

# State of Kansas Budget ChartField Roll-up Levels



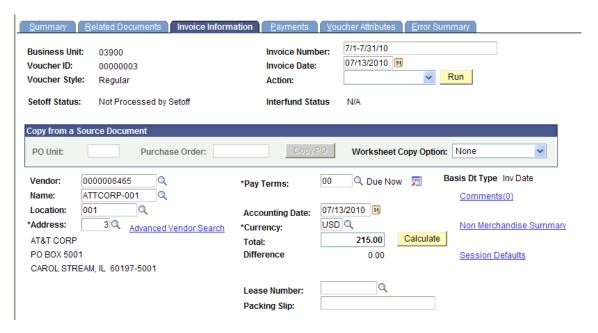
Statewide Management, Accounting and Reporting Tool

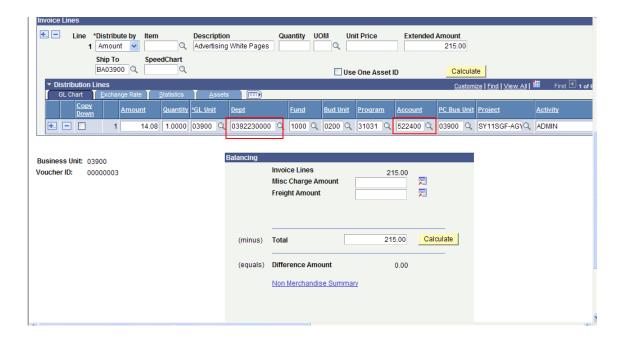
Job Aid: Explain the different ChartField value roll-up (translation) levels used in Commitment Control and Reporting.

SMART uses trees to summarize ChartField values for Budgeting and Reporting purposes. Examples include CC\_ACCT or CC\_PROG for budgeting, and ADB calculations or CAFR trees for reporting, to name a few.

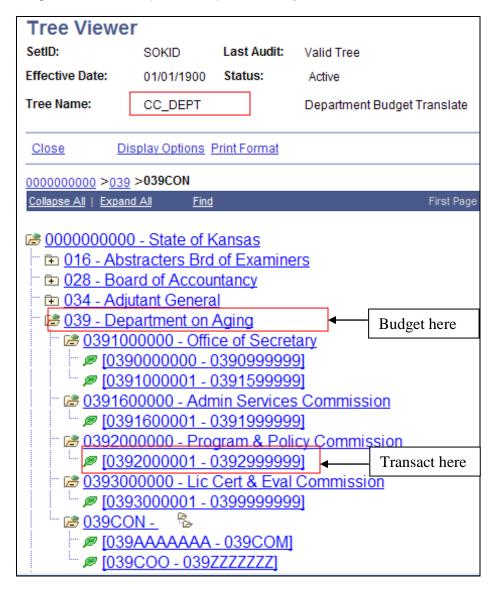
When budgets are configured in SMART, the system requires the ChartFields and ChartField translations be identified for each different budget configuration – CC\_APPROP, CC\_REV\_EST, CC\_CASH, CC\_OPERATE, CC\_PROJECT and their associated budgets. The following is an example of how expenditures are summarized in the Appropriation Budget Details.

Transactions are entered at the detailed ChartField level in SMART. On the voucher below, the Department value is 10-digits (0392230000) and the Account value is 6-digits (522400).



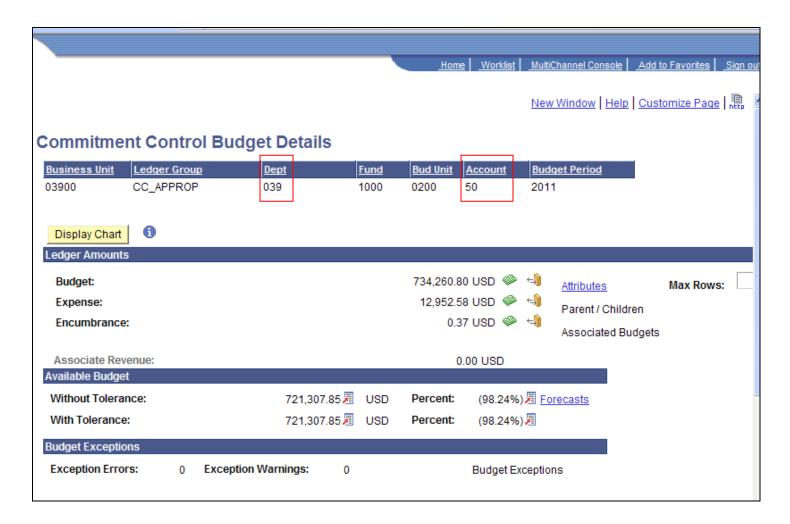


For the Appropriation Budget, the Expenses will be summarized to the Agency Level of Department ID and the All Expenses Level of the Account. The trees for these ChartFields are illustrated below. The Fund and Budget Unit are budgeted at the detail (transaction) level so they do not have a translation tree.



SMART Tree Viewer SetID: SOKID Last Audit: Valid Tree Effective Date: Status: 01/01/1901 Active Tree Name: CC ACCOUNT Account Budget Translate Display Options Print Format Close 000000 >4 >50 >5200 >**52200** Collapse All | Expand All First Page **Find** 4 - INCOME STATEMENT ☐ ☐ 40 - REVENUES Budget here ₱ 7700 - EXPENSE TRANSFERS ₱ 5100 - SALARIES AND WAGES **№** 5200 - CONTRACTUAL SERVICES ₱ 52100 - FREIGHT AND EXPRESS **52200 - PRINTING AND ADVERTISING** ··· **/** [522000 - 522999] ← Transact here **№** 52400 - REPAIRING AND SERVICING ₱ 52510 - IN STATE TRAVEL & SUBSISTENCE ₱ 52520 - OUT OF STATE TRAVEL & SUBSIST ₱ 52530 - INTERNATIONAL TRAVEL & SUBSIST

The Budget Details show the Budget, Expenses, Encumbrances, and the Available Budget at the summarized level. The Voucher ID #3 expense is in the sum on the Expense line below.



## **Translation Levels Defined**

For budgets, the Department ID, Program, and Account ChartFields are translated at different levels depending on which budget is being defined. The following explains the different translation levels and defines what this means.

#### **Department ID:**

The CC\_DEPT, Department ID Budget Tree is set up to summarize the Department IDs for the budgets tracked in SMART.

#### CC DEPT - Option 1

Level 1	Level 2	Detail
All Departments		
	Agency Level (3 digit agency number)	
		Range of detail values

## **CC-DEPT - Option 2**

Level 1	Level 2	Level 3	Detail
All Departments			
	Agency Level (3 digit agency number)		

	Agency Defined Level	
		Range of detail values

## **Program Code:**

There are two different budget Program Trees as a result of some agencies needing a more detailed structure

## $CC\_PROG$

Level 1	Level 2	Detail
All Programs		
	Division of Budget Program Level	
		Range of Detailed Values

## CC PROG AGY

Level 1	Level 2	Level 3	Detail
All Programs			
	Division of Budget Program Level		
		Agency defined Program Level	
			Range of Detailed Values

## **Account Code:**

The Account Tree set up structure is below. All agencies use the CC\_ACCOUNT tree for their budget translations. Only a few values are shown for illustration purposes.

## $CC\_ACCT$

Level 1	Level 2	Level 3	Level 4 (first 2 digits of account + two zeros – Category level)	Level 5 (first 3 digits of account + two zeros – Intermediate level)	Detail Values
000000 ALL ACCOUNTS					
	1 BALANCE SHEET				
		10 ASSETS			
		20 LIABILITIES			
		30 EQUITY			
	4 INCOME STATEMENT				
		40 REVENUE			
			4100 TAXES		
				41000 PROPERTY TAXES (AD VALOREM)	410001 - 410999
				41100 INCOME AND INHERITANCE TAXES	411001 411999
			4200 - AGENCY EARNINGS		
			4300 - REV FROM USE OF MONEY & PROP		
			4400 - GIFT DONATION FEDERAL GRANTS		
			4500 - OTHER REVENUE		
			4600 - NON REVENUE RECEIPTS		
			7600 - REVENUE TRANSFERS		

Version: Original Page 6 of 7 Version date: 8/25/2010 12:49 PM

Level 1	Level 2	Level 3	Level 4 (first 2 digits of account + two zeros – Category level)	Level 5 (first 3 digits of account + two zeros – Intermediate level)	Detail Values
		50 EXPENDITURES			
			5100 - SALARIES AND WAGES		
			5200 - CONTRACTUAL SERVICES		
			5300 - COMMODITIES		
			5400 - CAPITAL OUTLAY		
			5500 - GRANTS CLAIMS SHARED REVENUE		
			5600 - DEBT SERVICE		
			5700 - NONEXPENSE ITEMS		
			7700 - EXPENSE TRANSFERS		