

<?xml version="1.0" encoding="UTF-8"?>

Sample detailed listing of job costing actual versus budget file for XBRL GL 2005 with annotations. Version 1.0.50822.1

This file contains data fields considered very important to representing its subject. Annotations have been provided for the "most important" of those fields. XBRL GL has many other fields that could be helpful in expressing the information, but have been omitted because their presence is more circumstantial. This file was created for educational purposes only, does not represent real company data and we welcome suggestions on improvement. Contact [xbrlgl@xbrl.org](mailto:xbrlgl@xbrl.org) with comments.

**This file shows how we might represent job costing information with XBRL GL. It is meant to highlight different ways to represent the jobs themselves and show some of the ways to represent budgets of different kinds with the tools of XBRL GL.**

**The "root" of every XBRL file ("instance document") is xbrl.**

<xbrli:xbrl

xmlns:xbrli="http://www.xbrl.org/2003/instance"

xmlns:xbrll="http://www.xbrl.org/2003/linkbase"

xmlns:xlink="http://www.w3.org/1999/xlink"

xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"

xmlns:gl-cor="http://www.xbrl.org/int/gl/cor/2005-11-07"

xmlns:gl-muc="http://www.xbrl.org/int/gl/muc/2005-11-07"

xmlns:gl-bus="http://www.xbrl.org/int/gl/bus/2005-11-07"

xmlns:gl-usk="http://www.xbrl.org/int/gl/usk/2005-11-07"

xmlns:gl-plt="http://www.xbrl.org/int/gl/plt/2005-11-07"

xmlns:iso4217="http://www.xbrl.org/2003/iso4217"

xmlns:iso639="http://www.xbrl.org/2005/iso639"

xsi:schemaLocation="http://www.xbrl.org/int/gl/plt/2005-11-07 ../plt/case-c-b-m-u-t/gl-plt-2005-11-07.xsd">

<xbrll:schemaRef xlink:type="simple"

xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase" xlink:href="../plt/case-c-b-m-u-t/gl-plt-2005-11-07.xsd"/>

**The container for XBRL GL, accountingEntries, is not the root of an XBRL GL file - the root, as with all XBRL files, is xbrl. This means that a single XBRL GL file can store one or more virtual XBRL GL files, through one or more accountingEntries structures with data inside. The primary key to understanding an XBRL GL file is the entriesType. A single physical XBRL GL file can have multiple accountingEntries structures to represent both transactions and master files; the differences are signified by the appropriate entriesType enumerated values. Job details can be listed in one accountingEntries structure while details can be provided in another, referencing only the minimal amount of information needed to unambiguously reference the job, thereby reducing the duplicated information in the file, resulting in smaller file sizes.**

<gl-cor:accountingEntries>

**Because entriesType is strongly suggested, documentInfo will be required.**

<gl-cor:documentInfo>

**This field, entriesType, provides the automated guidance on the purpose of the XBRL GL information. This use of XBRL GL to represent job information could potentially use "assets" (from the fixed enumerated list), as the job values could match a recording on the balance sheet of work in process. In this example, we have instead used the value "other". Automated consumption of this file would be based on other factors.**

<gl-cor:entriesType contextRef="now">other</gl-cor:entriesType>

**Like a serial number, this field, uniqueID, provides a place to uniquely identify/track a series of entries. An actual/budget report is usually an ad hoc report, which has less need for the uniqueID. However, it never hurts to provide one.**

<gl-cor:uniqueID contextRef="now">JBRPT2005-08-31</gl-cor:uniqueID>

<gl-cor:language contextRef="now">iso639:en</gl-cor:language>

**The date associated with the creation of the data reflected within the associated accountingEntries section. Somewhat like a "printed date" on a paper report.**

<gl-cor:creationDate contextRef="now">2005-08-31</gl-cor:creationDate>

<gl-bus:creator contextRef="now">XBRL GL Working Group</gl-bus:creator>

**A description related to the batch of information express in the accountingEntries structure. Why was this batch of information put together and published? It would be helpful to put that information in the entriesComment.**

<gl-cor:entriesComment contextRef="now">A best practice listing of job actual versus budget document</gl-cor:entriesComment>

**The as-of date reflected by the job values.**

<gl-cor:periodCoveredEnd contextRef="now">2005-08-31</gl-cor:periodCoveredEnd>

<gl-bus:sourceApplication contextRef="now">Timberline</gl-bus:sourceApplication>

<gl-bus:targetApplication contextRef="now">AIA AI EIEIO</gl-bus:targetApplication>

<gl-muc:defaultCurrency contextRef="now">iso4217:usd</gl-muc:defaultCurrency>

</gl-cor:documentInfo>

**Typically, an export from an accounting system does not carry with it information specifically about the company. However, the name of the company would be a very good thing to include with the file, making the entityInformation tuple necessary.**

<gl-cor:entityInformation>

**The name of the company would be a very good thing to include with the file; this structure and its content are where that would be stored. OrganizationDescription is not currently enumerated.**

<gl-bus:organizationIdentifiers>

<gl-bus:organizationIdentifier contextRef="now">XYZ Company</gl-bus:organizationIdentifier>

<gl-bus:organizationDescription contextRef="now">Company Name</gl-bus:organizationDescription>

</gl-bus:organizationIdentifiers>

</gl-cor:entityInformation>

**Most representations of business detail require entry in entryHeader and entryDetail. Few files can be represented using only documentInfo and entityInformation sections, but it is certainly possible.**

**For this report, we provide the following data:**

Job

ID: 05-08SAMEPL

Description: Old Same Place Division, Lot 103, New Old Post Road

Phases

01000 Permits/Surveys

02000 Foundation

03000 Slab

04000 Masonry

05000 Tie Beam

06000 Rough In

07000 Roofing

08000 Trim/Finish

Budget	Original	Revised
Phase 01000		
01200 Permits	500	
01400 Survey	1000	
Phase 02000		
01700 Foundation Labor	4000	
01800 Foundation Material	5000	
Phase 03000		
01920 Slab Labor	4000	
01930 Slab Material	5000	
Phase 04000		
02100 Masonry Labor	4000	
02200 Masonry Material	15000	
Phase 05000 (customer originally was going to do their own tie beam work)		
02300 Tie Beam Labor	0	6000
02400 Tie Beam Material	0	9000
03100 Trusses	8250	
Phase 06000		
03200 Rough in Carpentry Labor	5000	
03300 Rough in Carpentry Material	8000	
03400 Electrical Rough	6200	
01900 Plumbing Rough	3000	
Phase 07000		
04100 Roofing Material	4500	
04200 Roofing Labor	2700	
Phases 08000		
04400 Landscaping	5200	
Actual		
Phase 01000		
01200 Permits	490	
01400 Survey	950	
Phase 02000		
01700 Foundation Labor	4050	
01800 Foundation Material	4990	
Phase 03000		
01920 Slab Labor	4100	
01930 Slab Material	4950	
Phase 04000		
02100 Masonry Labor	3800	
02200 Masonry Material	15015	
Phase 05000 (customer originally was going to do their own tie beam work)		
02300 Tie Beam Labor	6200	
02400 Tie Beam Material	8800	
03100 Trusses	8200	
Phase 06000		
03200 Rough in Carpentry Labor	5030	
03300 Rough in Carpentry Material	7000	
03400 Electrical Rough	6200	
01900 Plumbing Rough	2800	

Phase 07000	
04100 Roofing Material	3900
04200 Roofing Labor	2000
Phases 08000	
04400 Landscaping	5300

**XBRL GL has a number of tools for representing jobs and their details:**

1. There is an `accountType` of job (enumerated), so jobs with phases and cost codes can be represented by the account structure explicitly.
2. Even if you use `accountType` of account (enumerated), you can still use the `accountSub` and have `accountSubType` with (nonenumerated) job, phase, cost code.
3. And alternative to the account structure, you can use the `jobInfo` structure, which has a `jobCode/jobDescription` and `jobPhaseCode/jobPhaseDescription`.

**XBRL GL also has a number of tools for representing budgets:**

1. An entry can be related to a budget by the enumeration of `budgetType` for entryType.
2. The `budgetScenario/budgetScenarioText`, with the associated `budgetScenarioPeriodStart` and `budgetScenarioPeriodEnd`, describes the budget(s) involved - you can have the original budget (for a job, in this example), a revised budget, a worst case budget, etc.

**In our example above, the job information could be represented**

1. Within an account structure, with `accountType` of "job". The

```

<gl-cor:account>
  <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
cor:accountMainID>
  <gl-cor:accountMainDescription contextRef="now">Old Same
Place Division, Lot 103, New Old Post Road</gl-
cor:accountMainDescription>
  <gl-cor:accountType contextRef="now">job</gl-
cor:accountType>
</gl-cor:account>

```

**Phases and cost codes would be subAccount structures**

**This would be helpful where a job is also an account on the balance sheet.**

2. Within an account structure, with `accountType` of "job", in the `accountSub` structure.

```

<gl-cor:account>
  <gl-cor:accountType contextRef="now">job</gl-
cor:accountType>
  <gl-cor:accountSub>
    <gl-cor:accountSubDescription contextRef="now">Old
Same Place Division, Lot 103, New Old Post Road</gl-
cor:accountSubDescription>
    <gl-cor:accountSubID contextRef="now">05-
08SAMEPL</gl-cor:accountSubID>
    <gl-cor:accountSubType contextRef="now">job</gl-
cor:accountSubType>
  </gl-cor:accountSub>
</gl-cor:account>

```

**Phases and cost codes would be additional subAccount structures**

Approach 2 and 3 are especially helpful where analysis by job/phase/cost code will be done from the chart of accounts.

3. Within an account structure, with accountType of "account", in the accountSub structure. The

```
<gl-cor:account>
  <gl-cor:accountType contextRef="now">account</gl-
cor:accountType>
  <gl-cor:accountSub>
    <gl-cor:accountSubDescription contextRef="now">Old
Same Place Division, Lot 103, New Old Post Road</gl-
cor:accountSubDescription>
    <gl-cor:accountSubID contextRef="now">05-
08SAMEPL</gl-cor:accountSubID>
    <gl-cor:accountSubType contextRef="now">job</gl-
cor:accountSubType>
  </gl-cor:accountSub>
</gl-cor:account>
```

Phases and cost codes would be subAccount structures

4. In the jobInfo structure. The

jobCode: 05-08SAMEPL

jobDescription: Old Same Place Division, Lot 103, New Old Post Road

Phases would also be in the jobInfo structure, but cost codes under current XBRL GL design would be subAccount structures in an account structure.

Perhaps simplest and parallels many accounting systems.

Are so many possibilities confusing? Sure - but accounting systems store them in all these different formats and more. As long as an application developer knows that there are a limited number of options, they can plan for it.

A concept found in the entryHeader is the entryType. This is enumerated, with values that include "budget" and "standard." As this report will compare budgeted numbers (original and revised) with actual figures, we need three entryHeader structures, two with an entryType of "budget" and one with "standard". The original and revised budgets will be shown using budgetScenario and budgetScenarioText.

```
<gl-cor:entryHeader>
```

sourceJournalID is often a key to automated understanding of a file, second only to entriesType. Job costing information is currently classified as ud (user defined) or ot (other). User defined would probably have standards internally at the user level, which would be noted in gl-bus:sourceJournalDescription. The sourceJournalID could be omitted completely in this case.

```
<gl-cor:sourceJournalID contextRef="now">ot</gl-cor:sourceJournalID>
```

```
<gl-cor:entryType contextRef="now">budget</gl-cor:entryType>
```

entryNumber is used here only as a convenient "counter". Our 1 entry will be the original budget.

```
<gl-cor:entryNumber contextRef="now">1</gl-cor:entryNumber>
```

A comment related to the information contained within this particular entryHeader goes here.

```
<gl-cor:entryComment contextRef="now">Job Actual vs. Budget Report -
budget items</gl-cor:entryComment>
```

```
<gl-bus:budgetScenarioText contextRef="now">Original budget</gl-
```

bus: budgetScenarioText>

**budgetScenario is not enumerated. Organizations will need to come up with their own listings.**

<gl-bus: budgetScenario contextRef="now">ORIGINAL</gl-

bus: budgetScenario>

**Each primary monetary amount requires its own entryDetail section. Likewise, only one primary document can be noted in an entryDetail section. However, we are not referencing any documents here.**

<gl-cor: entryDetail>

**A unique identifier for each entry detail line within an entry header, this should at the least be a counter, representing the line relative to others.**

<gl-cor: lineNumber contextRef="now">1</gl-cor: lineNumber>

**As noted above, the account structure is one way to represent jobs. Downstream uses of the information may prove that one of the four approaches offered above is the best use. Since XBRL GL allows the assignment of multiple account structures to an entryDetail line, the publisher of the file can choose multiple representations. Both account and jobInfo are illustrated here, only one is probably necessary.**

<gl-cor: account>

<gl-cor: accountMainID contextRef="now">05-08SAMEPL</gl-cor: accountMainID>

<gl-cor: accountMainDescription contextRef="now">Old Same Place Division, Lot 103, New Old Post Road</gl-cor: accountMainDescription>

<gl-cor: accountType contextRef="now">job</gl-cor: accountType>

**accountSub structures give tremendous power. They can be used to define sub-jobs, along with the phases (also part of jobInfo) and cost codes.**

<gl-cor: accountSub>

<gl-cor: accountSubDescription contextRef="now">Permits/Surveys</gl-cor: accountSubDescription>

<gl-cor: accountSubID contextRef="now">01000</gl-cor: accountSubID>

<gl-cor: accountSubType contextRef="now">phase</gl-cor: accountSubType>

</gl-cor: accountSub>

<gl-cor: accountSub>

<gl-cor: accountSubDescription contextRef="now">Permits</gl-cor: accountSubDescription>

<gl-cor: accountSubID contextRef="now">01200</gl-cor: accountSubID>

<gl-cor: accountSubType contextRef="now">cost code</gl-cor: accountSubType>

</gl-cor: accountSub>

</gl-cor: account>

**Amounts in systems may be a signed number, a separate sign, and/or a separate debit/credit indicator. While the use of the sign indicator or the separate debit/credit indicator is more likely with journal entries, it is unlikely with invoices.**

**These simple amounts are likely signed monetary amounts.**

<gl-cor: amount contextRef="now" unitRef="usd"

decimals="0">500</gl-cor:amount>

**Jobs are normally associated with a customer. In this case, we don't have the data that might otherwise be associated with a gl-cor:identifierReference.**

**Likewise, document oriented information is usually vital, but not used here.**

**Should the account structure not be used to represent job information - the US model of accounting systems often has a job/sub-job/phase/cost code system completely separate from the chart of accounts system - the jobInfo structure is where the data goes.**

```
<gl-bus:jobInfo>
  <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
  usk:jobCode>
  <gl-usk:jobDescription contextRef="now">Old Same Place
  Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
  <gl-usk:jobPhaseCode contextRef="now">01000</gl-
  usk:jobPhaseCode>
  <gl-usk:jobPhaseDescription
  contextRef="now">Permits/Surveys</gl-
  usk:jobPhaseDescription>
</gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
  <gl-cor:lineNumber contextRef="now">2</gl-cor:lineNumber>
  <gl-cor:account>
    <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
    cor:accountMainID>
    <gl-cor:accountMainDescription contextRef="now">Old Same
    Place Division, Lot 103, New Old Post Road</gl-
    cor:accountMainDescription>
    <gl-cor:accountType contextRef="now">job</gl-
    cor:accountType>
    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
      contextRef="now">Permits/Surveys</gl-
      cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">01000</gl-
      cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">phase</gl-
      cor:accountSubType>
    </gl-cor:accountSub>
    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
      contextRef="now">Surveys</gl-
      cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">01400</gl-
      cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">cost
      code</gl-cor:accountSubType>
    </gl-cor:accountSub>
  </gl-cor:account>
  <gl-cor:amount contextRef="now" unitRef="usd"
  decimals="0">1000</gl-cor:amount>
</gl-bus:jobInfo>
  <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
```

```

        usk:jobCode>
        <gl-usk:jobDescription contextRef="now">Old Same Place
        Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
        <gl-usk:jobPhaseCode contextRef="now">01000</gl-
        usk:jobPhaseCode>
        <gl-usk:jobPhaseDescription
        contextRef="now">Permits/Surveys</gl-
        usk:jobPhaseDescription>
    </gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">3</gl-cor:lineNumber>
    <gl-cor:account>
        <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
        cor:accountMainID>
        <gl-cor:accountMainDescription contextRef="now">Old Same
        Place Division, Lot 103, New Old Post Road</gl-
        cor:accountMainDescription>
        <gl-cor:accountType contextRef="now">job</gl-
        cor:accountType>
        <gl-cor:accountSub>
            <gl-cor:accountSubDescription
            contextRef="now">Foundation</gl-
            cor:accountSubDescription>
            <gl-cor:accountSubID contextRef="now">02000</gl-
            cor:accountSubID>
            <gl-cor:accountSubType contextRef="now">phase</gl-
            cor:accountSubType>
        </gl-cor:accountSub>
        <gl-cor:accountSub>
            <gl-cor:accountSubDescription
            contextRef="now">Foundation Labor</gl-
            cor:accountSubDescription>
            <gl-cor:accountSubID contextRef="now">01700</gl-
            cor:accountSubID>
            <gl-cor:accountSubType contextRef="now">cost
            code</gl-cor:accountSubType>
        </gl-cor:accountSub>
    </gl-cor:account>
    <gl-cor:amount contextRef="now" unitRef="usd"
    decimals="0">4000</gl-cor:amount>
    <gl-bus:jobInfo>
        <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
        usk:jobCode>
        <gl-usk:jobDescription contextRef="now">Old Same Place
        Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
        <gl-usk:jobPhaseCode contextRef="now">02000</gl-
        usk:jobPhaseCode>
        <gl-usk:jobPhaseDescription
        contextRef="now">Foundation</gl-usk:jobPhaseDescription>
    </gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">4</gl-cor:lineNumber>
    <gl-cor:account>
        <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-

```

```

cor:accountMainID>
<gl-cor:accountMainDescription contextRef="now">Old Same
Place Division, Lot 103, New Old Post Road</gl-
cor:accountMainDescription>
<gl-cor:accountType contextRef="now">job</gl-
cor:accountType>
<gl-cor:accountSub>
  <gl-cor:accountSubDescription
contextRef="now">Foundation</gl-
cor:accountSubDescription>
  <gl-cor:accountSubID contextRef="now">02000</gl-
cor:accountSubID>
  <gl-cor:accountSubType contextRef="now">phase</gl-
cor:accountSubType>
</gl-cor:accountSub>
<gl-cor:accountSub>
  <gl-cor:accountSubDescription
contextRef="now">Foundation Material</gl-
cor:accountSubDescription>
  <gl-cor:accountSubID contextRef="now">01800</gl-
cor:accountSubID>
  <gl-cor:accountSubType contextRef="now">cost
code</gl-cor:accountSubType>
</gl-cor:accountSub>
</gl-cor:account>
<gl-cor:amount contextRef="now" unitRef="usd"
decimals="0">5000</gl-cor:amount>
<gl-bus:jobInfo>
  <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
usk:jobCode>
  <gl-usk:jobDescription contextRef="now">Old Same Place
Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
  <gl-usk:jobPhaseCode contextRef="now">02000</gl-
usk:jobPhaseCode>
  <gl-usk:jobPhaseDescription
contextRef="now">Foundation</gl-usk:jobPhaseDescription>
</gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
  <gl-cor:lineNumber contextRef="now">5</gl-cor:lineNumber>
  <gl-cor:account>
    <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
cor:accountMainID>
    <gl-cor:accountMainDescription contextRef="now">Old Same
Place Division, Lot 103, New Old Post Road</gl-
cor:accountMainDescription>
    <gl-cor:accountType contextRef="now">job</gl-
cor:accountType>
    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
contextRef="now">Slab</gl-
cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">03000</gl-
cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">phase</gl-
cor:accountSubType>

```

```

        </gl-cor: accountSub>
        <gl-cor: accountSub>
            <gl-cor: accountSubDescription contextRef="now">Slab
            Labor</gl-cor: accountSubDescription>
            <gl-cor: accountSubID contextRef="now">01920</gl-
            cor: accountSubID>
            <gl-cor: accountSubType contextRef="now">cost
            code</gl-cor: accountSubType>
        </gl-cor: accountSub>
    </gl-cor: account>
    <gl-cor: amount contextRef="now" unitRef="usd"
    decimals="0">4000</gl-cor: amount>
    <gl-bus: jobInfo>
        <gl-usk: jobCode contextRef="now">05-08SAMEPL</gl-
        usk: jobCode>
        <gl-usk: jobDescription contextRef="now">Old Same Place
        Division, Lot 103, New Old Post Road</gl-usk: jobDescription>
        <gl-usk: jobPhaseCode contextRef="now">03000</gl-
        usk: jobPhaseCode>
        <gl-usk: jobPhaseDescription contextRef="now">Slab</gl-
        usk: jobPhaseDescription>
    </gl-bus: jobInfo>
</gl-cor: entryDetail>
<gl-cor: entryDetail>
    <gl-cor: lineNumber contextRef="now">6</gl-cor: lineNumber>
    <gl-cor: account>
        <gl-cor: accountMainID contextRef="now">05-08SAMEPL</gl-
        cor: accountMainID>
        <gl-cor: accountMainDescription contextRef="now">Old Same
        Place Division, Lot 103, New Old Post Road</gl-
        cor: accountMainDescription>
        <gl-cor: accountType contextRef="now">job</gl-
        cor: accountType>
        <gl-cor: accountSub>
            <gl-cor: accountSubDescription
            contextRef="now">Slab</gl-
            cor: accountSubDescription>
            <gl-cor: accountSubID contextRef="now">03000</gl-
            cor: accountSubID>
            <gl-cor: accountSubType contextRef="now">phase</gl-
            cor: accountSubType>
        </gl-cor: accountSub>
        <gl-cor: accountSub>
            <gl-cor: accountSubDescription contextRef="now">Slab
            Material</gl-cor: accountSubDescription>
            <gl-cor: accountSubID contextRef="now">01930</gl-
            cor: accountSubID>
            <gl-cor: accountSubType contextRef="now">cost
            code</gl-cor: accountSubType>
        </gl-cor: accountSub>
    </gl-cor: account>
    <gl-cor: amount contextRef="now" unitRef="usd"
    decimals="0">5000</gl-cor: amount>
    <gl-bus: jobInfo>
        <gl-usk: jobCode contextRef="now">05-08SAMEPL</gl-
        usk: jobCode>

```

```

        <gl-usk:jobDescription contextRef="now">Old Same Place
        Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
        <gl-usk:jobPhaseCode contextRef="now">03000</gl-
        usk:jobPhaseCode>
        <gl-usk:jobPhaseDescription contextRef="now">Slab</gl-
        usk:jobPhaseDescription>
    </gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">7</gl-cor:lineNumber>
    <gl-cor:account>
        <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
        cor:accountMainID>
        <gl-cor:accountMainDescription contextRef="now">Old Same
        Place Division, Lot 103, New Old Post Road</gl-
        cor:accountMainDescription>
        <gl-cor:accountType contextRef="now">job</gl-
        cor:accountType>
        <gl-cor:accountSub>
            <gl-cor:accountSubDescription
            contextRef="now">Masonry</gl-
            cor:accountSubDescription>
            <gl-cor:accountSubID contextRef="now">04000</gl-
            cor:accountSubID>
            <gl-cor:accountSubType contextRef="now">phase</gl-
            cor:accountSubType>
        </gl-cor:accountSub>
        <gl-cor:accountSub>
            <gl-cor:accountSubDescription
            contextRef="now">Masonry Labor</gl-
            cor:accountSubDescription>
            <gl-cor:accountSubID contextRef="now">02100</gl-
            cor:accountSubID>
            <gl-cor:accountSubType contextRef="now">cost
            code</gl-cor:accountSubType>
        </gl-cor:accountSub>
    </gl-cor:account>
    <gl-cor:amount contextRef="now" unitRef="usd"
    decimals="0">4000</gl-cor:amount>
</gl-bus:jobInfo>
    <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
    usk:jobCode>
    <gl-usk:jobDescription contextRef="now">Old Same Place
    Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
    <gl-usk:jobPhaseCode contextRef="now">04000</gl-
    usk:jobPhaseCode>
    <gl-usk:jobPhaseDescription contextRef="now">Masonry</gl-
    usk:jobPhaseDescription>
</gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">8</gl-cor:lineNumber>
    <gl-cor:account>
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**Though it is possible to provide more detail in the entryHeader structure that represents the revised budget, for example repeating all the information that appears in the original budget even for the items that have no changes, in this document we choose to include only the items that have been revised.**

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  <gl-cor:account>
    <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
      cor:accountMainID>
    <gl-cor:accountMainDescription contextRef="now">Old Same
      Place Division, Lot 103, New Old Post Road</gl-
      cor:accountMainDescription>
    <gl-cor:accountType contextRef="now">job</gl-
      cor:accountType>
    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
        contextRef="now">Rough In</gl-
        cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">06000</gl-
        cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">phase</gl-
        cor:accountSubType>
    </gl-cor:accountSub>
    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
        contextRef="now">Plumbing Rough</gl-
        cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">01900</gl-
        cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">cost
        code</gl-cor:accountSubType>
    </gl-cor:accountSub>
  </gl-cor:account>
  <gl-cor:amount contextRef="now" unitRef="usd"
    decimals="0">2800</gl-cor:amount>
  <gl-bus:jobInfo>
    <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
```

```

        usk:jobCode>
        <gl-usk:jobDescription contextRef="now">Old Same Place
        Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
        <gl-usk:jobPhaseCode contextRef="now">06000</gl-
        usk:jobPhaseCode>
        <gl-usk:jobPhaseDescription contextRef="now">Rough In</gl-
        usk:jobPhaseDescription>
    </gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">16</gl-cor:lineNumber>
    <gl-cor:account>
        <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
        cor:accountMainID>
        <gl-cor:accountMainDescription contextRef="now">Old Same
        Place Division, Lot 103, New Old Post Road</gl-
        cor:accountMainDescription>
        <gl-cor:accountType contextRef="now">job</gl-
        cor:accountType>
        <gl-cor:accountSub>
            <gl-cor:accountSubDescription
            contextRef="now">Roofing</gl-
            cor:accountSubDescription>
            <gl-cor:accountSubID contextRef="now">07000</gl-
            cor:accountSubID>
            <gl-cor:accountSubType contextRef="now">phase</gl-
            cor:accountSubType>
        </gl-cor:accountSub>
        <gl-cor:accountSub>
            <gl-cor:accountSubDescription
            contextRef="now">Roofing Material</gl-
            cor:accountSubDescription>
            <gl-cor:accountSubID contextRef="now">04100</gl-
            cor:accountSubID>
            <gl-cor:accountSubType contextRef="now">cost
            code</gl-cor:accountSubType>
        </gl-cor:accountSub>
    </gl-cor:account>
    <gl-cor:amount contextRef="now" unitRef="usd"
    decimals="0">3900</gl-cor:amount>
</gl-bus:jobInfo>
    <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
    usk:jobCode>
    <gl-usk:jobDescription contextRef="now">Old Same Place
    Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
    <gl-usk:jobPhaseCode contextRef="now">07000</gl-
    usk:jobPhaseCode>
    <gl-usk:jobPhaseDescription contextRef="now">Roofing</gl-
    usk:jobPhaseDescription>
</gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
    <gl-cor:lineNumber contextRef="now">17</gl-cor:lineNumber>
    <gl-cor:account>
        <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
        cor:accountMainID>

```

```

<gl-cor:accountMainDescription contextRef="now">Old Same
Place Division, Lot 103, New Old Post Road</gl-
cor:accountMainDescription>
<gl-cor:accountType contextRef="now">job</gl-
cor:accountType>
<gl-cor:accountSub>
  <gl-cor:accountSubDescription
contextRef="now">Roofing</gl-
cor:accountSubDescription>
  <gl-cor:accountSubID contextRef="now">07000</gl-
cor:accountSubID>
  <gl-cor:accountSubType contextRef="now">phase</gl-
cor:accountSubType>
</gl-cor:accountSub>
<gl-cor:accountSub>
  <gl-cor:accountSubDescription
contextRef="now">Roofing Labor</gl-
cor:accountSubDescription>
  <gl-cor:accountSubID contextRef="now">04200</gl-
cor:accountSubID>
  <gl-cor:accountSubType contextRef="now">cost
code</gl-cor:accountSubType>
</gl-cor:accountSub>
</gl-cor:account>
<gl-cor:amount contextRef="now" unitRef="usd"
decimals="0">2000</gl-cor:amount>
<gl-bus:jobInfo>
  <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
usk:jobCode>
  <gl-usk:jobDescription contextRef="now">Old Same Place
Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
  <gl-usk:jobPhaseCode contextRef="now">07000</gl-
usk:jobPhaseCode>
  <gl-usk:jobPhaseDescription contextRef="now">Roofing</gl-
usk:jobPhaseDescription>
</gl-bus:jobInfo>
</gl-cor:entryDetail>
<gl-cor:entryDetail>
  <gl-cor:lineNumber contextRef="now">18</gl-cor:lineNumber>
  <gl-cor:account>
    <gl-cor:accountMainID contextRef="now">05-08SAMEPL</gl-
cor:accountMainID>
    <gl-cor:accountMainDescription contextRef="now">Old Same
Place Division, Lot 103, New Old Post Road</gl-
cor:accountMainDescription>
    <gl-cor:accountType contextRef="now">job</gl-
cor:accountType>
    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
contextRef="now">Trim/Finish</gl-
cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">08000</gl-
cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">phase</gl-
cor:accountSubType>
    </gl-cor:accountSub>
  </gl-cor:account>

```

```

    <gl-cor:accountSub>
      <gl-cor:accountSubDescription
        contextRef="now">Landscaping</gl-
        cor:accountSubDescription>
      <gl-cor:accountSubID contextRef="now">04400</gl-
        cor:accountSubID>
      <gl-cor:accountSubType contextRef="now">cost
        code</gl-cor:accountSubType>
    </gl-cor:accountSub>
  </gl-cor:account>
  <gl-cor:amount contextRef="now" unitRef="usd"
    decimals="0">5300</gl-cor:amount>
  <gl-bus:jobInfo>
    <gl-usk:jobCode contextRef="now">05-08SAMEPL</gl-
      usk:jobCode>
    <gl-usk:jobDescription contextRef="now">Old Same Place
      Division, Lot 103, New Old Post Road</gl-usk:jobDescription>
    <gl-usk:jobPhaseCode contextRef="now">08000</gl-
      usk:jobPhaseCode>
    <gl-usk:jobPhaseDescription
      contextRef="now">Landscaping</gl-usk:jobPhaseDescription>
  </gl-bus:jobInfo>
</gl-cor:entryDetail>
</gl-cor:entryHeader>
</gl-cor:accountingEntries>

```

**Contexts, mandatory according to the XBRL 2.1, Specification, are not meant to describe the information in XBRL GL and appear only by convention. All facts are instant and developers are encouraged to duplicate/provide the date the XBRL GL information is created as the period's date.**

```

<xbrli:context id="now">
  <xbrli:entity>
    <xbrli:identifier
      scheme="http://www.xbrl.org/xbrlgl/sample">SAMPLE</xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>
    <xbrli:instant>2005-09-01</xbrli:instant>
  </xbrli:period>
</xbrli:context>

```

**Units of measure in XBRL GL are handled within the measurable or multicurrency elements. Units are provided by convention and should not be relied upon in interpreting XBRL GL data.**

```

<xbrli:unit id="usd">
  <xbrli:measure>iso4217:USD</xbrli:measure>
</xbrli:unit>

```

```

</xbrli:xbrl>

```