



State of Louisiana

Protege - Agency Guidelines for Conversion of Movable Property - Department of Public Safety

LaGov Project

Purpose

The purpose of this document is to provide instructions that will assist Agency personnel in providing required fields for capitalized movable property that will be converted from Protégé to the Asset Accounting (AA) module in LaGov.

Introduction

Each active movable property item belonging to LaGov entities with an acquisition cost of \$5,000 or more will be converted from Protégé to the LaGov AA module as a movable property capital asset. These capital assets will each be converted to an Asset Master Record (AMR) in LaGov.

Asset Master Record

The Asset Master Record contains general and financial data and valuation and depreciation rules about capital assets. Each movable property asset will consist of at least one AMR. The initial AMR will be the main asset number. Additional AMR's may be created for an asset if it has a renovation or if it has more than one funding source. Any additional AMR's will be sub-numbers of the main asset number. The AMR is generally defined at the start of the acquisition process, and must be created before any transactions can be processed for the asset. Most of the general and financial data on the AMR for movable property legacy assets will be converted from Protégé by the LaGov team. However, some data on the AMR in LaGov does not currently exist in Protégé. For this data, LaGov has identified four fields in the AMR that agency input will be required, two of which are mandatory, and two of which are optional. Attached is a spreadsheet listing movable property assigned to your agency. Included in this spreadsheet are the Protégé asset #, description, and acquisition cost of each movable property item. Also included are columns for the four fields that we are requesting your input on.

Mandatory Fields

The following two fields are required on the AMR by the LaGov system to operate properly.

- Fund
- Cost Center

Fund Definition

A Fund is a fiscal and accounting entity having a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. They represent the lowest level source of funding required for budgeting and monitoring.



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Agency Action - Fund

The LaGov Fund assigned on the AMR should be the funding source of the asset (ex. – general fund, IAT, self-generated, federal). The LaGov team has entered a proposed fund on the attached spreadsheet for your movable property assets.

Please note: In LaGov, if a capital asset has multiple funding sources, a new AMR will have to be created for each additional funding source. This new AMR will be a sub-number of the AMR of the first funding source (which would be the main asset #). If none of your movable property assets listed multiple funding sources in Protégé, all of your assets will have a single main # AMR.

The default fund for movable property is the high-level fund for each agency. This high-level fund represents general fund, self-generated, and IAT funding sources (example: Agency 418's high-level fund is 4180000000). Additional funding sources that would require a different fund number include federal, capital outlay, and statutorily dedicated funding sources. If none of your movable property assets have these funding sources in Protégé, they will be assigned the default high-level agency fund. Please confirm the proposed LaGov fund assignments to your agency's movable property in the attached spreadsheet. If the proposed fund is incorrect, please change it to the correct fund.

Cost Center Definition

A Cost Center is an organizational unit that represents a clearly defined location where costs and/or revenues occur. These organizational units can be created on the basis of functional, activity-related, spatial, and/or responsibility-related parameters.

Note: The Cost Center on the Asset Master Record (AMR) is used to identify where the depreciation will be posted. For financial purposes, this will generally be a “higher level agency” than the custodial agency. For inventory tracking purposes, the cost center of the custodial agency will be recorded on the corresponding Notification Record (and can also be recorded on the “Responsible Cost Center” field on the AMR, which is used for information only and does not have a financial recording impact). The decision to record depreciation at the higher agency level will satisfy financial reporting requirements and will eliminate transactional processing whenever a capital asset is moved within an agency.

Agency Action - Cost Center

Cost centers in AA collect the depreciation expense. For movable property, the cost center assigned to the main AMR and any sub-number AMR's will be where depreciation expense will be directly posted. Currently, depreciation expense is calculated at the level of the LPAA agency number. Some of your agencies have more than one LPAA agency # in Protégé. LaGov cost centers do not necessarily correspond to LPAA agency numbers. The LaGov Team has entered a proposed cost center for each of your agency's movable property capital assets. The proposed cost center is a high-level cost center of each agency for the purposes of recording administrative expenses, such as depreciation expense. As an example, the high-level cost center for agency 418 is 4180000000. Each asset belonging to agency 418 has been assigned the proposed cost center 4180000000.



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Please confirm the proposed LaGov cost center assignments to your agency's movable property in the attached spreadsheet. If the proposed cost center is incorrect, or if your agency needs depreciation expense to be calculated at a level lower than the high-level cost center proposed by the LaGov Team for financial reporting or **any other** reporting needs, please change the cost center assignment to the correct one.

Optional Fields

The optional fields are not required to operate the LaGov system; however, they may provide useful information to your agency. The two optional fields that your agency may want to populate are:

- Grant
- Functional Area

Grant Definition

A Grant is used as a lower-level funding instrument to document, control, and report on the results of an agreement made between the sponsor and organization without the need to include these structures within the organization's own internal control structures.

Agency Action – Grant

If any of your movable property has been acquired through a grant, this grant can be assigned to the AMR. As a prerequisite to assignment of a grant to an AMR, you must first have been contacted by the LaGov Grants Team for a grants workshop, where the Grant Master Data spreadsheet will be completed for your agency. If you would like any of your movable property capital assets to have a LaGov grant # assigned to them, and you already have completed the grants workshop, please assign the desired grant # in the attached spreadsheet.

Functional Area Definition

A Functional Area is a unit that classifies the expenditures, revenues, and if necessary, the budget of an organization by a dimension other than organization. Functional area is intended to look more at a program or activity dimension of an organization. The State will use a six digit functional area to accommodate disaster (or 'Executive Directives') and parish reporting tracking and requirements.

Agency Action – Functional Area

Included in the attached file are tabs that provide listings of LaGov Functional Area #'s (Functional Areas by Parish, Executive Directives by Parish, and Executive Directives Only). If you would like any of your movable property assets to have a LaGov Functional Area # assigned to them for the purpose of tracking disaster information or for tracking by parish, please do so in the attached spreadsheet.



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Date for Completion

The LaGov project team is requesting that the spreadsheets be completed and returned within two weeks. **The requested date is:** If you do not have grant information available by this date, please return the spreadsheets with the information you do have, with a notification that you will send the additional information when it is available.

Questions Regarding this Document

Agencies should contact LaGov-ERP-Support@la.gov if they have any questions and should also return their spreadsheets to the same address. Thanks.