



# **Validation Session**

## **Asset Accounting**

December 10 & 11, 2008

# **LaGov**

**Template Version 1.2**

Updated: 12/8/2008



# Validation Session Agenda

- Purpose
- Work Session Recap
- To-Be Processes by Topic
  - Key Design Elements and Decisions
  - Changes and Challenges
  - Open Issues
  - Benefits/Improvements
- Supporting Master Data Design
  - Key Design Elements and Decisions
  - Changes and Challenges
  - Open Issues
  - Benefits/Improvements
- FRICE-W objects
- Conversion Strategy and Interim Solution
- Organizational Impacts
- Next Steps
- Questions



# Purpose of Validation Sessions

- Validation Sessions are intended to provide feedback to the workshop participants regarding the TO-BE process design:
  - Review and discuss TO-BE business process design
    - Confirm adherence to Leading Practices inherent in SAP or reasons for differing
    - Ensure the State's business requirements have been addressed
    - Highlight decisions that define the process, approval steps, and integration points
  - Review and discuss Master Data design
    - Address key integration points
    - Support organizational requirements
    - Consistent and appropriate use of data fields
  - Identify areas of changing process, roles, and responsibilities
  - Resolve open issues or identify strategy for resolution
  - Analyze and document the benefits, improvements, and challenges inherent in the TO-BE process design

***Note: Validation sessions are an affirmation of work session decisions, and assume the SAP functionality knowledge covered in TO-BE session.***



# Purpose of Today's Validation Session

- Confirm Asset Classes
- Confirm Key Decisions regarding Asset Master Records
- Review process flows for AMR transactions
- Review Physical Inventory and Bar Coding
- Address Reporting Requirements
- Confirm Periodic Processing decisions
- Confirm key decisions for Data Conversion



# Workshop Session Recap

Business Process	Workshop Codes	Goals	Work Session Date	AM/PM
Asset Classes	FI-AA-001	<ul style="list-style-type: none"> <li>▪ Determine what asset classifications will be required for capital assets, capital leases, assets under construction, and low value assets.</li> <li>▪ Determine the requirements for asset reporting in terms of selection criteria, sort / totaling by asset class criteria</li> <li>▪ Identify unique characteristics of data required for assets within an asset class</li> <li>▪ Determine What asset record numbering criteria that would provide the most analytical flexibility and ease for reporting or visual recognition</li> <li>▪ Identify any different depreciation calculation requirements within a given asset class.</li> <li>▪ Identify asset valuation posting requirements</li> <li>▪ Identify the general ledger posting requirements for each of full and modified accrual posting and any other relevant depreciation areas/books/ledgers</li> <li>▪ Discuss Other considerations for determining SAP Asset Class requirements</li> <li>▪ Determine Threshold Amounts by Asset Class for Capital Assets &amp; Low Value Assets</li> <li>▪ Discuss legacy data status</li> <li>▪ Discuss security requirements</li> </ul>	8/14/2008	All Day



# Session Recap Continued...

Business Process	Workshop Codes	Goals	Work Session Date	AM/PM
Asset Master Records	FI-AA-002	<ul style="list-style-type: none"><li>▪ Determine General Ledger account posting requirements</li><li>▪ Determine Asset Numbering Scheme</li><li>▪ Determine Screen Layout Rule requirements</li><li>▪ Determine what data elements and characteristics are required for each asset class and where will they be stored</li><li>▪ Review at high level process requirements for asset master record:<ul style="list-style-type: none"><li>Create</li><li>Change or Update</li></ul></li><li>▪ Security (Roles &amp; Authorization) Requirements</li></ul>	8/19 – 8/20/2008	All Day



# Session Recap Continued...

Business Process	Workshop Codes	Goals	Work Session Date	AM/PM
<p style="text-align: center;">Asset Acquisitions and Valuations</p>	<p style="text-align: center;">FI-AA-003</p>	<ul style="list-style-type: none"> <li>▪ Review at high level process requirements for asset master record (Create, Change, Update)</li> <li>▪ Define the 'to-be' process for asset additions</li> <li>▪ Define the 'to-be' process for asset valuation adjustment</li> <li>▪ Define what will be the 'start/stop' point or object level for SAP-AA asset master records. Determine how this will relate to AGILE asset master records.</li> <li>▪ Define what data will be maintained in SAP-AA and Agile</li> <li>▪ Determine the linkage requirements between AA and AGILE asset master records</li> <li>▪ Define the numbering structure for SAP-AA asset master records</li> <li>▪ Define the process for maintaining Asset status, acquisition, transfer, valuation adjustments and retirements for Assets common to Agile and SAP AA</li> <li>▪ Define recording and reporting requirements</li> <li>▪ Discuss conversion of legacy assets</li> <li>▪ Define the depreciation methods to be used for existing infrastructure assets and post go-live acquisitions</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	<p style="text-align: center;">9/30 – 10/2/2008</p>	<p style="text-align: center;">All Day</p>



# Session Recap Continued...

Business Process	Workshop Codes	Goals	Work Session Date	AM/PM
Transfer of Assets	FI-AA-004	<ul style="list-style-type: none"> <li>▪ Review SAP functionality for 'transfer' handling for Capital Assets and LVA</li> <li>▪ Review, at high level, process requirements for AMR Transfers</li> <li>▪ Transfer transaction: Discuss fields that should be copied from sending to receiving asset (i.e. new asset master record)</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	10/21/2008	All Day
Retirement of Assets	FI-AA-005	<ul style="list-style-type: none"> <li>▪ Review SAP functionality for 'retirement' handling for Capital Assets and LVA</li> <li>▪ Define the 'to-be' process for asset retirements</li> <li>▪ Identify unique requirements for posting retirements and proceeds for surplus assets</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	10/23/2008	All Day
Land and Building Asset Transactions	FI-AA-005 Land and Buildings	<ul style="list-style-type: none"> <li>▪ Define what data will be maintained in AMR</li> <li>▪ Confirm linkage requirements</li> <li>▪ Define main/sub numbering structure for AMR</li> <li>▪ Define the process for maintaining Asset status, acquisition, transfer, valuation adjustments and retirements</li> <li>▪ Define recording and reporting requirements</li> <li>▪ Discuss Legacy Asset Record conversion</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	11/6 & 11/14/2008	AM



# Session Recap Continued...

Business Process	Workshop Codes	Goals	Work Session Date	AM/PM
Infrastructure Transactions	FI-AA-005 Infrastructure	<ul style="list-style-type: none"> <li>▪ Define what data will be maintained in AMR</li> <li>▪ Confirm linkage requirements</li> <li>▪ Define main/sub numbering structure for AMR</li> <li>▪ Define the process for maintaining Asset status, acquisition, transfer, valuation adjustments and retirements</li> <li>▪ Define recording and reporting requirements</li> <li>▪ Discuss Legacy Asset Record conversion</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	11/7/2008	All Day
Physical Inventory, Bar Coding	FI-AA-006	<ul style="list-style-type: none"> <li>▪ Review SAP functionality for 'physical inventory' handling for Capital Assets and LVA</li> <li>▪ Define the 'to-be' process for physical inventory</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	10/28/2008	All Day
Periodic Processing	FI-AA-007	<ul style="list-style-type: none"> <li>▪ Define the 'to-be' process for AA periodic processing</li> <li>▪ Security (Roles &amp; Authorization) Requirements</li> </ul>	11/5/2008	AM



# Session Recap Continued...

Business Process	Workshop Codes	Goals	Work Session Date	AM/PM
Data Conversion	FI-AA-008	<ul style="list-style-type: none"> <li>▪ For each legacy system, who will be responsible for data merging, data cleanup, data transformations, data additions</li> <li>▪ Determine what level of detail will need to be captured and converted for a mid year conversion? Who will be responsible for the handling of this and the financial reconciliation?</li> <li>▪ Determine if there will be a requirement for setup and valuation of items not currently recorded as assets in legacy systems which will need to be recorded as assets in SAP</li> <li>▪ Review conversion points regarding SAP integration point / asset linkage:               <ul style="list-style-type: none"> <li>– Procurement/Invoice linkage for outstanding documents that are Asset acquisition related (MM, AP)</li> <li>– Real Estate object linkage (RE)</li> <li>– Equipment Master Record linkage (PM)</li> <li>– Assets under Construction (PS)</li> <li>– Linear Assets (AGILE)</li> <li>– Other where applicable.</li> </ul> </li> </ul>	11/18/2008	AM



# Master Data



## Moveable Property:

- Handling of LVA records has been reviewed by management and will change from prior discussions
- All scanning and physical inventory will be done through the PM module utilizing fields and processes similar to those discussed in the AA sessions. More information on this process will occur during the realization phase
- LVA classes and assets will not be entered into AMR records. These will only be tracked via the PM module.
- Moveable property capital assets will need both an AMR record for tracking of financial data and a PM record for inventory purposes.
- This presentation will not address LVA records.



# Master Data – Design Considerations

- **Chart of Depreciation (COD):**

- Set of 'rules', which are transparent to end-user, used by the system to manage legal requirements for depreciation and valuation of assets.

- 1 Chart of Depreciation:

- To be created based on SAP delivered template for US COD and tailored to State of Louisiana

- **Interface to Agile Assets**

- Type of interface or integration needed
  - Fields and data used for cross reference

- **Asset Classes**

- Number of asset classes
  - Numbering
  - Default financial lifespan
  - Capitalization Thresholds

- **Screen Layouts**

- How many?
  - Fields used for each layout



# Master Data – Design Considerations

## Depreciation Areas (DA):

Used to manage depreciation terms and values necessary for different types of depreciation valuation for an asset, in parallel.

- 2 Depreciation Areas to be use, as per Best Business Practice for Public Sector. Both areas will:
  - Use calculation rules applicable to that area for financial posting and reporting
  - Post to General Ledger
    - DA01: Modified Accrual
      - Renamed from SAP delivered Book Depreciation Area and tailored for Modified Accrual financial requirements
    - DA20: Full Accrual:
      - Copied from DA01 and tailored for Full Accrual financial requirements.



# Master Data – Key Decisions

- **Depreciation of capitalized depreciable assets**
  - **straight line**
  - **Useful life based on OSRAP guidelines**
  - **Full year averaging convention (i.e. depreciation begins beginning of year regardless of when acquired)**
  - **Posting monthly - annual spread out over 12 months**
  - **owning agency at end of year takes full year's depreciation**
  - **'catch up method' for mid-year acquisitions**



# Master Data – Key Decisions

## G/L Integration:

‘Rules’ (i.e. acct. assignment / acct. determination) identifying GL accounts to be used for automatic and proposed asset postings:

- Account Determination rules will be unique for each asset class, however, some G/L accounts will be used by multiple Account Determination Rules
- Generally, GL accounts will be developed for each asset class for each Depreciation Area (DA):
  - Asset Acquisition \*
  - Accumulated Depreciation \*  
*\* Balance Sheet accounts*
  - Depreciation Expense
- Generally, one set of GL accounts will be developed for each DA and shared by all asset classes
  - Asset Gain on Sale
  - Asset Loss
  - Offsetting Accounts for Asset Corrections (e.g. found assets, donations, etc.)



# Master Data – Key Decisions

- **Transaction Types (TTypes):**
  - **Is used to classify the type of business transaction (acquire, retire, transfer, etc.) and identify AMR and posting parameters (e.g. update capitalization or deactivation date, column for value reporting, default document type, etc.)**
  - **Limited number of transaction types will be used:**
    - **TTypes will be copied from SAP delivered and given ‘Z’ prefix (to be finalized during realization).**
    - **Authorization will limit posting to allow only State valid TTypes**
    - **Instead of many TTypes, Evaluation Group detail for ‘acquisition’ and ‘disposition’ method will be used for analysis purposes.**



# Master Data – Key Decisions

## ■ Master Data

- OSRAP should confirm depreciation shutdown for unused assets
- Super Numbers will be utilized to group infrastructure control sections and will be reportable linkage between AA and Agile.

## ■ Interfaces

- No electronic interface between Agile and AA.
  - Both systems will use 'Control Section' and 'Recall Number' (bridge numbers) for cross referencing purposes.



# Master Data – Key Decisions

## Asset Numbering:

Provide unique numbering to identify the asset record.

- Internally assigned asset numbers and asset sub-numbers
- Use full character spacing
  - i.e. Main #: 12 characters Sub #: 4 characters
- Multiple numbering ranges used to visually distinguish types of assets
  - **Main Number: NZXXXXXXXXXX**
    - **N** = type of asset (e.g. Real Property, Infrastructure, Moveable Equipment, Capital Lease, AuC, etc.)
    - **Z** = more specific categorization (e.g. Real Property – Land, Buildings, Leasehold Improvements, etc.)
    - **X** = sequentially assigned number within the range
  - **Sub Number: XXXX**
    - **X** = sequentially assigned number for each AMR starting with 0000



# Master Data – Key Decisions Asset Classes

## Asset Classes

Most important element for structuring fixed assets according to financial and operational requirements.

Numbering	Capital Asset – Real Estate	Threshold	Life (yrs)
110000000000	Land/Non-Depreciable Land Improvements (includes R.O.W)	N/A	N/A
120000000000	Depreciable Land Improvements	\$100,000	20
210000000000	Buildings & Improvements	\$100,000	40
220000000000	Leasehold Improvements	\$100,000	Varies

Numbering	Capital Asset – Infrastructure	Threshold	Life (yrs)
310000000000	Highways	\$3,000,000	40
320000000000	Bridges	\$3,000,000	40



# Master Data – Key Decisions

## Asset Classes Continued...

<b>Numbering</b>	<b>Capital Asset – ASSETS UNDER CONSTRUCTION (AuC)</b>	<b>Threshold</b>	<b>Life (yrs)</b>
410000000000	AuC - Buildings	<b>TBD</b>	<b>N/A</b>
420000000000	AuC - Capitalized Buildings	<b>TBD</b>	<b>N/A</b>
430000000000	AuC - Infrastructure	<b>TBD</b>	<b>N/A</b>
440000000000	AuC – Equipment (placeholder, if needed)	<b>TBD</b>	<b>N/A</b>
450000000000	AuC – Software	<b>TBD</b>	<b>N/A</b>
<b>Numbering</b>	<b>Capital Asset – Capital Lease</b>	<b>Threshold</b>	<b>Life (yrs)</b>
510000000000	Land	<b>N/A</b>	<b>Varies</b>
520000000000	Buildings	<b>N/A</b>	<b>Varies</b>
530000000000	Equipment	<b>N/A</b>	<b>Varies</b>



# Master Data – Key Decisions

## Asset Classes Continued...

Numbering	Capital Asset – INTANGIBLE ASSETS* (utilize moveable property screen layout)	Threshold	Life (yrs)
600000000000	Easements	TBD	TBD
600000000000	Water Rights	TBD	TBD
600000000000	Timber Rights	TBD	TBD
600000000000	Patents	TBD	TBD
600000000000	Trademarks	TBD	TBD
600000000000	Software	TBD	TBD
600000000000	Mineral Rights	TBD	TBD

\* GASB 51 – effective July 1, 2009:

*This pronouncement applies to all state and local governmental entities, and requires that all intangible assets subject to the provisions of this statement be classified as capital assets. Intangible assets include easements, water rights, timber rights, patents, trademarks, and computer software, and can be purchased, licensed, acquired through nonexchange transactions, or internally generated." OSRAP to determine categories and thresholds.*



# Master Data – Key Decisions Asset Classes Continued...

<b>Numbering</b>	<b>Capital Asset – Moveable Property</b>	<b>Threshold</b>	<b>Life (yrs)</b>
710000000000	Software (Purchased or Licensed)	\$1,000,000	3
710000000000	Software (Internally Developed)	\$1,000,000	3
710000000000	Computers and Peripheral Equipment	\$5,000	5
710000000000	Voting Machines	\$5,000	10
720000000000	Radio/TV Broadcasting Equipment	\$5,000	6
720000000000	Telephone Station Equipment	\$5,000	10
720000000000	Telephone Central Office Equipment	\$5,000	18
720000000000	Recreation Assets (entertainment svcs for a fee)	\$5,000	10



# Master Data – Key Decisions

## Asset Classes Continued...

Numbering	Capital Asset – Moveable Property	Threshold	Life (yrs)
730000000000	Office Furniture and Fixtures	\$5,000	10
730000000000	Office Machinery and Equipment	\$5,000	6
730000000000	Printing and Publishing Equipment	\$5,000	10
730000000000	Construction Equipment	\$5,000	6
730000000000	Agricultural Assets	\$5,000	10
730000000000	Other Machinery & Equipment (generators, shop equipment, etc)	\$5,000	TBD (10?)
730000000000	Mobile Structures	\$5000	10
740000000000	Medical Equipment	\$5,000	5
740000000000	Assets Used In Research/Experimentation	\$5,000	10
750000000000	Law Enforcement Equipment	\$5,000	TBD (5?)



## Master Data – Key Decisions Asset Classes Continued...

<b>Numbering</b>	<b>Capital Asset – Moveable Property</b>	<b>Threshold</b>	<b>Life (yrs)</b>
760000000000	Hogs (breeding)	\$5,000	4
760000000000	Sheep & Goats (breeding)	\$5,000	5
760000000000	Dairy Cattle (breeding)	\$5,000	7
760000000000	Horses (breeding)	\$5,000	10
760000000000	Horses (non breeding or work)	\$5,000	12
760000000000	Animals, Other	\$5,000	7



# Master Data – Key Decisions Asset Classes Continued...

<b>Numbering</b>	<b>Capital Asset – Moveable Property</b>	<b>Threshold</b>	<b>Life (yrs)</b>
810000000000	Automobiles	\$5,000	5
810000000000	Other Vehicles (Motorcycles, ATVs)	\$5,000	5
810000000000	High Mileage Automobiles	\$5,000	3
810000000000	Trucks (light general purpose)	\$5,000	5
810000000000	Trucks (heavy general purpose)	\$5,000	6
810000000000	Buses	\$5,000	9
810000000000	Tractor Units (over the road)	\$5,000	5
810000000000	Trailers & Mounted Containers	\$5,000	6
820000000000	Marine & Watercraft over 26'	\$5,000	18
820000000000	Marine & Watercraft 26' & under	\$5,000	18
830000000000	Airplanes	\$5,000	6



# Master Data – Key Decisions Screen Layouts

## Screen Layouts

Provide the rules for data field & their characteristics.

- 2 types of screen layouts are defined and assigned to each asset class:
  - **Asset Master Data - 5 screen layouts templates for:**
    - **Capital Leases**
    - **Real Property**
    - **Infrastructure**
    - **Moveable Property**
    - **Vehicle**

*For future flexibility, each asset class will have it's own Screen Layout rule based on the most relevant template*

- **Depreciation Area Data - 2 screen layout templates:**
  - **Capital Assets (used by all non-capital lease classes)**
  - **Capital Leases**



# Master Data – Key Decisions Screen Layouts

## Asset Master Record:

**Is the method by which detailed and general and financial information is stored for each capital asset.**

**There are multiple tabs for data recording:**

- General
- Time Dependent
- Allocations
- Origin
- Net Worth Tax – will be suppressed
- Insurance
- Leasing
- Depreciation Area
- Asset Values (Planned & Posted) – system delivered



# Master Data – Key Decisions Screen Layouts

## ■ General

- **Description Line 1**
- **Description Line 2**
- **Asset Main No. Text**
  - Default from Description Line 1
- **Acct determination**
  - Default from Asset Class
- **Capitalized On**
  - Display only, edited by transaction posting
  - Includes defaults of:
    - **First acquisition on**
    - **Acquisition year**
- **Deactivation on**
  - Display only; edited by transaction posting
- **Include Asset In Inventory List**
  - Y – defaults from Asset Class
- **Inventory Number** (not Real Estate)
- **Last Inventory On** (not Real Estate or Infrastructure)
- **Inventory Note** (not Real Estate or Infrastructure)
- **Serial Number** (not Real Estate or Infrastructure)
- **Manage historically**
  - Y - Defaults from Asset Class



# Master Data – Key Decisions Screen Layouts Continued...

- **Time-Dependent**
  - **Business Area**
  - **Cost Center**
  - **Functional Area**
  - **Fund**
  - **Fund Center**
  - **Grant**
  - **Asset Shutdown**
  - **Real Estate Key** (not Infrastructure)
  - **Responsible Cost Center** (not Real Estate or Infrastructure)
  - **Room** (not Real Estate or Infrastructure)
  - **Personnel Number** (not Real Estate or Infrastructure)
  - **License plate number** (vehicles & Capital Leases equipment Only)



# Master Data – Key Decisions Screen Layouts Continued...

## ■ Origin

- Vendor
  - Defaults from PO
- Asset Purch. New
- Purchased used
- Original Asset
  - Legacy asset (for data conversion), auto filled for receiving asset
- Manufacturer (not Real Estate or Infrastructure)
- Type Name(not Real Estate or Infrastructure)
- WBS Element (Real Estate & Infrastructure Only)



# Master Data – Key Decisions Screen Layouts Continued...

- **Insurance (Moveable only)**
  - Type
  - Suppl. Text
  - Start Date
  - Man. Insur. Val.
  
- **Leasing (Capital Lease only)**
  - To be refined during realization
  
- **Depreciation Area**
  - Depreciation Key
  - Useful life
  - Old dep. Start date
  - Operating readiness
  - Int. Calc. (Capital Leases only)



# Master Data – Key Decisions Screen Layouts Continued...

## ■ Allocations

### – Investment Reason

- Initial
- Agency Manufactured / Constructed
- Birth (livestock)
- Buy-back Acquisition
- Donation
- Elective (moveable equipment)
- Federal Surplus
- Inter-Department Agency Transfer
- Intra-Department Agency Transfer
- Lease
- Legacy Data (DOTD)
- Loan
- LPFA/3rd party financing
- Original Purchase
- Seizure
- Legal Settlement
- State Surplus



# Master Data – Key Decisions Screen Layouts Continued...

## ■ Allocations (continued)

### – Evaluation Group - Disposition Method

- Initial
- Abandoned to non-state
- Buy-Back Retire
- Deceased (livestock)
- Demolished
- Dismantled for Parts
- Impairment
- Inter-Departmental Agency Transfer
- Intra-Departmental Agency Transfer
- Inventory Adjustment (use note field for details)
- Lost
- No longer in use
- Scrap
- Sold – other
- Sold – Auction
- Sold – CS
- Sold – WB
- Surplus
- Surplus – Destroyed
- Surplus – Sold to non-state other
- Surplus – Sold to non-state Auction
- Surplus – Sold to non-state CS
- Surplus – Sold to non-state WB
- Surplus – Sold to state other
- Surplus – Sold to state Auction
- Surplus – Sold to state CS
- Surplus – Sold to state WB
- Stolen
- Trade In
- Unlocated FY 20XX



# Master Data – Key Decisions Screen Layouts Continued...

- **Allocations (continued)**
  - **Eval Group - Asset Classification** (not Infrastructure or Buildings?)
    - Values to be refined during realization
  
  - **Eval Group - Reimbursement**
    - Yes, see long notes
    - No
  
  - **Eval Group - Location** (To be confirmed during realization)
  
  - **Eval Group – Status** (not Real Estate or Infrastructure)
    - Initial
    - Acquire from State Surplus
    - Acquired by Inter-Department Agency Transfer
    - Acquired by Intra-Department Agency Transfer
    - Retire to Inter-Departmental Agency Transfer
    - Retire to Intra-Departmental Agency Transfer
    - Retire to State Surplus



# Master Data – Key Decisions Screen Layouts Continued...

## ■ Allocations

- ? – **Approval Status** (not Real Estate or Infrastructure)
  - Initial
  - LPAA Approved
  - LPAA Denied
  
- **Asset Super Number**
  - Moveable Property - Non-State Location
  - Infrastructure incl. ROW - Control Section / Bridge
  
- **Equipment Master Record screen** (not Real Estate or Infrastructure)



# Master Data – Changes & Challenges

- Asset Numbering changes
  - Legacy tag numbers will be brought over in “Inventory Number” field for reference and reporting.
  - Recommendation that future moveable property tags be printed and “Inventory Number” be populated with SAP master data number to minimize future retagging and to provide ease of record access in SAP
  - Existing tag numbers will not be required to change – however, users will need to do a ‘search’ to find the applicable SAP AMR.
- Fund & Fund-type need to match those defined funds and fund-types in new system
- SAP match code options cannot be filtered by user security or business area.
- Non-financial data remains editable on deactivated asset records – Can be managed by reporting (e.g. change history audit).



# Master Data – Changes & Challenges

- Assets created after purchase order will not have certain fields available.
- Capital Asset information would reside in multiple modules of SAP
  - Financial data for capital assets would reside in AA
  - Inventory, location, and tracking data would reside elsewhere
    - PM for moveable property
    - RE for buildings and land (including ROW)
    - Agile Assets for infrastructure



# Master Data – Changes & Challenges

- **Organizational / Training Impacts:**
  - New asset classifications
  - New capital asset numbering scheme
  - Use of sub-number asset records for multiple funding sources of a capital asset
  - New asset depreciation calculation processes
  - New processes to create/update asset master records and valuations
  - Integration with multiple modules in one system (e.g. PS, MM, RE, etc.) – may need to use information from more than module for data analysis
  - Visible and, generally immediate, financial impact on asset master record transaction postings, including the nuances for multiple depreciation areas
  - Capital asset records need to be created at the ‘front-end’ of acquisition process (not ‘back-end’ as is done currently)
  - Integration with financials – many transactions will have automated postings (e.g. depreciation).
  - More discrete data being maintained for Infrastructure assets



# Master Data – Changes & Challenges

- SAP allows duplicate data in “Inventory Number” field
  - SAP must allow duplicates for multiple funding sources
  - SAP “Inventory Number” is a free form field and therefore does not automatically assign numbers
- Property Managers will not be tied to individual assets in AA
  - Security would determine who can edit which assets
  - History transaction reports will show who edited which pieces of information
- Reporting by financial owning “Business Area” and “Cost Center” or “Responsible Cost Center” replaces LPAA defined department / agency.



# Master Data – Open Issues

- Handling of LVA records (currently under review)
- Maintenance of Assets owned by non-LAGov entities
- OSRAP policy definition pending related to GASB statements
  - 34 – Infrastructure (replace Wooster method for Infrastructure and ROW)
  - 42 - Impairments
  - 51 - Intangible Assets
- OSRAP decision pending on subsequent value additions (e.g. do moveable property values only get increased if the “upgrade” is \$5000 or greater?)
- OSRAP decision pending regarding how / where asset depreciation should be posted



# Master Data – Open Issues

## Financial Decisions – OSRAP decision pending

- Finalize the major policy and procedure decisions related to GASB 34 and the replacement of Wooster Method for valuation. (Finalize the procedure to be used for the revaluation method for road segments and bridges.)
  - Approve the infrastructure asset classes to be Land (with right of way indicator), Highways, and Bridges.
  - Confirm that the Asset Master Record definition for infrastructure will be maintained by roadway control section and independent bridges.
  - Existing infrastructure thresholds is currently 3 million dollars worth of project per agency per fiscal year as used under the Wooster method. How will infrastructure thresholds be defined going forward?
  - Define infrastructure capital assets vs. repair and maintenance costs. Which costs get capitalized and which get expensed?



# Master Data – Open Issues

## Financial Decisions – OSRAP decision pending

- Review and update the definitions for the costs to be included in the value of capital assets (for movable property, real property, right of ways, improvements to land and buildings and infrastructure). For example, does ROW include demolition expenses and costs associated with the relocation of occupants?
- Approve the DOTD approach for infrastructure revaluation. Will right of way parcels be converted into one lump sum or be split by control section? Will all bridges be valued independently?
- Confirm that depreciable infrastructure asset classes will continue with a 40 year useful life.
- Confirm that the SAP classes will meet OSRAP capitalization reporting requirements. (i.e. OSRAP will need to update GL account definitions to match the new classes)
- Confirm the to-be accounting treatment for asset retirements. How should the remaining net book value and accumulated depreciation be liquidated and gains and losses calculated?



# Master Data – Open Issues

## Financial Decisions – OSRAP decision pending

- Confirm that the cost center that owns the asset will receive the depreciation expense for movable property and infrastructure assets, depreciable land improvements, and leasehold improvements.
- Confirm, for building and building improvements, that depreciation expense will be posted to the building and statistically to the cost center that owns the building.
- Confirm that the full year depreciation averaging convention will continue, whereby a full year's depreciation is taken regardless of the date the asset is placed in service. Also confirm that the owning agency at the end of the year will receive the entire year's depreciation, even if transferred mid-year from another agency.
- Confirm that the preferred frequency of depreciation posting is monthly.



# Master Data – Open Issues

## Financial Decisions – OSRAP decision pending

- Confirm the preferred method for calculating current year valuation adjustment. Will it be “catch-up” or “smoothing”? Catch-up posts a lump sum amount in the current period for depreciation that should have been taken in earlier periods, but wasn’t. Smoothing distributes this amount equally over the remaining periods in the year.
- Confirm that buildings continue depreciating until they are sold, regardless of their occupancy status.
- Provide policy guidance for when depreciation starts on a building or infrastructure asset that initially has partial occupancy/use before the completion of construction.



# Master Data – Benefits & Improvements

- Single source of data for Capital Assets
- State Assets become part of accounting system – financial integration for recording and reporting
- Eliminate need for duplicate recording of data (e.g. financial)
- Accurate financial reporting on capital assets
- Reduce manual gathering of asset data for financial reporting (e.g. CAFR)
- Consistent approach for data recorded.
- Reduce re-tagging of moveable assets upon transfer.
- Mass record changes allowed for updates, transfers, and retirements.
- Capital Asset financial data becomes transaction based to ensure that general ledger and sub-ledger balance.

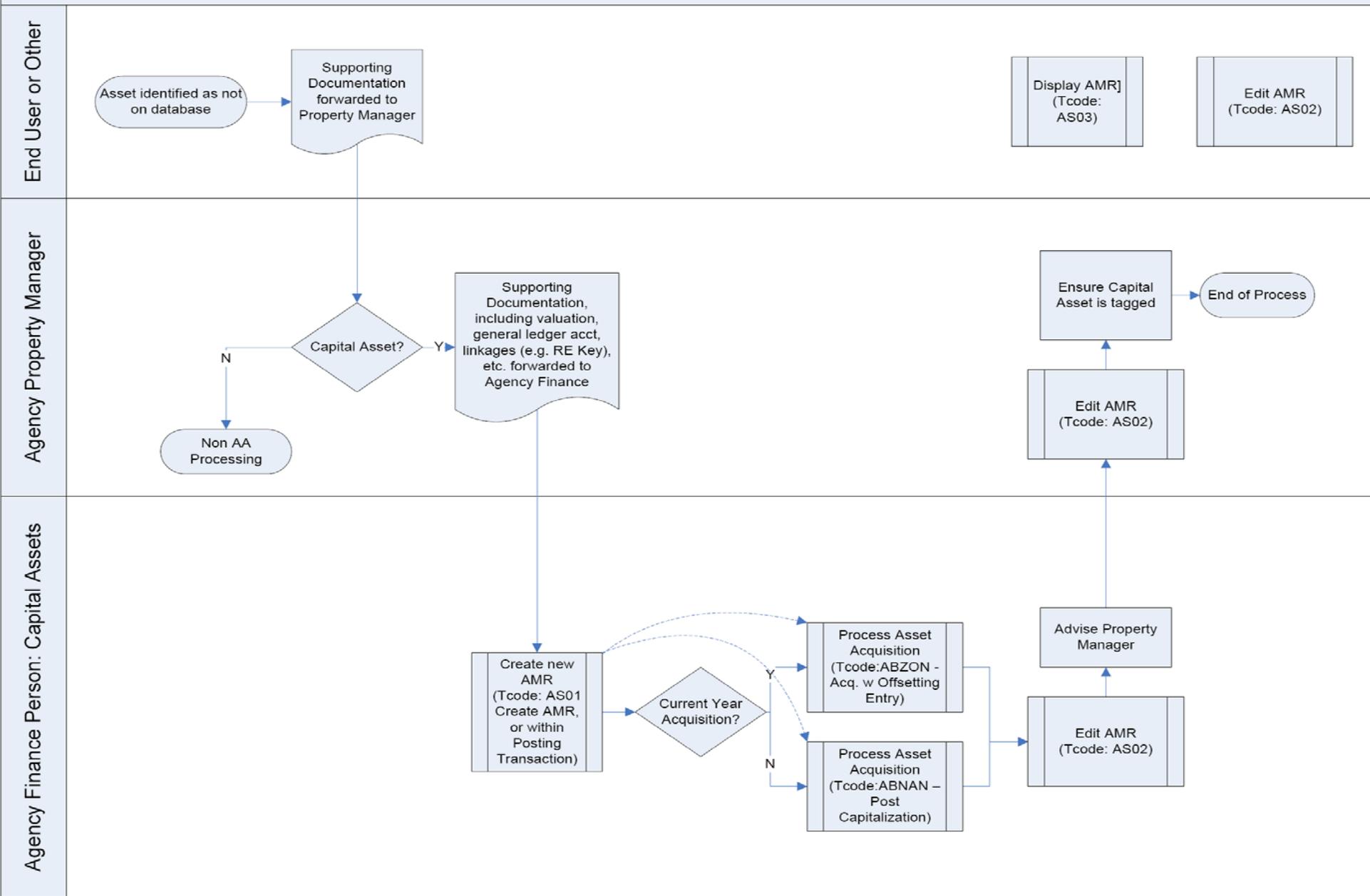


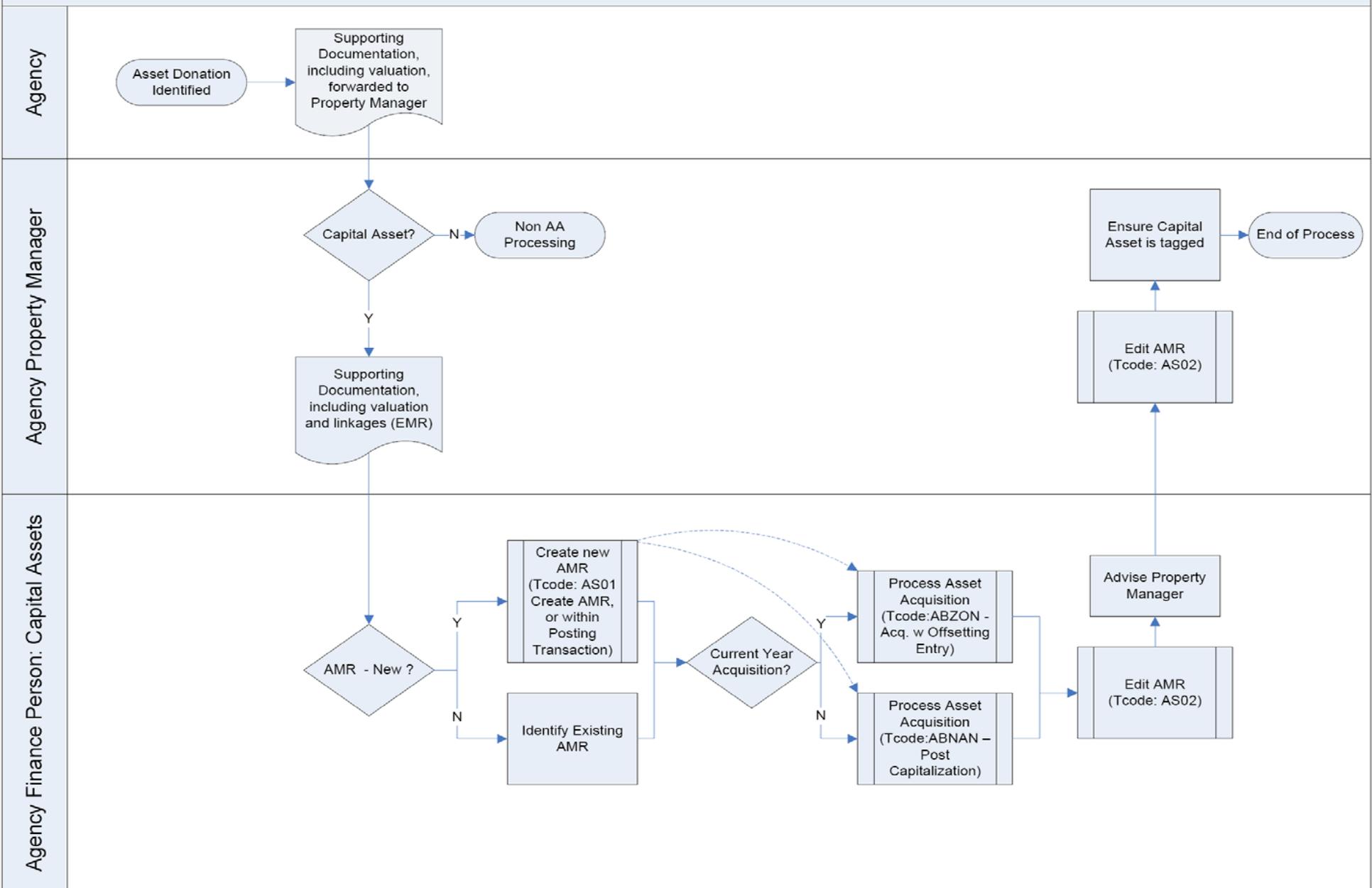
# Acquisitions



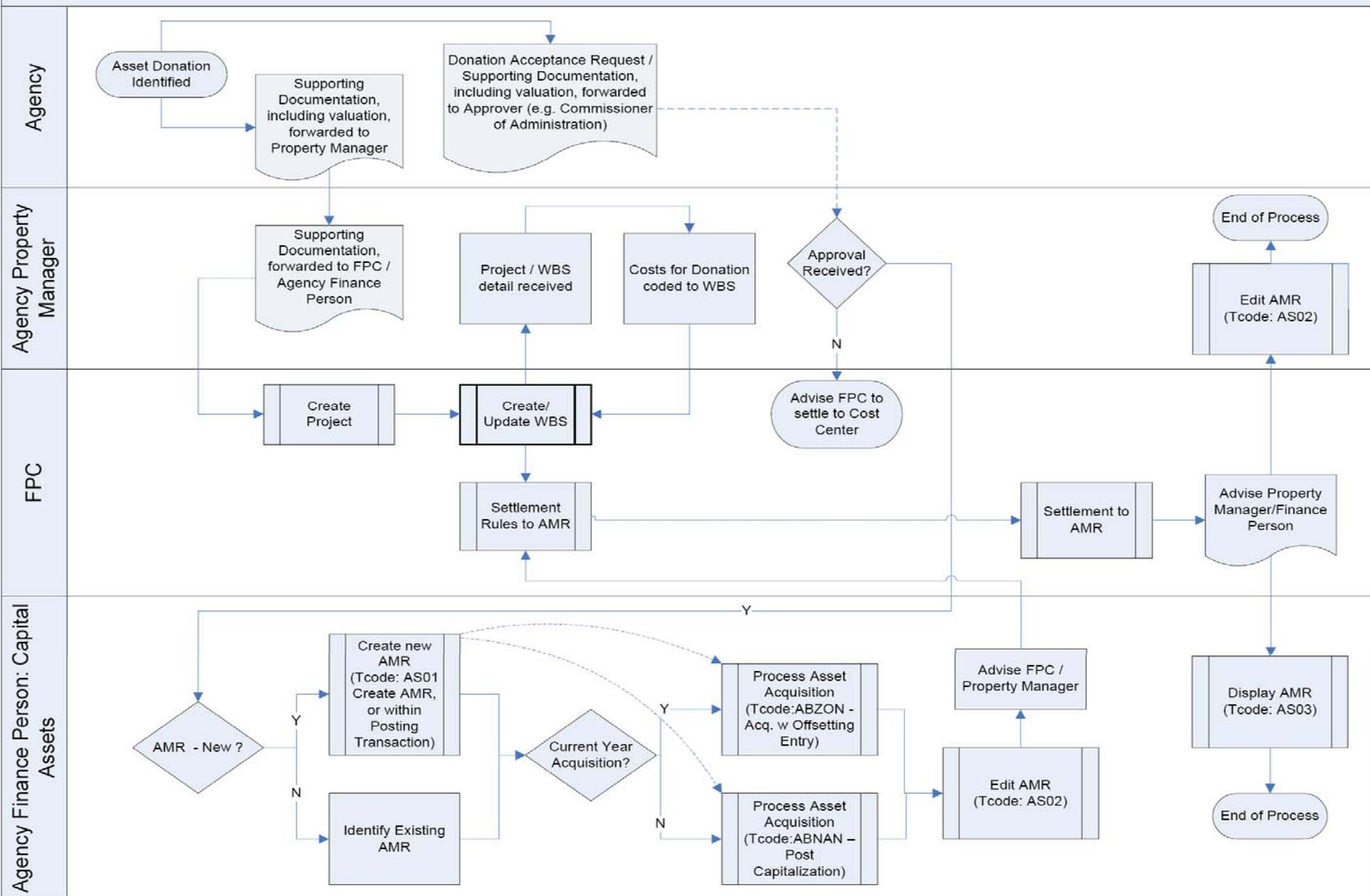
# Acquisitions – Key Decisions

- **Capital assets will either be acquired**
  - via project or contract for land, buildings, and infrastructure
  - via purchase order for moveable property capital assets
  - via donation
  - via correction process if they are initially miscoded
- **Sub-Numbering**
  - Real Property (i.e. buildings and land) - one AMR main number per RE object with sub numbers for multiple funding sources, subsequent funding, major improvements, additional valuations, etc.
  - Infrastructure – one AMR per Control Section or Bridge for converted data. Future data will have one main number per project per Control Section or Bridge per FY with sub numbers for multiple funding sources.
  - Moveable property – one AMR main number with sub numbers for multiple funding sources
  - Generally, where multiple funding sources, the main number will not be valued, the sub-numbers will contain the values (master data to be refined during realization)
- **Existing donations process to accept donation must be followed. Capitalized value must include applicable donation acceptance / put in service costs**
- **Upgrades or additions to an existing asset will only be capitalized if they independently meet the capitalization threshold**

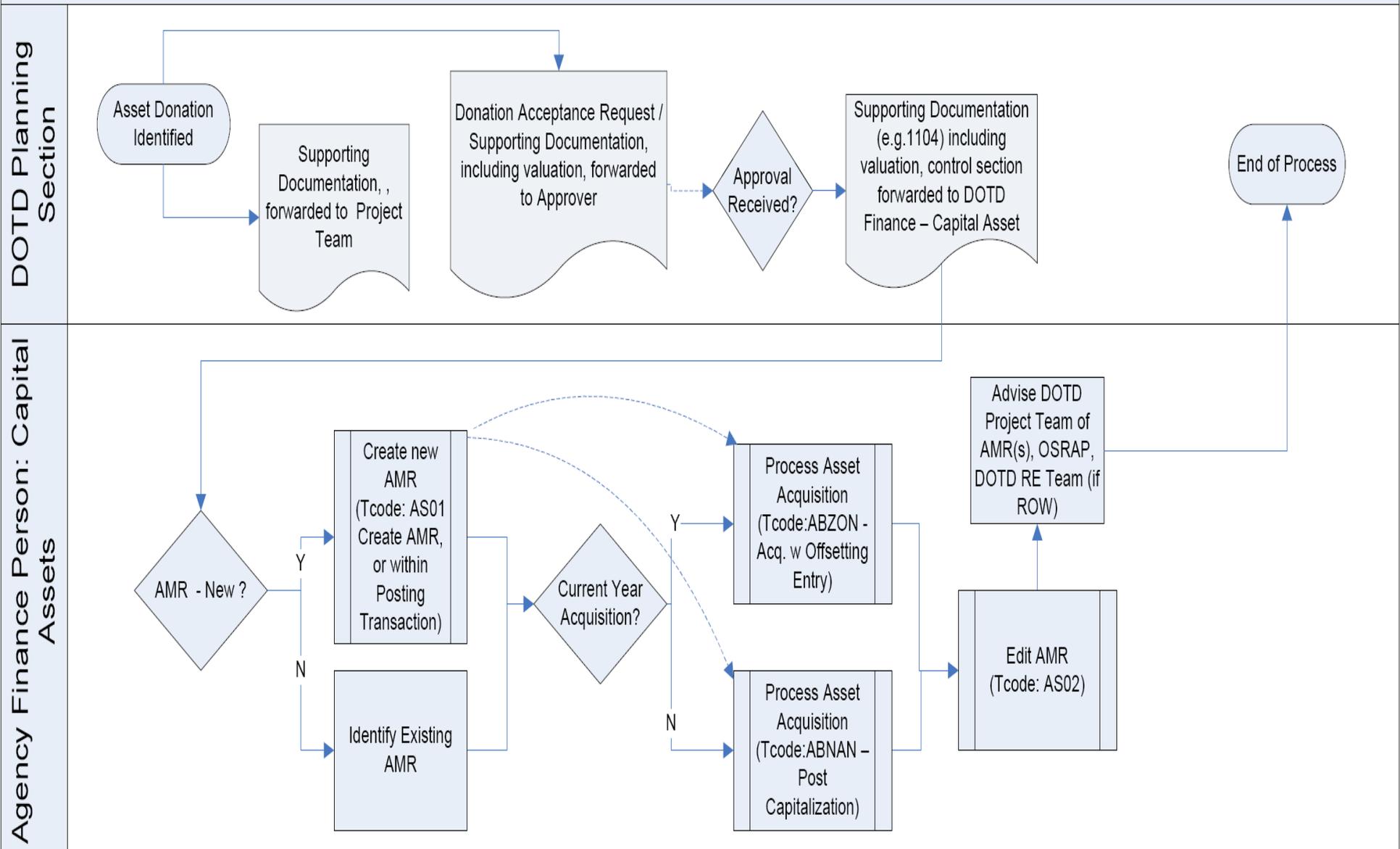




# B.08-FIN-AA-PDD003-AA Acquisitions: Real Property - Donation



# B.08-FIN-AA-PDD003-AA Acquisitions: Infrastructure - Donation







# Acquisitions – Changes & Challenges

- Receiving agency financial team builds AMR with valuation when asset is sold from Surplus to state agency as capital asset
- Creation of asset becomes a financial transaction and requires interaction with financial personnel
- No validation for serial numbers by class. Since serial number lengths can vary, validating for a given format such as vehicle VIN number is not practical.
- Acquisitions capitalized values may include costs in addition to the item cost – these need to be tracked and processed appropriately (e.g. to AMR for procured items, WBS for constructed items)
- Donations & Corrections
  - “External Acquisition with Offsetting Entry” and “Post capitalization” transactions will be limited to agency financial staff
  - Financial process for capitalized donations must follow state policies (e.g. Many donations will have additional costs which need to be tracked and included in the capitalized asset cost )



# Acquisitions – Open Issues

- Only AMR records created at Purchase Order interact with Purchasing financial transactions
  - Recommendation that all required AA moveable property records be obtained via Purchase Order – Policy change may be required



# Acquisitions – Open Issues

- Recommend OSRAP policy defining which expenses should be included in acquisition costs be reviewed and updated as necessary (e.g. FPC administrative fees for AuC, installation costs, surveys, fees)
- OSRAP policy definition pending for Capital Asset vs. Repair & Maintenance (affects AuC / PS settlement rules).
- OSRAP decision pending on settlement rules for multi-FY highway projects where part of the highway is in use at least one FY prior to completion
- OSRAP decision pending on depreciation start date for partial use during construction project.
- *OSRAP review of depreciation rules (e.g. full year averaging convention, 'pro-rating' of depreciation during year to 'owning' agency)*



# Acquisitions – Benefits & Improvements

- Ability to report asset acquisition data by funding source (e.g. federal fund).
- Acquisition costs of capitalized assets coming directly from purchase orders (GR/IR), projects, contracts provide more accurate data and more detailed reporting.
- Ability to ‘drill-down’ to source data for transaction analysis (with appropriate approvals)



# Valuation Adjustments



# Valuation Adjustments – Key Decisions

- Valuation increase adjustments are not required (i.e. write-ups)
- OSRAP will post all decreased value adjustments (i.e. unplanned depreciation)
- Valuation will follow OSRAP's GASB 42 policies
- OSRAP calculates impairments if there is a value decrease but the asset is still usable



# Valuation Adjustments – Changes & Challenges

- Documentation will need to be forwarded to OSRAP for impairment decisions and processing



# Valuation Adjustments – Open Issues

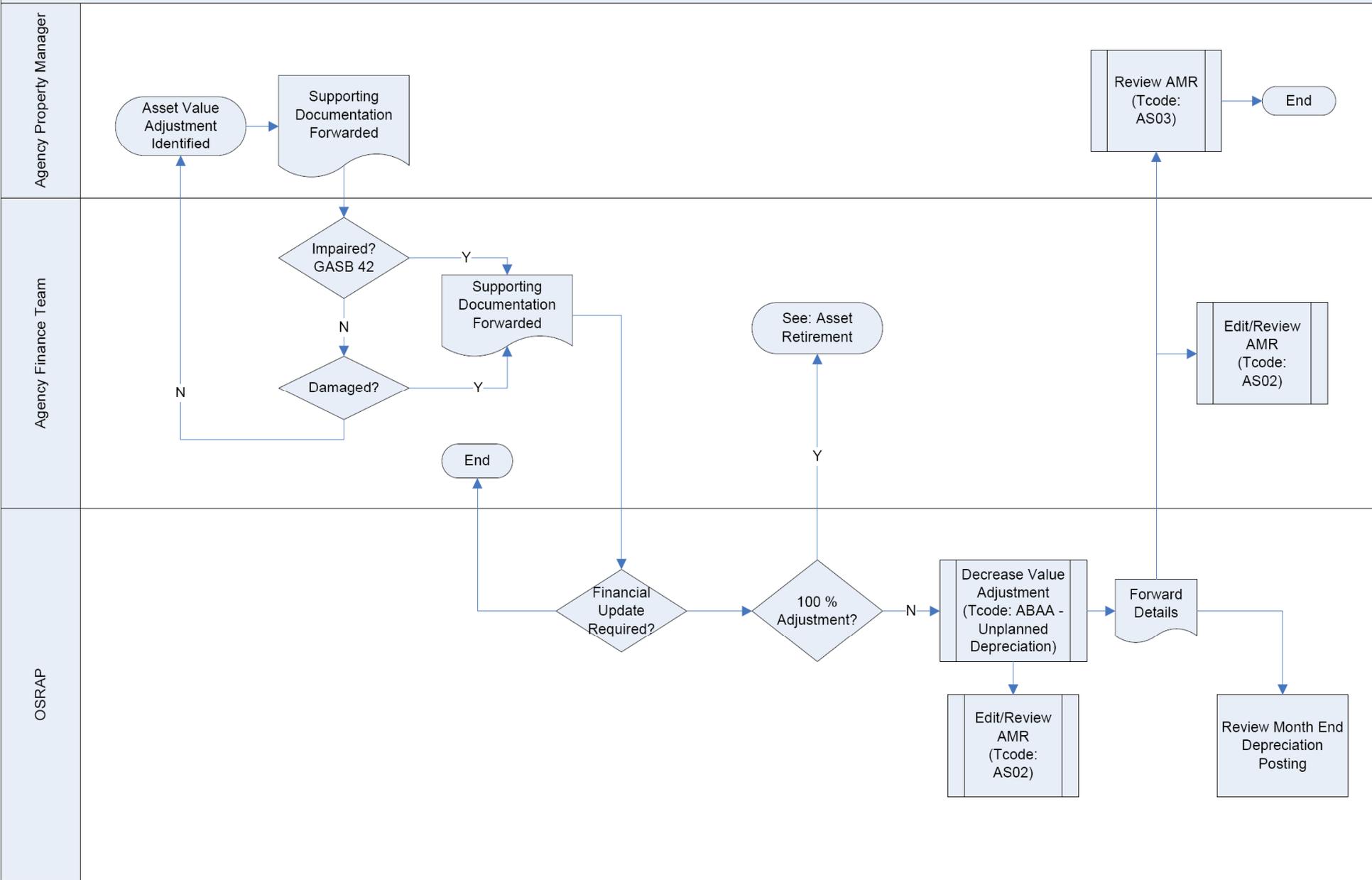
- Not Applicable

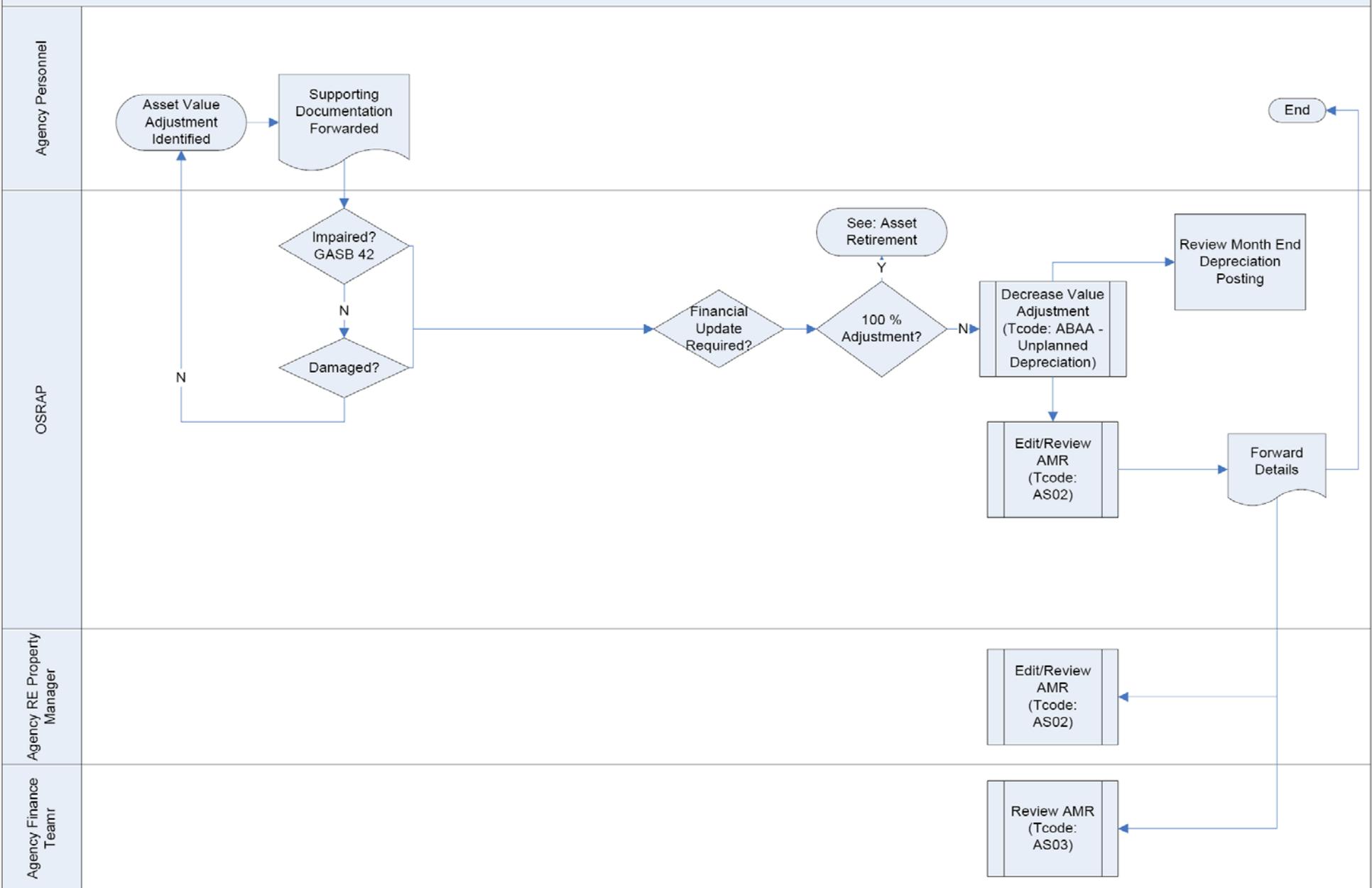


# Valuation Adjustments – Benefits & Improvements

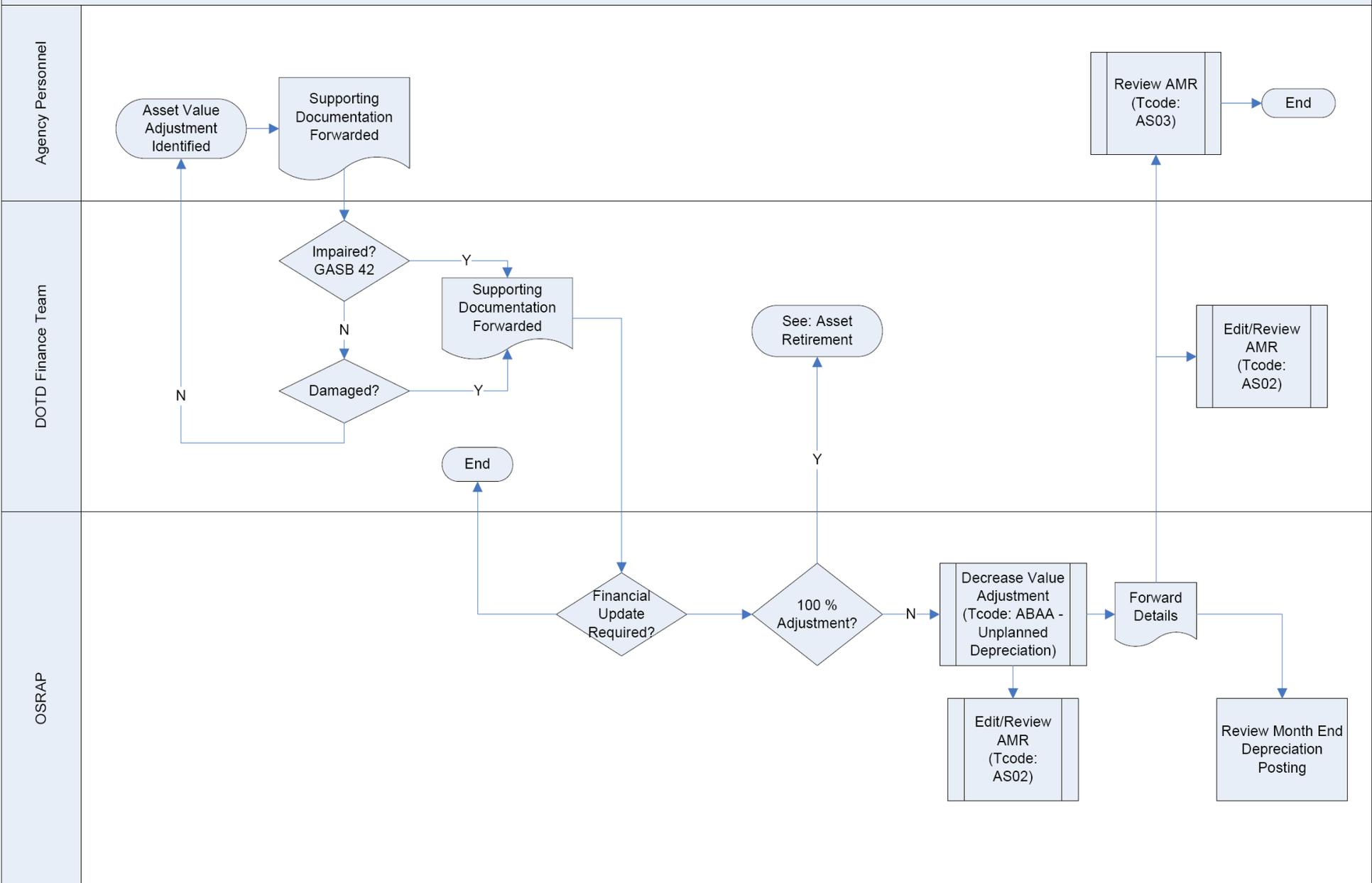
- Infrastructure movement from Wooster method will allow impairment values to be more easily defined
- Ability to more easily do financial analysis and reporting on impairments

# B.08-FIN-AA-PDD003-AA Acquisitions/Valuation Decrease Adjustment: Moveable Property





# B.08-FIN-AA-PDD003-AA Acquisitions/Valuation Decrease Adjustment: Infrastructure





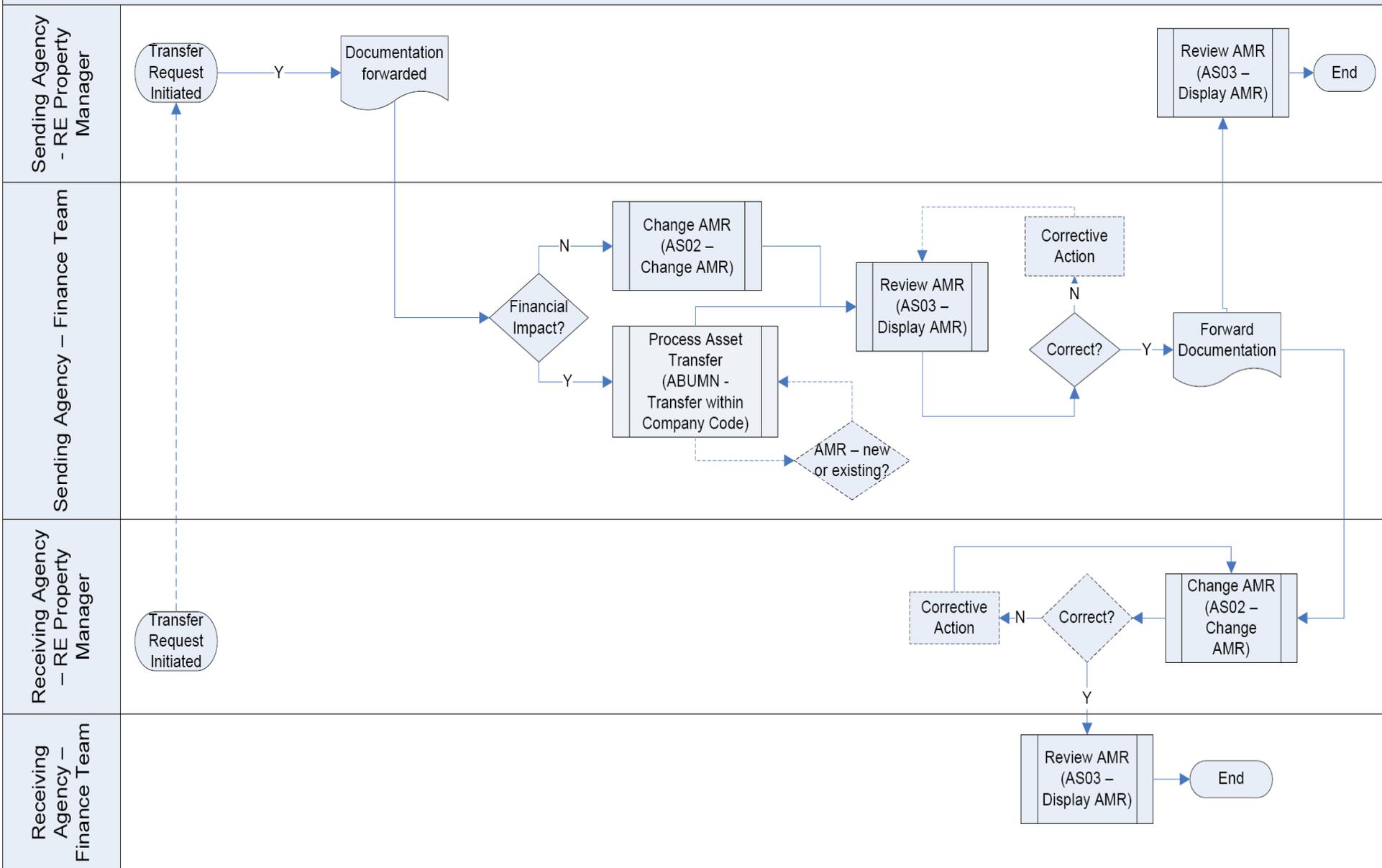
# Transfers



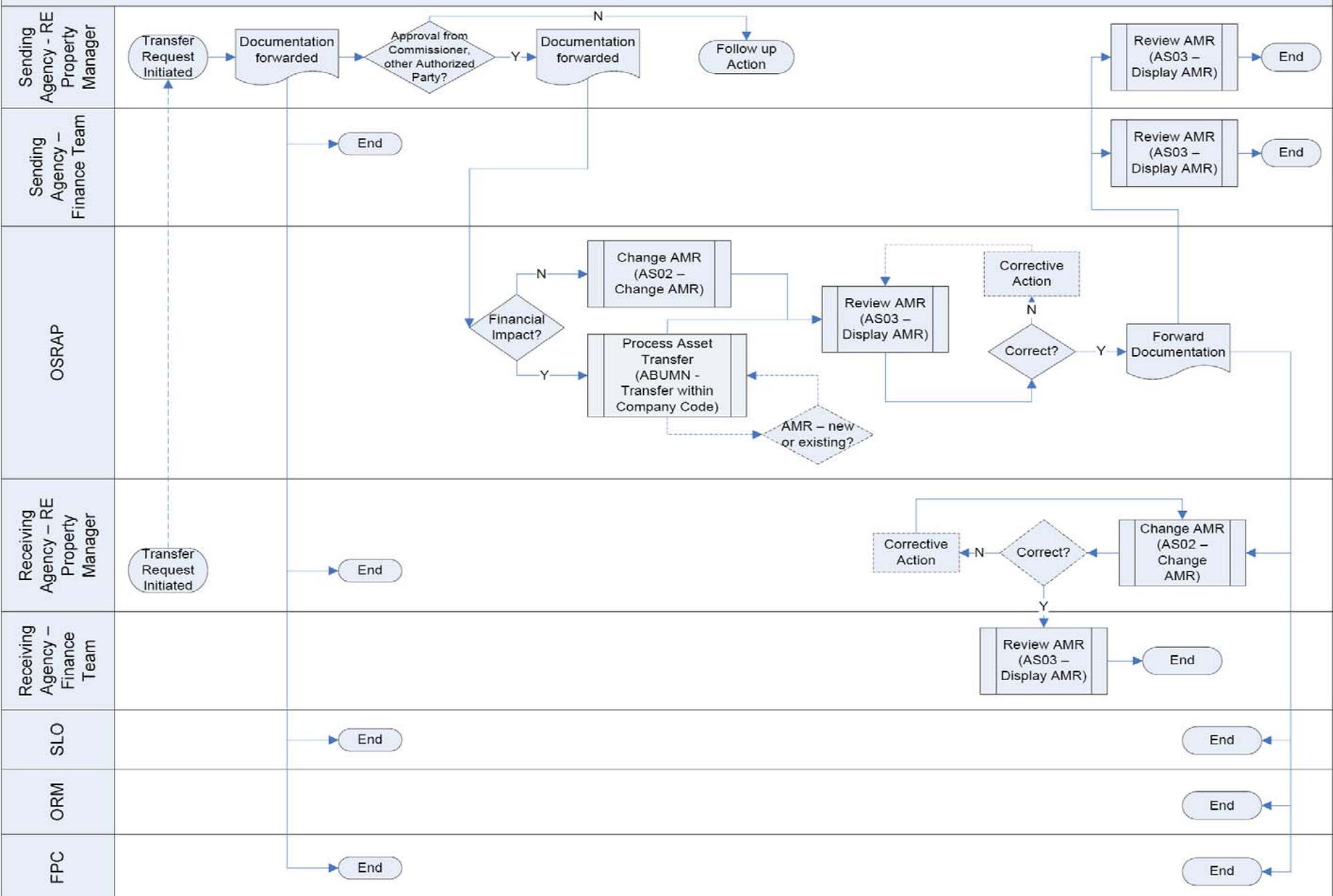
# Transfers – Key Decisions

- Transfers to non-state, non-LAGov, or LPAA State Surplus will be handled as retirements
- Transfers from non-state, non-LAGov, or LPAA Surplus will be handled as acquisitions
- Generally, finance personnel will be responsible for transfer transaction posting
- Sub-numbers must be transferred with main number
- When using asset copy feature for transfers, only copy fields containing data of a static nature
  - Description line 1
  - Description line 2
  - Asset Classification
  - Super Number
  - Serial number
  - Inventory Number
  - Manufacturer
  - Type Name
  - Last inventory on
  - Inventory note
  - Acquisition method
  - Vendor
  - Equipment Master Record(s)
  - Real Estate Key (land and buildings)

# B.08-FIN-AA-PDD004-AA Transfers: Moveable Property



# B.08-FIN-AA-PDD004-AA Transfers: Real Property





# Transfers – Changes & Challenges

- Transfers without financial impact (e.g. room, location, personnel number) are AMR updates and will not require a transfer transaction in SAP (e.g. “Responsible cost center” can be utilized instead)
- Mass transfer transactions will not automatically transfer one sub-number to another sub-number



# Transfers – Open Issues

- SAP cannot generate Transfer manifest type documents
  - Transfer reports can be used to identify list of items for transfer
  - Shipping manifest functionality and receipt documents are proposed to be done outside of system
- Legacy depreciation methods for transfers differ between moveable asset and fixed asset classes
  - Recommendation that depreciation be recognized by the agency that 'owns' the asset during the ownership duration



# Transfers – Benefits & Improvements

- Modify depreciation rules to comply with GAAP principles (e.g. depreciation of a state-owned asset does not end prior to end of useful life)
- Consistent and financially integrated processes for transfers



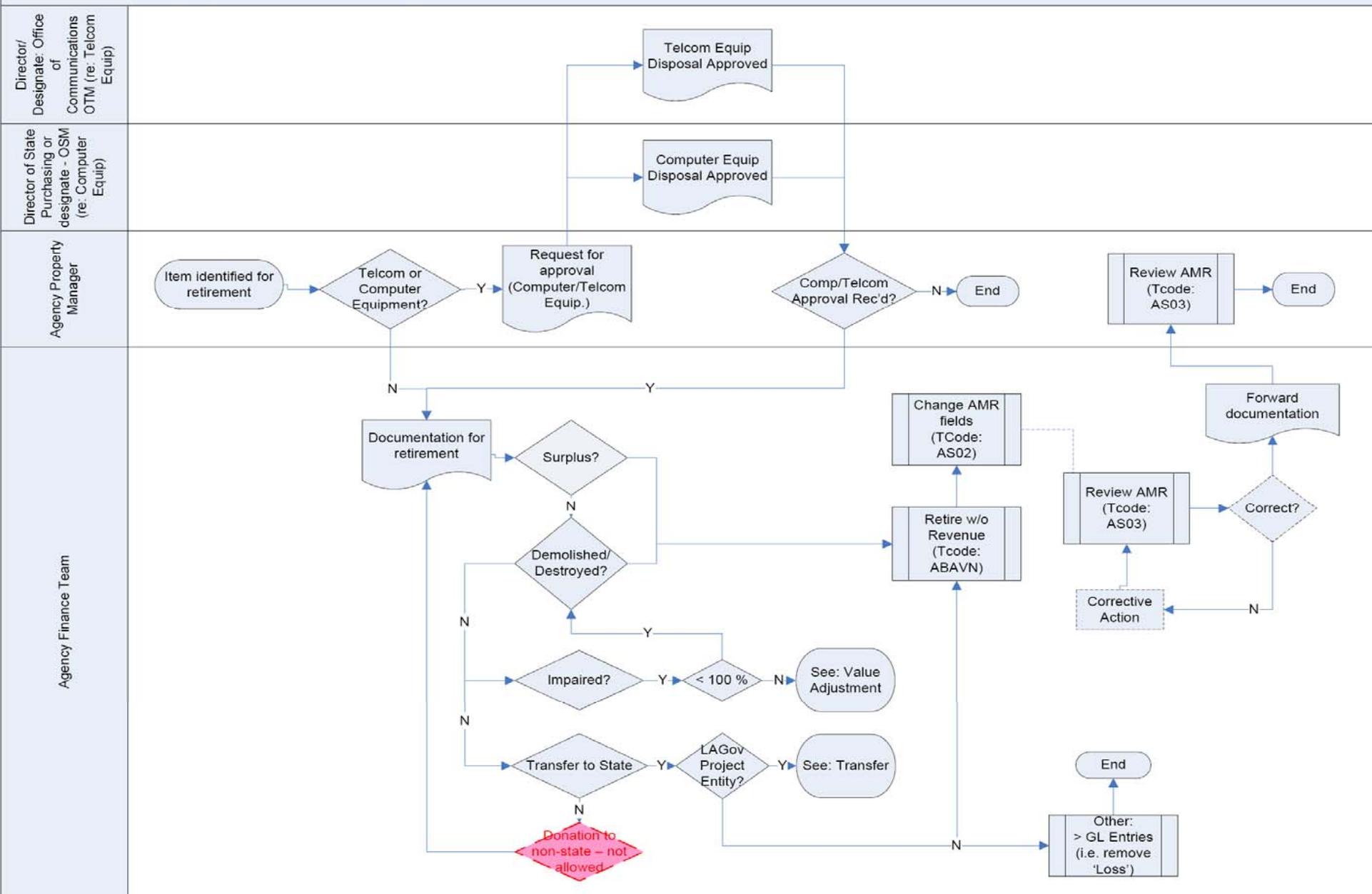
# Retirements

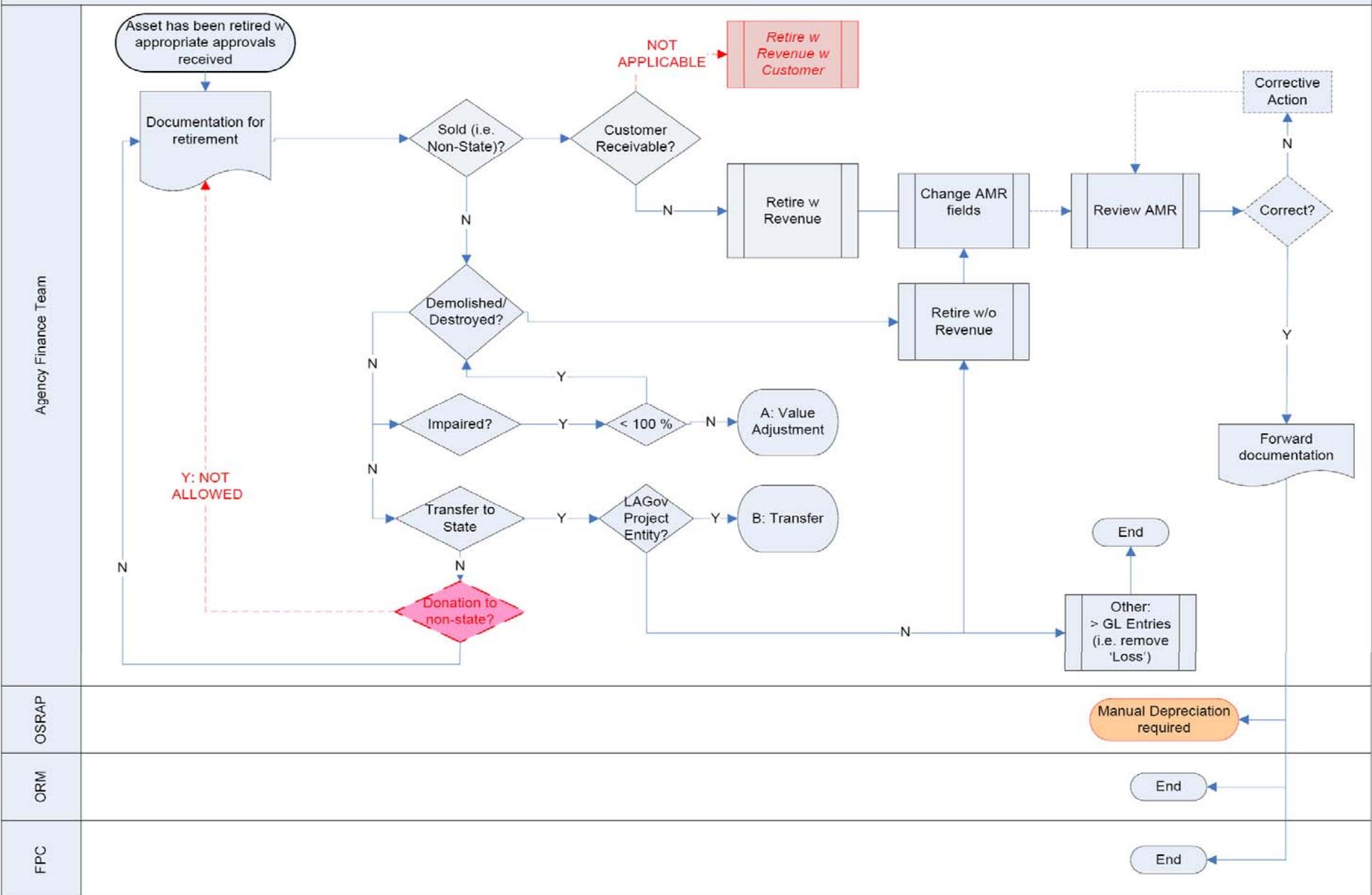


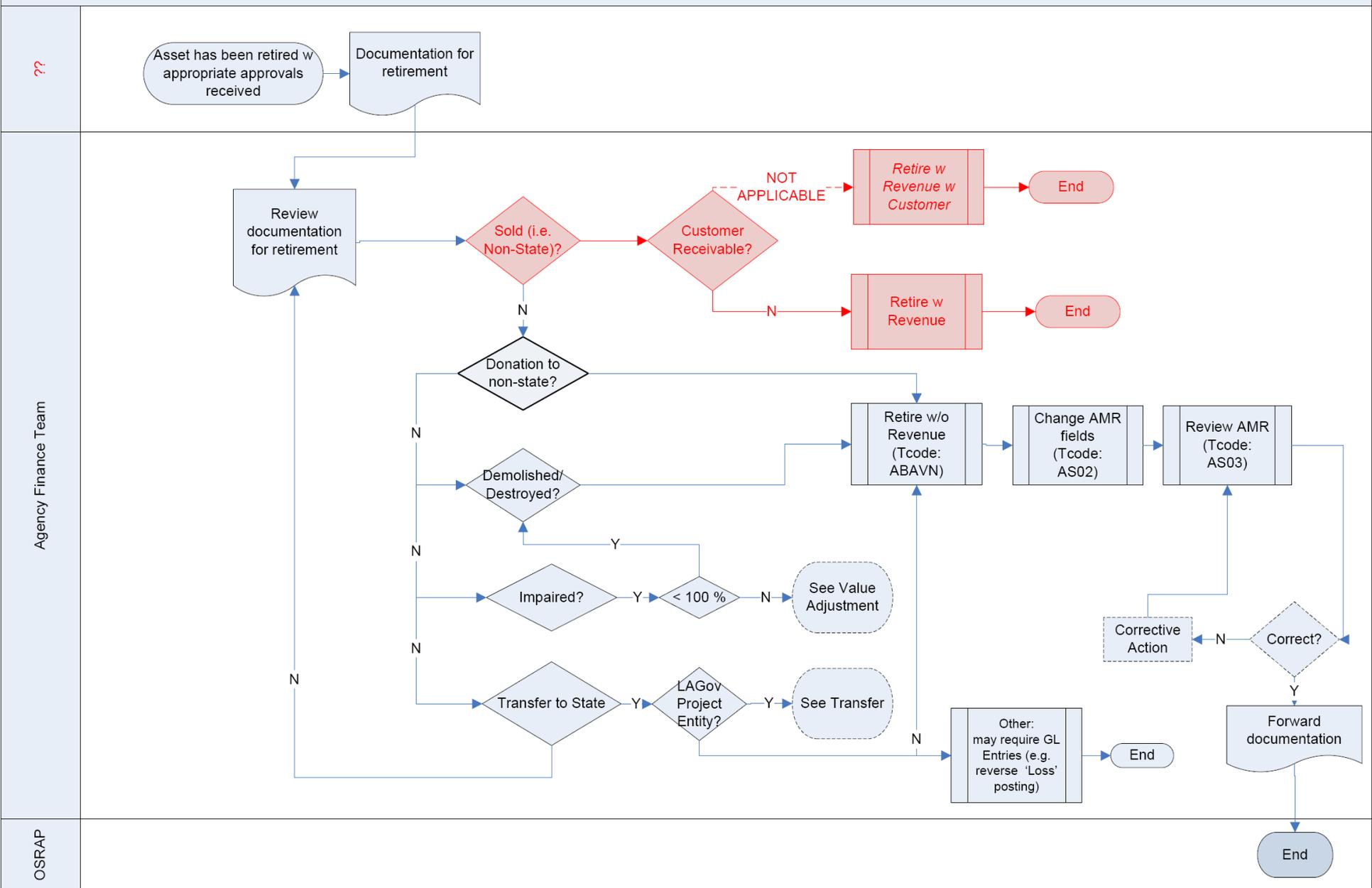
# Retirements – Key Decisions

- Not Applicable

# B.08-FIN-AA-PDD005-AA Retirements: Moveable Property







??

Agency Finance Team

OSRAP



# Retirements – Changes & Challenges

- Non-financial fields on retired records are editable after asset deactivation. (training item, monitoring via reports)
- Retirement of AMR will require PM or RE object retirement as well for non-infrastructure assets.
- Should have a reconciliation process for AGILE/Capital Asset
- Process change such that retirements are not entered into the system until they actually occur.



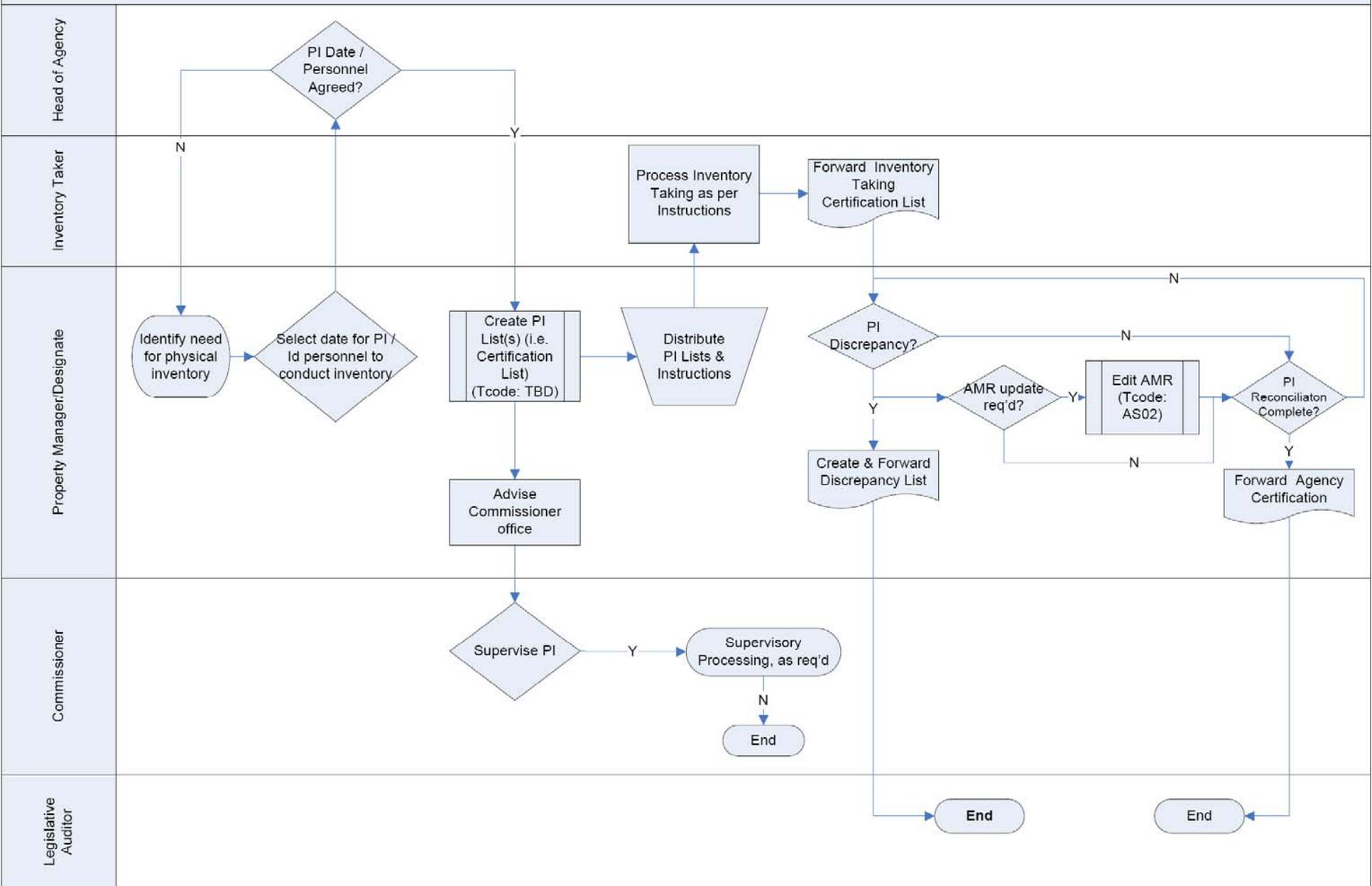
# Retirements – Open Issues

- Losses (and gains) at time of disposition
  - OSRAP policy decision pending



# Physical Inventory & Bar Coding

# B.08-FIN-AA-PDD006-AA Physical Inventory





# Physical Inventory & Bar Coding – Open Issues

- Title 34 is outdated
  - Proposed re-write of Title 34
  - Certification - proposal to make certification scheduling and performance subject to audit
  - Classifications would be standardized from those currently used by Protégé to UNSPSC standard commodity codes
- AA does not have scanning, bar coding (and limited tag generating functionality)
  - Solution would have all SAP inventory, bar coding, and tagging functionality within the Plant Maintenance module for moveable property asset classes
  - GAP 1 – solution would be to create AA record and corresponding PM record for all certification related data; report, certify, and scan all assets from a single module



# Physical Inventory & Bar Coding – Open Issues

- Surplus inventory and warehouse
  - Proposal to retire AMR records and close out PM records when assets are transferred to Surplus.
  - Proposal to have report of AMR records retired to LPAA Surplus
  - Proposal to have all surplus activities including surplus auctions / sales, surplus warehousing, etc. remain in Protégé and be managed by LPAA outside of SAP
  - Proposal to have Federal Reimbursements only apply to the sale of capitalized assets when sold prior to full depreciation as per federal guidelines.
  - Recommendation to disallow / severely limit surplus of capital assets with a net book value greater than \$0
- No Contact List for LPAA
  - Proposal to have contacts remain offline with surplus functionality

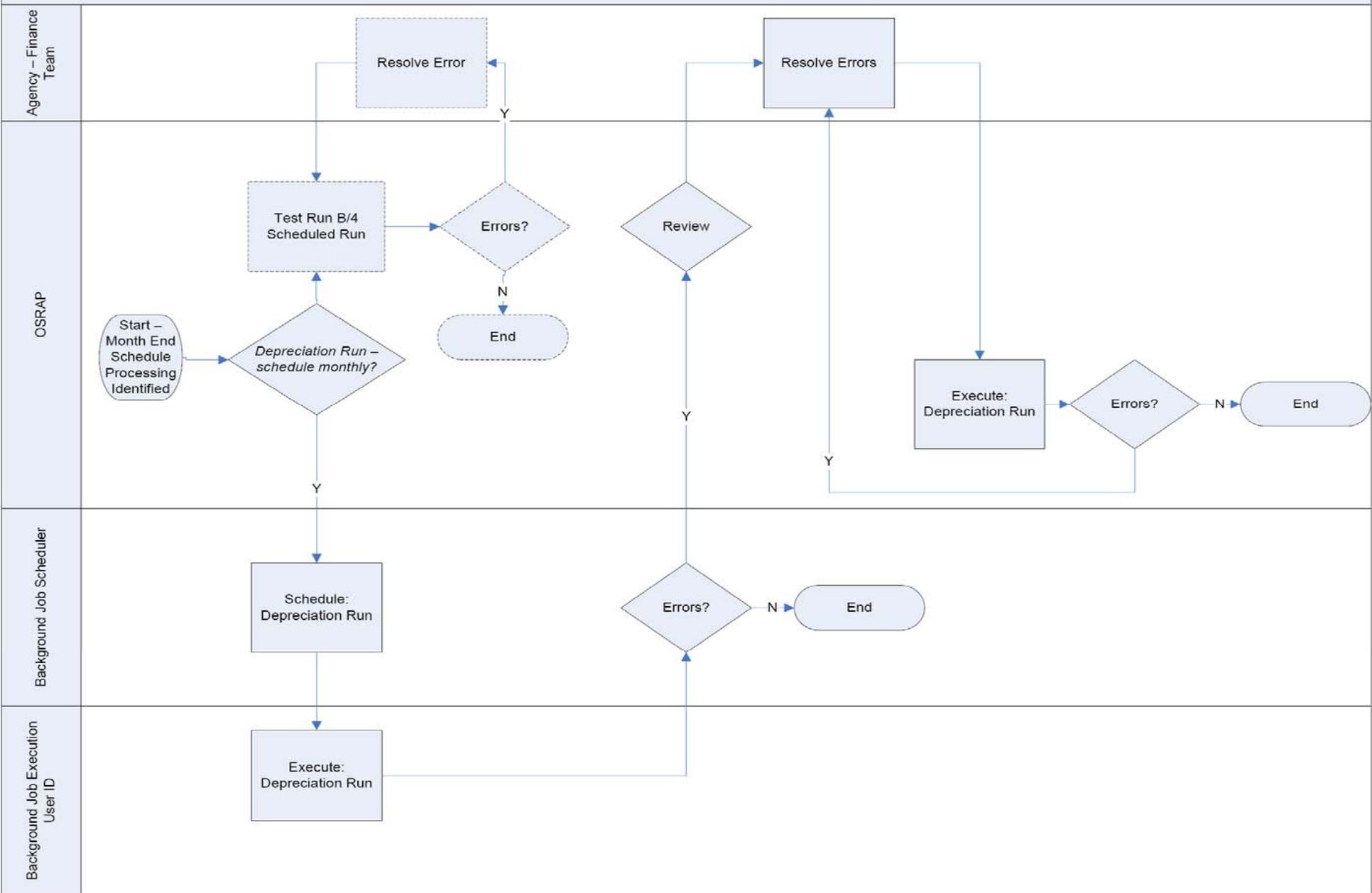


# Periodic Processing

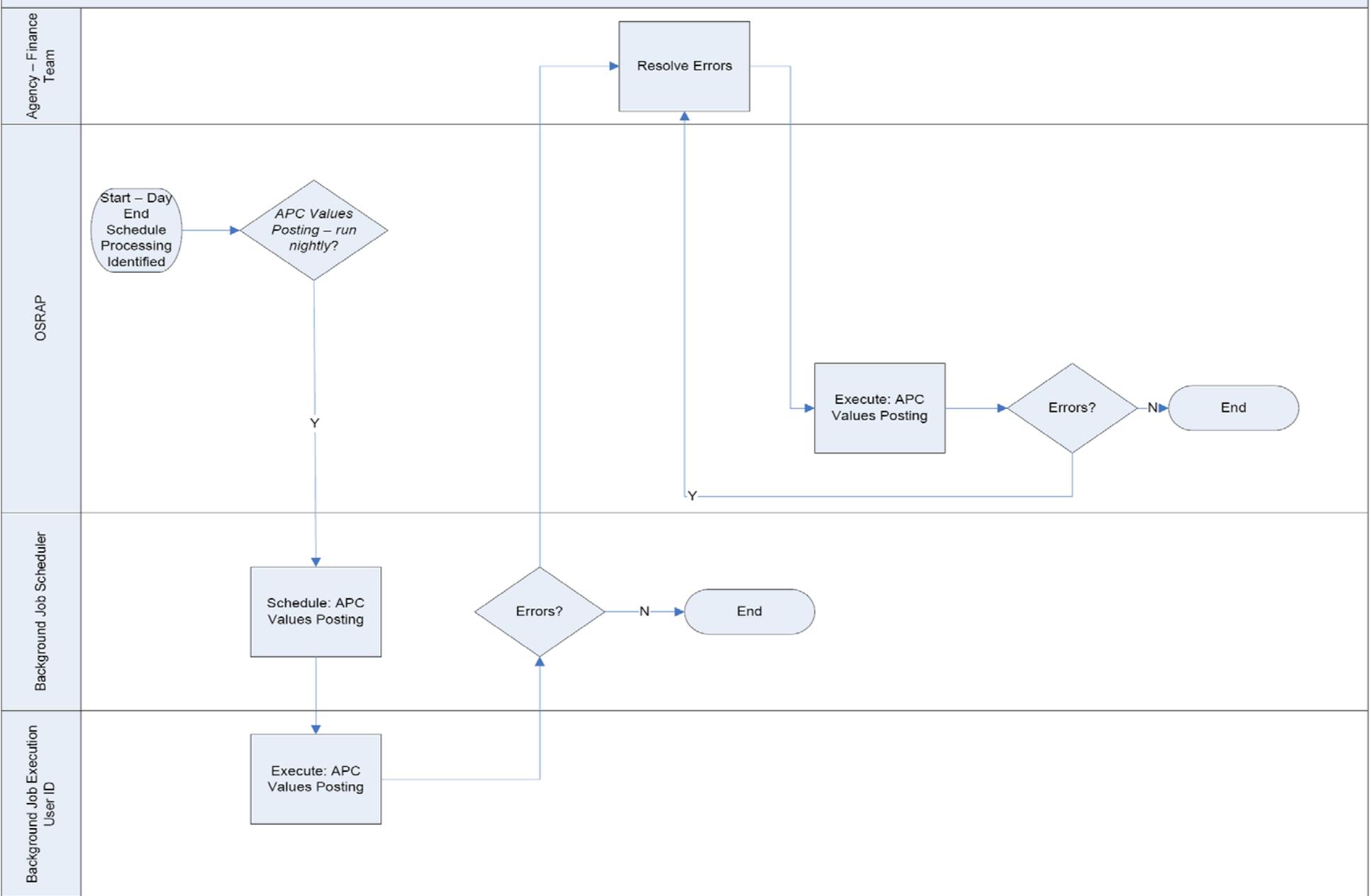


# Periodic Processing – Key Decisions

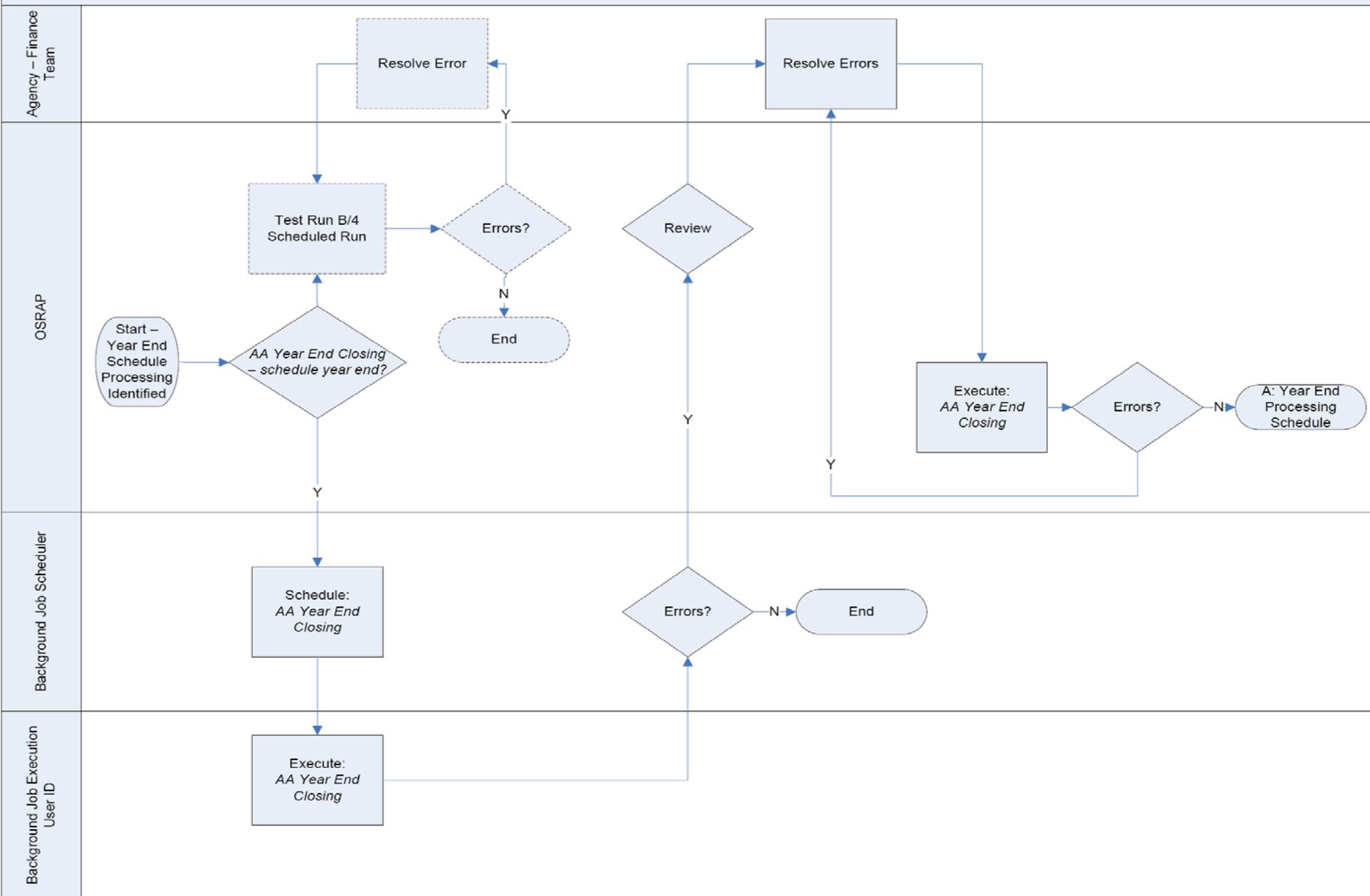
- APC Value Posting (i.e. G/L updates for DA02 postings) will be processed daily.
- Process to settle from WBS elements to AuC will occur monthly (with limited exceptions, e.g. costs for donations that are not yet accepted)
  - Process to settle from AuC to final AMR will be monthly
  - Both these settlements can be run independently of month end processing, if necessary
- Depreciation process will run monthly
  - Subsequent runs will only calculate and post depreciation for assets that did not post initially (e.g. changes to AMR after depreciation posting), using 'catch up' method, where applicable.
- Asset Accounting month and year end processing will be part of the applicable financial closing calendar
- Initially access to depreciation log only available to OSRAP
- OSRAP will be responsible for Asset Accounting periodic processing or scheduling determination (e.g. APC Value Posting, Depreciation, Year End processes, etc.)

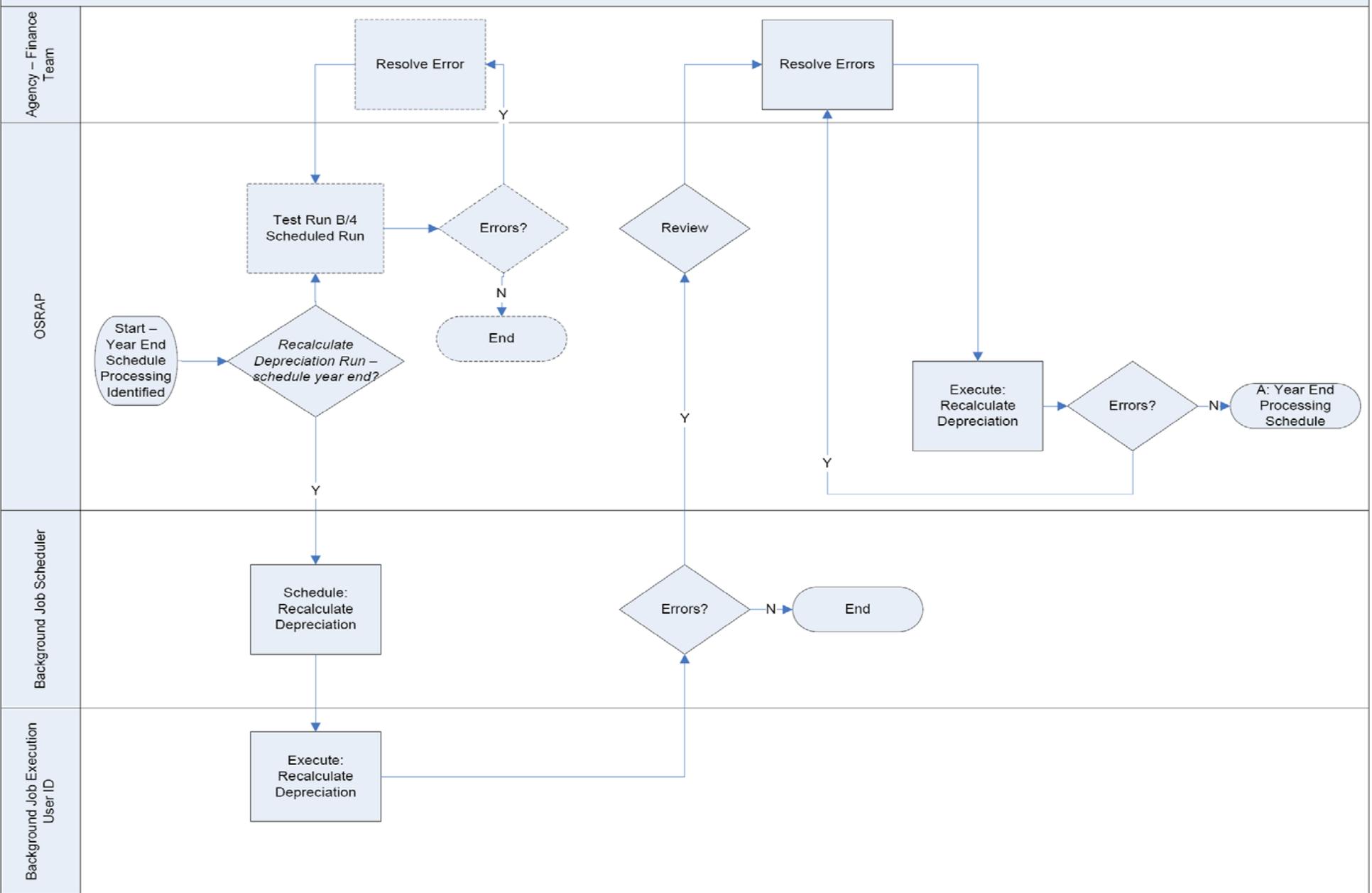


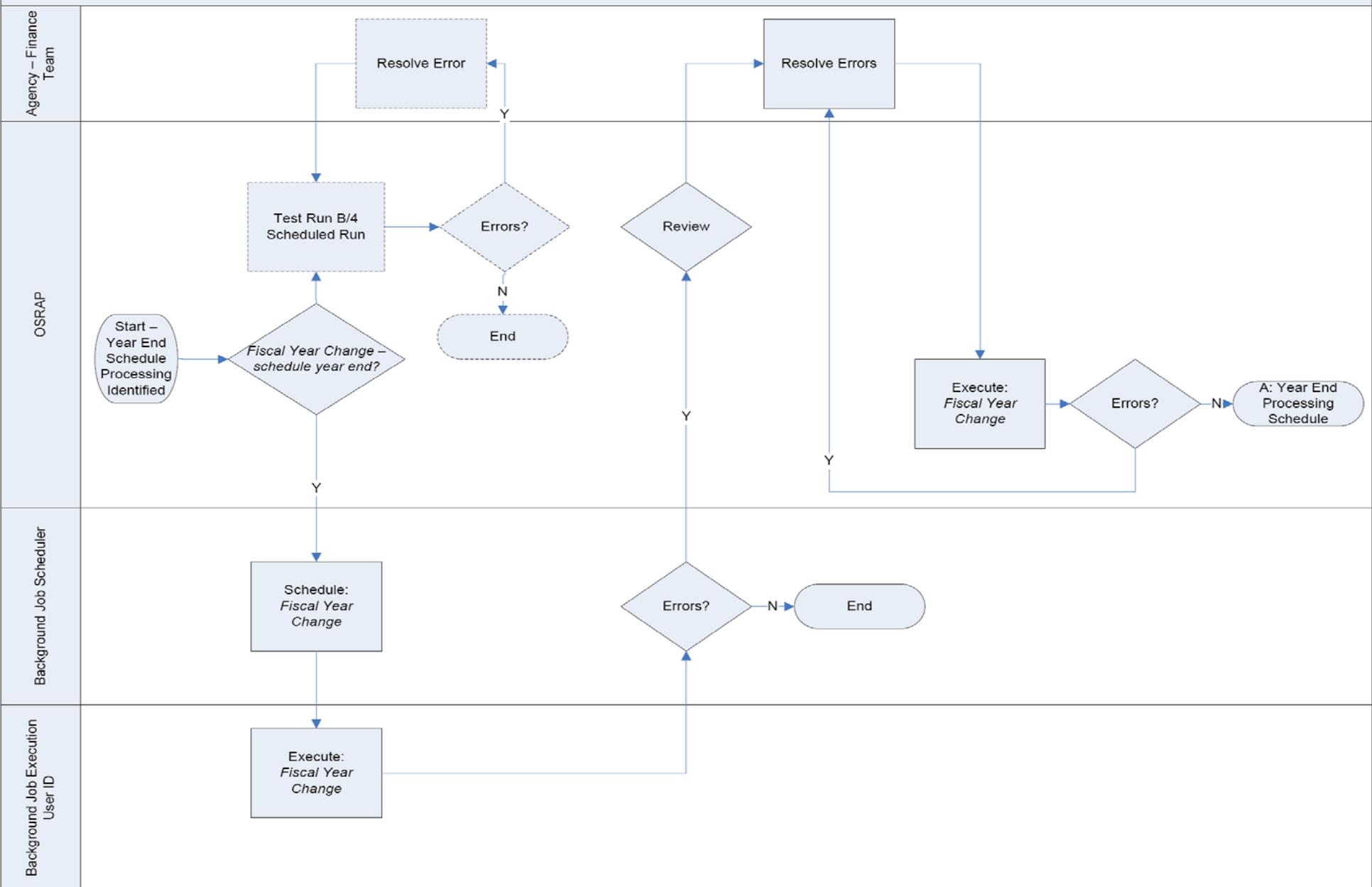
# B.08-FIN-AA-PDD007- AA Periodic Processes: AA DayEnd - APC Value Posting



# B.08-FIN-AA-PDD007- AA Periodic Processes: AA Year End - Year End Closing









# Periodic Processing – Changes & Challenges

- Jobs should be run in test mode in an effort to reduce / eliminate problems and generated errors prior to production run.
- Policy must be established for processing logs and error reports
- Depreciation rules & calculation for an AMR must not be changed after go live unless the impact is identified together with OSRAP investigation and approval.



# Periodic Processing – Benefits & Improvements

- Test run of jobs available so that errors can be corrected prior to updating production



# Data Conversion



# Data Conversion – Key Decisions

- As much data cleaning as feasible should occur prior to conversion efforts
  - Some field/data elements for source records have significantly inconsistent data
  - Fund Type / Fund / Grant will use financial fund types and actual fund / grant numbers
  - RE should be the source module for all state buildings and land therefore asset location data should include a REKey unless an asset is located at a facility owned and occupied by a non-state entity.
  - Person assigned should refer to an employee's personnel number so that possession of an object can be tracked and reported from the HR module of SAP. Non-state assigned persons should be noted in "Description 2".
- Legacy capital assets no longer owned by the state will not be converted as Asset Master Records (AMR)



# Data Conversion – Key Decisions

- Highways, Bridges, and ROW will be re-valuated to comply with Wooster method replacement and to comply with reporting requirements necessary for impairment loss
  - Financial adjustment & note to statements will likely be necessary (depending on timing or re-valuation may have a lesser impact at time of SAP conversion)
- Financial adjustments (i.e. to G/L) will be necessary for Moveable and Real Property due to differences in system depreciation calculations. Adjustment values will be determined during the data conversion analysis which is part of realization.



# Data Conversion – Key Decisions

- Strategy
  - Two phases to data clean up
    - Part 1 will occur in legacy systems and can begin immediately
    - Part 2 will occur during data load sheet finalization. However, this must be confined to data transformation due to timelines between final data extract and actual data loading.
  - OSRAP is responsible for financial data values
  - OSRAP will obtain supporting data for AFR totals collected outside of the legacy system which will become part of the SAP data going forward
  - OSRAP is responsible for reconciliation and resolution of:
    - legacy source data/conversion load sheets to legacy G/L accounts
    - source data to data conversion load sheets
    - data conversion load sheets to SAP loaded values



# Data Conversion – Key Decisions

- Strategy (Cont'd)
  - ORM is responsible for SLABS building records
  - SLO is responsible for Land records
  - Agency property managers are responsible for Protégé data
  - LPAA will oversee Agency property managers in Protégé data cleanup
  - DOTD project office is responsible for Highway & Bridge data
  - DOTD ROW land and Buildings are the responsibility of the DOTD Facility Manager and Dom Cali



# Data Conversion – Changes & Challenges

- Legacy location fields are used inconsistently.  
Matching of GL and Legacy system data
- Close out as many AuC projects as possible prior to cut-over to simplify conversion and settlement process
- Reconciliation with Agile, PM, RE, and MM before go-live
- Reconciliation of DOTD Land and Buildings to data in SLABS for upload to RE, conversion of assets



# Data Conversion – Open Issues

- DOTD conversion of existing data to AMR's, including manual tracking of transactional data for a mid year conversion
  - Recommendation to have all asset records converted on FY end and allow dual entry for limited DOTD staff
- OSRAP to determine if ROW will be a single value or if values will be broken down by control section for conversion
- Cut over strategy for open projects and AuC settlement



# Technical Objects

## FRICE-W Objects



# FRICE-W Objects

- **Forms: None from AA**
- **Reports:**
  - BI - PS / AA / Agile report(s) on infrastructure assets
  - WBS settlement to AA Report – Open AuC class AMRs where WBS settlement rules have been defined, rule definition [confirm SAP delivered PS reports for WBS / AUC / AMR; see PS for specific fields]
  - AA/RE Deactivation Report - “Real Estate” class AMRs where RE object noted in REKey is no longer active (or all related AA records have inactivation dates but RE object is still active)
  - Report of out of sync PM / AMR records where one record is active but the associated record is not or no corresponding PM record exists
  - Physical Inventory Worksheets



# FRICE-W Objects

## ■ Interfaces:

- List / Extract of “retired to surplus” assets to LPAA’s Protégé Surplus module
- FileNet linkage for asset related files, CAD drawings, and images

## ■ Conversions:

- Real Property data from SLABS (impacts RE; dollar fields should be reconciled by OSRAP prior to conversion)
- Real Property depreciation data from OSRAP worksheet
- ROW Land upload from DOTD worksheet (impacts RE)
- Highway and Bridge upload from DOTD worksheets



# FRICE-W Objects (cont.)

- **Conversions (continued):**
  - Control Section upload from DOTD data – configuration tables
  - Protégé upload of moveable property data and images
    - Crosswalk may be needed to convert fund and fund type from Protégé to AA
    - Possible fund & fund type walk over tables needed for conversions from SLABS and Protégé since one AMR (sub-number) is required for each funding source of a given physical asset.
    - Load of Location and Classification (configuration)
  - Mid-year conversion would require tracking of acquisitions, transfers, and retirements from beginning of FY.
  - Active projects at time of conversion will need WBS settlement rules and AUC created (by funding source) Open PO's for Capital Assets will need to have AMR's created & assigned
  - Linkage of AMR and RE records
  - Possible linkage of AMR and EMR
- **Enhancements:**
  - Additional reportable fields to ALV Grid
  - To be refined during Realization: Synchronize certain AMR fields to associated PM fields.
  - MM: Approval process validation for capital asset criteria (e.g. \$ / commodity code)
- **Workflow: None from AA**



# Legacy Conversion Strategy

- Legacy Data Element AMR :
  - Create main number AMR for each legacy asset record (if only one funding source then put values on this record else place all values on sub-numbers)
  - Create sub-number AMR for each funding source associated with legacy asset data where multiple funding sources exist. Put values on this record per funding source.
- Legacy Data Element Asset Classifications :
  - Cross-walk table from Protégé classifications
- Legacy Data Element Funds :
  - Cross-walk table from Protégé Funds
- Legacy Data Element Building :
  - Building field will need to walk over to respective RE object id as generated by SAP upload of RE Building, Control Section, and Site objects
- Legacy Data Element Personnel Number :
  - Protégé “Person Responsible” must map to existing HR Personnel Number via AMR Personnel Number field



# Legacy Conversion Strategy

- Legacy Data Element (MM) Open PO# :
  - Identify open POs which should have AMR assigned
  - Set purchasing type as “A”
  - Create shell AMR record(s)
  - Create multiple AMR records with sub-numbering, 1per funding source
- Legacy Data Element (PS) Open Projects / WBS :
  - Identify open projects (FP&C STARS, DOTD)
  - Identify specific AuC assets for each project
  - Build AuC records, WBS elements for each project, and settlement rules for each
  - Determine AMR settlement from AuC where applicable



# Overall Organizational Impact

- Terminology change for SAP terms
- Integration:
  - Creation of AMR and financial value update from integrated processes (e.g. procurement via PO, Projects – including sourcing from RE Contract, non-cash acquisitions such as donations)
  - Transaction postings update GL, Cost objects (e.g. cost element, cost center, RE object), Fund/Grant values
  - Validation with HR – personnel number
  - Automated posting GL (e.g. depreciation run)
- Concept and financial implications of simultaneous and parallel accounting methods using multiple depreciation (i.e. DA 01: Modified Accrual Accounting and DA 20 GASB - Full Accrual Accounting)
- Concept of each asset master record recording valuation for two depreciation areas
- Concept of asset class structure (e.g. Capital – owned, Capital Lease, Assets under Construction, Intangible Assets).
- Capitalized vs. Low Value Assets (non-capitalized) defined by business rule rather than system or OSRAP assigned.
- OSRAP to become more involved in certain decisions (e.g. Capitalized Projects vs. Maintenance, halting asset depreciation, unplanned depreciation)



# Overall Organizational Impact

- Personnel change for who creates and maintains asset master records.
  - Management of fixed asset master records – including creation, field update, blocking and review of general and asset values.
- Asset changes will now have financial impact.
- AMR creation at beginning of process: e.g. time of Purchase Order rather than goods receipt, when Project is started
- Asset Numbering differs from legacy record numbers
- Additional AMR (sub numbers) required for each funding source (also required at time of PO)
- Some transactions will require more steps than legacy transactions.
- Data monitoring via report required to ensure proper data entry. Recommendation that this be done frequently after initial implementation when data entry problems are most likely.
- Multiple SAP modules will be used to create and add values to AMR
  - Acquisition of land, buildings, or infrastructure would go through a PS project to accumulate associated costs. Only DOTD, FP&C, and a small sub-set of DNR will have access to this module. (PS module)
  - Acquisition of moveable property will most frequently be via PO (MM module)



# Overall Organizational Impact

- Transaction posting will require understanding of Transaction Types (transfers use transfer variant) and their financial and AMR impacts
- Control Section changes require configuration and manual synchronization in AA, PS, and Agile
- Separating infrastructure asset classes into bridges and highways impacts DOTD invoices, projects, coding, finance sources, funding type, bidding process, and contracts. Plus this possibly requires change(s) to chart of accounts.
- Open POs for capital assets require special attention during conversion (i.e. AMR numbers will need to be attached). Recommendation that steps be taken to minimize the number of records which fall into this category
- Open Projects for capital assets require special attention during conversion (i.e. AuC creation and settlement rules).
- Linkage with AGILE Assets will be non-integrated, however, the Supersumber on the AMR will use the Control Section mapping.
- More discrete data being maintained for Infrastructure assets



# Next Steps - General

- Current Blueprinting Phase (Nov '08 – Jan '09):
  - Validation Sessions and follow up items
  - Finalize PDDs
  - State / PMO sign-off
- Realization Phase (February 2009+):
  - System Configuration
  - Unit and Confirmation Testing
  - Document Business Process Procedures (BPP's)
  - Define and Develop FRICE objects
  - Integration Testing
  - User Acceptance Testing



# Next Steps – Process Specific

- Documentation of decisions
- Follow up to clarify any open items
- Finalize PPDs
- Obtain state sign-off on PDDs
- Obtain PMO sign-off of final design



Visit our website for **Blueprint Presentations, Meeting Minutes and Project News!**  
[www.doa.louisiana.gov/ERP/index.htm](http://www.doa.louisiana.gov/ERP/index.htm)

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**Budget Preparation**

- Blueprint Session: Budget Preparation, Integration & Overview (FI-FM-002/FI-BP-001)**  
[FI-FM-002/FI-BP-001 Session Presentation](#)  
[FI-FM-002/FI-BP-001 Meeting Minutes](#)
- Blueprint Session: Operating Budget Timeline (FI-BP-002)**  
[FI-BP-002 Session Presentation](#)  
[FI-BP-002 Meeting Minutes](#)
- Blueprint Session: Operating Budget - Details and Systems (FI-BP-003)**  
[FI-BP-003 Session Presentation](#)  
[FI-BP-003 Meeting Minutes](#)
- Blueprint Session: Operating Budget - Agencies Perspective (FI-BP-004)**  
[FI-BP-004 Session Presentation](#)  
[FI-BP-004 Meeting Minutes](#)
- Blueprint Session: Capital Budget - Central Perspective (FI-BP-005)**  
[FI-BP-005 Session Presentation](#)  
[FI-BP-005 Meeting Minutes](#)



# Questions?

