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***Budget Account Number***

**SCOPE**

The budget account number is a 15 digit control number divided into sets of digits and assigned to all City budgeted transactions. It is used to clarify and charge an Agency's expenditures and appropriations. A budget account number is divided into five (5) sections of which each section can be specifically identified. Budget account numbers should always be divided into five (5) sections.

**BUDGET ACCOUNT NUMBER**

**XXXX-XXX-XXX-XX-X-XX**

**FUND TYPE**

The first 4 digits of the account number identify the type of Fund from which resources will be made available for the operation of the program.

**XXXX-xxx-xxx-xx-x-xx**

**PROGRAM**

The fifth through seventh digits identify the Program.

**xxxx-XXX-xxx-xx-x-xx**

**ACTIVITY**

The eighth through tenth digits designate the specific Activity within the program to which funds are appropriated or spent.

**xxxx-xxx-XXX-xx-x-xx**

**SUB-ACTIVITY**

The eleventh and twelfth digits specify the Sub-Activity or major area of performance within the activity.

**xxxx-xxx-xxx-XX-x-xx**

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***Budget Account Number***

**OBJECT OF EXPENDITURE**

The thirteenth digit identifies the Object of Expenditure.

**XXXX-XXX-XXX-XX-X-XX**

**SUB-OBJECT OF EXPENDITURE**

The fourteenth and fifteenth digits identify the Sub-Object of Expenditure.

**XXXX-XXX-XXX-XX-X-XX**

**USE OF ZERO**

Double zeros, must be inserted at the sub-activity level whenever an activity has not been divided into major areas of performance. This use of zero is necessary to bring the total number of digits to 15.

**CITY FORMS**

If a City form does not provide divisions for breaking up a budget account number into its various sections, the responsible agency employee should break the account number into the five (5) distinct sections when affixing it to the form.

**Example: XXXX-XXX-XXX-XX-X-XX**