

Account Structure Manual
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SYSTEM POLICIES

The tasks in this documentation provide end users with the tools to enter data and collect data in system. It is the responsibility of the agencies to comply with State Statutes, Federal Rules and Regulations, and State policies. For further information concerning State Statutes and policies, please refer to both internal agency resources and the Department of Administrative Services website.

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Overview

The Account Structure Manual provides guidance on the following:

The significance of level of detail in copying and/or deleting object accounts from a business unit

Creating model business units [i.e. simple grant business units, simple fixed asset responsible business unit]

Utilizing current/existing business units as models

Significance of Level of Detail

The level of detail associated with an object account is used for detail roll-up in reporting. In order for this roll-up to accurately reflect data in the system, business units with object accounts with a level of detail 5 or below must have the corresponding object accounts with levels of detail 4 and 3 (and 5 if applicable for object accounts at level of detail 6 and below). Object accounts with level of detail 6-9 are optional accounts created/added at the agency level. Agencies that have created object accounts with level of detail 6-9 need to be sure that the corresponding object accounts with level of detail 3-5 are set-up. The following are examples of incorrect object account set-up:

Incorrect Object Account Setup

Example 1:



Note: Notice that the Permanent Salaries-Wages – 511100 account (level of detail 5) does not have the corresponding Personal Services – 510000 account (level of detail 4), but does have the corresponding Expenditures – 500000 account (level of detail 3).

Example 2:

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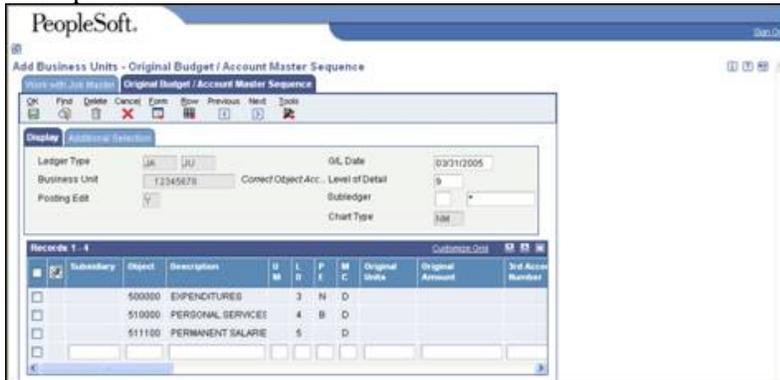


Note: The objects accounts would also be set-up incorrectly if the Permanent Salaries-Wages – 511100 account (level of detail 5) does not have the corresponding Expenditures – 500000 account (level of detail 3), but does have the corresponding Personal Services – 510000 account (level of detail 4).

Warning: If you currently have Business Units set up with the wrong account structure, please correct them immediately. Incorrect account structure may cause Payroll processing issues and inaccurate reporting.

Correct Object Account Setup

Example 1:



Note: Notice that Permanent Salaries-Wages – 511100 (level of detail 5) has the corresponding Personal Services – 510000 (level of detail 4) and Expenditures – 500000 (level of detail 3)

Creating New Model Business Units

In order to create a new model(s) business unit for your agency, follow the General Accounting work instructions for Adding Agency Business Units.

Each agency can establish a numbering convention for its model business units (Letters should *not* be utilized).

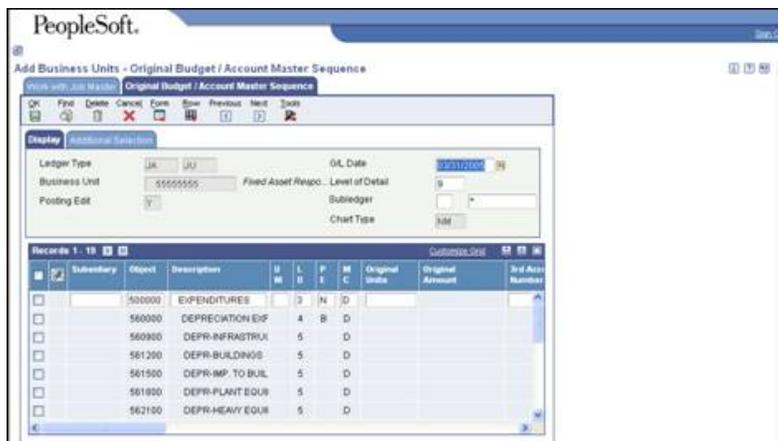
There are several types of models that will be highlighted in this manual: 1) Fixed Asset Responsible Business Units, 2) Interest Business Units, 3) Simple Grant Business Units, and 4) Simple Operating Expense Business Units.

Fixed Asset Responsible Business Units

A fixed asset responsible business unit is one that is used only to record fixed asset purchases or used as a responsible business unit in the fixed assets module. In this case, an agency can set up a model business unit that includes the minimum number of object accounts.

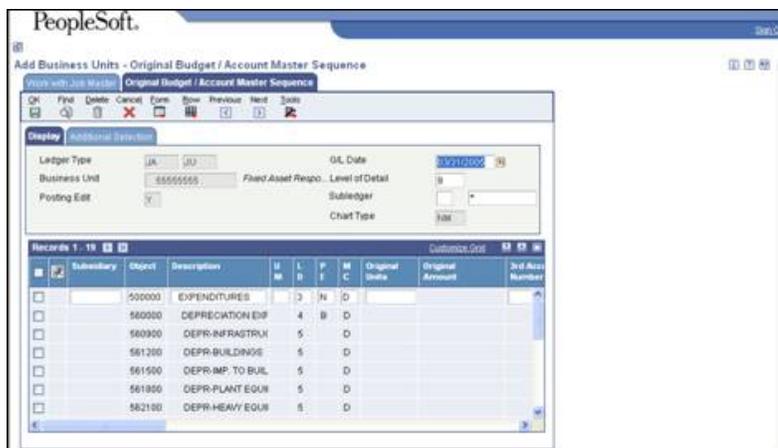
Business units that are used as responsible business units in the fixed asset module must have (please see example below):

- Expenditures – 500000 (3),
- Depreciation Expense – 560000 (4)
- Specific Depreciation Expense object accounts 560300-569999 (5)



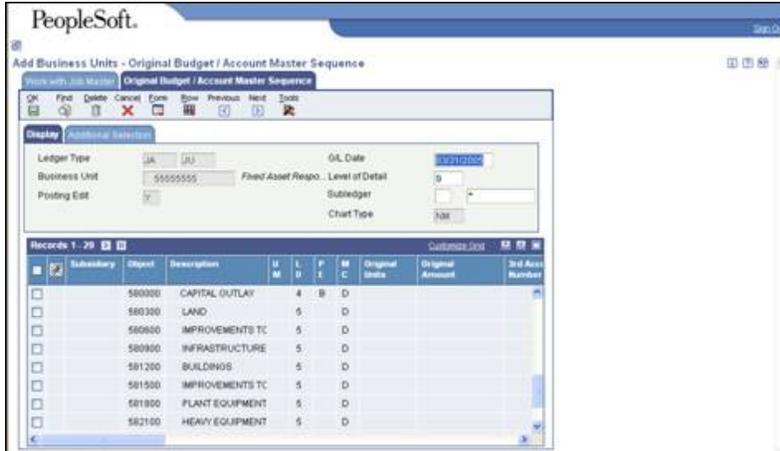
If the business unit is also used to purchase fixed assets in the financial area, it will need the following accounts (with level of detail in parentheses) in addition to the depreciation expense accounts (please see example below):

- Capital Outlay – 580000 (4)
- Specific Capital Accounts – 580300 – 586999 (5) (i.e. 582100 = Heavy Equipment)



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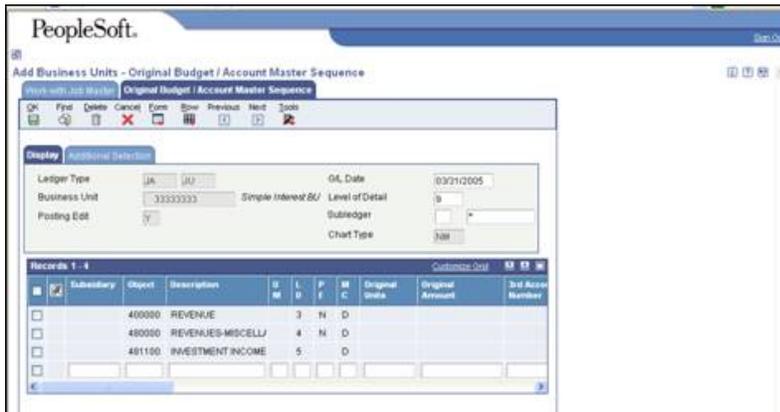
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Interest Business Units

A business unit that receives/collects interest revenue needs (please see example below):

- Revenue – 400000 (3)
- Revenues-Miscellaneous – 480000 (4)
- Investment Income – 481100 (5)



Simple Grant Business Units

A simple grant business unit is one that only receives revenue and pays aid. The necessary accounts (with level of detail in parentheses) are:

- Revenue – 400000 (3)
- Revenue-Intergovernmental – 460000 (4)
- Operating Fed Grants – 461100 (5)
- Expenditures – 500000 (3)
- Government Aid – 590000 (4)
- Aid to Local Governments – 591100 (5)

PeopleSoft. Add Business Units - Original Budget / Account Master Sequence

Work with Job Master Original Budget / Account Master Sequence

Display Additional Selection

Ledger Type: JK JU OL Date: 0/31/2005
 Business Unit: 22222222 Simple Grant BU Level of Detail: 9
 Posting Edit: Y Subledger: *
 Chart Type: 700

Subsidiary	Object	Description	U	L	P	M	Original	Original	3rd Account
			M	B	F	C	Code	Amount	Number
<input type="checkbox"/>	400000	REVENUE	3	N	D				
<input type="checkbox"/>	460000	REVENUE-INTEROOM	4	N	D				
<input type="checkbox"/>	461100	OPERATING FED ORA	5		D				
<input type="checkbox"/>	500000	EXPENDITURES	3	N	D				
<input type="checkbox"/>	590000	GOVERNMENT AID	4	B	D				
<input type="checkbox"/>	591100	AID TO LOCAL GOVERN	5	D					

Simple Operating Expense Business Units

A simple operating expense business unit is one that pays invoices, but does not receive revenue. The maximum range of accounts necessary for this type of business unit would be 500000-599999. We encourage agencies to eliminate object accounts in this range if those accounts will not be utilized and to only establish those object accounts your agency is planning to utilize.

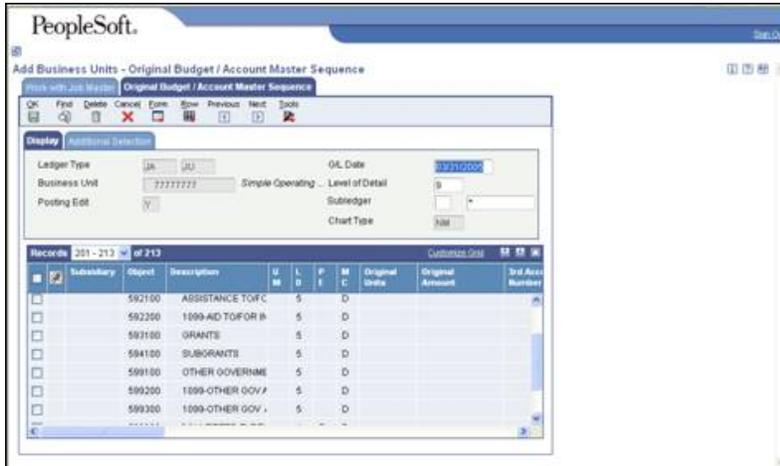
PeopleSoft. Add Business Units - Original Budget / Account Master Sequence

Work with Job Master Original Budget / Account Master Sequence

Display Additional Selection

Ledger Type: JK JU OL Date: 0/31/2005
 Business Unit: 77777777 Simple Operating Level of Detail: 9
 Posting Edit: Y Subledger: *
 Chart Type: 700

Subsidiary	Object	Description	U	L	P	M	Original	Original	3rd Account
			M	B	F	C	Code	Amount	Number
<input type="checkbox"/>	500000	EXPENDITURES	3	N	D				
<input type="checkbox"/>	510000	PERSONAL SERVIC	4	B	D				
<input type="checkbox"/>	511100	PERMANENT SALAI	5		D				
<input type="checkbox"/>	511200	TEMPORARY SALAI	5		D				
<input type="checkbox"/>	511300	OVERTIME PAYMEN	5		D				
<input type="checkbox"/>	511400	ON CALL PAY	5		D				
<input type="checkbox"/>	511500	SHIFT DIFFERENTI	5		D				



Update an Existing Business Unit to Serve as a Model Business Unit

An existing business unit can be updated to serve as a model business unit. Begin by deleting those object accounts from the selected business unit that are not used. To delete object accounts from a business unit, following the General Accounting work instructions to Delete Accounts.

After all of the unused object accounts are deleted from the business unit, the business unit can be used as a model. For example, instead of copying accounts from the Nebraska Master to a new business unit, an agency can copy accounts from the revised business unit to a new business unit.