



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.



Contents

1	Treasury Receipt Codes Detail Screen Checkbox <input checked="" type="checkbox"/>	2
1.1	TR Codes Upload Includes Column for SA JE <input checked="" type="checkbox"/>	2
2	Treasury Receipts Account Map	3
2.1	Edit List	3
2.2	Field Logging of Changes to the TR Code Account Map	4
3	Sample Treasury Receipt	5
3.1	Treasury Receipts Code Lookup	5
3.2	Email Sent When Batch is Posted in Collections	6
3.3	Supplemental Journal Created	6
4	The Supplemental Appropriation Journal Entry	7
4.1	Module Control #4037 Determines Who “Owns” the Journal	7
4.2	Module Control #4031 Controls How SA Journal(s) are Created	7
4.3	View / Transfer In – Progress Journals	7
4.4	Processing the SA Journal Generated from the Treasury Receipt	8
4.4.1	Posting Report	9
4.5	Transaction History After Posting to the General Ledger	9
4.6	Journal History	10

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 Supplemental 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.)

Treasury Receipt Codes

Cash Account: ****-000-0000-00-00-10400
Override Cash Account: [Blank]

Year: 2021
Code: PERFBOND1
Description: 50 KING STREET DEMOLITION
Do Not Post?: ☐
Require Line Note?: ☐
Allow Override?: ☒
Default Amount: [Blank]

	Accounts	Description	Amount
1st Debit	1000-000-0000-00-00-10400	CASH, GENERAL FUND	
1st Credit	1000-000-0000-00-00-42080	DEMOLITION LIENS	
2nd Debit	0000-000-0000-00-00-00000		
2nd Credit	0000-000-0000-00-00-00000		
3rd Debit	0000-000-0000-00-00-00000		
3rd Credit	0000-000-0000-00-00-00000		
4th Debit	0000-000-0000-00-00-00000		
4th Credit	0000-000-0000-00-00-00000		

Create Supplement Appropriation JE ☒
Mapped SA Account: 0000-000-0000-00-00-00000
Account not mapped for 1st Credit

-- Added 06-May-2021 By THERESA Changed 06-May-2021 by THERESA

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

RC_TR_Codes_Template_05072021_THERESA.xls [Compatibility Mode] - Excel

	C	D	E	F	G	H	I	J	K	L	M
1	Description (Max 40 characters)	Post to the General Ledger [Y/N]? Blank values will be set to N.	Allow User Override of this account on the department receipt screen [Y/N]? Blank values will be set to N.	Require User to enter a Line Note on the department receipt screen [Y/N]? Blank values will be set to N.	Category #1	Category #2	Default Amount	First Credit Account# (e.g. 100-000-666-000-00-52010)	Second Debit Account# (e.g. 100-000-666-000-00-52010)	Second Debit Amount	Second Credit Account# (e.g. 100-000-666-000-00-52010)
2	GENDES	POLCBX	OVRDBX	REQDBX	TRCAT	2TRCAT	PAYMT	X0ACTNUM	X0ACTNUM	00AMT	X0ACTNUM
3											
4											

RC_TR_Codes_Template_05072021_THERESA.xls [Compatibility Mode] - Excel

	N	O	P	Q	R	S	T	U	V	W	X
1	Second Credit Amount	Third Debit Account# (e.g. 100-000-666-000-00-52010)	Second Debit Amount	Third Credit Account# (e.g. 100-000-666-000-00-52010)	Second Credit Amount	Fourth Debit Account# (e.g. 100-000-666-000-00-52010)	Fourth Debit Amount	Fourth Credit Account# (e.g. 100-000-666-000-00-52010)	Fourth Credit Amount	Create Supplemental Appropriation Journal [Y/N]? Blank values will be set to N.	
2	00AMT	X0ACTNUM	00AMT	X0ACTNUM	00AMT	X0ACTNUM	00AMT	X0ACTNUM	00AMT	SAPST	
3											

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®**:



Task 4117: TR Code Account Map Edit List

TR Code Account Map Edit List

Required: Enter Bill Year

Run as ☒ Excel

Lookup OK Cancel Clear All

TR_Account_Map_1.xml - Excel									
	A	B	C	D	E	F	G	H	I
	Year	1st-Credit-Account	Description	Type	SubType	Supplemental-Approp-JE-Account	Description	Type	SubType
1	2021	0100-000-0000-000-00-26600	DEF REVENUE-TRASH CHARGES	L	P	0100-430-0000-000-00-51120	TRASH-ADMINISTRATIVE	E	P
2	2021	1000-000-0000-000-00-42080	DEMOLITION LIENS	R	P	1000-000-0000-000-00-52655	GENERA-COMPREHENSIVE P	E	P
3	2021	6520-000-0000-000-00-48300	GIFTS/DONATIONS	R	P	6520-000-0000-000-00-52400	PROFESSIONAL SERVICES	E	P
4	2021	6580-000-0000-000-00-48648	EMPIRE TELECOM USA REVENUE	R	P	6580-000-0000-000-00-52469	J P I ENGINEERING	E	P
5									
6									
7									

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
1 st Credit Account	The 1 st credit account
Description	Description of 1 st 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

[AUC] 4116-Field Logging - Treasury Receipts Account Map					
Field Logging - Treasury Receipts Account Map					
Goto...	Bill Year <input type="text" value="2021"/> 1st Credit Account <input type="text" value="6520-000-0000-000-00-48300"/>				
Actions					
1 Edit List					
Change Date	Time	User	Field	From/To	
03-May-2021	16:26	ANTHERA	1st Credit Account	6520-000-0000-000-00-48300- Added via screen	
03-May-2021	16:27	ANTHERA	SA-JE-Account	0000-000-0000-000-00-00000 6520-000-0000-000-00-52400	
06-May-2021	16:47	THERESA	1st Credit Account	6520-000-0000-000-00-48300- Deleted via screen	

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 Treasury Receipts Code Lookup

There is a **"Suppl Appr"** column on the three lookups available when selecting a treasury receipt code in the Treasury Receipt (TR) Entry screen. This column indicates whether the treasury receipt will be used to create a Supplemental Appropriation (**SA**) journal entry.

On the Treasury Receipts Entry screen #4006, enter the Tendered amount. To select a Treasury Receipt code, click in the

Code field and use **F3** on the

keyboard or the  button on the toolbar to select from the three available lookups.

[illegible]



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

Seq#	Description	Answer	tons
4037	[TR] Supplemental Appropriation JE User to receive Batch	ANTHEA	
4040	Transfer Batch to Supervisor during Submit Batch process	N	

Status: Active

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.

Journal #	JE Type	Date	Type	Debits	Credits	# Lines	Status	User	Tof
24888	Supplemental	20-Oct-2022	Regular	11000.00		4	Entry Began	THERESA	
24887	Supplemental	13-Oct-2022	Regular	750.00		1	Entry Began	THERESA	
24886	Supplemental	12-Oct-2022	Regular	500.00		1	Entry Began	THERESA	
24885	Supplemental	11-Oct-2022	Regular	1500.00		1	Entry Began	THERESA	
24884	Supplemental	10-Oct-2022	Regular	2250.00		2	Entry Began	THERESA	

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

4 JE#	5 Trx Date	6 JE Ty	Freq	8 Entry User	Debit/From	Credit/To	Amount	Status
24040	28-Apr-2021	SA		ANTHERA			5200,00	Entry Began
24041	28-Apr-2021	SA		ANTHERA			5200,00	Entry Began
24042	04-May-2021	SA		ANTHERA			28000,00	Entry Began
24043	06-May-2021	SA		ANTHERA			5000,00	Entry Began
24044	06-May-2021	SA		ANTHERA			11000,00	Entry Began
24024	11-Feb-2021	BT		WENDY	1000,00	1000,00		Entry Began
24031	03-May-2024	DC		WENDY				Entry Began
24032	03-May-2024	DC		WENDY				Entry Began
24033	03-May-2023	DC		WENDY				Entry Began
24034	03-May-2024	DC		WENDY				Entry Began

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

Transfer Journal To

Required: Enter TO Username THERESA

Lookup OK Cancel Clear All

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.

Figure 13 Transferring an In-Progress Journal Entry

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

Journal #	JE Type	Date	Type	Debits	Credits	Lines	Status	User	Tot
24043	Supplemental	06-May-2021	Regular	5000,00		1	Entry Began	THERESA	
24030	Regular	01-Sep-2021	Regular		25,00	4	Entry Began	THERESA	
24029	Regular	29-Apr-2021	Regular	25,00		4	Entry Began	THERESA	
24028	Regular	29-Apr-2021	Regular			4	Entry Began	THERESA	
24027	Regular	29-Apr-2021	Regular	500,00	500,00	2	Entry Began	THERESA	
24022	Regular	29-Nov-2020	Regular	131761,95	131761,95	196	Entry Began	THERESA	

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

TedRE - GLJE Posting

Courier New 9 B I U

1700-GLJNPST.REP Printed 06-May-2021 at 14:59:55 by THERESA Page 1

Journal Entry Posting Report

Journal#	JE Date	GL Post#	Type and Description	Code Audit?	Recur?	Allocation	Entered By
24043	06-May-2021	8882718	SA Supplemental	JE01 No	No		THERESA

Line	Account# and Description	Trx Date	Line Note	Budget/Open Bal
1	1000-000-0000-000-00-52655 GENERAL-COMPREHENSIVE F	06-May-2021	[THERESA-992] [TR:2021-PERFBOND1] [Tx:2121667-83754]	5,000.00
24043 Journal Note: Record Supplemental Appropriations from Treasury Receipts Posted on 06-May-2021 By THERESA				5,000.00
*** Total Detail Accounts ***				5,000.00

Grand Total

Journal Line Details

Budget Adjustments:
Beginning Balances:
Original Budget:
Encumbrances:

Tr To Encumbrances

Control Accounts

Total Accounts

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

[AUC] 1110-Transaction History

Showing All

Transaction History

Goto...

Actions

Trx Date 06-May-2021

Selected Line Info

FY 2021 Reference# 24043 Posting# 8882718 User Batch# 8882718

6 Drill Down

7 Acct Bal Inquiry

8 Excel

1 Account 2 Posting# 3 User Batch 4 Reference# 5 Trx Date

Account Number	Line	GL#	Amount	Type	Display - Notes
1000-000-0000-000-00-52655	1	1	5000.00	SA	[THERESA-992] [TR:2021-PERFBOND1] [Tx:21

Type: Expenditure Sub-Type: Posting Si

The transaction history includes the notes from the Journal Entry Line Notes, referencing the TR user, batch, code and as much of the transaction number as will fit

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

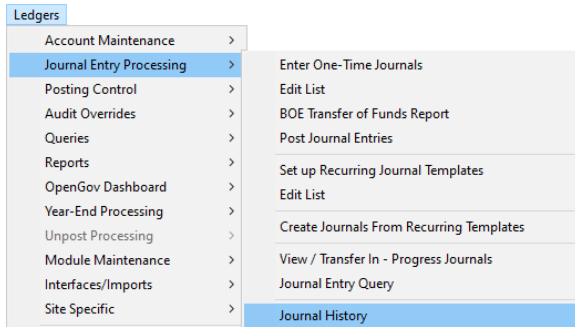
To generate an **Excel®** spreadsheet of the data, click on **[8 Excel]**. The SA journal will show an appropriation adjustment.



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.

The screenshot displays the 'Journal History' screen. At the top, there's a header 'Journal History'. Below it, a form shows details for a specific journal entry. The 'Journal#' is 24043, 'Transaction Date' is 06-May-2021, 'Entered by' is THERESA, and 'GL Post#' is 8882718. The 'Type' is SA Supplemental, 'Category' is Regular, and 'Posted Date' is 06-May-2021. A 'View Notes' button is visible, and a note is displayed: 'Record Supplemental Appropriations From Treasury Receipts ..'. Below this, there's a table with columns: LineCode, FY, Reference#, Account#, Budget Amount, Encumbrances, Debits, and Credits. The table shows one line item with LineCode 1, FY 2021, Reference# 1000-000-0000-00-00-52655, and Budget Amount 5000,00. At the bottom, a 'Line Note' is displayed: '[THERESA-992] [TR:2021-PERFBOND1] [Tx:2121667-837] Line Totals 5000,00'.

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