

Budget Transaction Cycle & Postings

The cycle

- Entry of Budget
- Creation of Purchase Requisition
- Creation of Purchase Order
- Entry of Goods Receipt
- Entry of Invoice Receipt
- Payment of Invoice
- Clearing of Payment
- Year End Carryforward

Accounting Systems Affected

- Financial Accounting - FI
 - FI-GL
 - AP
 - AR
 - Assets
- Cost Accounting - CO
 - Cost Centers
 - Projects
 - Work Orders
- Budgetary Accounting - FM
 - Funds
 - Funds Centers
 - Functional Areas
 - Commitment Items

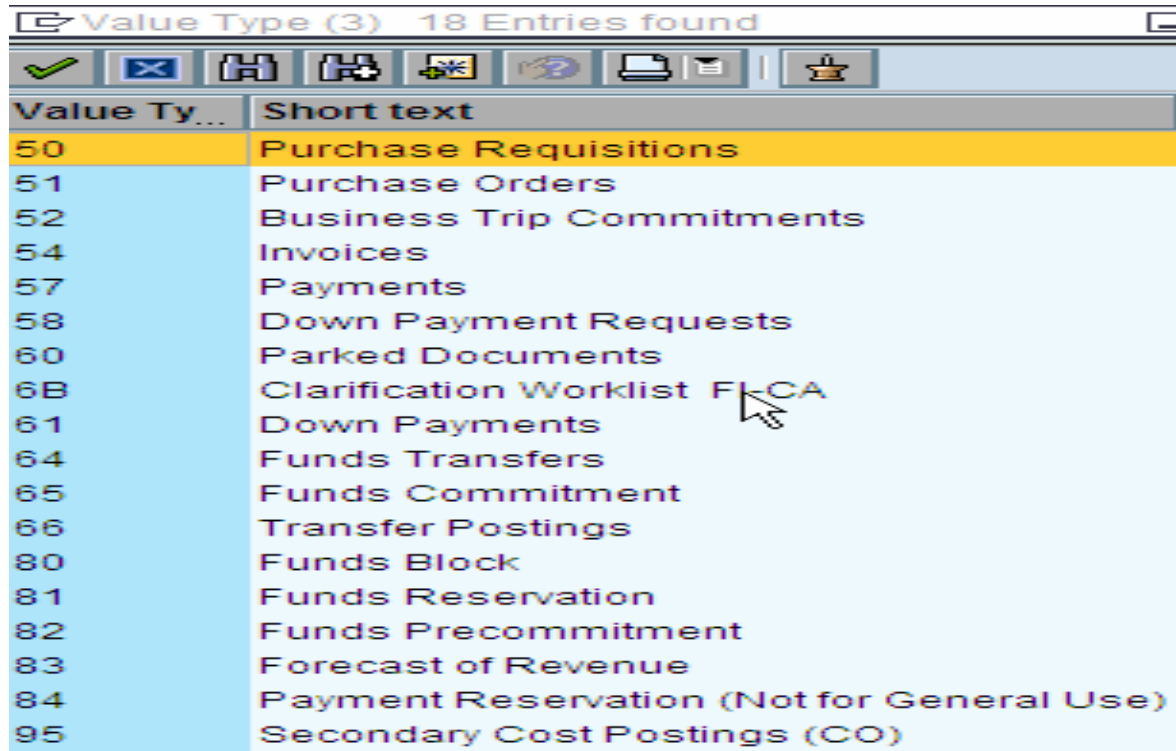
Which Postings Affect Which Accounting Systems?

- Budget Posting – FM
- Purchase Requisition – FM
- Purchase Order – FM
- Goods Receipt – FM, FI, CO
- Invoice Receipt – FM, FI
- Payment of Invoice – FI
- Clearing of Payment – FI
- Year End Carryforward of Budget - FM

Postings to FM

- Budget Entry
- Budget Consumption Postings Complex
 - Value Type (Status)
 - Purchase Requisition – Internal Commitment
 - Purchase Order – External Obligation
 - Invoice - Actual
 - Amount Type
 - Original
 - Reduce

FM – Value Type



Value Ty...	Short text
50	Purchase Requisitions
51	Purchase Orders
52	Business Trip Commitments
54	Invoices
57	Payments
58	Down Payment Requests
60	Parked Documents
6B	Clarification Worklist FLCA
61	Down Payments
64	Funds Transfers
65	Funds Commitment
66	Transfer Postings
80	Funds Block
81	Funds Reservation
82	Funds Precommitment
83	Forecast of Revenue
84	Payment Reservation (Not for General Use)
95	Secondary Cost Postings (CO)


The value types in this example are: 50 (PR); 51 (PO); and 54 (INV). The other value types commonly used at County of _____ are: 66 – Journal Entry; and 60 – Parked documents

FM – Amount Type

Amount ty...	Short text
0100	Original
0110	Approved in Workflow (Workflow ledger 9D only)
0120	Not approved in Workflow (Workflow ledger 9D only)
0150	Change
0200	Reduction
0210	Reduction Cheque Clearing
0220	Change by Revaluation
0250	Paid
0260	Paid Cheque Clearing
0300	Previous Year Carryforward (Commitments)
0350	Following year carryforward (commitments)
0351	Commitment Carryforward: Carryforward Consumed Amount
0352	Commitment Carryforward: Reduction of Consumed Amount
0400	Block Entry
0500	Adjustment by Follow-on Document
0600	Reassignment Sender
0650	Reassignment Receiver
0700	Settlement of Retirements
0750	Settlement of Acquisitions

The Amount types in this example are: 100 (Original) ; 200 (Reduction) ; 300; and 350. The amount types commonly used at County of _____ are: 150 – deleted in procurement and 500 – changed in procurement.


Budget Posting

 **Entry Document**

Header **Additional Data**

Document	100000000	Status	Posted	Document Year	2007	FM Ar
Process	Enter	Total	657,994,019.00	USD		
BCS Value Type	Budget					
Budget Category	Payment	Version	0	Fiscal Year	2007	
Document type	FM01	Document Date	06/20/2006			
Doc Family	100000000					

Year **Periods**



Line	Grant	Fund	Funds Ctr	Cmmt Item	Functional Area	Funded Prg	Type	Amount (USD)	DK
000521	NOT RELEVANT	10000	1000084000	5220800	999999999999999999	DEFAULT	BT01	45,541.00	

Budget is usually entered at a higher level for commitment items. There are commitment items 5220810 and 5220820 where the budget is consumed and expenses are realized.

Purchase Requisition

Display Purchase Req. 10001499

Document Overview On | Personal Setting

Z1 Department | 10001499

Header

St...	Item	A	I	Short Text	Quantity	Unit	C	Delivery Date	Matl Group	Plant	Stor. Loc.	PGr	Des. Vendor	Total Value
	1	K		Sprint card for EPI	500.00	\$	D	10/23/2006	COMMUNICA	Health & Hum	HS-Epi	071	1000385	500.00

Item: 1 [1] Sprint card for EPI

Material Data | Quantities/Dates | Valuation | Account Assignment | Source of Supply | Status | Contact Person | Texts | Delivery Address

AccAssCat: K Cost center | Distribution: Single account assignme | CoCode: 1MAR County

Unloading Point: | Recipient: |

G/L Account: 5220810

Business Area: 1000

CO Area: 1MAR

Cost Center: 1000084100

Order: |

Fund: 10000 | Grant: NOT RELEVANT

Functional Area: 1000000107302000

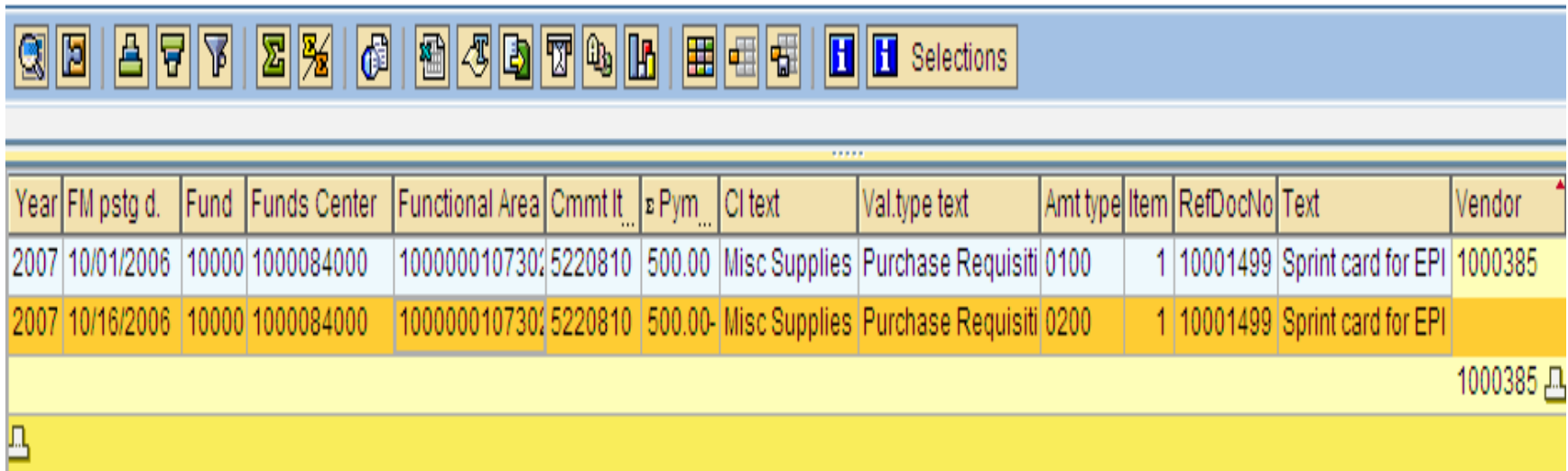
Funds Center: 1000084000 | Commitment Item: 5220810

The cost center number is different than the funds center.

A functional area was specified. Budget is not controlled by functional area.

Purchase Requisition FM Postings

Document Journal



Year	FM pstg d.	Fund	Funds Center	Functional Area	Cmmt It ...	Pym ...	Cl text	Val.type text	Amt type	Item	RefDocNo	Text	Vendor
2007	10/01/2006	10000	1000084000	100000010730	5220810	500.00	Misc Supplies	Purchase Requisiti	0100	1	10001499	Sprint card for EPI	1000385
2007	10/16/2006	10000	1000084000	100000010730	5220810	500.00	Misc Supplies	Purchase Requisiti	0200	1	10001499	Sprint card for EPI	1000385

The first item shows the consumption of budget when the purchase requisition was entered (amount type 100).

The second item shows the budget consumption for the purchase requisition being reduced to nothing. This occurred when the purchase requisition was converted to a purchase order.

Purchase Order

Department 4500001804 Created by LEILANI VICTORINO

Document Overview On Print Preview Messages Personal Setting

ZA Department Vendor Doc. date

Header

S	Itm	Short Text	PO Qu	O	C	Deliv. Date	N	Curr	Per	O	Matl Group	Plnt	Stor...	Purchase Req.
	1	Sprint card for EPI	500.00	\$	D	10/23/2006		.00 USD	1	\$	COMMUNICA	Health & Human Se	HS-Epi	10001499

Add Planning

Item

Delivery Schedule | Delivery | Invoice | Conditions | **Account Assignment** | Purchase Order History | Texts | Delivery Address

AccAssCat Distribution CoCode

Unloading Point Recipient

G/L Account

Business Area

CO Area

Cost Center

Order

Fund Grant

Functional Area

Funds Center Commitment Item

Purchase Order FM Postings

Document Journal

Year	FM pstg d.	Fund	Funds Center	Cmmt Item	Functional Area	Pymt Bdgt	Text	RefDocNo	Cl text	Val.type text	Amt type	Item	Vendor
2007	10/16/2006	10000	1000084000	5220810	1000000107302000	500.00	Sprint card for EPI	4500001804	Misc Supplies	Purchase Orders	0100	1	1000385
						▪ 500.00							1000385
						▪▪ 500.00							

Note that the FM posting date is the same as the reduction of budget consumption for the purchase requisition. This PO (original) posting is made at the simultaneous to the PR (reduction) posting. The budget consumption is now is the status (value type) of purchase order.

Goods Receipt/Invoice Receipt

Department 4500001804 Created by LEILANI VICTORINO

Document Overview On | Print Preview | Messages | Personal Setting

ZA Department | 4500001804 | Vendor | 1000385 SPRINT | Doc. date | 10/16/2006

Header

S	Itm	Short Text	PO Qu	O	C	Deliv. Date	N	Curr	Per	O	Matl Group	Plnt	Stor...	Purchase Req.	Batch	Reqmt No.
	1	Sprint card for EPI	500.00	\$	D	10/23/2006		USD	1		COMMUNICA	Health & Human Se	HS-Epi	10001499		

Item | 1 [1] Sprint card for EPI

Delivery Schedule | Delivery | Invoice | Conditions | Account Assignment | **Purchase Order History** | Texts | Delivery Address | Confir...

Sh...	MVT	Material Do...	Item	Posting Date	Amount in LC	L.cur	Qty in OPUn	DelCostQty (OPUn)	Or...	Amount	Crcy	Reference
WE	101	5000007184	1	02/20/2007	282.81	USD	282.81	0.00	\$	282.81	USD	
Tr./Ev. Goods receipt					282.81	USD	282.81		\$	282.81	USD	
RE-L		5600006700	1	02/20/2007	282.81	USD	282.81	0.00	\$	282.81	USD	
Tr./Ev. Invoice receipt					282.81	USD	282.81		\$	282.81	USD	

An overview of the goods receipts and invoice receipts associated with the purchase order is available on the Purchase Order History tab within PO display.

Goods Receipt

Display Material Document 5000007184 - HWOLCOTT

Show Overview | Hold | Check | Post | Help

A04 Display | R02 Material Docum | 5000007184 | 2007

General | Vendor | **Doc. info**

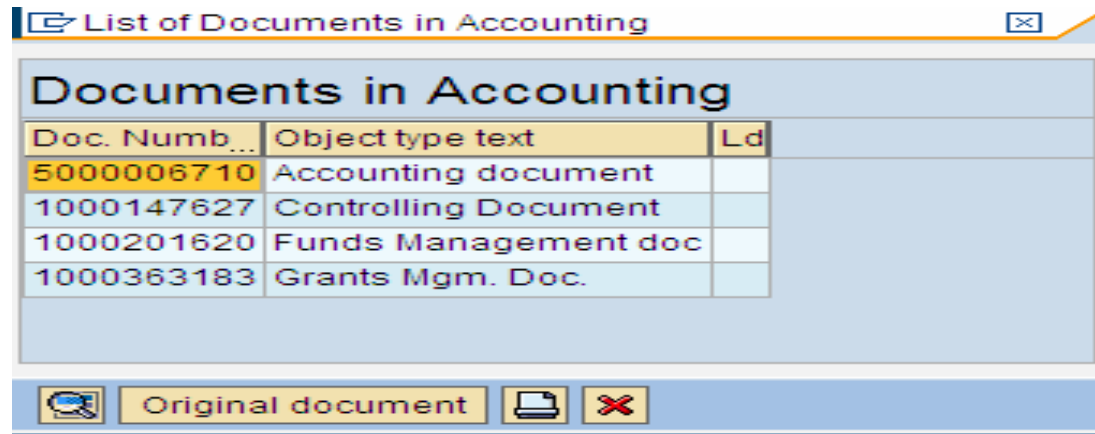
Entered By: REBECCA LARSON | FI Documents
 Created On: 02/20/2007 11:40:27
 Transaction Code: Goods Movement | MIGO_GR

Line	Mat. Short Text	Qty in UnE	E..	SLoc	Cost Center	Bus..	G/L Account
1	Sprint card for EPI	282.81	\$		1000084100	1000	5220810

Material | **Quantity** | Where | Purchase Order Data | Partner | Account Assignment

Qty in Unit of Entry	282.81	\$		
	0.000			
Qty in Delivery Note	282.81	\$	Amount in LC	282.81
Quantity Ordered	500.00	\$		
Quantity Received	282.81			

Goods Receipt Postings



The screenshot shows a window titled "List of Documents in Accounting" with a close button in the top right corner. The main content is a table with the following data:

Doc. Numb...	Object type text	Ld
5000006710	Accounting document	
1000147627	Controlling Document	
1000201620	Funds Management doc	
1000363183	Grants Mgm. Doc.	

At the bottom of the window, there is a toolbar with a magnifying glass icon, a button labeled "Original document", a printer icon, and a red 'X' icon.

There are documents produced for FI (General Ledger Accounting), CO (Cost Center Accounting) and FM (Budgetary Accounting)

Goods Receipt Postings - GL

Display Document: Data Entry View

Display Currency General Ledger View

Data Entry View

Document Number	5000006710	Company Code	1MAR	Fiscal Year	2007
Document Date	02/20/2007	Posting Date	02/20/2007	Period	8
Reference		Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

C...	Itm	PK	S	D	Account	Description	z	Amount	Fund	BusA	Assignment	Grant	Functional Area	Cost Center
1MAR	1	81	S		5220810	Misc Supplies		282.81	10000	1000		NOT RELEVA	100000010730	1000084100
	2	96	H		2120040	Goods/Invoice RecClr		282.81	10000	1000		NOT RELEVA	100000010730	
								-					0.00	

The general ledger posting records the expense and the liability.

The liability is against the GR/IR account. This is because at the time of goods receipt, the vendor may not be known. The organization that delivers the goods or services may not be the same one that will invoice.

Goods Receipt Postings - CO

Display Actual Cost Documents									
Document Master Record									
Layout		1SAP		Primary cost posting					
COarea currency		USD		USD					
DocumentNo	Doc. Date	Document Header Text			RT	RefDocNo	User Name	Rev	RvD
PRW	OTy	Object	CO object name	Cost Elem.	Cost element name	Val/COArea	Crcy	Total quantity	PUM 0 Offst.acct
1000147627	02/20/2007				R	5000007184	RLARSON		
1	CTR	1000084100	Epidemiology	5220810	Misc Supplies	282.81		282.81	\$ S 2120040

The cost accounting posting records the expense against the cost center.

Goods Receipt Postings - FM

Display FM Document: Overview

FM Doc. No.	It.	Fund	Funds Center	Cmnt It.	Stat. Ind.	FMAC	FMAC Amnt	Ledger	Year	Per	FM pstg d.	FI doc. no.	It.	Value type	Amt type
1000201620	1	10000	1000084000	5220810		USD	282.81	Payment Budget	2007	8	02/20/2007	5000006710	1	Invoices	Original

The consumption of budget for the amount of delivered goods or services reaches a status of Invoice (an actual).


Simultaneous to this posting the consumption of budget for the purchase order is reduced by the invoice amount. See below

Document Journal

Year	FM pstg d.	Fund	Funds Center	Functional Area	Cmnt It.	Commitment Item	Pymt Bdgt	Text	RefDocNo	Val. type text	Amt type	Item	Vendor
2007	10/16/2006	10000	1000084000	1000000107302000	5220810	Misc Supplies	500.00	Sprint card for EPI	4500001804	Purchase Orders	0100	1	1000385
2007	02/20/2007	10000	1000084000	1000000107302000	5220810	Misc Supplies	282.81	Sprint card for EPI	4500001804	Purchase Orders	0200	1	1000385
							217.19						
							217.19						


Note that \$217.19 of budget is still being consumed by the PO.

Invoice Receipt

 **Display Invoice Document 5600006700 2007**

Show PO structure | Follow-On Documents ...

Transaction: 1 Invoice | 5600006700 | 2007



Basic data | Payment | Details | Tax | Withholding tax

Vendor 0001000382

SPRINT CONFERENCE LINE
 PO Box 101343
 ATLANTA GA 30392-1343

Bank acct

Layout: 7_6310 All information

Item	Amount	Quantity	Or...	Purchase...	Item	Procurement...	PO Text
1	282.81	282.81	\$	<input type="checkbox"/> 4500001804	1		Sprint card for EPI

Invoice date: 02/05/2007 | Reference: 0605115839-2

Posting Date: 02/20/2007 | Period: 8

Amount: 282.81 | USD | Calculate tax

Tax amount: 0.00

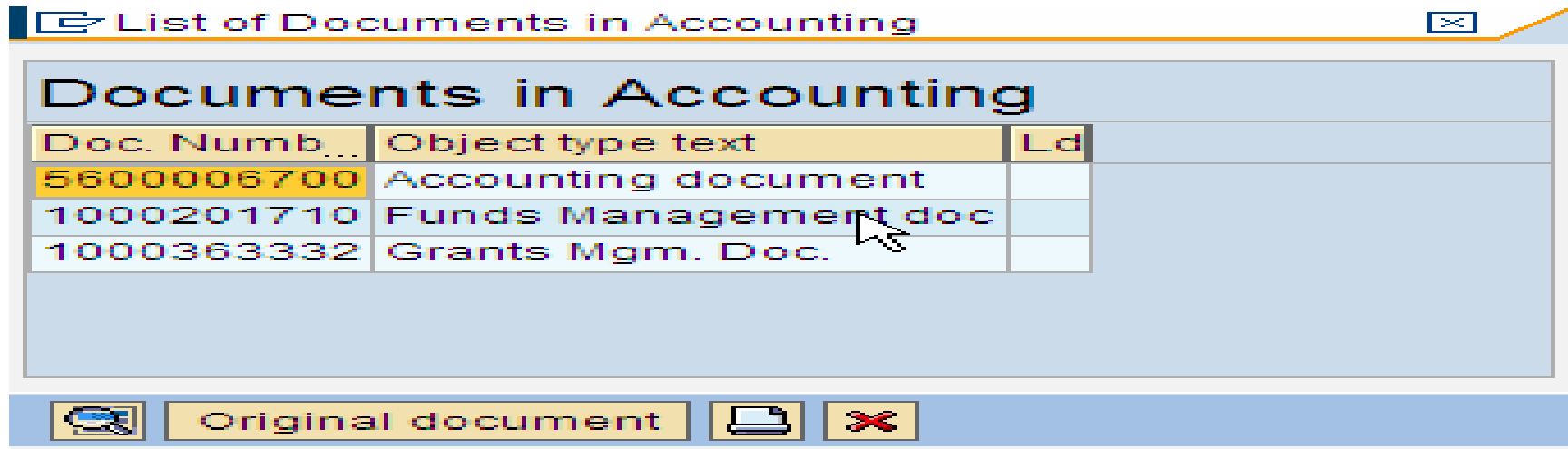
Text: *ACCT#0605115839-2

Paymt terms: Due immediately

Baseline Date: 02/05/2007

Company Code: 1MAR County of [REDACTED]

Invoice Receipt Postings



The screenshot shows a window titled "List of Documents in Accounting" with a close button in the top right corner. The main content area is titled "Documents in Accounting" and contains a table with three columns: "Doc. Numb.", "Object type text", and "Ld". The table lists three documents. The first row is highlighted in yellow. Below the table, there is a toolbar with three buttons: a magnifying glass icon, a button labeled "Original document", a printer icon, and a red 'X' icon.

Doc. Numb.	Object type text	Ld
5600006700	Accounting document	
1000201710	Funds Management doc	
1000363332	Grants Mgm. Doc.	

There are documents produced for FI (General Ledger Accounting), and FM (Budgetary Accounting).

Invoice Receipt Postings - GL

Display Document: Data Entry View

Taxes | Display Currency | General Ledger View

Data Entry View

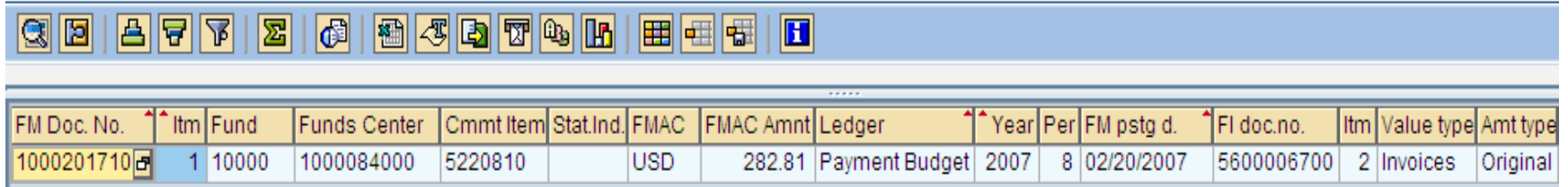
Document Number	5600006700	Company Code	1MAR	Fiscal Year	2007
Document Date	02/05/2007	Posting Date	02/20/2007	Period	8
Reference	0605115839-2	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

C...	Itm	PK	S	D	Account	Description	Amount	Fund	BusA	Grant	Functional Area	Cost Center	Text	Funds Center	
1MAR	1	31	H		1000382	SPRINT CONFERENCE L	282.81-		1000		99999999999999999999		*ACCT#0605115839-2		
	2	86	S		2120040	Goods/Invoice RecClr	282.81	10000	1000	NOT RELEVA	100000010730;	1000084100		1000084000	
							0.00								

This posting moves the liability from the GR/IR account to the vendor

Invoice Receipt Postings - FM

Display FM Document: Overview

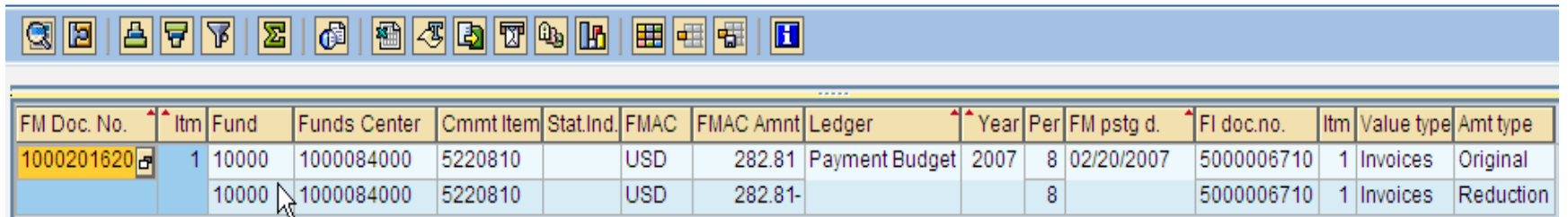


FM Doc. No.	Item	Fund	Funds Center	Cmmt Item	Stat.Ind.	FMAC	FMAC Amt	Ledger	Year	Per	FM pstg d.	FI doc.no.	Item	Value type	Amt type
1000201710	1	10000	1000084000	5220810		USD	282.81	Payment Budget	2007	8	02/20/2007	5600006700	2	Invoices	Original

The consumption of budget Stays in a status of Invoice (an actual).

Simultaneous to this posting the consumption of budget for invoice for the goods receipt is reduced. See below:

Display FM Document: Overview



FM Doc. No.	Item	Fund	Funds Center	Cmmt Item	Stat.Ind.	FMAC	FMAC Amt	Ledger	Year	Per	FM pstg d.	FI doc.no.	Item	Value type	Amt type
1000201620	1	10000	1000084000	5220810		USD	282.81	Payment Budget	2007	8	02/20/2007	5000006710	1	Invoices	Original
		10000	1000084000	5220810		USD	282.81-			8		5000006710	1	Invoices	Reduction

The FM posting for Invoice Receipt has no net effect on budget, two offsetting entries are created.

Payment of Invoice – FI Only

Display Document: Data Entry View

Display Currency General Ledger View

Data Entry View

Document Number	2000045063	Company Code	1MAR	Fiscal Year	2007
Document Date	02/21/2007	Posting Date	02/21/2007	Period	8
Reference		Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

Accounting Toolbar

C...	Itm	PK	S	D	Account	Description	Amount	Fund	BusA	Assignment	Grant	Functional Area
1MAR	1	25	S		1000382	SPRINT CONFERENCE L	282.81		1000			99999999999999999999
	2	50	H		1110510	Gen Rev-Out/Go Chcks	282.81-					99999999999999999999
							-	0.00				

Payment of the invoice clears the liability to the vendor and reduces the amount of cash (outgoing checks).

Clearing of Payment – FI Only

Display Document: Data Entry View

Display Currency General Ledger View

Data Entry View

Document Number	2100143623	Company Code	1MAR	Fiscal Year	2007
Document Date	03/01/2007	Posting Date	03/01/2007	Period	9
Reference	BOFA GREV 07167	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

C...	Itm	PK	S	D	Account	Description	Amount	Fund	BusA	Assignment	Functional Area	Text
1MAR	1	50	H		1110505	Gen Rev-Primary	282.81-			0000303800083	9999999999999	1000039256 05660171745
	2	40	S		1110510	Gen Rev-Out/Go Chcks	282.81				9999999999999	1000039256 05660171745
							-	0.00				

Clearing of payments reduces the amount of the 'Primary' cash account and clears the entry from the outgoing checks clearing account.

General Ledger view

The general ledger postings have been shown in the entry view. To see full information, including fund, business area, and grant, look at the General Ledger View

Display Document: General Ledger View

Display Currency Entry View

Data Entry View

Document Number	2100143623	Company Code	1MAR	Fiscal Year	2007
Document Date	03/01/2007	Posting Date	03/01/2007	Period	9
Reference	B0FA GREV 07167	Cross-CC no.			
Currency	USD	Texts exist	<input type="checkbox"/>	Ledger Group	

Ledger LL

Doc.	2100143623	FiscalYear	2007	Period	9
------	------------	------------	------	--------	---

C...	Itm	L.item	PK	S	D	Account	Description	Amount	Fund	BusA	Assignment	Functional Area	Text
1MAR	1	000001	50	H		1110505	Gen Rev-Primary	282.81-	81954	3200	0000303800083	9999999999999	1000039256 05660171745
	2	000002	40	S		1110510	Gen Rev-Out/Go Chcks	282.81	10000	1000		9999999999999	1000039256 05660171745
		000003	50	H		1110110	Cash Clearing	282.81-	10000	1000			
		000004	40	S		1110110	Cash Clearing	282.81	81954	3200			

The fields are filled in by the splitter and entries are either split or balanced by fund, business area, and grant. When balancing is necessary, postings are made to account 1110110 – Cash Clearing

Year End Carryforward of PO

The purchase order and budget for the purchase order are carried into the new year.

When the purchase order is carried forward, FM postings are made to move the remaining budget commitment from FY2007 to FY 2008.

Document Journal

Year	FM pstg d.	Fund	Funds Ctr	Functional Area	Cmmt Item	Cl text	Pymt Bdgt	Text	RefDocNo	Val.type text	Amt ty	lte	Vendor
2008	07/01/2007	10000	1000084000	1000000107302000	5220810	Misc Supplies	217.19	Sprint card for EPI	4500001804	Purchase Orders	0350	1	1000385
2007	06/30/2007	10000	1000084000	1000000107302000	5220810	Misc Supplies	217.19	Sprint card for EPI	4500001804	Purchase Orders	0300	1	1000385

Year End Carryforward of PO Budget

Display Fiscal Year Change Documents

FYC Doc...	Se...	RefDocNo	D...	It...	Ref...	Val.type text	Open Amt	Send...	S FundsCtr	Sndr Cite...	Sender Func. Area	Rcvr ...	R. FdsCtr	R Cmm...	Receiver FnArea
100001154	2007	4500001804	20	1	PORC	Purchase Or	217.19	10000	1000084000	5220810	1000000107302000	10000	1000084000	5220810	1000000107302000

This document moves the budget obligation from FY 2007 to FY2008

See below for the budget posting produced by the same process which moves the remaining budget from FY2007 to FY 2008

Entry Document

Header		Additional Data	
Document	100002754	Status	Posted
Process	Carry Over	Total Sender	217.19 USD
BCS Value Type	Budget	Total Receiver	217.19 USD
Budget Category	Payment	Version	0
Document type	FM01	Document Date	06/30/2007
Document Year	2008	Sender Year	2007
FM Area	1MAR	Receiver Year	2008

Year		Periods							
Line	Fund	Funds Center	Commitment Item	Functional Area	Type	Year	Amount (USD)	D	Text
000001	+ 10000	1000084000	5220810	1000000107302000	CFWT	2008	217.19	6	Carryforward of Appropriations for PO
000002	- 10000	1000084000	5220810	1000000107302000	CFWT	2007	217.19		Carryforward of Appropriations for PO

Summary of FI Postings

GR

Dr Expense

Cr GR/IR

IR

Dr GR/IR

Cr Vendor

Payment

Dr Vendor

Cr Outgoing Checks

Payment Clearing

Dr Outgoing Checks

Cr Cash

Summary of CO Postings

Occurs at time of goods receipt

Dr Expense for cost center

Summary of FM Consumption Postings

Transaction	FY	Amount	Value Type	Amount Type	Available Balance
Enter Budget	2007	500.00	Budget	-NA-	500.00
Create PR	2007	500.00	PR	0100	0.00
Convert PR to PO	2007	-500.00	PR	0200	
		500.00	PO	0100	0.00
Receive Goods	2007	-282.81	PO	0200	
		282.81	INV	0100	0.00
Receive Invoice	2007	-282.81	INV	0200	
		282.81	INV	0100	0.00
Carryforward PO and Budget	2007	-219.19	PO	0300	
		-219.19	Budget	-NA-	0.00
	2008	219.19	Budget	-NA-	
		219.19	PO	0350	0.00

The enter budget amount in the summary is intentionally different than the screen display shown earlier.

The FM postings for each transaction happen simultaneously