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Section No. 20100 – Appropriations	TOPIC	Statewide and Agency Budgets
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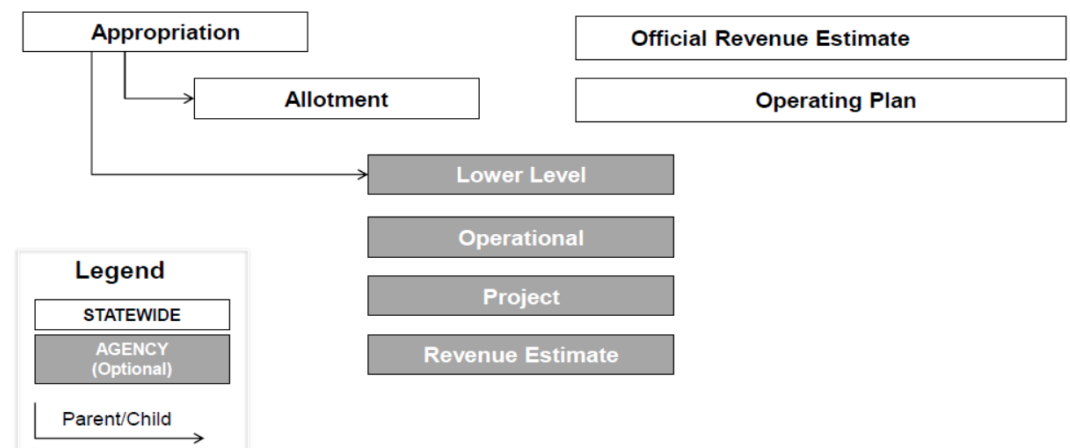
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Overview


Introduction

Budgets are established in the Commonwealth’s Accounting and Reporting System, Cardinal, as Statewide Budgets (e.g., centrally controlled) and Agency Budgets (e.g., agency specific). The Department of Planning and Budget (DPB) prepares the Executive Budget and Executive Amendments to the Appropriation Act for the Commonwealth of Virginia, which serve as the basis for the centrally controlled Cardinal budgets. Centrally controlled budgets are established in Cardinal by the Department of Accounts (DOA) and are known as Statewide Budgets. Agency specific budgets are optional, established by each individual agency, and are known as Agency Budgets. All budgets are recorded in Cardinal in the General Ledger submodule entitled Commitment Control. Commitment Control enables the tracking or controlling of expenses against related expenditure budgets and revenues against related revenue estimates. All budgets within Cardinal require the definition of budget ledgers for each type of transaction processed. Budget ledgers define the type of budget (e.g., expenditure or revenue) and the type of transactions (e.g., budget, expense, collected revenue) that will be recorded on the ledger. The Cardinal budget structure uses parent/child budget relationships to link the various budget structures as appropriate. Both centrally controlled and agency annual Budget Calendars align with the fiscal calendar.

Cardinal Budget Structures



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Budget Structures

Statewide Budgets resulting from agency budget submissions to the Department of Planning and Budget (DPB) are entered into Cardinal via interface files from the Performance Budgeting System (PB System). The Statewide Budget Structures are discussed in detail in the Policy section.

Agency Budgets can be input to Cardinal directly by agencies and serve as a budget tool to assist the agency in managing its financial resources. These budgets allow for better operational budget to actual reporting. These budget structures can be tailored to agencies' needs to monitor expenditures of internal activities. Agencies desiring to use the tailored budget structures should carefully review their internal management structures before determining which Agency Budget Structure would best fit their needs. The Agency Budget Structures are discussed in detail in the Policy section.

Budget Reports are available in Cardinal. There are several reports that agencies can utilize to monitor budget to actual reporting for their agency level budgets as well as the statewide budgets. Refer to the Reports Catalog located on the Cardinal Project webpage for more information about available reports.

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Budget Control Options

Control Options define how restrictive budget structures are with respect to transactions. The control option of each budget structure is set depending on the purpose of the budget. The following options are available:

Control


- Verifies transactions based on valid ChartField combinations and monetary amounts.
- If the ChartField combination does not exist or the available budget amount is exceeded, the transaction will generate an error.
- No further processing can be performed until the error is corrected by an authorized agency user or the budget is overridden by an authorized user.

Track With Budget

- Verifies transactions based on valid ChartField combinations, but not on monetary amounts.
- Tracks transaction amounts against available budgets and issues warning messages when they exceed budget amounts.
- If the budget combination does not exist, the transaction will generate an error.

Track Without Budget

- Tracks transactions even if there is no budget set up.
 - All transactions pass without error.
-

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Policy

Statewide Budget Structures

The Statewide Budget Structures available in Cardinal are Appropriation, Allotment, DPB Operating Plan, and Official Revenue Estimate. For each of these, the budget data is interfaced to Cardinal from DPB’s Performance Budgeting System (PB System). Appropriation and Allotment are *controlling* budget structures in Cardinal, which will place a firm limit on expenditures to ensure the budgets are not exceeded. DPB Operating Plan and Official Revenue Estimate are *track without budget* budget structures in Cardinal, which will be used to facilitate budget to actual reporting, but will not stop a transaction that exceeds the budget amount.


Each budget has processing rules and configurations that define the budget setup and how transactions are recorded on the ledger.

Submission and Revision of Statewide Budget Structures

The General Assembly enacts appropriations for each year of a biennium for operating and capital expenses as well as authorized positions via the Appropriation Act. Recognizing that it may be necessary to make adjustments to agency budgets during actual operations, the General Assembly has authorized the Governor, the Secretary of Finance, and the Department of Planning and Budget (DPB) to make certain administrative adjustments to agency legislative appropriations. The Budget Execution Adjustment module of the PB System is the mechanism that agencies and DPB use to effect these administrative appropriation changes to operating and capital outlay dollar amounts and agency authorized position levels.

In many cases, the need for making administrative appropriation adjustments originates in agencies. For certain actions, such as transfers to and from Central Appropriations, DPB generates administrative appropriation adjustments. In all cases, these administrative appropriation adjustments must ultimately be approved by DPB.

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Appropriation Budget Structure The Appropriation Budget Structure is the highest level of budgetary control established for the Commonwealth. All appropriations authorized by the General Assembly will be controlled by this budget structure and include the Executive Budget, Capital Budget and Other Special Appropriations.

Rules & Configuration	Description	Appropriation	
		All Appropriations authorized by the General Assembly will be controlled by this Budget Structure	
		RuleSet 1	RuleSet 2
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Fund	Fund
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Program (Capital Outlay - 9980)	Program (Non-Capital Outlay)
Control Option	Describes the degree of budgetary control	Control	Control
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Fund Program Account Project	Fund Program Account
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Fund Program - (e.g. 9980) Account - All Expenses Rollup Project - Summary Project	Fund Program - (e.g. 7240) Account - All Expenses Rollup
Included Account Types	Which accounts are subject to this budget?	Expenses	Expenses
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Revenues, Transfers	Assets, Liabilities, Equity, Revenues, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual	Annual

Refer to CAPP Topic No. 20105, *Appropriations, Allotments and Transfers*, for more information regarding Appropriations.

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Allotment Budget Structure

The Allotment Budget Structure is used to limit the spending level authority of an agency. In Cardinal, it is configured as a child budget of the Appropriation Budget, the parent budget, to ensure that the total of the Allotment Budget does not exceed the Appropriation Budget.

		Allotment (Child of Appropriation)	
		Used to limit the spending level authority. The total of the Allotment budget lines cannot exceed the Appropriation Parent budget	
Rules & Configuration	Description	RuleSet 1	RuleSet 2
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Fund	Fund
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Program (Capital Outlay - 9980)	Program (Non-Capital Outlay)
Control Option	Describes the degree of budgetary control	Control	Control
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Fund Program Account Project	Fund Program Account
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Fund Program - (e.g. 9980) Account - All Expenses Rollup Project - Summary Project	Fund Program - (e.g. 7240) Account - All Expenses Rollup
Included Account Types	Which accounts are subject to this budget?	Expenses	Expenses
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Revenues, Transfers	Assets, Liabilities, Equity, Revenues, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual	Annual

Refer to CAPP Topic No. 20105, *Appropriations, Allotments and Transfers*, for more information regarding Appropriations.

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DPB Operating Plan Budget Structure

The DPB Operating Plan Budget Structure is used to budget to a lower level than the Appropriation and Allotment Budget Structures. Agencies are required to submit their operating plan budgets to DPB. The DPB Operating Plan establishes expenditure budgets by Agency, Program, and Expenditure Account for the Commonwealth.

		Operating Plan	
		Used to establish expense budgets by Agency, Account and Program for the Commonwealth.	
Rules & Configuration	Description	RuleSet 1	RuleSet 2
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Program	Program
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Program (Capital Outlay - 9980)	Program (Non-Capital Outlay)
Control Option	Describes the degree of budgetary control	Track without Budget	Track without Budget
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Account Program Project	Account Program
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Account Program Project - Summary Project	Account Program
Included Account Types	Which accounts are subject to this budget?	Expenses	Expenses
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Revenues, Transfers	Assets, Liabilities, Equity, Revenues, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual	Annual

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Official Revenue Estimate Budget Structure

The Official Revenue Estimate Budget Structure is used to establish revenue estimates for funds of the Commonwealth.

		Official Revenue Estimate
Rules & Configuration	Description	Used to establish revenue estimates for funds of the Commonwealth.
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Fund
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Fund
Control Option	Describes the degree of budgetary control	Track without Budget
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Account Fund
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Account Fund
Included Account Types	Which accounts are subject to this budget?	Revenue
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Expenses, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual

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Agency Budget Structures The Agency Budget Structures in Cardinal include the Agency Lower Level Budget, Agency Operating Budget, Agency Project Budget, and the Agency Revenue Estimate Budget. These budget structures are normally *tracking* structures in Cardinal and are designed to provide more detailed reporting of budgets based solely on the agency’s needs. Depending upon if they are set up as *track with budget* or *track without budget*, a transaction that fails to pass one of these budget checks may not be processed further until the error is corrected. The Agency Revenue Estimate Budget is normally a *track without budget*.


Each budget has processing rules and configurations that define the budget setup and how transactions are recorded on the ledger.

Submission and Revision of Agency Budget Structures The Agency Budget Structure definitions are established in Cardinal by the Cardinal Post Production Support GL Team. Substantial revisions to any budget structure are discouraged during a year. Such changes would include major realignments in the plan classification structure and realignment of actual historical expenditures. However, adjustments resulting from approved appropriation and/or allotment changes are appropriate. Requests by agencies to start using a new Agency Budget Structure or make changes to an existing Agency Budget Structure must be submitted to the Cardinal Post Production Support GL Team via a VCCC Help Desk Ticket with “Cardinal Help Desk Ticket – Agency Budgets” as the subject.

Agencies are not required to use Agency Budget Structures in Cardinal. However, if agencies require more detail than that provided in the Statewide Budget Structures, Agency Budget Structures should be utilized. The agency’s use (or lack thereof) of Agency Budget Structures will affect which budget reports are available from Cardinal.

Totals of the Agency Budgets should normally equal the totals of the Statewide Budgets. Consequently, when an agency adjusts any of its Statewide Budgets, it should adjust its Agency Budgets as well.

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Agency Lower Level Budget

Agency Lower Level Budgets are used to create a budget for an agency at a lower level of Account, Program or Department. This represents an intermediate level budget which provides more detail than the Appropriation Budget. It is set up in Cardinal as a child of the Appropriation Budget, to ensure that the total of the Lower Level Budget does not exceed the Appropriation Budget.

		Agency Lower Level Budget (Child of Appropriation)	
		This budget structure is used to create a budget for an agency at a lower level of Account, Program, and also at a Department level. This represents an intermediate level budget (more detailed than Appropriation)	
Rules & Configuration	Description	RuleSet 1	RuleSet 2
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Fund	Fund
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Program (Capital Outlay - 9980)	Program (non-Capital Outlay)
Control Option	Describes the degree of budgetary control	Track with or without Budget	Track with or without Budget
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Fund Program Account Department Project	Fund Program Account Department
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Fund Program - Agency Defined Account - Agency Defined Department - Agency Defined Project - Agency Defined	Fund Program - Agency Defined Account - Agency Defined Department - Agency Defined
Included Account Types	Which accounts are subject to this budget?	Expenses	Expenses
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Revenues, Transfers	Assets, Liabilities, Equity, Revenues, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual	Annual

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Agency Operating Budget

Agency Operating Budgets are used to create a budget for an agency at a more detailed level of Account, Program, and also, optionally, at a Department, Cost Center, FIPS, Task, Agency Use 1, or Asset level. This represents the most detailed level of budgeting available in the system.

		Agency Operating Budget
		This budget structure is used to create a budget for an agency at a more detailed level of Account, Program, and also optionally at a Department, Cost Center, FIPS, Task, Agency Use 1 level. This represents the most detailed level of budgeting.
Rules & Configuration	Description	
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Fund
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Program
Control Option	Describes the degree of budgetary control	Track with or without Budget
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Fund Program Account Department (Opt) Cost Center (Opt) FIPS (Opt) Task (Opt) Agency Use 1 (Opt) Asset (Opt)
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Fund Program - Agency Defined Account - Agency Defined Department - Agency Defined Cost Center - Agency Defined FIPS - Agency Defined Task - Agency Defined Agency Use 1 - Agency Defined Asset - Agency Defined
Included Account Types	Which accounts are subject to this budget?	Expenses
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Revenues, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual

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Agency Project Budget

Agency Project Budgets are used to create a Project level budget for an agency, and, optionally, can be used at the Task level as well.

		Agency Project Budget
		This budget structure is used to create a Project level budget for an agency, and optionally at a Task level
Rules & Configuration	Description	
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Project
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Project
Control Option	Describes the degree of budgetary control	Track with or without Budget
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Fund Program Account Department (Opt) Project Task (Opt)
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Fund Program - Agency Defined Account - Agency Defined Department - Agency Defined Project - Agency Defined Task - Agency Defined
Included Account Types	Which accounts are subject to this budget?	Expenses
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Revenues, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	No Calendar

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Agency Revenue Estimate Budget

Agency Revenue Estimate Budgets are used to create a revenue estimate budget for an agency by Fund and Account and, optionally, by Department.

		Agency Revenue Estimate Budget
		This budget structure is used to create a revenue estimate budget for an agency by Fund and Account and optionally by Department
Rules & Configuration	Description	
Control ChartField	Used to determine whether or not the transaction will be subject to the budget structure	Fund
RuleSet ChartField	RuleSets provide flexibility without creating additional budget structures and ledgers	Fund
Control Option	Describes the degree of budgetary control	Track without Budget
RuleSet/Keys (ChartFields)	Defines the ChartFields which are required for all budget journals and all transactions for a given budget structure	Fund Account Department (Opt) Cost Center (Opt) Project (Opt)
RuleSet/Translations (Level of Detail)	Used to relate transactions to their proper budget level. You can budget at a higher level and transact at a lower level	Fund Account - Agency Defined Department - Agency Defined Cost Center - Agency Defined Project - Agency Defined
Included Account Types	Which accounts are subject to this budget?	Revenues
Excluded Account Types	Which accounts are excluded from this budget?	Assets, Liabilities, Equity, Expenses, Transfers
Calendar	The fiscal year is treated as one budget period and budgets are typically established for the fiscal year	Annual

Uploading Agency Budget Structures in Cardinal

Agencies input Agency Budget data into Cardinal using online Budget Journals or the Budget Journal Spreadsheet Upload process. Refer to the “Uploading Spreadsheet Budget Journals” Job Aid for detailed instructions. The Job Aid can be found on the Cardinal Project website.

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Internal Control

Internal Control

Agencies should implement policies and procedures to ensure that the total of the Agency Budget Structure does not exceed the total of the Statewide Budget Structure. Agencies should establish sufficient internal controls to ensure adequate expenditure monitoring.

Records Retention


Records Retention

For Federal funds, agencies should maintain records in accordance with applicable Federal regulations. Otherwise, agencies should maintain records for at least three years, or until audited by the Auditor of Public Accounts (APA), or Federal auditors. See CAPP Topic No. 21005, *Records & Retention*.

Contact

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Subject Cross References

References

CAPP Topic No. 20105, *Appropriations, Allotments, and Transfers*
CAPP Topic No. 21005, *Records & Retention*

Refer to suggested job aids and training information for data entry and processing on the Cardinal website: <http://www.cardinalproject.virginia.gov/>

Suggested Job Aids and Training

The following Training can be found on the Cardinal Project web page, under Training > Course Materials and select: Agency = Statewide, Application = SW_Financials, Module = SW_General Ledger:

Processing Budget Journals (Simulation)


The following Job Aid can be found on the Cardinal Project web page, under Training > Job Aids and select: Agency = Statewide, Application = SW_Financials, Module = SW_General Ledger:

Uploading Spreadsheet Budget Journals

The following resource can be found on the Cardinal Project web page, under Resources > Reports Catalog and select: Agency = Statewide, Application = SW_Financials, Module = SW_General Ledger:

Reports Catalog

Additional job aids and training materials may be available on the Cardinal website.

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Appendix A:

Key Terms

Key Terms

Budget Calendar: Used to define the budget period (e.g., Annual)

Budget Keys: Define which ChartFields are required for all budget journals and all transactions for a given budget structure. Additional ChartFields may be coded on transactions and are posted to the Actuals ledger, but are not posted to the commitment control ledger.

Budget Ledger: A budget ledger defines the type of budget (i.e. expenditure or revenue) and the type of transactions (i.e. budget, expense, or collected revenue) that will be recorded on the ledger.

Budget Period: A budget period is used to divide budgets. Budget periods can be defined by creating budget period calendars.


Budget Translation Tree: Structure that relates transactions to their proper budget level. It also provides a convenient way to budget at a high level while using detail-level ChartFields in transactions.

ChartField: A field on the Chart of Accounts. It represents one category of data (e.g., Fund, Department, Account, etc.), with various values that further define a transaction. A combination of ChartFields defines an accounting distribution used on a transaction.

Commitment Control: Enables the tracking or controlling of expenses against budgets and revenues against estimates.

Control ChartField: ChartField used to determine whether or not the transaction will be subject to a Budget Structure. A Budget Structure can have only one Control ChartField. For example, for the Appropriation Budget Structure, Fund is the Control ChartField.

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Key Terms,
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Control Options: tools that allow you to describe the degree of budgetary control

- **Control:** Transactions that cause budget exceptions to generate errors.
- **Track w/ Budget** (tracking with budget): Tracks transaction amounts against a budget, but does not issue error exceptions for amounts. However, an error exception will occur if there is no corresponding budget row. Transaction amounts will pass if a budget row exists, even for a zero amount, but only a warning is displayed for exceptions.
- **Track w/o Budget** (tracking without budget): Tracks transactions even if there is no budget set up. If a budget row exists and there are exceptions, Cardinal will issue warnings.

Ledger and Ledger Group: A Ledger is a record of monetary transactions by account (e.g. Budget, Actuals, Modified Accrual, Full Accrual, and Cash). A Ledger Group is a group that includes ledgers that have a common physical structure. Each ledger within the ledger group shares a common physical structure based on the ledger template.

Parent/Child Budget: A tool used to define a budget hierarchy between higher and lower level budgets. A parent budget has one or more child budgets. The budget amounts for all child budgets together cannot exceed the amount of their parent's budget.

RuleSet ChartField: Provides flexibility without creating additional budget structures and ledgers. All budget structures have at least one RuleSet and may have multiple RuleSets. For each RuleSet, rules are defined for the Budget Calendar, Budget Key ChartFields, and Translation Trees. For example: For the Appropriation Budget Structure, Program is the RuleSet ChartField.