

Budget – Database Documentation

Entity

Budget

The Budget entity represents the financial planning framework used to project revenues and expenditures over a defined fiscal period. It supports institutional financial planning by enabling allocation of resources, monitoring of spending, and comparison of budgeted versus actual financial activity. Budgets are typically organized hierarchically into master budgets, worksheets, and line items, allowing financial management at institutional, departmental, and operational levels.

Related Entities

The Budget entity is related to the following business entities:

Key Business Entities

- **Master Budget**
Represents the overall financial framework that guides institutional and departmental budget planning.
- **Worksheets**
Organizational structures grouping budget line items by department, initiative, or functional area.
- **Line Items**
Specific financial allocations representing planned revenues or expenditures.
- **Adjustments**
Modifications to budgets reflecting changes in financial priorities or allocations.
- **General Ledger Account (GL Account)**
Financial accounts linked to budget line items for tracking actual spending.

Other Related Entities

- **Encumbrance Batches**
Funds reserved for planned expenses such as purchase orders.

- **Requisition**
Internal purchase requests validated against available budget balances.
 - **Purchase Order**
Documents that formally reserve budget funds for approved purchases.
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Key Tables

Master_Budget

Table Description

The Master_Budget table defines the top-level structure of institutional budgets. It stores metadata about each budget including the planning period, approval status, and configuration settings. This table does not store financial amounts but instead provides the structural context for worksheets and line items.

Key Columns

- **Name**
Descriptive name of the budget.
- **FromDate**
Start date of the budget period.
- **ToDate**
End date of the budget period.
- **RatificationDate**
Date the budget was formally approved.
- **PeriodTypeID**
Identifier for the budget period type.
- **MasterBudgetStatusID**
Identifier representing the budget lifecycle status.
- **PerformBUBudgetCheck**
Flag indicating whether budget checking is enforced.
- **WorksheetAutoApprove**
Flag indicating whether worksheets are automatically approved.

- **SendNotification**
Flag indicating whether notifications are enabled.

Relationships to Other Tables

- **Worksheet**
A master budget may contain multiple worksheets.
 - **Master_Budget_Status**
Defines the current lifecycle status of the budget.
 - **Line_Item**
Represents detailed allocations within the budget.
 - **Line_Item_Amount**
Stores financial amounts associated with line items.
 - **Adjustment**
Tracks budget revisions.
 - **Period_Type**
Defines the financial period structure.
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Master_Budget_Status

Table Description

The Master_Budget_Status table defines the possible lifecycle statuses for master budgets.

Key Columns

- **InternalCode**
Internal status identifier.
- **Descr**
User-friendly description of the budget status.

Key Column Values (Budget Status)

- **Being Setup**
Budget is being created.
- **Under Preparation**
Budget is available for preparation activities.

- **Under Board Review**
Budget is awaiting approval.
- **Board Approved**
Budget is finalized and active.
- **Retired**
Budget is no longer active but retained historically.
- **Inactive**
Budget is not currently in use.

Relationships to Other Tables

- **Master_Budget**
Provides the status for each budget.
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Worksheet

Table Description

The Worksheet table stores detailed budget groupings within a master budget. Worksheets represent functional or departmental budget breakdowns and serve as the container for individual line items.

Key Columns

- **Name**
Name of the worksheet.
- **MasterBudgetID**
Foreign key linking to the Master_Budget table.

Relationships to Other Tables

- **Master_Budget**
Parent budget structure.
 - **Worksheet_Line_Item**
Contains detailed budget line items.
 - **Worksheet_Status**
Defines the workflow state of the worksheet.
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Worksheet_Line_Item

Table Description

The Worksheet_Line_Item table stores the detailed line items associated with worksheets. Each record represents a specific allocation within a worksheet.

Key Columns

- **WorksheetID**
Foreign key referencing Worksheet.
- **LineItemID**
Foreign key referencing Line_Item.
- **EditFlag**
Indicates whether the line item is editable.

Relationships to Other Tables

- **Worksheet**
Parent worksheet.
- **Line_Item**
Provides additional details about the budget allocation.
- **Master_Budget**
Indirect relationship through Worksheet.

Line_Item_Amount

Table Description

The Line_Item_Amount table stores the budgeted amounts associated with individual line items across fiscal periods. It supports tracking of initial, approved, and adjusted budget values.

Key Columns

- **LineItemID**
Foreign key linking to Line_Item.
- **PeriodIndex**
Identifies the fiscal period.

- **InitialAmount**
Budget amount before worksheet distribution.
- **OriginalAmount**
Budget amount at board approval.
- **CurrentAmount**
Budget amount including adjustments.

Relationships to Other Tables

- **Line_Item**
Provides context for the allocation.
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Adjustment

Table Description

The Adjustment table tracks modifications made to budgets after initial creation. Adjustments include reallocations, increases, decreases, or corrections and include workflow and approval information.

Key Columns

- **Name**
Descriptive name of the adjustment.
- **WorksheetID**
Foreign key referencing Worksheet.
- **AdjustmentCategoryID**
Category of adjustment.
- **RequesterSecurityOwnerID**
Identifier of the requester.
- **RequestDate**
Date adjustment was requested.
- **ApproverSecurityOwnerID**
Identifier of the approver.
- **ApprovalDate**
Date adjustment was approved.

- **AdjustmentTypeID**
Type of adjustment.
- **AdjustmentStatusID**
Status of adjustment.
- **PostRatificationFlag**
Indicates whether adjustment occurred after ratification.
- **SubmissionDate**
Date submitted.
- **BUAllocationTypeDefinitionAppID**
Allocation type reference.

Relationships to Other Tables

- **Worksheet**
Identifies the affected worksheet.
- **Adjustment_Category**
Categorizes adjustment type.
- **Adjustment_Type**
Defines adjustment classification.
- **Adjustment_Status**
Defines workflow state.
- **Master_Budget**
Linked through GOID.

Budget_Type

Table Description

The Budget_Type table defines the types of budgets available in the system.

Key Columns

- **InternalCode**
Internal identifier for the budget type.
- **Descr**
Description of the budget type.

Key Column Values

- **Oper** – Operating budget
- **Operating** – Budget covering operational revenues and expenses

Relationships to Other Tables

- **Master_Budget**
Links each budget to its type.
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BU_Line_Item_Type_Definition

Table Description

Defines the classifications of budget line items.

Key Columns

- **AppID**
Unique identifier.
- **InternalName**
Internal classification name.

Key Column Values

- **Unrestricted**
Budget amounts without external restrictions.
- **Restricted**
Budget amounts with funding restrictions.

Other Columns

- **Description**
User-friendly description.
- **IsActive**
Indicates whether the definition is active.
- **DisplayOrder**
Display sequence.

Relationships to Other Tables

- **Line_Item**
Links line items to classifications.
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BU_Line_Item_Fund_Type_Definition

Table Description

Defines the types of funding sources supporting budget line items.

Key Columns

- **AppID**
Unique identifier.
- **InternalName**
Fund type classification.

Key Column Values

- **Revenue**
Forecasted income allocations.
- **Expense**
Projected expense allocations.
- **Asset**
Capital asset allocations.
- **Liability**
Liability-related allocations.

Other Columns

- **Description**
Fund type description.
- **IsActive**
Active indicator.
- **DisplayOrder**
Display sequence.

Relationships to Other Tables

- **Line_Item**
Associates line items with fund types.
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BU_Allocation_Type_Definition

Table Description

Defines allocation methods used to distribute budget amounts across fiscal periods.

Key Columns

- **AppID**
Unique identifier.
- **Code**
Allocation method code.

Key Column Values

- **U** – Upfront allocation
- **M** – Manual allocation
- **V** – Even allocation
- **E** – End allocation

Other Columns

- **InternalName**
Internal allocation name.
- **Description**
Allocation description.
- **IsActive**
Active indicator.
- **DisplayOrder**
Display order.

Relationships to Other Tables

- **Adjustment**
Links allocation definitions to adjustments.

GL_Line_Item_X_Ref

Table Description

The GL_Line_Item_X_Ref table maps budget line items to their associated general ledger accounts to support reconciliation of budgeted and actual financial activity.

Key Columns

- **LineItemID**
Foreign key referencing Line_Item.
- **GeneralLedgerID**
Foreign key referencing GL_Master.

Relationships to Other Tables

- **Line_Item**
Provides line item context.
- **GL_Master**
Provides general ledger activity.

GL_Master

Table Description

The GL_Master table stores actual financial activity used for budget-to-actual comparisons. It contains posted balances, unposted balances, and encumbrances for general ledger accounts.

Key Columns

- **Acct_Cde**
General ledger account code.
- **ACCT_TYPE**
Account classification.
- **AVAILABLE_FOR_BUDGETING**
Indicates whether the account can be used for budgeting.

- **AVAILABLE_FOR_PURCHASING**
Indicates whether the account can be used for purchasing.
- **POST_BAL**
Posted balance.
- **UNPOST_BAL**
Unposted balance.
- **ENCUMBRANCE**
Total encumbrances.

Relationships to Other Tables

- **GL_Line_Item_X_Ref**
Links GL accounts to budget line items.
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GL_CONFIG

Table Description

The GL_CONFIG table defines fiscal calendar settings used for budget-to-actual comparisons.

Key Columns

- **CUR_YR**
Current fiscal year.
 - **FISCAL_YR_BEGIN_MO**
Beginning month of the fiscal year.
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Columns No Longer In Use

No columns were identified as no longer in use.

This document follows database documentation best practices and can be copied directly into Microsoft Word with formatting preserved.