Chapter 10 - Project Accounting

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Overview

Hierarchical Structure

The project accounting capabilities of AFS provide a project planning and control structure which is available for online query and project reporting. AFS provides a four-level hierarchical structure for project planning and accounting. The key component of this hierarchy is the *project number*. The project number is a five-character code which is defined as unique within agency, and is stored on Agency Project Inquiry (AGPR). In this way, agencies will have the flexibility to determine exactly what defines a project and to assign their own numbers.

The system will provide the means to break projects down into sub-projects. In order to facilitate processing, the system will require that every project have at least one sub-project. The sub-project code is two characters in length. ISIS sub-projects will be defined by each agency. The sub-project number and name must be entered on Sub Project Name (SPNT) for reference purposes prior to processing the Project Master (PJ) document.

Projects and sub-projects, in turn, can be broken down into phases. Phases represent distinct stages in the project life-cycle. As an example, construction projects can be fairly well defined by phases such as site acquisition, pre-construction engineering, site preparation, construction, etc. Phases are centrally defined in ISIS and their use is explained in the Project Accounting section of the *ISIS Policies and Procedures Manual*. The phase code is a single alphanumeric character, and is stored on Project Phase (PRPH).

AFS also provides a higher level attribute to link, for reporting purposes, multiple projects within an agency. This code, the entity-wide project number, is five characters in length, and is stored on Entity-Wide Project (ENPR). It may be used, for example, in a construction project where one project accounts for land purchases and another project for the construction of a building. When this model is followed, the system will track the projects separately and also tie them together for central monitoring and reporting.

Project Accounting Inputs

Project accounting input comes from three sources: project system transactions, project system tables, and accounting transactions impacting the projects.

The first type of input for the user is the project system transactions. The Project Charge (PX) document is described later in this chapter. The Project Master (PJ) document is used to establish projects in the system. This includes:

- Defining valid project, sub-project and phase codes;

- Entering project descriptive information such as dates, status, managers, etc.;

- Establishing project budgets for both the entire project and for each sub-project/phase;

- Determining whether funds control outside of normal appropriation control should be placed on the project; and

- Defining how the project will be funded.

The Project Master (PJ) document results in entries being made in Agency Project Inquiry (AGPR), Agency Project Description (AGP2), Project Budget Line Inquiry (PRBL and PRB2), Project Fiscal Year Inquiry (PFYT), and, if an entity-wide project number is specified, Entity-Wide Project (ENPR).

The second source of input to the project accounting system is entry on the project system tables. After the user establishes a project with the Project Master (PJ) transaction, the system creates an entry on Agency Project Description (AGP2). Users may then record additional project information on this table as necessary. Before any accounting transactions may process for the project, the user must also enter all valid combinations of project, appropriation, budget fiscal year, and fund on Project by Appropriation (PAPR). As PAPR is entered, records are also created on its alternate view, Appropriation by Project (APRP). Any transaction using a combination which does not exist on PAPR will reject. Two exceptions, the Deposit Suspense (DS) and Non-Payable Invoice (NP) transactions, will process without a valid PAPR entry.

Once the project has been established in AFS, the system is ready to begin accepting the third type of input -- accounting transactions processed by one of the base AFS modules, such as Purchase Order (PO) or Cash Receipt (CR) documents. This processing occurs whenever a code is entered in the project/job field on a transaction. The respective document processor will first attempt to validate the code against Project Budget Line Inquiry (PRBL). If a match is found and the code combination is valid on PAPR, (and, optionally, available funds exist for the project), the program will update the appropriate account type accumulators in the various project tables. Note that this also includes updating Project Fiscal Year Inquiry (PFYT). This table maintains fiscal year amounts for multi-year projects.

Major Functions

The major functions of the Project Accounting feature include:

- Aggregation of all Project Related Data

- Multi-Year Inception-to-Date Budgeting

- Funds Control Against Project Budgets

Each of these is described in the following sections.

Aggregation of Project Related Data

The primary function of the Project Accounting system is to identify and collect all project-related financial information. All descriptive and financial information pertaining to a project which is handled apart from the organization structure will be maintained in the various Project tables. Each transaction coded with the appropriate project number will be recorded in the Project tables. Information is available to support a wide variety of reporting options. Budget versus actual inquiries exist at each of the following levels:

- Sub-project / Phase detail on Project Budget Line Inquiry (PRBL)

- Project within Agency detail on Agency Project Inquiry (AGPR)

- Entity-wide project detail on Entity-Wide Project (ENPR)

Financial reports can be produced on any combination of project attributes needed to support project reporting requirements.

Multi-Year Inception to Date Budgeting

Frequently, projects extend over more than one fiscal year. AFS addresses this issue by controlling project budgets by the specified Start and End dates. This allows for the preparation of project lifetime budgets. Budgets can be established which are not closed at the end of the accounting fiscal year, but rather, continue into the new year with remaining balances and expended amounts intact. Therefore, reports can be produced for multi-year projects.

Funds Control Against Project Budgets

The Project Accounting feature provides the capability to reject spending transactions which exceed project budgeted amounts. Available funds validations for project spending is performed at the sub-project/phase line level. Transactions which exceed available funds can be rejected or accepted based on the control level desired.

Tables

The Project Management system uses five reference tables and five application tables besides those required in the basic AFS system. These tables are described below. Coding instructions for the reference tables and field explanations for the application tables may be found in Appendix B of the *ISIS/AFS Online Features*.

Reference Tables

Project Phase

Project Phase (PRPH) contains valid codes established to define the various phases of a project or sub-project. Phases are defined system-wide. In the interest of standardization, each project must use phase codes from the standard codes on this table. The project phase code is composed of one alphanumeric character. Phases are centrally defined in ISIS and their use is explained in the Project Accounting section of the *ISIS Policies and Procedures Manual*.

Figure 10-1 presents a sample Project Phase (PRPH).

Figure 10-1
*Project Phase
(PRPH)*

```
 ACTION: . SCREEN: PRPH USERID:

                      P R O J E C T   P H A S E

                                                    CONSTRUCTION
    PHASE DESCRIPTION                   SHORT DESCR  INDICATOR
    ===== ----------------------------- ------------ ------------
 01- .    ...............................  ............  .
 02- .    ...............................  ............  .
 03- .    ...............................  ............  .
 04- .    ...............................  ............  .
 05- .    ...............................  ............  .
 06- .    ...............................  ............  .
 07- .    ...............................  ............  .
 08- .    ...............................  ............  .
 09- .    ...............................  ............  .
 10- .    ...............................  ............  .
 11- .    ...............................  ............  .
 12- .    ...............................  ............  .
 13- .    ...............................  ............  .
 14- .    ...............................  ............  .
```

Project Status Code

Project Status Code (PRST) contains valid codes used to define the status of the total project as shown on Agency Project Inquiry (AGPR). These codes relate to the status maintained for an agency and project and support unique reporting or inquiry requirements based upon project status. When processing a project maintenance transaction, AFS will edit the status entered on the document header against this table.

The AFS project accounting module also maintains status by sub-project and phase combination as shown on Project Budget Line Inquiry (PRBL). This status can be either "O" for open or "C" for closed and is independent of the statuses recorded in

Project Status Code (PRST). By closing a project budget line, i.e., a sub-project/phase within a project, users can prevent further activity against that line.

Figure 10-2 presents a sample Project Status Code (PRST).

Figure 10-2
Project Status
Code (PRST)

```
 ACTION: . SCREEN: PRST USERID:


                    P R O J E C T   S T A T U S   C O D E

    STATUS CODE  DESCRIPTION                     SHORT DESCR
    ===========  ------------------------------  ------------
01- .            ..............................  ............
02- .            ..............................  ............
03- .            ..............................  ............
04- .            ..............................  ............
05- .            ..............................  ............
06- .            ..............................  ............
07- .            ..............................  ............
08- .            ..............................  ............
09- .            ..............................  ............
10- .            ..............................  ............
11- .            ..............................  ............
12- .            ..............................  ............
13- .            ..............................  ............
14- .            ..............................  ............
15- .            ..............................  ............
```

Charge Class

Charge Class (CHRG) is used to establish different classes of goods and services at a standard cost or rate per unit. It is keyed by fiscal year and charge class code. The Project Charge program uses these codes to compute indirect charges by multiplying the units of goods or services by the standard rate defined on Charge Class (CHRG). This table is shared with the Federal Aid Management Subsystem.

Figure 10-3 presents a sample Charge Class (CHRG).

Figure 10-3
Charge Class
(CHRG)

```
 ACTION: .  SCREEN: CHRG USERID:

                       C H A R G E   C L A S S

    FISCAL  CHARGE                                 STANDARD  ACCT  REV SOURCE/
    YEAR    CLASS   NAME                           RATE      TYPE  SUB-REV
    ======  ======  ------------------------------  --------  ----  -----------
01- ..      ...     ................................  ........  ..    .... ..
02- ..      ...     ................................  ........  ..    .... ..
03- ..      ...     ................................  ........  ..    .... ..
04- ..      ...     ................................  ........  ..    .... ..
05- ..      ...     ................................  ........  ..    .... ..
06- ..      ...     ................................  ........  ..    .... ..
07- ..      ...     ................................  ........  ..    .... ..
08- ..      ...     ................................  ........  ..    .... ..
09- ..      ...     ................................  ........  ..    .... ..
10- ..      ...     ................................  ........  ..    .... ..
11- ..      ...     ................................  ........  ..    .... ..
12- ..      ...     ................................  ........  ..    .... ..
13- ..      ...     ................................  ........  ..    .... ..
14- ..      ...     ................................  ........  ..    .... ..
```

**Project By
Appropriation**

Project by Appropriation (PAPR) is used to establish the valid project/appropriation/ budget fiscal year/fund combinations for project accounting transactions. After a project is established in the project accounting system, the user will enter all valid combinations on this table. Transactions, except for the Deposit Suspense (DS) and Non-Payable Invoice (NP), validate against PAPR. Any validating transaction which does not have a combination appearing on this table will reject when processed. The PRIORITY, ACT YEAR and LEGIS ACT fields are optional, and may be used to record the Legislative Act number, ACT YEAR and Priority number within the act, associated with the project.

An alternate view of this table is provided by Appropriation by Project (APRP). Whenever an addition, deletion, or change is entered on Project by Appropriation (PAPR), APRP is automatically updated by the system.

Figure 10-4 presents a sample Project by Appropriation (PAPR).

Figure 10-4
*Project by
Appropriation
(PAPR)*

```
 ACTION: .  SCREEN: PAPR USERID:


                 P R O J E C T   B Y   A P P R O P R I A T I O N

    AGENCY PROJECT   APPR    BFY FUND ORGN PRIORITY ACT YEAR LEGIS ACT
    ====== ======= ========= === ==== ==== -------- -------- ---------
 01- ...    .....  .......... ..  .... ....    .         ..       ....
 02- ...    .....  .......... ..  .... ....    .         ..       ....
 03- ...    .....  .......... ..  .... ....    .         ..       ....
 04- ...    .....  .......... ..  .... ....    .         ..       ....
 05- ...    .....  .......... ..  .... ....    .         ..       ....
 06- ...    .....  .......... ..  .... ....    .         ..       ....
 07- ...    .....  .......... ..  .... ....    .         ..       ....
 08- ...    .....  .......... ..  .... ....    .         ..       ....
 09- ...    .....  .......... ..  .... ....    .         ..       ....
 10- ...    .....  .......... ..  .... ....    .         ..       ....
 11- ...    .....  .......... ..  .... ....    .         ..       ....
 12- ...    .....  .......... ..  .... ....    .         ..       ....
 13- ...    .....  .......... ..  .... ....    .         ..       ....
 14- ...    .....  .......... ..  .... ....    .         ..       ....
 15- ...    .....  .......... ..  .... ....    .         ..       ....
```

Appropriation by Project

Appropriation by Project (APRP) is used for inquiries on valid appropriation/project/ budget fiscal year/fund/organization combinations for project accounting trans-actions. This table is an alternate view of Project by Appropriation (PAPR). Whenever an addition, deletion, or change is entered on PAPR, Appropriation by Project (APRP) is automatically updated by the system. Transactions (except the DS and NP) which do not have a combination appearing on this table will reject when they are processed.

Figure 10-5 presents a sample Appropriation by Project (APRP).

Figure 10-5
Appropriation by Project (APRP)

```
ACTION: . SCREEN: APRP USERID:


               A P P R O P R I A T I O N   B Y   P R O J E C T

    AGENCY   APPR      PROJECT BFY FUND ORGN PRIORITY ACT YEAR LEGIS ACT
    ======  =========  ======= === ==== ==== -------- -------- ---------
01-   ...   .........  .....    ..  .... ....     .        ..       ....
02-   ...   .........  .....    ..  .... ....     .        ..       ....
03-   ...   .........  .....    ..  .... ....     .        ..       ....
04-   ...   .........  .....    ..  .... ....     .        ..       ....
05-   ...   .........  .....    ..  .... ....     .        ..       ....
06-   ...   .........  .....    ..  .... ....     .        ..       ....
07-   ...   .........  .....    ..  .... ....     .        ..       ....
08-   ...   .........  .....    ..  .... ....     .        ..       ....
09-   ...   .........  .....    ..  .... ....     .        ..       ....
10-   ...   .........  .....    ..  .... ....     .        ..       ....
11-   ...   .........  .....    ..  .... ....     .        ..       ....
12-   ...   .........  .....    ..  .... ....     .        ..       ....
13-   ...   .........  .....    ..  .... ....     .        ..       ....
14-   ...   .........  .....    ..  .... ....     .        ..       ....
15-   ...   .........  .....    ..  .... ....     .        ..       ....
```

Application Tables

**Agency Project
Inquiry**

Agency Project Inquiry (AGPR) contains financial and descriptive information about projects. The table is organized by agency and project number and represents the accumulation of all sub-projects and phases of a project. Lines are added to this table when a new project is accepted by AFS via the Project Master (PJ) transaction. Lines are modified by submitting another Project Master (PJ) transaction and/or by AFS accounting transactions.

Figure 10-6 presents a sample Agency Project Inquiry (AGPR).

Figure 10-6
*Agency Project
Inquiry (AGPR)*

```
 ACTION: . SCREEN: AGPR USERID:


                     A G E N C Y   P R O J E C T   I N Q U I R Y


             AGENCY= ...          PROJECT= .....

   PROJECT MANAGER: ...................   PROJECT YEAR START PERIOD: ..
            STATUS: .         START DATE: .. .. ..         END DATE: .. .. ..
       DESCRIPTION: ............................   REV BUDGET IND: .
FHWA PROJECT NUMBER: ....................        FED ROUTE / SECTION: ... .
ENTITY-WIDE PROJECT: .....   FEDERAL APPR: ...     LAST ACTION DATE: .. .. ..


    BOND FUNDS AMT: ..............        ENCUMBERED AMT: ..............
 FEDERAL FUNDS AMT: ..............          EXPENDED AMT: ..............
  ENTITY FUNDS AMT: ..............          EXPENSED AMT: ..............
   OTHER FUNDS AMT: ..............       PROJECT CHARGES: ..............
TOTAL AGREEMENT AMT: ..............    AVAIL AGREEMENT AMT: ..............
                                       ACCRUED REVENUE AMT: ..............
                                     COLLECTED REVENUE AMT: ..............

FED %: .......      BOND %:  .......      ENTITY %: .......      OTHER %: .......
```

**Agency Project
Description**

Agency Project Description (AGP2) records additional descriptive information about projects not captured on the PJ document. When a PJ document is processed to establish a project, records are created on Agency Project Inquiry (AGPR) and Agency Project Description (AGP2). AGPR stores all data entered on the PJ document, while the AGP2 record will be initialized with the key fields (agency, project) but with all descriptive fields empty. The user will then call up the AGP2 record which was created and complete all descriptive fields.

Figure 10-7 presents a sample Agency Project Description (AGP2).

Figure 10-7
*Agency Project
Description (AGP2)*

```
 ACTION: . SCREEN: AGP2 USERID:


                 A G E N C Y   P R O J E C T   D E S C R I P T I O N

AGENCY= ...   PROJECT= .....   REQUESTING AGENCY: ...   LEGISLATIVE ACT: ....
DESC:  ......................................................................
..............................................................................
..............................................................................
..............................................................................
..............................................................................

ACT YR: ..   SCH. NO: ....   PREDOMINANT:  PARISH ..   SEN DIST ..   LEG DIST ...
                             PRIORITY AMOUNTS
        1                 2                 3                 4                 5
..............  ................  ..............  ..............  ..............
            NO PRIORITY AMOUNT: ..............

COMMENT.......................................................................
..............................................................................
..............................................................................
..............................................................................
..............................................................................
```

**Non-Payable
Project Funding**

Non-Payable Project Funding (NPPF) captures funding information for Non-Payable projects. Non-Payable projects refer to those projects which are paid outside of the AFS project system, but not necessarily outside of ISIS. This table is for user reference purposes only; no documents or tables reference its data. Only Facility Planning and Control will use this table.

Figure 10-8 presents a sample Non-Payable Project Funding (NPPF).

Figure 10-8
*Non-Payable
Project Funding
(NPPF)*

```
 ACTION: .  SCREEN: NPPF USERID:


              N O N - P A Y A B L E   P R O J E C T   F U N D I N G

BUDGET-FY= ..  AGENCY= ...   PROJECT= .....

LN                                    ORIG/REV    ORIG/REV       GROUP REF
NO TYPE ORIG/REV FUNDING DESCRIPTION    DATE       AMOUNT    I/D CODE  LN#
== ==== ----------------------------- -------- -------------- --- ---- ----
         ACT NUMB COMMENTS
        -------- -----------------------------------------------------------
.. .    .............................. .. .. .. ............... .   ..    ..
        ....... ....................................................................
.. .    .............................. .. .. .. ............... .   ..    ..
        ....... ....................................................................
.. .    .............................. .. .. .. ............... .   ..    ..
        ....... ....................................................................
.. .    .............................. .. .. .. ............... .   ..    ..
        ....... ....................................................................
.. .    .............................. .. .. .. ............... .   ..    ..
        ....... ....................................................................
```

Project Budget Line Inquiry

Project Budget Line Inquiry (PRBL and PRB2) provide the means to plan for and control project spending according to user-defined classification. The table is organized by agency, project, sub-project and phase. Lines are added to this table whenever a Project Master (PJ) transaction is accepted. Lines are modified by the Project Master (PJ), Project Charge (PX), and by accounting transactions coded with valid project codes.

Figure 10-9 presents a sample Project Budget Line Inquiry (PRBL and PRB2).

Figure 10-9a
Project Budget Line Inquiry (PRBL)

```
 ACTION: . SCREEN: PRBL USERID

    P R O J E C T   B U D G E T   L I N E   I N Q U I R Y   ( 1  O F  2 )

     AGENCY= ...         PROJECT/SUB-PROJ= ..... ..           PHASE= .

      STATUS: .          AUTHORIZATION DATE: .. .. ..   AGREEMENT DATE: .. .. ..

 DESCRIPTION: ............................            JOB NUMBER: ........

 PARTICIPATING/NON PARTICIPATING: .     FUNDS EDIT: .    CE PHASE %: .......

  ORIGINAL BUDGET AMT: ..............
   CURRENT BUDGET AMT: ..............              BILLED AMT: ..............
       ENCUMBERED AMT: ..............           COLLECTED AMT: ..............
         EXPENDED AMT: ..............
         EXPENSED AMT: ..............      EARNED/UNBILLED AMT: ..............
      PROJECT CHARGES: ..............          REVENUE CREDITS: ..............
 AVAILABLE BUDGET AMT: ..............              LOCAL MATCH: ..............
```

Figure 10-9b
Project Budget Line Inquiry (PRB2)

```
 ACTION: S SCREEN: PRB2 USERID:

    P R O J E C T   B U D G E T   L I N E   I N Q U I R Y   ( 2  O F  2 )

              AGENCY=          PROJECT/SUB-PROJ=             PHASE=
   AUTHORIZATION DATE:            AGREEMENT DATE:
          DESCRIPTION:                            JOB NUMBER:
    CURRENT BUDGET AMT:
 AVAILABLE BUDGET AMT:              PARTICIPATING/NON PARTICIPATING:

                    FEDERAL         STATE          BOND           OTHER
                 -------------- -------------- -------------- --------------
 EXPENDED SHARES
 EXPENDED AMOUNT
 PROJECT CHARGES

 BILLED REVENUE
 COLLECT REVENUE
 REVENUE CREDITS
```

Project Fiscal Year Inquiry

Project Fiscal Year Inquiry (PFYT) provides summaries of project data by fiscal year. This is in contrast to the other project tables, which maintain lifetime data. Lines are added to this table whenever a Project Master (PJ) transaction is accepted. Lines are modified by the Project Master (PJ), Project Charge (PX), and by accounting transactions coded with valid project codes.

Figure 10-10 presents a sample Project Fiscal Year Inquiry (PFYT).

Figure 10-10
Project Fiscal Year Inquiry (PFYT)

```
 ACTION: . SCREEN: PFYT USERID:


              P R O J E C T   F I S C A L   Y E A R   I N Q U I R Y
01-
          FISCAL YEAR= ..                            AGENCY= ...
    PROJECT/SUB-PROJECT= ..... ..                     PHASE= .

                   PERIOD: ..
        BUDGET AMOUNT: ..............
     ENCUMBERED AMOUNT: ..............    EXPENDED AMOUNT: ..............
       EXPENSED AMOUNT: ..............    PROJECT CHARGES: ..............
02-
          FISCAL YEAR= ..                            AGENCY= ...
    PROJECT/SUB-PROJECT= ..... ..                     PHASE= .

                   PERIOD: ..
        BUDGET AMOUNT: ..............
     ENCUMBERED AMOUNT: ..............    EXPENDED AMOUNT: ..............
       EXPENSED AMOUNT: ..............    PROJECT CHARGES: ..............




```

**Entity-Wide
Project**

Entity-Wide Project (ENPR) provides a vehicle for accumulating several pieces of an umbrella project, the pieces of which may be administered by more than one agency. The table is organized by entity-wide project number. Lines are added to this table whenever a Project Master (PJ) transaction identifies a project as belonging to a particular entity-wide project. Lines are modified by the Project Master (PJ), Project Charge (PX), and by accounting transactions.

Figure 10-11 presents a sample Entity-Wide Project (ENPR).

Figure 10-11
*Entity-Wide Project
(ENPR)*

```
 ACTION: . SCREEN: ENPR USERID:


                    E N T I T Y - W I D E   P R O J E C T

     ENTITY-WIDE PROJECT NUMBER= .....
                    DESCRIPTION: .............................

ORIGINAL BUDGET AMT:
 CURRENT BUDGET AMT:                           ENCUMBERED AMT:
                                                 EXPENDED AMT:
     BOND FUNDS AMT:                             EXPENSED AMT:
   FEDERAL FUNDS AMT:                         PROJECT CHARGES:
    ENTITY FUNDS AMT:
     OTHER FUNDS AMT:                       ACCRUED REVENUE AMT:
                                          COLLECTED REVENUE AMT:
```

**Non-Payable
Project Invoice**

Non-Payable Project Invoice (NPPI) displays current Non-Payable project invoices as entered on the Non-Payable Invoice (NP) transaction. Non-Payable projects refer to those projects which are paid outside of the AFS project system, but not necessarily outside of ISIS. Only Facility Planning and Control will use this table. New records are added to the table when new NP transactions are accepted for a project.

Information on the table is changed by modifying NP documents. Records will be purged from NPPI by the Project Purge program.

Figure 10-12 presents a sample Non-Payable Project Invoice (NPPI).

Figure 10-12
*Non-Payable
Project Invoice
(NPPI)*

```
 ACTION: . SCREEN: NPPI USERID:


               N O N - P A Y A B L E   P R O J E C T   I N V O I C E

AGENCY= ...   PROJECT= .....

01-
    INV NO= .............. SUB-PROJ= .. PHASE= . SUB-OB: .. AMT: ..............
    FPC NO: ................   VENDOR NAME: ...............................
      BFY: ..  INV DATE: .. .. ..  REC FPC: .. .. ..    REC FISC:  .. .. ..
    AGPS CREATED: .  PO/RQ NUMBER ..............    FORWARD DATE:  .. .. ..
    COMMENTS: ..........................................................
              ..........................................................
02-
    INV NO= .............. SUB-PROJ= .. PHASE= . SUB-OB: .. AMT: ..............
    FPC NO: ................   VENDOR NAME: ...............................
      BFY: ..  INV DATE: .. .. ..  REC FPC: .. .. ..    REC FISC:  .. .. ..
    AGPS CREATED: .  PO/RQ NUMBER ..............    FORWARD DATE:  .. .. ..
    COMMENTS: ..........................................................
              ..........................................................
```

Sub Project Name

Sub Project Name (SPNT) is used to store names for sub-projects. These names are used for descriptions on reports. This is a user-maintained table. Users with appropriate authority may add, change, or delete information as necessary. SPNT entries must be completed before a Project Master (PJ) document can be processed.

Figure 10-13 presents a sample Sub Project Name (SPNT).

Figure 10-13
Sub Project Name (SPNT)

```
 ACTION: . SCREEN: SPNT USERID:
                    S U B   P R O J E C T   N A M E

 AGENCY= ...          PROJECT= .....

     SUB PROJ          SUB PROJECT NAME
     ========        -----------------------------
 01-   ..            ...............................
 02-   ..            ...............................
 03-   ..            ...............................
 04-   ..            ...............................
 05-   ..            ...............................
 06-   ..            ...............................
 07-   ..            ...............................
 08-   ..            ...............................
 09-   ..            ...............................
 10-   ..            ...............................
 11-   ..            ...............................
 12-   ..            ...............................
```

Transactions

Project Master   The Project Master (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 Project Master (PJ) transaction must be accepted by AFS before any accounting transactions that reference that project will be accepted. The following information is entered on the Project Master (PJ) transaction:

- Valid project, sub-project, and phase codes;

- Project descriptive information such as start date and end date, status, manager, etc.;

- Project budgets for both the entire project and for each sub-project/phase;

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

- A definition of how the project is to be funded.

This transaction results in entries being made in the Agency Project Inquiry (AGPR), Agency Project Description (AGP2), Project Budget Line Inquiry (PRBL), Project Fiscal Year Inquiry (PFYT), and, if an entity-wide project number is specified, Entity-Wide Project (ENPR).

In addition to updating the above tables, this transaction also generates memo ledger entries for the Detail Project Inception-to-date Ledger (PRJBIL). One entry is written to the project ledger for each funding source (i.e., federal, state, bond, or other) specified on the Project Master (PJ) transaction and one entry is written for each sub-project/phase budget amount.

Coding the   The overall project budget is established by entering amounts to be received from
Project Master   the various funding sources such as bonds, and federal, state, or local governments. Each sub-project/phase has its own agreement, or budgeted amount. The sum of all sub-project/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 sub-project/phase must have a status of 'open'. As particular phases of a project are completed, the user will want to close the sub-project/phase line to prevent additional expenditures and receipts from erroneously being recorded. This is done by changing the status for the line to 'C'.

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 <u>and</u> all sub-project/phase statuses are '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. A further discussion of the project purge may be found in Project Accounting section of the *ISIS Policies and Procedures Manual*.

The funds edit control option, also present at the sub-project/phase line level, is used to indicate the degree of control the user desires in monitoring project spending. If the additional control is selected ('Y' for 'yes'), the system will check for available project funds before expenditure transactions can be accepted. If the spending document causes the project budget to be exceeded, the transaction will be rejected.

Modifying A Project   The Project Master (PJ) transaction is also used to modify existing project data. In addition to changing non-key project information, a modification transaction can be used to include a project in an entity-wide project or to transfer a project budget from one sub-project/phase to another.

Key information, including agency and project number, must be coded on the transaction to provide the system with the means for locating the project to be modified. Then, only information to be changed need be coded, as described below:

- Data fields which are input will overlay existing data.

- Data fields which are left blank will remain as they exist on the data base.

- Data fields coded with an asterisk (*) will result in that field on the data base being set to spaces.

Figure 10-14 is a sample Project Master (PJ) transaction. See the *ISIS/AFS Online Features* for coding instructions.

Figure 10-14a
*Sample PJ
Screen 1*

```
 FUNCTION:                   DOCID: PJ   ... .........

  STATUS:                 BATID:                   ORG:
 H-                      PROJECT MANAGEMENT MASTER INPUT FORM
    ACTION: .   PJ DATE:            AGENCY: ...   PROJ: .....
    PROJECT STATUS: .                      PROJ MANAGER: ...................
    START DATE:  .. .. ..    END DATE: .. .. ..    PROJ FISC YR: ..
    DESCRIPTION: ............................ PROJ FY START PRD: ..
    ENTITY-WIDE PROJ NO: .....            REVENUE BUDGET IND: .
    FHWA APPR CODE: ...                     FED ROUTE/SEC: ... .
    FHWA PROJECT NUMBER: ...................


       BOND FUNDED AMT: ............. I/D: .    PCT: .......
         FED FUNDS AMT: ............. I/D: .    PCT: .......
      ENTITY FUNDS AMT: ............. I/D: .    PCT: .......
       OTHER FUNDS AMT: ............. I/D: .    PCT: .......
     TOTAL PROJ BUD AMT: ............. I/D: .
```

Figure 10-14b
*Sample PJ
Screen 2*

```
 FUNCTION:                   DOCID: PJ   ... .........

 STATUS:                 BATID:                 ORG:          000-000 OF 000
                                 FUNDS    CE    AUTH   AGRMT    BUDGET
 SUBPROJ PHASE STATUS P/NP EDIT  PHASE PCT  DATE    DATE     AMOUNT    I/D
 ------- ----- ------ ---- ----- --------- -------- -------- -------------- ---
                                 JOB NUMBER        DESCRIPTION
                                 ----------  ------------------------------
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
   ..      .      .      .       .   ....... .. .. .. .. .. .. .............. .
                                       .........  .............................. .
```

Project Charge   The Project Charge (PX) transaction is used to record indirect (non-accounting) charges against a project. Examples include an allocated charge for computer usage, or a per hour charge for use of a construction vehicle. This information is posted to a memo ledger only and does not enter the general accounting ledgers maintained in AFS.

There are two different ways to code a charge on this transaction. Both methods may be used on the same transaction. The two charging methods are:

- **Computed Amount.** You may enter a charge class code from Charge Class (CHRG) 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 Charge Class (CHRG) and multiply the rate by the units you supply on the transaction.

- **Coded Amount.** You may code the exact amount that is to be charged against the project directly in the amount column of the transaction. If you do this, you must also provide either an object or a charge class on the same line.

When Project Charge (PX) transactions are accepted by the system, the full charge amount will update Agency Project Inquiry (AGPR), Project Budget Line Inquiry (PRBL), Project Fiscal Year Inquiry (PFYT), and, if the project is linked to an entity-wide project, Entity-Wide Project (ENPR).

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

Figure 10-15 is a sample Project Charge (PX) transaction. See the *ISIS/AFS Online Features* for coding instructions.

Figure 10-15
Sample PX

```
 FUNCTION:                    DOCID: PX   ... .........
  STATUS:                     BATID:                 ORG:         000-000 OF 000
H-                            PROJECT CHARGES INPUT FORM
      PX DATE:                         ACCTG PRD: .. ..
   UNITS TOTAL: .......        DOCUMENT TOTAL: ..............
                                                         --CHARGE--
   FY FUND AGCY ORG/SUB ACTV FUNC OBJ/SUB PROJ/SUB PHASE CLASS UNITS
   -- ---- ---- ------- ---- ---- ------- -------- ----- ----- -------
                                                         AMOUNT      I/D
                                                    ---------------- ---
01- .. .... ...  .... .. .... .... .... .. ..... ..  .   ...  .......
                                                     .............   .
02- .. .... ...  .... .. .... .... .... .. ..... ..  .   ...  .......
                                                     .............   .
03- .. .... ...  .... .. .... .... .... .. ..... ..  .   ...  .......
                                                     .............   .
04- .. .... ...  .... .. .... .... .... .. ..... ..  .   ...  .......
                                                     .............   .
05- .. .... ...  .... .. .... .... .... .. ..... ..  .   ...  .......
                                                     .............   .
```

Non-Payable Invoice

The Non-Payable Invoice (NP) transaction is used by Facility Planning and Control to record invoices received for Non-Payable projects. Non-Payable Projects refer to projects which are paid outside of the AFS Projects system, but not necessarily outside of ISIS. Facility Planning does not enter a payment transaction for Non-Payable projects.

NP transactions validate the project code against Agency Project Inquiry (AGPR) to verify that it has status "N", the transaction is within the start and end dates, the sub-project/phase has an "O" status, and that there is sufficient budget. An entry on Project by Appropriation (PAPR) is not required for the NP to process.

The NP transaction records expenditures on the project tables and project memo ledger, but does not update any accounting tables or ledgers. An accepted NP transaction also creates a new record on Non-Payable Project Invoice (NPPI). This system-maintained table stores invoice information from the NP document for review and reporting.

Figure 10-16 is a sample Non-Payable Invoice (NP). See the *ISIS/AFS Online Features* for coding instructions.

Figure 10-16
Non-Payable Invoice (NP)

```
 FUNCTION:                   DOCID: NP   ... .........
 STATUS:               BATID:              ORG:        000-000 OF 000
H-                      NON-PAYABLE INVOICE INPUT FORM

   NP DATE:          ACCTG PRD: .. ..  BUDGET FY: ..
    AGENCY: ...  PROJ: .....  SUB-PROJ: ..  PHASE: .
     DOC TOTAL: .............    CALC DOC TOTAL:

   ACT  S/O   INV NUMBER   INV DATE  PO/RQ NUMBER  REC FPC  REC FISC FWD DATE
   ---  ---  --------------  --------  --------------  --------  -------- --------
    FPC PROJ NUMBER         VENDOR NAME            AMOUNT     I/D
   ----------------  ------------------------------  --------------  ---
   COMMENTS
   -------------------------------------------------------------
01-  .  ..  ............. .. .. ..  .............. .. .. .. .. .. .. .. ..
   ................  ............................  .............   .
   ..............................................................
   ..............................................................
02-  .  ..  ............. .. .. ..  .............. .. .. .. .. .. .. .. ..
   ................  ............................  .............   .
   ..............................................................
   ..............................................................
```

Processing

Two types of project processing are performed with the AFS projects system: "Standard" projects and "Non-Payable" projects. The discussion below on the Processing of Project Data applies to standard projects. A discussion of Non-Payable projects follows.

Processing of Project Data

There are five processes AFS uses in handling project-related data:

1. Completing entries on Sub Project Name (SPNT).
2. Processing Project Master (PJ) Transactions
3. Entering Information on other Project System Tables
4. Processing Project Charge (PX) Transaction
5. Processing Accounting Transactions from AFS

The first and second process must be performed before any of the three others can take place. This is because a project and a sub-project must be set up in AFS before additional project information and direct or indirect charges or receipts can be recorded against it. When the SPNT entries are completed and the PJ transaction processes, AFS tables are updated with the new project and sub-project number. Once a valid project and sub-project is established, the next three steps may follow.

In the third step, after the project is established with a PJ document, additional information may be recorded on the other tables. Entry occurs on two tables: additional project information is stored on Agency Project Description (AGP2) and valid project/appropriation/budget fiscal year/fund combinations are established on Project by Appropriation (PAPR). Although the entry of the AGP2 is optional, transactions will not be allowed to process without validating against PAPR. An alternative view of PAPR may be found on Appropriation by Project (APRP), which is sorted first by agency, appropriation, and project.

In Step 4, indirect (non-accounting) expenditures entered on Project Charge (PX) transactions are edited and, once validated, are posted to a memo ledger. One of the validations performed is against PAPR, to check that the coding combination is valid for the project. PAPR is discussed earlier in this chapter. The General Ledger is not updated by Project Charge amounts.

Finally, AFS general accounting transactions to record direct expenditures and receipts against a project (including purchase orders, invoices, payment vouchers, journal vouchers, and cash receipts) are edited by the appropriate system editor and, once validated, are posted to the General Ledger. One of the validations performed is against PAPR, to check that the coding combination is valid for the project. PAPR is discussed earlier in this chapter. Besides the General Ledger, other applicable ledgers and tables including the open purchase order, and open payment voucher ledgers are updated.

Controls on Project Transactions

Project transactions are subject to four types of controls: budgetary, referenced documents, batch, and project document controls. Budgeting and referenced document controls apply to general accounting transactions on which project numbers have been coded, such as payment vouchers, journal vouchers, and cash receipts. These types of controls are discussed in Chapter 4 of the *ISIS/AFS User Guide, Volume I*.

All project transactions are subject to project document control. First, the project must be set up on the project tables before any transactions containing the project number will be accepted by AFS. Second, the transactions must postdate the starting date of the project and, with the exception of revenues and receipts, must be dated earlier than the expiration date of the project. Finally, the entered codes must be a valid combination which has been established on Project by Appropriation (PAPR).

Non-Payable Projects

The term Non-Payable Projects refers to projects which are paid outside of the AFS Projects system, but not necessarily outside of ISIS. Non-Payable projects are tracked by Facility Planning using the AFS Projects system, but are paid by another entity, who may or may not be an ISIS user.

Establishing Non-Payable Projects

Non-Payable projects are distinguished by their project status, which must be "N" (Non-Payable). They are established on the PJ transaction, in the same manner as standard projects. (Note: Once financial activity has been recorded for a project, its status may not be changed from "N" to "O" or from "O" to "N".) Funding information on Non-Payable projects is recorded on Non-Payable Project Funding (NPPF) to support tracking and reporting. This user-maintained table is for reference and reporting purposes only, no transactions validate against it.

Recording Invoices for Non-Payable Projects

When Facility Planning receives an invoice, it is recorded in either CFMS or AFS. If the Non-Payable invoice is against a contract, it is recorded in CFMS. Otherwise, a Non-Payable Invoice (NP) is entered in AFS to record the activity. NP transactions validate the project code against Agency Project Inquiry (AGPR) to verify that it has status "N", the transaction is within the start and end dates, the sub-project/phase has an "O" status, and that there is sufficient budget. An entry on Project by Appropriation (PAPR) is not required for the NP to process.

The NP transaction records expenditures on the project tables and project memo ledger, but does not update any accounting tables or ledgers. An accepted NP transaction also creates a new record on Non-Payable Project Invoice (NPPI). This system-maintained table stores invoice information from the NP document for review and reporting. Once the invoices are entered and approved by Facility Planning, they are forwarded to the appropriate entity for the actual payment to the vendor.

**Closing
Non-Payable
Projects**

To close a Non-Payable project, a new Project Master (PJ) transaction is coded to change the status of each budget line to "C" (Closed) and the overall status to "C". If the Non-Payable project is closed, but it should not be purged, set all budget lines to "C" and the overall status to "F" (Finished). When a project is purged, all records on NPPI associated with the project are also purged.

Project Purge/ Archive Process

Standard and Non-Payable projects which are closed will remain on Project system tables until they are removed with the Purge/Archive process. If selected by this process, a project is written to an archive file, deleted from AGPR, AGP2, PFYT, NPPI (if applicable), and PRBL, and a record is written to the process report. There is also the option to produce only the report (5G31), without purging/archiving any records.

Standard and Non-Payable projects are selected to purge with two criteria. First, a single agency may be selected for this process, or projects may be purged for all agencies. Second, projects will be archived and deleted from the tables only if the project status <u>and</u> all sub-project/phase statuses are '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. A further discussion of the project purge may be found in the *ISIS Policies and Procedures Manual*.