Municipalities receive monies for contingencies–for example, a construction company provides a performance bond of $5,000 which is entered as a **Treasury Receipt (TR)** (the money is usually booked to a "revenue"[1] account).

Create a **Supplemental Appropriation (SA)** journal to an "expenditure" account for the amount received. The "expenditure" account is then drawn down as it is used to pay any bills– for example, charges for Permits, Inspections, and other expenditures related to that performance bond. The expense account's remaining funds can be relinquished via an Accounts Payable voucher and check to the originator of the bond on completion of the required performance.

This method allows a **TR Code** to be marked, and an account entered in the **TR Code Account Map** screen for the general ledger "expenditure" account. This ensures that the correct supplemental appropriations are accounted for in the General Ledger.

Mark the TR Code ▶ Map the 1st Credit Account ▶ Post the TR ▶ Process the SA Journal

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[1] *"Revenue" and "expenditure" are in quotes – while most TR codes use Revenue accounts –an Asset or Expenditure account (any posting account) could be used, the same holds true for the Account Map table. The "To" account would normally be an "expenditure" account but could be a different type–any posting account is allowed.*

1   Treasury Receipt Codes Detail Screen Checkbox ☑

The **Create Supplement☑ Appropriation JE** checkbox on the **TR Code detail** screen designates that using the TR code requires a supplemental appropriation journal.

In the example, the PERFBOND1 code is created for a demolition lien. The "revenue" account is entered for the first credit, and the **Create Supplemental Appropriation JE ☑** box is checked.

Both existing codes and new codes may be marked.

Once the box is checked, the system will refer to the [Treasury Receipt Account Map](#).

If the account is mapped, the "expenditure" Account will be stamped on the **"Mapped SA Account"** field.

If the 1st credit account (typically a "*revenue*" account) is not mapped, the system will leave the SA account field blank and display an information message to alert the user to map an account (shown in highlighted text at left.)
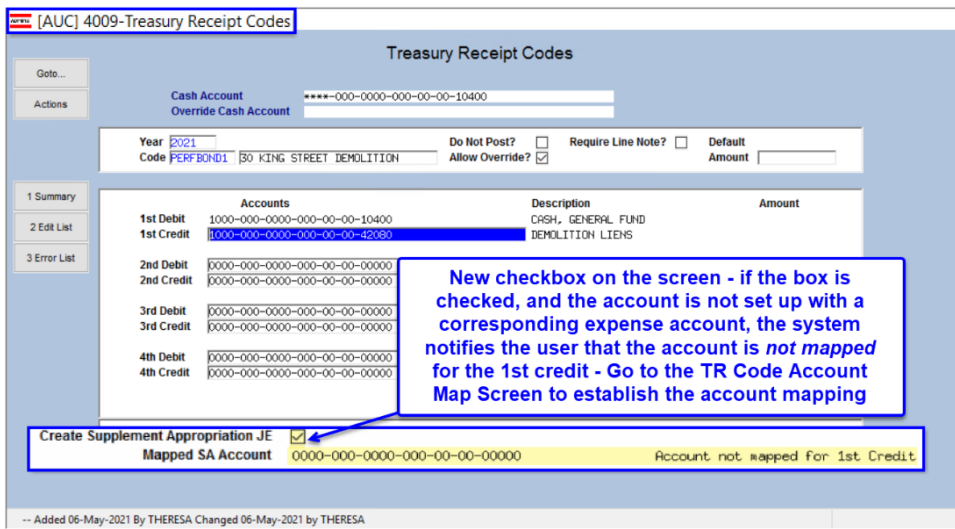

Figure 1 The Create Supplement Appropriation JE Checkbox on the TR Codes Detail screen

1.1   TR Codes Upload Includes Column for SA JE ☑

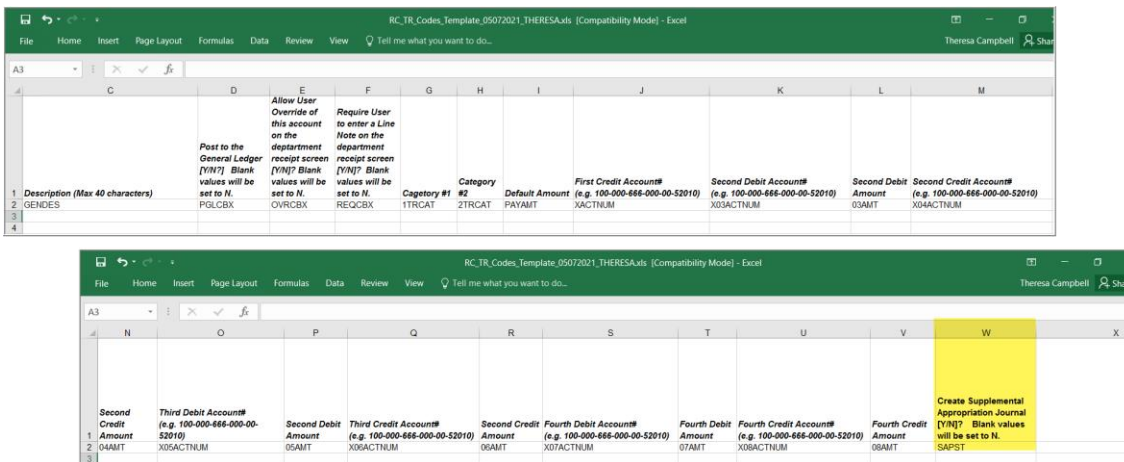**Collections ▶ Interfaces/Imports ▶ Treasury Receipts Code Upload**

Figure 2 The checkbox may be selected for Treasury Receipt Code uploads

The TR Receipt Code includes an optional column; enter a "Y" to check the **Create Supplemental Appropriation JE ☑** box; if left blank, the checkbox will remain unchecked. Use the upload process when creating many Treasury Receipt codes at one time.

2 Treasury Receipts Account Map

Access the Treasury Receipts Account Map table to map account codes for use when generating automatic Supplemental Appropriation (SA) journal entries based on Treasury Receipts.

Collections ▶ Tables ▶ Treasury Receipt Code Map
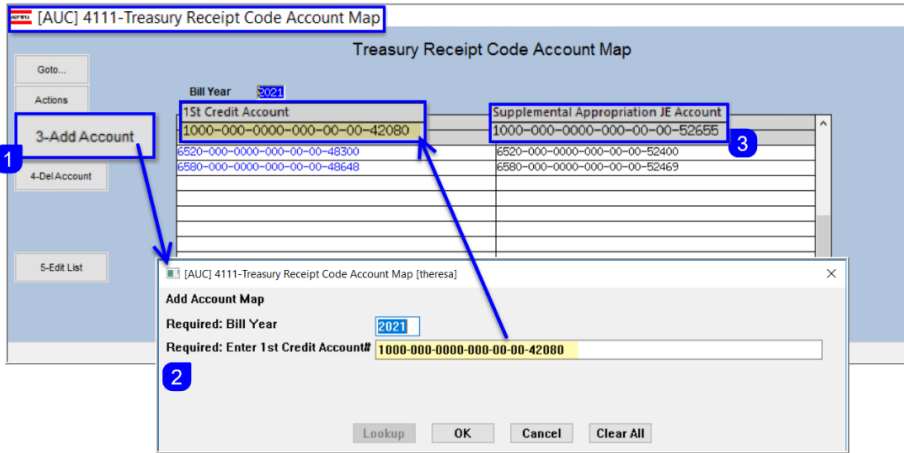
Click on **[3 Add Account]**, enter the Bill Year and the 1st Credit Account Number.

Once the account is shown on the left side of the table, enter the account to be used for the supplemental appropriation.

Figure 3 Specifying the account to be used on the Supplemental Appropriation Journal Entry

To delete an existing Credit account, click on the credit account to activate it, and then click on **[1 Del Account]**. The system will prompt for confirmation. This will not delete the account from the TR Code.
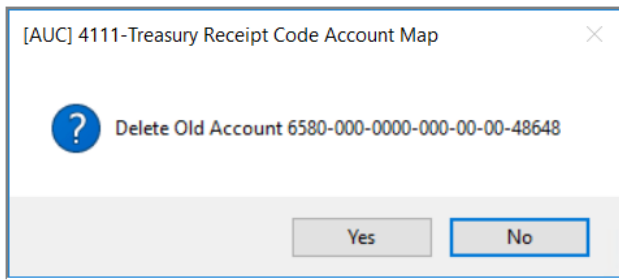

Figure 4 The system prompts for confirmation to delete a mapped account

Changes made in this screen are logged in the Field Logging screen described in section 2.2 below.

2.1 Edit List

The **[5 Edit List]** button displays a prompt requiring the Bill Year; the output is available exclusively in **Excel®**:

Figure 5 Edit List of the Treasury Receipts Account Map Table

The fields on the edit list are as follows:

Edit List Column Header	Description of the Content
Year	The bill year specified when the report was run
1st Credit Account	The 1st credit account
Description	Description of 1st Credit Account –from the chart of accounts
Type	(ALFRE) The type of the account from the chart of accounts
Sub Type	The Sub Type – Control, Summary, or Posting (usually "P")
Supplemental Appropriation JE Account	The account to receive the Supplemental Appropriation
Description	Description of SA Account –from the chart of accounts
Type	(ALFRE) The type of the account from the chart of accounts
Sub Type	The Sub Type – Control, Summary, or Posting (usually "P")

2.2 Field Logging of Changes to the TR Code Account Map

Collections ▶ Module Maintenance ▶ Field Logging – Treasury Receipts Account Map

Figure 6 The Field Logging table shows changes made to the Treasury Receipts Account Map

Changes made to the table are logged on this screen. Changes logged include 1st Credit Account additions, deletions, and account number changes in the SA-JE Account field.

3 Sample Treasury Receipt

If a treasury receipt code has the box checked, and the 1st credit account is mapped, an **SA** journal will be created. Multiple TR codes can use the same 1st credit account. The 1st credit account will appear only once in this table; therefore, all TR codes using the 1st credit account with the SA JE box checked will use the same SA account.

This batch contains a single receipt, coded as PERFBOND1, the TR code set up in section 0 above. The TR code is checked, and an expense account is mapped to the revenue account, so a supplemental appropriation (SA) journal will be created when the batch is posted.

Figure 7 The highlighted items correspond to the highlights on the Journal Entry Posting report

3.1 Email Sent When Batch is Posted in Collections
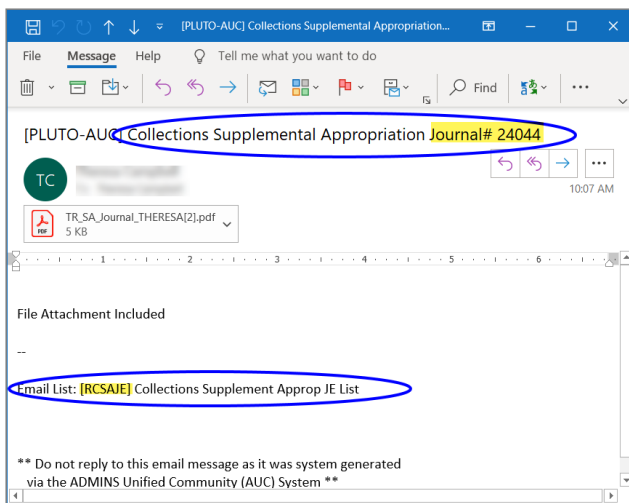
When the receipt batch is posted using codes that are marked for SA Journal Entries, an email is sent to the members of the **RCSAJE** distribution list, notifying them that the Collections Supplemental Appropriation Journal was created, and provides the journal number.

Figure 8 Sample of Email sent to the RCSAJE distribution list

The email will contain a **PDF®** attachment of the report of the Journal Created during Receipt Posting:

```
4692-RCRECPSTJE.REP              Printed 07-May-2021 at 11:28:48 by THERESA                         Page 1
                                              City of ADMINS
                                     Created Journal during Receipt Posting

     Journal#: 24045        Status: Entry Began
     JE Date: 07-May-2021
        Type: One Time - SA - Supplemental
          FY: 2021
  Entered by: ANTHEA
---- ---- -------  --------------------------------   ------------------------------------------- ----------------
Line Code Ref#    Account#                            Account Description / Line Note                  Budget/Open Bal
---- ---- -------  --------------------------------   ------------------------------------------- ----------------
1               1000-000-0000-000-00-00-52655         GENERA-COMPREHENSIVE P                              15000.00
                                                      [THERESA-994] [TR:2021-PERFBOND1] [Tx:2121671-83762]
                                                                                                    ----------------
                                                                *** Total for this Journal ***          15000.00
                                                                                                    ================
     24045 Journal Note: Record Supplemental Appropriations from Treasury Receipts Posted on
                        07-May-2021 By THERESA
```

Figure 9 Sample of the attached report of a Journal Entry Created during Receipt Posting

3.2 Supplemental Journal Created

The SA Journal is now ready for editing, checking, and posting in the Journal Entry Processing screen as shown below.

4 The Supplemental Appropriation Journal Entry

When the TR posting generates the SA Journal Entry, the journal is assigned to an owner designated in Module Control #4037, who may or may not be the same user creating and posting the batch. As shown in section 4.2 below, the user "theresa" created and submitted the batch for $5000.00, and the journal entry is owned by the user "Anthea".

4.1 Module Control #4037 Determines Who "Owns" the Journal

Collections ▶ Module Maintenance ▶ Module Control Table ▶ #4037

Figure 10 Module control #4037 specifies the user to whom the journal will be assigned

If module control #4037 is blank –the Journal is assigned to the user running the Revenue Collections posting; the finance staff can transfer it to themselves to process the journal.

4.2 Module Control #4031 Controls How SA Journal(s) are Created

Module control 4031 determines how transactions are posted to the general ledger.
- If posting by Deposit Date - SINGLE journal will be created using the deposit date for the journal.
- If posting by Transaction Date - a journal for EACH of the transaction dates in the batch will be created.

Figure 11 Five journals created from a single TR batch, because posting is by deposit date, on five different dates

4.3 View / Transfer In – Progress Journals

The resulting supplemental appropriation journal entry is shown in the View / Transfer In – Progress Journals screen:

Ledgers ▶ Journal Entry Processing ▶ View / Transfer In-Progress Journals

Figure 12 The View/Transfer In-Progress Journal Screen shows the SA Journals created by the TR posting

Figure 13 Transferring an In-Progress Journal Entry

The Journal may be transferred to another user with the privilege to post Journal Entries. For this example, the journal entry is transferred to "theresa" to continue illustrating the process. Typically the user assigned in module control #4037 would process the SA journal.

4.4 Processing the SA Journal Generated from the Treasury Receipt

A single journal will be created from a receipt posting, which could incorporate multiple receipt batches posted simultaneously. Select the journal to be processed in the usual manner; this example shows a single transaction:

Ledgers ▶ Journal Entry Processing ▶ Enter One-Time Journals

Select the SA journal for processing. Check and post the Journal; the process will stamp line and journal notes which may be added to or edited before checking and posting.

Figure 14 Selecting the SA Journal Entry from the Journals In Process screen

4.4.1 Posting Report

A journal note is included describing the source of the SA

The line notes correlate with the entries highlighted in the TR Batch excerpt shown above

Figure 15 The Supplemental Appropriation Journal Posting Report shows the highlighted values from the Treasury Receipt screen

4.5 Transaction History After Posting to the General Ledger

Figure 16 The transaction history [Display – Notes] column provides the User, Batch, Code, and a partial Transaction #.

To generate an **Excel®** spreadsheet of the data, click on **[8 Excel]**. The SA journal will show an appropriation adjustment.

4.6 Journal History

To view the history of the journal, from the menu, select:

Ledgers ▶ Journal Entry Processing ▶ Journal History

The Supplemental Appropriation Journal History is available from the Journal History screen as shown below.

Figure 17 The Journal History screen provides detail on how the journal was created by displaying the Journal and Line notes