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| Volume No. 2 - Classification & Coding Structure | TOPIC NO. | 60110 |
| Function No. 60100 - CARS | TOPIC | Project Codes |
| | DATE | August 1997 |

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Overview

Introduction This topic details the project structure and codes used in accounting transactions by the Commonwealth of Virginia.

Structure and Content

General The project component of the Chart of Accounts consists of the Project and two lower classification elements called Task and Phase. The project component was specifically designed to perform three functions:

- (1) record expenditure information for special statewide activities and events,
- (2) record Federal grant and contract receipts and expenditures, and
- (3) control and record capital outlay project appropriations, allotments, and expenditures.

The project code is independent of other Chart of Accounts components and is used in addition to all other coding components to identify transactions except for General Fund revenue. The use of a project code would be contrary to the basic concept of "General Fund" revenue. The project code collects information across agency - program - fund structure lines and links related revenue and expenditures in more than one fund/fund detail. The project code also permits data to be accumulated and carried forward from one State fiscal year to another which is essential to identify the longer-term activities related to a project code, especially a capital outlay project.

Use a project code only in those instances when the need fits the characteristics of a project code. Do not use a project code in lieu of or to duplicate organizational (cost code) or program information.

Since the Commonwealth Accounting and Reporting System (CARS) is a table driven system, a project code must be properly established in the system tables before the code can be used. An agency should delete specific project titles when they are no longer needed.

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Structure and Content, Continued

Project Code Structure

Whenever a project number is assigned, the project is also classified by its type to permit the selection of data for reports and to exercise controls on Capital Outlay projects. Project types are:

| Code | Project Type |
|------|-----------------|
| 1 | Federal Grant |
| 2 | Contract |
| 3 | Capital Project |
| 4 | Other Project |

Project types One (Federal Grant) and Two (Contract) are agency specific and may be established by the agency. *Agencies should request on-line access to the project descriptor tables from the Department of Accounts (DOA).*

Project types Three (Capital Project) and Four (Other) are not agency specific. Project numbers for types Three and Four are controlled by DOA.

For agencies updating the project descriptor tables, the project type will be entered by the agency when the D18 descriptor table project title is entered. Agencies may establish their own unique project numbers for project types one and two only. Detailed coding instructions for descriptor table forms are presented in the subtopic entitled "Coding of Agency Project Descriptor Tables." Data entry instructions are provided in CAPP Topic No. 60112—"Table Maintenance."

For control purposes and to assist in identifying similar type projects, project codes are assigned in designated blocks. The established project groups and codes are as follows:

| Project Group | Code Numbers | Project Type |
|---|--------------|--------------|
| Special Activities, Actions and Events | 00001-09999 | 4 |
| Capital Outlays | 10000-39999 | 3 |
| Federal Grants | 40000-69999 | 1 |
| Other Grants, Contracts, and Agreements | 70000-99999 | 2 |

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Structure and Content, Continued

Project Code Structure, continued

A Special project code may be assigned by DOA (at the request of, for example, the Governor) to accumulate and report all expenditures on a Statewide basis by all agencies; for example, for a disaster such as a flood or hurricane.

Capital Outlay project numbers are assigned for the life of the project regardless of the number of appropriations or State fiscal years involved. **The program code for any Capital Outlay project is always 998.**

Federal Grants project numbers are reserved to identify Federal grants. There does not have to be a relationship between the Federal program code number and the State project code.

Other Grants, Contracts and Agreements project codes may be assigned to an agency grant received from a contract with a private foundation or for research services for a business enterprise. Other project codes may also be assigned for other project type situations wherein the agency needs to accumulate data on revenue and expenditures or expenditures that involve multiple programs, funds, State fiscal years, or require special identification.

Project Task and Phase

The CARS project code structure allows agencies to track expenditure and receipt information by State and federal fiscal years for federal grants and contracts (project types one and two). Contracts and federal grants with unassigned numbers may be established by the agency. The following matrix illustrates the detail coding which may be used to capture federal and State fiscal year project/grant financial information.

| <u>Federal Program</u> | <u>Project</u> | <u>Project Task</u> | <u>Project Phase</u> | <u>Funding Fiscal Year</u> |
|------------------------|----------------|---------------------|----------------------|----------------------------|
|------------------------|----------------|---------------------|----------------------|----------------------------|

Toxic Substances

| | | | | |
|-----------------|-------|--------|---------|----------|
| Research Grants | 66507 | *00-99 | **00-99 | ***00-99 |
|-----------------|-------|--------|---------|----------|

* Project task is a further breakdown of the project code. It is an optional field to be used by the agency at their discretion.

** Project phase is a further breakdown of project and task. The project phase can be used to identify the federal fiscal year associated with the expenditure or receipt or a further breakdown of project task.

*** The funding fiscal year identifies the State fiscal year associated with the expenditure or receipt.

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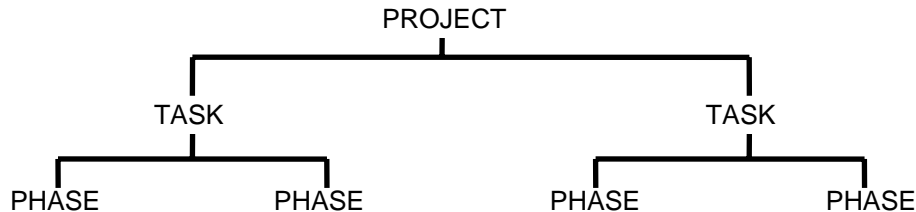
Structure and Content, Continued

Project Task and Phase, continued

This numbering scheme is intended primarily for use with federal grants and contracts (project types one and two). An additional use would be for Capital Outlay projects wherein a single appropriation involves modifications to more than one building and the agency wants to accumulate the costs for each building.

This project/task/phase structure will be used for reporting purposes only. There will be no appropriation or cash control provided at this level.

The two classification levels, task and phase, provided below the project code level permit agencies to subdivide projects. These elements are related to projects in a hierarchical manner as follows:



Two digits each are provided for task and phase. This permits 99 tasks to be assigned for each project and 99 phases within each task. The detailed classification levels are provided for agency internal management purposes.

There are two methods agencies may use to record financial information at the task and phase level. Regardless of the method used, project titles must be established in the CARS descriptor tables. See subtopic "Coding of Agency Project Descriptor Tables" for more information.

The first method is to code the project-task-phase numbers on the accounting transaction. This method can be used providing the transaction code being used allows project information.

The second method is to code the cost code on the accounting transaction to reference a project-task-phase. To use this method agencies should include the project information when establishing the cost code in the cost code table. See CAPP Topic No. 60105—"Cost Codes" for further details.

When a project number is retrieved by a cost code, project numbers should not be entered on the accounting transaction and vice versa as the transaction will be rejected if the project numbers are not identical

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Coding

Coding of Agency Project Descriptor Tables

One Descriptor Table Maintenance Form is completed for each project, task or phase established by the agency. All coding must be accurate and legible. All titles should be printed in capital letters with appropriate spacing.

Below are detailed instructions for preparing Descriptor Table Maintenance Forms. **A sample of the Descriptor Table Maintenance Form is illustrated in Exhibit 1.**

The following procedures must be followed when submitting descriptor table maintenance entries to CARS.

D18 Table - Project

This table contains the 3-digit agency and 5-digit project code and title associated with a specific project and other descriptive information.

| Step | Field | Information |
|------|------------------|---|
| 1 | Table | Enter '18' to indicate Table D18. |
| 2 | Function | Enter 'A' to add a new code to the table; 'D' to delete an existing code from the table; 'C' to change descriptive information within a code. |
| 3 | Table-Entry-Key: | |
| | positions 1-5 | Enter Project Code. |
| | positions 6-8 | Enter Agency Code (must be a valid code on the D09 Table). If the project is a capital project, 000 is used instead of the agency code. |
| 4 | Fiscal Year | Enter two zeros for an indefinite time period or enter the last two digits of a specific fiscal year a code is to be used. |

NOTE: * If Function = 'D', complete steps 1-4. It is unnecessary to complete steps 5-7.

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Coding, Continued

**D18 Table -
Project,
continued**

| Step | Field | Information |
|------|-------------------------|---|
| 5 | Reference Data: | |
| | Position 1 | Enter Project Type: 1 - Federal Grant 2 - Other 3 - Capital Project 4 - Special Activities, Actions, and Events |
| | Positions 2-12 | Enter Federal Identification Number (If applicable). |
| | Positions 13-19 | Enter Capital Item Number (If applicable). |
| | Positions 20 | Cash Control Posting Level Indicator is not in use in CARS at this time, therefore Code '0'. |
| 6 | Title | Enter Title. |
| 7 | Start Date and End Date | Enter in the 'MMDDYY' format. Start Date or End Date is required when fiscal year is not '00', otherwise leave blank. |

**D19 Table -
Project Task**

This table contains the 3-digit agency and 5-digit project and 2-digit project task code and title associated with a specific project task.

| Step | Field | Information |
|------|------------------|---|
| 1 | Table | Enter '19' to indicate Table D19. |
| 2 | Function | Enter 'A' to add a new code to the table; 'D' to delete an existing code from the table; 'C' to change descriptive information within a code. |
| 3 | Table-Entry-Key: | |
| | positions 1-5 | Enter Project Code (must be a valid code on the D18 Table). |
| | positions 6-7 | Enter Project Task |
| | positions 8-10 | Enter Agency Code (must be a valid code on the D09 Table). If the project is a capital project, 000 is used instead of the agency code. |
| 4 | Fiscal Year | Enter two zeros for an indefinite time period or enter the last two digits of a specific fiscal year a code is to be used. |

NOTE: If Function = 'D' complete steps 1-4. It is unnecessary to complete steps 5-7.

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Coding, Continued

D19 Table - Project Task, continued

| Step | Field | Information |
|------|-------------------------|---|
| 5 | Reference Data | Does not apply to this table. |
| 6 | Title | Project Task Title. |
| 7 | Start Date and End Date | Enter in the 'MMDDYY' format. Start Date or End Date is required when fiscal year is not '00', otherwise leave blank. |

D20 Table - Project Phase

This table contains the 3-digit agency, 5 digit project, 2-digit project task and 2-digit project phase code and title associated with a specific project phase.

| Step | Field | Information |
|------|------------------|---|
| 1 | Table | Enter '20' to indicate Table D20. |
| 2 | Function | Enter 'A' to add a new code to the table; 'D' to delete an existing code from the table; 'C' to change descriptive information within a code. |
| 3 | Table-Entry-Key: | |
| | positions 1-5 | Enter Project Code (Must be a valid code on the D18 Table). |
| | positions 6-7 | Enter Project Task (Must be a valid code on the D19 Table). |
| | positions 8-9 | Enter Project Phase. |
| | positions 10-12 | Enter Agency Code (Must be a valid code on the D09 Table) If the project is a capital project, 000 is used instead of the agency code. |
| 4 | Fiscal Year | Enter two zeros for an indefinite time period or enter the last two digits of a specific fiscal year a code is to be used. |

NOTE: If Function = 'D' complete steps 1-4. It is unnecessary to complete steps 5-7.

| | | |
|---|-------------------------|---|
| 5 | Reference Data | Does not apply to this table. |
| 6 | Title | Project Phase Title |
| 7 | Start Date and End Date | Enter in 'MMDDYY' format. Start Date or End Date is required when fiscal year is not '00', otherwise leave blank. |

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Coding, Continued

**D20 Table -
Project Phase,
continued**

When descriptor table coding is completed for project types 3 and 4, agencies should complete the form preparation box located at the top of the Descriptor Table Maintenance Form. In the top-right corner date and number each form page. Include the agency name and address. Completed and approved Descriptor Table Maintenance Forms are submitted to General Accounting/Table Maintenance at DOA.

When descriptor table coding is completed for project types 1 and 2, enter your descriptor table maintenance transactions on-line. Detail data entry instructions are provided in CAPP Topic No. 60112—"Table Maintenance." These forms are not submitted to DOA.

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Exhibit 1 - Descriptor Table Maintenance Form

Form DA-04-190 (3/92)

**COMMONWEALTH ACCOUNTING AND REPORTING SYSTEM / CARS
 DESCRIPTOR TABLE MAINTENANCE FORM**
 Preparation Guidelines and References on Reverse.

COPY A: DATA ENTRY COPY

| | |
|--|--|
| FORM PREPARATION: REQUESTING AGENCY _____ DATE _____ CONTACT PERSON _____ ADDRESS _____ PHONE NUMBER _____ APPROVED BY _____ | DATA ENTRY AND VERIFICATION: KEYED BY _____ DATA ENTRY LOG NO. (YYMMDD###) _____ ERRORS CORRECTED YES NO RESUBMISSION REQUIRED YES NO VERIFIED BY _____ |
|--|--|

| | | | |
|-------|---|-----------------|-----------|
| Table | F | Table Entry Key | Fiscal Yr |
| | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Reference Data | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Title | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|---------------------|--|-------------------|--|
| Start Date (MMDDYY) | | End Date (MMDDYY) | |
|---------------------|--|-------------------|--|

| | | |
|---|-----------------|-----------|
| F | Table Entry Key | Fiscal Yr |
| | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Reference Data | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Title | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|---------------------|--|-------------------|--|
| Start Date (MMDDYY) | | End Date (MMDDYY) | |
|---------------------|--|-------------------|--|

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Coding, Continued

Coding of Transactions

The applicable program(s), fund/fund detail, etc., must be coded on all expenditure documents in addition to the project code. (See CAPP Topic No. 60103—"Transaction Codes" on required coding for each transaction.)

ALL Capital Outlay project expenditures must have Program Code 998 in addition to the applicable project code number.

The project code can be used on revenue transactions and is recommended for Federal grant revenues. The project code would be the data identification for all transactions pertaining to the grant. Project/grant information can be obtained from the following CARS standard reports: ACTR2210, ACTR2220, and ACTR2230. See CAPP Volume 3, Topic No. 70260—"Reports."

Some agencies use cost codes (organizational codes) extensively. To simplify coding, a cost code can be established to reference a project structure (i.e., project, project-task, or project-task-phase) in the agency cost code table. CARS will automatically identify the project structure through the cost code table for each transaction. If an agency receives multiple grants from the same Federal source, the cost code table can be changed every Federal fiscal year to reflect the appropriate project structure. This allows the agency to retain the cost code reference to the project code if desired and change only the phase or task.

Except for Capital Outlay projects, CARS edit routines do not require project code numbers to process financial transactions; however, for certain types of transactions a project code may be desired. If detail information is to be identified by project code the agency must ensure that the project code or cost code (if established) is entered on all applicable revenue and expenditure documents.

Mandatory Use of Project Codes

The project code number is mandatory on transactions pertaining to Special Activities and Capital Outlay projects. The following table is a summary of mandatory project codes.

| <u>PROJECT GROUP</u> | <u>CODES</u> | <u>COMMENTS</u> |
|----------------------|--------------|-------------------------|
| Special Activities | 00001-09999 | Mandatory when assigned |
| Capital Projects | 10000-39999 | Mandatory |

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