PROJECT ACCOUNTING

11.1   Terminology

11.1.1 Policy Terminology

The following terms are used throughout this chapter:

Entity -Wide Project Number - - a number that can be used by an agency to link a group of projects together for reporting purposes. It will not be used on a statewide basis, however, it can be used within an agency or between agencies in the same department.

Inception-to-Date - - allows project tracking and control based on the start and end date entered for the project. These dates are not constrained by the State Fiscal Year, which allows the project to be set up for less than one year or for several years in the future.

Non-Payable Projects - - capital outlay projects for which the Office of Facility Planning and Control (FPC) is only partly responsible. These projects are not in the Capital Outlay Act and payments relating to them are made by the agencies to which the funds were appropriated. FPC is involved with the architectural and engineering aspects of these projects. Also, FPC reviews invoices related to these projects before the agencies pay them. While FPC does not issue payments for these projects, it does establish 'N' projects for them and records the expenditure activity so it will post to the various Project tables in AFS.

Phase Number - - identifies the source system of the project (CFMS, AGPS, or AFS). For AFS projects, the phase may further specify the task that the budget is reserved. The phases have been predefined on the Project **Phase Table**. Agencies may request additional phases be set up if the need arises.

Project Number - - a five character alphanumeric code which is assigned by the agency to identify the project. It is a unique code within the agency that is specific to the agency. The five-character code is entered on documents in conjunction with a sub-project and phase.

Sub-Project Number - - a two-character code assigned by the agency to identify

part of the project. The sub-project number is unique to the five-character project number; however, multiple projects can have the same sub-project numbers assigned.

11.1.2 Procedure Terminology

The following are the field definitions for each project related table or document in the 1100-1170 procedures in this chapter:

11.1.2.1   Project Phase/Status Table (PRPH) 1100-1101

Field	Size	Description
PHASE –	1	Alphanumeric. Required. Enter a character specifying a project phase.
DESCRIPTION	30	Alphanumeric. Required. Enter a description of the phase. (Limited to 30 characters)
SHORT DESCR	12	Alphanumeric. Required. Enter a short description of the phase. (Limited to 12 characters)
CONSTRUCTION INDICATOR	1	Optional. If used, valid entries are:

'Y'   (Yes) if this is a construction phase.

'N'   (No) if this is not a construction phase.

11.1.2.2   Project Status Reference Table (PRST) 1110-1111

Field	Size	Description
STATUS CODE	1	Alphanumeric. Required. Enter a code to be used to identify project status.

Field	Size	Description

DESCRIPTION   30   Alphanumeric. Required. Enter a description of the status code.

SHORT DESCR   12   Alphanumeric. Required. Enter a short description of the status code.

11.1.2.3   Charge Class Table (CHRG) 1120

Field	Size	Description
FISCAL YEAR	2	Numeric Required. Enter the last two digits of the applicable fiscal year associated with the charge class code.
CHARGE CLASS	3	Alphanumeric. Required. Enter a unique code identifying the class of good or service.
NAME	30	Alphanumeric. Required. Enter a name which describes the good or service. May be used to indicate the unit of measurement to which the standard rate applies. (e.g., rate per hour or rate per day).
STANDARD RATE	8	Numeric. Required. Enter the cost per unit (dollars and cents). Up to four decimal places are allowed. The rate will be multiplied by the number of units coded on a PX transaction to compute the full cost to be charged to the project.
ACCT TYPE	2	Not used by the State of Louisiana.
REV SOURCE/	4	Not used by the State of Louisiana.
SUB REV	2	

11.1.2.4   Sub-Project Name Table (SPNT) 1130

Field	Size	Description
AGENCY	3	Alphanumeric. Required. Enter the three-character agency code for which the project/sub-project is established. Must be
Field	**Size**	**Description**

valid on the Agency (AGC2) Table.

PROJECT	5	Alphanumeric. Required. Enter the project number for which subproject names are defined. The agency/project combination must be valid on the Agency Project (AGPR) Table.
SUB PROJ	2	Alphanumeric. Required. Enter the two-character sub-project code for which a name is defined.
SUB PROJECT NAME	30	Alphanumeric. Required. Enter the name of the Sub-Project. This name will appear on the applicable reports.

11.1.2.5   Project By Appropriation Table (PAPR) 1140

Field	**Size**	**Description**
AGENCY	3	Alphanumeric. Required. Enter the three-character agency code associated with the project and appropriation unit entered in the PROJECT and APPR fields.
PROJECT	5	Alphanumeric. Required. Enter the five character unique code, which identifies the project associated with the agency and appropriation entered.
APPR	3	Alphanumeric. Required. Enter the three-character appropriation unit number for the Means of Financing associated with agency and project numbers entered in the key.
BFY	2	Numeric. Required. Enter the two-digit budget fiscal year of the Means of Financing appropriation associated with the project.
FUND	3	Alphanumeric. Required. Enter the three character Capital Outlay fund used by the project.
ORGN	4	Not used by the State of Louisiana.
Field	**Size**	**Description**

PRIORITY   1   Numeric. Optional. Priority specified in the Capital Outlay Appropriation Act. This field is optional and should be left blank if there was no bond activity.

ACT YEAR   2   Numeric. Optional. The year of the Capital Outlay Act in which the appropriation listed on this line was made.

LEGIS ACT   4   Alphanumeric. Optional. The Legislative Act number associated with the project.

11.1.2.6   Project Management Master Input Form (PJ) 1150-1160

Field   **Size**   **Description**

COMMAND AREA   See Chapter 4, 'Document Processing,' in the ISIS/AFS *Online Features Guide* for an explanation of the command area fields.

ACTION   1   Alpha. Optional. Blank defaults to 'E'. Valid entries are: 'E' (original entry) if this document is establishing a new project or 'M' (adjustment) if this document is modifying an existing project.

PJ DATE   6   Inferred. The current date entered for this document type that appears on the Dates (DATE) Table.

AGENCY   3   Alphanumeric. Required. Enter the three-character applicable agency code for this PJ document. The code must be valid on the AGC2 Table.

PROJ   5   Alphanumeric. Required. Enter the five-character project number for this PJ document. This number is assigned by the responsible agency to represent the project. If establishing a new project (action of E), the project number must also be established on the AGPR Table for this agency. If modifying an existing project (action of M), the project number must exist on the AGPR Table for this agency.

Field   **Size**   **Description**

PROJECT STATUS	1	Alpha. Optional. Enter the overall status code for this project. Predefined project status codes include:

C = Closed
E = Ended
F = Finished
N = Non-Payable
O = Open
P = Pending

The status code must be valid on the PRST Table.

PROJ MANAGER	30	Alphanumeric. Optional. Enter the name of the person responsible for the project
START DATE	6	Numeric. Required. Enter the project start date in MMDDYY format. This date is the beginning date of the project (the date of inception) or the date on which activities can be charged to the project.
END DATE	6	Numeric. Required. Enter the project date in MMDDYY format. This date is the estimated last day of project activity. This date must be greater than the START DATE.
PROJ FISC YR	2	Numeric. Optional. Enter the project fiscal year in YY format. The project fiscal year is the first state fiscal year for which the project is authorized.
DESCRIPTION	30	Alphanumeric. Optional. Enter a brief description to be associated with the project.
PROJ FY	2	Numeric. Required. Enter the calendar month in MM format.
START PRD		This is the calendar month in which the state fiscal year that is associated with this project actually starts.
ENTITY-WIDE PROJ NO	5	Alphanumeric. Optional. Enter the umbrella number which joins a group of projects together. Use this field only when applicable.

Field	**Size**	**Description**

REVENUE BUDGET IND	1	This field is not being used in Louisiana.
FHWA APPR CODE		This field is not being used in Louisiana.
FEDROUTE/ SEC		This field is not being used in Louisiana.
FHWA PROJ NUMBER		This field is not being used in Louisiana.
BOND FUNDED AMT **FED FUNDS AMT** **ENTITY FUNDS AMT** **OTHER FUNDS AMT**	14	Numeric. Optional. Enter the dollar amount of each source of funding. The expected dollar amount can be entered in one or more of the four types of revenue:

> BOND FUNDED AMT
> FED FUNDS AMT
> ENTITY FUNDS AMT
> OTHER FUNDS AMT

> If modifying a previously established project, enter the amount of change over (under) the previous amount. Do not code a sign (+ or -); the increase/decrease indicator determines whether this is to be added or subtracted from the original amount. Do not code dollar signs or commas. The decimal point is optional, but two digits must be coded for cents.

I/D	1	Alpha. Required. If the document is 'M' and a decrease is being made to the dollar amount associated with the source of funding, code a 'D' = Decrease. Otherwise optional. A blank will default to 'I'. It is okay to leave blank when adding a project.
PCT	7	Numeric. Optional. Enter the percentage associated with
Field	**Size**	**Description**

each source of funding. This is the percentage of each funding source to the total funding. The percentage can be entered in one or more of the four following types of revenue:

BOND FUNDED AMT
FED FUNDS AMT
ENTITY FUNDS AMT
OTHER FUNDS AMT

If entered, the percentage must include five decimal places.

Field	Size	Description
TOTAL PROJ BUD AMT	14	Numeric. Required. Enter the unsigned net amount of all lines on the document. This is the total of all funding sources entered for the BOND FUNDED, FED FUNDS, ENTITY FUNDS, and OTHER FUNDS AMT fields. To compute this amount:

    1.   Add together all the increase amounts   (the lines with 'I' or blank in the I/D field).

    2.   Add together all the decrease amounts   (the lines with 'D' in the I/D field).

    3.   Subtract the smaller of these amounts from the larger, and enter the difference in the field for TOTAL PROJ BUD AMT.

Field	Size	Description
SUBPROJ	2	Alphanumeric. Required. Enter the sub-project number for this PJ line. The sub-project number is assigned by the agency. A sub-project number can be used to identify a certain portion or the entire project.
PHASE	1	Alphanumeric. Required. Enter the phase code for this PJ line. The code used must be valid on the PRPH Table. A phase number can be used to identify a certain portion or the entire project.
STATUS	1	Alpha. Required. Enter the applicable project status code for this PJ line. The code used must be valid on the PRST Table.

Field   **Size**   **Description**

P/NP   This field is not being used in Louisiana.

FUNDS EDIT   1   Alpha. Required. Enter the FUNDS EDIT indicator of 'Y' for yes or 'N' for no for this PJ line. The FUNDS EDIT indicator determines the level of control on the project budget line. A 'Y' indicates that documents are checked against the budget for available funds and documents will be rejected if the budget is exceeded. An 'N' indicates that no available funds edit will be made, so documents will not be reject if a project line has insufficient budget.

CE PHASE PCT   This field is not being used in Louisiana.

AUTH DATE   6   Optional. Enter the date when documents (e.g., expense/expenditures) may be processed against this specific sub-project phase combination. If left blank, the system uses the project START DATE to determine if documents can be posted.

AGRMT DATE   This field is not being used in Louisiana.

BUDGET AMOUNT   14   Optional. Enter the budget amount for the project budget line. If modifying a previous project budget line amount, enter the amount of change over (under) the previous document. Do not code a sign (+ or -); the increase/decrease indicator determines whether this is to be added to or subtracted from the original amount. The sum of all budget amounts must equal the total budget amount on screen 1.

Do not code dollar signs or commas. The decimal point is optional, but two digits must be coded for cents.

I/D   1   Alpha. Required. . If the document is 'M' and a decrease is being made to the dollar amount associated with the source of funding, code a 'D' = Decrease. Otherwise optional. A blank will default to 'I'. It is okay to leave blank when adding a project.

Field   **Size**   **Description**

JOB NUMBER   This field is not being used in Louisiana.

DESCRIPTION   30   Alphanumeric. Optional. Enter notes about the project line.

11.1.2.7   Project Charge Transaction (PX) 1170

Field	Size	Description
COMMAND AREA		See Chapter 4, 'Document Processing,' in the *ISIS/AFS Online Features Guide* for an explanation of the command area fields.
PX DATE		Inferred. The current date entered for this document type that appears on the Dates (DATE) Table.
ACCTG PERIOD	4	Leave Blank. The accounting period will default to the accounting period associated with the transaction date.
UNITS TOTAL	7	Not used in the State of Louisiana.
DOCUMENT TOTAL	14	Numeric. Required. Enter the unsigned net amount of all lines on the document. To compute this amount:

1.   Add together all the increase amounts (the lines with 'I' or blank in the I/D field).

2.   Add together all the decrease amounts. (The lines with 'D' or blank in the I/D field).

3.   Subtract the smaller of these amounts from the larger and enter the difference in the field for DOCUMENT TOTAL.

Field	Size	Description
FY	2	Numeric. Required. Enter the budget year in YY format for this Project Charges line.
FUND	3	Alphanumeric. Required. Enter the fund code for this PX line. The code used must be valid on the Fund (FUN2) table.

AGCY	3	Alphanumeric. Required. Enter the applicable three-character agency code for this Project Charges line. The code must be valid on the Agency (AGC2) table.
ORG/SUB		Not used by the State of Louisiana.
ACTV		Not used by the State of Louisiana.
FUNC		Not used by the State of Louisiana.
OBJ	4	Alphanumeric. Optional on Project Charges lines for which the amount is calculated based on CHG, CLS, and CHG UNITS. Enter the applicable object code for the Project Charges line as required for reporting purposes. If entered, the code used must be valid on the Object (OBJ2) Table. Leave blank on Project Charges lines for which the amount is calculated based on CHG, CLS, and CHG UNITS.
SUB	2	Alphanumeric. Optional on Project Charges lines for which an object is coded. Enter the applicable sub-object code for the Project Charges lines as required for reporting purposes. Leave blank on Project Charges lines for which an object is not coded.
PROJ	5	Alphanumeric. Required. Enter the Project Number for this Project Charges line. The Project Number must exist on the Agency Project Inquiry (AGPR) Table for this agency and on other project related tables.
SUB	2	Alphanumeric. Required. Enter the sub-project number for this project Charges line. The sub-project number must exist on the project Budget Line Inquiry (PRBL) Table for this agency and on other project related tables.
PHASE	1	Alphanumeric. Required. Enter the phase code for this Project Charges line. The phase code must exist on the PRBL Table for this agency and on other project related tables.

Field	**Size**	**Description**

Field	Size	Description
CHARGE CLASS	3	Not used by the State of Louisiana.
CHARGE UNITS	7	Not used by the State of Louisiana.
AMOUNT	14	Enter the dollar amount associated with the Project Charges line. Do not code a sign (+ or -) the increase/decrease indicator determines whether this is to be added to or subtracted from the amount currently posted. Do not code dollar signs or commas. The decimal point is optional, but two digits must be coded for cents.
I/D	1	Required if this Project Charges line is a decrease. Code 'D' =Decrease. Otherwise will default to 'I'.

11.1.2.8   Non-Payable Invoice Transaction (NP) 1180

Field	Size	Description
COMMAND AREA		See Chapter 4, 'Document Processing,' in the ISIS/AFS *Online Features Guide* for an explanation of the command area fields.
NP DATE	6	Inferred. The current date entered for this document type that appears on the Dates (DATE) Table.
ACCTG PERIOD	4	Numeric. Optional. If blank, the accounting period defaults to the accounting period associated with the Non-payable Invoice transaction date (in the Calendar Date (CLDT) Table). If this transaction is to be recorded in a different accounting period, enter the desired period using fiscal month and fiscal year.
BUDGET FY	2	Numeric. Optional. If left blank, the budget fiscal year defaults to the budget fiscal year associated with the Non-Payable invoice transaction date (on the CLDT Table). If this transaction is to be recorded in a different budget fiscal year, enter the desired fiscal year in YY format.
Field	**Size**	**Description**

AGENCY	3	Alphanumeric. Required. Enter the three-character agency for this NP document. The code used must be valid on the AGC2 Table.
PROJ	5	Alphanumeric. Required. Enter the project code for this Non-payable Invoice Document. The Project Number must exist on the Agency Project Inquiry (AGPR) Table for this agency and on other project related tables. Additionally, the STATUS associated with the project number must be an 'N' for Non-Payable project.
SUB-PROJ	2	Alphanumeric. Required. Enter the sub-project number for this Non-Payable Invoice Document. This sub-project number must exist on the Project Budget Line Inquiry (PRBL) Table and Sub-Project Name (SPNT) for this agency.
PHASE	1	Required. Enter the phase code for this Non-Payable Invoice Document. The phase code must exist on the PRBL Table for this agency.
DOC TOTAL	14	Required. Enter the unsigned net amount of all lines on the document. To compute this amount:

       1.   Add together all the increase amounts. (the lines with 'I' in the I/D field)

       2.   Add together all the decrease amounts. (the lines with 'D' in the I/D field)

       3.   Subtract the smaller of these amounts from the larger and enter the difference in the field for DOC TOTAL.

CALC DOC TOTAL		Inferred. Do not code this field. It is the system-computed total of the line amounts.
ACT	1	Optional. Action for the line entry. Valid entries are 'A' (add) and 'C' (change). If left blank, defaults to 'A'. The 'A' action may be used to add new invoices and to add credit memos. When adding credit memos, the ACT field must be
Field	**Size**	**Description**

		'A' and the I/D field must be 'D'. The 'D' indicates the amount entered is to be processed as an invoice credit. The 'C' action may be used to change most of the data fields previously entered, except for invoice number. When a change action is processed for the AMOUNT, an 'I' or 'D' must be entered in the I/D field.
S/O	2	Alphanumeric. Optional. Enter the sub-object code that best describes the item named on this line.
INV NUMBER	14	Required. Enter the invoice number for the Non-Payable Invoice Document line.
INV DATE	6	Required. Enter the date in MMDDYY format on which the invoice was created.
PO/RQ NUMBER	14	Optional. Enter the Purchase Order or requisition document number referenced by the invoice.
REC FPC	6	Numeric. Optional. Enter the date the invoice was received by the Office of Facility Planning and Control.
REC FISC	6	Numeric. Optional. Enter the date the invoice was received by the Office of Facility Planning and Control's Fiscal Office. If date is entered, it must be entered in MMDDYY format.
FWD DATE	6	Numeric. Optional. Enter the date the invoice was forwarded to the appropriate office for payment. If date is entered, it must be entered in MMDDYY format.
FPC PROJ NUMBER	17	Optional. Enter the Office of Facility Planning and Control associated with the project for which the NP document is being processed or another number used to further identify the project.
VENDOR NAME	30	Alphanumeric. Optional. Enter the name of the vendor submitting the invoice.
AMOUNT	14	Required. Enter the dollar amount of the item(s) described on
Field	**Size**	**Description**

		this line. Do not code a sign (+ or -); the increase/decrease indicator determines whether this is to be added or subtracted from the original amount.
I/D	1	Required if this Non-Payable Invoice line is a decrease. Code the following: 'D' = Decrease. Otherwise optional. A blank will default to 'I'.
COMMENTS	60	Optional. Enter notes about the Non-Payable Invoice line.

11.2   Project Accounting Overview/Policies

This section describes the basic concepts of Capital Outlay Project Accounting. It identifies the tables that are used, both user-maintained and system maintained, and gives the details for the Project Master (PJ) and Project Charge (PX) transactions.

The Project Accounting component in AFS maintains project related data independent from the organization structure. Each state agency can define the project structure and usage specific to their agency. Projects may be divided into subdivisions (subprojects) to account for subprojects by defined phases. The major uses of Project Accounting are the following:

> Plan and budget for alternate fiscal years and for multiple fiscal years, independent of the state fiscal year and to record revenues and expenditures by year for the life of the project.

> Record all applicable costs and revenues so that full costs can be matched to revenues for each accounting period and over the life of the project.

> Provide management with total costs and associated revenues to assist in the decision making process so that limited resources can be used more cost effectively.

The primary function of the Project Accounting module is to identify and collect all project related financial information. All descriptive and financial information pertaining to a project structure will be maintained in the various project tables and ledgers. Information is available to support a wide variety of reporting options.

Numerous system maintained tables are updated as project specific data is processed. These tables contain descriptive data, budgets, encumbrances, expenditures, revenues, and balances for each

project, sub project and phase. In addition, there is a project ledger that maintains inception-to-date detail transactions for each project.

Project Accounting provides the capability to reject spending transactions which exceed budgeted project amounts. The available funds edit checks for project spending and is performed at the sub project/phase budget line level. Transactions which exceed available funds can be rejected or accepted based on the control level desired for each project budget line and established by the agency. Appropriations will exist and all transactions are subject to appropriation control, but these are independent of the project budget. In addition, start and end date ranges may be established that identify the time span in which project transactions may be processed. Projects and portions of projects may be closed so that transactions are not allowed.

Frequently, projects are not monitored by the same fiscal year as the state accounting fiscal year and often extend over more than one year. AFS addresses this issue by specifically providing a "project fiscal year" for each project which is independent of the accounting fiscal year. This allows the preparation of project budgets that are based on lifetime budgets. Thus, budgets can be established that are not closed at the end of the accounting fiscal year, but continue into the new year and for the life of the project with remaining balances and expended amounts intact. Reports can be produced based upon the state fiscal year, or inception-to-date for the life of the project on multi-year projects.

The principal functions of Project Accounting include the following:

>   Aggregation of all project related data

>   Multi-year inception-to-date budgeting

>   Encumbrance/spending control against project budgets

AFS uses four processes for handling project related data:

>   Processing Project Master (PJ) Transactions
>   Entering Information on Project System Tables
>   Processing Accounting Transactions from AFS
>   Processing Project Charge (PX) Transactions

The PJ transaction is used to establish a new project in AFS complete with budgetary and descriptive information, or to change the basic information pertaining to an existing project. A PJ transaction must be accepted and a valid project established in AFS before any accounting transactions that reference that project or PX transaction will be accepted. The following information is entered on the PJ transaction:

Valid project, subproject, and phase codes

Project descriptive information such as start, end, and agreement dates, status, manager, etc

Project budgets for both the entire project and for each subproject/phase

A project expenditure budget edit control option indicating whether budgetary funds control outside of the normal appropriation control will be placed on the project.

The next step is to add additional information on various tables after the project is established with the PJ transaction. Additional project information is stored on the Agency Project Description (AGP2) Table and valid project/appropriation combinations are established on the Project by Appropriation (PAPR) Table. Although adding to the AGP2 is optional, transaction will not be allowed to process without validating against the PAPR Table. An alternative view of the PAPR Table may be found on the Appropriation by Project (APRP) Table, which is sorted by agency, appropriation, and project as a complement to the PAPR key of agency, project, and appropriation.

Once the project has been established in AFS and it is linked to the (MOF) Appropriation Units, the system is ready to begin accepting accounting transactions, including purchase orders, invoices, payment vouchers, and cash receipts. This processing occurs whenever a valid code is entered in the projects/job field on a transaction. AFS will perform edits on the project field, which includes validating the code against the subproject/phase table. If a match is found, the results of the transaction are posted to the applicable tables and ledgers.

The last process involves PX transactions that are processed for indirect (non-accounting) expenditures. These are optional transactions. PX transactions are edited and once validated, posted to a project memo ledger. Appropriations are not affected by PX transactions and the financial accounting General ledger is not updated by PX amounts.

The following policies apply to Project Accounting in AFS:

OIS will maintain the project accounting functional components in AFS, which include processing of the daily updates (nightly cycles), month end processing, and annual processing. Project-life-to-date information will also be maintained in AFS.

OSRAP will maintain the functional components in AFS project accounting and will be responsible for informing all users of any changes that are made to project accounting, either through system modifications or upgrades to the system.

Agencies using the Project Accounting functionality for capital outlay projects will

spend directly against the respective MOF appropriations.

11.3   Project Accounting Hierarchy/Structure Overview/Policies

This section describes the project components and hierarchy. It also describes the project structure relative to the AFS data elements.

The project accounting capabilities of AFS provide planning and control structure which is available for on line query and project reporting. AFS provides a four level hierarchical structure for project planning and accounting. The four level structure is described below:

> **Entity-wide Project** - - The codes previously described for project management are all restricted to projects within a single agency. AFS provides a higher optional level attribute to link together, for reporting purposes, multiple projects within an agency. The entity-wide project number is a five character alphanumeric field. It may be used, for example, in a construction project where one project accounts for the land purchases and another project accounts for construction of a building. When this model is followed, the system will account for the separate projects as well as "tie" them together for central monitoring and reporting.

> **Project** - The key component of the project hierarchy is the project number. The project number is a five character alphanumeric code which is defined as unique within an agency. Therefore, agencies will have the flexibility to determine exactly what defines a project and will have the ability to assign their own numbers.

> **Subproject** - A two character alphanumeric code, which will be agency defined as to number, purpose, and description. AFS requires that every project have a least one subproject (and phase). For example, construction projects can be fairly well defined by phases such as site acquisition, pre-construction engineering, site preparation, construction, etc.

> **Phase** - Phases represent distinct stages in the project life cycle. The phase code is a single alphanumeric character and is not unique by agency. This means that agencies will share the phase identifiers on a statewide basis. In order to facilitate processing and edits, AFS requires that every project have a least one subproject and phase.

The numbering scheme for projects and subprojects is unique by AFS agency. It will be the responsibility of agencies using project accounting to determine and maintain the numbering scheme for their own projects and subprojects.

11.4   Project Coding Data Elements

Both the financial accounting and the project accounting capabilities in AFS share the same coding elements. Both are entered on the same transaction line. The following represents the AFS coding data elements for project accounting:

Required Fields:

Fund
Agency
Appropriation Unit
Object/Revenue Source
Project/Job Number

Optional Fields:

Activity

When the project data field, along with the additional data elements specific to certain transactions is entered on the transaction(s), the accepted data results in both the financial and project accounting tables and ledgers being updated.

11.5   Project Accounting Controls Overview/Policy

This section describes the various controls used for Project Accounting. These controls relate to the initial project set up and to the timing of editing and processing transactions.

Controls and edits specific to projects are performed by AFS. Some of the controls are required and some are optional.

Transactions that include a project code are subject to two primary types of edit controls: budgetary controls and document processing controls. Information on the controls is as follows:

Two types of budgetary controls may be applied to transactions that reference projects. The standard AFS appropriation edits and controls are enforced. In addition, available budget edits and controls are enforced on project budget lines if the optional project budget funds control has been selected.

Document processing controls apply to general accounting transactions on which project numbers have been coded, such as purchase orders, payment vouchers, and

cash receipts. The project, subproject, and phase must exist on the project tables before any transactions including the project number will be accepted by AFS. The transaction date must be later than the starting date of the project and, with the exception of revenues and receipts, must also be dated earlier than the end date of the project. Revenues and receipts can be posted to valid projects until the project is closed or purged, without regard to the end date.

Another control method used to edit project or job transactions is defined on the Fund/Agency (FGY2) Table. This control is the project/job precedence indicator. It determines whether to first edit a data element in the job/project coding field as job or project. Agencies will need to determine which one will be used more frequently, in order for OSRAP to set this indicator accordingly. FAGY Table setup is discussed in Chapter 2 of this manual.

NOTE: **The State currently is not using the Job Cost Billing subsystem; therefore, the "project" will always be the precedence indicator.**

The AFS Project Accounting module contains a status indicator at the subproject and phase line level for each project on the Project Budget Line (PRBL) Table. This status can be either "**O**" (Open) or "**C**" (Closed), and is initially set up or changed using a PJ transaction. In order to charge or receive funds against a project, the referenced subproject/phase must have a status of "**O**". As particular phases of a project are completed, or for a temporary discontinuance of updates, the user can optionally close ("**C**") the subproject/phase line. This prevents expenditures and receipts from being charged to the subproject and phase.

Project status codes are:

P   Pending   Project is approved for close-out list.

E   Ended   Project is closed, but not ready for purge. Project must stay at this status for 2 years.

O   Open   Project is active.

C   Closed   Project is closed and ready to be purged.

N   Non-Payable   FPC's involvement with project is limited. Project payments are monitored by FPC and recorded in several tables, but not actually made by FPC.

F   Finished   Project has been completed and is ready for close out review.

The optional funds control edit is used to limit project-spending control to the budgeted amount. If the funds edit is selected, AFS will check for available project budget before expenditure transactions will be accepted. If the spending document causes the project budget to be exceeded, the transaction will be rejected.

When establishing a new project, the phase code must be valid on the Project Phase Reference (PRPH) Table. The edits and controls listed above are discussed in the Project Accounting-Project Transactions section of this Chapter.

It will be the responsibility of agency Project Accounting users to establish and maintain the controls that are optional with projects.

11.6   Project Accounting Budgets Overview/Policy

This section describes the budgeting concepts and methods available for Project Accounting in AFS.

Project budgets are established at the following two levels:

Project level for source of funding estimates

Project, subproject, and phase levels for expenditure estimates

The PJ transaction establishes the original budgets and modifies an existing budget. The total source of funds estimate at the project level must equal the total of the expenditure estimates at the subproject and phase levels.

Project budgets are independent of, and in addition to, appropriations established for financial accounting. The appropriation controls are always enforced on accounting transactions. The Project accounting user can enforce the additional project budget control at the subproject and phase level by setting the funds control edit to "**Y**" (YES).

The subproject and phase detail level of the budgeted expenditures is established for each detail line in dollar amounts, including cents. The total of all subproject and phase detail line budgets must equal the total of the estimated funding sources at the project level.

Project accounting users may want to account for a project using several subproject and phase lines, but do not want to budget using all subproject and phase combinations. All of these must be established and validated on the project tables. This is accomplished in AFS by establishing the non-budget subproject and phase combinations with zero dollar budgets with no funds control.

The overall project level budget, which is the estimated funding source(s) at the project level, is established for both dollar amounts (including cents) and percentage of total project funding by each funding source. The funding sources are shown below:

> **Bond Funds -** This is the amount of revenue estimated to be received to fund the project from the issuance of bonds.

> **Federal Funds** - This is the amount of revenue estimated to be received to fund the project from federal funding sources.

> **Government Funds** - This is the amount of state appropriation(s) expected to be used to fund the project.

> **Other Funds** - This is the amount of revenue estimated to be received from other funding sources.

The combined total expected amount to be received from the above funding sources must equal to the total expected amount to be spent on the project and must equal 100 percent of the funding. Setting up estimated funding sources is discussed in the Project Transaction-PJ Transaction procedures of this chapter.

It will be the responsibility of agency Project Accounting users to establish and maintain the budgets for their projects.

11.7   Project Accounting Multi-Year/Full Cost Overview/Policies

This section describes the multi-year and full cost capabilities of Project Accounting.

When a project is established, the start and end dates are determined and entered on the project record. This allows multiple year projects to be budgeted for the life of the project and to remain open for multiple fiscal years. The detail transactions for the life of the project are maintained in an inception-to-date project ledger. This permits the reporting of detail data as long as the project is open.

The project is not closed at the end of each state fiscal year, but continues for as many years as the project takes to complete or close. The year-end processing and subsequent closing of the State's financial records for a fiscal year does not affect projects. The project is closed when the project end date is reached and no further transactions need to be posted. The end date is set up with the PJ transaction.
Recording of indirect and overhead costs is accomplished by using the PX transaction. This transaction posts these costs to the project ledger only. It does not post them to the general ledger

since the costs were not paid directly by the state. Using the project charge transaction allows costs such as local government or private participation to be charged to the project. Using the Project Charge transaction is discussed in the Project Transactions-PX Entry procedures section of this chapter.

The following policies apply to Project Accounting multi-year/full cost:

Agencies using project accounting will be responsible for determining the length of time a project may have transactions recorded to it, and to close the project when it has ended.

Agencies are responsible for recording full costs to a project to ensure the transaction is correct.

11.8   Project Accounting User-Maintained Tables Overview/Policies

This section provides instructions on how to enter additions and modifications of data on the user-maintained master reference tables for assisting Project Accounting users at the agencies. User is defined as either an agency end user or a control agency system administrator.

The AFS Project Accounting and Management module has six user-maintained master reference tables and five system-maintained master application tables. The user-maintained master reference tables are described below.

Agency Project Description	(AGP2)
Project Phase	(PRPH)
Project Status	(PRST)
Charge Class	(CHRG)
Project by Appropriation	(PAPR)
Sub-Project Name	(SPNT)

Each of the tables are described further in the user-maintained procedures section of this chapter.

The following policies apply to the Project Accounting User-Maintained Tables:

FPC will maintain the data on the Project Phase and Project Status Tables. Agency users that want changes or additional entries made to these tables should contact FPC.

Agency Project Accounting users will enter and maintain the data on the CHRG and

PAPR user-maintained tables.

11.9   Project Accounting System-Maintained Tables Overview

The AFS Project Accounting and Management module has five system-maintained application tables. The system-maintained master application tables are listed below:

Agency Project Inquiry	(AGPR)
Project Budget Line Inquiry	(PRBL)
Project Fiscal Year Inquiry	(PFYT)
Appropriation by Project	(APRP)
Entity Wide Project	(ENPR)

Additional information concerning each of these tables may be found in the AFS Online Features Guide, Appendix B.

11.10   Project Accounting Transactions Overview/Policies

This section provides instructions for the initial entry and subsequent modifications of PJ and PX transactions.

The following three transactions are used for establishing and modifying project master data and indirect (non-accounting) charges to a project:

Project Master Transaction	(PJ)
Project Charge Transaction	(PX)
Non-Payable Invoice Transaction	(NP)

The PJ transaction is used to establish a new project and the associated sub-projects and phases in AFS, complete with budgetary and descriptive information, or to change the basic information pertaining to an existing project/subproject/phase. A project master transaction must be accepted by AFS before any accounting transactions that reference that project will be accepted. The following types of information are entered on the PJ transaction:

Valid project, subproject, and phase codes

Project descriptive information such as start date, end date, agreement date, status, and manager

Project budgets for the entire project and for each subproject/phase

A funds edit control option indicating whether funds control outside of the normal appropriation control and expense budget control will be placed on the project

Definition or explanation of how the project will be funded, etc.

The PJ transaction results in entries made to the AGPR Table, PRBL Table, PFYT Table, and if the project is linked to a entity-wide project number, the ENPR Table.

The overall project budget is established by entering amounts to be received from the various funding sources such as bonds, federal, state, or local governments. Each subproject/phase has its own budgeted amount. The sum of all subproject/phase budgets within a project cannot exceed the total project budget.

In order to be able to charge or receive funds against a project, the referenced subproject/phase must have a status of "O" (open). As particular phases of a project are completed, the subproject/phase line must be closed to prevent additional expenditures and receipts from erroneously being recorded. This is accomplished by changing the status for the line to "C" (closed).

The statuses stored on the PJ transaction will have an important impact on the project purge process. Projects will be archived and deleted from the active tables only if the project status and all the subproject/phase statuses are "C". If the lines have a status of "C", but the project has a different status (for example "E" - Ended), then the project purge will not be archived and deleted.

The PX transaction can be used to record non-accounting charges against a project; for example, an allocated charge for computer usage, or a "per hour" charge for use of a construction vehicle. This information is posted to a memo project ledger only and does not enter the financial general accounting ledgers maintained by AFS. The PX transaction can be used to record costs associated with the project, such as local government costs or private participation, which are not paid directly to the state.

Two methods are available for entering a charge to AFS on the PX. Both methods may be used on the same transaction. They are as follows:

System-Computed Amount - - A charge class code is entered from the CHRG Table and a quantity in units, such as number of hours, number of pages, etc. To compute the chargeable amount, the system will infer a dollar rate from the table and multiply the rate by the number of units entered on the transaction.

User-Coded Amount - - The exact amount to be charged against the project is

entered directly in the amount column of the transaction. With this method, either an object code or a charge class code must also be entered on the same line.

When project Charge transactions are accepted by the system, the full charge amount will update the AGPR Table, the PRBL Table, the PFYT Table, and if the project is linked to an entity-wide project, the ENPR Table.

Each project charge transaction is identified by a document number and date in addition to the project number. Each line must be identified by either a charge class code or an object code. All other accounting codes are optional.

The following policies apply to Project Accounting transactions:

> Agency Project Accounting users will have the responsibility to enter the PJ transactions to establish valid projects/subprojects/phases and related data.

> Agency Project Accounting users will have the responsibility to maintain and modify the Project Master data when needed.

> Agency Project Accounting users will have the responsibility to determine if Project Charge transactions are to be used, and to process these transactions when applicable.

> If Project Charge transactions are used, it will be the responsibility of the Agency Project Accounting users to ensure the accuracy of the data, and perform any reconciliations that are needed or required.

11.11 Project Purge/Archive Process Overview

Projects that are closed will remain on Project Accounting system tables until they are removed with the Purge/Archive process. The purge process may run in report only (R) mode or it may run in purge mode (P). The specific mode is selected on the LDAT parameter by OIS when the job runs. In both cases, a record is written to report 5G31 – Project Purge Report. When the job runs in the "R" mode, those projects that are designated to be purged are listed, but the actual purge does not take place. When the job runs in "P" mode, the projects to be purged are listed on the report, the actual purge takes place and the AGPR, AGP2 and PRBL tables are cleared for those projects that purged.

Projects are selected to purge with the following criteria:

A single agency may be selected for this process, or projects may be purged for all agencies.

Projects will be archived and deleted from the tables only if the project status and all subproject/phase statuses are set to "C". If the lines have the status of "C", but the project has a different status (for example, "E"- Ended), then the project will not be archived and deleted.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1100**
Procedure Name: Establishing Phases for a Project/Sub-Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:
This procedure is used to define the various phases of a project or subproject. Since this is a user-maintained table, the meaning associated with each phase code will be defined based on the individual needs of the user. The phases are defined system-wide. This means that in the interest of standardization, each department establishing a project must choose its phase codes from the standard codes on this table. Since the project phase code is restricted to one alphanumeric character, there are a limited number of unique codes available. Therefore, defining a set of codes relevant to all possible projects for all departments must be a well-planned and coordinated effort. **Field definitions for the PRPH table can be found in section 11.1.2.1. of this chapter.**

Responsibility	**Action**
Agency	1. Determines the project code value and the description of the phase(s) to be added to the table for new entries, and ensures that the new code value(s) are not already on the PRPH Table.
	2. Completes the **'Project Phase/Status Table Addition/Modifications Form'** (FORM PRPH) and forwards it to FPC.
FPC	3. FPC receives the **'Project Phase/Status Table Addition/Modifications Form'** and reviews it for completeness.
	A. If the addition(s) cannot be made, notifies the requestor and states the reason that entry cannot be made.
	B. If the addition(s) can be made, updates the PRPH Table using steps 4 and 5.
	4. Accesses the PRPH Table.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1100**
Procedure Name: Establishing Phases for a Project/Sub-Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Responsibility   **Action**

FPC   A.   Types "**N**" in the ACTION field.

       B.   Types "**PRPH"** in the SCREEN field.

       C.   Presses <ENTER>. You will be at the designated table.

5.   Adds new phase(s) on PRPH as following,

       A.   Types "A" in the ACTION field.

       B.   Enters the following data on the PRPH Table for each phase to be added:

          1)   PHASE

          2)   DESCRIPTION

          3)   SHORT DESC

          4)   CONSTRUCTION INDICATOR (Optional)

       C.   Presses <ENTER>.>.>.>. If entry has no errors, status will read "ALL LINES ADDED".

NOTE: Should the entry(ies) contain errors, the data must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'A' in the ACTION field and represses <ENTER>.

6.   Types "**E**" in the ACTION field.

7.   Presses <ENTER>. This will take you out of the table and to the main menu.

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1100**
Procedure Name: Establishing Phases for a Project/Sub-Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

FPC   8.   Notifies requestor that new phase(s) have been added to PRPH table

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1101**
Procedure Name: Modifying Phase(s) for a Project/Sub project in AFS	**Date Issued:** 6/03
	Revision: **Date:**

PURPOSE AND DESCRIPTION:

This procedure is used to modify phases for a project/subproject. Since this is a user-maintained table, the meaning associated with each phase code will be defined based on the individual needs of the user. The phases are defined system-wide. This means that in the interest of standardization, each department establishing a project must choose its phase codes from the standard codes on this table. Since the project phase code is restricted to one alphanumeric character, there are a limited number of unique codes available. Consideration should be given between modifying a current phase or adding a new phase. Therefore, defining a set of codes relevant to all possible projects for all departments must be a well-planned and coordinated effort. **Field definitions for the PRPH table can be found in section 11.1.2.1. of this chapter.**

Responsibility	**Action**
Agency	1. Determines the project code value(s) and the description of the phase(s) to be modified on the PRPH table. For modification of an existing entry, the only data that can be modified is the Phase Description, Short Description, or Construction Indicator.
	2. Completes the **'Project Phase/Status Table Addition/Modifications Form'** (FORM PRPH) and forwards it to FPC.
FPC	3. FPC receives the **'Project Phase/Status Table Addition/Modifications Form'** and reviews it for completeness.
	A. If the modification(s) cannot be made, notifies the requestor and states the reason that entry cannot be made.
	B. If the modification(s) can be made, updates the PRPH Table using steps 4 - 8.

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1101**
Procedure Name: Modifying Phase(s) for a Project/Sub project in AFS	**Date Issued:** 6/03
	Revision: **Date:**

FPC

4.   Accesses the PRPH Table.

      A.   Types "**N**" in the ACTION field.

      B.   Types "**PRPH"** in the SCREEN field.

      C.   Presses <ENTER>. You will be at the designated table.

5.   "GETS" the phase(s) to be modified on PRPH by performing the following:

      A.   Types "G" in the ACTION field

      B.   Enters the phase number(s) on the PRPH Table.

      C.   Presses <ENTER>.

6.   Changes the desired phase code fields by performing the following :

      A.   Types "C" in the ACTION field

      B.   Enters the desired data over the appropriate fields' data for each phase to be changed. Listed are the fields that can be changed:

            1)   DESCRIPTION

            2)   SHORT DESC

            3)   CONSTRUCTION INDICATOR

      C.   Presses <ENTER> If entry has no errors,

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1101**
Procedure Name: Modifying Phase(s) for a Project/Sub project in AFS	**Date Issued:** 6/03
	Revision: **Date:**

FPC   status will read "ALL LINES CHANGED".

NOTE: Should the entry(ies) contain errors, the data must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'C' in the ACTION field and represses <ENTER>.

7.   Types "**E**" in the ACTION field.

8.   Presses <ENTER>. This will take you out of the table and to the main menu.

9.   Notifies requestor that change(s) to PRPH have been made.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1110**
Procedure Name: Adding Project Status Codes in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to define the status codes for projects. These status codes are informational only and are used to define the overall status at the project level. Two of the primary codes are "O"(open) and "C" closed. Project status codes are defined statewide, which means that all projects must use status codes from the valid codes on this table. A project status code is composed of one alphanumeric character. **Field definitions for the PRST table can be found in section 11.1.2.2. of this chapter.**

Responsibility	Action
Agency	1. Determines the status code value(s) and the description(s) of the status(es) to be added to the PRST Table for new entries, and ensures that the code(s) do not exist on the PRST Table.
	2. Prepares a memorandum requesting additions to the PRST Table. Forwards memorandum to FPC for approval.
FPC	3. Receives the memorandum for additions from the agency and reviews it for completeness.
	A. If the addition(s) cannot be made, notifies the requestor and states the reason that entry cannot be made.
	B. If the addition(s) can be made, updates the PRST Table and using steps 4 - 6.
	4. Accesses the PRST Table.
	A. Types "**N**" in the ACTION field.
	B. Types "**PRST"** in the SCREEN field.
	C. Presses <ENTER>. You will be at the designated table.

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1110**
Procedure Name: Adding Project Status Codes in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

FPC   5.   Adds new status code(s) on PRST by performing the following,

         A.   Types "**A**" in the ACTION field.

         B.   Enters the following data on the PRST Table for each status to be added:

             1)   STATUS CODE

             2)   DESCRIPTION

             3)   SHORT DESC

         C.   Presses <ENTER>.>.>. If entry has no errors, status will read "ALL LINES ADDED".

         NOTE: Should the entry(ies) contain errors, the data must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'A' in the ACTION field and represses <ENTER>.

      6.   Types "**E**" in the ACTION field.

      7.   Presses <ENTER>. This will take you out of the table and to the main menu.

      8.   Notifies requestor that new status(es) have been added to the PRST table.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1111**
Procedure Name: Modifying Project Status Codes in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to modify project status codes established in AFS. The only data that can be modified for an existing entity is the Status Description and the Status Short Description. The status codes are informational only and are used to define the overall status at the project level. Two of the primary codes are "O" (open) and "C" (closed). Project status codes are defined statewide, which means that all projects must use status codes from the valid codes on the PRST table. A project status code is composed of one alphanumeric character. **Field definitions for the PRST table can be found in section 11.1.2.2. of this chapter.**

Responsibility	Action
Agency	1. Determines the status code value(s) and the description(s) of the status(es) to be modified and ensures that the code(s) exist on the PRST Table.
	2. Prepares a memorandum requesting change(s) to the PRST Table. Forwards memorandum to FPC for approval.
FPC	3. Receives the memorandum for change from the agency and reviews it for completeness.

        A. If the change(s) cannot be made, notifies the requestor and states the reason that entry cannot be made.

        B. If the change(s) can be made, updates the PRST Table and using steps 4 - 7.

    4. Accesses the PRST Table

        A. Types "**N**" in the ACTION field.

        B. Types "**PRST"** in the SCREEN field.

        C. Presses <ENTER>. You will be at the designated

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1111**
Procedure Name: Modifying Project Status Codes in AFS	**Date Issued:** 3/98
	Revision: 1 Date: 6/03

FPC   table.

5.   "GETS" the status code(s) to be modified on the PRST table by performing the following:

   A.   Types "**G**" in the ACTION field.

   B.   Enters the following data on the PRST Table:

      1)   STATUS CODE

      2)   DESCRIPTION

      3)   SHORT DESC

   C.   Presses <ENTER>.

6.   Changes the desired status code fields by performing the following :

   A.   Types "**C**" in the ACTION field

   B.   Enters the desired data over the appropriate fields' data for each status to be changed. Listed are the fields that can be changed:

      1)   DESCRIPTION

      2)   SHORT DESC

   C.   Presses <ENTER>.>. If entry has no errors, status will read "ALL LINES CHANGED".

   NOTE: Should the entry(ies) contain errors, the data

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1111**
Procedure Name: Modifying Project Status Codes in AFS	**Date Issued:** 3/98
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FPC   **must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'C' in the ACTION field and represses <ENTER>.**

7.   Types "**E**" in the ACTION field.

8.   Presses <ENTER>. This will take you out of the table and to the main menu.

9.   Notifies requestor that change(s) to PRST have been made.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1120**
Procedure Name: Establishing Classes of Goods/Services with related Costs for Projects in AFS	**Date Issued:** 3/98
	Revision: 1 Date: 6/03

PURPOSE AND DESCRIPTION:

This procedure is used to establish different classes of goods and services and assign each a standard cost or rate per unit. It is keyed by fiscal year and charge class code. When a PX document is processed, the project Charge program uses these codes to compute indirect charges by multiplying the unit of goods or services by the standard rate defined on the Charge Class reference table. This table is shared by the Job Cost Accounting and Federal Aid Management sub-systems. This is a user maintained table. **Field definitions for the CHRG table can be found in section 11.1.2.3. of this chapter.**

Responsibility	Action

Agency

1. Determines the charge classes and standard rate for each class that will be used for standard charging on the PX transaction.

2. Accesses the CHRG Table.

   A. Types "**N**" in the ACTION field.

   B. Types "**CHRG"** in the SCREEN field.

   C. Presses <ENTER>. You will be at the designated table.

3. Adds new Class(es) of Goods/Services with related costs on the CHRG table by performing the following:

   A. Types "**A**" in the ACTION field.

   B. Enters the following data on the CHRG Table:

      1) FISCAL YEAR

      2) CHARGE CLASS

      3) NAME

Responsibility	Action

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1120**
Procedure Name: Establishing Classes of Goods/Services with related Costs for Projects in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

4)   STANDARD RATE

C.   Presses <ENTER>.>. If entry has no errors, status will read "ALL LINES ADDED".

NOTE: Should the entry(ies) contain errors, the data must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'A' in the ACTION field and represses <ENTER>.

4.   Types "**E**" in the ACTION field.

5.   Presses <ENTER>. This will take you out of the table and to the main menu.

OSRAP

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1130**
Procedure Name: Establishing Sub-Project Names in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to establish and store numbers and names for sub-projects. These names are used for descriptions on reports. This is a user maintained table. **Field definitions for the SPNT table can be found in section 11.1.2.4. of this chapter.**

Responsibility	Action
Agency	1. Determines what sub-project codes will be used for a project and what names will be assigned to each.
	2. Accesses the SPNT Table.
	A. Types "**N**" in the ACTION field.
	B. Types "**SPNT"** in the SCREEN field.
	C. Presses <ENTER>. You will be at the designated table.
	3. Adds new sub-project name(s) on the SPNT table by performing the following:
	A. Types "**A**" in the ACTION field.
	B. Enters the following data on the SPNT Table:
	1) AGENCY
	2) PROJECT
	3) SUB PROJ
	4) SUB PROJECT NAME

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1130**
Procedure Name: Establishing Sub-Project Names in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

C.   Presses <ENTER>. If entry has no errors, status will read "ALL LINES ADDED".

NOTE: Should the entry(ies) contain errors, the data must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'A' in the ACTION field and represses <ENTER>.

4.   Types "**E**" in the ACTION field.

5.   Presses <ENTER>. This will take you out of the table and to the main menu.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1140**
Procedure Name: Establishing a Project/ Appropriation Relationship in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to establish the valid project/appropriation combinations for project accounting transaction using the PAPR table. The table is keyed by agency, project, appropriation, budget fiscal year, fund, and appropriation organization. After a project is established in the project accounting system and appropriation in AFS, the user will enter all valid combinations on this table. Project transactions (except the DS, WV, and NP), which do not have a combination appearing on this table, will reject when they are processed. The APRP table is an alternate view of this table. Whenever an addition, deletion, or change is entered on the Project by Appropriation Table, the APRP is automatically updated by the system. This is a user-maintained table. **Field definitions for the PAPR table can be found in section 11.1.2.5. of this chapter.**

Responsibility	**Action**

Agency	1.	Determines the need to establish a new project/ appropriation relationship on the PAPR table.
	2.	Accesses the PAPR Table
		A. Types "**N**" in the ACTION field.
		B. Types "**PAPR"** in the SCREEN field.
		C. Presses <ENTER>. You will be at the designated table.
	3.	Adds new project/appropriation relationship(s) on the PAPR table by performing the following:
		A. Types "**A"** in the ACTION field
		B. Enters the following data on the PAPR table for each project/appropriation combination:
		1) AGENCY

Responsibility **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number: 1140**
Procedure Name: Establishing a Project/ Appropriation Relationship in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

                2)   PROJECT

                3)   APPR

                4)   BFY

                5)   FUND

                6)   PRIORITY (Optional)

                7)   ACT YEAR (Optional)

                8)   LEGIS ACT (Optional)

      C.   Presses <ENTER>. If entry has no errors, status will read "ALL LINES ADDED".

NOTE: Should the entry(ies) contain errors, the data must be corrected. Error messages appear at he bottom of the screen. Once the errors have been corrected, type 'A' in the ACTION field and represses <ENTER>.

    4.   Types "**E**" in the ACTION field.

    5.   Presses <ENTER>. This will take you out of the table and to the main menu.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1150**
Procedure Name: Establishing a New Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to establish a new project in AFS complete with budgetary and descriptive information. A PJ transaction must be accepted and a valid project established in AFS before any accounting transactions or PX transactions that reference that project will be accepted. **Field definitions for the PJ transaction can be found in section 11.1.2.6. of this chapter.**

Responsibility	**Action**

Agency

1. Determines the project code, sub-project(s), and associated data needed to establish the project.

    NOTE: **Project codes are unique by agency. Phase codes are statewide and must be valid on the PRPH Table.**

2. Accesses the SUSF Table.

    A. Types "**N**" in the ACTION field.

    B. Types "**SUSF**" in the SCREEN field.

    C. Presses <ENTER>. You will be at the designated table.

3. Creates a new PJ transaction.

    A. Types **'NEW'** in the FUNCTION field.

    B. Presses <TAB> to the DOCUMENT area.

    C. Types the following information in the corresponding fields under DOCUMENT.

        1) Type **'PJ'** in the TYPE field. (Tab over)

Responsibility	**Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1150**
Procedure Name: Establishing a New Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

2) Type agency number in the AGCY field.

3) Type **'PJ#'** in the NUMBER field. The number sign or pound sign will automatically assign the next document number for your agency to this PJ document for your agency.

4. Presses <**ENTER**>. The screen displays a new PJ Document with information entered in the DOCUMENT fields.

5. Enters the following on the Project Management Input Form (PJ):

Screen One:

A. AGENCY

B. PROJ

C. PROJECT STATUS

D. PROJ MANAGER (Optional)

E. START DATE

F. END DATE

G. PROJ FISC YR

H. DESCRIPTION   (Optional)

I. PROJ FY START PRD

J. ENTITY-WIDE PROJ NO   (Optional)

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1150**
Procedure Name: Establishing a New Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency   K.   BOND FUNDED AMT
                                                        FED FUNDS AMT
                                                        ENTITY FUNDS AMT
                                                        OTHER FUNDS AMT

                                                        An amount must be entered for one or more of the above
                                                        funding sources.

                                              L.   I/D

                                              M.   PCT – (Optional)

                                              N.   TOTAL PROJ BUD AMT

                                              Screen Two

                                              O.   SUBPROJ

                                              P.   PHASE

                                              Q.   STATUS

                                              R.   FUNDS EDIT

                                              S.   AUTH DATE – (Optional)

                                              T.   BUDGET AMOUNT

                                              U.   I/D

                                              V.   DESCRIPTION - (Optional)

                                    6.   Edits the document.

Responsibility   **Action**

Agency   A.   Presses <HOME> to move to the FUNCTION field.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1150**
Procedure Name: Establishing a New Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

        B.   Types **'EDIT DOC'** in the FUNCTION field.

        C.   Presses <ENTER>. If document has no errors, status will change to PEND1.

NOTE: Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION and represses <ENTER>.

7.   Types **'END'** in the FUNCTION field.

8.   Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Authorized Agency Approver

9.   Types **'APPROVE DOC'** in the FUNCTION field.

10.   Presses <**ENTER**>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.

11.   Types **'RUN DOC'** in the FUNCTION field.

12.   Presses <**ENTER**>.

13.   Types **'END'** in the FUNCTION field to return to SUSF.

14.   Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1160
Procedure Name: Changing a Project's field values in AFS	Date Issued: 3/98
	Revision: 1 Date: 6/03

PURPOSE AND DESCRIPTION:

This procedure is used to change the basic information pertaining to an existing project. A valid project must exist in AFS (from the processing of a PJ transaction) before any accounting transactions can be processed against it and before any PX transactions will be accepted for it. **Field definitions for the PJ document can be found in section 11.1.2.6. of this chapter.**

Responsibility	Action
Agency	1. Determines the changes that are needed for a project code.

        NOTE: **Project codes are unique by agency. Phase codes are statewide and must be valid on the PRPH Table.**

    2. Accesses the SUSF Table

        A. Types "**N**" in the ACTION field.

        B. Types "**SUSF**" in the SCREEN field.

        C. Presses <ENTER>. You will be at the designated table.

    3. Creates a new PJ transaction.

        A. Types '**NEW**' in the FUNCTION field.

        B. Presses <TAB> to the DOCUMENT area.

        C. Types the following information in the corresponding fields under DOCUMENT.

            1) Types '**PJ**' in the TYPE field. (Tab over)

Responsibility	Action

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1160**
Procedure Name: Changing a Project's field values in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

2) Types agency number in the AGCY field.

3) Types **'PJ#'** in the NUMBER field. The number sign or pound sign will automatically assign the next document number for your agency to this PJ document for your agency.

4. Presses <**ENTER**>. The screen displays a new PJ Document with information entered in the DOCUMENT fields.

5. Enters the required data and data to be modified in the appropriate fields on screen one as follows:

A. ACTION – Enter '**M**' (modify).

B. AGENCY (required).

C. PROJ (required).

D. PROJECT STATUS

G. PROJ MANAGER

H. START DATE

I. END DATE

J. PROJ FISC YR (required)

K. DESCRIPTION

L. PROJ FY START PRD

M. ENTITY-WIDE PROJ NO

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1160**
Procedure Name: Changing a Project's field values in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

N.   BOND FUNDED AMT
FED FUNDS AMT
ENTITY FUNDS AMT
OTHER FUNDS AMT

O.   I/D

P.   PCT

Q.   TOTAL PROJ BUD AMT

Screen Two

R.   SUBPROJ

S.   PHASE

T.   STATUS

U.   FUNDS EDIT

V.   AUTH DATE

W.   BUDGET AMOUNT

X.   I/D

Y.   DESCRIPTION

6.   Edits the document

A.   Presses <HOME> to move to the FUNCTION.

B.   Types **'EDIT DOC'** in the FUNCTION.

Responsibility   **Action**

Agency   C.   Presses <ENTER>. If document has no errors, status

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1160**
Procedure Name: Changing a Project's field values in AFS	**Date Issued:** 3/98
	Revision: 1 Date: 6/03

will read **PEND1**.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION field and represses <ENTER>.**

7. Types **'END'** in the FUNCTION field.

8. Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Authorized Agency
Approver

9. Types **'APPROVE DOC'** in the FUNCTION field.

10. Presses <**ENTER**>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.

11. Types **'RUN DOC'** in the FUNCTION field.

12. Presses <**ENTER**>.

13. Types **'END'** in the FUNCTION field to return to SUSF.

14. Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1170
Procedure Name: Recording Indirect Charges to a Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to record indirect charges to a project in AFS. The PX transaction will not post to the General ledger or update any budgetary tables. **Field definitions for the PX transaction can be found in section 11.1.2.7. of this chapter.**

Responsibility		Action
Agency	1.	Determines whether indirect charges are to be made to a project and the charge methods to be used.
	2.	Accesses the SUSF Table

        A.   Types "**N**" in the ACTION field.

        B.   Types "**SUSF**" in the SCREEN field.

        C.   Presses <ENTER>. You will be at the designated table.

    3.   Creates a new PX transaction.

        A.   Types '**NEW**' in the FUNCTION field.

        B.   Presses <TAB> to the DOCUMENT area.

        C.   Types the following information in the corresponding fields under DOCUMENT.

            1)   Type '**PX**' in the TYPE field. (Tab over)

            2)   Type agency number in the AGCY field.

            3)   Type '**PX#**' in the NUMBER field. The number sign or pound sign will automatically

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1170**
Procedure Name: Recording Indirect Charges to a Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency   assign the next document number for your
                                          agency to this PX document for your agency.

4.   Presses <**ENTER**>. The screen displays a new PX Document with information entered in the DOCUMENT fields.

5.   Enters the necessary data for the PX into AFS.

A.   ACCOUNTING PERIOD

B.   DOCUMENT TOTAL

C.   FY

D.   FUND

E.   AGCY

F.   OBJ/SUB

G.   PROJ.SUB

H.   PHASE

I.   AMOUNT

J.   I/D – Required if this Project Charges line is a decrease. Code ' D' =Decrease. Otherwise will default to 'I'.

6.   Edits the document

A.   Presses <HOME> to move to the FUNCTION field.

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1170**
Procedure Name: Recording Indirect Charges to a Project in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

B.   Types **'EDIT DOC'** in the FUNCTION field.

C.   Presses <ENTER>. If document has no errors, status will read PEND1.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION field and represses <ENTER>.**

7.   Types **'END'** in the FUNCTION field.

8.   Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Authorized Agency
Approver

9.   Types **'APPROVE DOC'** in the FUNCTION.

10.   Presses <**ENTER**>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.

11   Types **'RUN DOC'** in the FUNCTION field.

12.   Presses <**ENTER**>.

13.   Types **'END'** in the FUNCTION field to return to SUSF.

14.   Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1180
Procedure Name: Recording Non-Payable Costs to Non-Payable Projects in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

This procedure is used to record charges against non-payable projects in AFS. The NP transaction will update the expenditure amount on the Agency Project (AGPR) Table, Project Budget Line (PRBL) Table, Project Fiscal Year (PFYT) Table, and, if the non-payable project is linked to an entity-wide number, the entity-wide project (ENPR) Table. In addition, the NP transaction will update the Non-Payable Project Invoice (NPPI) Table with all relevant information. The NP transaction will be edited to ensure the overall project status is 'Non-Payable', the transaction is within the project start and end dates, the sub-project/phase has a status of 'O' (Open), and that sufficient budget exists to process the transaction. As with the PX transaction, the NP transaction will not post to the General ledger or update any budgetary tables. **Field definitions for the NP transaction can be found in section 11.1.2.8. of this chapter.**

Responsibility	Action
Agency	1. Determines that charges need to be entered for a non-payable project.
	2. Accesses the SUSF Table
	A. Types "**N**" in the ACTION.
	B. Types "**SUSF**" in the SCREEN.
	C. Presses <ENTER>. You will be at the designated table.
	3. Creates a new NP transaction.
	A. Types **'NEW'** in the FUNCTION filed.
	B. Presses <TAB> to the DOCUMENT area.
	C. Types the following information in the corresponding fields under DOCUMENT.

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1180**
Procedure Name: Recording Non-Payable Costs to Non-Payable Projects in AFS	**Date Issued:** 3/98
	Revision: 1 Date: 6/03

Agency

1)   Types **'NP'** in the TYPE field. (Tab over)

2)   Types agency number in the AGCY field.

3)   Types **'NP#'** in the NUMBER field. The number sign or pound sign will automatically assign the next document number for your agency to this NP document.

4.   Presses <**ENTER**>. The screen displays a new NP Document with information entered in the DOCUMENT fields.

5.   Enters charges to the non-payable project by completing the necessary fields on the NP document.

A.   BUDGET FY

B.   AGENCY

C.   PROJ

D.   SUB-PROJ

E.   PHASE

F.   DOC TOTAL

G.   ACT   (Action)

H.   S/O   (Sub-object)

I.   INV NUMBER

J.   INV DATE

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1180**
Procedure Name: Recording Non-Payable Costs to Non-Payable Projects in AFS	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Agency

    K.   PO/RQ NUMBER

    L.   REC FPC

    M.   REC FISC

    N.   FWD DATE

    O.   FPC PROJ NUMBER

    P.   VENDOR NAME

    Q.   AMOUNT

    R.   I/D

    S.   COMMENTS

6.   Edits the document

    A.   Presses <HOME> to move to the FUNCTION field.

    B.   Types **'EDIT DOC'** in the FUNCTION field.

    C.   Presses <ENTER>. If document has no errors, status will read PEND1.

NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message 'DOCUMENT ERRORS DETECTED'. Once the errors have been corrected, the document can be re-edited. Types 'EDIT DOC' in the FUNCTION field and represses <ENTER>.**

Responsibility   **Action**

Agency   7.   Types **'END'** in the FUNCTION field.

OSRAP

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1180**
Procedure Name: Recording Non-Payable Costs to Non-Payable Projects in AFS	**Date Issued:** 3/98
	Revision: 1 Date: 6/03

8.   Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Authorized Agency Approver

9.   Retrieves the **NP** document from **SUSF**.

A.   Types **'S'** in the ACTION field.

B.   Presses <TAB> until Line 01 or the line where the document number appears is reached.

C.   Presses <**ENTER**>. **NP** document is displayed.

10.   Reviews the Document for accuracy.

11.   Types **'APPROVE DOC'** in the FUNCTION field.

12.   Presses <**ENTER**>. An approval message is displayed stating that approval 1 has been applied and that other approvals are pending.

13.   Types **'END'** in the FUNCTION field.

14.   Presses <**ENTER**>. This "ends out" of document and returns to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1190
Procedure Name: Project Close-Out Process Overview	Date Issued: 3/98
	Revision: 1 Date: 6/03

PURPOSE AND DESCRIPTION:
Agencies with capital outlay projects will initiate the steps to close out those projects which will not have further activity. Procedures for closing out capital outlay projects in AFS vary slightly, depending on the type of monies appropriated to the projects (e.g., self generated, interagency transfer, federal, etc). These procedures are defined for each possible funding situation in this section. **This procedure is used for all funding situations.**

Responsibility		Action
Agency	1	Prepares and submits 3G01 or Ad Hoc report to the STO for the projects to be closed.
STO	2.	Receives completed Capital Outlay Project Close-Out Report from the appropriate agency and reviews it for completeness and accuracy.
	3.	Reviews the Appropriation Master Inquiry (EAP2) Table for each MOF appropriation for cash available and budget.
	4.	Prints EAP2 screens for all project MOF appropriations and attaches printouts to the Capital Outlay Project Close-Out Report form. This action will verify the cash available and budget in each MOF appropriation.
	5.	Determines the accounting entries on a case by case basis and enters journal entries on the appropriate documents as needed.
	6.	Forwards a memo to the agency indicating that the unspent monies have been transferred and that the MOF appropriations should be inactivated.
	7.	Files the Capital Outlay Project Close-Out Report and copies of the journal voucher and other related documents in a folder entitled "Project Close-Outs".

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1190**
Procedure Name: Project Close-Out Process Overview	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Responsibility   **Action**

Agency

8.   Enters PJ document with 'M' (modify) action and changes sub- project/phase status to 'C' (closed) and overall project status to 'E' (ended). The overall project will be moved to a status of "C" when all financial activity has ceased for a period of two fiscal years. This is done after all documents to transfer unexpended funds to the proper source have been processed.

9.   When all projects associated with an appropriation unit have been closed and all unexpended cash has been moved, deactivates the original (old) appropriations through AFS using an AP document to deactivate (Act ='D') if the appropriations were originally setup in AFS. Appropriation End Date will be 6/30 of the current fiscal year. If an appropriation originated in BDS (BFY 97 or greater), it will be deactivated through BDS.

OSRAP

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1191**
Procedure Name: Project Close-Out Process Overview- General Fund Means-Of-Financing Balance reverting Back to the General Fund	**Date Issued:** 3/98
	Revision: **Date:**

PURPOSE AND DESCRIPTION:

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have further activity. Procedures for closing out capital outlay projects in AFS may vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., self generated, interagency transfer, federal, etc). These procedures are defined for each possible funding situation in this section. **This procedure is used for an alternate funding situation. Situation 1: General Fund Means-Of-Financing Balance reverting Back to the General Fund. NOTE: Organizations are not used in the Capital Outlay funds 055 and 075.**

Responsibility		Action
Agency/STO	1	Follows procedure 1190 – <u>Project Close Out Process Overview</u>.
STO	2.	Prepares a Journal Voucher (JV) to transfer cash from the Capital Outlay fund to the General Fund (remaining budget from the EAP2 table).

FUND	AGENCY	ORGN	APPR UNIT	OBJ/RSRC	B/SACCT	JOB NUMBER	FROM/ TO FD	DR	CR
The accounting entries are as follows for Capital Outlay assuming fund 075:									
075	115			T110		12345RRR	000	XXX	
075	115				6000				XXX
The accounting entries are as follows for 148:									
000	148	7125	T01	T100			075		XXX
000	148				6005			XXX	

> **NOTE:**   Since the budget year is in the header of the journal voucher, if the cash is being transferred from a prior budget year to the current budget year, two JV's will have to be prepared. All cash indicators will be set to 'Y' for revenue lines and 'N' for cash lines.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1192
Procedure Name: Project Close-Out Process Overview – Non General Fund Means-Of-Financing Appropriation Remaining Monies Reverting to the General Fund	Date Issued: 3/98
	Revision: Date:

PURPOSE AND DESCRIPTION:

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have further activity. Procedures for closing out capital outlay projects in AFS may vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., self generated, interagency transfer, federal, etc). These procedures are defined for each possible funding situation in this section. **This procedure is used for an alternate funding situation. Situation 2: Non-General Fund Means-Of-Financing Appropriation Remaining Monies Reverting to the General Fund (Self-Generated, Interagency Transfer, etc.)**

Responsibility		Action
Agency/STO	1	Follows procedure 1190 – Project Close Out Process Overview.
STO	2.	Prepares a Journal Voucher (JV) to transfer cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended.

FUND	AGENCY	ORGN	APPR UNIT	OBJ/RSRC	B/SACCT	JOB NUMBER	FROM/ TO FD	DR	CR
The accounting entries are as follows for Capital Outlay assuming fund 075:									
075	115		XXX*	T110		12345RRR	000	XXX	
075	115				6000				XXX
The accounting entries are as follows for 148:									
000	148	7125	T01	T100			075		XXX
000	148				6005			XXX	

* The appropriation unit indicated on the Close Out report should be used.

NOTE: If the funds are to be returned to a NON-ISIS agency, the agency administering the project will enter the transfer using a PV document.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1193
Procedure Name: Project Close-Out Process Overview – Non General Fund Means – Of - Financing Appropriation Remaining Monies Reverting to Other Funds	**Date Issued:** 3/98
	Revision: 1 **Date:**6/03

PURPOSE AND DESCRIPTION:

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have further activity. Procedures for closing out capital outlay projects in AFS may vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., self generated, interagency transfer, federal, etc). These procedures are defined for each possible funding situation in this section. **This procedure is used for an alternate funding situation. Situation 3: Non-General Fund Means-Of-Financing Appropriation Remaining Monies Reverting to Other Funds.**

Responsibility	Action
Agency/STO	1. Follows procedure 1190 – <u>Project Close Out Process Overview</u>.
STO	2. Prepares a Journal Voucher (J2) to transfer cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended.

The accounting entries are as follows for Capital Outlay assuming fund 075:									
FUND	AGENCY	ORGN	APPR UNIT	OBJ/RSRC	B/SACCT	JOB NUMBER	FROM/ TO FD	DR	CR
075	115		XXX*	T110		12345RRR	000	XXX	
075**	115				6000				XXX
The accounting entries for 148 will be determined on a case by case basis.									

   * The appropriation unit indicated on the Close Out report should be used.

  ** Cash lines not coded –Automatic Offset.

OSRAP	3. Approves the J2 in AFS

NOTE: If the funds are to be returned to a NON-ISIS agency, the agency administering the project will enter the transfer using a PV document.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number: 1194**
Procedure Name: Project Close-Out Process Overview - Capital Outlay Projects Funded with Federal Funds	**Date Issued:** 3/98
	Revision: 1 Date:6/03

PURPOSE AND DESCRIPTION:

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have further activity. Procedures for closing out capital outlay projects in may vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., self generated, interagency transfer, federal, etc). These procedures are defined for each possible funding situation in this section. **This procedure is used for an alternate funding situation. Situation 4: Capital Outlay Projects Funded with Federal Funds.**

Responsibility		**Action**
Agency	1	Follows procedure 1190 – <u>Project Close Out Process Overview</u>.
	2.	Prepares a Payment Voucher (PV) to transfer cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended. The cash should be returned to the state agency from which the federal funds were obtained for return to the federal Granting agency

The accounting entries are as follows for Capital Outlay assuming fund 075:									
FUND	AGENCY	ORGN	APPR UNIT	OBJ/RSRC	B/SACCT	JOB NUMBER	FROM/ TO FD	DR	CR
075	115		XXX*	1971		12345RRR	000	XXX	
075**	115				6000				XXX

    * The appropriation unit indicated on the Close Out report should be used.
    ** Cash lines not coded –Automatic Offset.

NOTE:	If the funds are to be returned to a NON-ISIS agency, the agency administering the project will enter the transfer using a PV document.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1195
Procedure Name: Project Close-Out Process Overview – Capital Outlay Projects Funded by Bonds	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

PURPOSE AND DESCRIPTION:

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have further activity. Procedures for closing out capital outlay projects in AFS vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., self generated, interagency transfer, federal, etc). These procedures are defined for each possible funding situation in this section. **This procedure is used for an alternate funding situation. Situation 5: Capital Outlay Projects Funded with Bond Monies.**

Responsibility		Action
Agency/STO	1.	Follows procedure 1190 – <u>Project Close Out Process Overview</u>.
STO	2.	Prepares and processes Appropriation Transaction (AP) in AFS to establish one Means of Financing appropriation number (T appropriation) using the same bond series number that is on the MOF being closed out. This step is not necessary if a MOF has already been established with the specific bond series number.
	3.	Prepares a Journal Voucher (J2) to reclassify the cash from the Capital Outlay appropriation being closed by decreasing the actual collected in the appropriation to the amount expended and increasing the actual collected in the "T" appropriation.

The accounting entries are as follows for Capital Outlay assuming fund 075:									
FUND	AGENCY	ORGN	APPR UNIT	OBJ/RSRC	B/SACCT	JOB NUMBER	FROM/ TO FD	DR	CR
075	115		XXX*	1855		12345RRR		XXX	
075**	115				6000				XXX
The accounting entries are as follows for 148:									
XXX	148	XXXX	TXX	1855					XXX
XXX**	148				6000			XXX	

    * The appropriation unit indicated on the Close Out report should be used.

Responsibility   **Action**

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1195	
Procedure Name: Project Close-Out Process Overview – Capital Outlay Projects Funded by Bonds	Date Issued: 3/98	
	Revision: 1	Date: 6/03

** Cash lines not coded –Automatic Offset.

OSRAP   4.   Approves the J2 in AFS

OSRAP

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures Number: 1196**
Procedure Name: Project Close-Out Process Overview - Monies remaining in Means of Financing from allocation of interest earnings are to be transferred to Bond Security and Redemption Fund	**Date Issued:** 3/98
	Revision: 1 Date: 6/03

PURPOSE AND DESCRIPTION:

Agencies with capital outlay projects will initiate the steps to close out capital outlay projects which will not have further activity. Procedures for closing out capital outlay projects in AFS vary slightly, depending on the type of monies appropriated to the capital outlay project (e.g., self generated, interagency transfer, federal, etc). These procedures are efined for each possible funding situation in this section. **This procedure is used for an alternate funding situation. Situation 6: Monies remaining in Means of Financing from allocation of interest earnings are to be transferred to Bond Security and Redemption Fund.**

Responsibility	Action	
Agency/STO	1.	Follows procedure 1190 – <u>Project Close Out Process Overview</u>.
STO	2.	Prepares a Journal Voucher (J2) to transfer the cash from the Capital Outlay fund and decrease the actual collected in the appropriation to the amount expended.

FUND	AGENCY	ORGN	APPR UNIT	OBJ/RSRC	B/SACCT	JOB NUMBER	FROM/ TO FD	DR	CR
The accounting entries are as follows for Capital Outlay assuming fund 075:									
075	115		XXX*	T110		12345RRR	B15	XXX	
075***	115				6000				XXX
The accounting entries are as follows for 148:									
B15	148	7124	T04	T100			075		XXX
B15**	148				6B15			XXX	

  * The appropriation unit indicated on the Close Out report should be used.

  ** BS&R Dummy A/C – Transfer TO/FROM other funds.

Manual Name: Control Agencies Policies and Procedures Manual	**Section: Agency Procedures** **Number: 1196**
Procedure Name: Project Close-Out Process Overview - Monies remaining in Means of Financing from allocation of interest earnings are to be transferred to Bond Security and Redemption Fund	**Date Issued:** 3/98
	Revision: 1 **Date: 6/03**

Responsibility   **Action**

     *** Cash lines are shown for informational purposes only – Automatic Offset.

OSRAP   3.   Approves the J2 in AFS