

# Departmental Budget Structure Overview

Expense budgets allow departments to establish obligation, expenditure (but not allotment control), and revenue controls within an appropriation or revenue account by specific attributes, such as object class, unit, district, division and/or object. Departments define departmental expense budget structures as either non-subsidiarized or at the object class (AA - TT) level. They consist of multiple budget levels that correspond to increasingly more detailed levels of budgeting. Departments can also define departmental revenue budgets at the unit level.

## ***Expense Budgets***

Appropriation accounts must exist in the central budget structures in order for departmental expense budget structures to be utilized. Expense budgeting allows departments to track and report activity at a more detailed level by using the Organizational Chart of Account roll-ups of division, section, group, bureau, and district.

When departments use expense budgets they must use the division roll-up, within the Organizational Chart of Account structure, at a minimum. Departments have the option of using the other roll-ups if they want to break their department structure down to a more detailed level of reporting.

Departments that wish to utilize departmental expense budgets must contact CTR prior to using, as CTR will update the necessary control table to allow departmental budgeting.

Expense budgets allow the establishment of budgets at the division, district and/or object levels. The hierarchical structure of the MMARS Organizational Chart of Account provides roll-up capabilities that allow departments to set budgets at a higher organizational level than the level at which departments are required to report.

The Departmental Budget Structures are established and maintained by departments that chose to track encumbrances, expenditures and revenue at a more detailed level than the central structures.

Departments establish departmental budgets in MMARS at the beginning of the fiscal year and modify throughout the year, as needed:

**Departmental Expense  
Departmental Subsidiary Expense**

Departments must establish Unit codes and utilize, at a minimum, the Division roll-up when using departmental budget structures.

Departments establish departmental revenue budgets in MMARS at the beginning of the fiscal year and modify throughout the year, as needed:

**Departmental Revenue Budget**

Departments must establish Unit codes when using departmental revenue budgets.

The **Departmental Expense** budget structure represents the non-subsidiarized appropriation accounts. The document code used to establish this structure is BGDN (Departmental Non-Subsidiarized Expense budget).

**Departmental Expense (BGDN)** is made up of three levels:

- Level 1: BFY, Appropriation, Department, Division (Page Code: BQ83LV1)
- Level 2: BFY, Appropriation, Department, Division, District (Page Code: BQ83LV2)
- Level 3: BFY, Appropriation, Department, Division, District, Object (Page Code: BQ83LV3)

Departments can establish and maintain their expense budgets at any level. However, it is recommended that expense budgets be setup at Level 2.

The **Departmental Subsidiary Expense** budget structure represents the AA - TT appropriation/object class accounts. The document code used to establish this structure is BGDS (Departmental Subsidiarized Expense budget).

**Departmental Subsidiary Expense (BGDS)** is made up of three levels:

- Level 1: BFY, Appropriation, Department, Object Class, Division (Page Code: BQ84LV1)
- Level 2: BFY, Appropriation, Department, Object Class, Division, District (Page Code: BQ84LV2)
- Level 3: BFY, Appropriation, Department, Object Class, Division, District, Object (Page Code: BQ84LV3)

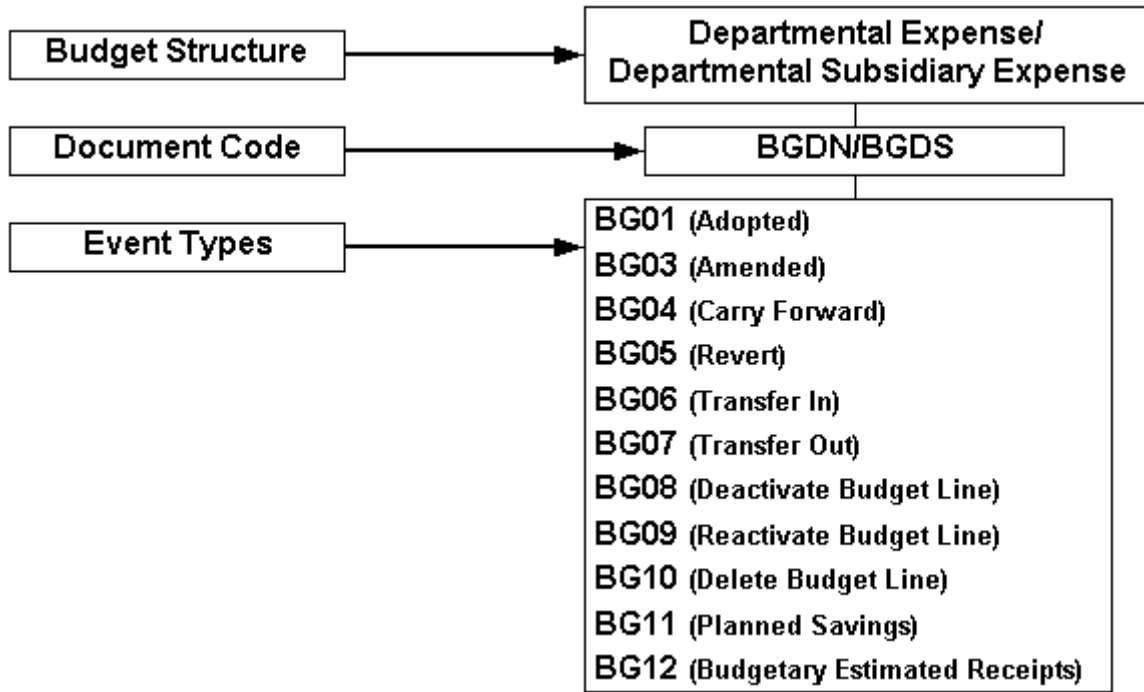
Departments can establish and maintain their expense budgets at any level. However, it is recommended that expense budgets be setup at Level 2.

## ***Event Types***

The **Event Type** defines the type of activity you want to process within a document in a budget structure. For example, if you want to transfer money from one Division to another within the Departmental Expense budget structure, you would choose the document code of BGDN and the Event Types of BG06 (Transfer In) and BG07 (Transfer Out).

Each budget structure has Event Types that allow departments to post different activities based on the structure that they are utilizing.

Event Types for the Departmental Expense Budget Structures:

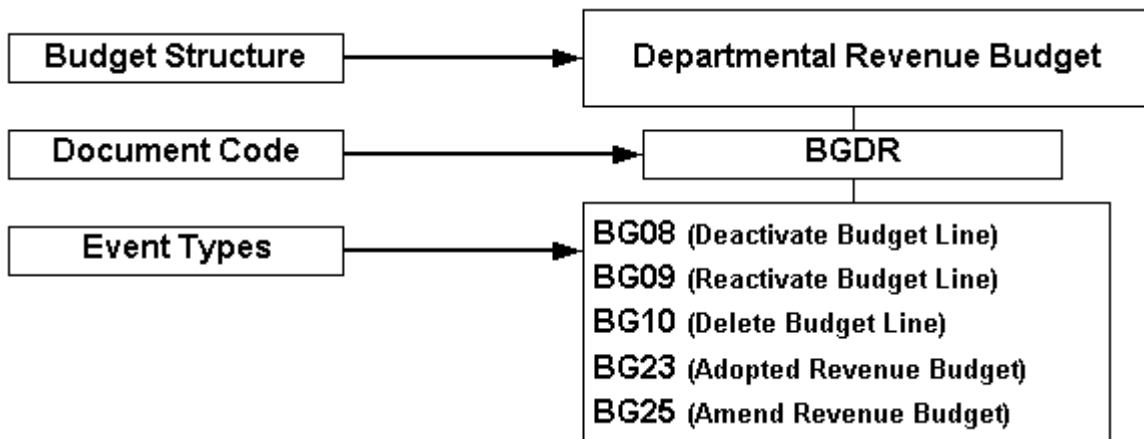


The **Departmental Revenue** budget structure tracks all revenue billed or collected for a department. The document code used to establish this structure is BGDR (Departmental Revenue budget).

**Departmental Revenue (BGDR)** is made up of one level:

- Level 1: BFY, Fund, Sub Fund, Department, Revenue Source, Unit (Page Code: BQ85LV1)

Event Types for the Departmental Revenue budget structure:



Reference tables, documents and inquiries are examples of pages. To search for a page, use Search, Page Search from the Secondary Navigation Panel.

The **Page Search** page allows you to locate and open any page in the application. The Description field allows you to search by description for this page.

MMARS returns any description with the words **Departmental Subsidiary** in it. Displayed in the **grid** is the BGDS document link and the three budget level inquiry screens. The BGDS consists of three budget levels that correspond to increasingly more detailed levels of budgeting. Most departments enter their departmental expense budgets at Budget Level 2 since this level goes to the District field whereas Budget Level 3 goes to the Object field.

The screenshot shows the MMARS 'Page Search' interface. The search criteria are: Category: (blank), Page Type: (blank), Description: DEPARTMENTAL SUBSIDIARY EXPENSE, and Page Code: (blank). The results table is as follows:

Description	Page Code
Departmental Subsidiary Expense	BGDS
Departmental Subsidiary Expense	BQ84LV1
Departmental Subsidiary Expense	BQ84LV2
Departmental Subsidiary Expense	BQ84LV3

The **Departmental Subsidiary Expense: Level 2 (Page Code: BQ84LV2)** page displays budget tracking amount fields and non-budgetary information associated with a particular appropriation, division, and district. Inquiry pages provide you with information on, but not limited to, Obligation Ceiling, Encumbered, Cash Expense (warranted/paid), and Amendments. If your department has established Departmental Expense budgets (BGDN), the Page Code is BQ83LV2, to view information related to that budget structure.

The screenshot shows the MMARS 'Departmental Subsidiary Expense: Level 2' interface. It displays a table of budget items and a summary of budget actuals.

BFY	Appropriation	Department	Object Class	Division	District	Name
2006	60100001	DPW	EE	0100	0151	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0281	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0711	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0311	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0171	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	1001	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	2001	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	3001	HIGHWAYS PERSON

**Budget Actuals Summary:**

Pre Encumbered:	\$0.00	Obligation Ceiling:	\$93,679.40
Encumbered:	\$1,325.33	Expenditure Ceiling:	\$0.00
Advances:	\$0.00	Uncommitted:	\$69,554.40
Accrued Expenses:	\$0.00	Unexpended:	(\$22,799.67)
Cash Expenses:	\$22,799.67	Uncommitted Estimated Receipts:	(\$24,125.00)
Total Expenses:	\$22,799.67		

**Appropriation** is the amount authorized by the legislature for a specific period against which obligations can be incurred and expenditures can be made. An appropriation number identifies each appropriation in the legislation authorizing the appropriation.

**Object Class** is one of 17 categories being used to classify a type of expenditure (e.g., AA - Salaries Permanent Positions, EE - Administrative Expenses).

**Division** is a 4 character code, defined by the department, that will be inferred when the department and unit is entered on a document. The Division field is required on all departmental expense (subsidiary/non-subsidiary) budget documents.

**District** is a 4 character code, defined by the department, that will be inferred when the department and unit is entered on a document. The District field is required on all departmental expense (subsidiary/non-subsidiary) budget documents. Departments are required to enter at the District (Level 2) when using expense budgets. If departments want to report at the Object level, they are required to enter the Object (Level 3) when using expense budgets.

The **Grid** at the top of the page displays the appropriation/object class/division/district that were found in the search that you just did. The line highlighted in yellow is the appropriation/object class/division/district that is currently displayed on the inquiry page below.

**Departmental Subsidiary Expense: Level 2**

BFY	Appropriation	Department	Object Class	Division	District	Name
✓ 2006	60100001	DPW	EE	0100	0151	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0281	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0711	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0311	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	0171	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	1001	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	2001	HIGHWAYS PERSON
2006	60100001	DPW	EE	0100	3001	HIGHWAYS PERSON

**Budget Actuals**

Pre-Encumbered:	\$0.00	Obligation Ceiling:	\$93,679.40
Encumbered:	\$1,325.33	Expenditure Ceiling:	\$0.00
Advances:	\$0.00	Uncommitted:	\$69,554.40
Accrued Expenses:	\$0.00	Unexpended:	(\$22,799.67)
Cash Expenses:	\$22,799.67	Uncommitted Estimated Receipts:	(\$24,125.00)
Total Expenses:	\$22,799.67		

Budgetary Amounts  
 Linked Revenues  
 General Information

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

Under the **Budget Actuals** menu, the **Uncommitted** balance is the amount of the current budget that is available for commitment, such as purchase orders and payment requests.

The formula definition for the Uncommitted field is stored under the Field Name link.

The **formula definition** for Uncommitted is Obligation Ceiling - Pre Encumbered - Encumbered - Accrued Expenses - Cash Expenses.

The **Drill Down** (🔍) icon opens a window where documents, which have updated the appropriation, are listed.

Doc Code	Doc Dept	Doc ID	Document Identifier
✓ GAE	DPW	INTF00002006M0042542	GAE DPW INTF00002006M0042542
GAX	DPW	INTF06M0042542N00001	GAX DPW INTF06M0042542N00001
GAE	DPW	INTF00002006J0042610	GAE DPW INTF00002006J0042610
GAE	DPW	INTF00002006M0042449	GAE DPW INTF00002006M0042449
GAX	DPW	INTF06J0042610N00001	GAX DPW INTF06J0042610N00001
GAX	DPW	INTF06J0042610N00002	GAX DPW INTF06J0042610N00002
GAX	DPW	INTF06M0042449N0001A	GAX DPW INTF06M0042449N0001A

First Prev Next Last

Search

Doc Code:

Doc Dept:

Doc ID:

Encumbered:

This leads to the **Detail Transaction Listing** area. This area lists, one at a time, the document numbers that comprise the total. To view additional transactions, use the **Next** link to move forward or the **Last** link to go to the last transaction.

The **Budgetary Amounts** menu provides you with information on Amendments and Current Modified Budget amounts.

The **Amendments** field is the total of any additions or reductions (resulting from supplemental legislation) made against the original budget amount. Note that there is a separate field for Planned Savings. The Planned Savings amount does not go into the Amendments total. Amendment (supplemental and planned savings) amounts entered on the central budget structures do not flow down to departmental structures. Departments will need to enter then, if appropriate.

The **Current Modified Budget** field is the current appropriated amount of this appropriation/object class, including additions or reductions as a result of supplemental legislation.

The **Linked Revenue** menu stores information on revenue collected from customers as well as summary revenue floor and ceiling information.

The **General Information** menu stores information regarding the appropriation that is displayed on the inquiry page. It stores the BFY, Department, Appropriation, Object Class, Division and District. Also, the Name, Start and End Dates, notes if a Parent department is involved with this appropriation, cites the Legal authority, if applicable and indicates if the appropriation is Active.

Note: A 6/30/XX **End Date** will stop any activity from being posted beyond the 6/30/XX date. CTR advises departments to not enter an End Date on their departmental expense budget documents - BGDN or BGDS.

Inquiry pages have a series of links at the bottom of each page that will lead you to additional information regarding this appropriation/object class account.

The three most helpful links are:

The **Previous Level** will link to the next highest budget level within the budget structure to allow departments to review summarized information regarding this appropriation/object class account.

The **Next Level** will link to the lower budget level within the budget structure to allow departments to review detailed information regarding this appropriation/object class account.

The **Linked Revenues** will lead to a page that displays all departmental revenue budgets that have been linked to this appropriation/object class account. Departments would need to establish departmental revenue budgets in order to link them to their departmental expense budgets.