Total Line Amount:	<input type="text"/>			Fund:	<input type="text" value="1301"/>	Object:	<input type="text"/>	OBSA:	<input type="text"/>	Sub Fund:	<input type="text"/>	Sub Object:	<input type="text"/>	Sub OBSA:	<input type="text"/>	Department:	<input type="text"/>	Revenue:	<input type="text"/>	Dept Object:	<input type="text"/>	Unit:	<input type="text"/>	Sub Revenue:	<input type="text"/>	Dept Revenue:	<input type="text"/>	Sub Unit:	<input type="text"/>	BSA:	<input type="text"/>			Appr Unit:	<input type="text"/>	Sub BSA:	<input type="text"/>		
Bank Account:	<input type="text"/>	Period:	<input type="text"/>																																																										
Line Description:	<input type="text"/>																																																												
Sub Total Line Amount:	<input type="text"/>	Check Description:	<input type="text"/>																																																										
Tax Amount:	<input type="text"/>	Special Instructions Code:	<input type="text"/>																																																										
Use Tax Amount:	<input type="text"/>	Disbursement Category:	<input type="text"/>																																																										
Total Line Amount:	<input type="text"/>																																																												
Fund:	<input type="text" value="1301"/>	Object:	<input type="text"/>	OBSA:	<input type="text"/>																																																								
Sub Fund:	<input type="text"/>	Sub Object:	<input type="text"/>	Sub OBSA:	<input type="text"/>																																																								
Department:	<input type="text"/>	Revenue:	<input type="text"/>	Dept Object:	<input type="text"/>																																																								
Unit:	<input type="text"/>	Sub Revenue:	<input type="text"/>	Dept Revenue:	<input type="text"/>																																																								
Sub Unit:	<input type="text"/>	BSA:	<input type="text"/>																																																										
Appr Unit:	<input type="text"/>	Sub BSA:	<input type="text"/>																																																										



After validating, the **Fund** and **Detail Accounting** sections display the element codes that were defined when creating the template. It is also noted that the **Fund** code that was manually entered did not change even though the **Fund** on the template was "0100".

Accounting Line	Total Line Amount	Line Closed Amount	Outstanding Amount
1	\$0.00	\$0.00	\$0.00

Accounting

Accounting Distribution

- Commodity
- Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Additional Amounts
- Extended Description
- Posting
- Document Comments**
- Document History**
- Document Reference**
- Future Triggering**

**General Information**

Event Type: AP01      Budget FY:

Accounting Template: F00003      Fiscal Year:

Bank Account: G1      Period:

Line Description:

Sub Total Line Amount: \$0.00      Check Description:

Tax Amount: \$0.00      Special Instructions Code:

Use Tax Amount: \$0.00      Disbursement Category:

Total Line Amount: \$0.00

**Reference**

**Fund Accounting**

Fund: 1301      Object: E213      OBSA:

Sub Fund:

Sub Object:

Sub OBSA:

Department: 758      Revenue:

Dept Object:

Unit: ACCT      Sub Revenue:

Dept Revenue:

Sub Unit:

BSA:

Appr Unit:

Sub BSA:

**Detail Accounting**

Location:

Reporting:

Major Program:

Sub Location:

Sub Reporting:

Program:

Activity:

Task:

Phase:

Sub Activity:

Sub Task:

Program Period:

Function: BA00      Task Order:

Sub Function:

## Exercise 5 — Use of an Accounting Template

### Scenario

The water bill is to be paid and the department must complete the transaction using an Accounting Template.

### Task Overview

Entering the Accounting Template that we created in Exercise 7 to a pre-existing document to complete the accounting transaction.

### Procedures

1. Click **Search**. Open the **Document Catalog** from the Secondary Navigation Panel. In the CODE field, enter “**GAX**”. In the DEPT field, enter the Department from your Student Card. In the ID field, enter “**CM110EX7-**” followed by your Student ID (see Student card) (Student ID 01 will enter “CM110ex7-01”). Click **Browse**.
2. Click the ID link of the document on the table. The creation of this document will be discussed further in another course.
3. In the Secondary Navigational Panel click **Accounting**. Displayed will be the accounting information.
4. Scroll to the bottom of the page and select **Edit**.
5. In the **General Information** section open the **Accounting Template** field pick list. Displayed is a table of all the Accounting Templates available. Any of the search fields can be used to browse for a specific Accounting template. Enter “Pay Water Bill” in the **Name** field and “\*Your Student ID” (“\*01”) in **Accounting Template** field and click **Browse**.
6. Use the navigation links under the table to locate the correct Accounting Template. Once “Pay Water Bill” has been located click **Select** on the row.

### Choose

[Browse](#) [Clear](#)

Accounting Template :  Name :

Department :  Department Name :

Active :

	Accounting Template	Name	Department	Department Name	Active
<a href="#">Select</a>	F00001	Pay Water Bill	758	Fin Controller	true

[Cancel](#)    [First](#) [Previous](#) [Next](#) [Last](#)

7. Click **Validate**. After validate has been clicked it will infer the Fund Accounting and Detail Accounting elements that were defined when the accounting template was created. To view this click **Fund Accounting** and **Detail Accounting**.



<b>▼Fund Accounting</b>		
Fund : <input type="text" value="0100"/>	Object : <input type="text" value="E213"/>	OBSA : <input type="text"/>
Sub Fund : <input type="text"/>	Sub Object : <input type="text"/>	Sub OBSA : <input type="text"/>
Department : <input type="text" value="758"/>	Revenue : <input type="text"/>	Dept Object : <input type="text"/>
Unit : <input type="text" value="ACCT"/>	Sub Revenue : <input type="text"/>	Dept Revenue : <input type="text"/>
Sub Unit : <input type="text"/>	BSA : <input type="text"/>	
Appr Unit : <input type="text"/>	Sub BSA : <input type="text"/>	
<b>▼Detail Accounting</b>		
Location : <input type="text"/>	Reporting : <input type="text"/>	Major Program : <input type="text"/>
Sub Location : <input type="text"/>	Sub Reporting : <input type="text"/>	Program : <input type="text"/>
Activity : <input type="text"/>	Task : <input type="text"/>	Phase : <input type="text"/>
Sub Activity : <input type="text"/>	Sub Task : <input type="text"/>	Program Period : <input type="text"/>
Function : <input type="text" value="BA00"/>	Task Order : <input type="text"/>	
Sub Function : <input type="text"/>		

## 9 – Cash Controls

eMARS uses the Cash Balance Maintenance tables to track and establish cash balances. These tables define the balance sheet accounts that a fund considers its “actual cash accounts” for cash edits. The Cash Balance Maintenance tables are also where the rules for how a fund calculates its “available cash” for cash edits.

There are three different Cash Balance (CBAL) tables:

- Administration tables will be administered by the Finance and Administration Cabinet
  - Cash Balance Summary Maintenance (CBALS) - establishes controls settings and edits for Cash Balances.
  - Cash Balance Maintenance (CBALD) – establishes cash balance tracking rules of each fund.
- User tables
  - Cash Balance Summary (CBALSQ) - displays available cash amounts for a Fund.

\* All amounts are updated, real-time, when a record is updated from an accounting transaction

There are two places where cash control can be overridden:

- A cash override can be established for a particular fund on the CBAL tables.
- A cash override can be applied to a particular document in eMARS. This override must be applied by the F&A Cabinet prior to being submitted into workflow.
- Cash overrides must have prior approval by GOPM and the F&A Cabinet

### [Identifying available cash balance of a Fund](#)

The available cash balance can be determined by navigating to the Cash Balance Summary table.

Open **Page Search** and enter **CBALSQ** into the **Page Code** field.

Click on the **Cash Balance Summary** link to view the table.

Each Fund is listed and a specific Fund can be found using the **Search** or the navigation links under the table.

Click **Search**. Enter **1301** in the **Fund** field and click **OK**.

If multiple Funds meet the search criteria click on the correct Fund.

Displayed are a number of accounting balances for the Fund. The balance that is important is **Available Cash Balance**. This is the balance that cash transactions will be validated against to ensure funds are available.



## Cash Balance Summary

[Menu](#) [Quick Search](#)

Fund	Name	Cash Balance	Adjusted Cash Balance	Available Cash Balance
✓ 1301	Agy Receipts	\$150,000.00	\$150,500.00	\$150,500.00

First Prev Next Last

Search

Fund :	1301
Cash Balance :	\$150,000.00
Pending Increase Non-Cash :	\$0.00
Pending Decrease Non-Cash :	\$17,853.20
Pending Increase Cash :	\$1,000.00
Pending Decrease Cash :	\$500.00
Accepted Increase Non-Cash :	\$0.00
Accepted Decrease Non-Cash :	\$345.87
Adjusted Cash Balance :	\$150,500.00
Cash Balance Minimum :	\$0.00
Available Cash Balance :	\$150,500.00

[Cash Balance Detail](#) [Cash Balance Summary Maintenance](#)

## Identifying if a Fund is in Override

To determine if a fund is in override, select the **Cash Balance Summary Maintenance** link at the bottom of the **Cash Balance Summary** screen.

### Cash Balance Summary Maintenance

[Menu](#) [Quick Search](#)

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)    [Search](#)    [First](#) [Prev](#) [Next](#) [Last](#)

Fund :  [>](#)      Pending Increase Cash :

Agy Receipts      Pending Decrease Cash :

Cash Balance Minimum :       Pending Increase Non-Cash :

Cash Balance Error Severity :  [v](#)      Pending Decrease Non-Cash :

Accepted Increase Non-Cash :

Accepted Decrease Non-Cash :

[Cash Balance Summary](#) [Cash Balance Detail](#) [Cash Balance Detail Maintenance](#) [Cash Balance Pool](#)

The **Cash Balance Error Severity** field will identify if the fund is in override. “Overrideable Error” means the fund cannot be less than zero without a manual override being applied to the document. “No Error” will place an override on the fund and allow the cash balance to be less than zero without any manual intervention.

## Exercise 6 – Determine a Fund’s available cash balance

### Scenario

There has been discussion of whether an office project should be undertaken. The manager has required a number of factors to be evaluated, one of which is the available cash balance of Fund “1301” to determine the funds available.

### Task Overview

Determine the available cash balance of a fund from the Cash Balance Summary table.

### Procedures

1. Click **Search** in the Secondary Navigation panel. Open **Page Search** and enter **CBALSQ** in the **Page Code** field.
2. Click **Browse**. Click **Cash Balance Summary** to display the Cash Balance Summary table.
3. Click **Search**. In the search window Enter **1301** in the **Fund** field and click **Ok**.
4. Use the navigation links under the table to locate the correct Fund. Once **1301** has been located click on the row. Displayed are a variety of balances.

### Cash Balance Summary

[Menu](#) [Quick Search](#)

Fund	Name	Cash Balance	Adjusted Cash Balance	Available Cash Balance
✓ 1301	Agy Receipts	\$150,000.00	\$150,500.00	\$150,500.00

First Prev Next Last

---

Search

Fund :

Cash Balance :

Pending Increase Non-Cash :

Pending Decrease Non-Cash :

Pending Increase Cash :

Pending Decrease Cash :

Accepted Increase Non-Cash :

Accepted Decrease Non-Cash :

Adjusted Cash Balance :

Cash Balance Minimum :

Available Cash Balance :

[Cash Balance Detail](#) [Cash Balance Summary Maintenance](#)

## 10 – Budget Basics

### Budget Process

The Commonwealth of Kentucky has a biennial budget process. Every two years the legislature and the Governor work to pass a legislatively enacted budget. This budget, commonly referred to as the Appropriations Bills, establishes the expenditure budget amounts by Fund (General Fund, Tobacco Fund, Road Fund, Restricted Funds and Federal Funds). Once the Commonwealth has an enacted budget, the Office of State Budget Director (OSBD) begins the process of implementing the budget.

### Appropriation and Allotment Process and Due Dates

The Governor’s Office for Policy and Management (GOPM) will set up the initial operating budget Appropriations in accordance with the Appropriations Bills and does not require any action on the part of agencies.

Prior to the beginning of each fiscal year, agencies submit a schedule of quarterly Allotments of Appropriations as required by KRS 48.610. GOPM initiates the Allotment request process through communication with all state government organizational entities. The communication process outlines the Allotment Request process and all of the guidelines on preparing the Allotment information.

Allotment changes occur during a fiscal year. Allotment modifications are done through the authority of KRS 48.600-48.630 and the provisions of the Appropriations Acts.

Appropriation modifications are processed on a quarterly schedule. The table below shows the due date the request must be received by GOPM, the report date to the Legislative Research Commission (LRC) and the effective date of the Appropriation modifications for each quarter.

QUARTER	DUE DATE TO GOPM	REPORT DATE TO LRC	EFFECTIVE DATE OF APPROPRIATION MODIFICATION
1 <sup>st</sup> Quarter	June 15	July 1	August 1
2 <sup>nd</sup> Quarter	September 15	October 1	November 1
3 <sup>rd</sup> Quarter	December 15	January 1	February 1
4 <sup>th</sup> Quarter	March 15	April 1	May 1

Requests for Appropriation modifications must be submitted to GOPM on or before the due date for the modification to be acted upon.

KBUD is the software tool used to establish the operating budget in the eMARS system. Appropriations (Function Group) and Allotments (Function Type) are entered into KBUD and subsequently loaded to eMARS. KBUD Budget Execution training is offered to assist users with KBUD.

### Chart of Accounts

In eMARS, chart of account elements are used to identify and classify all financial and budget data. For operating budgets, eMARS will utilize the following central chart of account elements:

- **CAFR Fund Type** - defines the budgetary fund as outlined in the Appropriations Bills (General, Tobacco, Road, Restricted, Federal)
- **Cabinet** - defines the Organizational structure
- **Function Group** - defines the Appropriations as outlined in the Appropriations Bills



- **Function Type** – defines the Allotment breakdown below the Appropriation level
- **Fund Type** – is the current MARS fund
- **Object Type** – defines the objects of expenditures (e.g. Personnel, Operating, Grants Loans and Benefits, Debt Service and Capital Outlay)

**CAFR Fund Type and Fund Type Crosswalk**

As stated earlier, Appropriations will be entered at the Budgetary Fund (CAFR Fund Type) level. The following table shows the relationship between the eMARS CAFR Fund Type and eMARS Fund Type:

eMARS Appropriation Fund (CAFR Fund Type)	eMARS CAFR Fund Type Name	eMARS Allotment Fund (Fund Type)	eMARS Fund Type Name
GNRL	General Fund	0100	General Fund
ROAD	Road Fund	1100	Road Fund
FDRL	Federal Funds	1200	Federal Fund
FDRL	Federal Funds	6200	Unemployment Benefits Fund
RSTD	Restricted Funds	1300	Agency Revenue Fund
RSTD	Restricted Funds	2100	State Parks Fund
RSTD	Restricted Funds	2200	State Fair Board Fund
RSTD	Restricted Funds	2400	Insurance Administration Fund
RSTD	Restricted Funds	2900	Horse Park Commission Fund
RSTD	Restricted Funds	3100	Fleet Management Fund
RSTD	Restricted Funds	3200	Computer Services Fund
RSTD	Restricted Funds	3500	Prison Industries Fund
RSTD	Restricted Funds	3600	Central Printing Fund
RSTD	Restricted Funds	3700	Property Management Fund
RSTD	Restricted Funds	3800	Risk Management Fund
TBCO	Tobacco Fund	6350	Tobacco Settlement Trust Fund



### Budget Structure and Levels

A budget structure is the framework that determines the type of budget. Budget structures consist of levels that correspond to increasingly more detailed levels of budgeting. Kentucky’s operating budget structure is composed of three levels with the following chart of account elements:

**Level 1 (Appropriation)** – CAFR Fund Type, Cabinet, Function Group

**Level 2 (Allotment)<sup>1</sup>** – CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type

**Level 3 (Object Type)<sup>2</sup>** – CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type, Object Type

### Example of an eMARS Budget Structure

	eMARS
Appropriation	RSTD-31-765A
Allotment	RSTD-31-765A-765B-1300-Qtr
Appropriation	GNRL-31-765A
Allotment	GNRL-31-765A-765B-0100-Qtr
Object Type	GNRL-31-765A-765B-0100-1

<sup>1</sup> Allotted by quarter

<sup>2</sup> For General Funds only

## 11 – Operating Budget

The Operating Budget provides for the operational needs of the many offices of the Commonwealth including employee salaries, fringe benefits, overhead costs and funds to be used for various benefit programs. In eMARS, expenditure budget control is established at the following three levels:

- Appropriation (Function Group)
- Allotment (Function Type)
- Object Type – General fund only

The General Assembly appropriates funds for specific Appropriation Units such as Office of State Budget Director. These Appropriation Units are listed in the Appropriations Bills. There is a separate Appropriation (Function Group) code established for each Appropriation Unit. These Appropriation (Function Group) codes must be unique statewide. Therefore, no two programs will have the same Appropriation (Function Group) code assigned. Note that although the value (e.g. 765A) associated with an agency’s Appropriation (Function Group) code may be the same for multiple CAFR Fund Types, the Appropriations are distinct in eMARS because they are associated with different funds.

For example, if an agency has three CAFR Fund Types, the agency will have three Appropriation (Function Group) records in eMARS. Different CAFR Fund Types include General Fund, Restricted Funds and Federal Funds. The sum of an agency’s CAFR Fund Types equals the total budget for that agency.

An Allotment (Function Type) is a lower level breakdown of an Appropriation (Function Group). For example, the Appropriation (Function Group) for the Office of State Budget Director (765A) is divided into three Allotments (Function Types) as follows:

- 765B Budget and Policy Analysis
- 765C Economic Analysis
- 765D Policy and Research

In eMARS, allotments will be broken down into quarterly time periods. This will allow spending to be controlled within the quarterly time period. For this example, assume Allotment (Function Type) 765B for Budget and Policy Analysis is for \$1,000,000 and is broken out into quarter as follows:

Quarter 1 (July-Aug-Sept)	\$300,000
Quarter 2 (Oct-Nov-Dec)	\$300,000
Quarter 3 (Jan-Feb-Mar)	\$200,000
Quarter 4 (Apr-May-June)	\$200,000
<b>765B Budget and Policy Analysis Total:</b>	<b>\$1,000,000</b>

Allotments (Function Types) established in the General Fund (0100) will be setup with an associated Object Type. For this example, assume Allotment (Function Type) 765B for Budget and Policy Analysis also has the following breakout by Object Type:

Object Type 1 (Personnel)	\$600,000
Object Type 3 (Operating)	\$250,000
Object Type 4 (Grants, Loans and Benefits)	\$150,000
<b>765B Budget and Policy Analysis Total:</b>	<b>\$1,000,000</b>



**LEVEL 1 – APPROPRIATION (FUNCTION GROUP)**

**Appropriations**

Fiscal Year 2006      *Office of State Budget Director*

Function Group – 765A

CAFR Fund Type – GNRL (General Fund)

Appropriation Total \$2,055,200

**LEVEL 2 – ALLOTMENT (FUNCTION TYPE)**

**Allotments**

765B	<i>Budget and Policy Analysis</i>	<b>\$1,000,000</b>
765C	<i>Economic Analysis</i>	<b>\$655,200</b>
765D	<i>Policy and Research</i>	<b>\$400,000</b>
<b>Total Allotments</b>		<b>\$2,055,200</b>

**LEVEL 3 – OBJECT TYPE ALLOTMENT**

765B      *Budget and Policy Analysis*

**Object Type Allotments**

1	<i>Personnel</i>	\$600,000
3	<i>Operating</i>	\$250,000
4	<i>Grants, Loans and Benefits</i>	\$150,000
<b>Total Object Type Allotments</b>		<b>\$1,000,000</b>

Accounting transactions are recorded at the Function level which infers the Appropriation (Function Group) and Allotment (Function Type) and Fund level which infers the Appropriation Fund (CAFR Fund Type) and Allotment Fund (Fund Type).

## Budget Balances and Controls

Budget balances and controls are used to determine if there is sufficient budget prior to an accounting transaction posting. For the General fund, there are more controls than any other fund. For example, a General Fund transaction will edit against the Appropriation control, Allotment controls and the Object control. Restricted Funds will only edit against the Appropriation control and Allotment controls since Restricted Funds are not budgeted at the Object level. The following is an explanation of these controls:

### APPROPRIATION CONTROL

At the Appropriation level, the budget control is called Unobligated.

- **Unobligated** = Current Budget<sup>3</sup> – Encumbered – Cash Expenses<sup>4</sup> – Accrued Expenses<sup>5</sup>

Based on the formula above, calculate the Unobligated balance for the following:

Current Budget = \$100

Pre-Encumbered = \$25

Encumbered = \$25

Accrued Expenses = \$10

Cash Expenses = \$50

Unobligated = \_\_\_\_\_<sup>6</sup>

### ALLOTMENT CONTROL

At the Allotment level, the budget controls are called Unobligated and YTD (Year-to-Date) Unexpended Accrued. Expenditures and budget documents will edit against both of these controls while encumbrance documents will only edit against the Unobligated control.

- **Unobligated** = Current Budget – Encumbered – Cash Expenses – Accrued Expenses
- **YTD Unexpended Accrued** = YTD Allotments<sup>7</sup> – Accrued Expenses – Cash Expenses

Based on the formulas above, calculate the Unobligated and YTD Unexpended Accrued for the following:

Current Budget = \$100

YTD Allotments = \$65

Pre-Encumbered = \$25

Encumbered = \$25

Accrued Expenses = \$10

Cash Expenses = \$50

Unobligated = \_\_\_\_\_<sup>8</sup>

YTD Unexpended Accrued = \_\_\_\_\_<sup>9</sup>

<sup>3</sup> Current Budget = Adopted + Amendments

<sup>4</sup> Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor

<sup>5</sup> Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to vendor

<sup>6</sup> Unobligated = \$15

<sup>7</sup> YTD Allotted = sum of the quarterly allotments to date

<sup>8</sup> Unobligated = \$15

<sup>9</sup> YTD Unexpended Accrued = \$5



### OBJECT CONTROL

At the Object level, the Allotment budget control is called Unobligated. This Allotment control will be used for the General fund only and is an annual value. Expenditure, budget and encumbrance documents for the General fund will edit against this control.

- **Unobligated** = Current Budget – Encumbered – Cash Expenses – Accrued Expenses

Based on the formula above, calculate the Unobligated for the following:

- Current Budget = \$50
- Pre-Encumbered = \$5
- Encumbered = \$10
- Accrued Expenses = \$10
- Cash Expenses = \$5
- Unobligated = \_\_\_\_\_<sup>10</sup>

Assume the following for allotment GNRL-31-765B-765A-0100:

<b>Allotment:</b>	GNRL-31-765A-765B-0100		\$1,000,000
<b>Quarterly Allotments:</b>	GNRL-31-765A-765B-0100	Quarter 1	\$300,000
	GNRL-31-765A-765B-0100	Quarter 2	\$300,000
	GNRL-31-765A-765B-0100	Quarter 3	\$200,000
	GNRL-31-765A-765B-0100	Quarter 4	<u>\$200,000</u>
	<b>Total Quarterly Allotments</b>		<b>\$1,000,000</b>
<b>Object Allotments:</b>	GNRL-31-765A-765B-0100-1		\$600,000
	GNRL-31-765A-765B-0100-3		\$250,000
	GNRL-31-765A-765B-0100-4		<u>\$150,000</u>
	<b>Total Object Allotments</b>		<b>\$1,000,000</b>

<sup>10</sup> Unobligated = \$25

It is currently the second quarter of the fiscal year, the available budget amounts are as follows:

Allotment Current Budget = \$1,000,000

YTD Allotments = \$600,000

Object Type 1 (Personnel) Current Budget = \$600,000

Object Type 3 (Operating) Current Budget = \$250,000

Object Type 4 (Grants Loans and Benefits) Current Budget = \$150,000

Expenditures and Encumbrances to date are as follows:

Pre-Encumbered = \$25,000

Encumbered = \$55,000

Accrued Expenses = \$15,000

Cash Expenses = \$435,000

Allotment Level Budget Balances are as follows:

**Allotment Level Unobligated = \$495,000 (1,000,000-55,000-15,000-435,000)**

**Allotment Level YTD Unexpended Accrued = \$150,000 (600,000-15,000-435,000)**

Object Type 3 (Operating) Expenditures and Encumbrances to date are as follows:

Pre-Encumbered = \$5,000

Encumbered = \$10,000

Accrued Expenses = \$5,000

Cash Expenses = \$100,000

Object Type 3 (Operating) Budget Balances are as follows:

**Object Type 3 (Operating) Unobligated = \$135,000 (250,000-10,000-5,000-100,000)**

A vendor has submitted an invoice for office supplies (E321) for \$50,000 that will be paid for from the General Fund. Can the vendor be paid?<sup>11</sup> Why? To determine if there is sufficient budget to process the payment, we must check the budget balances we discussed previously.

For the General fund, there are more checks than for any other fund. In the General fund, we must determine if there is enough Unobligated at the Object level. In this example, the \$50,000 is less than the Unobligated balance for Object Type 3 (\$135,000). Additionally, we must also determine if there is enough Unobligated and YTD Unexpended Accrued balance at the Allotment level. In this example, the \$50,000 is less than the Allotment Unobligated (\$495,000) and the Allotment YTD Unexpended Accrued (\$150,000). Therefore, the vendor can be paid.

Let's change the scenario. Assume that the vendor invoice is for \$140,000 instead of \$50,000. Can the vendor be paid?<sup>12</sup> Why? In this example, the \$140,000 is less than the Allotment Unobligated (\$495,000) and less than the Allotment YTD Unexpended Accrued (\$150,000). However, the \$140,000 exceeds the Object Unobligated balance (\$135,000). Therefore, the vendor cannot be paid.

---

<sup>11</sup> YES.

<sup>12</sup> NO.



What if we need to process an encumbrance for Print Shop Supplies (E319 – Object type 3) for \$130,000. Can the encumbrance be processed?<sup>13</sup> Why? Encumbrance transactions edit against the Unobligated balances only. In this example, the \$130,000 is less than the Object Unobligated (\$135,000) and less than the Allotment Unobligated (\$495,000). What if the amount is \$140,000, can the contract be processed?<sup>14</sup> Why? The \$140,000 is greater than the Object Unobligated (\$135,000).

In funds other than the General fund, the budget balances to consider when processing an accounting transaction are Unobligated and YTD Unexpended Accrued at the Allotment level.

The first exercise that will be completed later allows you to practice using the budget inquiry pages to determine if sufficient budget balance exists prior to an accounting transaction posting.

---

<sup>13</sup> YES.

<sup>14</sup> NO.

## Budget Inquiries

Four inquiry pages are available in eMARS to break down these budget balances and look into the individual transactions that make them up. They are:

- Appropriation (BQ3LV1)
- Allotment Program (BQ3LV2)
- Allotment (link on the Allotment Program BQ3LV2 page)
- Object Allotments (BQ3LV3)

Budget inquiry pages have links at the bottom of a page which allow the following:

- **Previous Level** displays the previous level of the budget structure.
- **Next Level** displays the next level of the budget structure
- **Allotments** displays the quarterly allotments. This link is only available on the Allotment Program (BQ3LV2) page.
- **Appropriation Summary** opens the Appropriation Summary (ESUM3L1) page.
- **Allotment Program Summary** opens the Allotment Program Summary (ESUM3L2) page.
- **Object Summary** opens the Object Summary (ESUM3L3) page.



Appropriation (BQ3LV1) Inquiry Page

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Budget

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**Operating Budgets**

Inquiries

✓ Appropriation Inquiry (BQ3LV1)

Allotment Inquiry (BQ3LV2)

Object Allotment Inquiry (E)

Appropriation Summary (E)

Allotment Summary (ESUM)

Object Allotment Summary

Cash Balances (CBALSO)

**Capital Budgets**

**Management Budgets**

### Appropriation

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BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	GNRL	31	030A	\$28,850,900.00	\$0.00	\$0.00	\$28,850,900.00
2006	GNRL	31	030P	\$24,504,100.00	\$0.00	\$0.00	\$24,504,100.00
2006	GNRL	31	039W	\$19,010,000.00	\$0.00	\$0.00	\$19,010,000.00
2006	GNRL	31	040M	\$13,736,000.00	\$0.00	\$0.00	\$13,736,000.00
2006	GNRL	31	045C	\$5,530,800.00	\$0.00	\$0.00	\$5,530,800.00
2006	GNRL	31	066N	\$1,409,500.00	\$0.00	\$0.00	\$1,409,500.00
2006	GNRL	31	074D	\$15,458,800.00	\$0.00	\$0.00	\$15,458,800.00
2006	GNRL	31	082K	\$4,462,000.00	\$0.00	\$0.00	\$4,462,000.00

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Search

**▼ Budget Actuals**

Purchase Reservations: <input type="text" value="\$0.00"/>	Uncommitted: <input type="text" value="\$28,850,900.00"/>
Pre-Encumbered: <input type="text" value="\$0.00"/>	Unobligated: <input type="text" value="\$28,850,900.00"/>
Encumbered: <input type="text" value="\$0.00"/>	Unexpended Cash: <input type="text" value="\$28,850,900.00"/>
Accrued Expenses: <input type="text" value="\$0.00"/>	Unexpended Accrued: <input type="text" value="\$28,850,900.00"/>
Cash Expenses: <input type="text" value="\$0.00"/>	
Actual Expenses: <input type="text" value="\$0.00"/>	

**▼ Budgeted Amounts**

Adopted: <input type="text" value="\$28,850,900.00"/>	Budget Reserve: <input type="text" value="\$0.00"/>
Allocated: <input type="text" value="\$0.00"/>	Transfer Out: <input type="text" value="\$0.00"/>
Amendments: <input type="text" value="\$0.00"/>	Transfer In: <input type="text" value="\$0.00"/>
Carry Forward: <input type="text" value="\$0.00"/>	Original Budget: <input type="text" value="\$28,850,900.00"/>
Reversions: <input type="text" value="\$0.00"/>	Current Budget: <input type="text" value="\$28,850,900.00"/>
Total Current LVL2: <input type="text" value="\$28,850,900.00"/>	
Total Adopted LVL2: <input type="text" value="\$28,850,900.00"/>	

**▼ General Information**

BFY: <input type="text" value="2006"/>	Name: <input type="text" value="030A"/>
CAFR Fund Type: <input type="text" value="GNRL"/>	Manager: <input type="text"/>
Cabinet: <input type="text" value="31"/>	Description: <input type="text"/>
Function Group: <input type="text" value="030A"/>	
Active: <input checked="" type="checkbox"/>	
House Bill Number: <input type="text"/>	
Start Date: <input type="text" value="07/01/2005"/>	
End Date: <input type="text" value="06/30/2006"/>	

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The Appropriation Inquiry Page provides information for Appropriation balances. Some of the key fields are defined below:

### **Budget Actuals**

- Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
- Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
- Actual Expenses = Accrued Expenses + Cash Expenses
- Unobligated = Current Budget – Encumbered – Accrued Expenses – Cash Expenses
- Unexpended Accrued = Current Budget – Accrued Expenses – Cash Expenses

### **Budgeted Amounts**

- Adopted = Appropriations included in the Appropriations Bills and any Special Legislation
- Amendments = any changes that occur after the enactment of the Appropriations Bills
- Current Budget = Adopted + Amendments
- Total Current LVL2 = sum of Allotments
- Total Adopted LVL2 = sum of Allotment amounts as enacted during the Allotment Request process



Allotment Program (BQ3LV2) Inquiry Page

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Budget

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**Operating Budgets**

Inquiries

✓ Appropriation Inquiry (BQ3LV2)

✓ Allotment Inquiry (BQ3LV2)

Object Allotment Inquiry (E)

Appropriation Summary (E)

Allotment Summary (ESUM)

Object Allotment Summary

Cash Balances (CBALSO)

**Capital Budgets**

**Management Budgets**

### Allotment Program

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BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	FDRL	39	7580	758C	1200	\$1,000,000.00	\$0.00	(\$160.00)	\$1,000,160.00
2006	FDRL	45	075X	075A	1200	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
2006	FDRL	53	728S	728A	1200	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00
2006	GNRL	31	030A	030B	0100	\$28,850,900.00	\$0.00	\$0.00	\$28,850,900.00
2006	GNRL	31	030P	030Q	0100	\$24,504,100.00	\$0.00	\$0.00	\$24,504,100.00
2006	GNRL	31	035W	035A	0100	\$3,668,500.00	\$0.00	\$0.00	\$3,668,500.00
2006	GNRL	31	035W	035D	0100	\$4,739,700.00	\$0.00	\$0.00	\$4,739,700.00
2006	GNRL	31	035W	035E	0100	\$3,239,500.00	\$0.00	\$0.00	\$3,239,500.00

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Search

**▼ Budget Actuals**

Purchase Reservations: \$0.00	Uncommitted: \$1,000,160.00
Pre-Encumbered: \$0.00	Unobligated: \$1,000,160.00
Encumbered: \$0.00	Unexpended Cash: \$1,000,160.00
Accrued Expenses: \$0.00	YTD Unexpended Accrued: \$750,160.00
Cash Expenses: (\$160.00)	Unexpended Accrued: \$1,000,160.00
Actual Expenses: (\$160.00)	

**▼ Budgeted Amounts**

Adopted: \$1,000,000.00	Budget Reserve: \$0.00
Allocated: \$0.00	Transfer Out: \$0.00
Amendments: \$0.00	Transfer In: \$0.00
Carry Forward: \$0.00	Original Budget: \$1,000,000.00
Reversions: \$0.00	Current Budget: \$1,000,000.00
Total Current LVL3: \$0.00	
Total Adopted LVL3: \$0.00	
Total Allotted: \$1,000,000.00	
YTD Allotments: \$750,000.00	

**▼ General Information**

BFY: 2006	Name: 2006-FDRL-39-7580-758C
CAFR Fund Type: FDRL	Manager: <input type="text"/>
Cabinet: 39	Description: <input type="text"/>
Function Group: 7580	
Function Type: 758C	
Fund Type: 1200	Active: <input checked="" type="checkbox"/>
House Bill Number: <input type="text"/>	
Start Date: <input type="text"/>	
End Date: <input type="text"/>	

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The Allotment Program Inquiry Page provides information for Allotment balances. Some of the key fields are defined below:

### **Budget Actuals**

- Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
- Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
- Actual Expenses = Accrued Expenses + Cash Expenses
- Unobligated = Current Budget – Encumbered – Accrued Expenses – Cash Expenses
- YTD Unexpended Accrued = YTD Allotments – Accrued Expenses – Cash Expenses
- Unexpended Accrued = Current Budget – Accrued Expenses – Cash Expenses

### **Budgeted Amounts**

- Adopted = Appropriations included in the Appropriations Bills and any Special Legislation Appropriations
- Amendments = any changes that occur after the enactment of the Appropriations Bills
- Current Budget = Adopted + Amendments
- Total Current LVL3 = sum of the Object Type amounts
- Total Adopted LVL3 = sum of the Object Type amounts as enacted during the Allotment Request process
- Total Allotted = sum of the quarterly Allotments
- YTD Allotments = sum of the quarterly Allotments to date



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### Allotments Inquiry Page

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Budget

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Operating Budgets

Inquiries

✓ Appropriation Inquiry (BQ)

✓ Allotment Inquiry (BQ3LV)

Object Allotment Inquiry (E)

Appropriation Summary (E)

Allotment Summary (ESU)

Object Allotment Summary

Cash Balances (CBALSQ)

Capital Budgets

Management Budgets

#### Allotments

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BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Period	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	GNRL	31	030A	030B	0100	1	\$7,600,300.00	\$0.00	\$0.00	\$7,600,300.00
2006	GNRL	31	030A	030B	0100	2	\$7,175,300.00	\$0.00	\$0.00	\$7,175,300.00
2006	GNRL	31	030A	030B	0100	3	\$7,175,300.00	\$0.00	\$0.00	\$7,175,300.00
2006	GNRL	31	030A	030B	0100	4	\$6,900,000.00	\$0.00	\$0.00	\$6,900,000.00

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Search

▼ **Budget Actuals**

Purchase Reservations: <input type="text" value="\$0.00"/>	Uncommitted: <input type="text" value="\$7,600,300.00"/>
Pre-Encumbered: <input type="text" value="\$0.00"/>	Unobligated: <input type="text" value="\$7,600,300.00"/>
Encumbered: <input type="text" value="\$0.00"/>	Unexpended Cash: <input type="text" value="\$7,600,300.00"/>
Accrued Expenses: <input type="text" value="\$0.00"/>	Unexpended Accrued: <input type="text" value="\$7,600,300.00"/>
Cash Expenses: <input type="text" value="\$0.00"/>	
Actual Expenses: <input type="text" value="\$0.00"/>	

▼ **Budgeted Amounts**

Adopted: <input type="text" value="\$7,600,300.00"/>	Budget Reserve: <input type="text" value="\$0.00"/>
Allocated: <input type="text" value="\$0.00"/>	Transfer Out: <input type="text" value="\$0.00"/>
Amendments: <input type="text" value="\$0.00"/>	Transfer In: <input type="text" value="\$0.00"/>
Carry Forward: <input type="text" value="\$0.00"/>	Original Budget: <input type="text" value="\$7,600,300.00"/>
Reversions: <input type="text" value="\$0.00"/>	Current Budget: <input type="text" value="\$7,600,300.00"/>

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The Allotment Inquiry Page provides information for the quarterly Allotment balances. These balances are quarterly amounts only and do not reflect any Year-to-Date or annual amounts.



Object (BQ3LV3) Inquiry Page

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Budget

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Operating Budgets

Inquiries

- Appropriation Inquiry (BQ3LV3)
- Allotment Inquiry (BQ3LV3)
- Object Allotment Inquiry (E)
- Appropriation Summary (E)
- Allotment Summary (ESUN)
- Object Allotment Summary
- Cash Balances (CBALSO)

Capital Budgets

Management Budgets

### Object

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BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unobligated
<input checked="" type="checkbox"/>	2006 GNRL	31	030A	030B	0100	1	\$25,027,000.00	\$0.00	\$0.00	\$25,027,000.00
	2006 GNRL	31	030A	030B	0100	3	\$3,823,900.00	\$0.00	\$0.00	\$3,823,900.00
	2006 GNRL	31	030A	030B	0100	4	\$0.00	\$0.00	\$0.00	\$0.00
	2006 GNRL	31	030A	030B	0100	5	\$0.00	\$0.00	\$0.00	\$0.00
	2006 GNRL	31	030A	030B	0100	6	\$0.00	\$0.00	\$0.00	\$0.00
	2006 GNRL	31	030A	030B	0100	7	\$0.00	\$0.00	\$0.00	\$0.00
	2006 GNRL	31	030P	030Q	0100	1	\$23,308,100.00	\$0.00	\$0.00	\$23,308,100.00
	2006 GNRL	31	030P	030Q	0100	3	\$1,196,000.00	\$0.00	\$0.00	\$1,196,000.00

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---

Search

▼ Budget Actuals

Purchase Reservations: \$0.00	Uncommitted: \$25,027,000.00
Pre-Encumbered: \$0.00	Unobligated: \$25,027,000.00
Encumbered: \$0.00	Unexpended Cash: \$25,027,000.00
Accrued Expenses: \$0.00	Unexpended Accrued: \$25,027,000.00
Cash Expenses: \$0.00	
Actual Expenses: \$0.00	

▼ Budgeted Amounts

Adopted: \$25,027,000.00	Budget Reserve: \$0.00
Allocated: \$0.00	Transfer Out: \$0.00
Amendments: \$0.00	Transfer In: \$0.00
Carry Forward: \$0.00	Original Budget: \$25,027,000.00
Reversions: \$0.00	Current Budget: \$25,027,000.00

▼ General Information

BFY: 2006	Name: 030B
CAFR Fund Type: GNRL	Manager:
Cabinet: 31	Description:
Function Group: 030A	
Function Type: 030B	Active: <input checked="" type="checkbox"/>
Fund Type: 0100	House Bill Number:
Object Type: 1	Start Date: 07/01/2005
	End Date: 06/30/2006

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The Object Inquiry Page provides information for the Object Type balances. These balances are by Object Type only. **Remember that Object Type allotments exist for the General Fund only.**

### Budget Actuals

- Accrued Expenses = expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
- Cash Expenses = expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
- Actual Expenses = Accrued Expenses + Cash Expenses
- Unobligated = Current Budget – Encumbered – Accrued Expenses – Cash Expenses
- Unexpended Accrued = Current Budget – Accrued Expenses – Cash Expenses

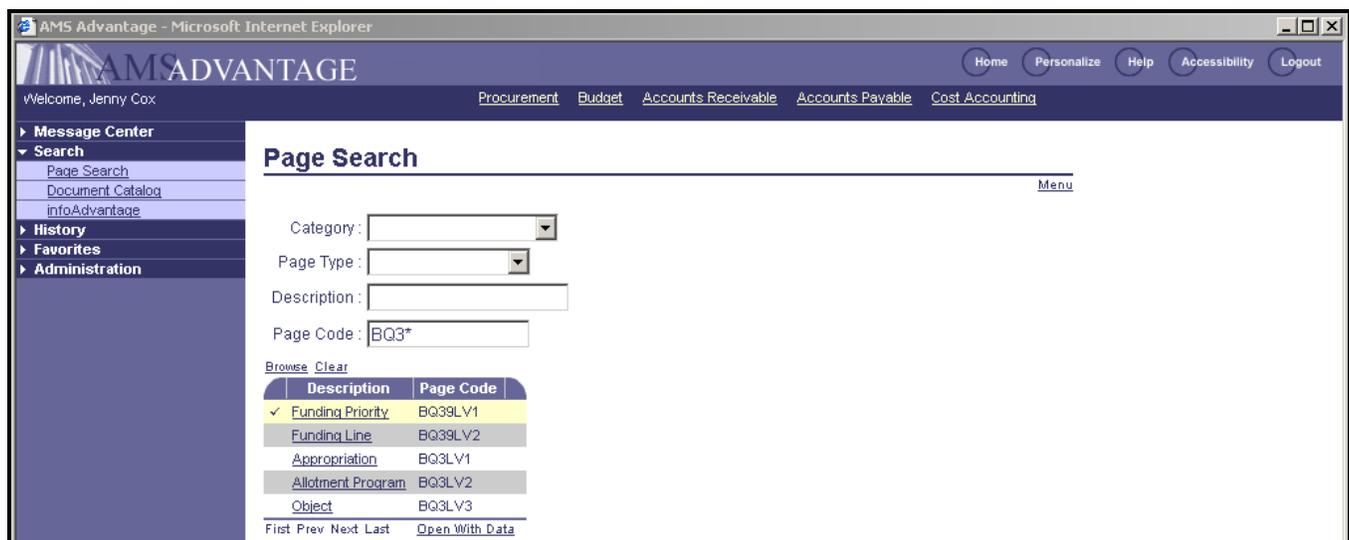
### Budgeted Amounts

- Adopted = Appropriations included in the Appropriations Bills and any Special Legislation Appropriations
- Amendments = any changes that occur after the enactment of the Appropriations Bills
- Current Budget = Adopted + Amendments

### Search Tip – Add to Favorites

eMARS has functionality to save pages as favorites for easy reference. Favorites are covered in the Intro to eMARS course. Using this functionality we can save the budget inquiry pages and the search criteria as a Favorite by performing the following steps:

1. Click **Page Search** and enter the page code for the budget inquiry page you wish to view.

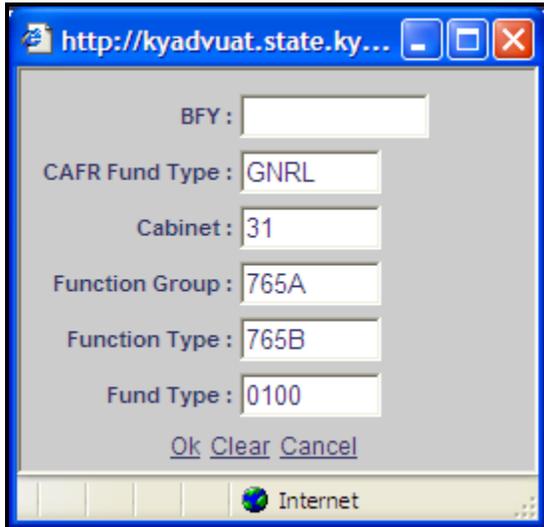


The screenshot shows the AMS Advantage web application interface. The top navigation bar includes links for Home, Personalize, Help, Accessibility, and Logout. The main content area is titled "Page Search" and contains several input fields: Category (dropdown), Page Type (dropdown), Description (text input), and Page Code (text input with "BQ3\*" entered). Below the search fields are "Browse" and "Clear" buttons. A table of search results is displayed, with the first row highlighted in yellow:

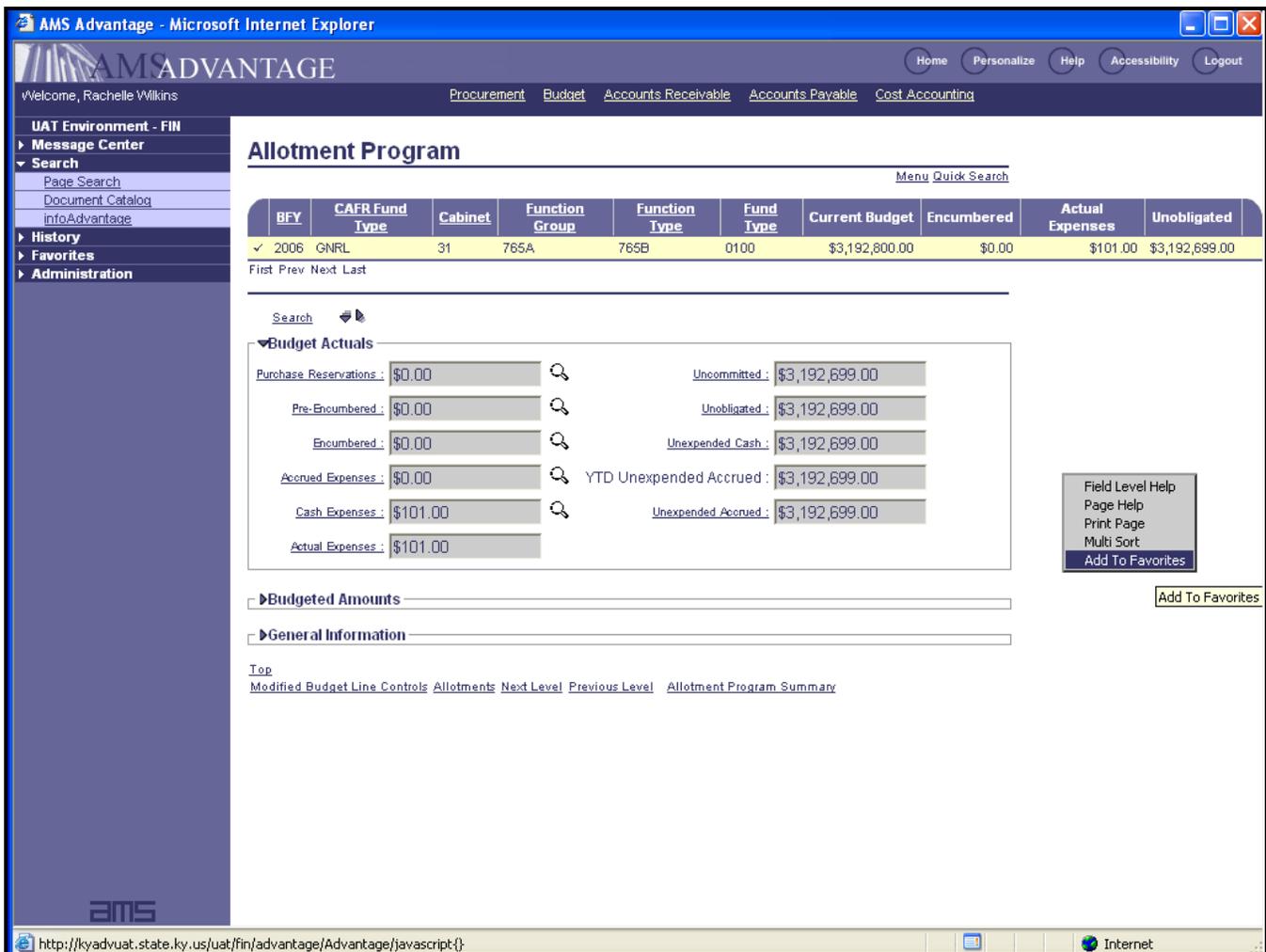
Description	Page Code
✓ Funding Priority	BQ39LV1
Funding Line	BQ39LV2
Appropriation	BQ3LV1
Allotment Program	BQ3LV2
Object	BQ3LV3

At the bottom of the table, there are navigation links: "First", "Prev", "Next", "Last", and "Open With Data".

2. Open the page and enter the search criteria to view one of your active budget lines



3. Click **OK**.

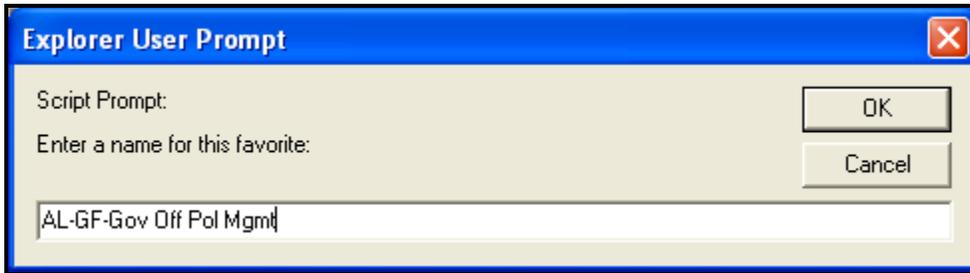


BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
2006	GNRL	31	765A	765B	0100	\$3,192,800.00	\$0.00	\$101.00	\$3,192,699.00

Purchase Reservations:	\$0.00	Uncommitted:	\$3,192,699.00
Pre-Encumbered:	\$0.00	Unobligated:	\$3,192,699.00
Encumbered:	\$0.00	Unexpended Cash:	\$3,192,699.00
Accrued Expenses:	\$0.00	YTD Unexpended Accrued:	\$3,192,699.00
Cash Expenses:	\$101.00	Unexpended Accrued:	\$3,192,699.00
Actual Expenses:	\$101.00		

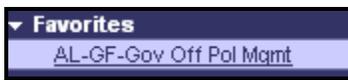
4. Right click on the inquiry page displayed with your search criteria and click **Add To Favorites**.



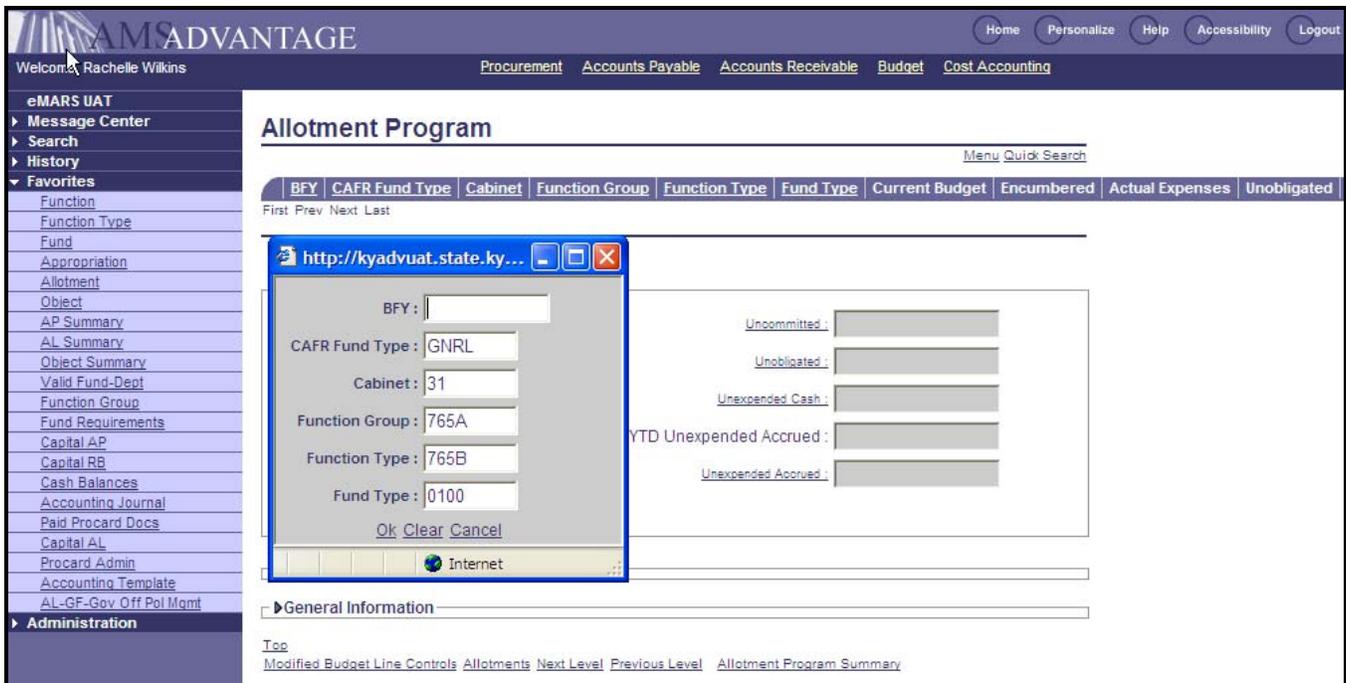
5. Enter the name to assign to the favorites entry for this search criteria.
6. Click **OK**. A message displays indicating the favorite was added.

**View All (1 of 1) : The favorite was successfully added.**

7. Click **Favorites** in the secondary navigation panel to see the entry you just created.



8. Select this entry to open the inquiry page again with your search criteria already pre-populated.



## Exercise 7 — Review Budget Inquiry Pages – Non General Fund

### Scenario

Before processing payment documents, you need to review the budget inquiry pages to ensure sufficient budget balances. A vendor has submitted an invoice for Data Processing Supplies (E331) for \$3,000. Using the allotment 2006-RSTD-31-030P-030T-1300, determine if the vendor can be paid.

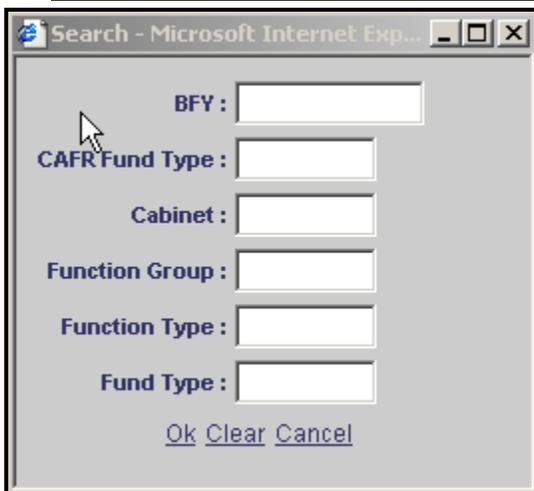
### Task Overview

For the Restricted Fund scenario, determine if the payment amount is less than the Allotment Unobligated and Allotment YTD Unexpended Accrued.

### Procedures

1. Click **Allotment Inquiry (BQ3LV2)** in the Operating Budget Workspace to open the Allotment Inquiry (BQ3LV2) page.
2. Enter the following information on the Search pop up box:

Field	Value
BFY	2006
CAFR Fund Type	RSTD
Cabinet	31
Function Group	030P
Function Type	030T
Fund Type	1300



3. Click **Ok**.



### Allotment Program

[Menu](#) [Quick Search](#)

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	RSTD	31	030P	030T	1300	\$24,400.00	\$0.00	\$18,966.45	\$5,433.55

First Prev Next Last

---

Search

**Budget Actuals**

Purchase Reservations :	\$0.00		Uncommitted :	\$5,433.55
Pre-Encumbered :	\$0.00		<b>Unobligated :</b>	<b>\$5,433.55</b>
Encumbered :	\$0.00		Unexpended Cash :	\$24,400.00
Accrued Expenses :	\$18,966.45		<b>YTD Unexpended Accrued :</b>	<b>\$5,433.55</b>
Cash Expenses :	\$0.00		Unexpended Accrued :	\$5,433.55
Actual Expenses :	\$18,966.45			

**Budgeted Amounts**

**General Information**

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Results of the inquiry search showing the Budget Actuals section. The two highlighted fields (Unobligated and YTD Unexpended Accrued) are the budget balances used to determine if an accounting transaction will post.



### Allotment Program

[Menu](#) [Quick Search](#)

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	RSTD	31	030P	030T	1300	\$24,400.00	\$0.00	\$18,966.45	\$5,433.55

First Prev Next Last

---

[Search](#)

► **Budget Actuals**

▼ **Budgeted Amounts**

Adopted :	\$24,400.00		Budget Reserve :	\$0.00
Allocated :	\$0.00		Transfer Out :	\$0.00
Amendments :	\$0.00		Transfer In :	\$0.00
Carry Forward :	\$0.00		Original Budget :	\$24,400.00
Reversions :	\$0.00		Current Budget :	\$24,400.00
			Total Current LVL3 :	\$0.00
			Total Adopted LVL3 :	\$0.00
			Total Allotted :	\$24,400.00
			YTD Allotments :	\$24,400.00

► **General Information**

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Budgeted Amounts section for the search results.

- Review the budget balances on the Allotment Inquiry (BQ3LV2) page to determine if payment can be made<sup>15</sup>.

<sup>15</sup> Yes. The Unobligated and YTD Unexpended Accrued are both greater than \$3,000.

## Exercise 8 — Review Budget Inquiry Pages – General Fund

### Scenario

A vendor has submitted an invoice for Office Supplies (E321) for \$50,000. Using the allotment 2006-GNRL-39-7580-758H-0100-3, determine if the vendor can be paid? Review the budget balances using the budget inquiry pages to determine if there is sufficient budget to process the payment.

### Task Overview

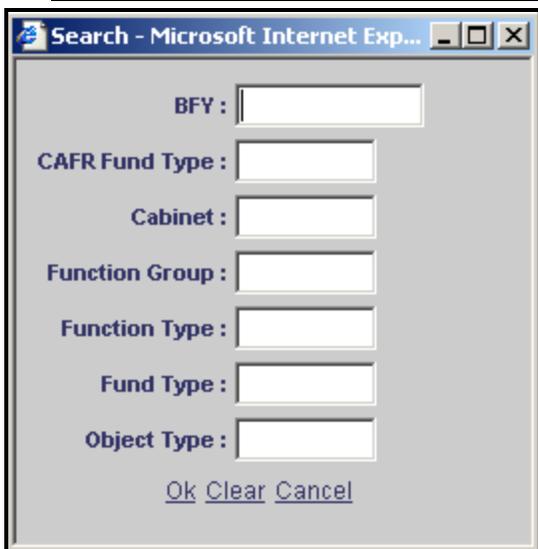
For the General Fund scenario, determine if there is enough Unobligated at the Object level. Additionally, determine if there is enough Unobligated and YTD Unexpended Accrued at the Allotment level.

### Procedures

#### Object Allotment Inquiry (BQ3LV3) Page

1. Click **Object Allotment Inquiry (BQ3LV3)** in the Operating Budget Workspace to open the Object Allotment Inquiry (BQ3LV3) page.
2. Enter the following information on the Search pop up box:

Field	Value
BFY	2006
CAFR Fund Type	GNRL
Cabinet	39
Function Group	7580
Function Type	758H
Fund Type	0100
Object Type	3



3. Click **Ok**.



### Object

[Menu](#) [Quick Search](#)

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	GNRL	39	7580	758H	0100	3	\$119,600.00	\$5,460.00	\$56,427.40	\$57,712.60

First Prev Next Last

---

Search

**▼Budget Actuals**

Purchase Reservations :	\$0.00		Uncommitted :	\$57,712.60
Pre-Encumbered :	\$0.00		Unobligated :	\$57,712.60
Encumbered :	\$5,460.00		Unexpended Cash :	\$63,482.38
Accrued Expenses :	\$309.78		Unexpended Accrued :	\$63,172.60
Cash Expenses :	\$56,117.62			
Actual Expenses :	\$56,427.40			

**▼Budgeted Amounts**

Adopted :	\$119,600.00		Budget Reserve :	\$0.00
Allocated :	\$0.00		Transfer Out :	\$0.00
Amendments :	\$0.00		Transfer In :	\$0.00
Carry Forward :	\$0.00		Original Budget :	\$119,600.00
Reversions :	\$0.00		Current Budget :	\$119,600.00

**▢General Information**

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- Review the Unobligated balance on the Object Allotment Inquiry (BQ3LV3) page to determine if payment can be made<sup>16</sup>. Next, determine if the payment can be made by checking the Allotment Inquiry (BQ3LV2).
- Click **Previous Level** from the bottom of the Object Inquiry page. This will take you to the Allotment Inquiry page.

<sup>16</sup> Yes. The Unobligated amount is greater than \$50,000



### Allotment Program

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BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unobligated
✓ 2006	GNRL	39	7580	758H	0100	\$13,600,300.00	\$5,460.00	\$13,044,607.10	\$550,232.90

First Prev Next Last

---

Search

**▼Budget Actuals**

Purchase Reservations :	\$0.00		Uncommitted :	\$550,232.90
Pre-Encumbered :	\$0.00		Unobligated :	\$550,232.90
Encumbered :	\$5,460.00		Unexpended Cash :	\$556,002.68
Accrued Expenses :	\$309.78		YTD Unexpended Accrued :	\$555,692.90
Cash Expenses :	\$13,044,297.32		Unexpended Accrued :	\$555,692.90
Actual Expenses :	\$13,044,607.10			

**▼Budgeted Amounts**

Adopted :	\$600,300.00		Budget Reserve :	\$0.00
Allocated :	\$0.00		Transfer Out :	\$0.00
Amendments :	\$13,000,000.00		Transfer In :	\$0.00
Carry Forward :	\$0.00		Original Budget :	\$600,300.00
Reversions :	\$0.00		Current Budget :	\$13,600,300.00
			Total Current LVL3 :	\$13,600,300.00
			Total Adopted LVL3 :	\$600,300.00

- Review the budget balances on the Allotment Inquiry (BQ3LV2) page to determine if payment can be made<sup>17</sup>.

<sup>17</sup> Yes. The Unobligated and YTD Unexpended Accrued amounts are greater than \$50,000

## Budget Summary Inquiry Pages

Three budget summary inquiry pages are available in eMARS to analyze budget expense summaries. They are:

- Appropriation Summary (ESUM3L1)
- Allotment Summary (ESUM3L2)
- Object Summary (ESUM3L3)

Just like the budget level inquiry screens, the Budget Summary pages allow you to view expense information by performing simple queries against the data. The main difference between these 2 types of inquiry pages is that the budget level inquiry screens shows expense totals for individual budgets and the expense summary screens show expense totals for multiple budgets added together. If you want to see expenditure totals across your entire Cabinet or across an entire budget fiscal year, this is the screen you would go to. There are also links at the bottom of these pages that will allow you to navigate back and forth between the budget inquiry screens and the expense summary screens. The following pages illustrate what these summary screens look at.



Appropriation Summary (ESUM3L1)

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Budget

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### Appropriation Summary

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Browse Clear

BFY: 2006

CAFR Fund Type: RSTD

Cabinet: 39

Function Group:

Detail: Function Group

BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD	39		\$103,891,600.00	\$0.00	(\$10.00)	\$103,891,610.00	\$103,891,610.00

First Prev Next Last

BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD	39	0790	\$56,718,800.00	\$0.00	\$0.00	\$56,718,800.00	\$56,718,800.00
2006	RSTD	39	130X	\$3,197,700.00	\$0.00	\$0.00	\$3,197,700.00	\$3,197,700.00
2006	RSTD	39	7500	\$7,061,700.00	\$0.00	\$0.00	\$7,061,700.00	\$7,061,700.00
2006	RSTD	39	7580	\$2,196,400.00	\$0.00	(\$10.00)	\$2,196,410.00	\$2,196,410.00
2006	RSTD	39	7590	\$1,925,000.00	\$0.00	\$0.00	\$1,925,000.00	\$1,925,000.00
2006	RSTD	39	7850	\$29,282,000.00	\$0.00	\$0.00	\$29,282,000.00	\$29,282,000.00
2006	RSTD	39	PVA0	\$3,510,000.00	\$0.00	\$0.00	\$3,510,000.00	\$3,510,000.00

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BQ3LV1

Use this page to look up summary level budget information for appropriations.



Allotment Summary (ESUM3L2)

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Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

Budget

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**Operating Budgets**

Inquiries

- Appropriation Inquiry (BQ3LV1)
- Allotment Inquiry (BQ3LV2)
- Object Allotment Inquiry (BQ3LV3)
- Appropriation Summary (ESUM3L1)
- Allotment Summary (ESUM3L2)
- Object Allotment Summary (ESUM3L3)
- Cash Balances (CBALSO)

**Capital Budgets**

**Management Budgets**

### Allotment Program Summary

Menu Quick Search

Browse Clear

BFY:

CAFR Fund Type:

Cabinet:

Function Group:

Function Type:

Fund Type:

Detail:

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD		0790			\$56,718,800.00	\$0.00	\$0.00	\$56,718,800.00	\$56,718,800.00

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BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD		0790	079A		\$2,697,600.00	\$0.00	\$0.00	\$2,697,600.00	\$2,697,600.00
2006	RSTD		0790	079B		\$2,105,100.00	\$0.00	\$0.00	\$2,105,100.00	\$2,105,100.00
2006	RSTD		0790	079C		\$38,510,000.00	\$0.00	\$0.00	\$38,510,000.00	\$38,510,000.00
2006	RSTD		0790	079D		\$12,966,100.00	\$0.00	\$0.00	\$12,966,100.00	\$12,966,100.00
2006	RSTD		0790	079F		\$440,000.00	\$0.00	\$0.00	\$440,000.00	\$440,000.00

First Prev Next Last

BQ3LV2

Use this page to look up summary level budget information for allotments.



Object Allotment Summary (ESUM3L3)

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Home Personalize Help Accessibility Logout

Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

Budget

Save Restart Save All C

**Operating Budgets**

Inquiries

- Appropriation Inquiry (BQ3L3)
- Allotment Inquiry (BQ3LV3)
- Object Allotment Inquiry (ESUM3L3)
- Appropriation Summary (ESUM3L3)
- Allotment Summary (ESUM3L3)
- Object Allotment Summary (ESUM3L3)
- Cash Balances (CBAL3L3)

**Capital Budgets**

**Management Budgets**

### Object Summary

Menu Quick Search

Browse Clear

BFY:

CAFR Fund Type:

Cabinet:

Function Group:

Function Type:

Fund Type:

Object Type:

Detail:

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006				030B			\$28,850,900.00	\$0.00	\$0.00	\$28,850,900.00	\$28,850,900.00

First Prev Next Last

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006				030B		1	\$25,027,000.00	\$0.00	\$0.00	\$25,027,000.00	\$25,027,000.00
2006				030B		3	\$3,823,900.00	\$0.00	\$0.00	\$3,823,900.00	\$3,823,900.00
2006				030B		4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006				030B		5	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006				030B		6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006				030B		7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

First Prev Next Last

[BQ3LV3](#)

AMS

Done Internet

Use this page to look up summary level budget information by object allotments.

## Search Tip – Multiple Values

In the search fields on the inquiry and summary pages, you may enter multiple values separated by commas. For example, if you wish to see the information for two specific Allotments (Function Types) you may enter 040A, 040B in the Function Type field and the search results will return the values for both Allotment accounts.

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Welcome, Rachelle Wilkins Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

**Allotment Program Summary**

Browse Clear

BFY: 2006

CAFR Fund Type:

Cabinet:

Function Group:

Function Type: 040A, 040E

Fund Type:

Detail:

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006				040A		\$2,788,000.00	\$0.00	\$0.00	\$2,788,000.00	\$2,788,000.00
2006				040B		\$8,500,000.00	\$0.00	\$0.00	\$8,500,000.00	\$8,500,000.00

First Prev Next Last

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006				040A	0100	\$2,770,000.00	\$0.00	\$0.00	\$2,770,000.00	\$2,770,000.00
2006				040A	1300	\$18,000.00	\$0.00	\$0.00	\$18,000.00	\$18,000.00

First Prev Next Last

BQ3LV2

## Exercise 9 — Review Expense Budget Summary Pages

### Scenario

Use the Expense Budget Summary page to view summaries of Expense Budgets. The page aggregates individual budget lines across any combination of budgeted chart of accounts elements. The level of summarization is determined by the search criteria that you enter.

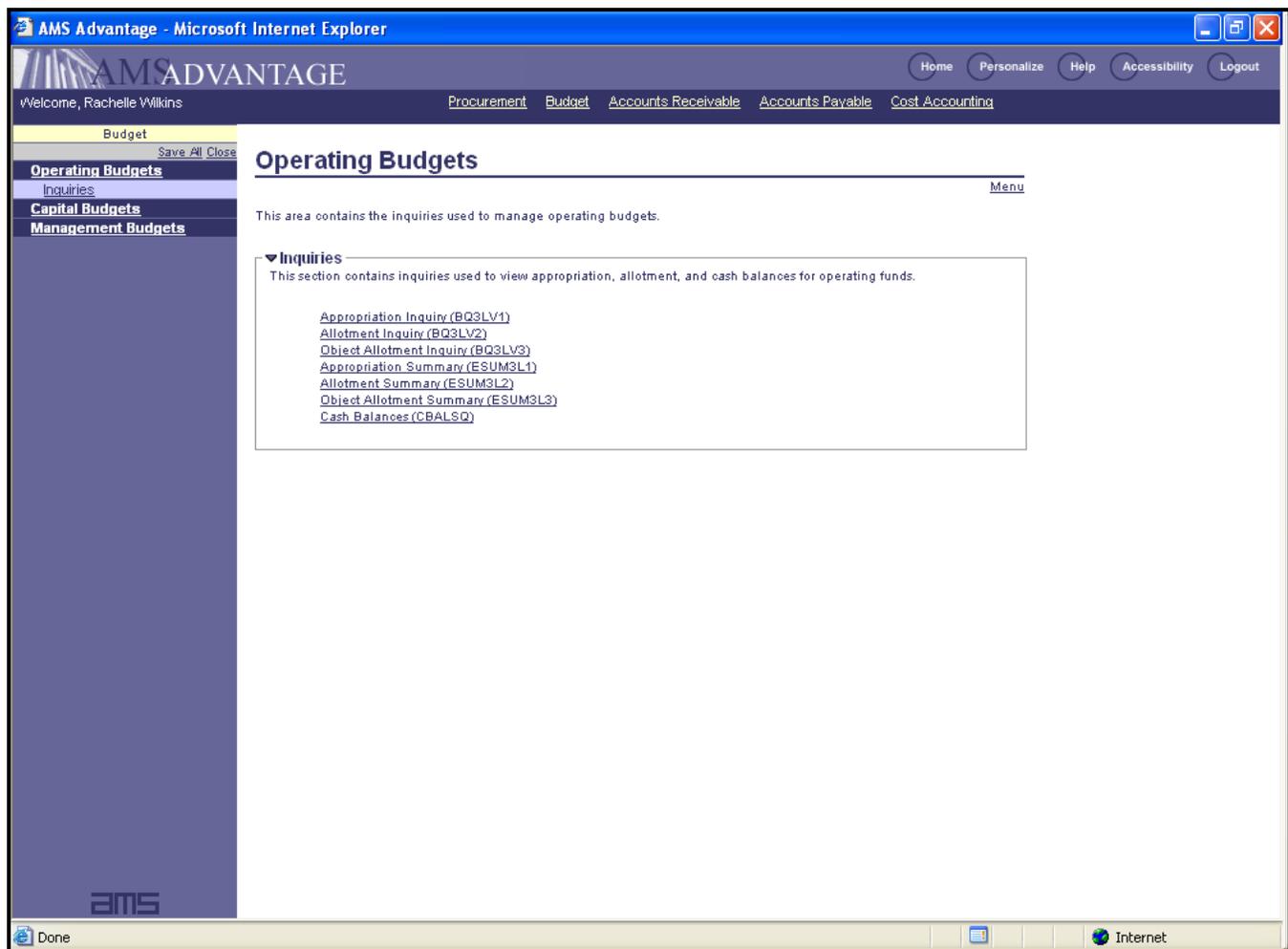
### Task Overview

You will open the expense budget summary pages and perform a query. You will also choose a level of detail by which the high-level summary may be further broken-down. The resulting detail lines will be displayed in the grid below the high-level summary. You can select one of the resulting detail lines and click the **Budget Inquiry** link to transition to the Expense Budget Inquiry page and view all the expense budget lines that were summarized into the detail line on the Expense Budget Summary page.

### Procedures

#### Appropriation Summary (ESUM3L1) Page

1. Click the Budget Workspace link on the eMARS Home page.



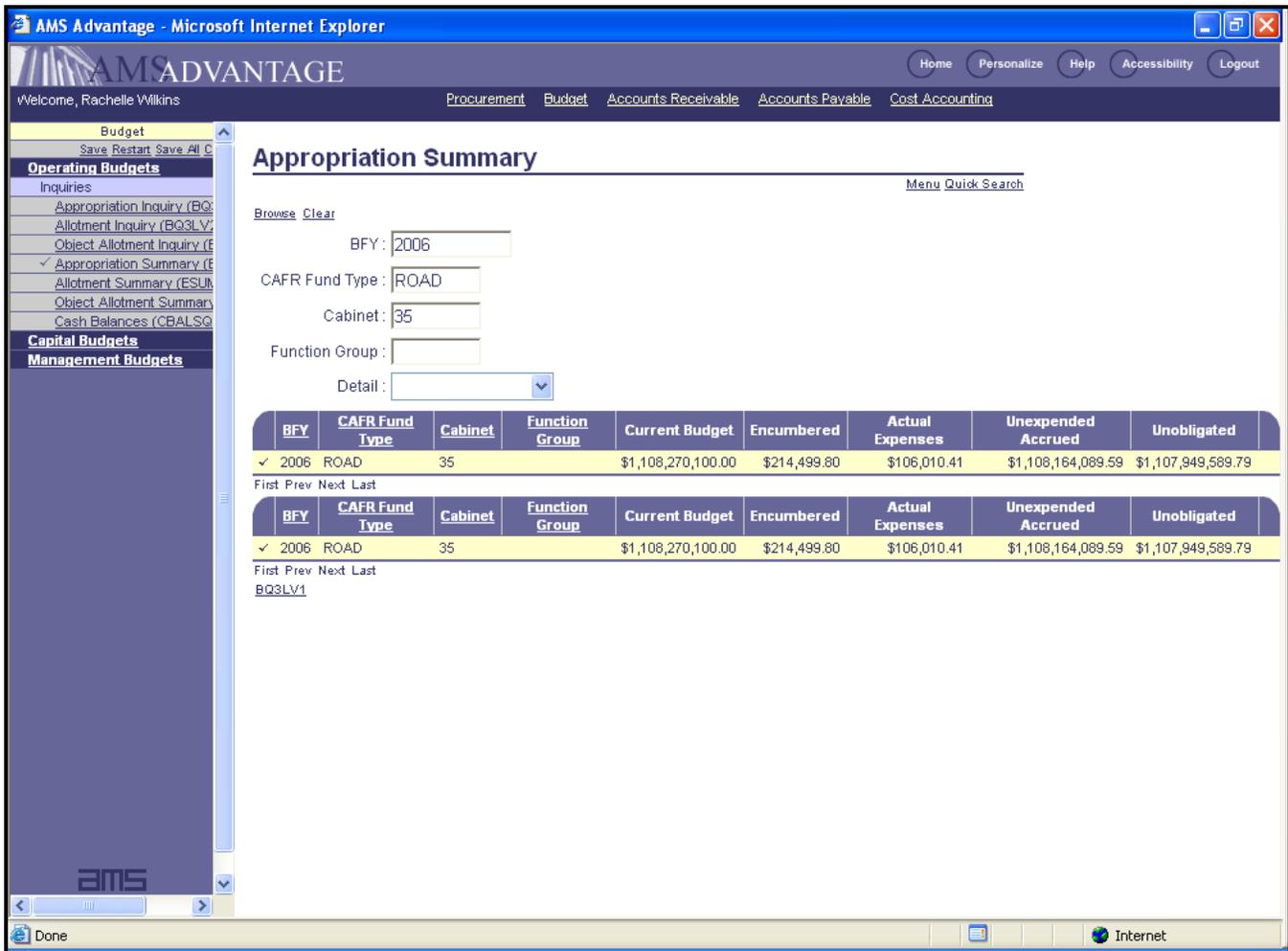
The screenshot displays the AMS Advantage web application interface within a Microsoft Internet Explorer browser window. The browser title is "AMS Advantage - Microsoft Internet Explorer". The application header includes the "AMS ADVANTAGE" logo and navigation links for Home, Personalize, Help, Accessibility, and Logout. Below the header, a navigation bar shows "Welcome, Rachelle Wilkins" and menu items for Procurement, Budget, Accounts Receivable, Accounts Payable, and Cost Accounting. The main content area is titled "Operating Budgets" and contains a "Menu" link. A section titled "Inquiries" lists several links: Appropriation Inquiry (BQ3LV1), Allotment Inquiry (BQ3LV2), Object Allotment Inquiry (BQ3LV3), Appropriation Summary (ESUM3L1), Allotment Summary (ESUM3L2), Object Allotment Summary (ESUM3L3), and Cash Balances (CBALSQ). The "Appropriation Summary (ESUM3L1)" link is highlighted in blue. The browser status bar at the bottom shows "Done" and "Internet".

2. Click **Appropriation Summary (ESUM3L1)** in the Operating Budgets Workspace to open the Appropriation Summary (ESUM3L1) page.

3. Enter the following information:

Field	Value
BFY	2006
CAFR Fund Type	ROAD
Cabinet	35
Function Group	Leave blank
Detail	Leave blank

Click **Browse**.



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**Appropriation Summary**

Browse Clear

BFY: 2006

CAFR Fund Type: ROAD

Cabinet: 35

Function Group: [Blank]

Detail: [Blank]

BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	ROAD	35		\$1,108,270,100.00	\$214,499.80	\$106,010.41	\$1,108,164,089.59	\$1,107,949,589.79

- Review the data on the Appropriation Summary (ESUM3L1) page.
- Now, change the Detail drop down to select Function Group. Click **Browse**. This will display the expense budget summary for Cabinet-35, CAFR Fund Type-ROAD by Appropriation.



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Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

Budget

Operating Budgets

Inquiries

Appropriation Inquiry (BQ3L1)

Allotment Inquiry (BQ3LV1)

Object Allotment Inquiry (BQ3LV2)

✓ Appropriation Summary (ESUM3L2)

Allotment Summary (ESUM3L1)

Object Allotment Summary (ESUM3L3)

Cash Balances (CBALSO)

Capital Budgets

Management Budgets

### Appropriation Summary

Menu Quick Search

Browse Clear

BFY: 2006

CAFR Fund Type: ROAD

Cabinet: 35

Function Group:

Detail:

BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	ROAD	35		\$1,108,270,100.00	\$214,499.80	\$106,010.41	\$1,108,164,089.59	\$1,107,949,589.79

First Prev Next Last

BFY	CAFR Fund Type	Cabinet	Function Group	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	ROAD	35	35C0	\$229,080,600.00	\$0.00	\$0.00	\$229,080,600.00	\$229,080,600.00
2006	ROAD	35	35F0	\$625,672,600.00	\$0.00	\$31,710.41	\$625,640,889.59	\$625,640,889.59
2006	ROAD	35	35G0	\$15,898,000.00	\$0.00	\$0.00	\$15,898,000.00	\$15,898,000.00
2006	ROAD	35	35H0	\$166,840,900.00	\$0.00	\$0.00	\$166,840,900.00	\$166,840,900.00
2006	ROAD	35	35K0	\$66,530,000.00	\$214,499.80	\$74,300.00	\$66,455,700.00	\$66,241,200.20
2006	ROAD	35	35N0	\$4,248,000.00	\$0.00	\$0.00	\$4,248,000.00	\$4,248,000.00

First Prev Next Last

BQ3LV1

**Access the Allotment Summary (ESUM3L2) Page**

1. Click **Allotment Summary (ESUM3L2)** in the Operating Budgets Workspace to open the Allotment Summary (ESUM3L2) page.
2. Enter the following information:

Field	Value
BFY	2006
CAFR Fund Type	RSTD
Cabinet	54
Function Group	Leave Blank
Function Type	Leave Blank
Fund Type	Leave Blank
Detail	Function Type

3. Click **Browse**.

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Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

Budget

Save Restart Save All C

**Operating Budgets**

Inquiries

Appropriation Inquiry (BQ3LV2)

Allotment Inquiry (BQ3LV2)

Object Allotment Inquiry (E)

Appropriation Summary (E)

**Allotment Summary (ESUM3L2)**

Object Allotment Summary

Cash Balances (CBAL3L2)

**Capital Budgets**

**Management Budgets**

**Allotment Program Summary**

Menu Quick Search

Browse Clear

BFY : 2006

CAFR Fund Type : RSTD

Cabinet : 54

Function Group :

Function Type :

Fund Type :

Detail :

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD	54				\$93,568,700.00	\$0.00	\$38,085.00	\$93,530,615.00	\$93,530,615.00

First Prev Next Last

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD	54		5000		\$300,000.00	\$0.00	\$3,085.00	\$296,915.00	\$296,915.00
2006	RSTD	54		500B		\$60,000.00	\$0.00	\$0.00	\$60,000.00	\$60,000.00
2006	RSTD	54		500C		\$53,000.00	\$0.00	\$0.00	\$53,000.00	\$53,000.00
2006	RSTD	54		500D		\$180,000.00	\$0.00	\$0.00	\$180,000.00	\$180,000.00
2006	RSTD	54		500E		\$350,000.00	\$0.00	\$0.00	\$350,000.00	\$350,000.00
2006	RSTD	54		500H		\$2,500,000.00	\$0.00	\$0.00	\$2,500,000.00	\$2,500,000.00
2006	RSTD	54		502E		\$723,500.00	\$0.00	\$0.00	\$723,500.00	\$723,500.00
2006	RSTD	54		515D		\$6,783,200.00	\$0.00	\$0.00	\$6,783,200.00	\$6,783,200.00
2006	RSTD	54		5200		\$4,953,600.00	\$0.00	\$0.00	\$4,953,600.00	\$4,953,600.00
2006	RSTD	54		520C		\$356,800.00	\$0.00	\$0.00	\$356,800.00	\$356,800.00

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BQ3LV2

- Review the data on the Allotment Summary (ESUM3L2) page.
- Click the **BQ3LV2** link at the bottom of the Allotment Summary page. This will open the Allotment Program Inquiry page.



**Allotment Program**

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	RSTD	54	500A	5000	1300	\$300,000.00	\$0.00	\$3,085.00	\$296,915.00	\$296,915.00

First Prev Next Last

Search

**Budget Actuals**

Purchase Reservations :	\$0.00	Uncommitted :	\$296,915.00
Pre-Encumbered :	\$0.00	Unobligated :	\$296,915.00
Encumbered :	\$0.00	Unexpended Cash :	\$296,915.00
Accrued Expenses :	\$0.00	YTD Unexpended Accrued :	\$296,915.00
Cash Expenses :	\$3,085.00	Unexpended Accrued :	\$296,915.00
Actual Expenses :	\$3,085.00		

**Budgeted Amounts**

**General Information**

Top  
[Modified Budget Line Controls](#) [Next Level](#) [Previous Level](#) [Allotments](#)

OK Cancel

**Access the Object Allotment Summary (ESUM3L3) Page**

1. Click **Object Allotment Summary (ESUM3L3)** in the Operating Budgets Workspace to open the Object Allotment Summary (ESUM3L3) page.

Enter the following information:

Field	Value
BFY	2006
CAFR Fund Type	GNRL
Cabinet	39
Function Group	Leave Blank
Function Type	Leave Blank
Fund Type	0100
Object Type	Leave Blank
Detail	Object Type

2. Click **Browse**.

**Object Summary**

Browse [Clear](#)

BFY:

CAFR Fund Type:

Cabinet:

Function Group:

Function Type:

Fund Type:

Object Type:

Detail:

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	GNRL	39			0100		\$440,412,100.00	\$39,379.80	\$13,260,015.59	\$427,152,084.41	\$427,112,704.61

First Prev Next Last

BFY	CAFR Fund Type	Cabinet	Function Group	Function Type	Fund Type	Object Type	Current Budget	Encumbered	Actual Expenses	Unexpended Accrued	Unobligated
✓ 2006	GNRL	39			0100	1	\$111,110,500.00	\$0.00	\$12,988,179.70	\$98,122,320.30	\$98,122,320.30
2006	GNRL	39			0100	3	\$48,684,700.00	\$39,379.80	\$271,835.89	\$48,412,864.11	\$48,373,484.31
2006	GNRL	39			0100	4	\$5,402,500.00	\$0.00	\$0.00	\$5,402,500.00	\$5,402,500.00
2006	GNRL	39			0100	5	\$275,214,400.00	\$0.00	\$0.00	\$275,214,400.00	\$275,214,400.00
2006	GNRL	39			0100	6	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2006	GNRL	39			0100	7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

First Prev Next Last

[BQ3LV3](#)

3. Review the data on the Object Allotment Summary (ESUM3L3) page.

## Exercise 10 – Complete an SAS-14 Account Maintenance Form

### Scenario

The SAS-14 Account Maintenance form is used to Establish, Inactivate or Change and Allotment, Function, Operating Fund or Capital Project.

### Task Overview

This exercise will entail establishing a new Restricted Fund with a new Allotment account and Function code. The new Fund will accrue its own interest income and the agency will require Sub-Function for both spending and revenue.

### Procedures

1. Access the SAS-14 Account Maintenance form from the eMARS website:  
<http://finance.ky.gov/internal/emars/forms/>.
2. Enter the following information:
  - Select the Establish button.
  - FY = Select 2007 from the drop down list
  - Dept = Select 765 from the drop down list

#### **ALLOTMENT (FUNCTION TYPE)**

- Function Group = Select 765A from the drop down list
- Function Type = 765F
- Fund Type = Select 1300 from the drop down list
- Function Type Name = eMARS Performance Budgeting

#### **FUNCTION**

- Function Group = Select 765A from the drop down list
- Function Type = 765F
- Fund Type = Select 1300 from the drop down list
- Function = FF00
- Function Name = eMARS Performance Budgeting – Phase I

#### **FUND**

- Fund Type = Select 1300 from the drop down list
- Fund = Leave blank. It will be assigned by Statewide Accounting Services.
- Fund Name = eMARS Performance Budgeting
- Select the check box for “Fund Accrues Interest Income”
- Legal Authority = KRS XXX.XXX
- Interest Income Posting:
  - Fund: Leave blank. It will be assigned by Statewide Accounting Services.
  - Dept = Select 765 from the drop down list

- Unit = OSBD
  - Function = FF00
  - Sub-Function = FFA0
  - Select the check box for Spending – Require Sub-Function and Revenue – Require Sub-Function.
  - Agency Contact = Enter your name
3. Click Save.
  4. Select the file location where you would like to save the form (for this exercise, save it to your desktop).
- 

## 12 – Management Budgets

Management Budgets are a more specific breakdown of an agency's operating budget and may use any of the available chart of account elements, not just those allowed for Appropriations and Allotments. They provide the capability to record financial goals and expectations. Financial goals and expectations can be recorded for both expenditures and revenues. They are not used by the financial system to edit transactions but rather are used to produce reports at levels lower than Appropriations and Allotments. Management Budgets are established and used strictly by each agency's individual management and staff.

A Management Budget can be built for the entire fiscal year, for fiscal quarters, or for fiscal months. Generally, Management Budgets are established as yearly. They can be Expense or Revenue Budgets. The definition of Management Budgets is completely flexible, as the structure and level of detail may vary according to the needs of the Management Budget process. Any reports that compare actual against Management Budgets can be summarized to the level where the two are consistent. Remember, Management Budgets differ from Appropriations and Allotments in that they do not impose any control over spending or revenue collection.

Management Budgets are created by the Management Budget (OB1) document. Management Budget documents do not update any tables, and the Management Budget data is not available for online inquiry.

With eMARS, agencies have the option to enter their Management Budgets directly into eMARS as a Management Budget document (OB1) or to a predefined Excel spreadsheet. The spreadsheet includes a macro to generate an XML file that is loaded to eMARS through an interface. Once loaded to eMARS, agencies can review the loaded OB1 documents, make corrections and updates, and apply final approvals. The transactions will then be loaded to the data warehouse and will be available for reporting purposes.

The Management Budget Excel spreadsheet is available on the eMARS website:

<http://finance.ky.gov/internal/emars/forms/>.



- Budget Type - select the appropriate code from the drop down box. Y/y = Yearly, Q/q = Quarterly and M/m = Monthly
- Plan Type Indicator – select the appropriate code from the drop down box. E/e = Expense, R/r = Revenue
- Plan Period - enter the plan period for the transaction:
  - Yearly budgets enter a '1'
  - Quarterly budgets enter a '1' for the first quarter, '2' for the second quarter, '3' for the third quarter and '4' for the fourth quarter
  - Monthly budgets enter the fiscal month 1 through 12
- Dept – enter the Department code
- Unit – enter the unit code
- Amount – enter the amount

**OPTIONAL**

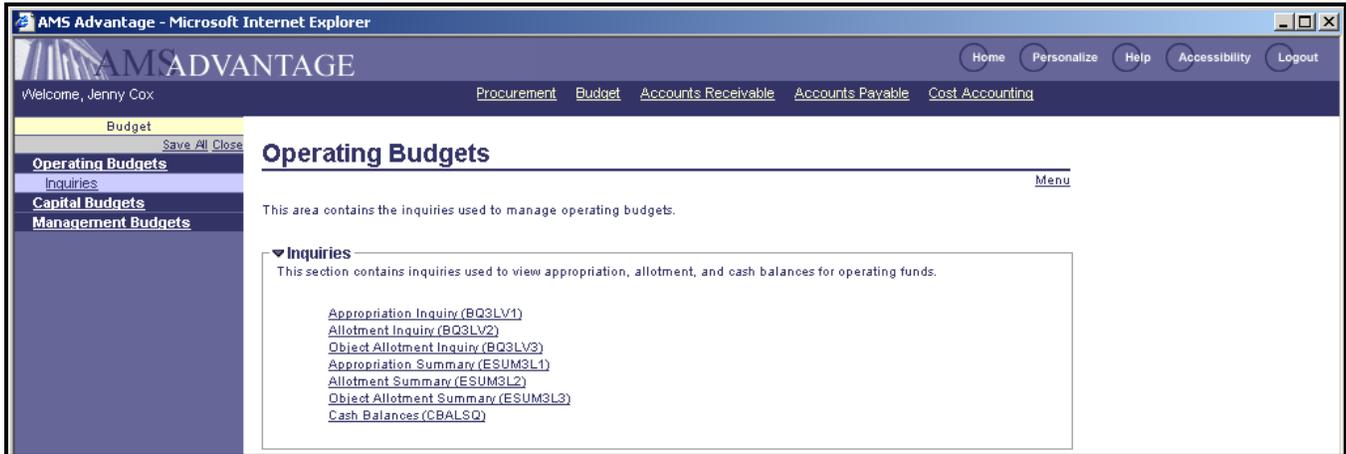
- Fund – enter the fund code
  - Function – enter the function code
  - Object – enter the object code if this is an expense budget. Hierarchies of objects such as object class or object type cannot be entered. You can report both budgets and actuals at the various hierarchies of object code. So, if you don't want to budget by object but want to budget by object class, select one object in the object class and use it as a substitute for the object class.
  - Revenue Source – enter the revenue code if this is a revenue budget
4. Enter data in any of the remaining fields necessary based on your chart of accounts needs.
  5. Open the **File** menu and click **Save**.
  6. Select the file location where you want to save the spreadsheet. Name and Save the spreadsheet.
  7. Click the **Generate XML** button next to the spreadsheet header.
  8. Select the location where you want to save the spreadsheet and name the XML file. The name can be the same as the name you assigned the spreadsheet. **Do not change the file type**. A Progress Bar displays.
  9. When the XML file is completed, the Progress Bar automatically closes.



The following is an example of a completed eMARS Management Budget Spreadsheet:

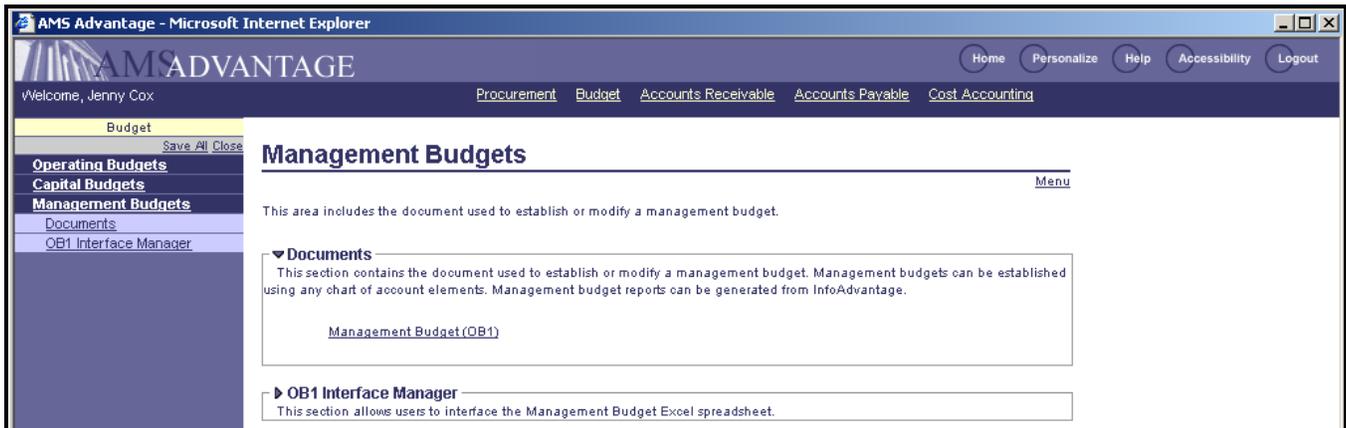
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	<b>eMARS Management Budget Spreadsheet</b>											<a href="#">Generate XML</a>		
2	After entering all the accounting line information into the spreadsheet, click the "Generate XML" button to create the export file to be													
5	Record Number	Budget FY (Req. 4)	Budget Type (1)	Plan Type Indicator (1)	Plan Period (2)	Amount (Req. 14, 2)	Fund (4)	Sub Fund (4)	Dept (3)	Unit (4)	Sub Unit (4)	Function (4)	Sub Function (4)	Object (4)
6	1	2006	Y	E	1	338600	0100		765	OSBD		GOPM		E111
7	2	2006	Y	E	1	1800	0100		765	OSBD		GOPM		E115
8	3	2006	Y	E	1	10000	0100		765	OSBD		GOPM		E119
9	4	2006	Y	E	1	31000	0100		765	OSBD		GOPM		E121
10	5	2006	Y	E	1	28200	0100		765	OSBD		GOPM		E122
11	6	2006	Y	E	1	23000	0100		765	OSBD		GOPM		E123
12	7	2006	Y	E	1	200	0100		765	OSBD		GOPM		E124
13	8	2006	Y	E	1	600	0100		765	OSBD		GOPM		E131
14	9	2006	Y	E	1	84700	0100		765	OSBD		GOPM		E146
15	10	2006	Y	E	1	1800	0100		765	OSBD		GOPM		E212
16	11	2006	Y	E	1	300	0100		765	OSBD		GOPM		E221
17	12	2006	Y	E	1	4600	0100		765	OSBD		GOPM		E224
18	13	2006	Y	E	1	7000	0100		765	OSBD		GOPM		E241
19	14	2006	Y	E	1	1500	0100		765	OSBD		GOPM		E251
20	15	2006	Y	E	1	8000	0100		765	OSBD		GOPM		E255
21	16	2006	Y	E	1	2200	0100		765	OSBD		GOPM		E261
22	17	2006	Y	E	1	1800	0100		765	OSBD		GOPM		E263
23	18	2006	Y	E	1	100	0100		765	OSBD		GOPM		E264
24	19	2006	Y	E	1	1400	0100		765	OSBD		GOPM		E271
25	20	2006	Y	E	1	7500	0100		765	OSBD		GOPM		E281
26	21	2006	Y	E	1	200	0100		765	OSBD		GOPM		E284
27	22	2006	Y	E	1	5000	0100		765	OSBD		GOPM		E294
28	23	2006	Y	E	1	300	0100		765	OSBD		GOPM		E300
29	24	2006	Y	E	1	2700	0100		765	OSBD		GOPM		E321
30	25	2006	Y	E	1	2500	0100		765	OSBD		GOPM		E330
31	26	2006	Y	E	1	500	0100		765	OSBD		GOPM		E341
32	27	2006	Y	E	1	1100	0100		765	OSBD		GOPM		E346
33	28	2006	Y	E	1	2000	0100		765	OSBD		GOPM		E350

10. Log in to eMARS and open the **Budget** Workspace.



The screenshot shows the AMS Advantage web application interface. The browser title is "AMS Advantage - Microsoft Internet Explorer". The page header includes the "AMS ADVANTAGE" logo and navigation links: Home, Personalize, Help, Accessibility, and Logout. Below the header, there are tabs for Procurement, Budget, Accounts Receivable, Accounts Payable, and Cost Accounting. The main content area is titled "Operating Budgets" and contains a description: "This area contains the inquiries used to manage operating budgets." Underneath, there is a section for "Inquiries" with a list of links: Appropriation Inquiry (BQ3LV1), Allotment Inquiry (BQ3LV2), Object Allotment Inquiry (BQ3LV3), Appropriation Summary (ESUM3L1), Allotment Summary (ESUM3L2), Object Allotment Summary (ESUM3L3), and Cash Balances (CBALSQ). A left-hand navigation menu is visible with options: Budget, Operating Budgets, Capital Budgets, and Management Budgets.

11. Click **Management Budgets** in the Budget Workspace.



The screenshot shows the AMS Advantage web application interface with the "Management Budgets" section selected. The browser title is "AMS Advantage - Microsoft Internet Explorer". The page header includes the "AMS ADVANTAGE" logo and navigation links: Home, Personalize, Help, Accessibility, and Logout. Below the header, there are tabs for Procurement, Budget, Accounts Receivable, Accounts Payable, and Cost Accounting. The main content area is titled "Management Budgets" and contains a description: "This area includes the document used to establish or modify a management budget." Underneath, there is a section for "Documents" with a link: Management Budget (OB1). Below that, there is a section for "OB1 Interface Manager" with a description: "This section allows users to interface the Management Budget Excel spreadsheet." A left-hand navigation menu is visible with options: Budget, Operating Budgets, Capital Budgets, Management Budgets, Documents, and OB1 Interface Manager.

12. Expand the OB1 Interface Manager section and click **Interface Control Manager (INTCM)**.



The screenshot shows the AMS Advantage web application in Microsoft Internet Explorer. The user is logged in as Rachelle Wilkins. The main menu includes Procurement, Budget, Accounts Receivable, Accounts Payable, and Cost Accounting. The left sidebar shows navigation options like Message Center, Search, History, Favorites, and Administration. The main content area is titled "Interface Content Manager" and displays a table of interface records.

Interface Id	File Name	Create Timestamp	PDI Status Indicator	File Indicator
✓ Management Budget	Management Budget_03242006_113138.xml	03/24/2006 11:31:38	NA	Y
Management Budget	Management Budget_2172006_153648	2/17/2006 15:36:48	NA	Y
Management Budget	Management Budget_382006_102558	3/8/2006 10:25:58	NA	Y
Management Budget	Management Budget_382006_102922	3/8/2006 10:29:22	NA	Y

Below the table, there are navigation links: First, Prev, Next, Last. A "Download Hold Release Search" section is also present. The details for the selected interface are as follows:

- Interface Id: Management Budget
- Description: OSBD Management
- File Name: Management Budget\_03242006\_113
- Archive File Name: Management Budget\_03242006\_113
- File Indicator: Y
- PDI Status Indicator: NA
- Create Timestamp: 03/24/2006 11:31:38
- Create User ID: rwilkins
- Last Modified On: 03/24/2006 11:31:38
- Last Modified By: rwilkins

An "Upload Files Page" link is visible at the bottom of the details section.

13. Click the **Upload Files Page** link.

The screenshot shows the AMS Advantage web application in Microsoft Internet Explorer. The user is logged in as Jenny Cox. The main menu includes Procurement, Budget, Accounts Receivable, Accounts Payable, and Cost Accounting. The left sidebar shows navigation options like Budget, Operating Budgets, Capital Budgets, Management Budgets, Documents, OB1 Interface Manager, and Interface Control Manager. The main content area is titled "Upload Files Page" and displays a form for uploading a file.

The form includes the following fields and buttons:

- Cancel Upload File
- Interface Id:
- Description:
- Attachment File:  Browse...

14. Select the Interface ID assigned to your agency for Management Budget interfaces and enter a description of the file in the Description field.

15. Click the Attachment File **Browse** button to select the saved XML file.

### Upload Files Page

[Menu](#) [Quick Search](#)

[Cancel](#) [Upload File](#)

Interface Id :  ▾

Description :

Attachment File :

16. Click **Upload File**.

### Interface Content Manager

[Menu](#) [Quick Search](#)

Interface Id	File Name	Create Timestamp	PDI Status Indicator	File Indicator
✓ Management Budget	Management Budget_2172006_153648	2/17/2006 15:36:48	NA	N

First Prev Next Last

---

[Download](#) [Hold](#) [Release](#) [Search](#)

Interface Id :

Description :

File Name :

Archive File Name :

File Indicator :

PDI Status Indicator :

Create Timestamp :

Create User ID :

Last Modified On :

Last Modified By :

[Upload Files Page](#)

17. Your Management Budget file has now been loaded to the server for the next nightly run. The results of performing these steps will load your Management Budget information to eMARS in the form of an OB1 document.

The next business day, you will be able to open the loaded OB1(s) in eMARS, then review and submit the document(s). Your department's workflow rules will determine the flow of the document from this point.



## Exercise 11 – Complete the eMARS Management Budget Spreadsheet

### Scenario

Your agency is using the Management Budget spreadsheet to enter Management Budget information into eMARS. You will access the spreadsheet to enter your Management Budget information.

### Task Overview

Access the Management Budget spreadsheet from the eMARS website and enter the data supplied. Follow the steps to generate the required XML file and load the file to the eMARS server.

### Procedures

1. Access the eMARS Management Budget Spreadsheet from the eMARS website at <http://finance.ky.gov/internal/emars/forms/>.
2. Enter the following information for all rows:

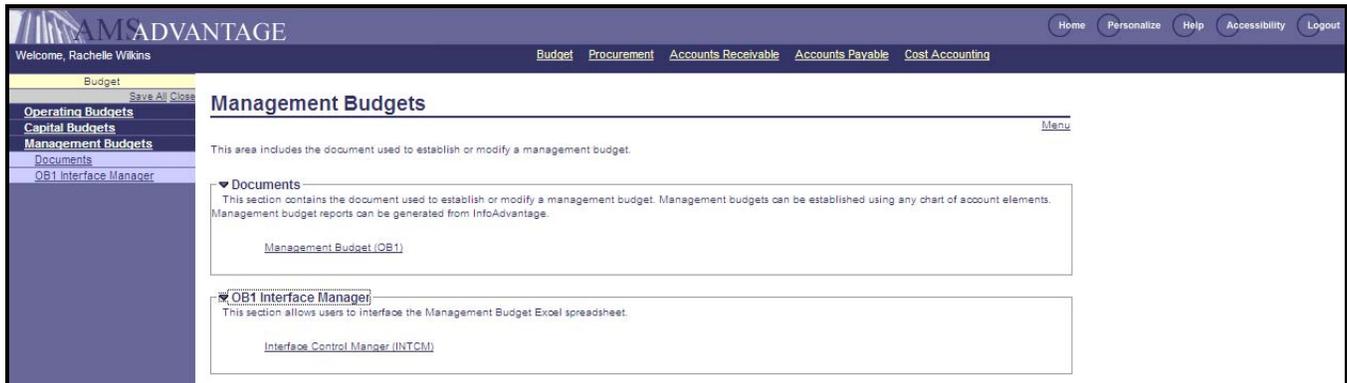
Management Budget Spreadsheet	Value
Record Number	Protected - Leave blank
Budget FY	2006
Budget Type	Y
Plan Type Indicator	E
Plan Period	1
Fund	1301
Dept	765
Unit	OSBD
Function	BAC0

3. Enter the following object and amount information:

Management Budget Spreadsheet – Object	Management Budget Spreadsheet - Amount
E111	400000
E121	32000
E122	29200
E123	24000
E124	300
E212	4600
E224	5000
E321	1000
E381	30000

4. Open the **File** menu and click **Save**.

5. Select the file location where you want to save the spreadsheet. Name and Save the spreadsheet.
6. Click the **Generate XML** button in the upper right hand corner of the spreadsheet.
7. Select the location where you want to save the spreadsheet and name the XML file. The name can be the same as the name you assigned the spreadsheet. **Do not change the file type**. A Progress Bar displays. When the XML is completed, the Progress Bar automatically closes.
8. Open the **File** menu and click **Close**.



The screenshot shows the eMARS Management Budgets workspace. The top navigation bar includes 'Home', 'Personalize', 'Help', 'Accessibility', and 'Logout'. The main content area is titled 'Management Budgets' and contains two sections: 'Documents' and 'OB1 Interface Manager'. The 'Documents' section includes a link for 'Management Budget (OB1)'. The 'OB1 Interface Manager' section includes a link for 'Interface Control Manager (INTCM)'. A left sidebar contains a tree view with 'Management Budgets' selected.

9. Log in to eMARS and click the Interface Content Manager link in the Management Budget Workspace

## Interface Content Manager

[Menu](#) [Quick Search](#)

Interface Id	File Name	Create Timestamp	PDI Status Indicator	File Indicator
--------------	-----------	------------------	----------------------	----------------

First Prev Next Last

---

[Download](#) [Hold](#) [Release](#)    [Search](#)

Interface Id :

Description :

File Name :

Archive File Name :

File Indicator :

PDI Status Indicator :

Create Timestamp :

Create User ID :

Last Modified On :

Last Modified By :

[Upload Files Page](#)

[Navigation to Upload Files Page](#)

10. Click on the link at the bottom called **Upload Files Page**.

## Upload Files Page

[Menu](#) [Quick Search](#)

[Cancel](#) [Upload File](#)

Interface Id :  >

Description :

Attachment File :

11. On the Upload Files page, select Management Budget as the Interface ID and fill in a description like the one above. Note: For Production, you will select the Interface ID that has been assigned to your Department.

12. Click the **Browse** button to the right of the Attachment File box.



**Upload Files Page** [Menu](#) [Quick Search](#)

[Cancel](#) [Upload File](#)

Interface Id : Management Budget >

Description : Agency 765

Attachment File : s and Settings\Eric Thibodeaux\Desktop\765\_OB1.xml

13. Select the saved XML file from the previous steps.



**Upload Files Page** [Menu](#) [Quick Search](#)

[Cancel](#) [Upload File](#)

Interface Id : Management Budget >

Description : Agency 765

Attachment File : s and Settings\Eric Thibodeaux\Desktop\765\_OB1.xml

14. Click **Upload File**.



## Interface Content Manager

[Menu](#) [Quick Search](#)

Interface Id	File Name	Create Timestamp	PDI Status Indicator	File Indicator
✓ Management Budget	Management Budget_2172006_153648	2/17/2006 15:36:48	NA	N

First Prev Next Last

[Download](#) [Hold](#) [Release](#) [Search](#)

Interface Id : Management Budget

Description : Agency 765

File Name : Management Budget\_2172006\_1536

Archive File Name : Management Budget\_2172006\_1536

File Indicator : N

PDI Status Indicator : NA

Create Timestamp : 2/17/2006 15:36:48

Create User ID : rwilkins

Last Modified On : 2/17/2006 15:36:48

Last Modified By : rwilkins

[Upload Files Page](#)

- Your Management Budget file has now been loaded to the server for the next nightly run. The results of performing these steps will load your Management Budget information to eMARS in the form of an OB1 document.



[Management Budget \(OB1\) Document](#)

When the eMARS Management Budget Spreadsheet is interfaced with the system, eMARS automatically creates Management Budget (OB1) documents to load the information in the system. Agencies can also manually enter the OB1 document rather than complete the spreadsheet.

[Management Budget Spreadsheet to OB1 Document Crosswalk](#)

Management Budget Spreadsheet	Management Budget (OB1) Document Field
Record Number	NA
Budget FY	BFY
Budget Type	Event Type (Budget Type + Plan Type indicator maps to event type)
Plan Type Indicator	Event Type (Budget Type + Plan Type indicator maps to event type)
Plan Period	Period
Amount	Line Amount
Fund	Fund
Sub Fund	Sub Fund
Dept	Department
Unit	Unit
Sub Unit	Sub Unit
Function	Function
Sub Function	Sub Function
Object	Object
Sub Object	Sub Object
Revenue Source	Revenue Source
Sub Revenue Source	Sub Revenue Source
Activity	Activity
Sub Activity	Sub Activity
Location	Location
Sub Location	Sub Location
Reporting Code	Reporting Code
Sub Reporting Code	Sub Reporting Code
Dept Object	Dept Object
Dept Revenue	Dept Revenue
Appropriation Unit	Appropriation Unit
Program	Program
Phase	Phase
Program Period	Program Period
Task	Task
Task Order	Task Order
Sub Task	Sub Task

Management Budget (OB1): Header

OB1 758 0600000001 1
OB1 - 758- 0600000001- 1- New- Draft
Action Menu

**Document View**

- ✓ Header
- General Information
- Document Information
- Accounting
- Posting
- Document Comments**
- Document History**
- Document Reference**
- Future Triggering**

▼General Information

Document Name :

Record Date :  

Budget FY :

Fiscal Year :

Period :

Document Description :

Actual Amount : \$0.00  
 Closed Amount : \$0.00  
 Closed Date :

►Document Information

[Top](#)

[Menu](#)

**Header - General Information**

- Document Name: You may enter a document name.
- Record Date: Leave blank. Infers from the system date at the time of submission.
- Budget FY: Enter Budget Fiscal Year.
- Fiscal Year: Enter Budget Fiscal Year.
- Period: Enter the plan period for the transaction
  - Yearly budgets enter a '1'
  - Quarterly budgets enter a '1' for the first quarter, '2' for the second quarter, '3' for the third quarter and '4' for the fourth quarter
  - Monthly budgets enter the fiscal month 1 through 12
- Document Description: Leave blank.



Management Budget (OB1): Accounting

**AMS ADVANTAGE** Home Personalize Help Accessibility Logout

Welcome, Jenny Cox Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

**Budget** Save Restart Save All Close  
OB1 758 0600000001 1 Action Menu

**Document View**

- Header
- Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
1	\$5,000.00	\$0.00	XYEX	

Insert New Line Insert Copied Line First Prev Go To Next Last

**General Information**

Event Type: XYEX Fiscal Year:   
 Accounting Template:  Budget FY:   
 Line Description: Yearly Expense Management Budget for Department 758 Period:   
 Charge Class:  Charge Class Rate:   
 Line Amount: \$5,000.00 Charge Units:   
 Line Closed Amount: \$0.00  
 Line Closed Date:

**Reference**

Ref Doc Code:  Ref Vendor Line:   
 Ref Doc Dept Code:  Ref Commodity Line:   
 Ref Doc Id:  Ref Accounting Line:   
 Ref Type: Partial

**Fund Accounting**

Fund: 0100 Department: 758 OBSA:   
 Sub Fund:  Unit: UNIT Sub OBSA:   
 Object: E321 Sub Unit:  Dept Object:   
 Sub Object:  Appr Unit:  Dept Revenue:   
 Revenue:  BSA:   
 Sub Revenue:  Sub BSA:

**Detail Accounting**

Location:  Reporting:  Major Program:   
 Sub Location:  Sub Reporting:  Program:   
 Activity:  Task:  Phase:   
 Sub Activity:  Sub Task:  Program Period:   
 Function: BAA0 Task Order:   
 Sub Function:

[Top](#)

Menu

## **REQUIRED**

### **Accounting - General Information**

- Event Type: The following event types are available on the OB1 document
  - XYEX- used for recording a yearly expense budget
  - XQEX- used for recording a quarterly expense budget
  - XMEX- used for recording a monthly expense budget
  - XYRV- used for recording a yearly revenue budget
  - XQRV- used for recording a quarterly revenue budget
  - XMRV- used for recording a monthly revenue budget
- Line Amount: Enter the line amount for the transaction

### **Accounting - Fund Accounting**

- Department: Enter the department code.
- Unit: Enter the unit code.

## **OPTIONAL**

### **Accounting - Fund Accounting**

- Fund: Enter the fund code.
- Object: Enter an object code if this is an expenditure transaction. Hierarchies of objects such as object class or object type cannot be entered. You can report both budgets and actuals at the various hierarchies of object code. So, if you don't want to budget by object but want to budget by object class, select one object in the object class and use it as a substitute for the object class.
- Revenue: Enter a revenue code if this is a revenue transaction.

The Posting section of this document is not applicable for this transaction.

After entering the required fields and any other fields necessary in the Management Budget process for your agency, select the Validate button. This will ensure that the required elements are present and valid. If the document is error free, you may submit the document. Your department's workflow rules will determine the flow of the document from this point.

## Exercise 12 – Process a Management Budget (OB1) Document

### Scenario

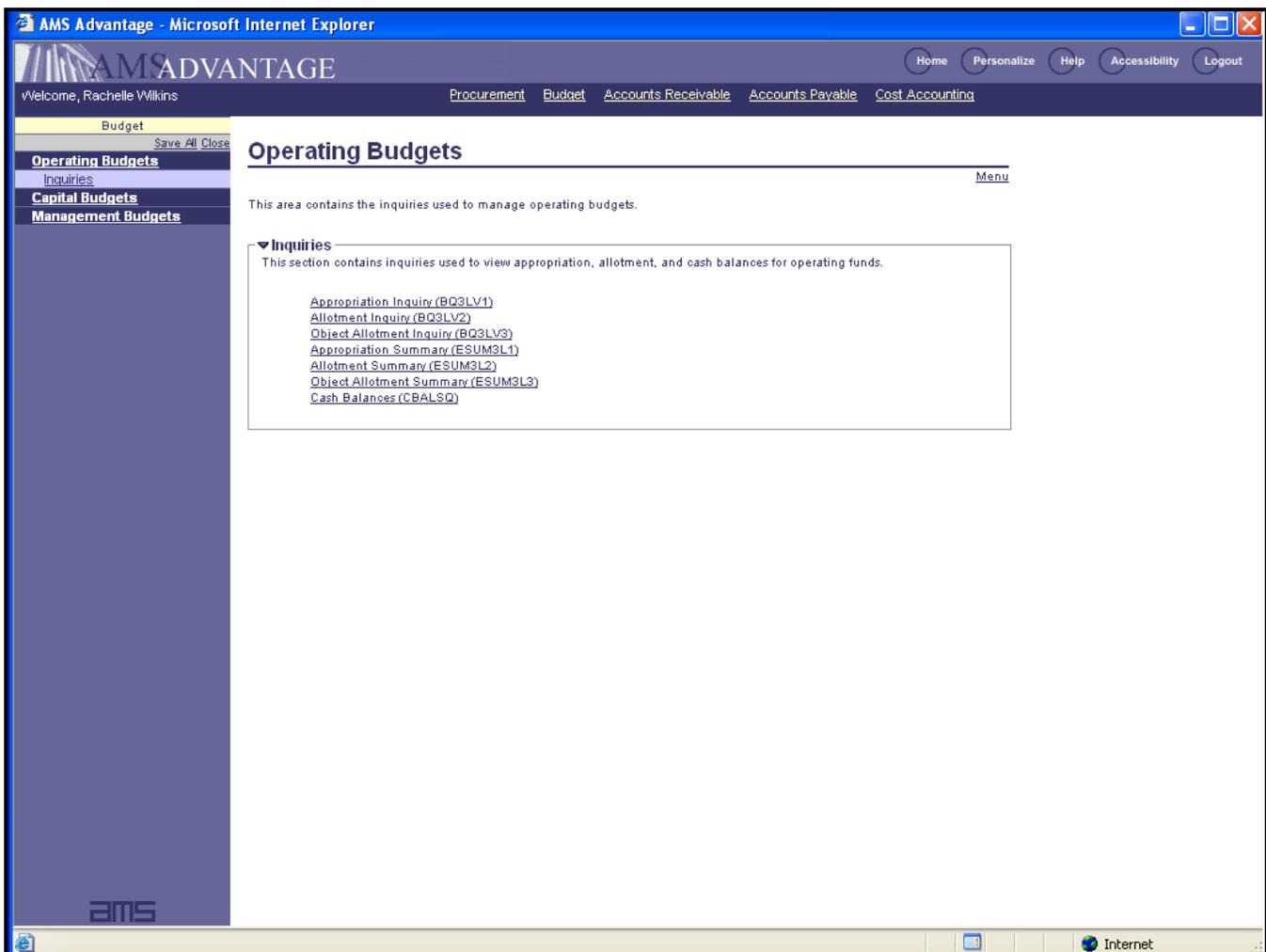
Your agency is using the Management Budget (OB1) document to enter Management Budget information into eMARS. You will access this document to enter your budget information.

### Task Overview

Access the Management Budget (OB1) document from the Budgets workspace and enter the data supplied to establish a Management Budget.

### Procedures

1. Click the Budget Workspace link on the eMARS Home page.



The screenshot displays the AMS Advantage web application interface within a Microsoft Internet Explorer browser window. The browser title bar reads "AMS Advantage - Microsoft Internet Explorer". The application header includes the "AMS ADVANTAGE" logo and navigation links for "Home", "Personalize", "Help", "Accessibility", and "Logout". Below the header, a navigation menu lists "Procurement", "Budget", "Accounts Receivable", "Accounts Payable", and "Cost Accounting". The main content area is titled "Operating Budgets" and contains a "Menu" link. A text box states: "This area contains the inquiries used to manage operating budgets." Below this, a section titled "Inquiries" is expanded, showing a list of links: "Appropriation Inquiry (BQ3LV1)", "Allotment Inquiry (BQ3LV2)", "Object Allotment Inquiry (BQ3LV3)", "Appropriation Summary (ESUM3L1)", "Allotment Summary (ESUM3L2)", "Object Allotment Summary (ESUM3L3)", and "Cash Balances (CBALSQ)". The left sidebar shows a "Budget" workspace with a "Save All Close" button and a list of menu items: "Operating Budgets", "Inquiries", "Capital Budgets", and "Management Budgets". The AMS logo is visible in the bottom left corner of the application area.

2. Click **Management Budgets** in the Workspace.
3. Click **Documents** in the Workspace to open the Document Catalog.



AMS ADVANTAGE

Welcome, Eric Thibodeaux

Home Personalize Help Accessibility Logout

Procurement Budget Accounts Receivable Accounts Payable Cost Accounting

Budget

Save Restart Save All Close

Operating Budgets

Capital Budgets

Management Budgets

Documents

Management Budget (OB1)

### Document Catalog

Create

Document Identifier

Code:  Unit:

Dept:  ID:

User Information

Document State

Browse Clear

Action Menu

Open Validate Submit Copy

Code	Dept.	Unit	ID	Comments	Version	Function	Phase	Status	Date	User ID	Amount	Active
<input type="checkbox"/> OB1	758	UNIT	0600000001	No	1	New	Draft	Held	2/23/06	ethibodeaux	5000.00	true

First Prev Next Last

Menu

4. Click **Create** and enter the following information.

Fields	Values
Code	OB1
Dept	765
Unit	OSBD
Auto Numbering	Selected

5. Click **Create**.

6. Enter the following information in the **General Information** section:

Fields	Values
Document Name	OSBD Yearly Budget
Fiscal Year	2008
Budget FY	2008
Period	1



# eMARS Course 111 Chart of Accounts/Budget and Cash Control

The screenshot shows the AMS Advantage web application interface. The browser address bar displays "http://kyadvprod9.state.ky.us - AMS Advantage - Microsoft Internet Explorer". The page header includes "AMS ADVANTAGE" and navigation links for "Home", "Personalize", "Help", "Accessibility", and "Logout". Below the header, there are tabs for "Budget", "Procurement", "Accounts Receivable", "Accounts Payable", and "Cost Accounting". The main content area is titled "OB1 - 765-060000002-1-New- Draft" and contains an "Action Menu" button. The "General Information" section is expanded, showing the following fields: Document Name (OSBD Yearly Budget), Record Date (calendar icon), Budget FY (2006), Fiscal Year (2006), Period (1), and Document Description. Below these fields, it displays "Actual Amount: \$500.00", "Closed Amount: \$0.00", and "Closed Date:". At the bottom of the section, there are "Save", "Undo", "Print", "Validate", "Submit", and "Close" buttons.

7. Click **Accounting** on the Secondary Navigation panel.
8. Click **Insert New Line**.

The screenshot shows the AMS Advantage web application interface with the "Accounting" section selected in the left navigation panel. The main content area is titled "OB1 - 765-060000002-1-New- Draft" and contains an "Action Menu" button. The "Accounting Line" table is displayed with the following data:

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
1	\$500.00	\$0.00	XYEX	

Below the table, there are links for "Insert New Line" and "Insert Copied Line", and a "First Prev Go To Next Last" navigation bar. The "General Information" section is expanded, showing the following fields: Event Type (XYEX), Accounting Template, Line Description, Line Amount (\$500.00), Line Closed Amount (\$0.00), Line Closed Date, Fiscal Year, Budget FY, Period, Charge Class, Charge Class Rate, and Charge Units. At the bottom of the section, there are "Save", "Undo", "Print", "Validate", "Submit", and "Close" buttons.





9. Enter the following information in the General Information section:

Fields	Values
Event Type	XYEX
Line Amount	500

10. Expand the Fund Accounting section and enter the following:

Fields	Values
Fund	0100
Department	765
Unit	OSBD
Object	E111
Revenue	Leave Blank

The screenshot shows the AMS Advantage web application interface. The main content area displays a table for Accounting Lines with the following data:

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
1	\$500.00	\$0.00	XYEX	

Below the table, the 'Fund Accounting' section is expanded, showing the following fields and values:

- Fund: 0100
- Department: 765
- Unit: OSBD
- Object: E111

11. Expand the Detail Accounting section and enter the following:

Fields	Values
Function	GOPM



## eMARS Course 111 Chart of Accounts/Budget and Cash Control

http://kyadvprod9.state.ky.us - AMS Advantage - Microsoft Internet Explorer

Welcome, Rachelle Wilkins

Budget Procurement Accounts Receivable Accounts Payable Cost Accounting

OB1-765-060000002-1

Document View

Header Accounting General Information Reference Fund Accounting Detail Accounting Posting Document Comments Document History Document Reference Future Truqering

OB1 - 765-060000002-1-New- Draft

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
1	\$500.00	\$0.00	XYEX	

Insert New Line Insert Copied Line

First Prev Go To Next Last

General Information

Reference

Fund Accounting

Detail Accounting

Location: Reporting: Major Program:

Sub Location: Sub Reporting: Program:

Activity: Task: Phase:

Sub Activity: Sub Task: Program Period:

Function: GOPM Task Order:

Sub Function:

Save Undo Print Validate Submit Close

12. **Validate.**
13. Correct any errors and then click **Validate** again.
14. Click **Submit**.
15. Click **Close**.

## 13 – Session Summary

**Structure of Organizational Elements** – eMARS provides an organizational structure to allow the Commonwealth to report at a level required by state statute and also with the flexibility for departments to define their own reporting needs. The only two organizational elements required to be entered on accounting documents are the Department and Unit elements, from these elements all other organizational elements are inferred.

**Central Chart of Accounts** – Central COA elements are used across the Commonwealth to record accounting activities necessary for reporting to each department and to produce the annual CAFR. These elements are maintained by the Finance and Administration Cabinet and any request for changes must be made through the OSBD and F&A Cabinet.

**Departmental Chart of Accounts** – Departmental COA elements are used by each individual department as they are needed. The department will be responsible for maintaining these. These elements will be used to track accounting activity associated with special purposes within each department. Most of the departmental elements are keyed by the department code.

**Hierarchies and Inferences of COA** – eMARS uses a system of hierarchies to classify accounting activities to provide users with needed accounting information at each level. Inferences are predefined fill-ins. Hierarchies and Inferences assist the user by increasing their efficiency and allowing for information to be displayed easily at different levels.

**Accounting Templates** – Accounting Templates are used to populate fund and detail accounting elements from saved templates that can be quickly entered. This allows for frequent transaction to be completed quickly with reduced data entry and minimal errors.

**Cash Controls** – These controls are used to track and establish cash balances. The Cash Balance Summary Maintenance (CBALS) table provides the rules for how a fund calculates its “available cash”. The Cash Balance Summary (CBALSQ) table displays available cash amounts for each fund. A cash control can only be overridden by the OSBD and F&A Cabinet.

**Chart of Accounts** - The eMARS chart of accounts is used to identify and classify all financial and budget data stored in eMARS. The Chart of Accounts elements used on Kentucky’s budget structure are CAFR Fund Type, Cabinet, Function Group, Function Type, Fund Type and Object Type.

**Budget Structure** - A Budget structure is the framework of a budget determining the type of budget: expense, revenue, expense & revenue, or reimbursable. Budget structures consist of levels that correspond to increasingly more detailed levels of budgeting.

**Budget Levels** - Kentucky’s operating budget structure is composed of three levels.

**Appropriations** – In eMARS, the Function Group element will be used to define an Appropriation.

**Allotments** - In eMARS, the Function Type element will be used to define an Allotment.

**Available Budget Balances** – Unobligated, Unexpended Accrued and YTD Unexpended Accrued balances are used in the budget control process to determine if sufficient budget exists to allow additional activity against the budget.

**Budget Inquiries and Summaries**- Four inquiry pages are available in eMARS to assist with identifying budget balances at the Appropriation, Allotment and Object level. Three summary level pages are also available.

**Management Budgets** – Management Budgets are a more specific breakdown of an agency’s operating budget. They provide the capability to record financial goals and expectations. With eMARS,



agencies have the option to enter their Management Budgets directly into eMARS as a Management Budget (OB1) or to an Excel spreadsheet.

**SAS-14** – This form will be used to establish, inactivate or change Allotments, Functions, Operating Funds (cash control) and Capital Projects.

## Review Questions

<b>Question #1: The eMARS term for appropriations is</b>	
<b>A</b>	Cabinet
<b>B</b>	Function Group
<b>C</b>	Function Type
<b>D</b>	Fund Type
<b>Question #2: The eMARS term for allotments is</b>	
<b>A</b>	Cabinet
<b>B</b>	Function Group
<b>C</b>	Function Type
<b>D</b>	Fund Type
<b>Question #3: Creating a Favorite on a budget inquiry page after you enter the search criteria allows you to access the page without re-entering the search criteria through the Favorites secondary navigation panel.</b>	
<b>A</b>	True
<b>B</b>	False
<b>Question #4: Management budgets are used in eMARS to edit transactions entered in the system.</b>	
<b>A</b>	True
<b>B</b>	False
<b>Question #5: Management budgets can be entered into eMARS using the Management Budget Spreadsheet or through</b>	
<b>A</b>	Appropriation (AP) documents
<b>B</b>	Allotment (AL) documents
<b>C</b>	Budget (BG) documents
<b>D</b>	Management Budget (OB1) documents
<b>Question #6: Use the SAS-14 form to:</b>	
<b>A</b>	Establish an Allotment account
<b>B</b>	Override cash on a Fund
<b>C</b>	Require Activity for spending and revenue
<b>D</b>	All of the above
<b>Question #7: What are the categories that eMARS uses to classify accounts?</b>	
<b>A</b>	Fund Accounting
<b>B</b>	Budgetary
<b>C</b>	Organizational
<b>D</b>	All of the above



<b>Question #8: The Program Budget Unit (PBU) in MARS is replaced in eMARS by :</b>	
A	Object
B	Program
C	Function
D	Revenue Source
<b>Question #9: What organizational element(s) are coded on accounting transactions?</b>	
A	Unit
B	Division
C	Department
D	A and C
<b>Question #10: Who maintains Central Chart of Account elements?</b>	
A	Department Managers
B	Finance Cabinet
C	Department of Accounting
D	All of the above
<b>Question #11: What are the Department COA elements used for?</b>	
A	Track accounting activities within the Department
B	To directly create the annual CAFR
C	To create next years budget
D	None of the above
<b>Question #12: What does eMARS use hierarchies for?</b>	
A	To record accounting transactions.
B	To create COA elements.
C	To simplify coding on documents
D	To post accounting activities to the correct accounts.
<b>Question #13: What is inferred when entering Location on a document?</b>	
A	Location class
B	Location category
C	County
D	All of the above
<b>Question #14: Where are Accounting Templates used?</b>	
A	Creating new accounts
B	Inputting accounting information on documents
C	Setting up a new user
D	None of the above



**Question #15: What table would you access to view the available cash balance of a specific Fund?**

<b>A</b>	Fund (FUND) table
<b>B</b>	Cash Balance Summary (CBALSQ) table
<b>C</b>	Available Cash Balance Inquiry (ACBALI) table
<b>D</b>	None of the Above

**Question #16: How can a cash control be overridden?**

<b>A</b>	Approval by the OSBD and F&A Cabinet
<b>B</b>	Approval by a Department Manager
<b>C</b>	By clicking override on the document while being created
<b>D</b>	All of the above



Review Answers

<b>Question #1: The eMARS term for appropriations is</b>	
<b>B</b>	Function Group
<b>Question #2: The eMARS term for allotments is</b>	
<b>C</b>	Function Type
<b>Question #3: Creating a Favorite on a budget inquiry page after you enter the search criteria allows you to access the page without re-entering the search criteria through the Favorites secondary navigation panel.</b>	
<b>A</b>	True
<b>Question #4: Management budgets are used in eMARS to edit transactions entered in the system.</b>	
<b>B</b>	False
<b>Question #5: Management budgets can be entered into eMARS using the Management Budget Spreadsheet or through</b>	
<b>D</b>	Management Budget (OB1) documents
<b>Question #6: Use the SAS-14 form to</b>	
<b>D</b>	All of the above
<b>Question #7: What are the categories that eMARS uses to classify accounts?</b>	
<b>D</b>	eMARS uses a variety of classifications for accounts.
<b>Question #8: The Program Budget Unit (PBU) in MARS is replaced in eMARS by :</b>	
<b>C</b>	The PBU is replaced primarily by the Function element in eMARS.
<b>Question #9: What organizational element(s) are coded on accounting transactions?</b>	
<b>D</b>	Only the Department and Unit elements are coded on documents. All other organizational elements are inferred based the Department and Unit elements.
<b>Question #10: Who maintains Central Chart of Account elements?</b>	
<b>B</b>	All changes and additions of Central COA elements must go through the Finance Cabinet.
<b>Question #11: What are the Department COA elements used for?</b>	
<b>A</b>	Departmental COA elements are for department use only and are unique within each department.
<b>Question #12: What does eMARS use hierarchies for?</b>	
<b>C</b>	Allows accounting information to be reported to through the hierarchy by entering only one element (ex. Location will report not only to the City but also the County).
<b>Question #13: What is inferred when entering Location on a document?</b>	
<b>D</b>	The Location Class Location Type, Location Group and County are inferred.
<b>Question #14: Where are Accounting Templates used?</b>	
<b>B</b>	Accounting Templates are used to input information in the Fund and Detail Accounting sections
<b>Question #15: What table would you access to view the available cash balance of a specific Fund?</b>	
<b>B</b>	Cash Balance Summary is where cash balances for funds can be viewed.
<b>Question #16: How can a cash control be overridden?</b>	
<b>A</b>	Request for cash overrides must be approved by OSBD and Finance & Administrative Cabinet.



## [Log Out of eMARS](#)

You will conclude this exercise by logging out of the application:

Click **Logout**. This closes the eMARS application and ends your session. You can now close the open browser windows.

**NOTE:** Please remember to select Logout prior to closing your eMARS session. Just closing the page will not immediately end your session.