eMARS 320
Executing Capital Projects in eMARS

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eMARS Enacting Capital and Revenue Budgets

1 – Orientation

This course will provide eMARS users with a working knowledge of how the Capital Project process works from the enactment of the Appropriations Bills through the life of the project. We will walk through the forms, documents, and inquiry screens necessary to establish, change or inactivate a Capital Project.

Prerequisites

You should have completed the following courses before continuing:

- eMARS 101 Into to eMARS Independent Study Guide
- eMARS 111 Chart of Accounts/Budget and Cash Control

Learning Objectives

At the conclusion of this session, you will be able to:

- Complete an SAS-14 form (Account Maintenance form)
- Complete an SAS-5 form (Capital Project form)
- Create a Capital Expense (BGE43) document
- Create a Revenue Budget (BGR42) document
- Create a Transfer (JV2T) document
- Review Inquiry screens for Capital Project balances
- Close (Inactivate) a Capital Project

Document Codes

The following table displays budget document codes used in eMARS.

eMARS Code	eMARS Document	Description
BGE43 Level 1	Capital Budget Document	Capital Appropriations
BGE43 Level 2	Capital Budget Document	Capital Allotments
BGR42	Revenue Budget 42 Document	Budgeted Funding
BGPDR*	Program Period Reimbursable	Reimbursable Grant Funding
JV2T	Transfer	Journal Voucher Transfer

*Only required when the capital project is funded in whole or part with federal funds. This document is covered in eMARS 501 Cost Accounting – Projects and Grants.

2 – Budget Basics

Capital Projects

Capital Projects, regardless of the source of cash or other consideration, are defined by KRS 45.750(1)(b) through (f) as:

(b) "Capital construction item" means:

1. The construction, reconstruction, acquisition, and structural maintenance of buildings;
2. The installation of utility services, including roads and sewers;
3. The acquisition or improvement of real property;
4. The purchase and installation initially or during major renovation of equipment, facilities, and furnishings of a permanent nature for buildings;
5. The acquisition of any building to be occupied by any:
   a. Subdivision of state government as defined in KRS 12.010 or enumerated in KRS 12.020;
   b. Municipal corporation which exercises its authority on a statewide basis including, but not limited to, the Kentucky Employees Retirement System, Teachers' Retirement System of the State of Kentucky, Kentucky Higher Education Student Loan Corporation, Kentucky Lottery Corporation, Kentucky Housing Corporation, or any entity with a governing body whose membership is substantially similar to the membership of the governing body of a municipal corporation which exercises its authority on a statewide basis; and
   c. Institution of higher education.

(c) "Lease" means any lease, lease-purchase, or lease with an option to purchase of any real property space occupied by:

1. Any entity listed in paragraph (b)5. of this subsection;
2. The legislative branch; or
3. The judicial branch when leased from a private sector landlord.

(d) "Equipment" means:

1. Any major item of equipment, including aircraft;
2. Any movable furnishing, appurtenance, or other equipment, necessary to make a building operable; and
3. Equipment purchased or otherwise acquired, or equipment to be purchased or otherwise to be acquired, under a lease or lease-purchase contract or agreement or an arrangement equivalent to a lease or lease-purchase contract or agreement.

(e) "Information technology system" means any related computer or telecommunications components that provide a functional system for a specific business purpose and contain one (1) or more of the following:

1. Hardware;
2. Software, including application software, systems management software, utility software, or communications software;
3. Professional services for requirements analysis, system integration, installation, implementation, or data conversion services; or
4. Digital data products, including acquisition and quality control.

(f) "Capital projects" means, regardless of the source of cash or other consideration:

1. Any capital construction item, or any combination of capital construction items necessary to make a building or utility installation complete, estimated to cost six hundred thousand dollars ($600,000) or more in cash or other consideration;
2. Any lease of real property space with an annual rental cost exceeding two hundred thousand dollars ($200,000);
3. The use allowance paid by the judicial branch for a real property space pursuant to KRS 26A.090(s) and 26A.115 when the use allowance for the space exceeds two hundred thousand dollars ($200,000) on an annual basis;
4. Any item of equipment estimated to cost two hundred thousand dollars ($200,000) or more in cash or other consideration;
5. Any lease of an item of moveable equipment if the annual cost of the lease is two hundred thousand dollars ($200,000) or more or if the total cost of the lease-purchase or lease with an option to purchase is two hundred thousand dollars ($200,000) or more; and
6. Any new acquisition, upgrade, or replacement of an information technology system estimated to cost six hundred thousand dollars ($600,000) or more in cash or other consideration.

It is key that each agency be thoroughly familiar with the statutes governing capital projects, specifically:

45.750 Definitions for KRS 45.760 to 45.810 – Application of KRS 45.760 to 45.810

45.760 Limitations on project/equipment expenditures, Project increases, New projects, Purpose and Location

45.770 Section 5: Requirements for acceptance and closing capital project

45.763 Requirement for General Assembly authorization before enter into certain third-party capital project agreements

45.777 Disposition of sale proceeds of property purchased with capital construction funds

45.780 Emergency repair, maintenance, and replacement account

45.790 Capital Projects and Bond Oversight Committee – Membership – Meetings

45.793 Quarterly status reports on incomplete capital projects to Capital Projects and Bond Oversight Committee

45.795 Determinations to be made in reviewing projects – Request for Legislative Research Commission to see injunction

45.800 Prerequisites to transfer of money from contingency account or other sources

48.110 Section(6)(e): a budget bill capital project consists of budget unit, purpose, appropriation amount by each fund source

Chart of Accounts

In eMARS, chart of account elements are used to identify and classify all financial and budget data. For capital project budgets, eMARS will utilize the following central chart of account elements:

- **Fund** – used to uniquely define a capital project and track the cash balance of the capital project. All capital project funds will start with the letter "C".
- **Department** - defines the Organizational element department
- **Appropriation Unit** – will be defined as "CPTL"
- **Bureau** – will be defined as "CPTL"
- **Unit** – Organizational element established by the agency
- **Object** – used to define the various expense elements of a capital project
- **Activity/Sub-Activity** – for projects administered by Facilities and Support Services. Agencies must contact Facilities and Support Services to have them assign the Activity and Sub-Activity code.
- **Accounting Template ID** – for projects administered by Facilities and Support Services, agencies must create an accounting template which contains the required accounting elements (fund, department, unit, appropriation unit), plus any agency defined accounting elements and the Activity and Sub-Activity codes assigned by Facilities and Support Services. The accounting template should not contain an object or revenue source code. The Accounting Template ID should be named with the first letter as assigned by the Finance and Administration Cabinet followed by the Fund code (e.g. Health and Family Services project would be: HC***)

Budget Structure and Levels

A budget structure is the framework that determines the type of budget: Expense or Revenue. Budget structures consist of levels that correspond to increasingly more detailed levels of budgeting. Kentucky's capital budget structure is composed of two levels with the following chart of account elements:

Level 1 (Appropriation) – Fund, Department, Appropriation Unit

Level 2 (Allotment) – Fund, Department, Appropriation Unit, Bureau, Object

eMARS Budget Structure

Level 1	Appropriation	C21H-758-CPTL
Level 2	Allotment	C21H-758-CPTL-CPTL-E701

Kentucky's revenue budget structure is composed of two levels with the following chart of account elements:

Level 1 (Budgeted Funding Summary) – Fund, Department

Level 2 (Budgeted Funding Detail) – Fund, Department, Revenue Source

eMARS Revenue Budget Structure

Level 1	Budgeted Funding Summary	C21H-758
Level 2	Budgeted Funding Detail	C21H-758-Revenue Source

Budget Fiscal Year is not included as part of the capital budget or revenue budget structures in eMARS. The budget fiscal year on all capital projects is "**9999**". This will allow the project to continue from one fiscal year to another for the life of the project.

Type of Capital Projects

There are two major types of capital projects: those appropriated in a branch budget bill and those approved under KRS 45.760, 45.780, or those projects that are less than the statutory dollar threshold, or permitted by the budget bill, but are procured by Facilities and Support Services, such as projects funded from a Maintenance Pool.

Regardless of the type of capital project, each capital project must have the following documents processed to establish the project:

- **SAS-14 Account Maintenance form** – this will establish the Fund for the capital project
- **SAS-5 Capital Project form** – this will authorize the budget and transfer of funds for the capital project
- **Capital Budget (BGE43) document** – this will establish the Appropriation and Allotment for the capital project
- **Revenue Budget (BGR42) document** – this will establish the budgeted funding for the capital project (the appropriation broken down by fund source)
- **Transfer (JV2T) document** – this will transfer cash for the capital project

Each of these documents will be covered in detail later in the manual. The type of capital project determines where the BGE43 and BGR42 documents originate. The following table outlines these differences:

Document Type	KBUD	eMARS
Original Appropriation to establish project Appropriation from budget bills	X	
Original Appropriation to establish all other project Appropriation		X
Appropriation modification		X
Original Allotments to establish project Allotments		X
Allotment modifications to project Allotments		X
Original Revenue Budget to establish budget bill project's budgeted funding	X	
Original Revenue Budget to establish all other project budgeted funding		X
Revenue Budget modifications		X

3 – SAS-14 Account Maintenance

The SAS-14, Account Maintenance Form, is used to Establish, Inactivate (Close) or Change a Capital Project. The form is split into two distinct sections: FUNCTION and FUND. For Capital Projects the Function area should be left blank, this area is for operating accounts only. Drop down lists have been provided for the Fiscal Year, Department, and Fund Type fields. The instructions for completing the form are slightly different when dealing with Operating Accounts vs Capital Projects. Completing the form for Operating Accounts will be covered in the Chart of Accounts/Budget and Cash Control course material.

The SAS-14 form and instructions can be found on the eMARS website at:
http://finance.ky.gov/services/statewideacct/Pages/eMARSForms.aspx.

SAS-14
10/12

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 4/9/2013

ACTION
- ○ Establish
- ○ Inactivate
- ○ Change

Reason for Change:

FY: ____ **DEPT:** ____

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment** From: ____ To: ____

Provide justification for allotment override:

FUNCTION

Fund	Function Group (AP)	Function Type (AL)	Function	Function Name

FUND

FUND

Fund Type	Fund	Fund Name	Function

For Restricted Funds Only - Is the Fund: ○ On Budget ○ Off Budget

For Fund Types 1300, 1400, 6300, 6310 and 6350:

Legal citation, if any, authorizing the receipt of funds into a special revenue fund:

Legal citation, if any, that restricts the spending from the source of funds:

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.

Legal Authority:

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash** From: ____ To: ____

Provide justification for cash override:

Require Chart of Accounts Elements for Spending (S) or Revenue (R):

S	R		S	R		S	R	
☐	☐	Require Sub-Function	☐	☐	Require Appropriation Unit	☐	☐	Require Dept Object
☐	☐	Require Activity	☐	☐	Require Reporting Code	☐	☐	Require Location
☐	☐	Require Sub-Activity	☐	☐	Require Sub-Reporting Code	☐	☐	Require Sub-Location

Agency Contact

Governor's Office for Policy and Management

FINANCE USE ONLY

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	#N/A	0		#N/A	#N/A	

REQUIRED ELEMENTS:

- **Establish** – Requesting a new Capital Project
- **Inactivate** – Requesting to inactivate a Capital Project
- **Change** – Requesting to change an account element (e.g. overrides, interest income posting). Any requests for changes must have a corresponding explanation in the **Reason for Change** box.
- **FY –** Select the fiscal year from the drop down list.
- **Dept –** Select the appropriate department from the drop down list.

FUNCTION AREA:

Leave Blank

FUND AREA:

- **FUND –** Complete this section when requesting to establish, inactivate or change a Capital Project Fund.
  - Select Fund Type 0200 from the drop down list.
  - To inactivate or change an existing Capital Project, enter the Fund. To request a new Capital Project, leave the Fund field blank. This Fund code will be assigned by the Governor's Office for Policy and Management.
  - Enter the Capital Project name.
  - Function should be blank unless agency requires function codes to be entered on capital project transactions.
- **For Restricted Funds Only –** Do not change.
- **For Fund Types 1300, 1400, 6300, 6310 and 6350:**
  - **Legal citation, if any, authorizing the receipt of funds into a special revenue fund:** Leave blank.
  - **Legal citation, if any, that restricts the spending from the source of funds:** Leave blank.
- **Does this Fund accrue interest income? –**
  - If the Capital Project <u>does not</u> accrue interest income leave this section blank.
  - If the Capital Project <u>does</u> accrue interest income, check this box. The legal authority for the accrual of interest income (ex: IRS-IRC Section 148 & 149) as well as the account information where the interest income should post must be completed. **Fund, Dept and Unit** is required except where the interest is posting to the new Fund. In this case, leave the Fund blank and it will be completed by the Governor's Office for Policy and Management. If the interest posts to an operating budget fund, the **Function** field is also required. All remaining fields are discretionary.
- **Override Cash** – If requesting cash override on the Fund check this box. Justification and the From/To dates for the override must be completed.
- **Spending and Revenue –** If this project is <u>maintained</u> by Finance and Administration Cabinet, Facilities and Support Services, check the "Require Activity" and "Require Sub-Activity" box on Spending. Contact Facilities and Support Services at (502) 564-3155 ext. 224 to obtain an Activity and Sub-Activity code.

Agency Contact – Enter the agency contact for this request.

SAS-14
10/12

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/21/2013

ACTION
- (●) Establish
- ( ) Inactivate
- ( ) Change

Reason for Change:

FY: 2013 **DEPT:** 670

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment** From: ____ To: ____

Provide justification for allotment override:

FUNCTION

Fund	Function Group (AP)	Function Type (AL)	Function	Function Name

FUND

FUND

Fund Type	Fund	Fund Name	Function
0200		DH - Golf Course and Club House	

For Restricted Funds Only - Is the Fund: ( ) On Budget ( ) Off Budget

For Fund Types 1300, 1400, 6300, 6310 and 6350:

Legal citation, if any, authorizing the receipt of funds into a special revenue fund:

Legal citation, if any, that restricts the spending from the source of funds:

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.

Legal Authority:

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash** From: ____ To: ____

Provide justification for cash override:

Require Chart of Accounts Elements for Spending (S) or Revenue (R):

S	R		S	R		S	R	
☐	☐	Require Sub-Function	☐	☐	Require Appropriation Unit	☐	☐	Require Dept Object
☐	☐	Require Activity	☐	☐	Require Reporting Code	☐	☐	Require Location
☐	☐	Require Sub-Activity	☐	☐	Require Sub-Reporting Code	☐	☐	Require Sub-Location

AGENCY CONTACT

Agency Contact

Governor's Office for Policy and Management

FINANCE USE ONLY

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	CPTL	0200		CPTL	INT	

Completed SAS-14's should be submitted to the Office of State Budget Director for approval. If requesting a new Capital Project, the Office of State Budget Director will assign the Fund code and submit the form to Statewide Accounting Services for processing and notify the agency contact listed on the form that the Fund has been assigned.

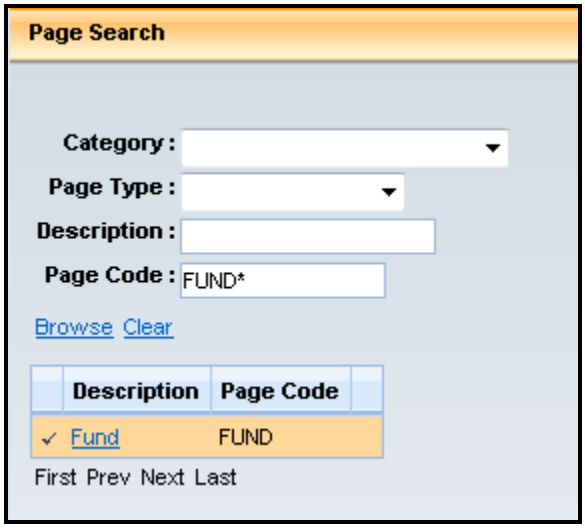
SAS-14 Account Maintenance forms are not required to establish a project appropriated in a budget bill. However, if the project will be administered by Facilities and Support Services, the agency must contact Facilities and Support Services at (502) 565-3155 ext. 224 to obtain an Activity and Sub-Activity code.

Once the Fund has been set up in eMARS, agencies will be able to view the Fund on the Fund (Fund) table or the Valid Fund Department Combination (VFD) table. The Fund table is searchable by the name but not by department. The Valid Fund Department table is searchable by Department but not by the name.

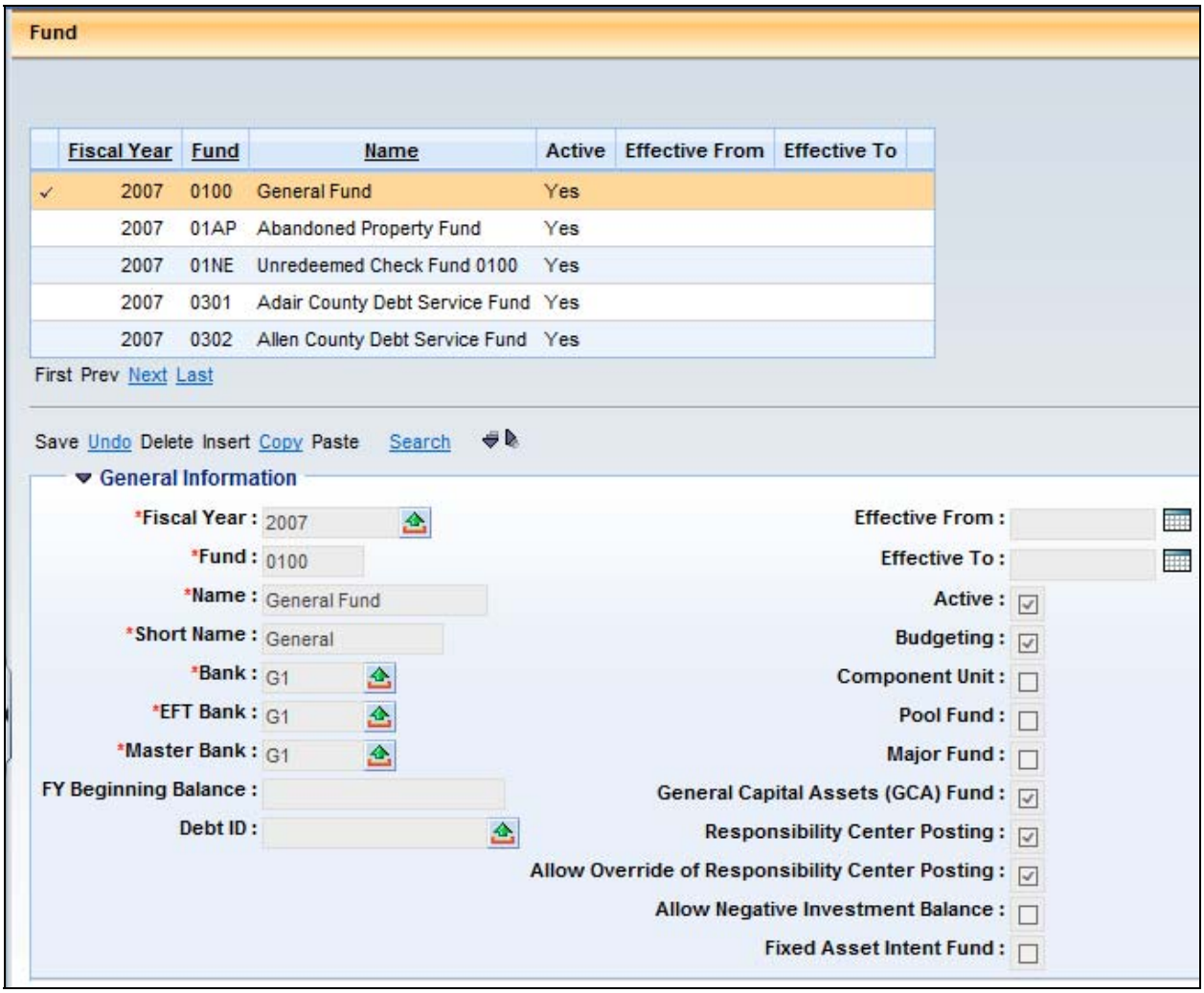
Fund Table

To access the Fund table:

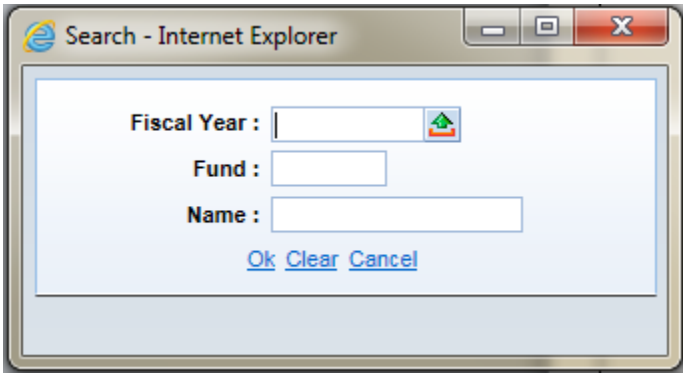
1. Go to Page Search on the secondary navigation panel and enter Fund in the Page Code field and select Browse.



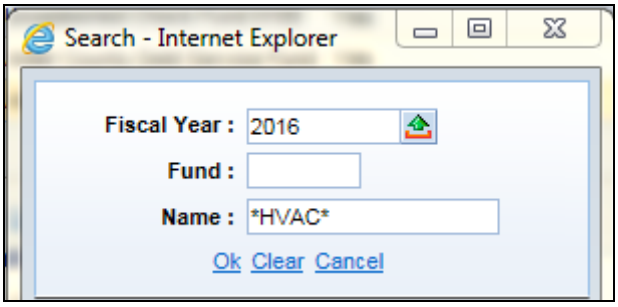
2. Select the underlined link “Fund”.

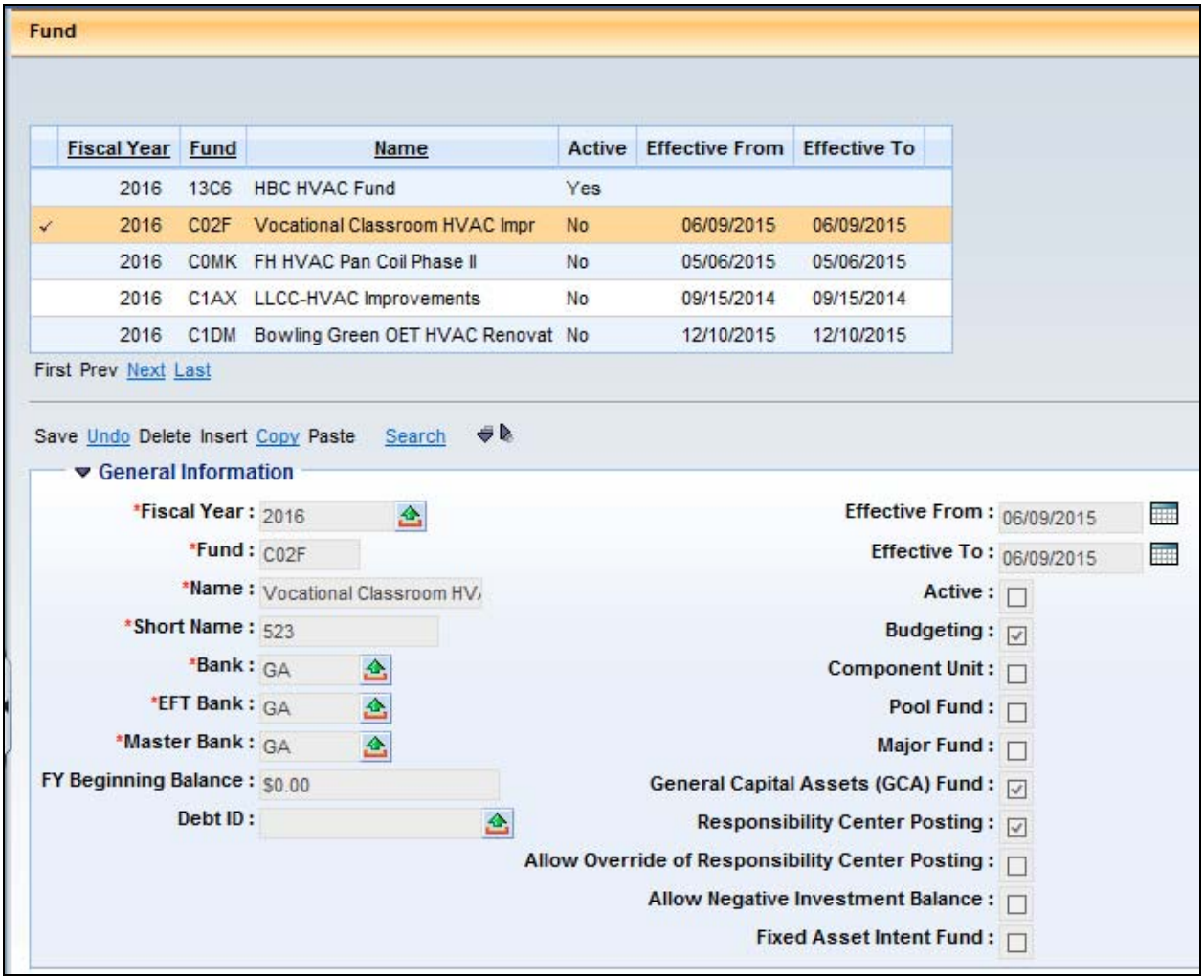


3. Select Search



4. Enter the search criteria and select Ok.

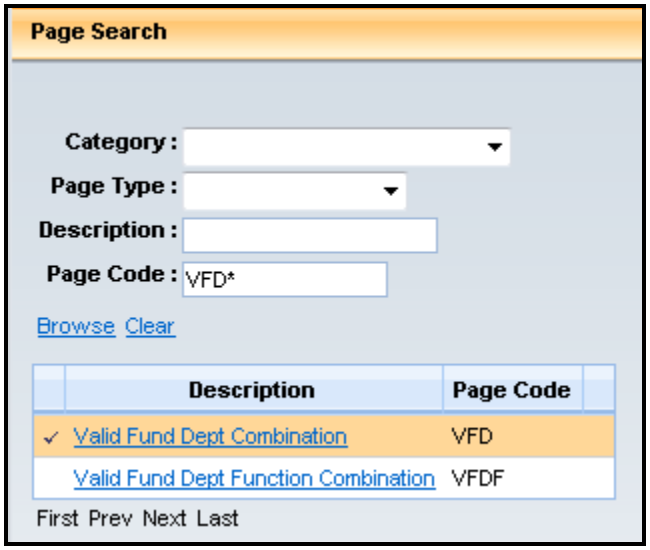




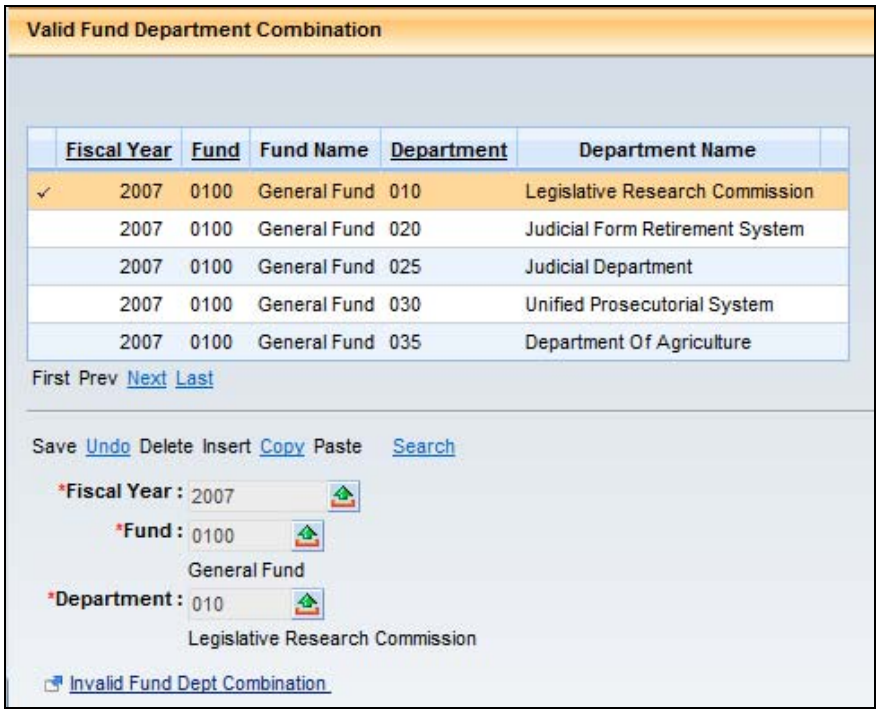
Valid Fund Department Combination Table

To access the Valid Fund Department Combination (VFD) table:

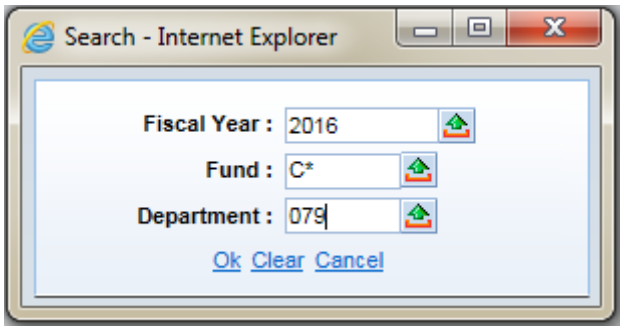
1. Go to Page Search on the secondary navigation panel and enter VFD in the Page Code field and select Browse.

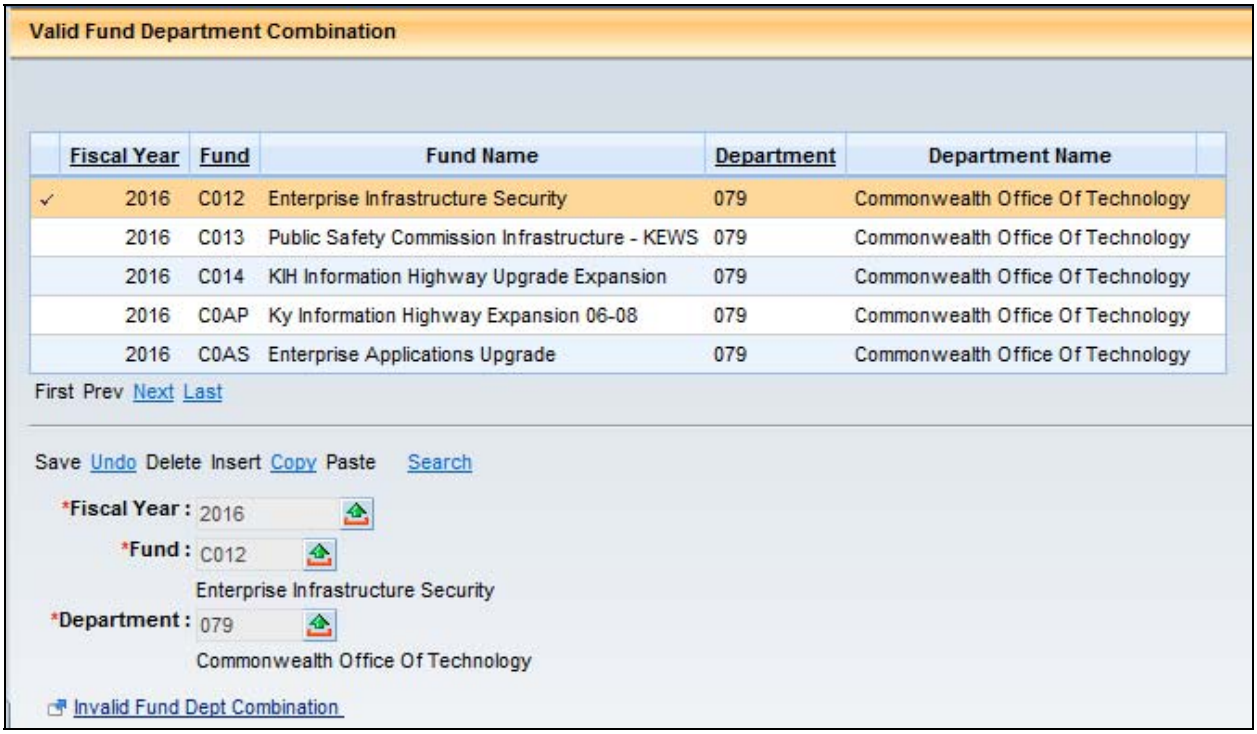


2. Select the underlined link "Valid Fund Dept Combination".



3. Select Search and enter the search criteria and select Ok



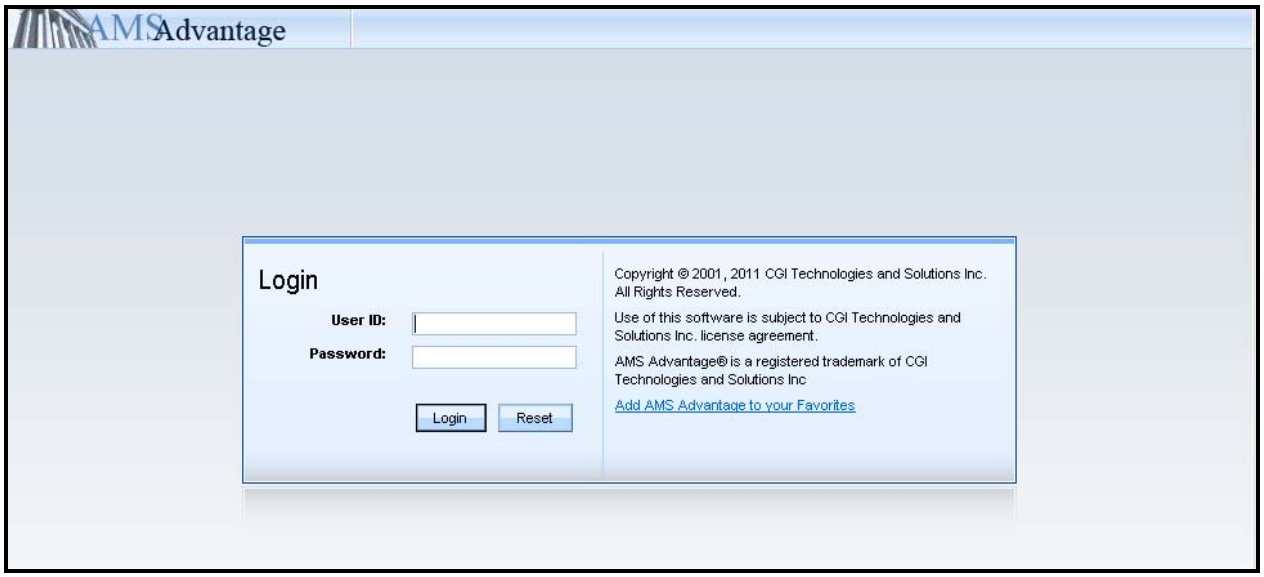


Exercise – Log in to eMARS

You will use a Student ID to access the training database during class. These IDs are only set up for the training environment. Your User ID for the production environment will be the assigned Employee ID by the Personnel Cabinet.

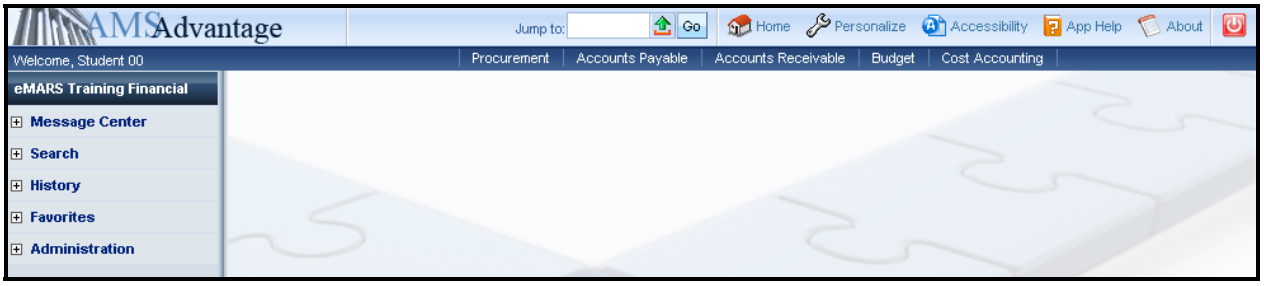
1. From the Login page, enter the following information:

Required Fields	Values
User Name	Enter the Student ID shown on your student card. **Note: User Names are case sensitive.**
Password	Enter the Password and click **Login.** **Note: Passwords are case sensitive.**



The Home Page appears

eMARS Home Page



Exercise 1 – Review Valid Fund Department Combination Table

Scenario

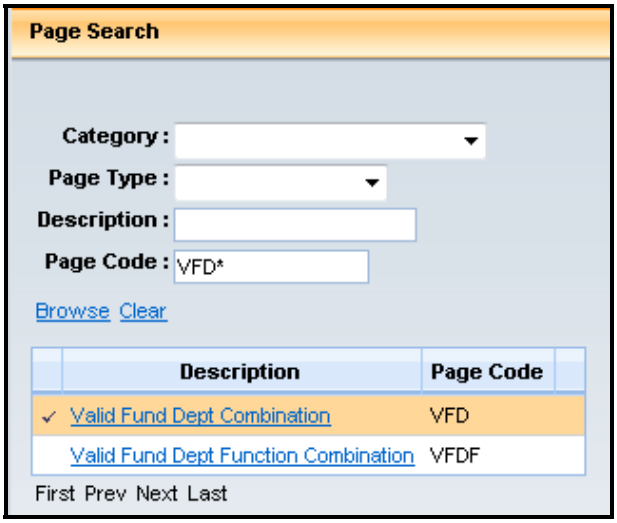
Agencies need the ability to find the fund assigned to a particular capital project.

Task Overview

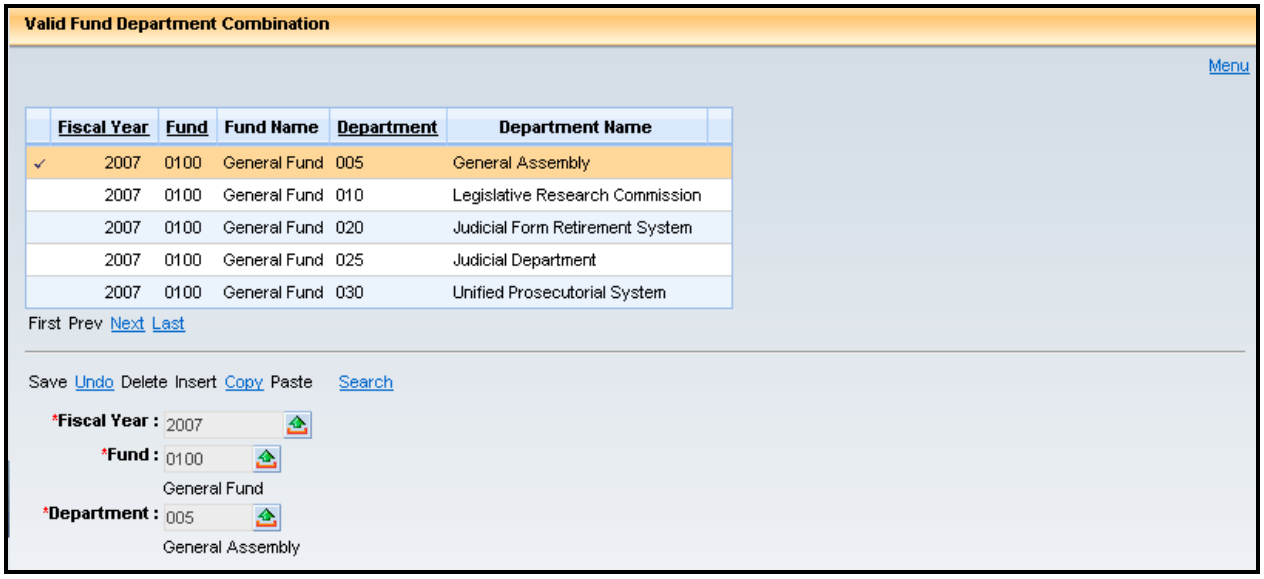
Use the Valid Fund Department Combination table to identify the fund for a particular capital project.

Procedures

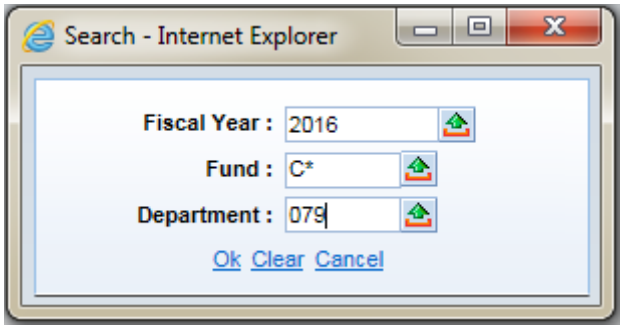
1. Go to Page Search on the Secondary Navigation panel and enter VFD in the Page Code field and select Browse.



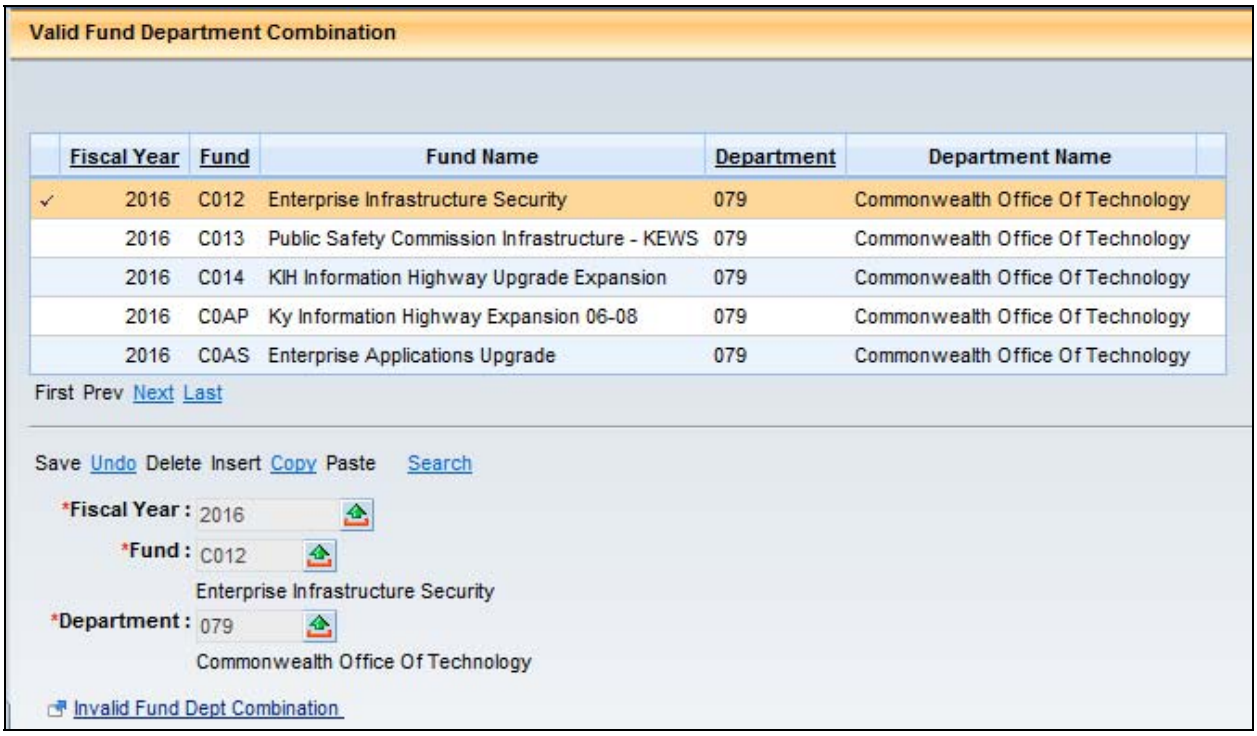
2. Select underlined link “Valid Fund Dept Combination”.



3. Select Search and enter “2016” in the Fiscal Year field, enter “C*” in the Fund field and the Department from the Student Card in the Department field. Select Ok.



4. The Valid Fund Department Combination table will display based on the search criteria.



4 - SAS-5 Capital Projects

The SAS-5, Capital Project, form is used as the authority for the financial activity pertaining to capital projects. The document is completed by the agency and submitted to the Finance and Administration Cabinet, Facilities and Support Services, located on the First Floor of the Bush Building, 403 Wapping Street. After Facilities and Support Services reviews and approves the SAS-5, it will then be forwarded to the Office of State Budget Director often accompanied by the B210 form prepared by Facilities and Support Services. This form is used to determine the amount for each allotment object. If assistance is necessary Facilities and Support Services will help the agency in the development of the cost breakdown in order to complete this document. The Office of State Budget Director checks for legal authority, funds availability, timeliness and priority, and ensures the requested action is in compliance with the capital project statutes.

Agencies are required to create the eMARS **Appropriation (BGE43 Level 1), Allotment (BGE43 Level 2), Revenue Budget (BGR42), and Transfer (JV2T)** documents.

The SAS-5 form and instructions can be found on the eMARS website at:
http://finance.ky.gov/services/statewideacct/Pages/eMARSForms.aspx.

SAS-5
2/2006

Commonwealth of Kentucky
CAPITAL PROJECT

Date: 5/17/2006
Page 1 of 2

Fund	Dept	Unit	Activity	Sub-Activity	Accounting Template ID	Project Manager

Agency

Project Name

Project Location

Project Estimate

eMARS Document Numbers

	Appropriation (BGE43 Level 1)		Allotment (BGE43 Level 2)		Receipts/Transfers (JV2T)	
	Event Type	Amount (+/-)	Object	Amount (+/-)	Object	Amount (+/-)
	Current Amount		**Current Amount**		**Current Amount**	
Increase/Decrease						
Increase/Decrease						
Increase/Decrease						
Increase/Decrease						
Increase/Decrease						
	Revised Amount	0.00	**Revised Amount**	0.00	**Revised Amount**	0.00

Cash Transfers (JV2T)

BFY	Fund	Dept	Unit	Function	Object	Description	Amount

Revenue Budget (BGR42)

Revenue Source Code	Current Amount	Increase/Decrease	Revised Amount
			0.00
Total	0.00	0.00	0.00

JV2T Audit Check	
Receipts/Transfers	0.00
Cash Transfers	0.00
Balance	0.00

Fund	Dept	Event Type	Amount (+/-)

Pool Increase/Decrease
Appropriation (BGE43 Level 1)

Fund	Dept	Event Type	Amount (+/-)

Dept. for Facilities and Support Services, Finance and Administration Cabinet

Policy and Budget Analyst, Governor's Office for Policy and Management

Agency Signature

Deputy State Budget Director, Governor's Office for Policy and Management

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Cash Transfers (JV2T) Continued							
BFY	Fund	Dept	Unit	Function	Object	Description	Amount

Project Description or Information:

CODE LISTING TO COMPLETE THE CAPITAL PROJECT FORM

APPROPRIATION (BGE43 LEVEL 1) EVENT TYPE

X001	Regular Budget
X010	Other Budget Revision
X050	Maintenance Pool Appropriation
X060	Appropriation from Non-Maintenance Pool
X070	Appropriation - Heritage Land Conservation
X080	Appropriation - Coal Severance Tax
X500	Equipment/Purchase Contingency Fund
X600	Emergency, Repair, Maintenance and Replacement
X640	Statewide Deferred Maintenance Fund
X666	Backout for Closed Projects

ALLOTMENT (BGE43 LEVEL 2) OBJECT

E701	Architect and Engineer Fees
E703	General Construction
E704	Liens
E710	Computer Equipment
E712	Movable Equipment Furnishings
E717	Land/Right of Way
E718	Legal and Administration Costs
E723	Aircraft and Related Equipment
E724	Special Mobile Equipment
E725	Miscellaneous Expenses
E726	Agency Labor
E727	Agency Material and Equipment
E728	Service by Other Agencies
E729	Capital Construction Grant
E732	University Construction Reimbursement
E734	Economic Development Bond Loans

REVENUE SOURCE CODE (BGR42)

BFBF	Bond Fund
BFCO	Equipment/Purchase Contingency Fund
BFDM	Statewide Deferred Maintenance Fund
BFEM	Emergency Repair, Maintenance & Replacement Fund
BFFF	Federal Fund
BFGF	General Fund
BFII	Investment Income
BFOF	Other Fund
BFRD	Road Fund
BFRF	Agency Revenue Fund
BFSU	Capital Construction Surplus Fund
BFTB	Tobacco Fund

JV2T TRANSFER FROM OPERATING FUND TO CAPITAL FUND

T60C	Will always be used to transfer from an Operating Fund to Capital Fund
N1 _ _	Plus the Operating Fund Type you're transferring from Example: N113 for 1300 Fund Type

JV2T TRANSFER FROM CAPITAL FUND TO OPERATING FUND

T6 _ _	Plus the Operating Fund Type you're transferring to Example: T613 for 1300 Fund Type
N10C	Will always be used to transfer from a Capital Fund to Operating Fund

OPERATING FUND TYPES

01	General Fund	03	Debt Service Fund
11	Transportation Fund	12	Federal Fund
13	Agency Revenue Fund	14	Other Special Revenue Fund
21	State Parks Fund	22	State Fair Board Fund
29	Horse Park Commission Fund	32	Computer Services Fund
35	Prison Industries Fund	36	Central Printing Fund
37	Property Management Fund	65	Tobacco Fund

JV2T INTRA-FUND CODES - *Capital Fund to Capital Fund*

Each Object Code will begin with an " N " or a " T "

873	General Fund
874	Federal Fund
875	Bond Fund
876	Emergency, Repair, Maintenance & Replacement Fund
877	Equipment/Purchase Contingency Fund
878	Agency Fund
879	Investment Income Fund
880	Other Fund
881	Road Fund
882	Capital Construction Surplus Fund
883	Surplus Bond Proceeds
884	Statewide Deferred Maintenance Fund
885	Coal Severance

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Fund (Required) - A unique four (4) character code beginning with the letter **(C)** is assigned on the SAS-14 Account Maintenance Form when requested by the agency and approved by the Office of State Budget Director for new projects. (Example: C123).

Department (Required) - Three (3) character department code where the project is established (Example: 670).

Unit (Required) - Four (4) character organizational element defined by the agency.

Activity - Four (4) character field that agencies must request from Facilities and Support Services for all Facilities administered projects.

Sub-Activity – Two (2) character field that agencies must request from Facilities and Support Services for all Facilities administered projects.

Accounting Template ID - 6 character field for the agency and Facilities use in order to specify an accounting string for contracts and payment documents. For projects administered by Facilities and Support Services agencies must create an accounting template which contains the required accounting elements (fund, department, unit, appropriation unit), any agency defined accounting elements and the Activity and Sub-Activity codes assigned by Facilities and Support Services. The accounting template should not contain an object or revenue source code. The Accounting Template ID should be named with the first letter as assigned by the Finance and Administration Cabinet followed by the Fund code (e.g. Health and Family Services project would be: HC***)

Project Manager (Required) - Manager responsible for the project.

Agency (Required) - Name of agency where project is located.

Project Name (Required) - 60 characters as reflected on the SAS-14 Account Maintenance Form.

Project Location (Required) - The location of the project (Example: County, City, State Park, or Building).

Project Estimate (Required) - Estimated cost of the project.

eMARS Document Numbers (Required) – Enter the eMARS document numbers. When creating the eMARS documents (do not use automatic numbering) the document number should begin with "CPTL-" followed by the Fund and a sequential number. (Example: CPTL-CY01-1).

APPROPRIATION (BGE43 LEVEL 1)

Information provided below is used to create the eMARS **Appropriation (BGE43 Level 1)** document to establish or modify project Appropriation amounts.

Current Amount (Required) - Enter the total life-to-date Appropriation of the project.

Event Type - The drop-down provides a list of valid Appropriation event types (Example: X050).

Amount - Enter the amount of the increase/decrease requested.

Revised Amount - This amount is automatically calculated by adding the increases and subtracting the decreases from the Current Amount.

ALLOTMENT (BGE43 LEVEL 2)

Information provided here is used to create the eMARS **Allotment (BGE43 Level 2)** document to establish or modify project Allotment amounts.

Current Amount (Required) - Enter the total Allotments to-date of the project.

Object - The drop-down provides a list of valid object codes (Example: E703).

Amount - Enter the amount of the increase/decrease requested.

Revised Amount - This amount is automatically calculated by adding the increases and subtracting the decreases from the Current Amount.

RECEIPTS/TRANSFERS (JV2T)

The following section, **Receipts/Transfers (JV2T)**, is used in creating the eMARS **JV2T** document.

Current Amount (Required) - Enter the total life-to-date receipts of the project.

Object - The drop-down provides a list of valid receipt codes (Example: N879).

Amount - Enter the amount of the increase/decrease requested.

Revised Amount - This amount is automatically calculated by adding the increases and subtracting the decreases from the Current Amount.

CASH TRANSFERS (JV2T)

Information provided below, combined with the Receipts/Transfers section described above, are used to create the eMARS **JV2T** document to transfer cash to and from the project.

BFY - Four (4) digit budget fiscal year associated with the source/destination cash account. If the source/destination cash account is a capital account, enter "**9999**".

Fund - Four (4) character fund associated with the source/destination cash account.

Dept - Three (3) character department code associated with the source/destination cash account.

Unit - Four (4) character organizational element associated with the source/destination cash account.

Function - Four (4) character budgetary code associated with the source/destination cash account. This field is required for operating source/destination accounts.

Object - Four (4) character object code associated with the source/destination cash account. The drop-down list provides valid codes.

Description – Sixty (60) character field provided for the name of the source/destination account.

Amount - Amount of the increase/ decrease associated with the source/destination cash account.

Additional lines are provided on the second page for Cash Transfers **(JV2T)** Continued Information.

REVENUE BUDGET (BGR42)

The information provided below is used to create the eMARS **Revenue Budget (BGR42)** document for establishing/modifying the projects budgeted funding.

Revenue Source Code - Four (4) character revenue source code funding the project. The drop-down provides a list of valid codes (Example: BFII).

Current Amount - Enter the life-to-date revenue budget for the revenue source code.

Increase/Decrease - Enter the amount of the increase/decrease requested.

Revised Amount - This field is automatically calculated by adding the increases and subtracting the decreases from the Current Amount.

Total - The total entered above for all revenue source codes are automatically calculated.

POOL INCREASE/DECREASE APPROPRIATION (BGE43 LEVEL 1)

Pool Increase/Decrease Appropriation fields are REQUIRED if Appropriations are being transferred from/to the source/destination pool account such as: Maintenance Pools, Appropriated Clearing Accounts, etc. This information will be used to create the necessary eMARS **Appropriation (BGE43 Level 1)** documents for transferring the pool Appropriation amounts.

Fund - Four (4) character code pertaining to the Appropriation for a Capital Project (Example: C123)

Dept - Three (3) character department code where project is established (Example: 670).

Event Type - The drop-down provides a list of valid appropriation event types (Example: X050).

Amount - Enter the Appropriation increase/decrease amount requested.

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Cash Transfers (JV2T) Continued – Additional lines (if necessary) have been provided for the JV2T information. Follow the instructions from page 1 in completing this section.

Project Description or Information - This field provides narrative information so policy makers can make informed decisions. The information should include all pertinent facts related to the requested action(s).

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Fund	Dept	Unit	Activity	Sub-Activity	Accounting Template ID	Project Manager
CY05	670	UNIT	1234	00	CCY05	Doug Price

Agency: Department of Parks
Project Name: BL - Miscellaneous Campsite Repairs
Project Location: Blue Licks State Resort Park
Project Estimate: 11,500.00

eMARS Document Numbers
CPTL-CY05-0

	Appropriation (BGE43 Level 1)		Allotment (BGE43 Level 2)		Receipts/Transfers (JV2T)	
	Event Type	Amount (+/-)	Object	Amount (+/-)	Object	Amount (+/-)
	Current Amount	0.00	**Current Amount**	0.00	**Current Amount**	0.00
Increase/Decrease	X050	11,500.00	E701	5,000.00	N879	11,500.00
Increase/Decrease			E703	6,500.00		
Increase/Decrease						
Increase/Decrease						
Increase/Decrease						
	Revised Amount	11,500.00	**Revised Amount**	11,500.00	**Revised Amount**	11,500.00

Cash Transfers (JV2T)

BFY	Fund	Dept	Unit	Function	Object	Description	Amount
9999	CZ86	670	UNIT		T879	Investment Maintenance Pool	-11,500.00

Revenue Budget (BGR42)

Revenue Source Code	Current Amount	Increase/Decrease	Revised Amount
BFII	0.00	11,500.00	11,500.00
Total	0.00	11,500.00	11,500.00

JV2T Audit Check

Receipts/Transfers	11,500.00
Cash Transfers	-11,500.00
Balance	0.00

Fund	Dept	Event Type	Amount (+/-)
CZ86	670	X050	-11,500.00

Pool Increase/Decrease
Appropriation (BGE43 Level 1)

Fund	Dept	Event Type	Amount (+/-)

Dept. for Facilities and Support Services, Finance and Administration Cabinet

Policy and Budget Analyst, Governor's Office for Policy and Management

Agency Signature

Deputy State Budget Director, Governor's Office for Policy and Management

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Cash Transfers (JV2T) Continued							
BFY	Fund	Dept	Unit	Function	Object	Description	Amount

Project Description or Information:

The Department of Parks requests that a project be established to perform miscellaneous repairs to the campsites at Blue Licks State Resort Park.

Subject to your approval, we are requesting the transfer of $11,500 from the Department's Miscellaneous Maintenance Pool (CZ86-670) and allotted to the following object codes:
E701 - $5,000 and E703 - $6,500

CODE LISTING TO COMPLETE THE CAPITAL PROJECT FORM

APPROPRIATION (BGE43 LEVEL 1) EVENT TYPE

X001	Regular Budget
X010	Other Budget Revision
X050	Maintenance Pool Appropriation
X060	Appropriation from Non-Maintenance Pool
X070	Appropriation - Heritage Land Conservation
X080	Appropriation - Coal Severance Tax
X500	Equipment/Purchase Contingency Fund
X600	Emergency, Repair, Maintenance and Replacement
X640	Statewide Deferred Maintenance Fund
X666	Backout for Closed Projects

ALLOTMENT (BGE43 LEVEL 2) OBJECT

E701	Architect and Engineer Fees
E703	General Construction
E704	Liens
E710	Computer Equipment
E712	Movable Equipment Furnishings
E717	Land/Right of Way
E718	Legal and Administration Costs
E723	Aircraft and Related Equipment
E724	Special Mobile Equipment
E725	Miscellaneous Expenses
E726	Agency Labor
E727	Agency Material and Equipment
E728	Service by Other Agencies
E729	Capital Construction Grant
E732	University Construction Reimbursement
E734	Economic Development Bond Loans

REVENUE SOURCE CODE (BGR42)

BFBF	Bond Fund
BFCO	Equipment/Purchase Contingency Fund
BFDM	Statewide Deferred Maintenance Fund
BFEM	Emergency Repair, Maintenance & Replacement Fund
BFFF	Federal Fund
BFGF	General Fund
BFII	Investment Income
BFOF	Other Fund
BFRD	Road Fund
BFRF	Agency Revenue Fund
BFSU	Capital Construction Surplus Fund
BFTB	Tobacco Fund

JV2T TRANSFER FROM OPERATING FUND TO CAPITAL FUND

T60C	Will always be used to transfer from an Operating Fund to Capital Fund
N1 _ _	Plus the Operating Fund Type you're transferring from Example: N113 for 1300 Fund Type

JV2T TRANSFER FROM CAPITAL FUND TO OPERATING FUND

T6 _ _	Plus the Operating Fund Type you're transferring to Example: T613 for 1300 Fund Type
N10C	Will always be used to transfer from a Capital Fund to Operating Fund

OPERATING FUND TYPES

01	General Fund	03	Debt Service Fund
11	Transportation Fund	12	Federal Fund
13	Agency Revenue Fund	14	Other Special Revenue Fund
21	State Parks Fund	22	State Fair Board Fund
29	Horse Park Commission Fund	32	Computer Services Fund
35	Prison Industries Fund	36	Central Printing Fund
37	Property Management Fund	65	Tobacco Fund

JV2T INTRA-FUND CODES - *Capital Fund to Capital Fund*

Each Object Code will begin with an " N " or a " T "

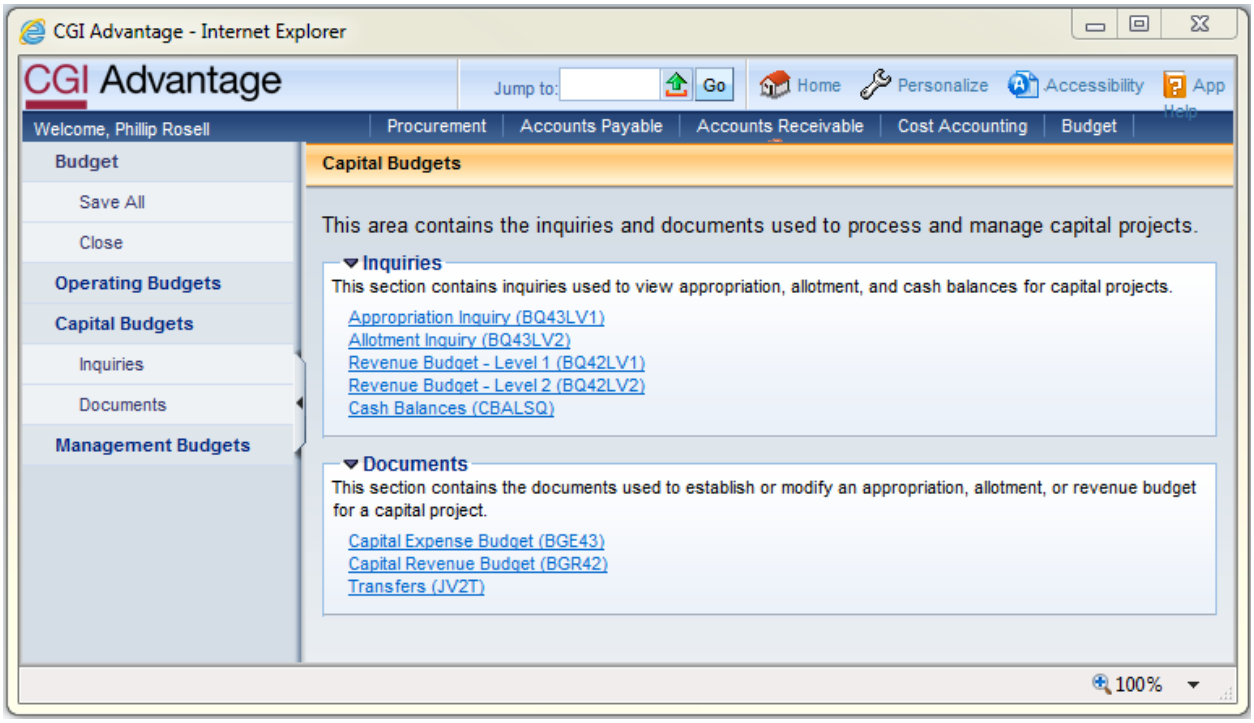
873	General Fund
874	Federal Fund
875	Bond Fund
876	Emergency, Repair, Maintenance & Replacement Fund
877	Equipment/Purchase Contingency Fund
878	Agency Fund
879	Investment Income Fund
880	Other Fund
881	Road Fund
882	Capital Construction Surplus Fund
883	Surplus Bond Proceeds
884	Statewide Deferred Maintenance Fund
885	Coal Severance

5 – Capital Budget (BGE43) Document

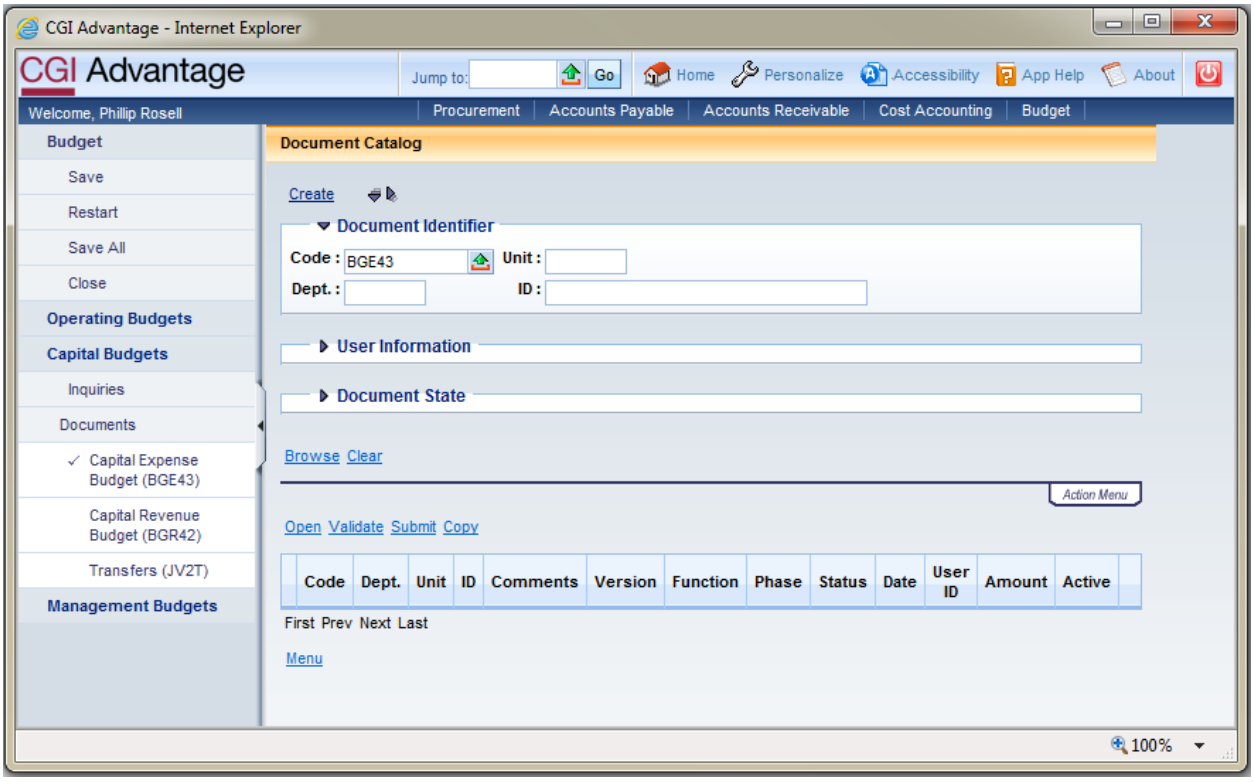
The Capital Budget (BGE43) document is used to establish or modify an Appropriation or Allotment for a capital project.

Let's look at how to create a Capital Budget Document (BGE43).

1. From the Budget Workspace – select Capital Budgets. Expand the Documents section on the page or select Documents from the secondary navigation panel.



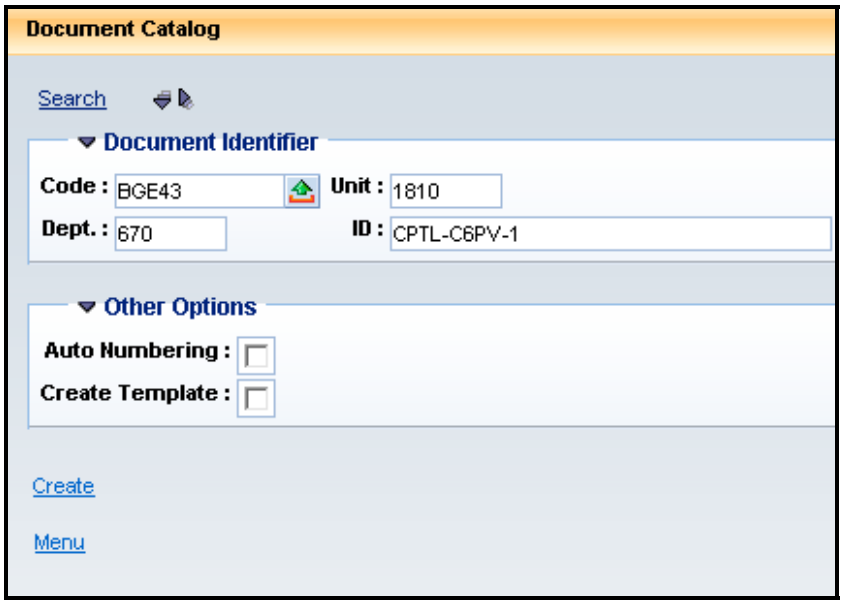
2. Select Capital Expense Budget (BGE43).



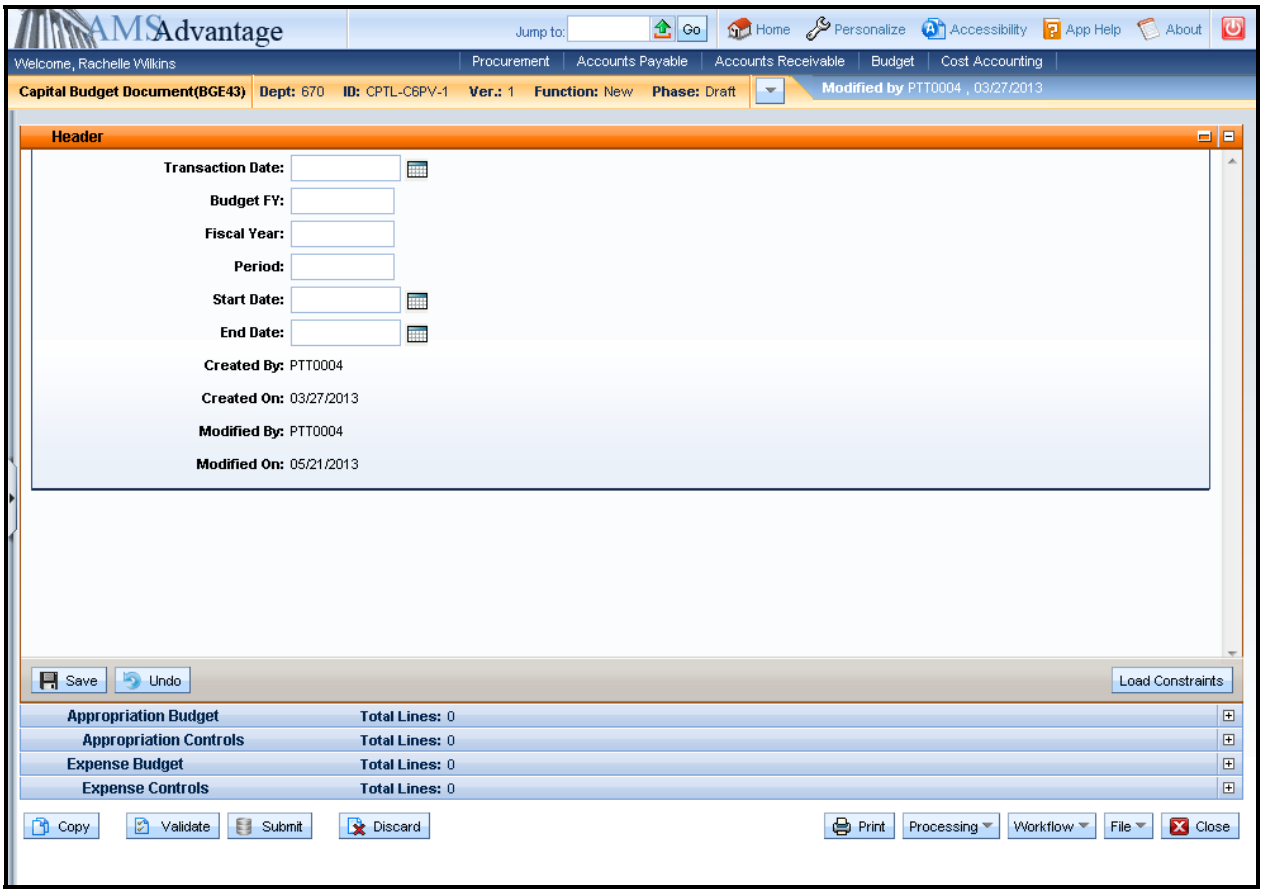
3. Complete the following information:

Dept	Enter the requesting department number
Unit	Enter a Unit code for the department
ID	CPTL-FUND-# (Fund will equal the fund of the project, # will be a sequential number assigned by the user. Example: CPTL-CY00-1)

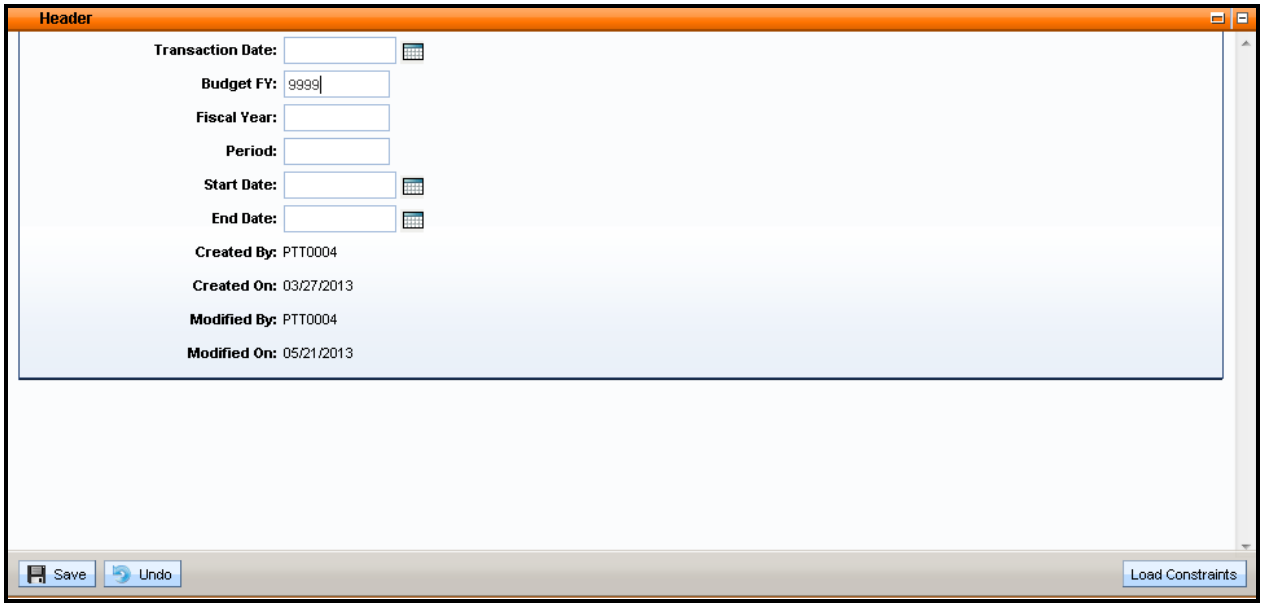
Select Create.



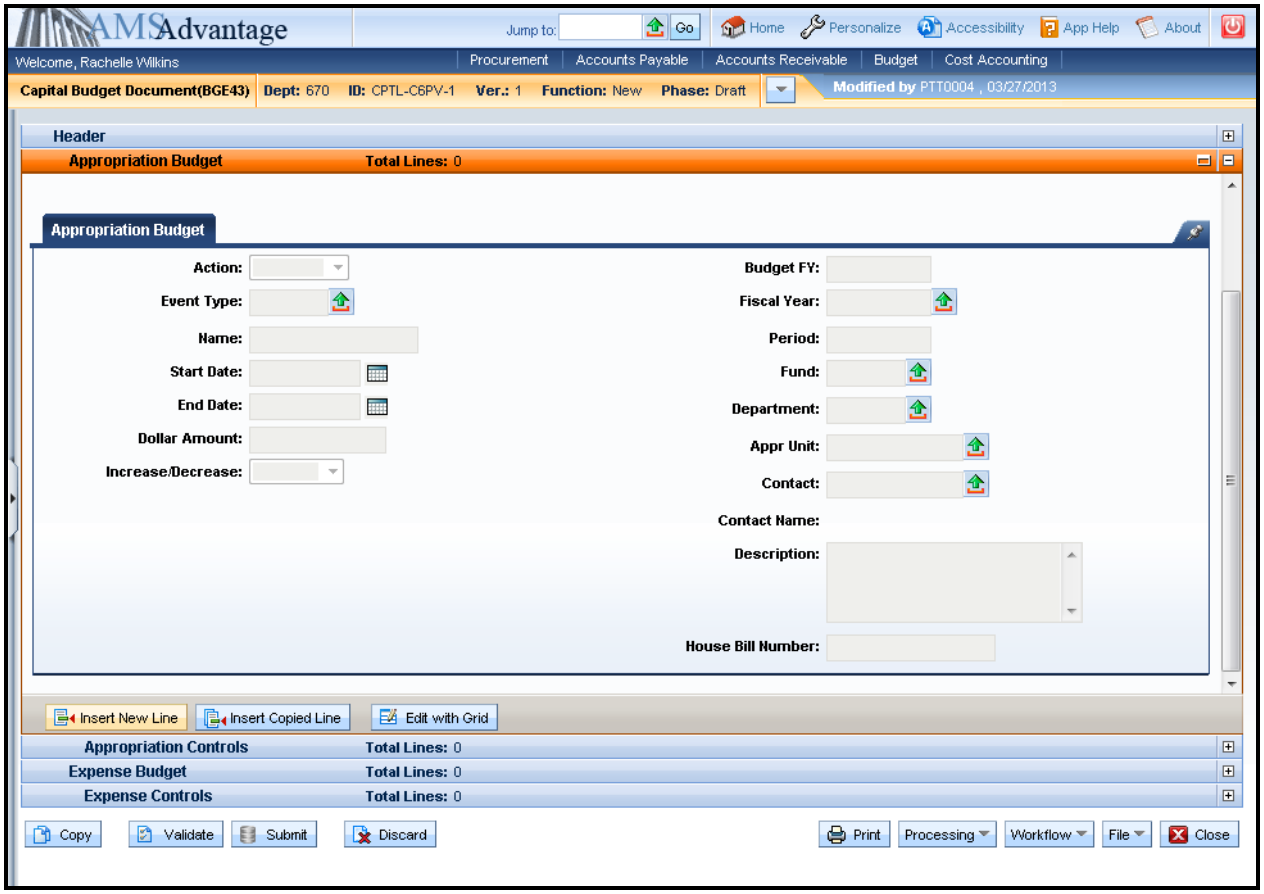
4. Select Create.



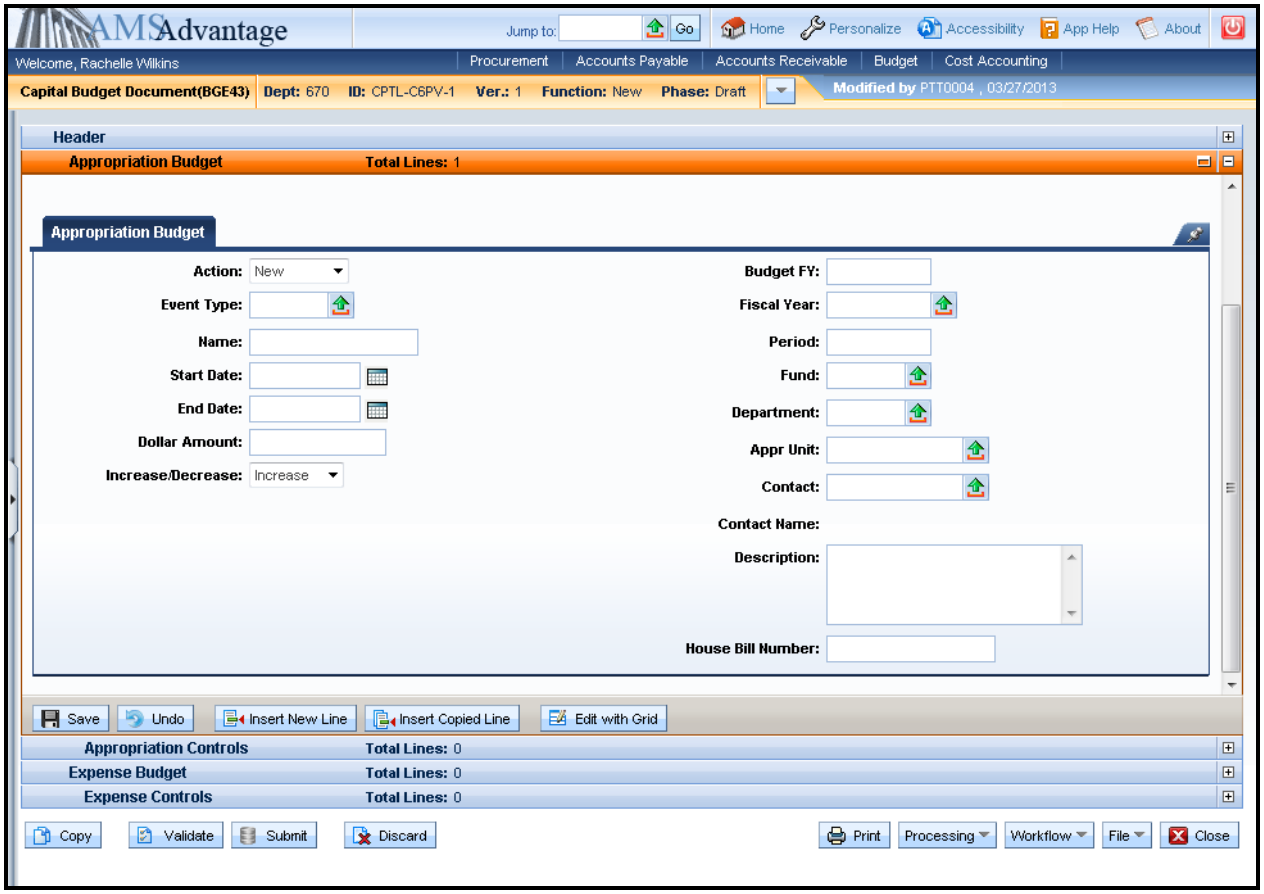
5. This is the Header of the document. Always enter "**9999**" in the Budget FY. The remaining fields leave blank.



6. Select the Appropriation Budget accordion.



7. Use this screen to enter the Appropriation for the capital project. Select the Insert New Line button.

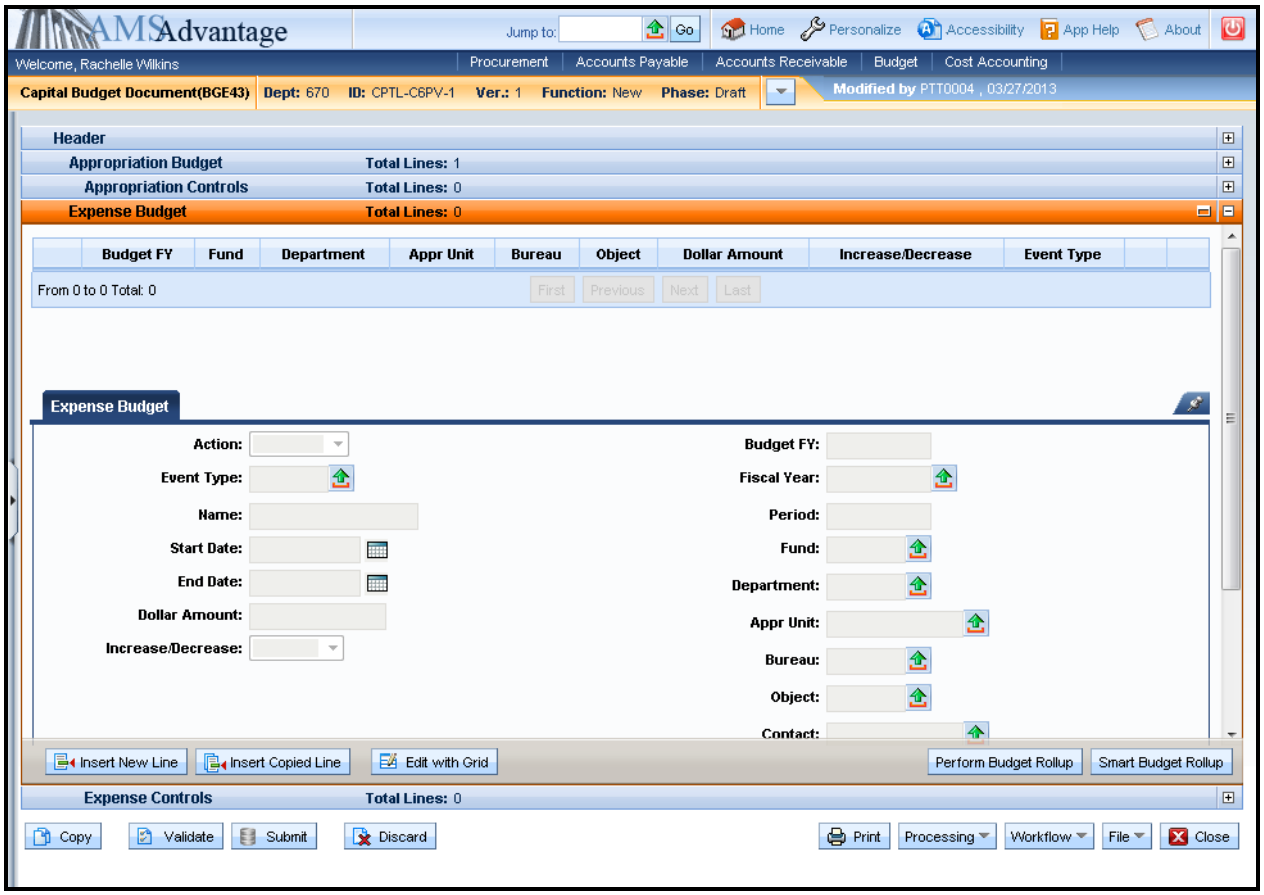


8. The following table defines the fields used on the Appropriation Budget screen:

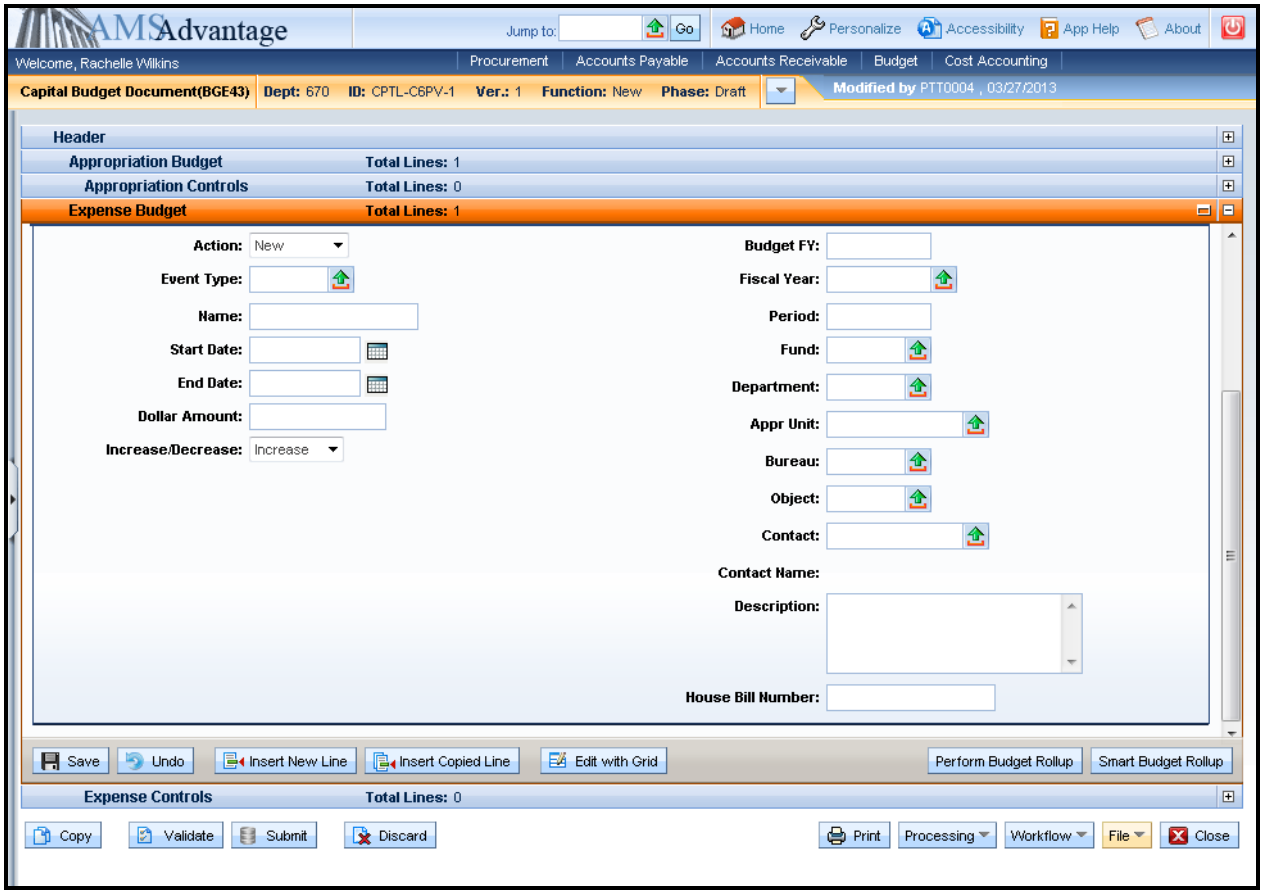
Action	New or Modify. New if this is a new Appropriation. Modify if modifying an existing Appropriation. Deactivate, Reactivate and Delete are only used centrally.
Event Type	This is used to differentiate different "types" of Appropriation budgets such as: Regular Budget, Maintenance Pool Appropriation and Other Budget Revision.
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	Enter the dollar amount. Enter whole dollar values. Do not enter decimal amounts unless closing the project.
Increase/Decrease	Increase or Decrease indicator. Determines if the amount is an increase to the budget or a decrease.
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	Fund code assigned to the capital project.
Department	Department code for the department responsible for the capital project.
Appr Unit	"CPTL"
Contact	Leave blank. Not used on this document.
Description	May be used to enter a description.
House Bill Number	Enter the year the Capital Project was established or the first year of the biennium for line item capital projects.

9. Select the Expense Budget accordion.



10. Use this screen to enter the Allotment(s) for the capital project. Select the Insert New Line button.



11. The following table defines the fields used on the Expense Budget screen:

Action	New or Modify. New if this is a new Allotment. Modify if modifying an existing Allotment. Deactivate, Reactivate and Delete are only used centrally.
Event Type	Enter XCAP if adding or modifying allotments, X666 if closing a capital project.
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	Enter the dollar amount. Enter whole dollar values. Do not enter decimal amounts unless closing the project.
Increase/Decrease	Increase or Decrease indicator. Determines if the amount is an increase to the budget or a decrease.
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.

Period	Leave blank. It will be inferred from the system date.
Fund	Fund code assigned to the capital project.
Department	Department code for the department responsible for the capital project.
Appr Unit	"CPTL"
Bureau	"CPTL"
Object	Enter the expenditure object code. Capital project Allotments are at the Object level. Example: E703.
Contact	Leave blank. Not used on this document.
Description	May be used to enter a description.
House Bill Number	Enter the year the Capital Project was established or the first year of the biennium for line item capital projects.

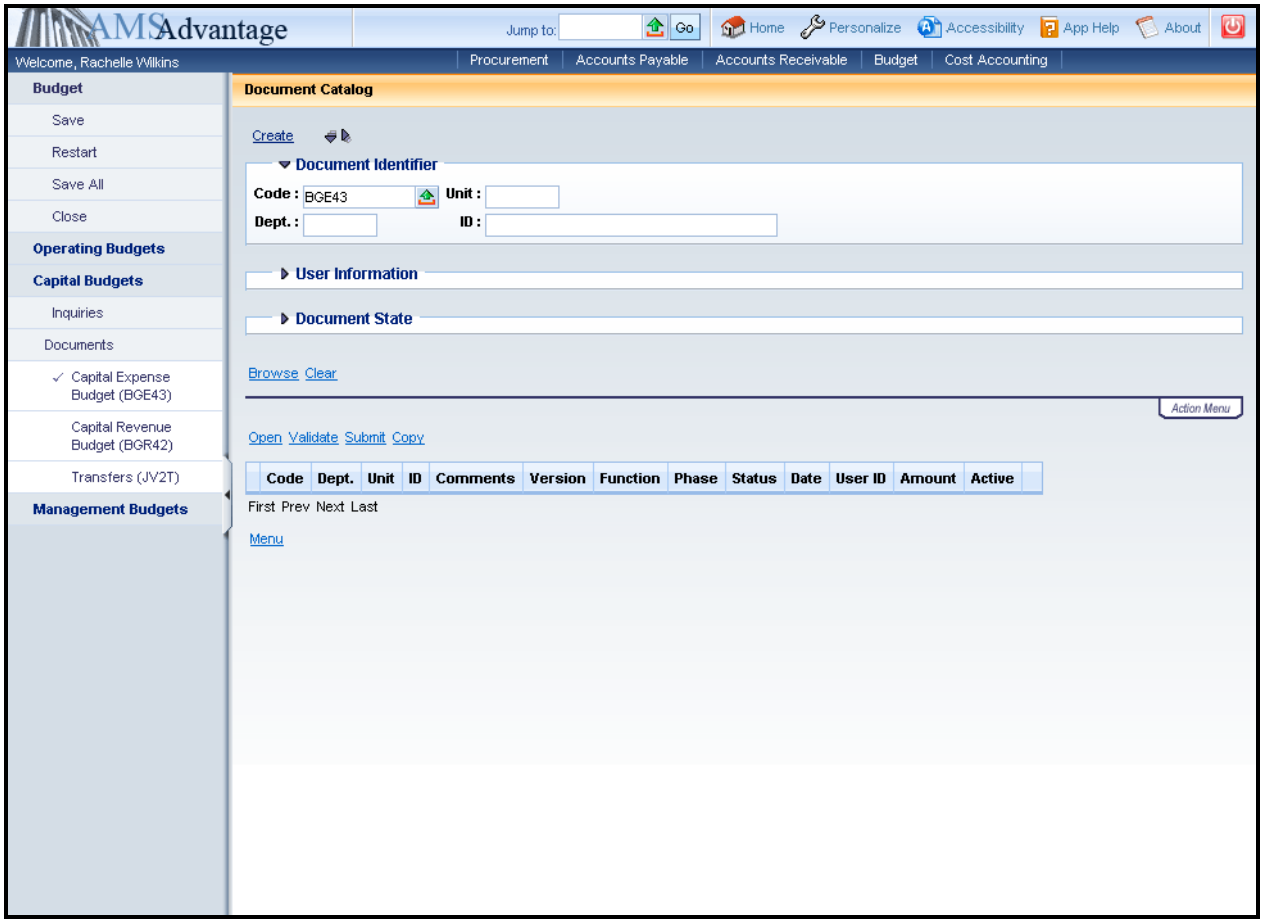
Let's walk through the steps for the two types of capital projects:

Capital Project Appropriated in a Budget Bill

The 2012-2014 Appropriation bill as enacted contains a capital project Appropriation for $875,000 funded from the General Fund. The project is within the Finance and Administration Cabinet, Department of Revenue. The Office of State Budget Director has assigned Fund – CY06 to the project and loaded the Appropriation and Revenue Budget from the Appropriations bill into eMARS. Facilities and Support Services has worked with the agency to determine that the Allotments will be as follows:

E701 Architect and Engineer Fees	$425,000
E703 General Construction	$450,000

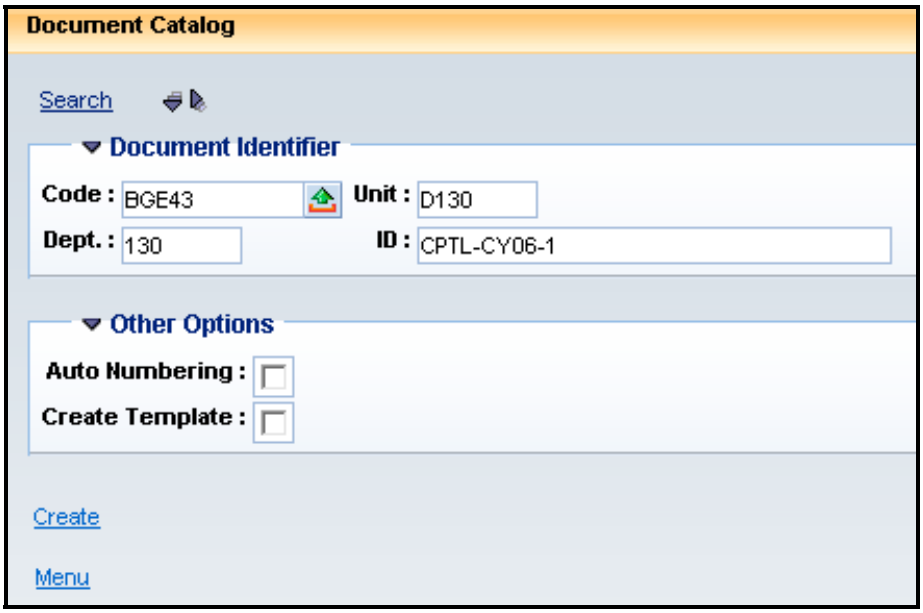
1. From the Budget Workspace select Capital Expense Budget (BGE43) from the secondary navigation panel under Capital Budgets - Documents.



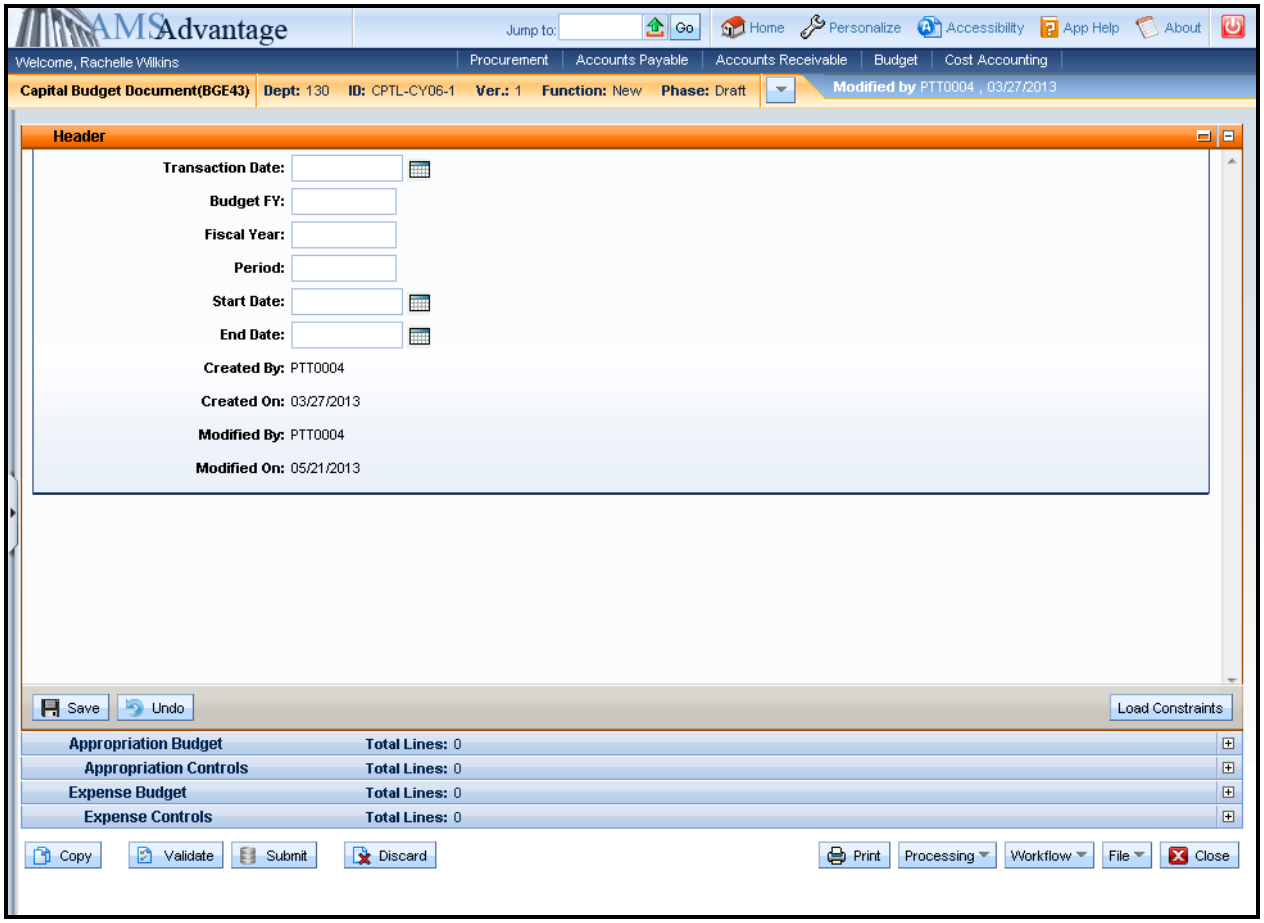
2. Complete the following information:

Dept	130
Unit	This will be different depending on the department. For this example, we will use D130.
ID	CPTL-CY06-1

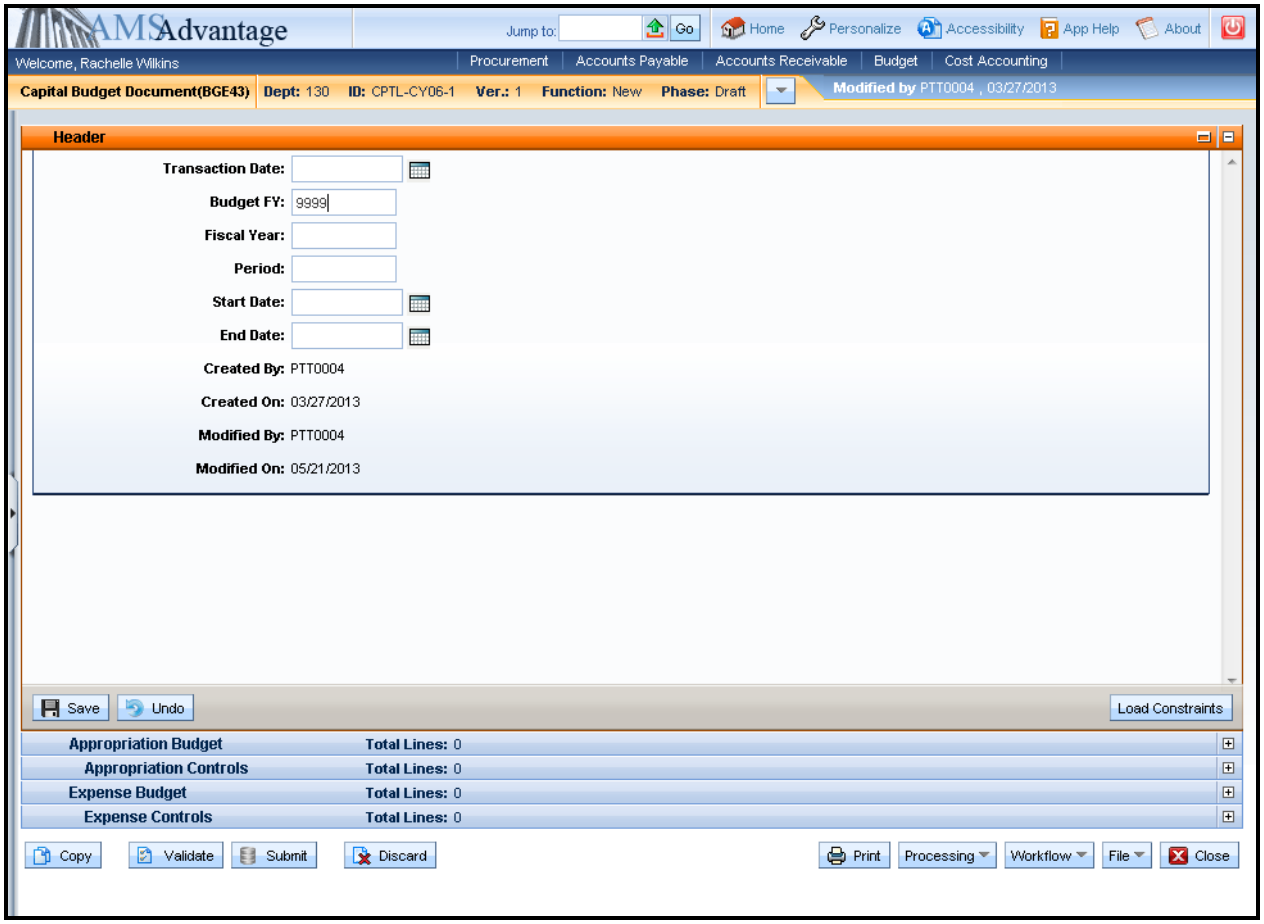
Select Create.



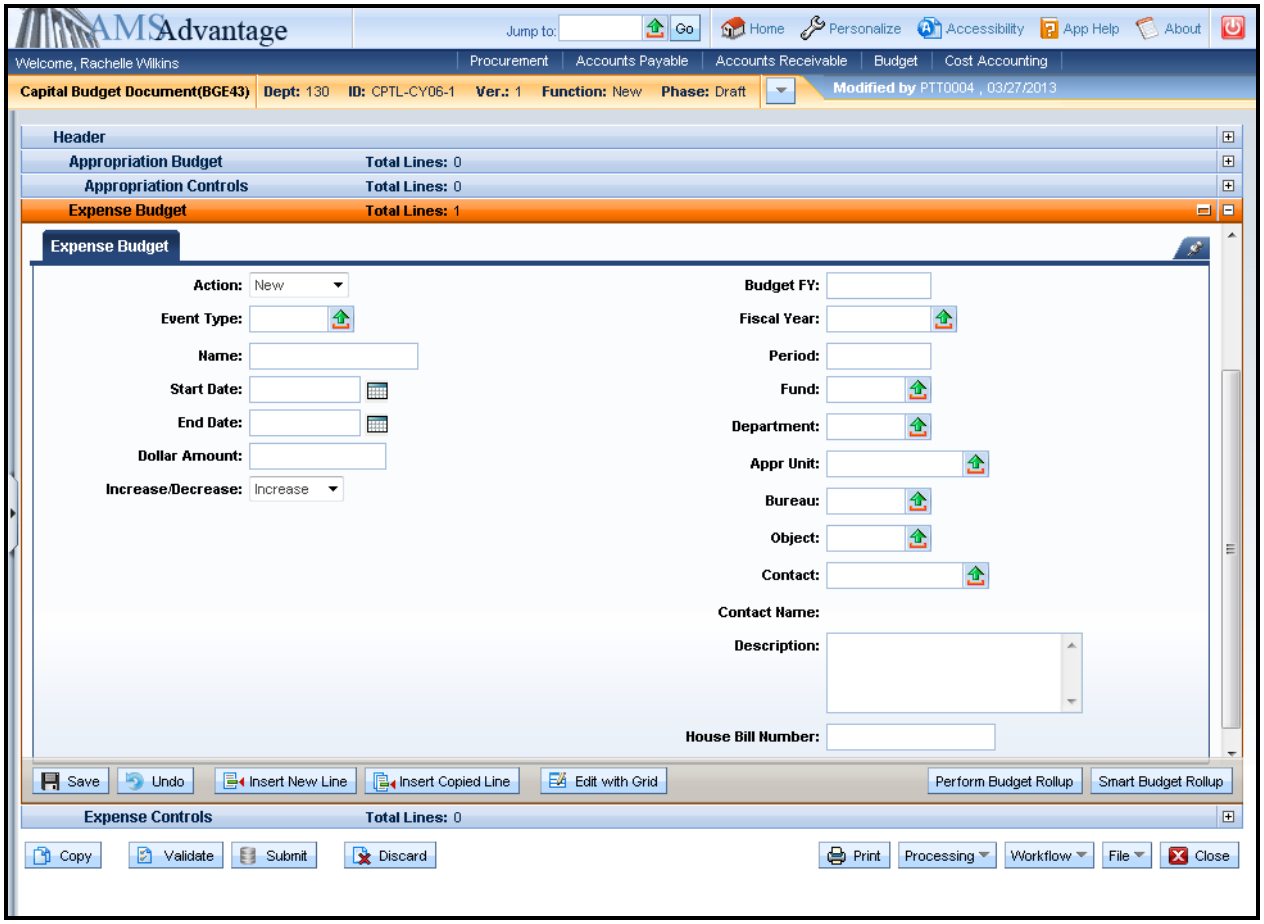
3. Select Create.



4. Budget FY: **9999**



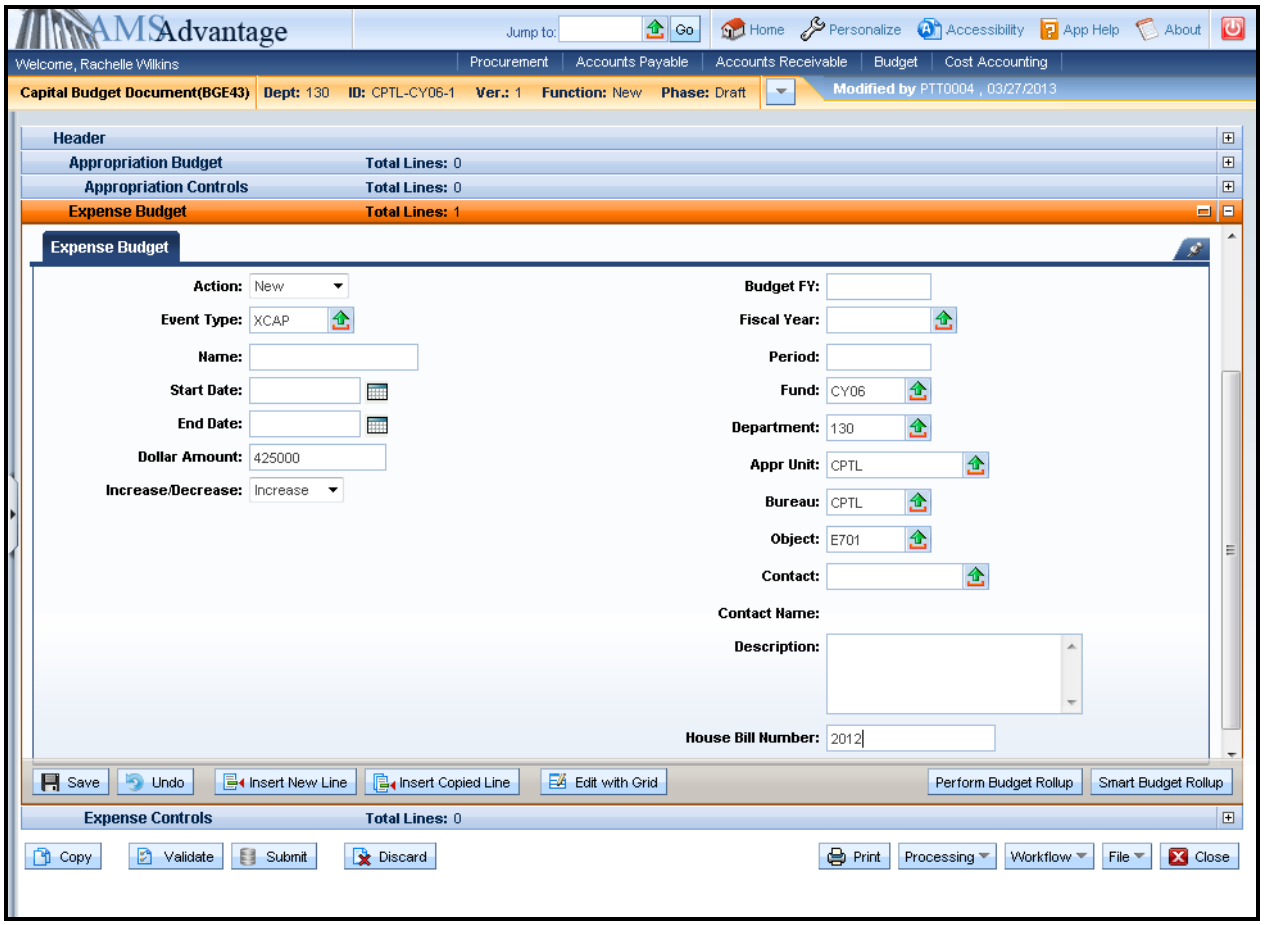
5. Select the Expense Budget accordion and then select the Insert New Line button.



6. Enter the following:

Action	New. Even though the Appropriation already exists, this is the first time it has been allotted.
Event Type	XCAP
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	425000
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.

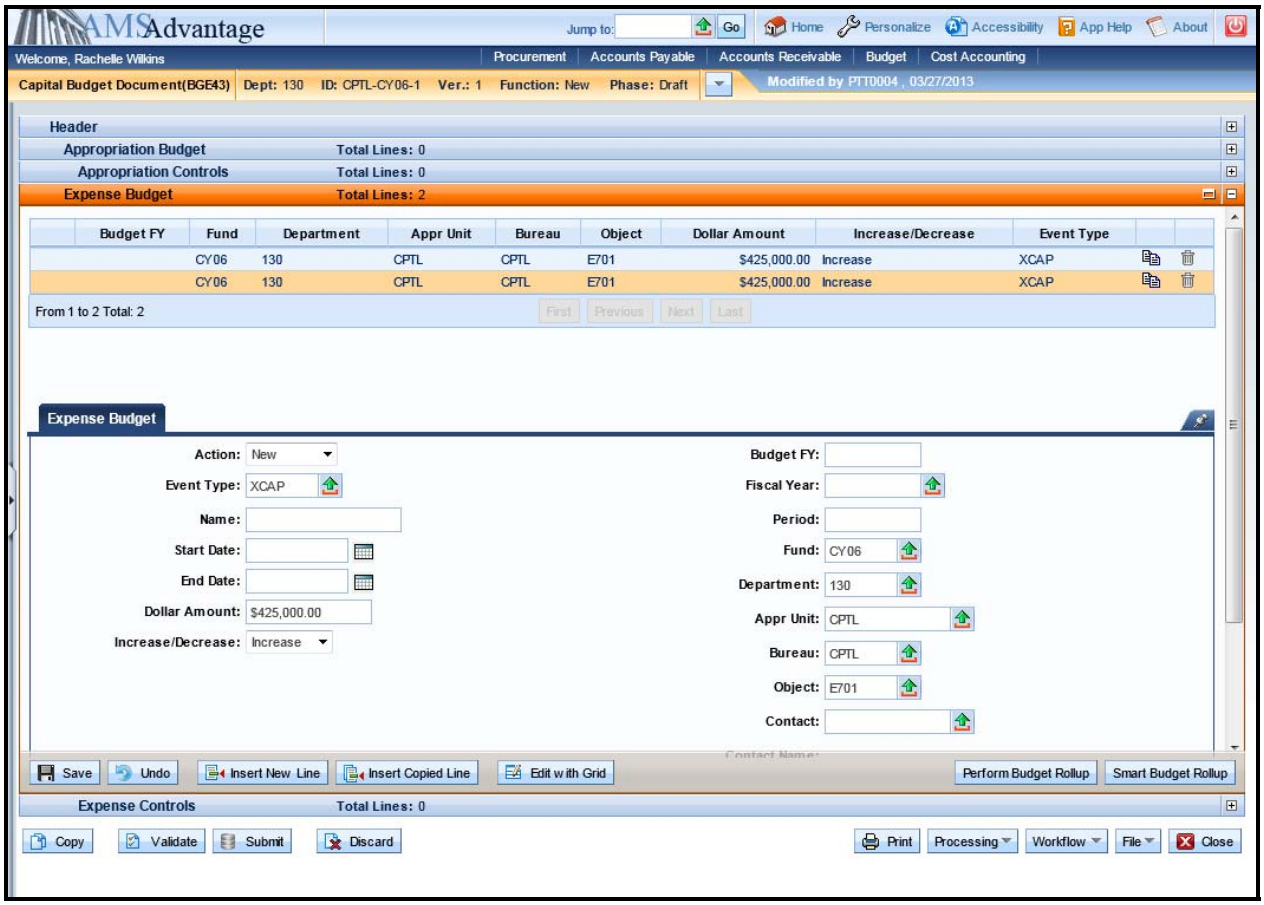
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	CY06
Department	130
Appr Unit	“CPTL”
Bureau	“CPTL”
Object	E701
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2012



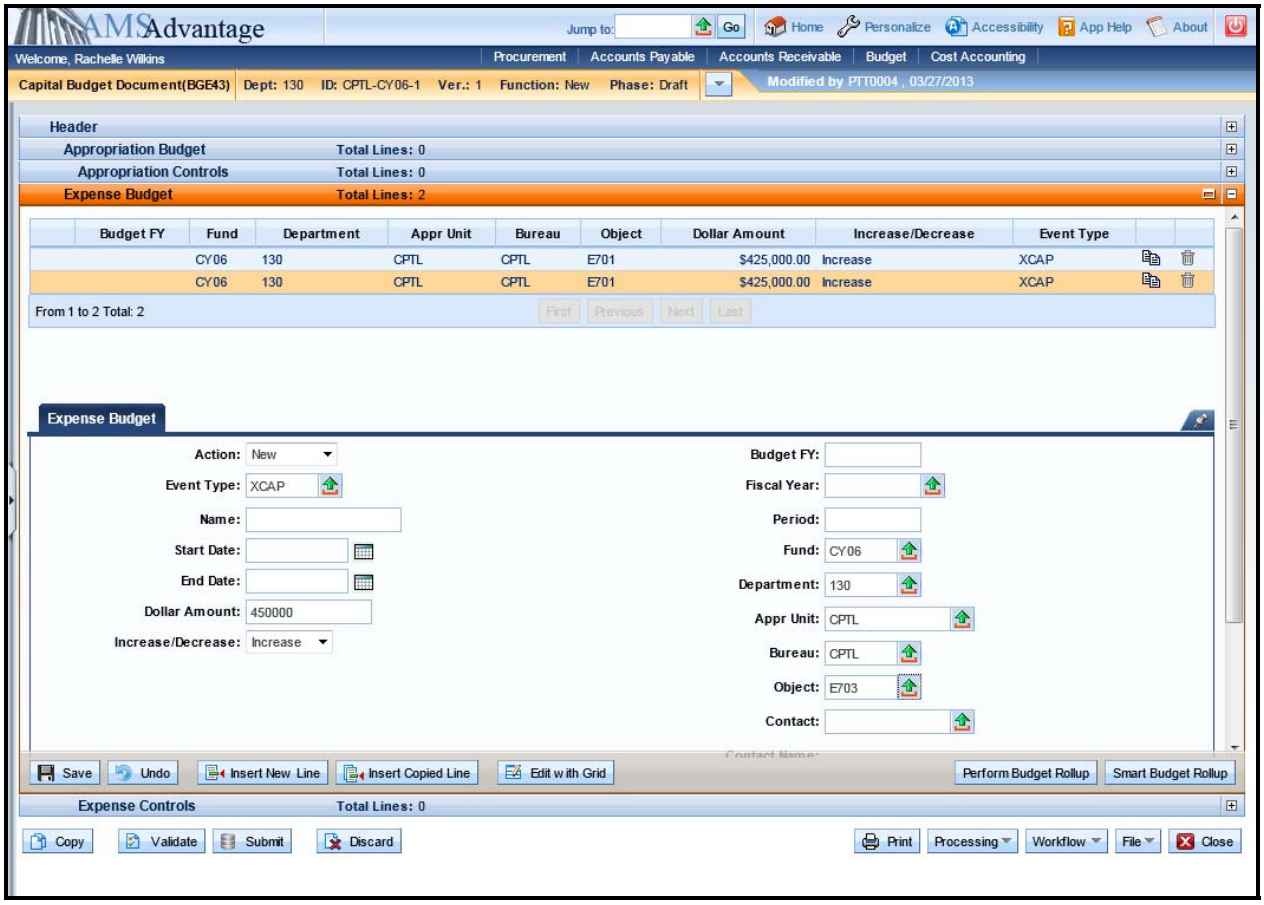
7. There are two ways to create a second line. The <u>Insert New Line</u> button will insert a new line. Using this option, the user will have to enter all of the information for the line. If the second line is for the same Appropriation but a different object, the easiest way is to copy the line and change only the fields that need to change.

To copy the line, select the copy line icon.

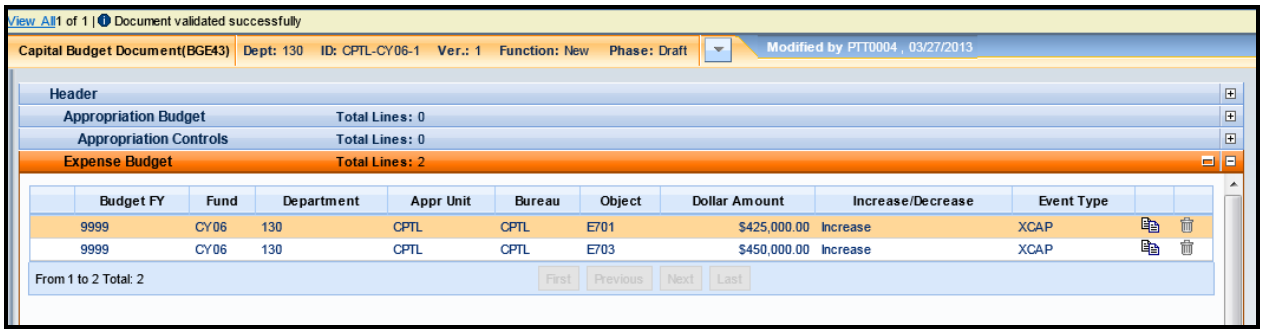
8. Select Insert Copied Line.



9. Change the Dollar Amount to 450000 and the Object to E703.



10. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.



11. Select Close. Agencies are not permitted to submit to workflow the Capital Budget (BGE43) documents.

Exercise 2 – Complete Capital Expense (BGE43) Budget Bill Project

Scenario

HB 265 of the 2012-2014 General Assembly enacted a capital project for $2,500,000 for a new information system. The agency has determined that the $2,500,000 should be allotted as follows:

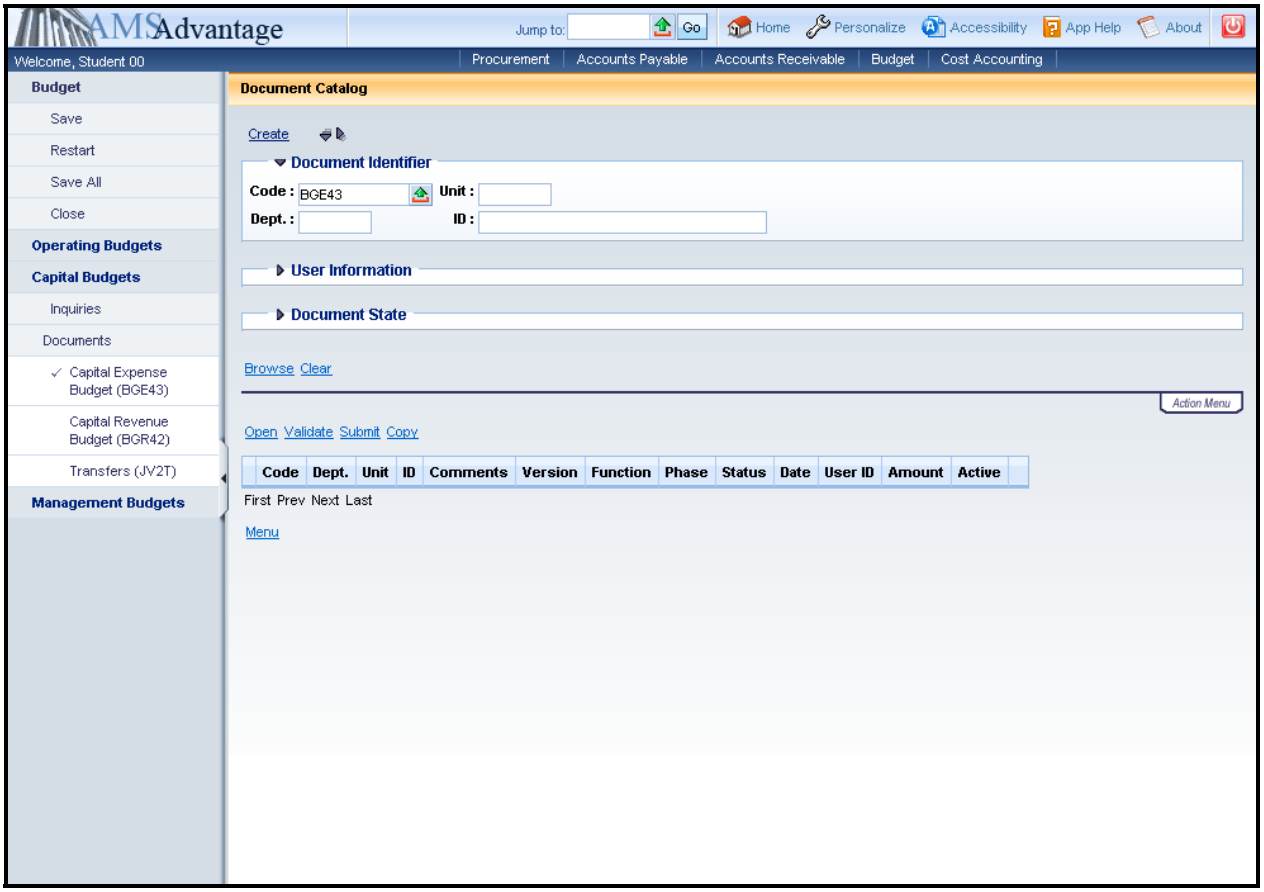
E710 Computer Equipment $2,500,000

Task Overview

Complete the Capital Expense Budget (BGE43) document to create the Allotments for the capital project.

Procedures

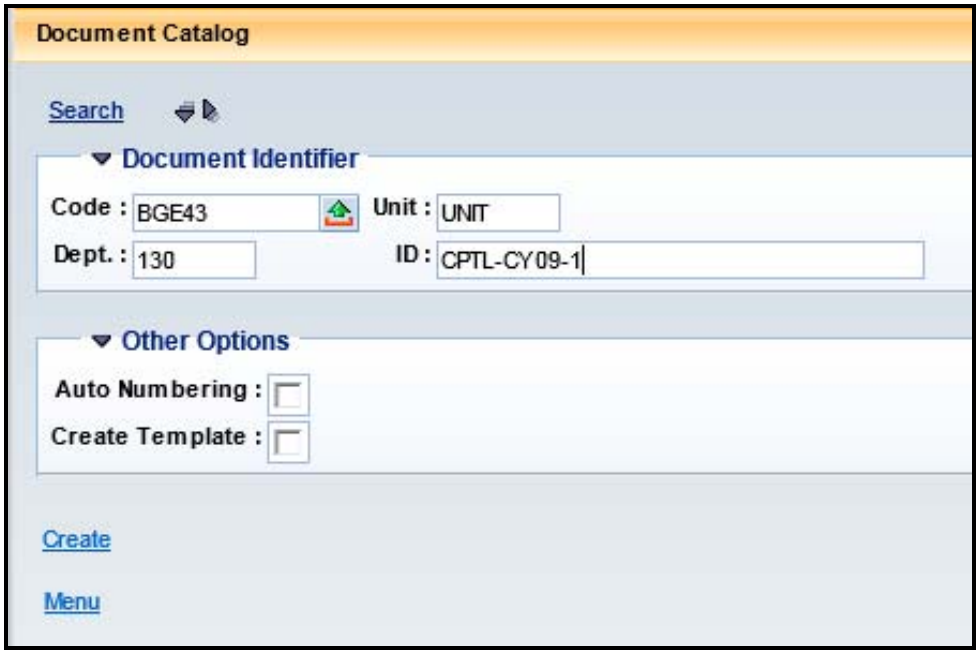
1. From the Budget Workspace select Capital Expense Budget (BGE43) from the secondary navigation panel under Capital Budgets - Documents.



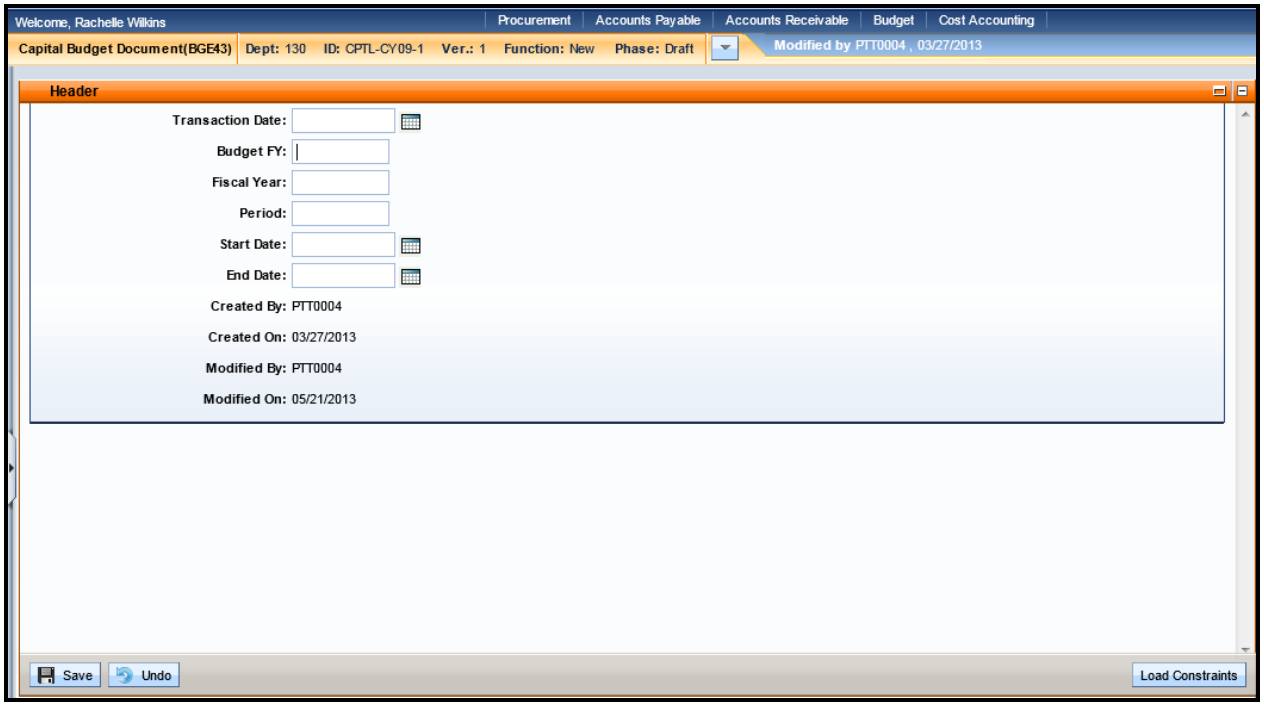
2. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter fund from Student Card-1 **Example: CPTL-CY09-1**

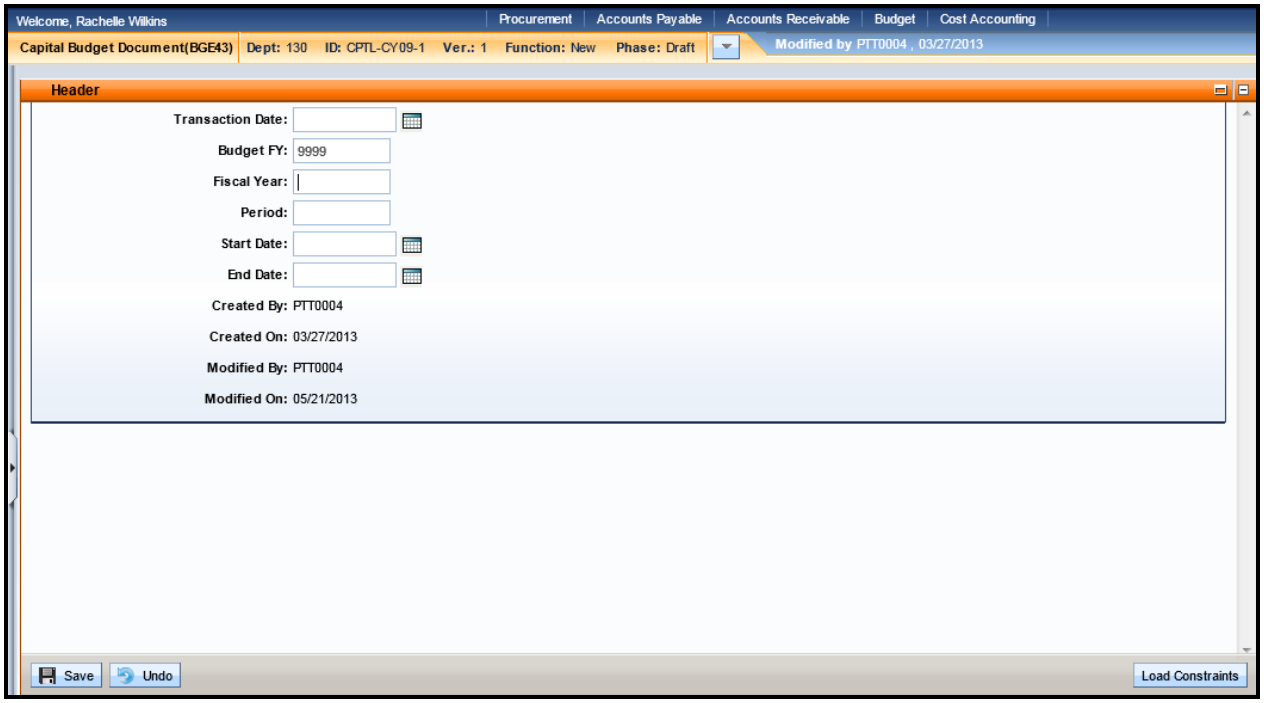
Select Create.



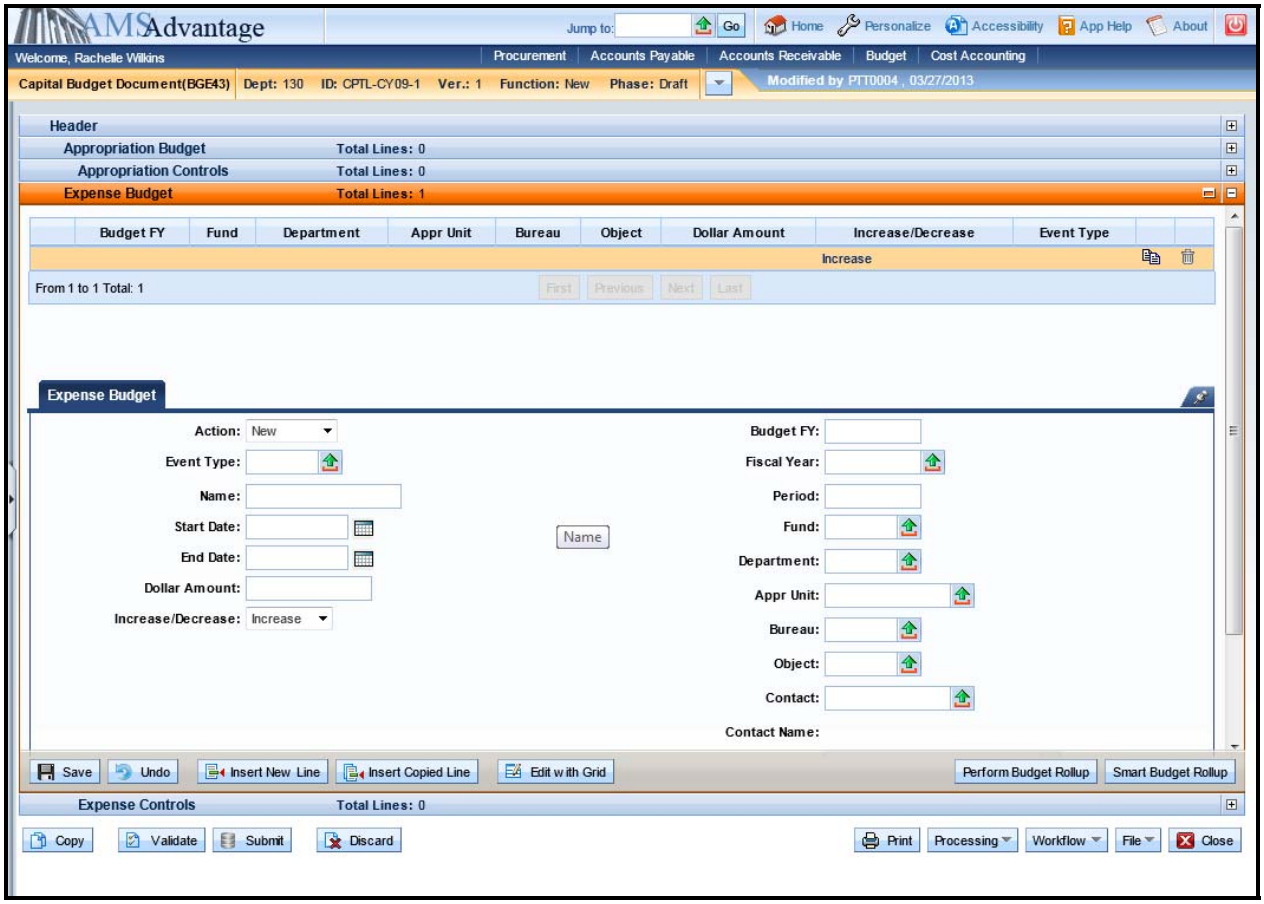
3. Select Create.



4. Budget FY: 9999



5. Select Expense Budget from the secondary navigation panel and then select the Insert New Line button.



6. Enter the following:

Action	New. Even though the Appropriation already exists, this is the first time it has been allotted.
Event Type	XCAP
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	2500000
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	See Student Card
Department	See Student Card
Appr Unit	"CPTL"
Bureau	"CPTL"
Object	E710
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2012

7. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.
8. Select Close. Agencies are not permitted to submit to workflow the Capital Budget (BGE43) documents.

Other Capital Project

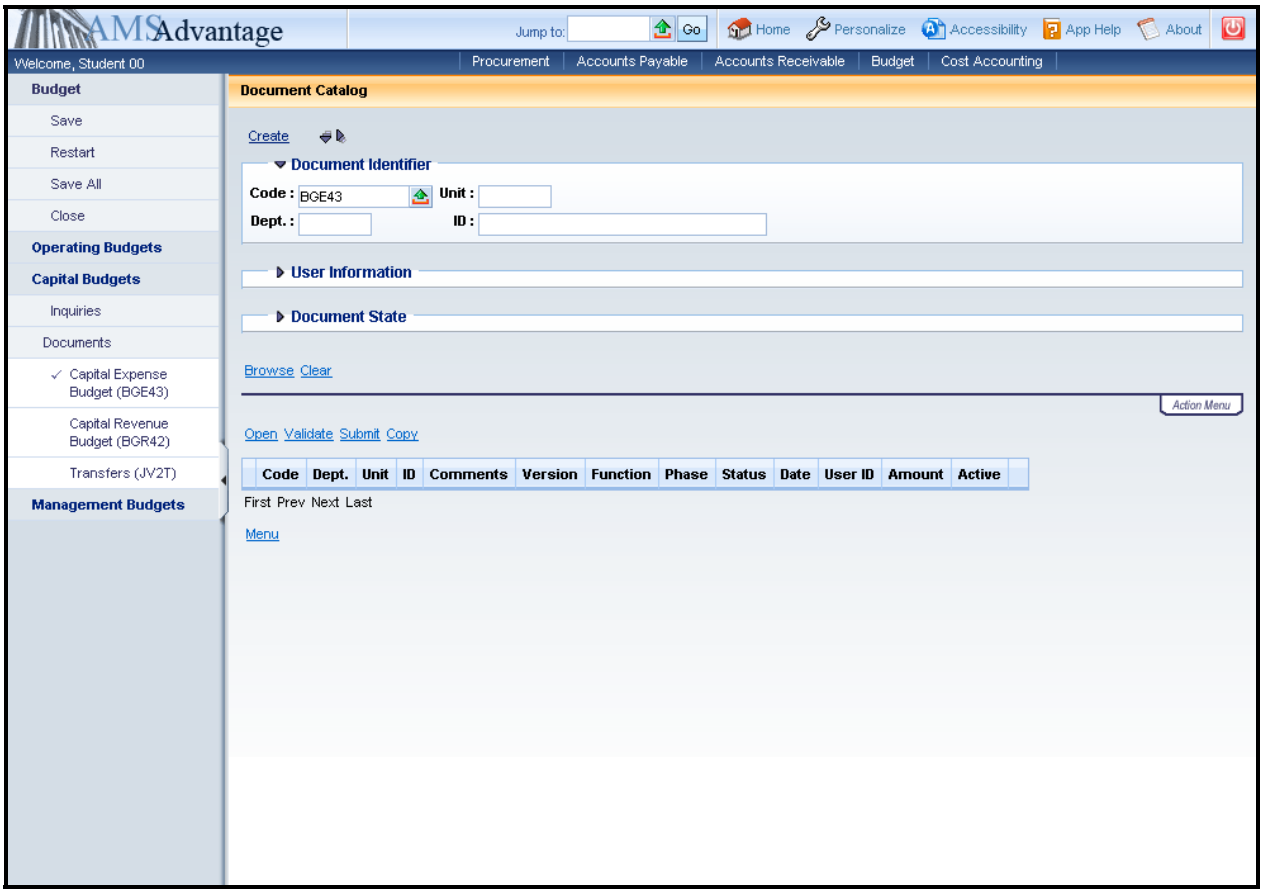
The Department of Parks needs to make some repairs on the campsites at the Blue Lick State Resort Park. The have determined that the cost of these repairs is $11,500 and will fund the repairs from their 2012-2014 Maintenance Pool. They have determined that the Allotments will be as follows:

E701 Architect and Engineer Fees $5,000

E703 General Construction $6,500

Fund CY05 is assigned to BL-Miscellaneous Campsite Repairs project and Fund CZ86 is assigned to the 2012-2014 Maintenance Pool for Parks.

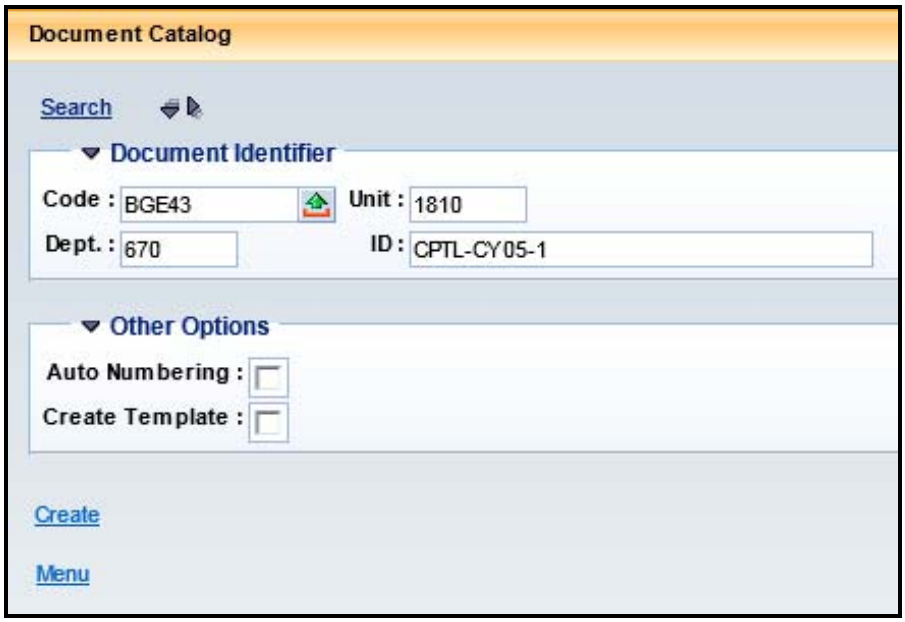
1. From the Budget Workspace select Capital Expense Budget (BGE43) from the secondary navigation panel under Capital Budgets - Documents.



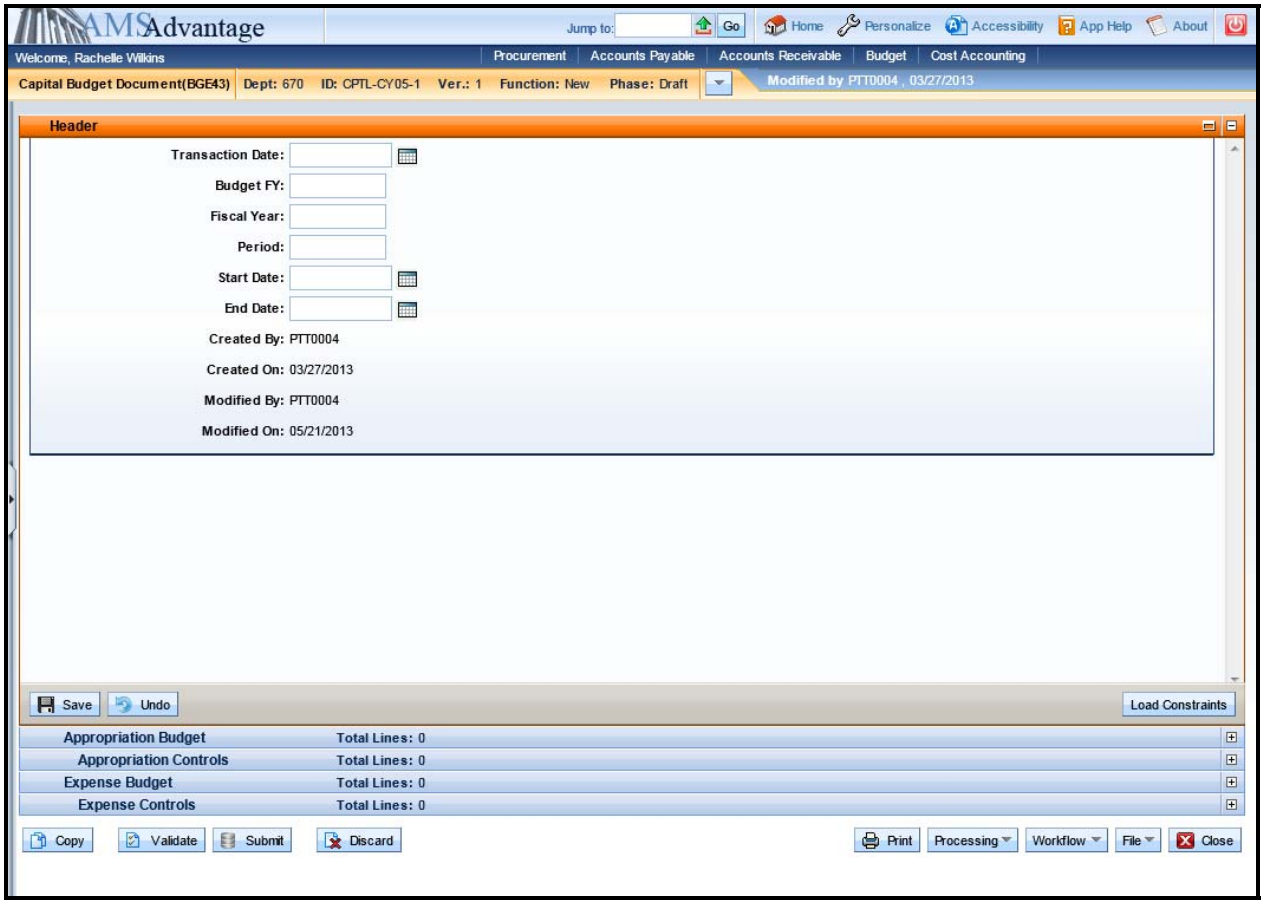
2. Complete the following information:

Dept	670
Unit	This will be different depending on the department. For this example, we will use 1810.
ID	CPTL-CY05-1

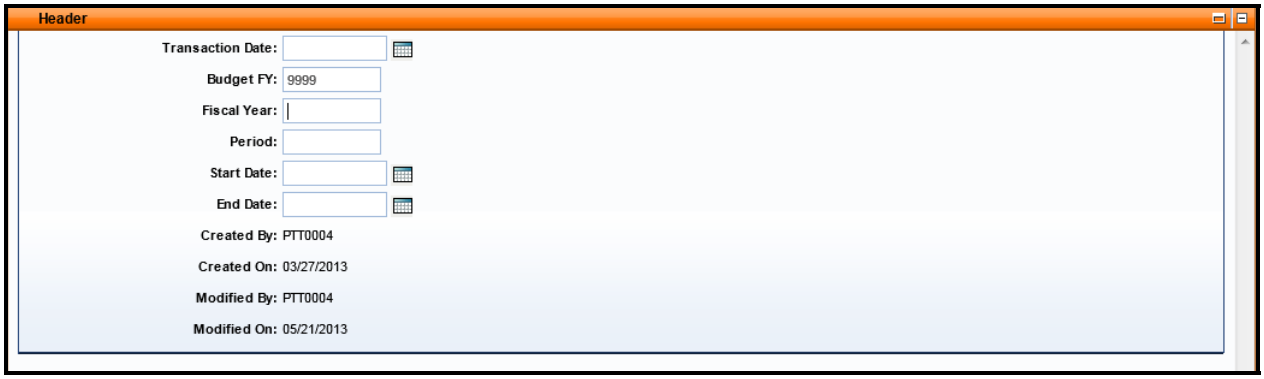
Select Create.



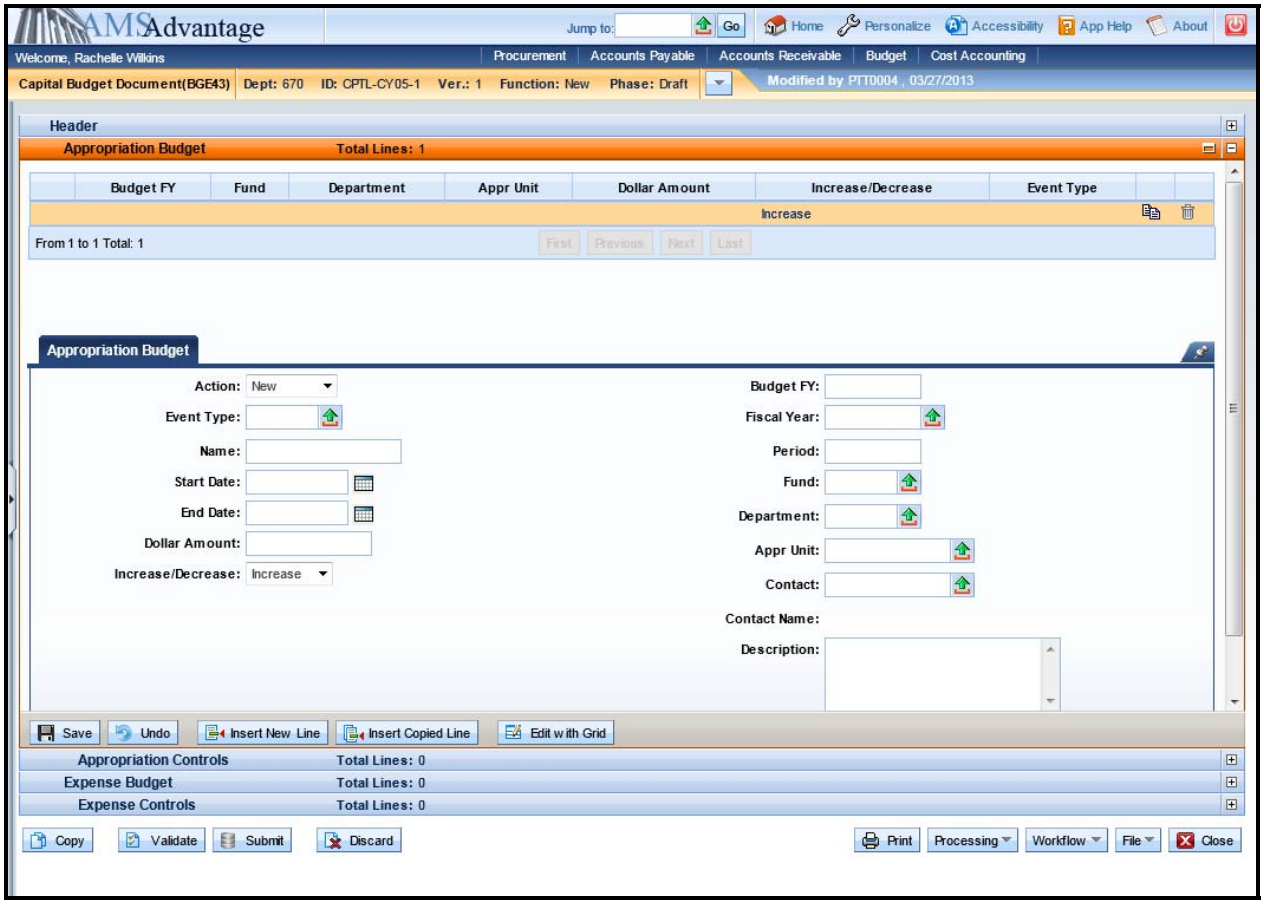
3. Select Create.



4. Budget FY: **9999**

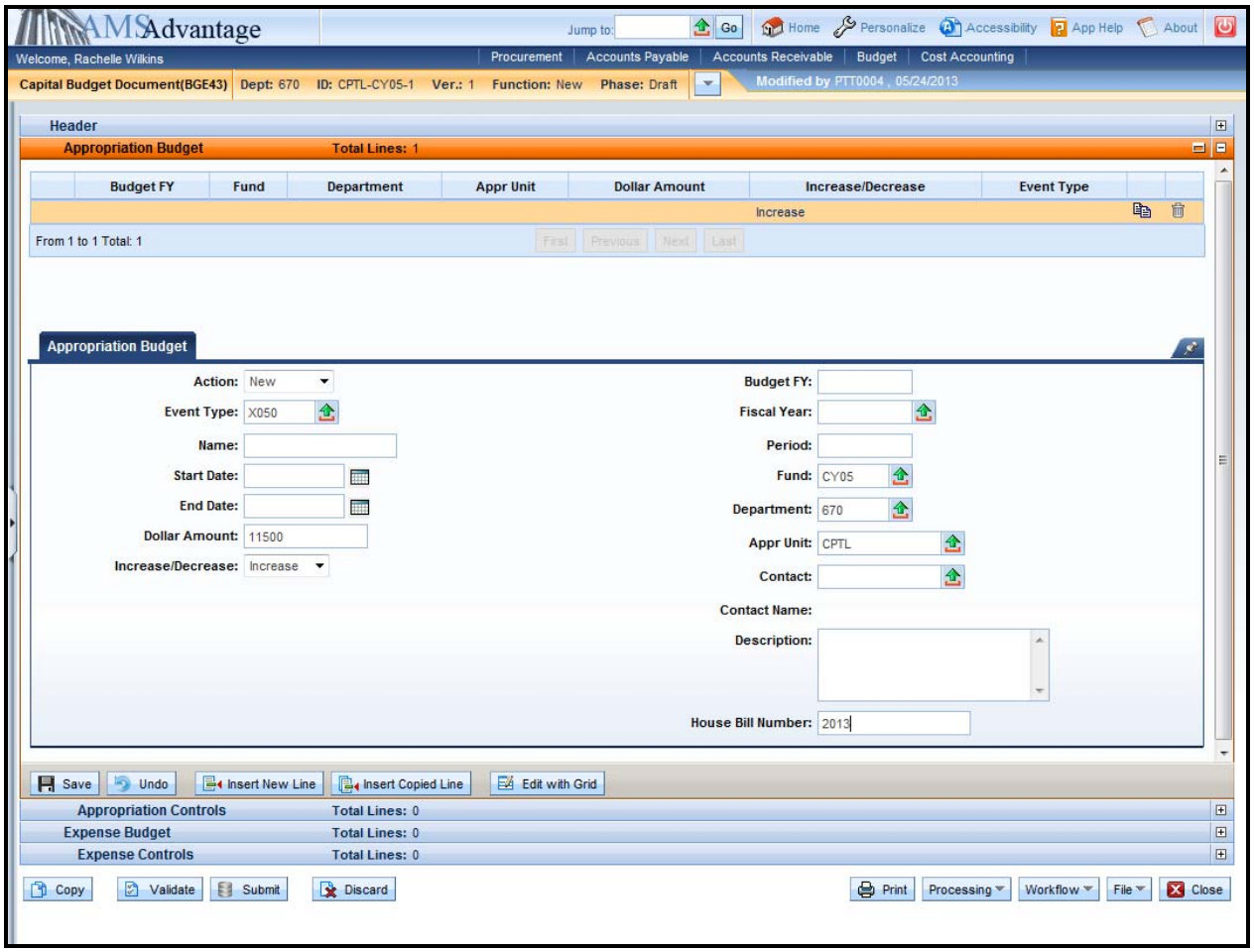


5. Select the Appropriation Budget accordion and select the Insert New Line button.

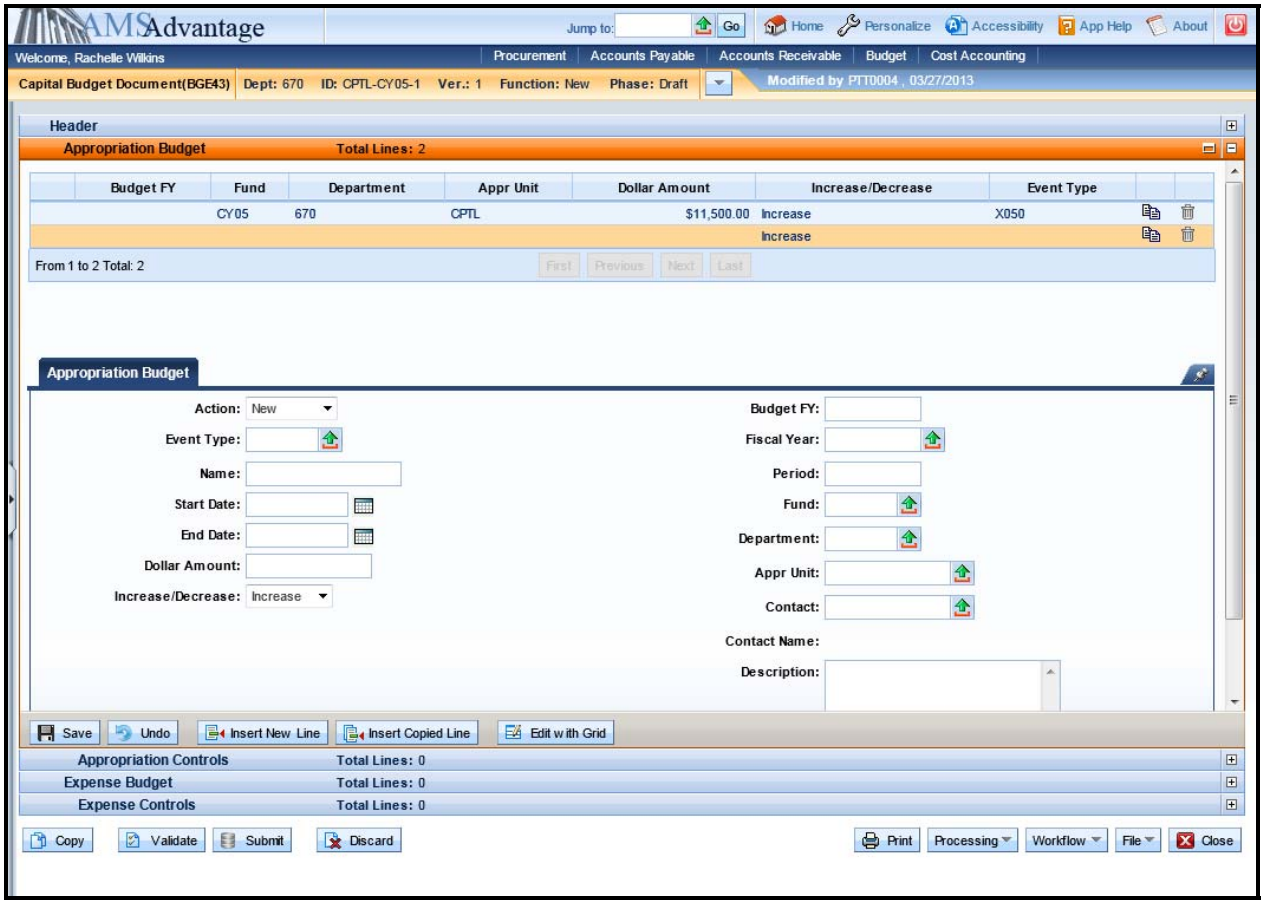


6. Enter the following Appropriation information:

Action	New.
Event Type	X050 – Maintenance Pool Appropriation
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	11500
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	CY05
Department	670
Appr Unit	“CPTL”
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2013


AMS Advantage
Jump to:
Go
Home
Personalize
Accessibility
App Help
About
Welcome, Rachelle Wilkins
Procurement
Accounts Payable
Accounts Receivable
Budget
Cost Accounting
Capital Budget Document(BGE43)
Dept: 670
ID: CPTL-CY05-1
Ver.: 1
Function: New
Phase: Draft
Modified by PTT0004 , 05/24/2013
Header
Appropriation Budget
Total Lines: 1
Budget FY
Fund
Department
Appr Unit
Dollar Amount
Increase/Decrease
Event Type
Increase
From 1 to 1 Total: 1
First
Previous
Next
Last
Appropriation Budget
Action: New
Event Type: X050
Name:
Start Date:
End Date:
Dollar Amount: 11500
Increase/Decrease: Increase
Budget FY:
Fiscal Year:
Period:
Fund: CY05
Department: 670
Appr Unit: CPTL
Contact:
Contact Name:
Description:
House Bill Number: 2013
Save
Undo
Insert New Line
Insert Copied Line
Edit with Grid
Appropriation Controls
Total Lines: 0
Expense Budget
Total Lines: 0
Expense Controls
Total Lines: 0
Copy
Validate
Submit
Discard
Print
Processing
Workflow
File
Close

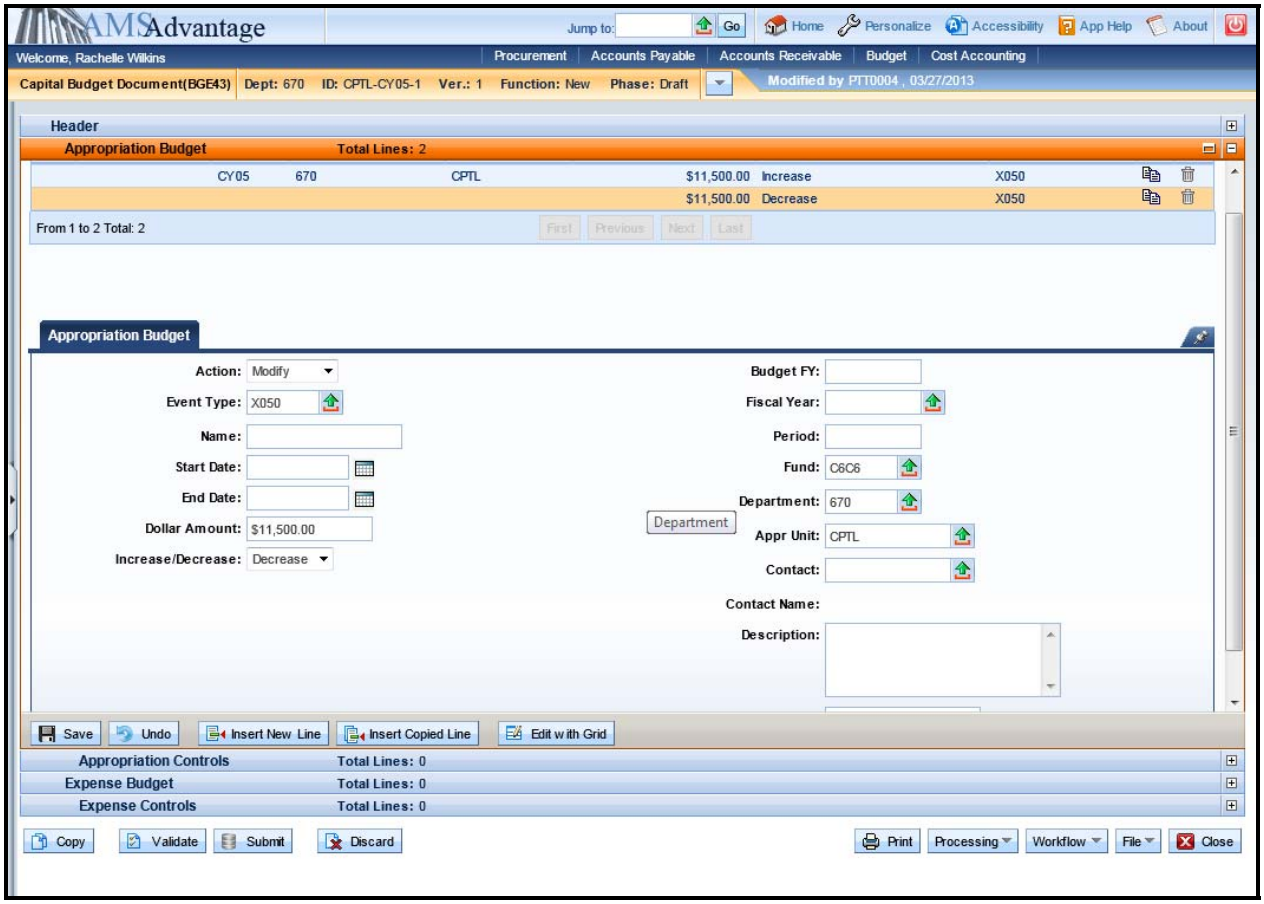
7. Select the Insert New Line button. This line will be used to reduce the Appropriation on the 2012-2014 Maintenance Pool project. Multiple documents are not necessary.



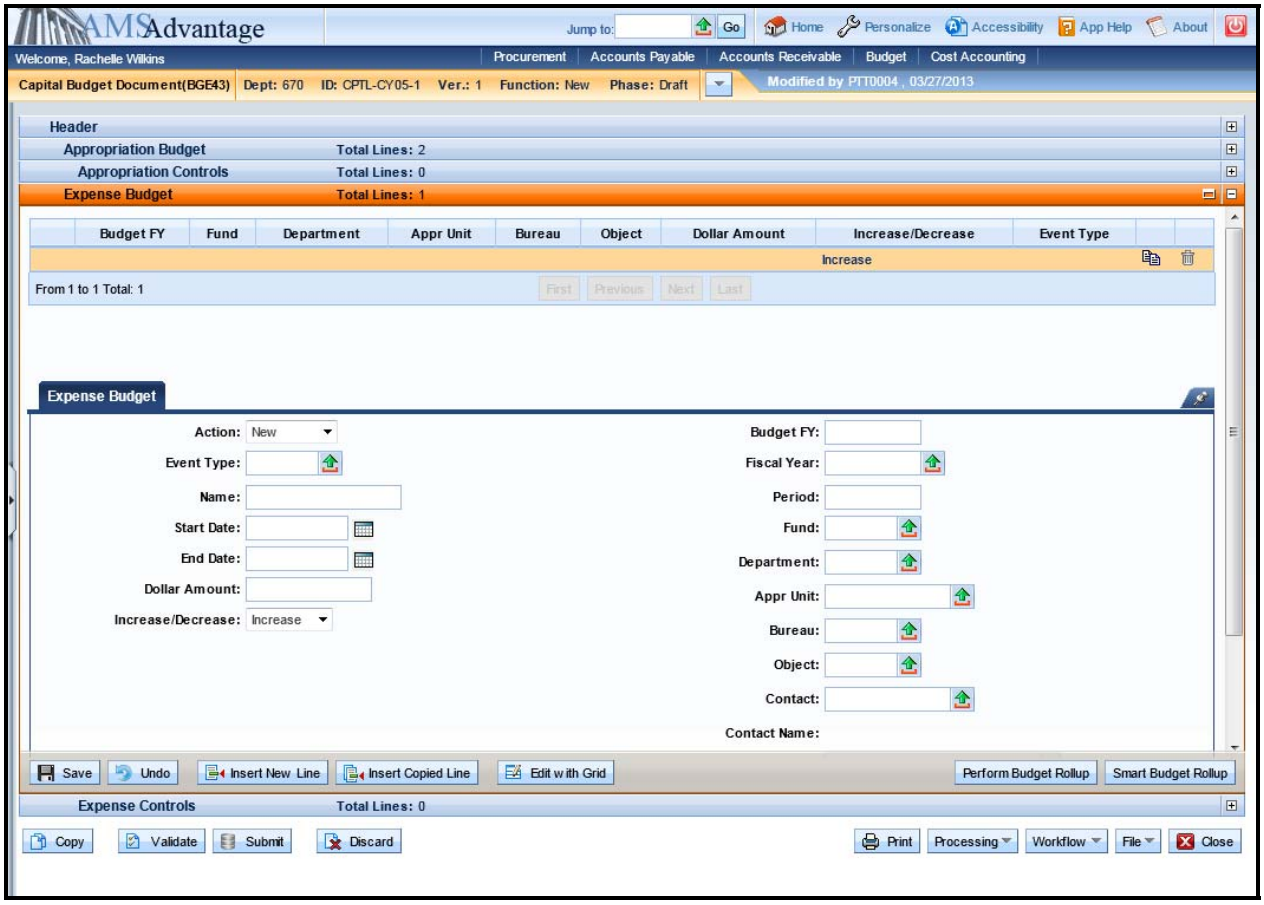
8. Enter the following Appropriation information:

Action	Modify
Event Type	X050 – Maintenance Pool Appropriation
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	11500
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.

Period	Leave blank. It will be inferred from the system date.
Fund	C6C6
Department	670
Appr Unit	“CPTL”
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2012



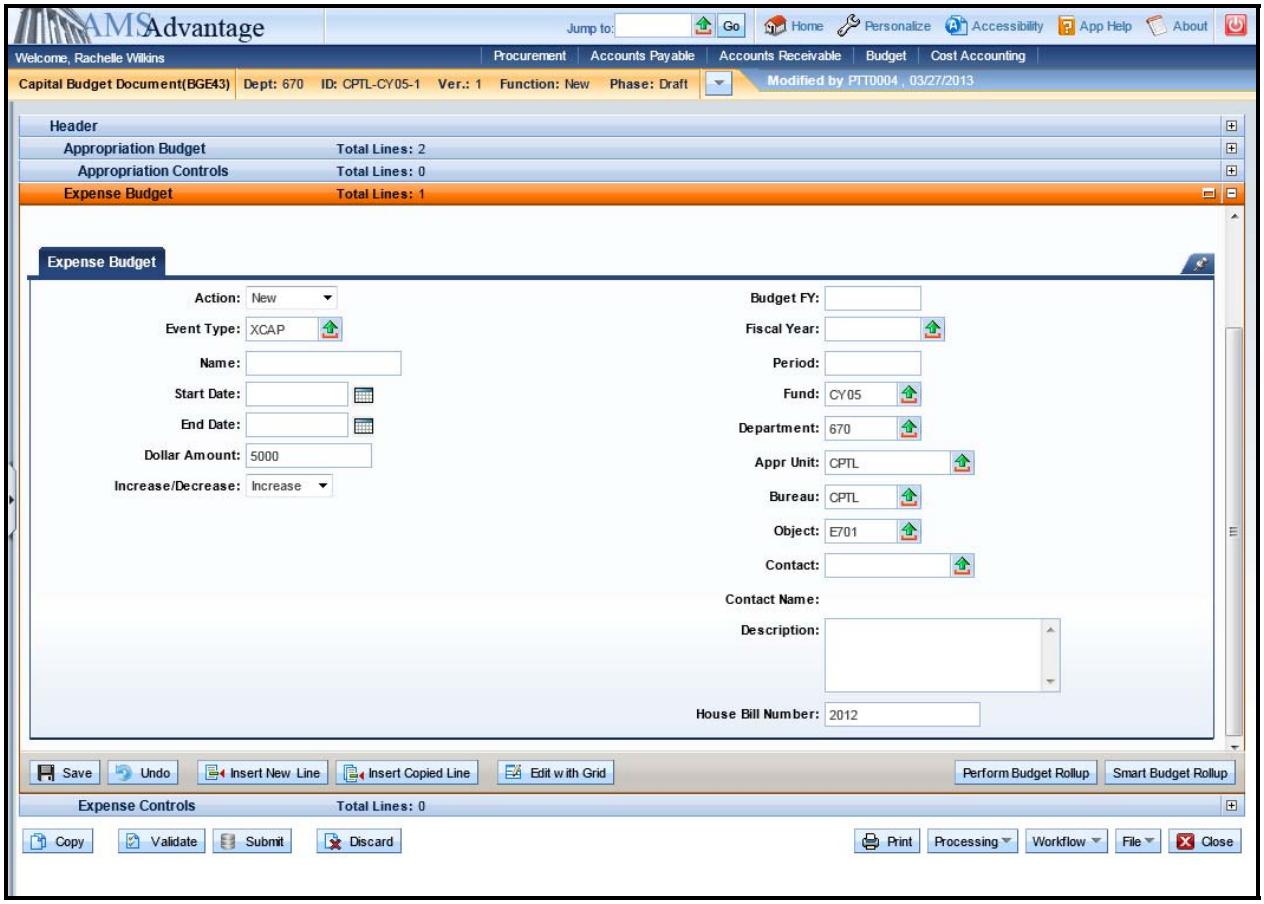
9. Select the Expense Budget accordion and the Insert New Line button.



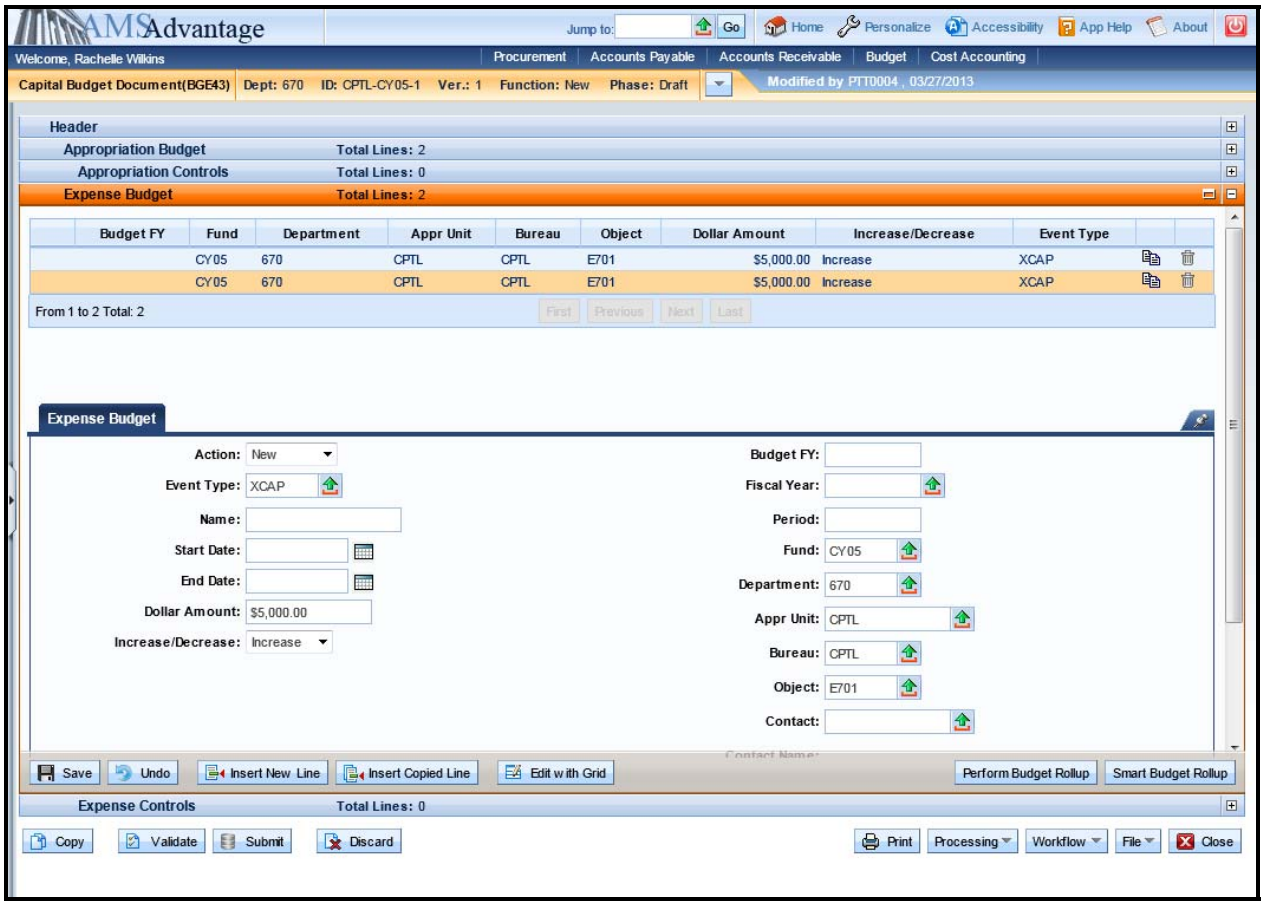
10. Enter the following Allotment information:

Action	New.
Event Type	XCAP
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	5000
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.

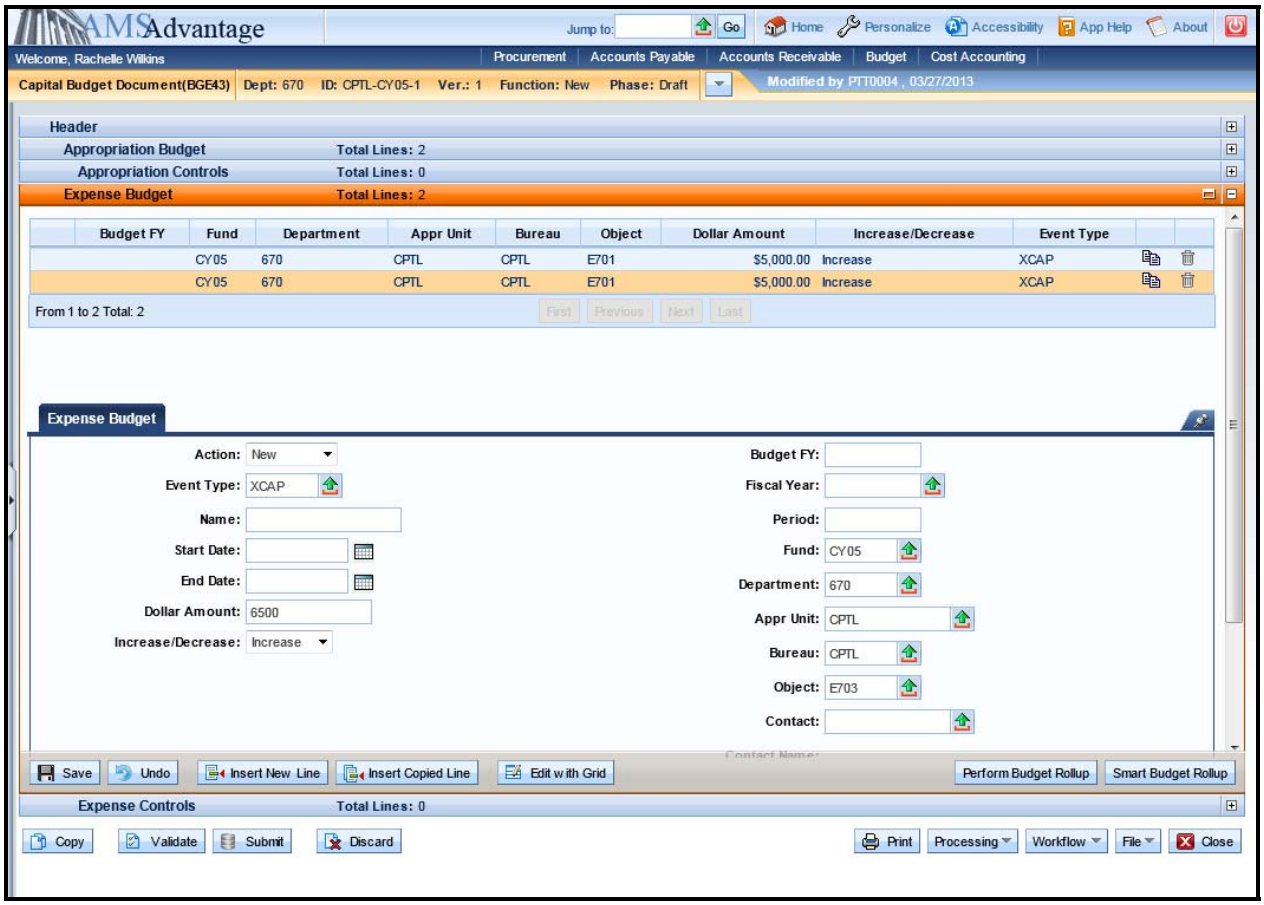
Period	Leave blank. It will be inferred from the system date.
Fund	CY05
Department	670
Appr Unit	“CPTL”
Bureau	“CPTL”
Object	E701
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2013



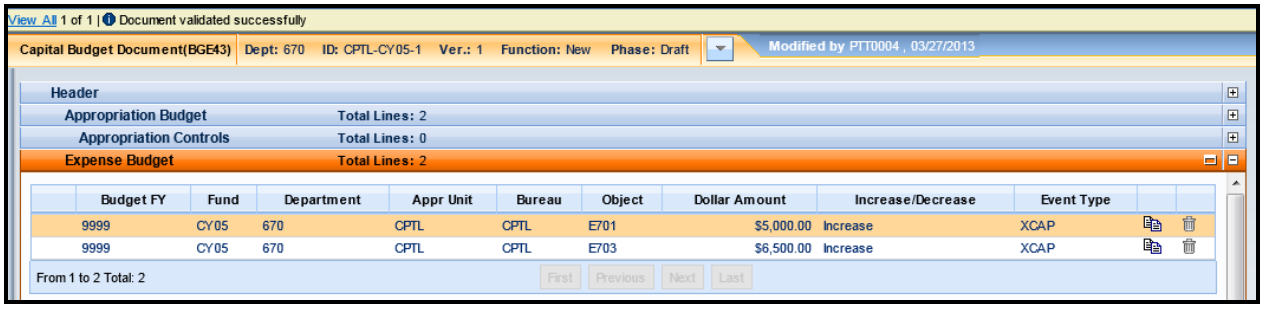
11. Select the copy line icon and then Insert Copied Line button.



12. Change the Dollar Amount to 6500 and the Object to E703.



13. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.



14. Select Close. Agencies are not permitted to Submit to Workflow the Capital Budget (BGE43) documents.

Exercise 3 – Complete Capital Expense (BGE43) Other Project

Scenario

Your agency has a Maintenance Pool that will be used to perform Roof Repair. The cost of the Roof Repair is $76,000. The agency has determined that the money should be allotted as follows:

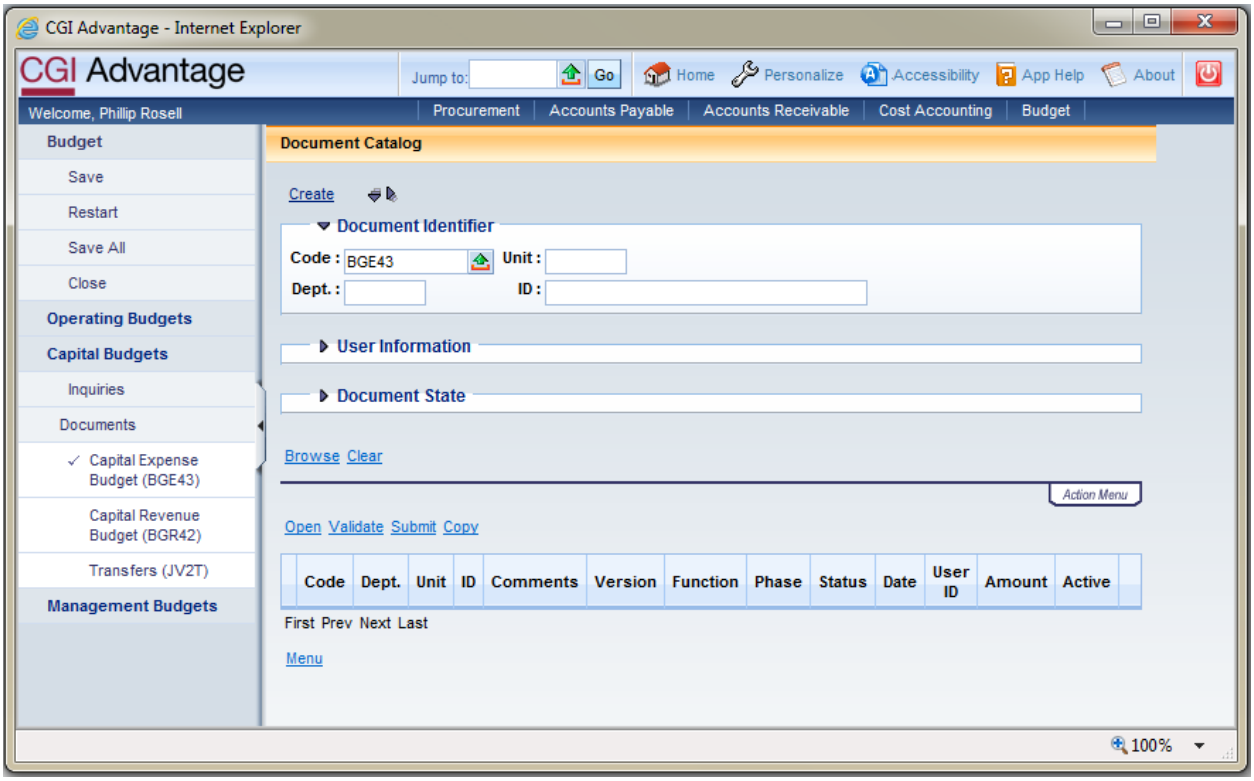
E703	General Construction	$73,000
E701	Architect and Engineer Fees	$3,000

Task Overview

Complete the Capital Expense Budget (BGE43) document to create the Appropriation and Allotments for the capital project and reduce the pool appropriation.

Procedures

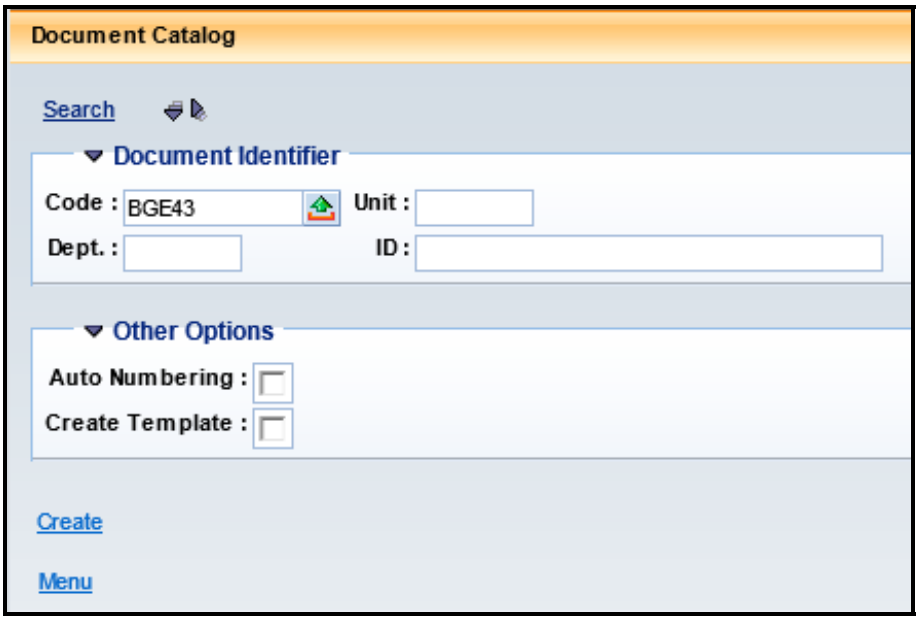
1. From the Budget Workspace select Capital Expense Budget (BGE43) from the secondary navigation panel under Capital Budgets - Documents.



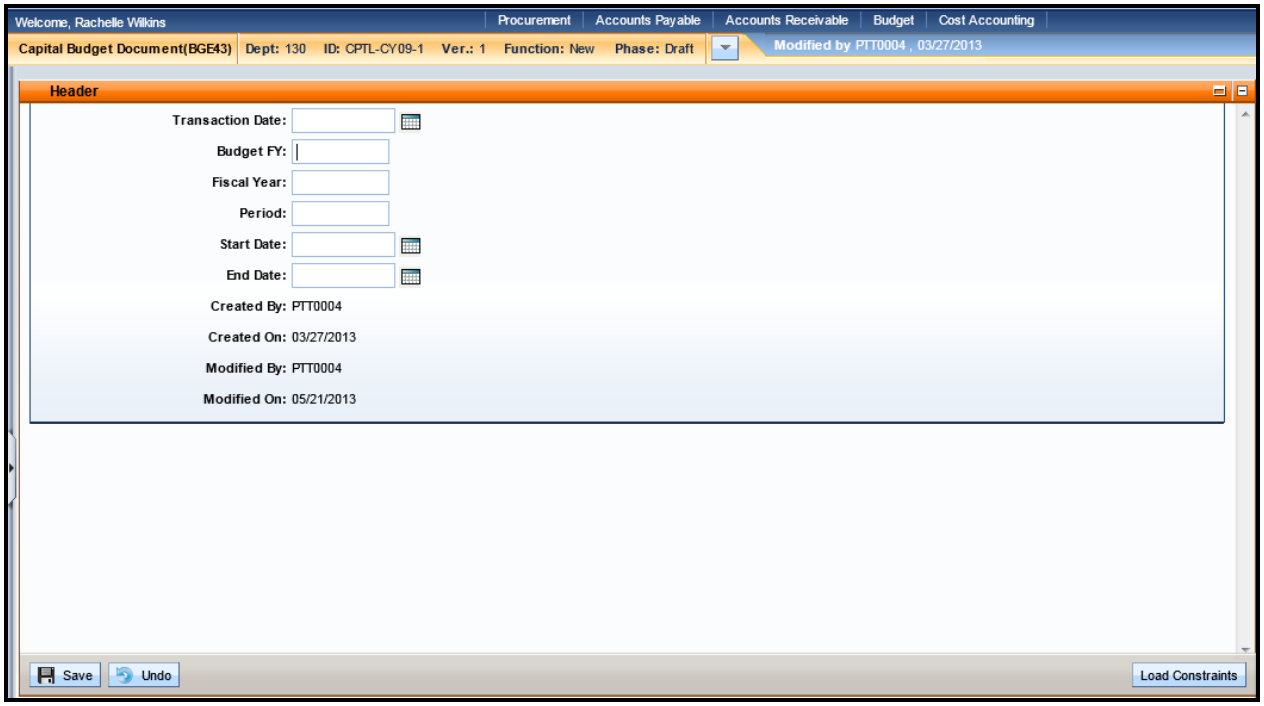
2. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter ID Fund from Student Card-1 **Example: CPTL-CY09-1**

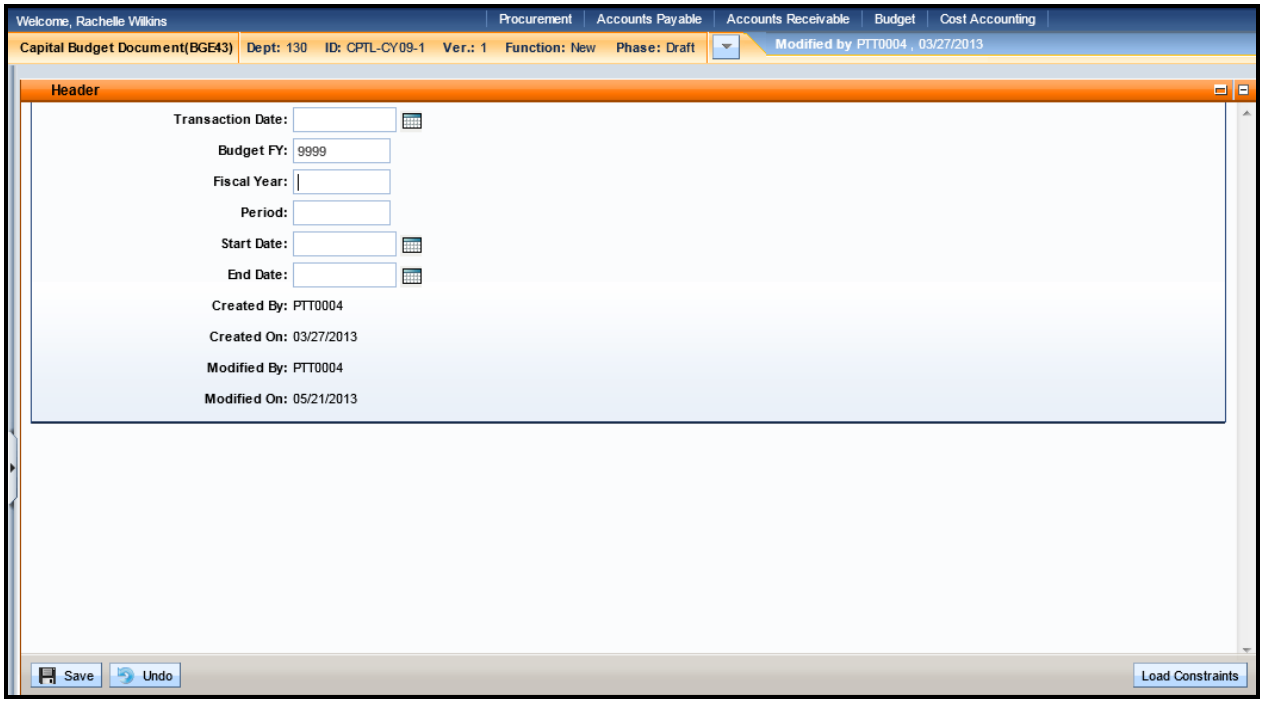
Select Create.



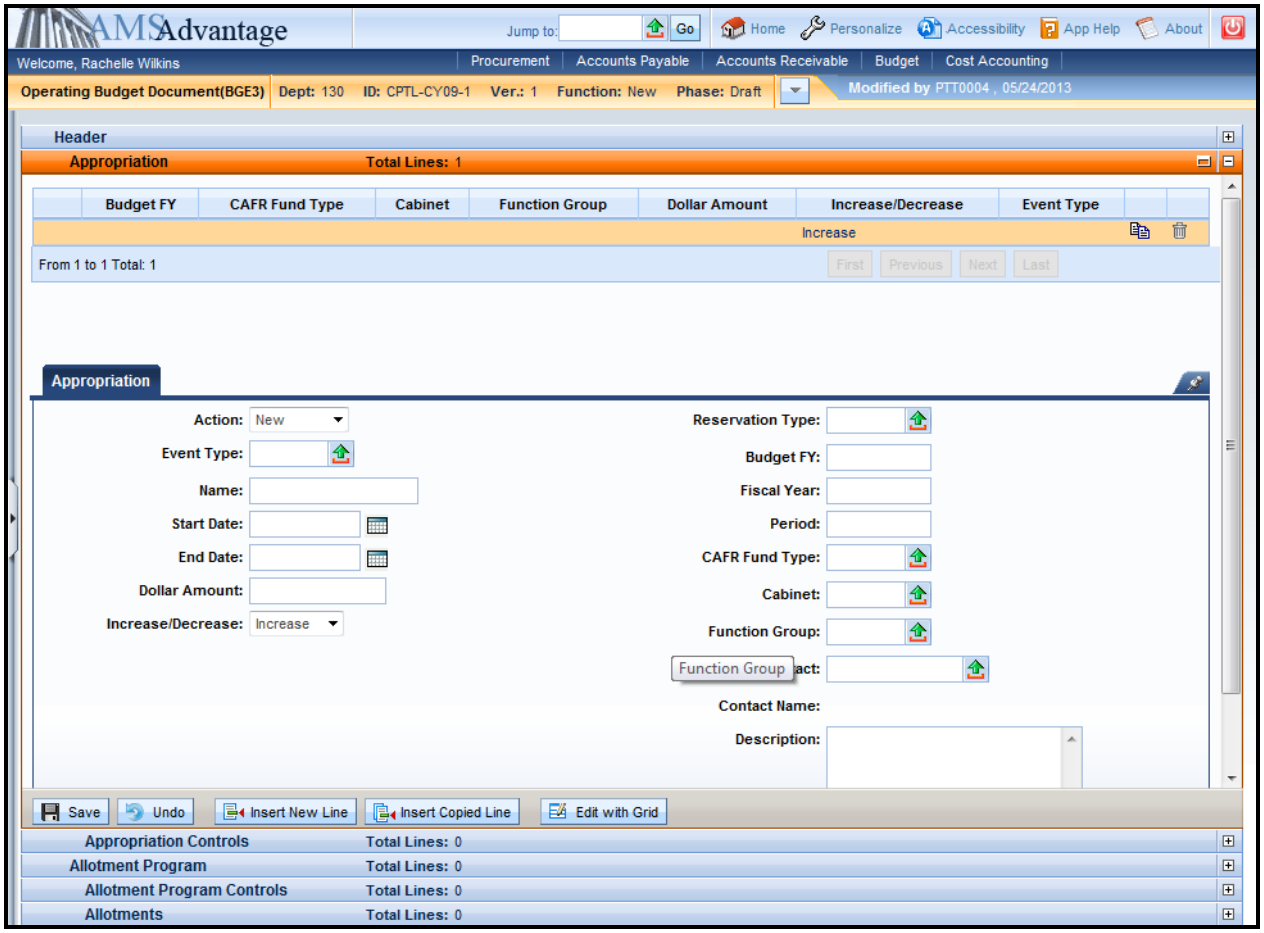
3. Select Create.



4. Budget FY: **9999**



5. Select the Appropriation Budget accordion and then select the Insert New Line button.

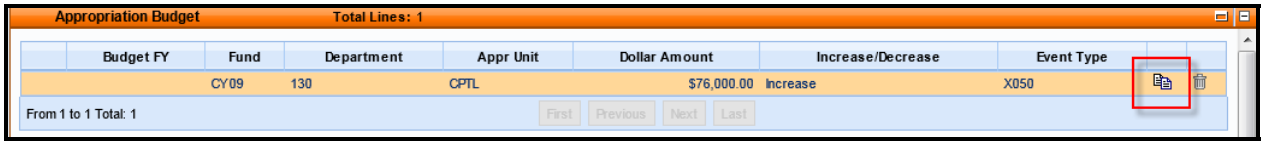


6. Enter the following:

Action	New.
Event Type	X050 – Maintenance Pool Appropriation
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	76000
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.

Period	Leave blank. It will be inferred from the system date.
Fund	Enter Non-line Item Fund from Student Card
Department	See Student Card
Appr Unit	"CPTL"
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2013

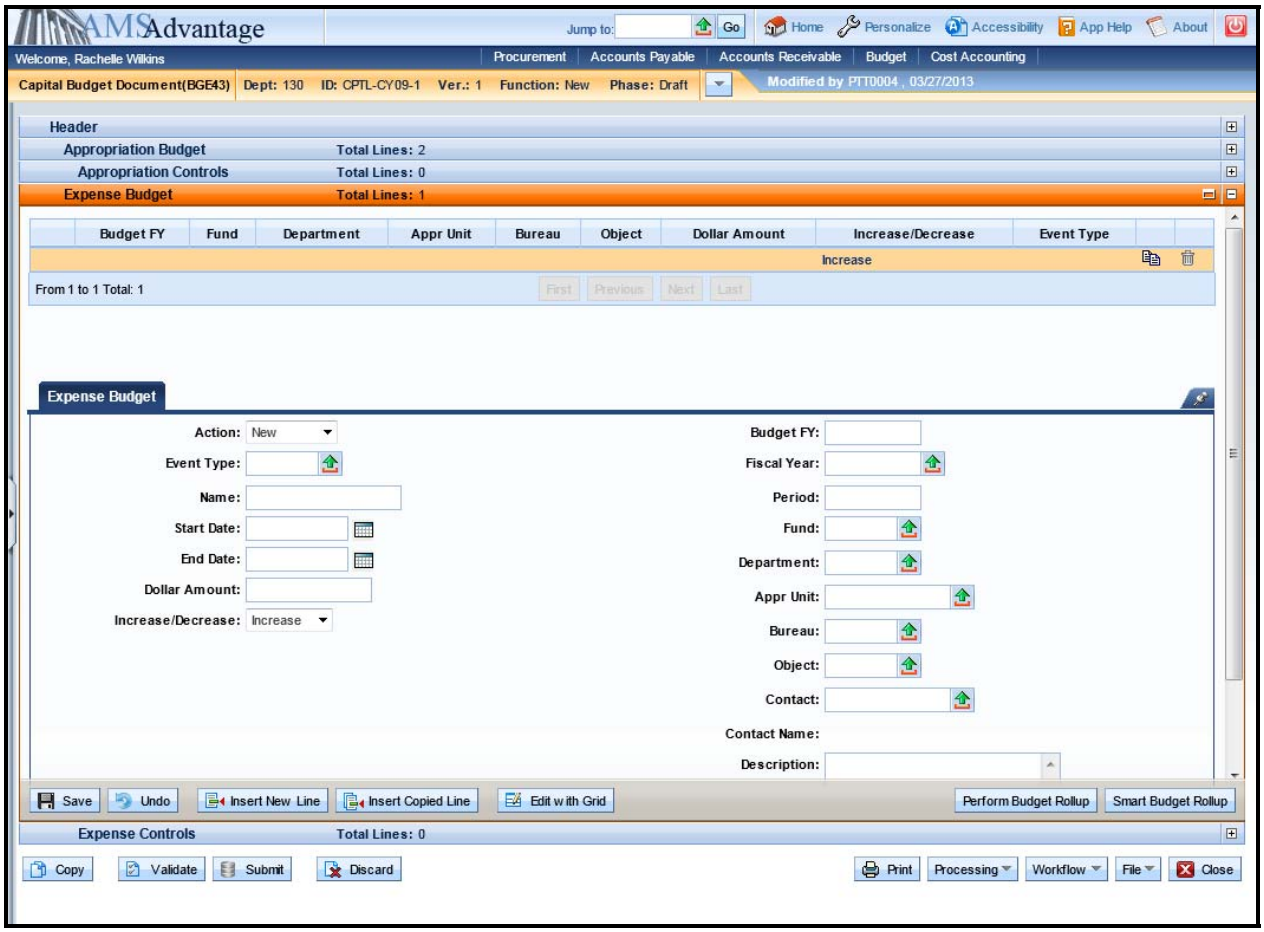
7. Select the copy line icon.



8. Select the Insert Copied Line button.
9. Change the following information:

Action	Change to Modify
Increase/Decrease	Change to Decrease
Fund	Enter Maintenance Pool Fund from Student Card
House Bill Number	Change to 2012

10. Select the Expense Budget accordion and then select the Insert New Line button

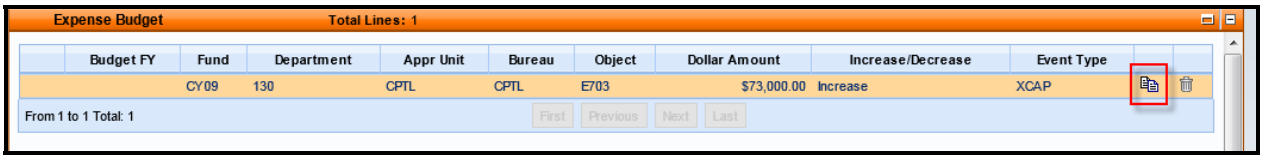


11. Enter the following:

Action	New.
Event Type	XCAP
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	73000
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	Enter Non-line Item Fund from Student Card
Department	See Student Card
Appr Unit	"CPTL"
Bureau	"CPTL"
Object	E703
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2013

12. Select the copy line icon.



13. Select the Insert Copied Line button.
14. Change the Dollar Amount to 3000 and the Object to E701.
15. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.
16. Select Close. Agencies are not permitted to submit to workflow the Capital Budget (BGE43) documents.

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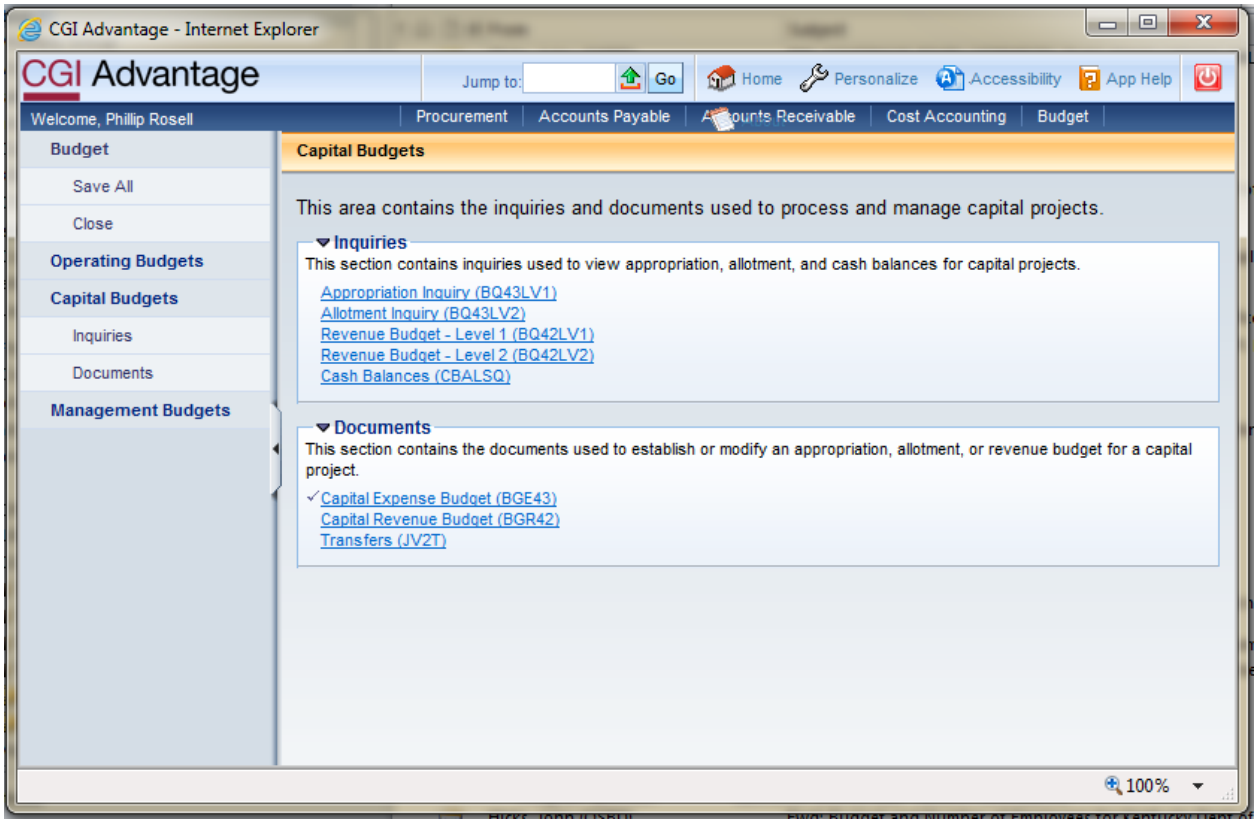
6 – Revenue Budget (BGR42) Document

Revenue Budget (BGR42) document is used to record the budgeted funding for a capital project.

Let's look at how to create a Revenue Budget (BGR42) document.

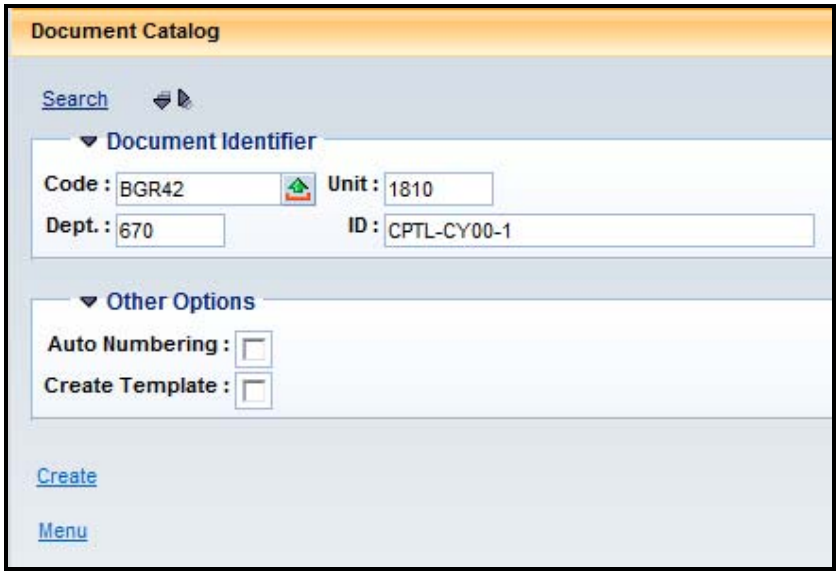
1. From the Budget Workspace select Capital Revenue Budget (BGR42) from the secondary navigation panel under Capital Budgets - Documents.



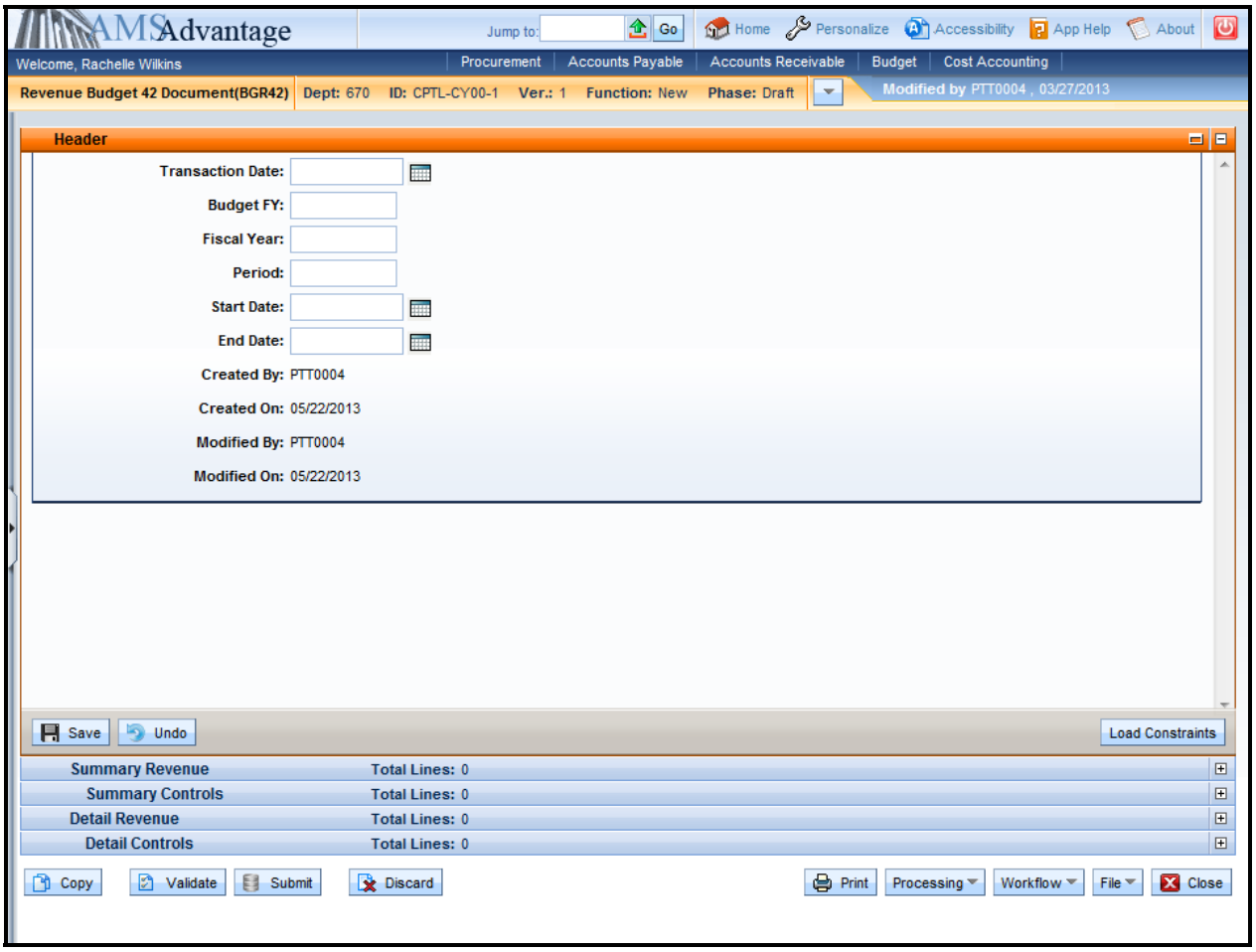
2. Complete the following information:

Dept	Enter the requesting department number
Unit	Enter a Unit code for the department
ID	CPTL-FUND-# (Fund will equal the fund of the project, # will be a sequential number assigned by the user. Example: CPTL-CY00-1)

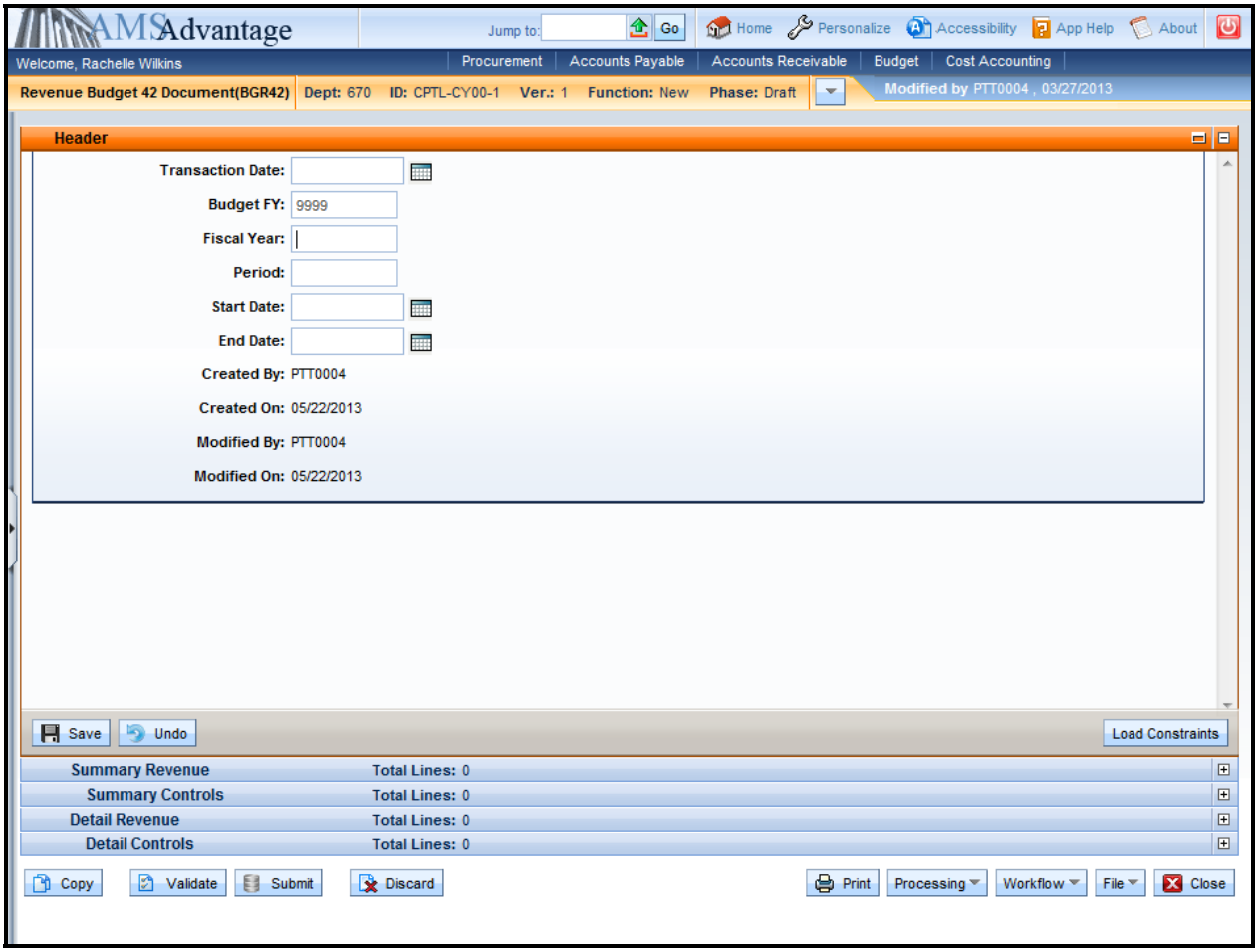
Select Create.



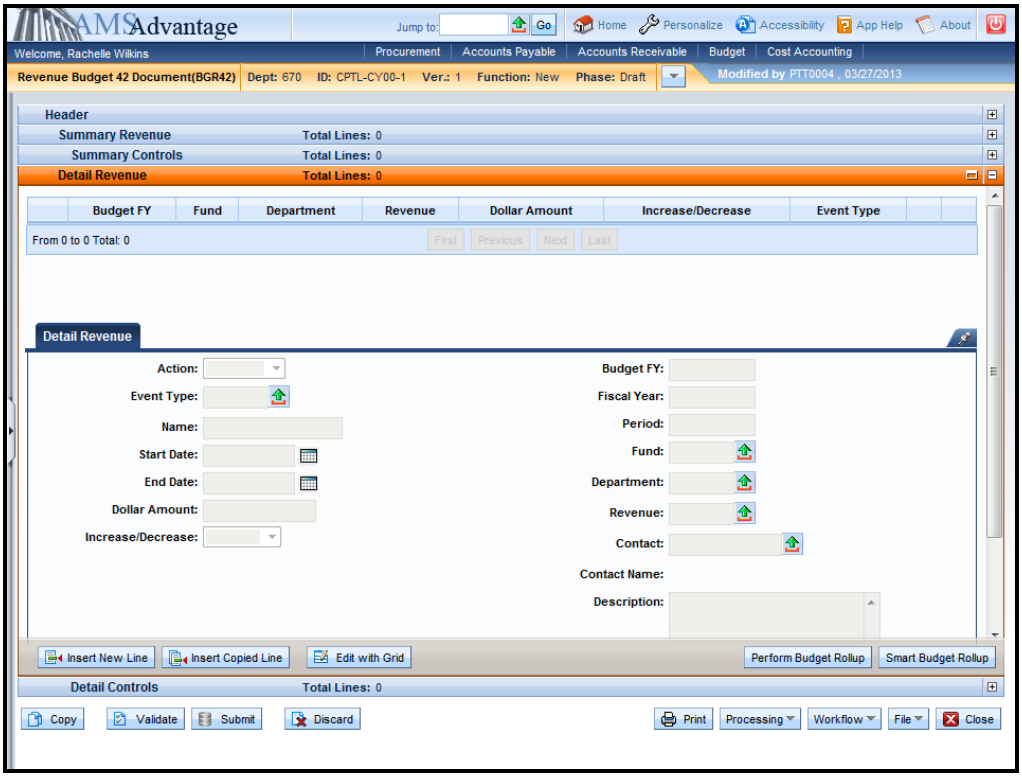
3. Select Create.



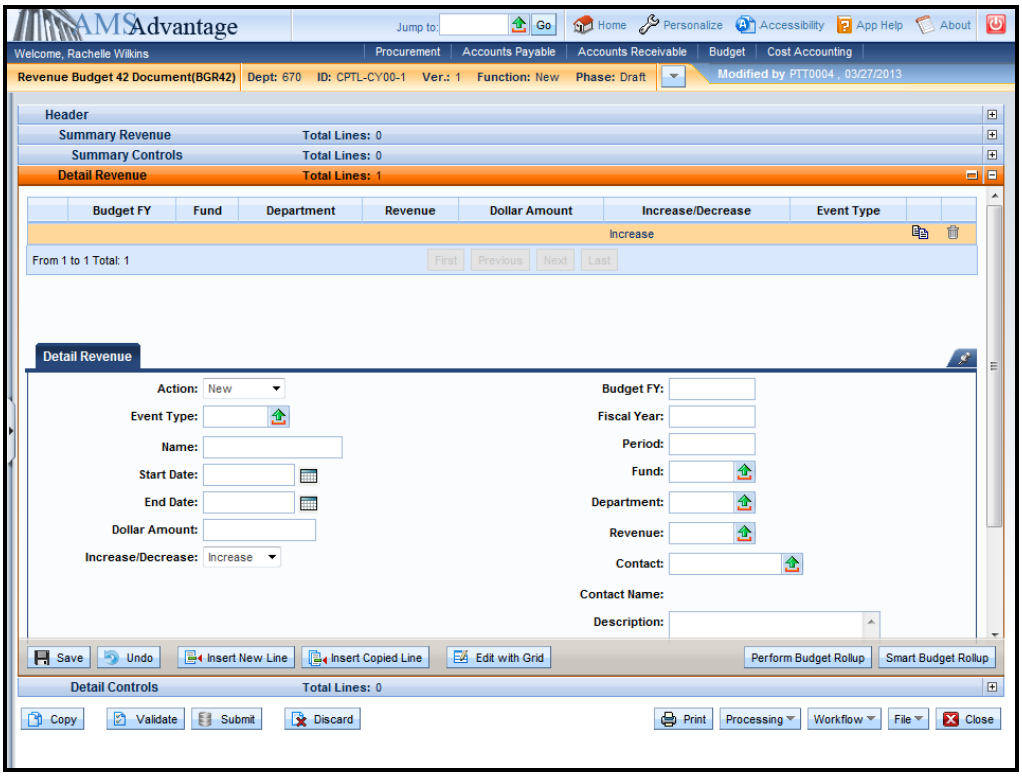
4. This is the Header of the document. Always enter "**9999**" in the Budget FY. The remaining fields leave blank.



5. Select the Detail Revenue accordion.



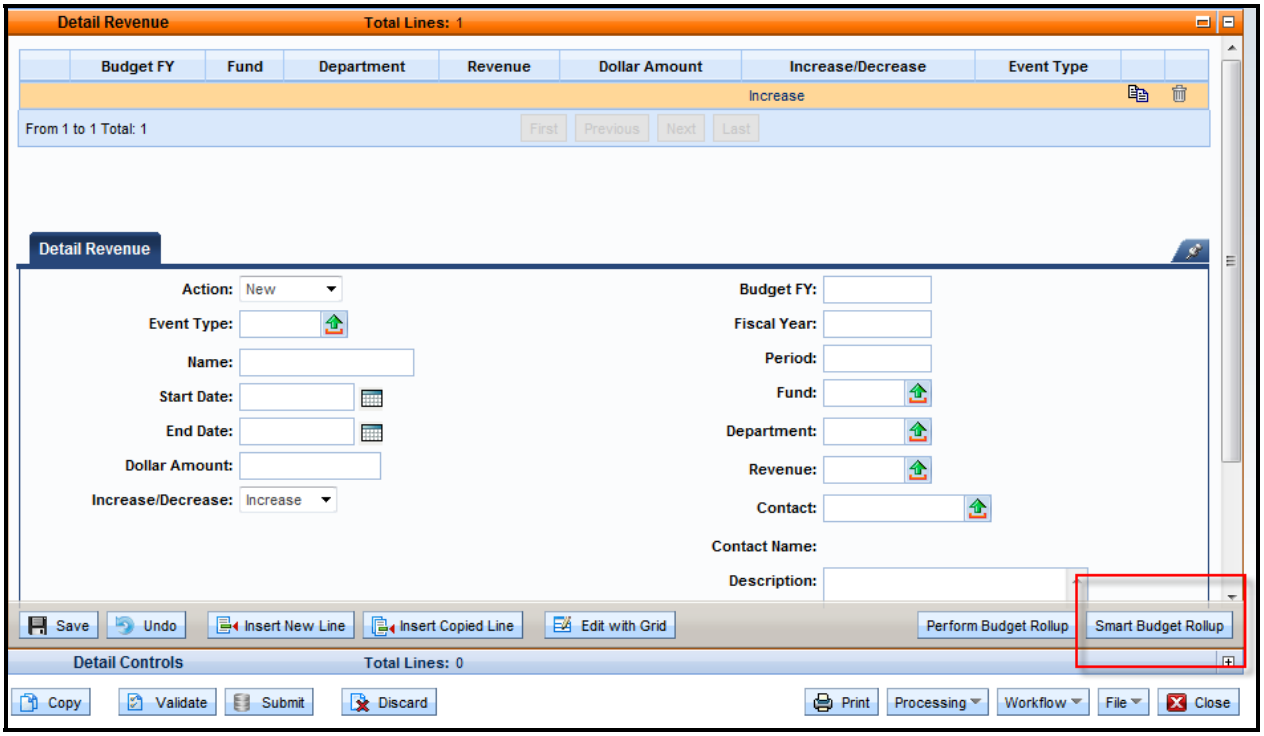
6. Use this screen to enter the budgeted funding for the capital project. Select the <u>Insert New Line</u> button.



7. The following table defines the fields used on the Detail Revenue screen:

Action	New or Modify. New if this is a new Revenue Budget. Modify if modifying a Revenue Budget. Deactivate, Reactive and Delete are only used centrally.
Event Type	Use XREV for the original Revenue Budget and XRMD for any modifications to the Revenue Budget.
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	Enter the dollar amount. Enter whole dollar values. Do not enter decimal amounts unless closing the project.
Increase/Decrease	Increase or Decrease indicator. Determines if the amount is an increase to the budget or a decrease.
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	Fund code assigned to the capital project.
Department	Department code for the department responsible for the capital project.
Revenue	Enter the revenue source. Each revenue source for capital projects begins with “BF” (Budgeted Funding).
Contact	Leave blank. Not used on this document.
Description	May be used to enter a description.
House Bill Number	Enter the year the Capital Project was established or the first year of the biennium for line item capital projects.

8. Select Smart Budget Rollup.



This will create the Summary Revenue line for the document that is required to process the document.

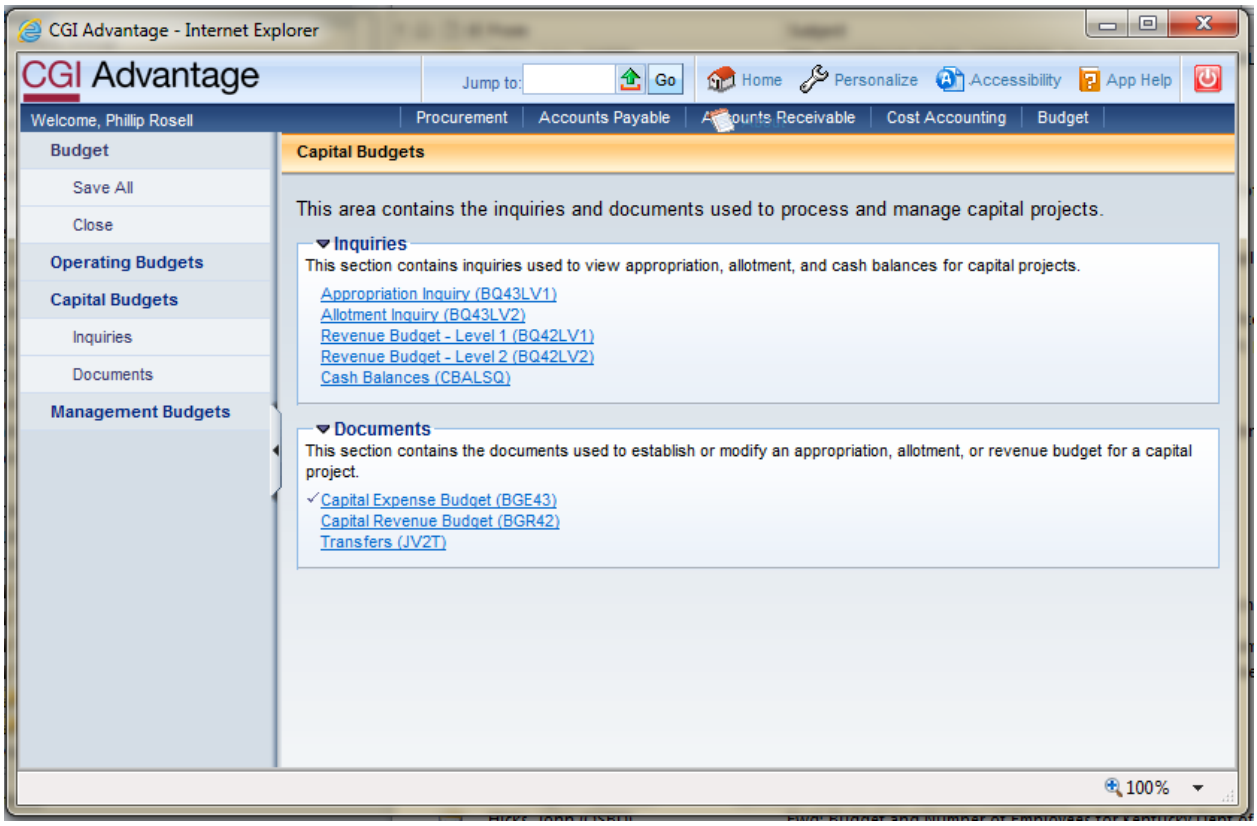
Budget Bill Capital Projects

For capital projects appropriated in a budget bill, the Revenue Budget (BGR42) documents will be loaded from KBUD.

Other Capital Projects

Let's walk through the steps for other Capital Projects. From our previous example, the Department of Parks is requesting to make some repairs on the campsites at the Blue Lick State Resort Park. We have created the Capital Expense Budget document and now need to create the Revenue Budget document to record the budgeted funding.

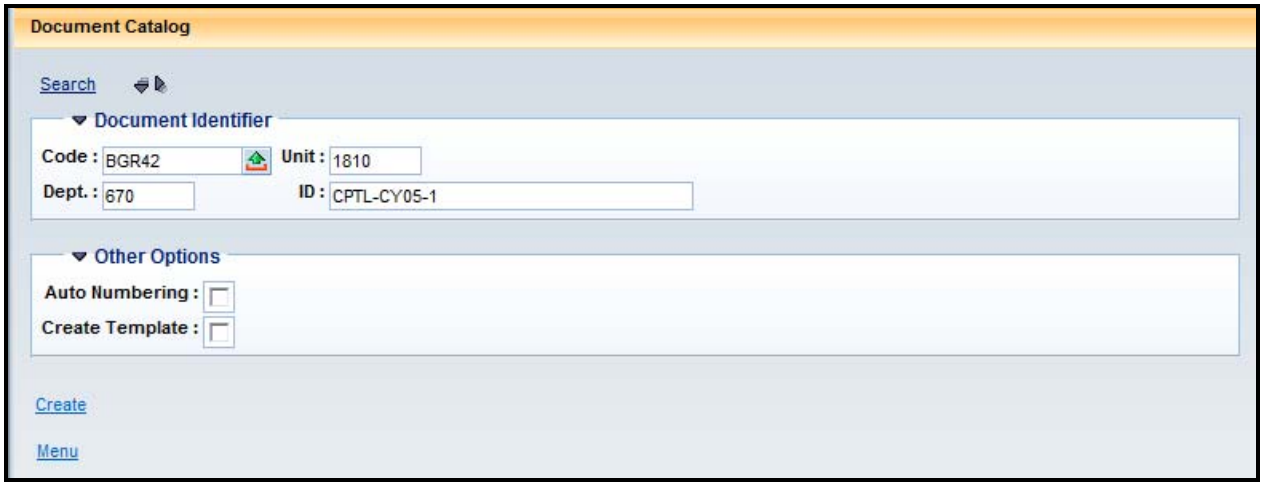
1. From the Budget Workspace select Capital Revenue Budget (BGR42) from the secondary navigation panel under Capital Budgets - Documents.



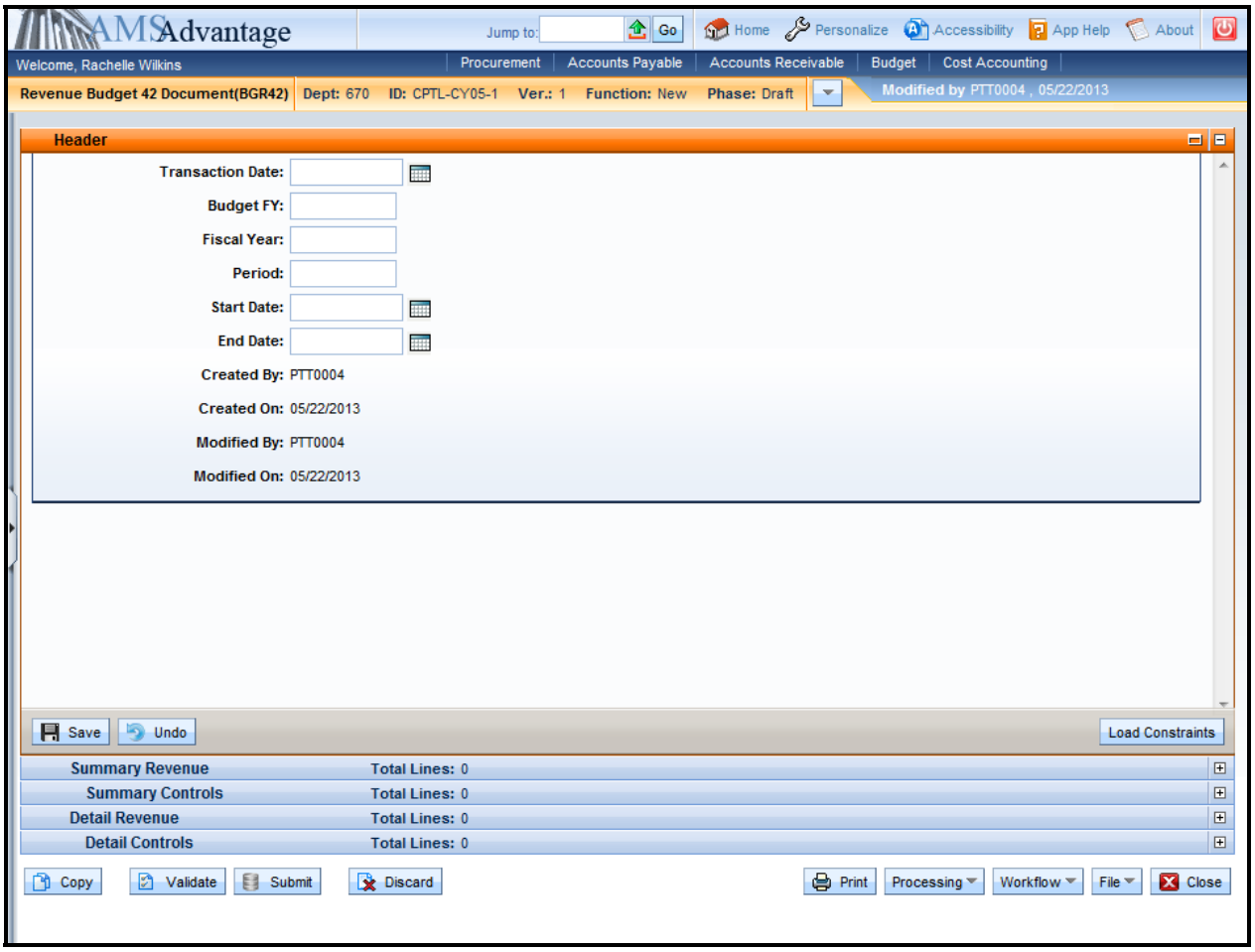
2. Complete the following information:

Dept	670
Unit	This will be different depending on the department. For this example, we will use 1810.
ID	CPTL-CY05-1

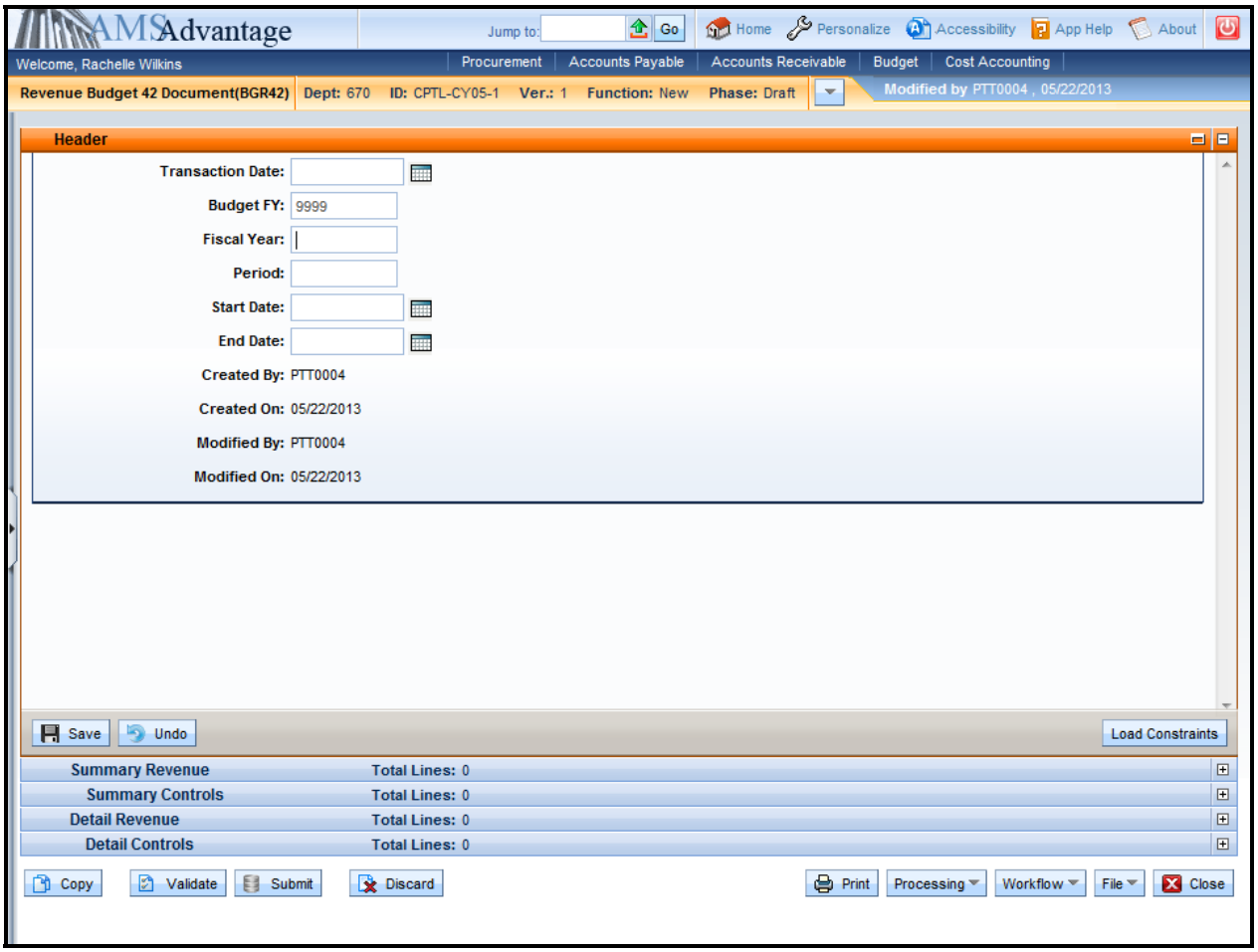
Select Create.



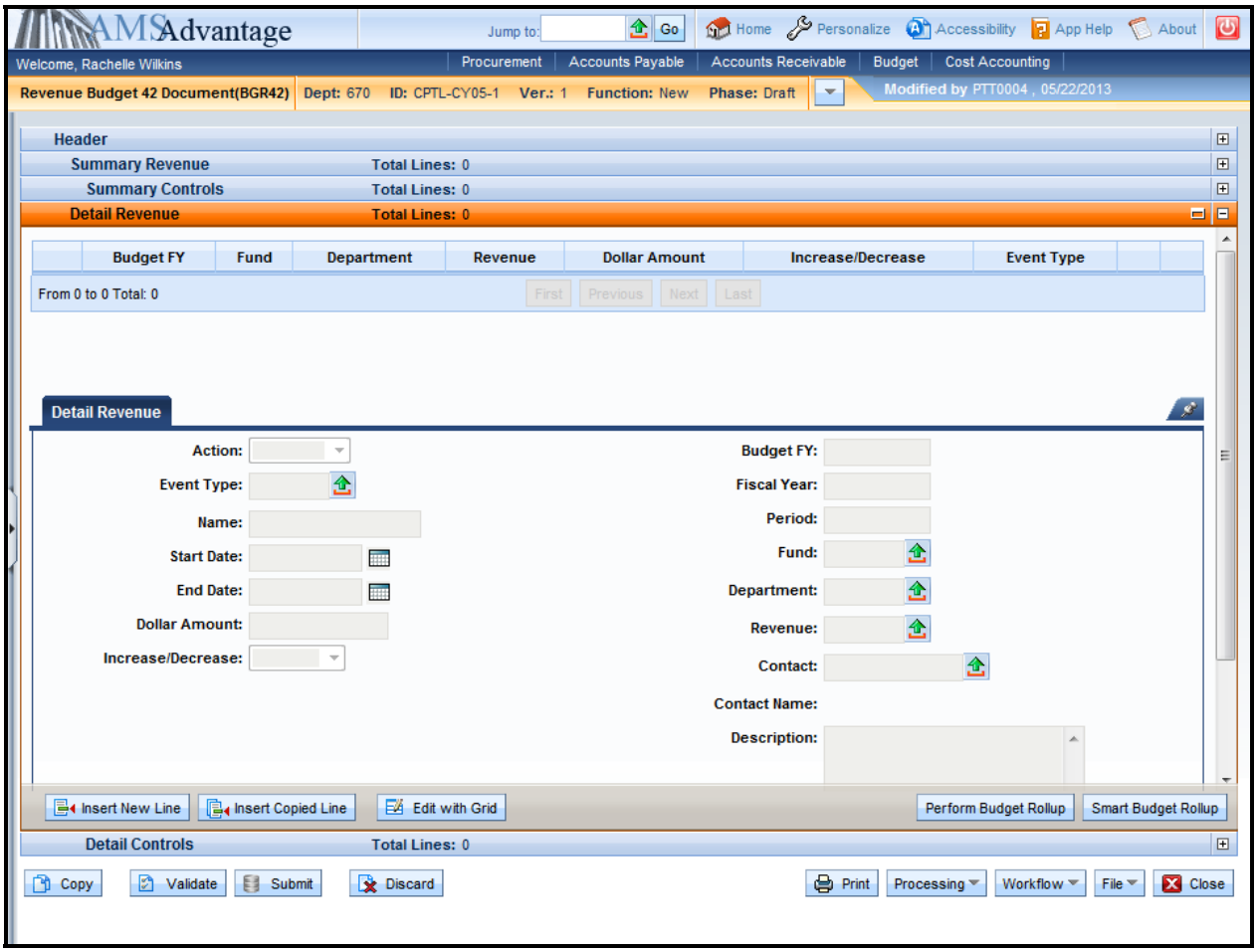
3. Select Create.



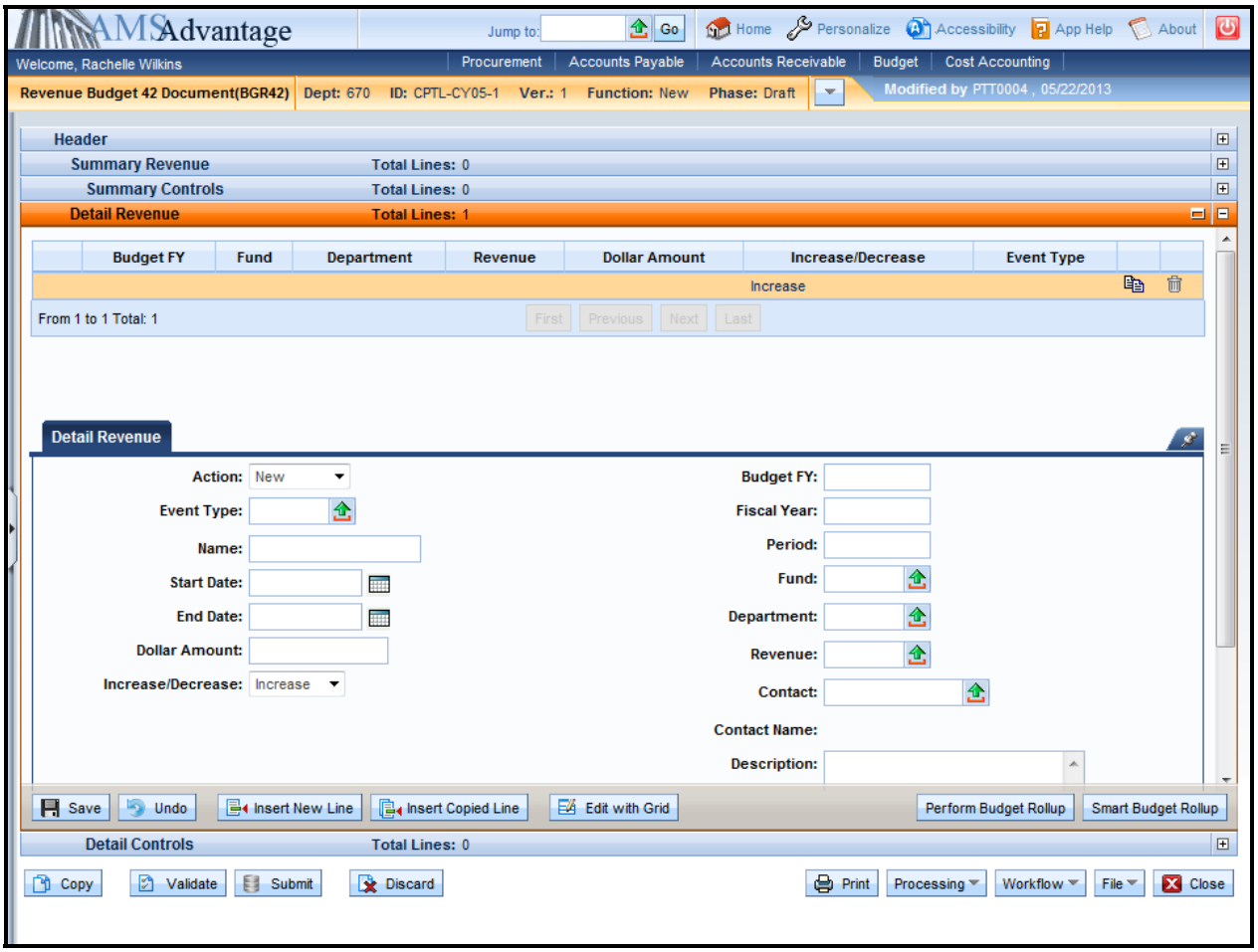
4. This is the Header of the document. Always enter "**9999**" in the Budget FY. The remaining fields leave blank.



5. Select the Detail Revenue accordion.



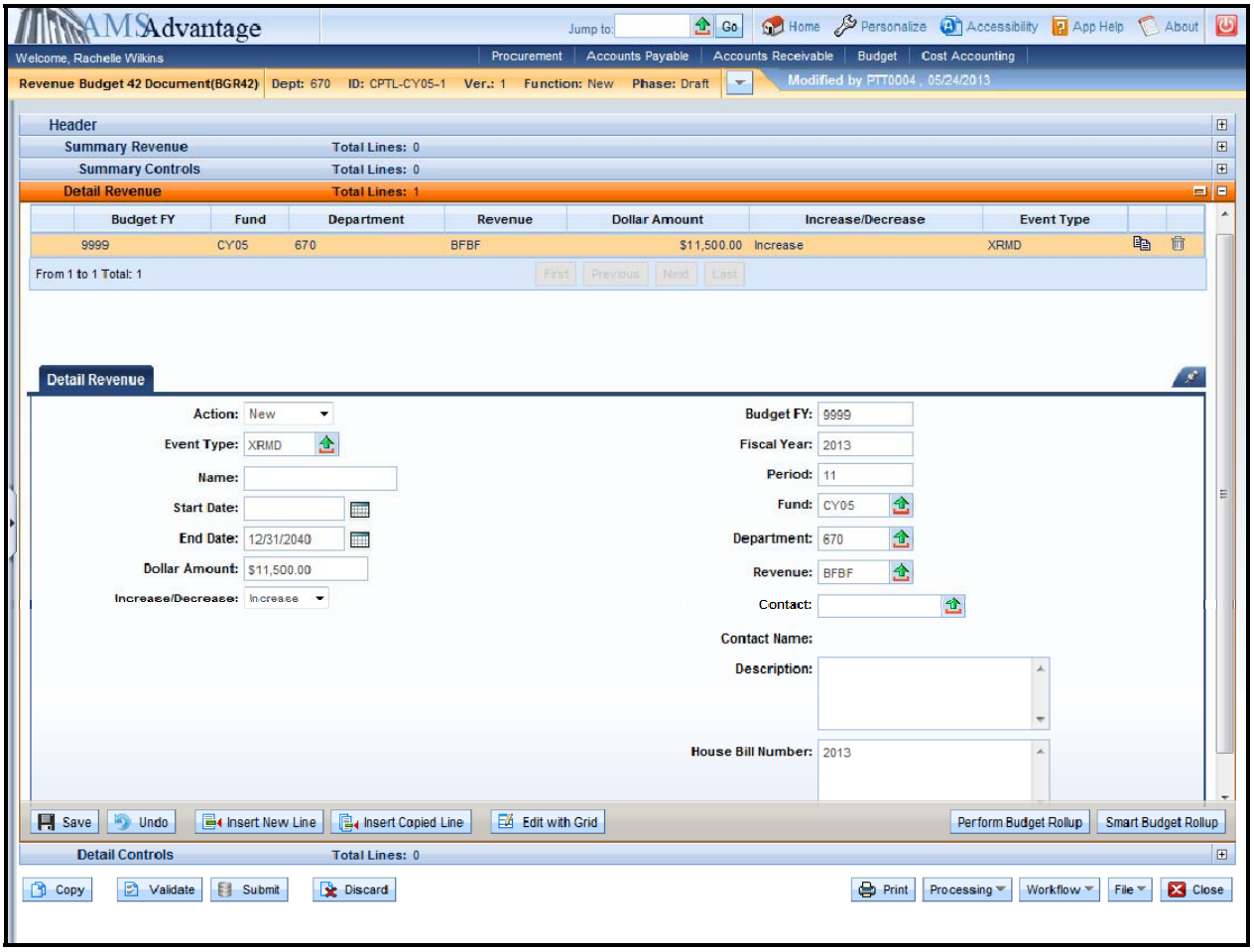
6. Use this screen to enter the budgeted funding for the capital project. Select the Insert New Line button.



7. Enter the following budgeted funding information:

Action	New
Event Type	XREV
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	11500
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	CY05
Department	670
Revenue	BFBF
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2013

This will create the budgeted funding for Other capital projects.

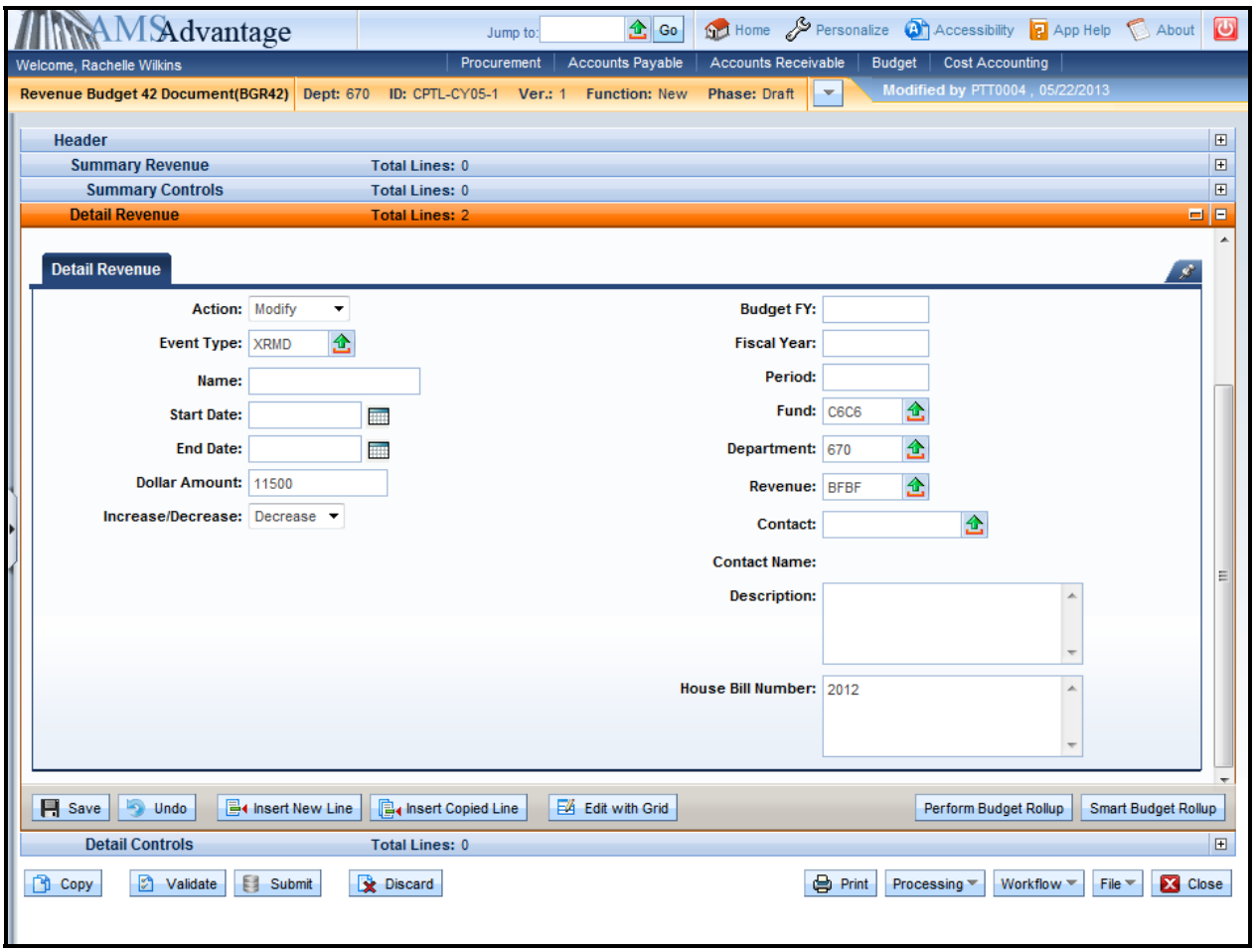


8. Select the Insert New Line button and enter the following information to reduce the budgeted funding for the capital project that is being used to fund the repairs on the campsites at the Blue Lick State Resort Park.

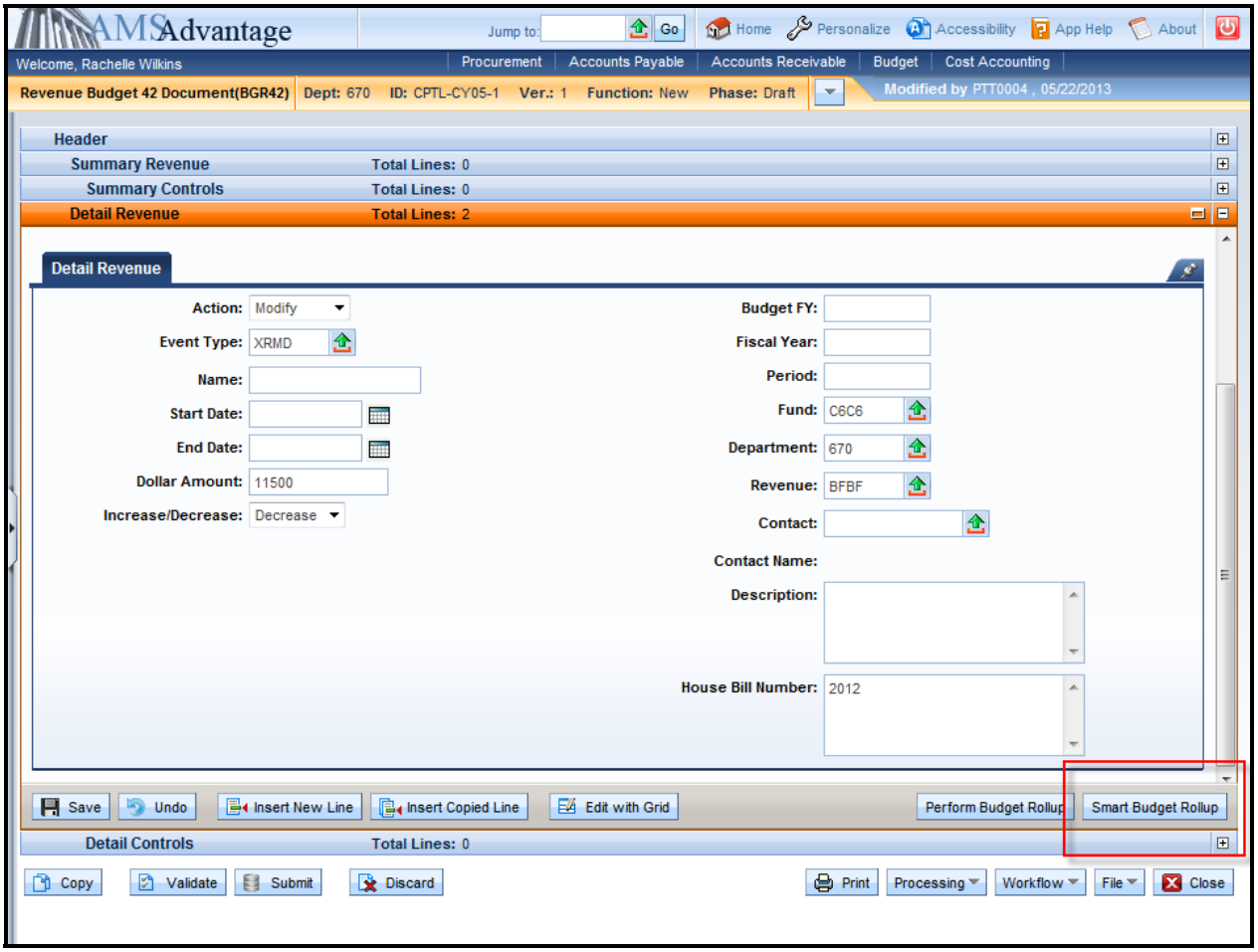
Action	Modify
Event Type	XRMD
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	11500
Increase/Decrease	Decrease

Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	CZ86
Department	670
Revenue	BFII
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2012

This will reduce the budgeted funding for the capital project.

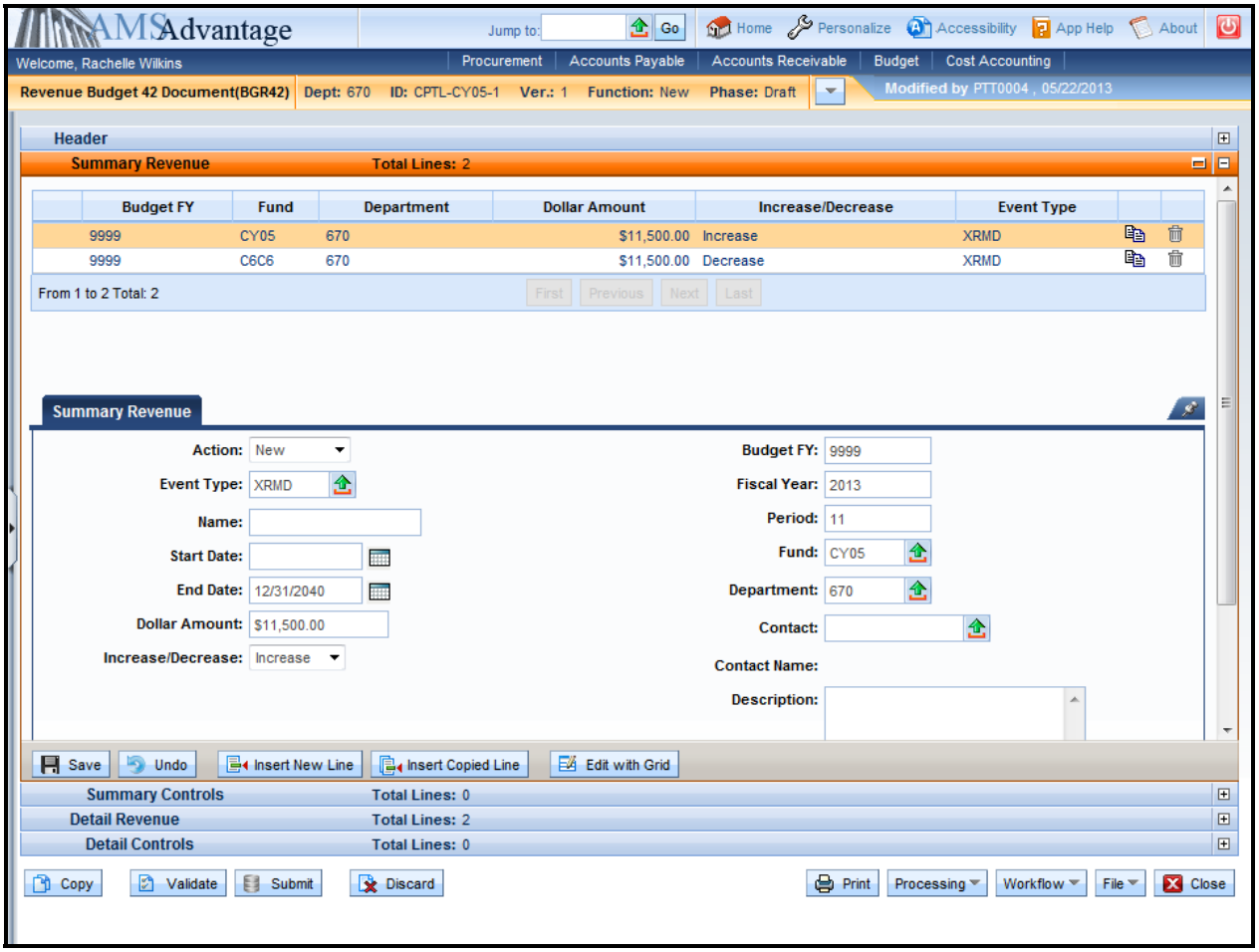


9. Select Smart Budget Rollup.

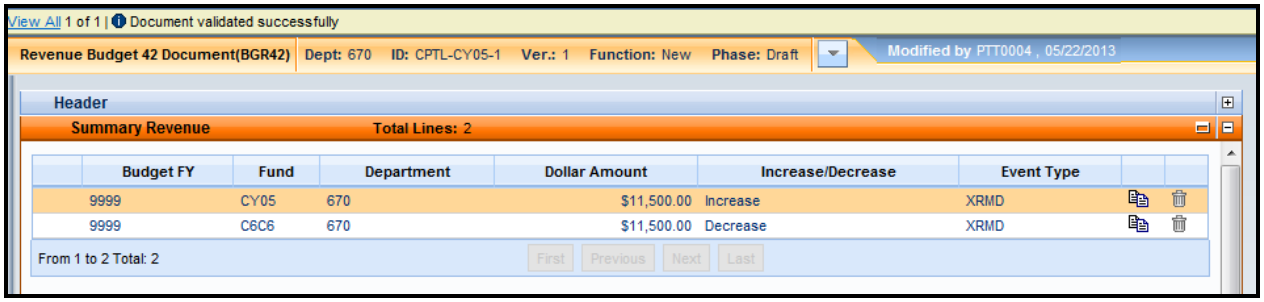


This will create the Summary Revenue lines that are required to complete the document.

10. You can click the Summary Revenue accordion to see that the summary revenue lines have been created as show in the screen shot below.



11. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.



12. Select the Close button to close the document. Agencies are not permitted to Submit to Workflow the Capital Revenue Budget (BGR42) documents.

Exercise 4 – Complete Revenue (BGR42) Other Project

Scenario

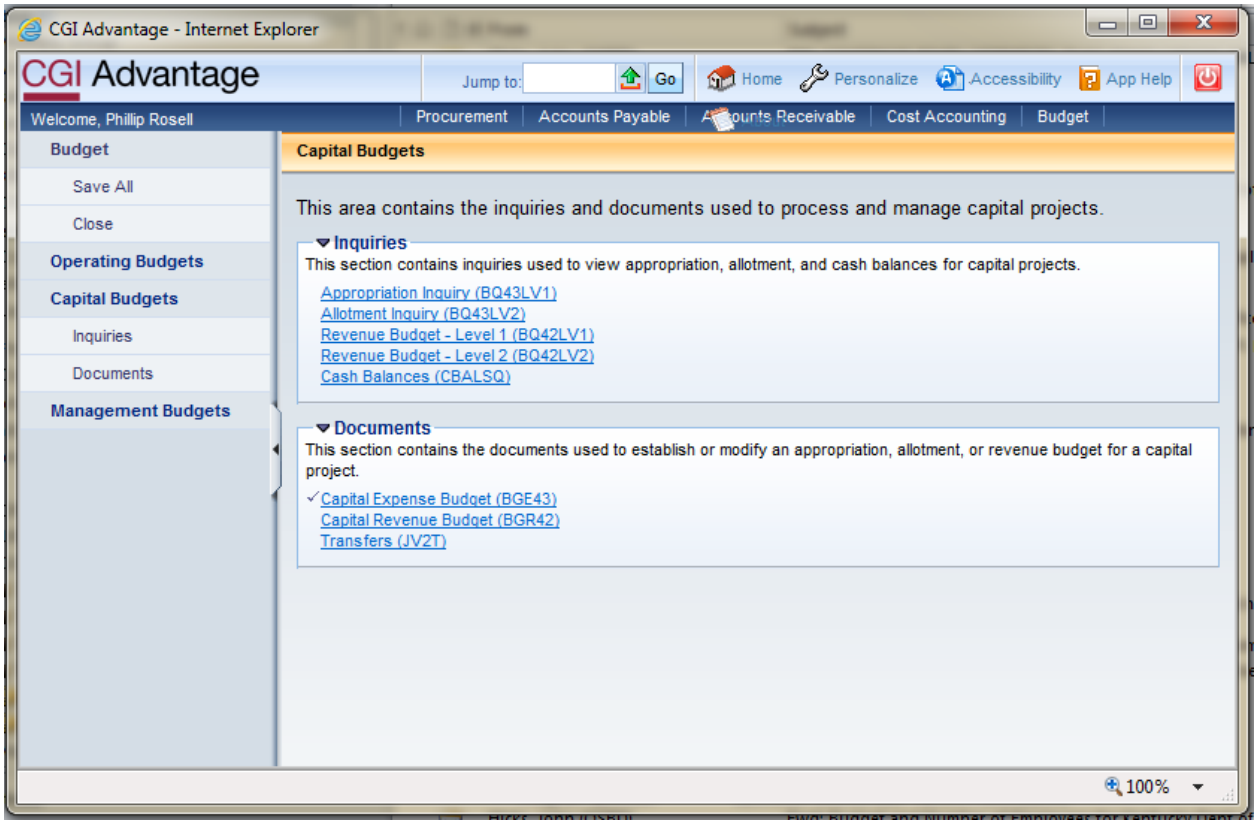
Your agency has a Maintenance Pool that will be used to perform Roof Repair. The cost of the Roof Repair is $76,000. The funding for the Maintenance Pool is from Investment Income.

Task Overview

Complete the Revenue Budget (BGR42) document to create the Budgeted Funding for the capital project and reduce the Budgeted Funding for the Maintenance Pool.

Procedures

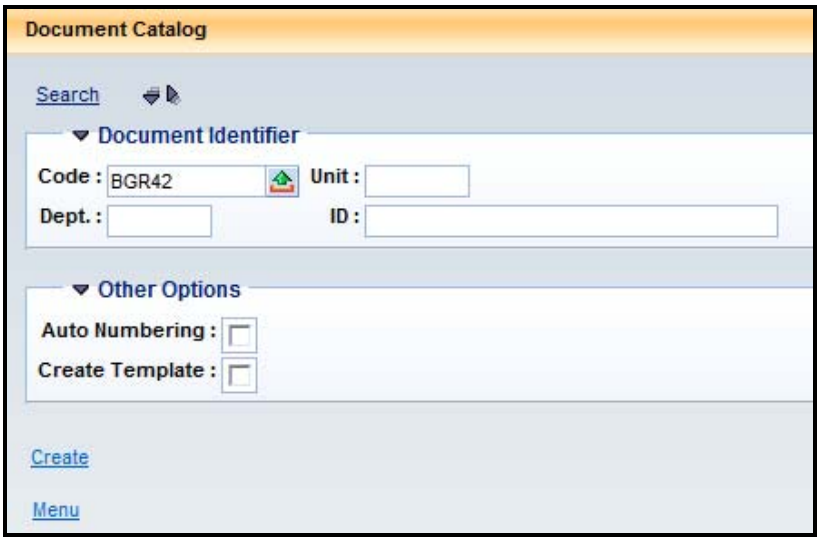
1. From the Budget Workspace select Capital Revenue Budget (BGR42) from the secondary navigation panel under Capital Budgets - Documents.



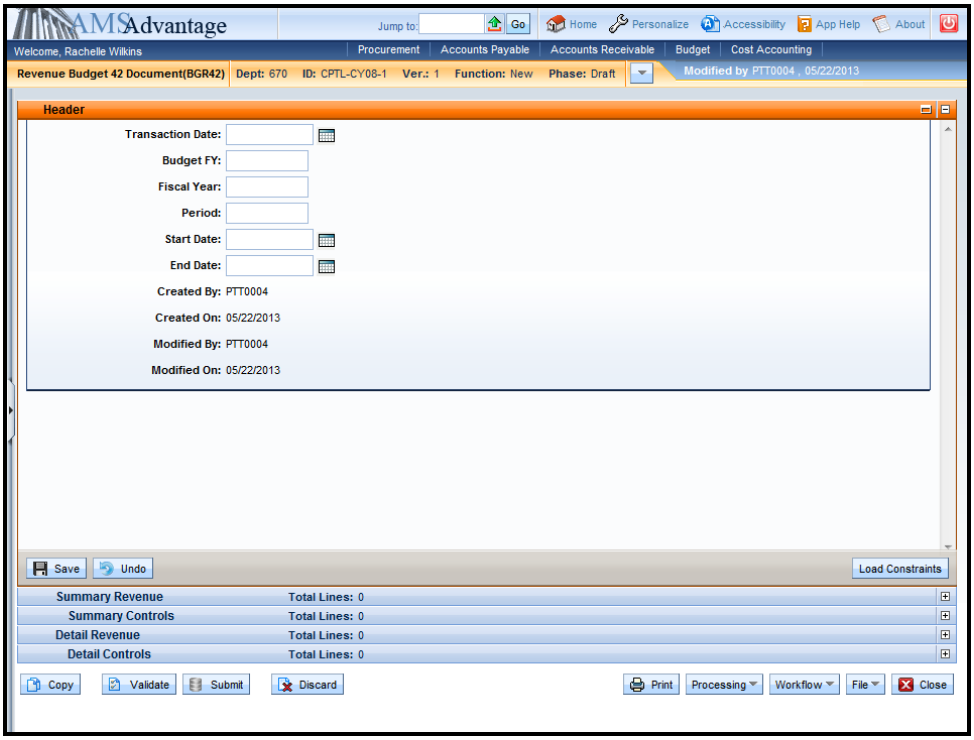
2. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter ID Fund from Student Card-1 **Example: CPTL-CY08-1**

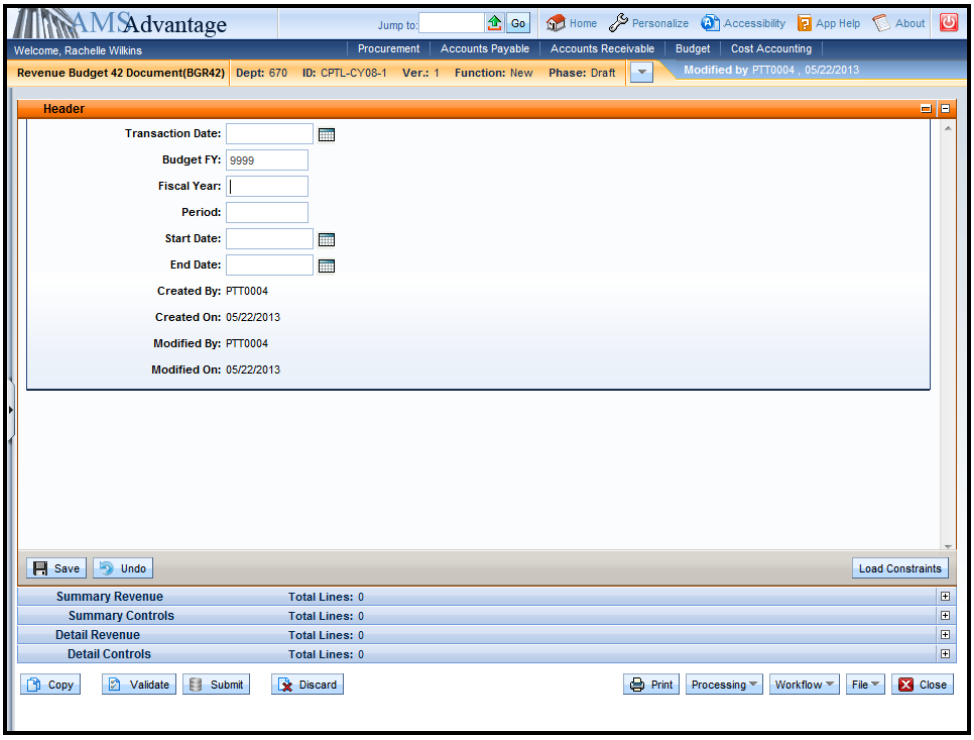
Select Create.



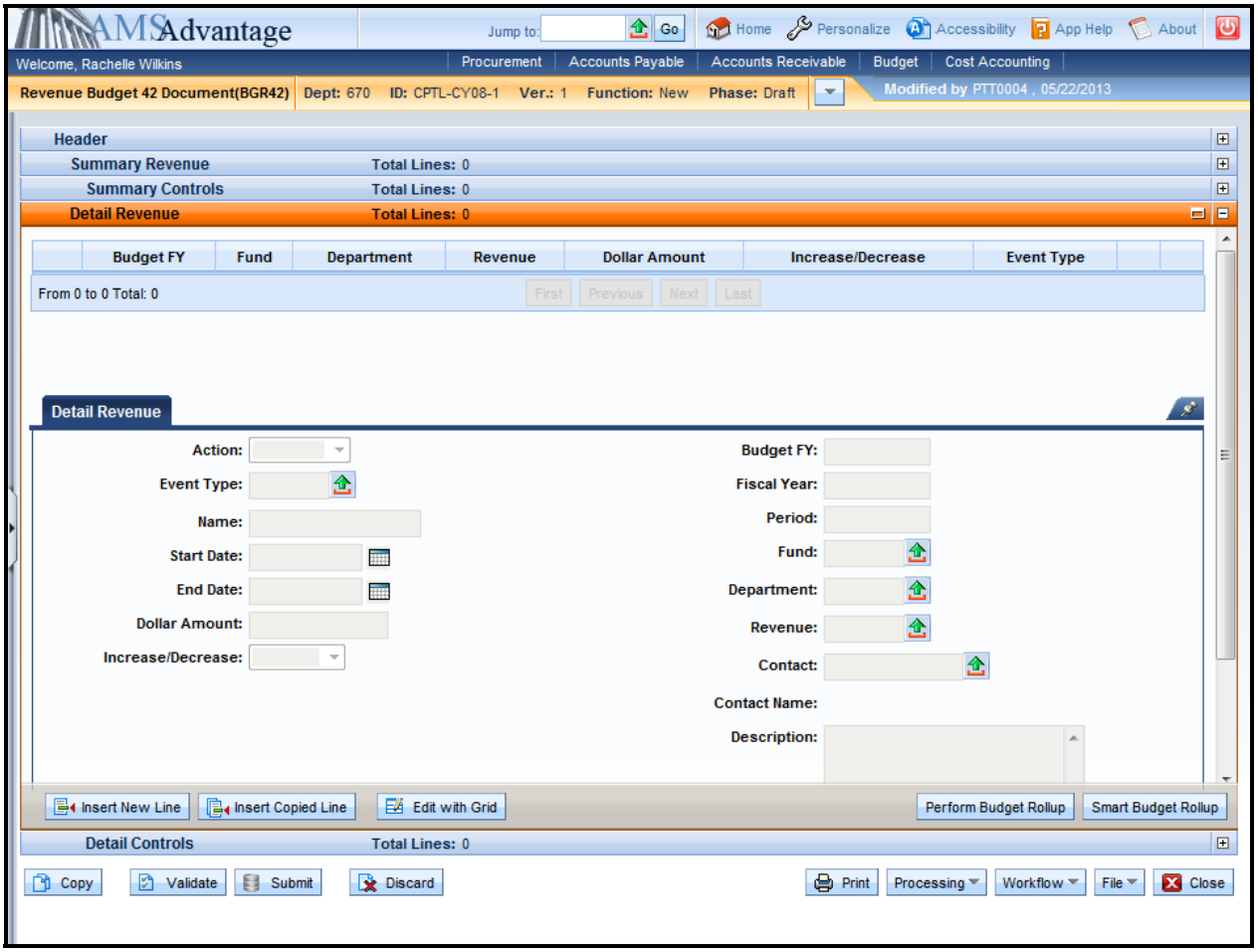
3. Select Create.



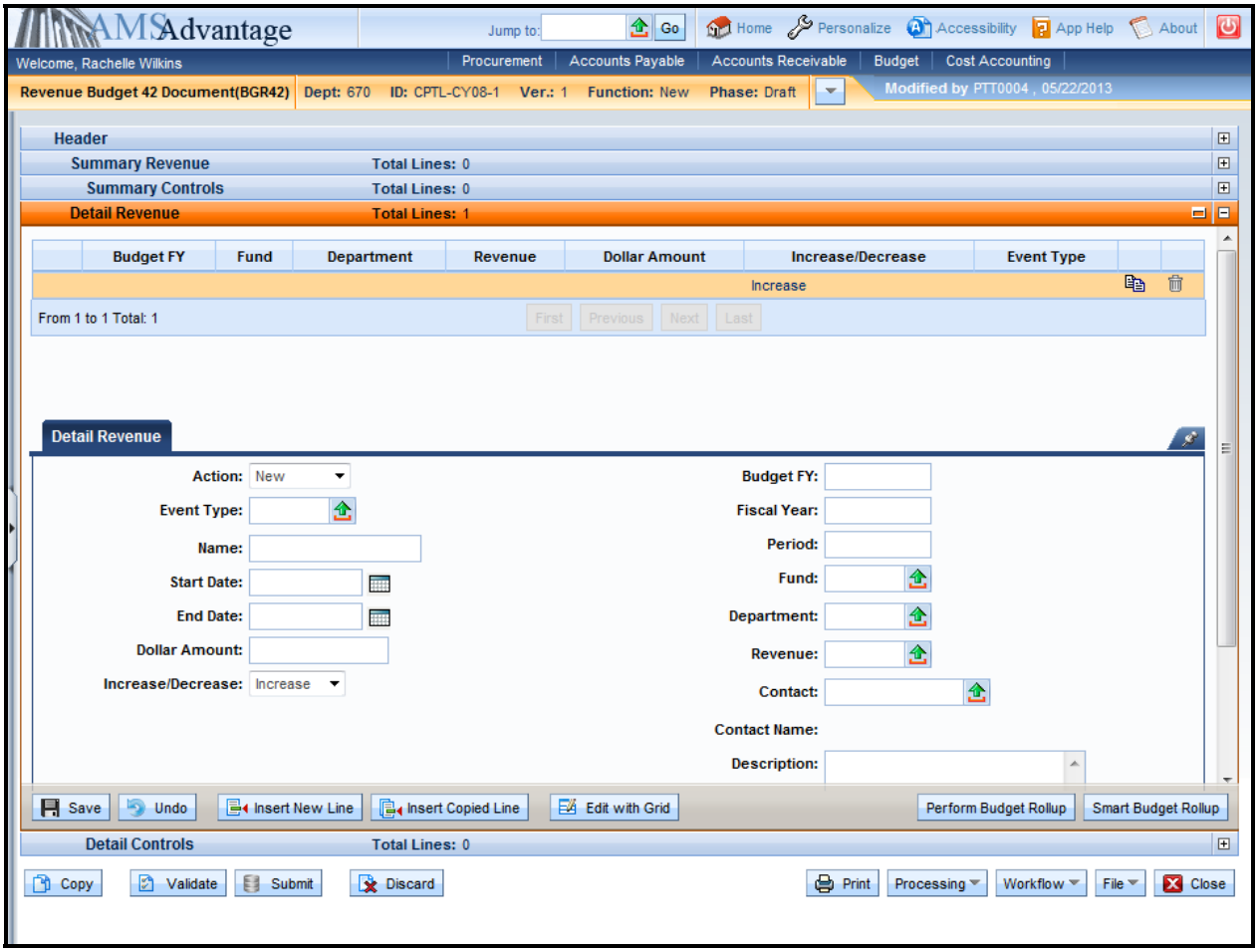
4. This is the Header of the document. Always enter "**9999**" in the Budget FY. The remaining fields leave blank.



5. Select the Detail Revenue accordion.



6. Use this screen to enter the budgeted funding for the capital project. Select the Insert New Line button.



7. Enter the following budgeted funding information:

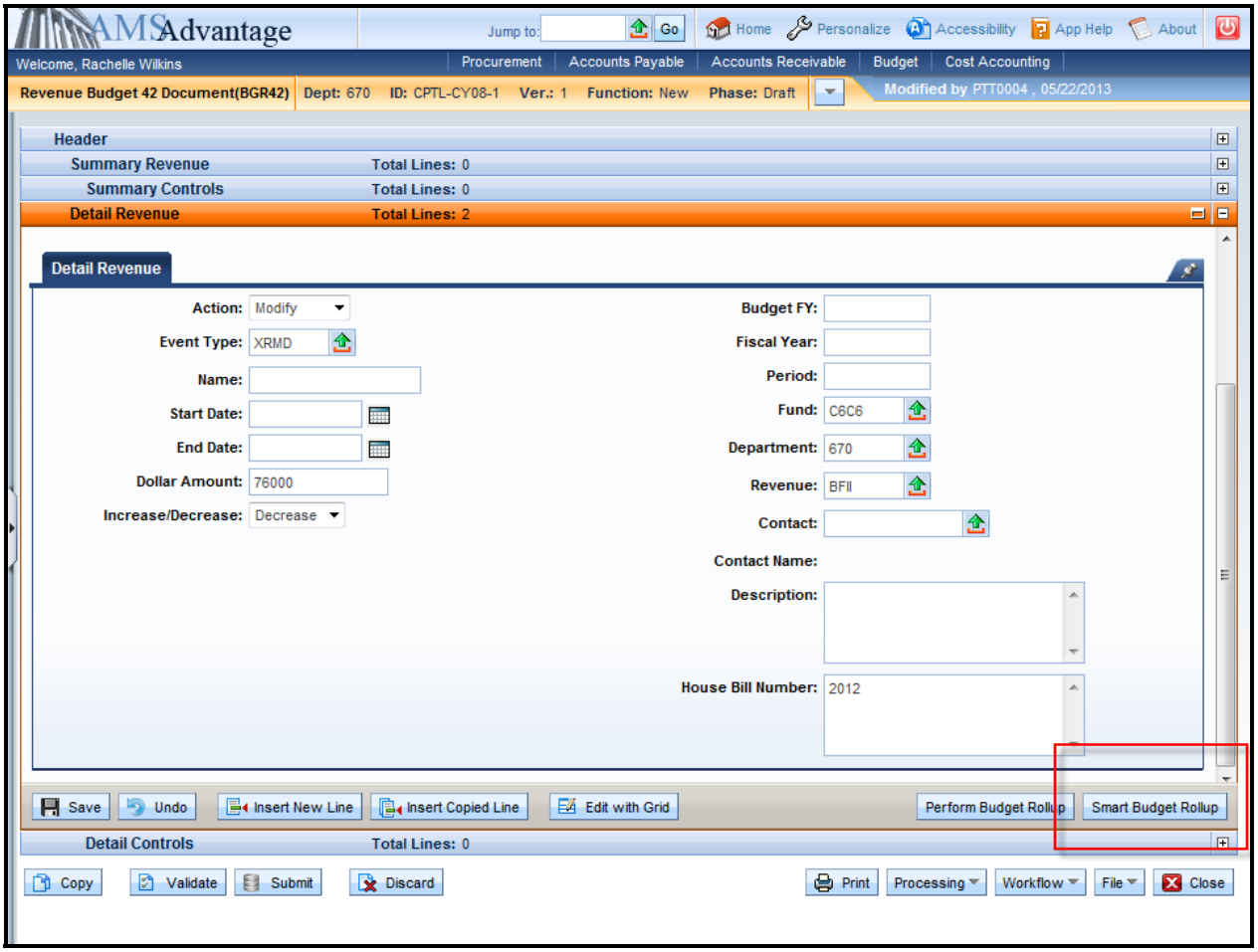
Action	New
Event Type	XREV
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	76000
Increase/Decrease	Increase
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	Enter Non-line Item Fund from Student Card
Department	See Student Card
Revenue	BFII
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2013

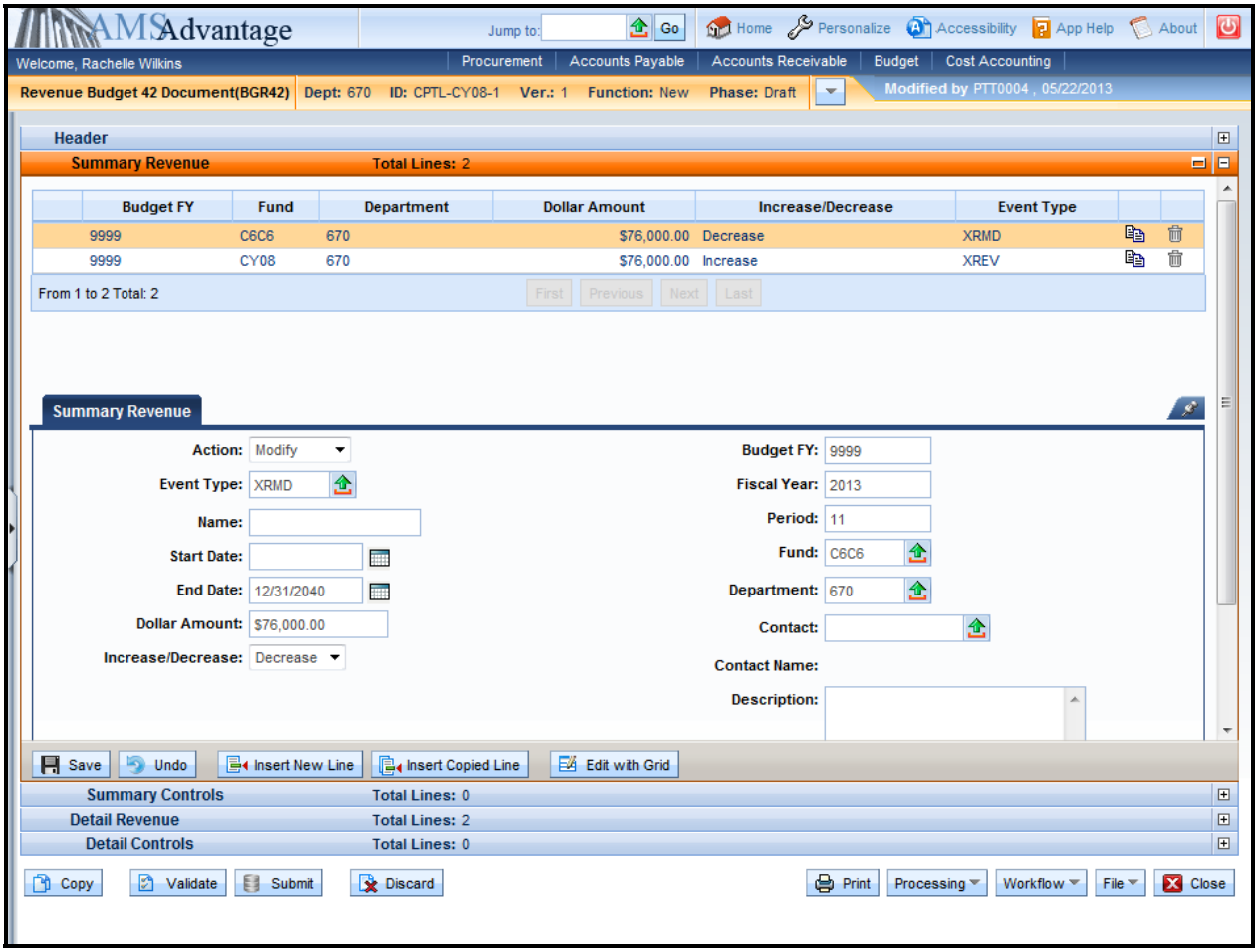
8. Select the Insert New Line button and enter the following information to reduce the budgeted funding for the Maintenance Pool project that is being used to fund the repairs.

Action	Modify
Event Type	XRMD
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	76000
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	Enter Maintenance Pool Fund from the Student Card
Department	See Student Card
Revenue	BFII
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2012

9. Select the Smart Budget Rollup button.



10. You can click the Summary Revenue accordion to see that the summary revenue lines have been created.



11. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.

12. Select the Close button to close the document. Agencies are not permitted to submit to Workflow the Capital Revenue Budget (BGR42) documents.

7 – Capital Project Accounting Templates

Accounting Templates should be established for each capital project. The Accounting Template ID should begin with the prefix as assigned by the Finance and Administration Cabinet followed by the fund assigned to the capital project (e.g.: FCY00). Capital Project accounting transactions require the **Fund**, **Dept**, **Unit**, and **Appr Unit**. **Appr Unit** will always be a value of ”CPTL”. Refer to the eMARS 111: Chart of Accounts/Budget and Cash Control manual for instructions on creating Accounting Templates.

Projects administered by Facilities and Support Services will require that an Accounting Template be established. This Accounting Template must contain the **Fund**, **Dept**, **Unit**, **Appr Unit**, **Activity**, and **Sub-Activity** codes. The **Activity** and **Sub-Activity** codes will be assigned by Facilities and Support Services.

Direct billing agencies (e.g. COT, Printing, etc.) will also require that Accounting Templates be established so that these agencies will be able to bill the Capital Project.

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8 – On/Off Budget Transfers

A Transfer (JV2T) document is used to move cash between funds. The Commonwealth will use the On- Budget transfer to move cash from one fund to another, decreasing the budget as well as the cash. The Off-Budget transfer will be used to move cash between funds with no budgetary impact.

Transfer document details:

- The Transfer (JV2T) document will be approved centrally.
- The sum of the accounting lines must always equal zero (0).
- Three event types[1] will be used:
    - XC01 (On-Budget Transfer Out) – will be used to transfer the funds out of a budget.
    - XC02 (Off-Budget Transfer Out) – will be used to transfer funds that do not affect a budget.
    - XC03 (Transfer In) – will be used to receive the funds. The dollar amount associated with this event type will always be a negative value so that the total value of the accounting lines will equal zero (0).
- Objects codes (which begin with a "T") are used to make transfers out of a fund.
- Revenue Source codes (which begin with an "N") are used to make transfers into a fund.

How a capital project is budgeted determines whether the cash transfer to the capital project is an on-budget transfer or an off-budget transfer.

If the transfer from an operating budget account to a capital project was included as a part of the operating budget's appropriation, then the transfer shall be an on-budget transfer. If the transfer was not included as a part of the operating budget's appropriation, then the transfer shall be an off-budget transfer.

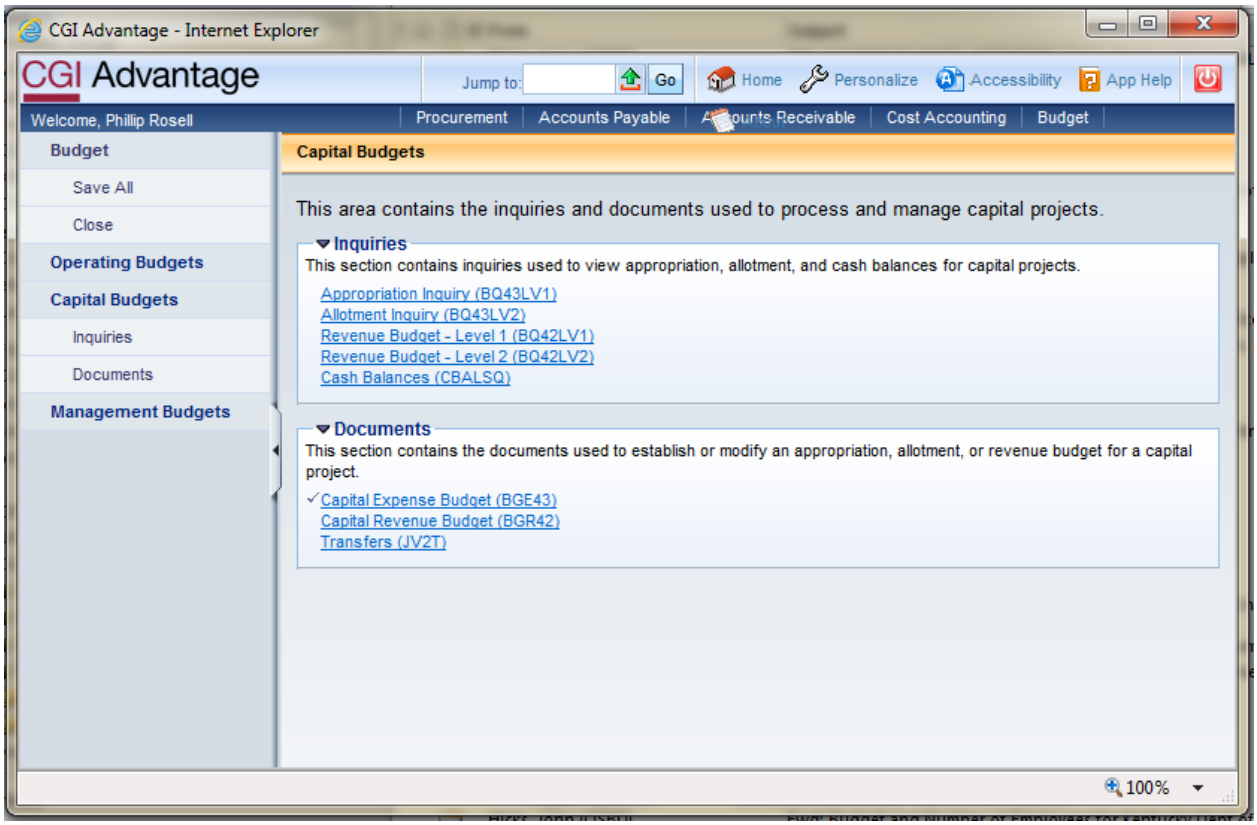
In both examples, the transfer from the operating budget would be coded with an object code of T60C.

Transfer balancing will be done at the fund type roll-up.

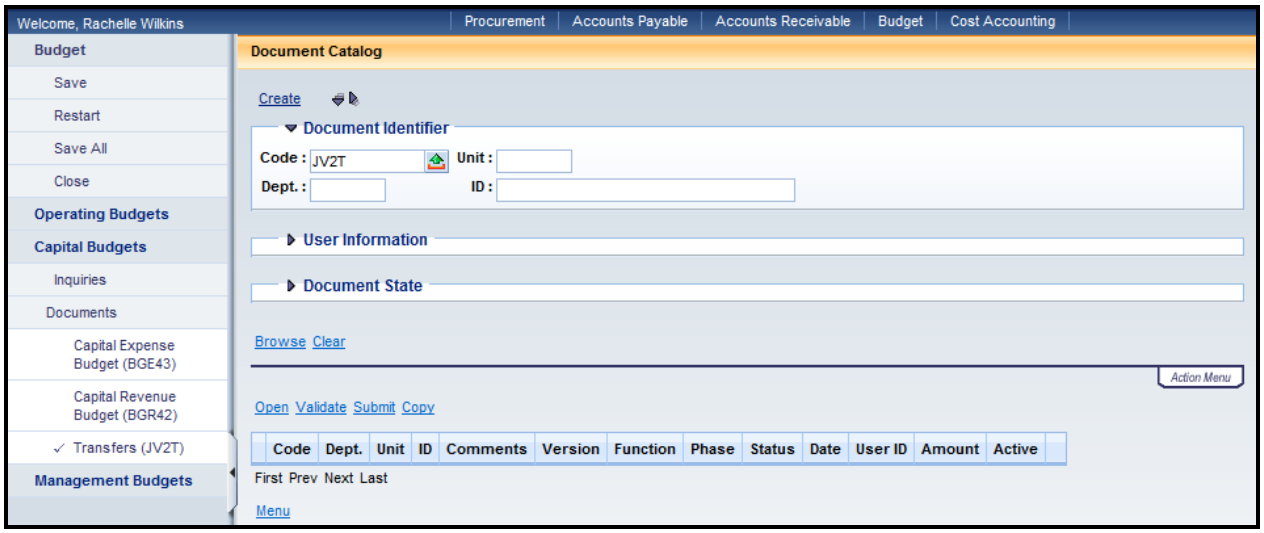
[1] An event type is a higher level accounting activity assigned to a document's accounting line. Event types are covered in more detail in the eMARS 201: General Accounting course.

Let's look at how to create and complete the Transfer (JV2T) document.

1. From the Budget Workspace, expand the Documents section on the page or select Documents from the secondary navigation panel.



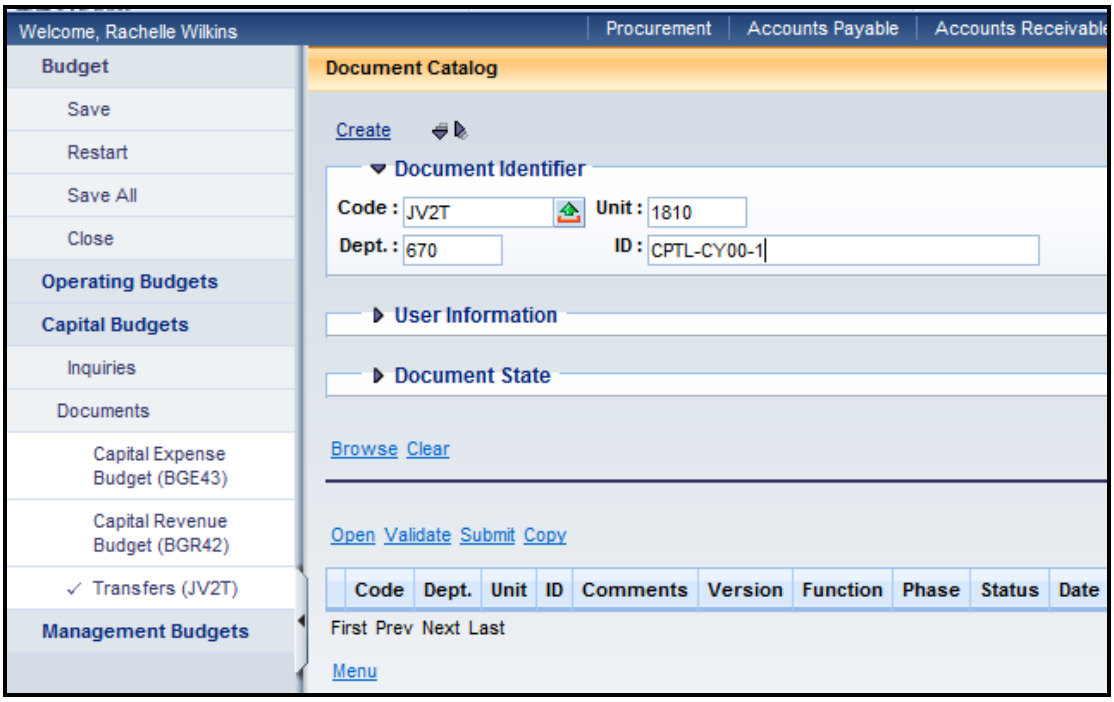
2. Select Transfers (JV2T). On the Document Catalog screen select Create.



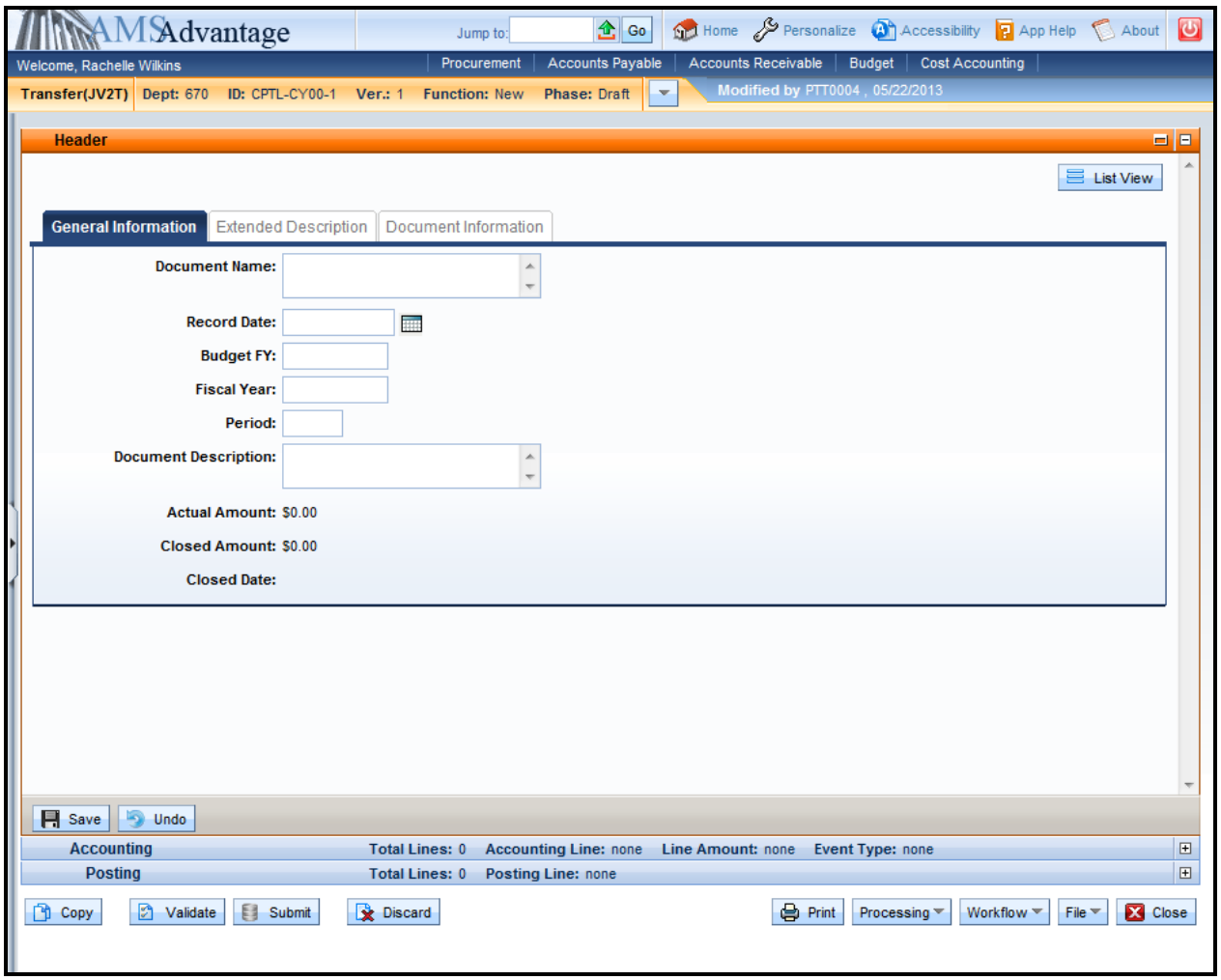
3. Complete the following information:

Dept	Enter the requesting department number
Unit	Enter a Unit code for the department
ID	CPTL-FUND-# (Fund will equal the fund of the project, # will be a sequential number assigned by the user. Example: CPTL-CY00-1)

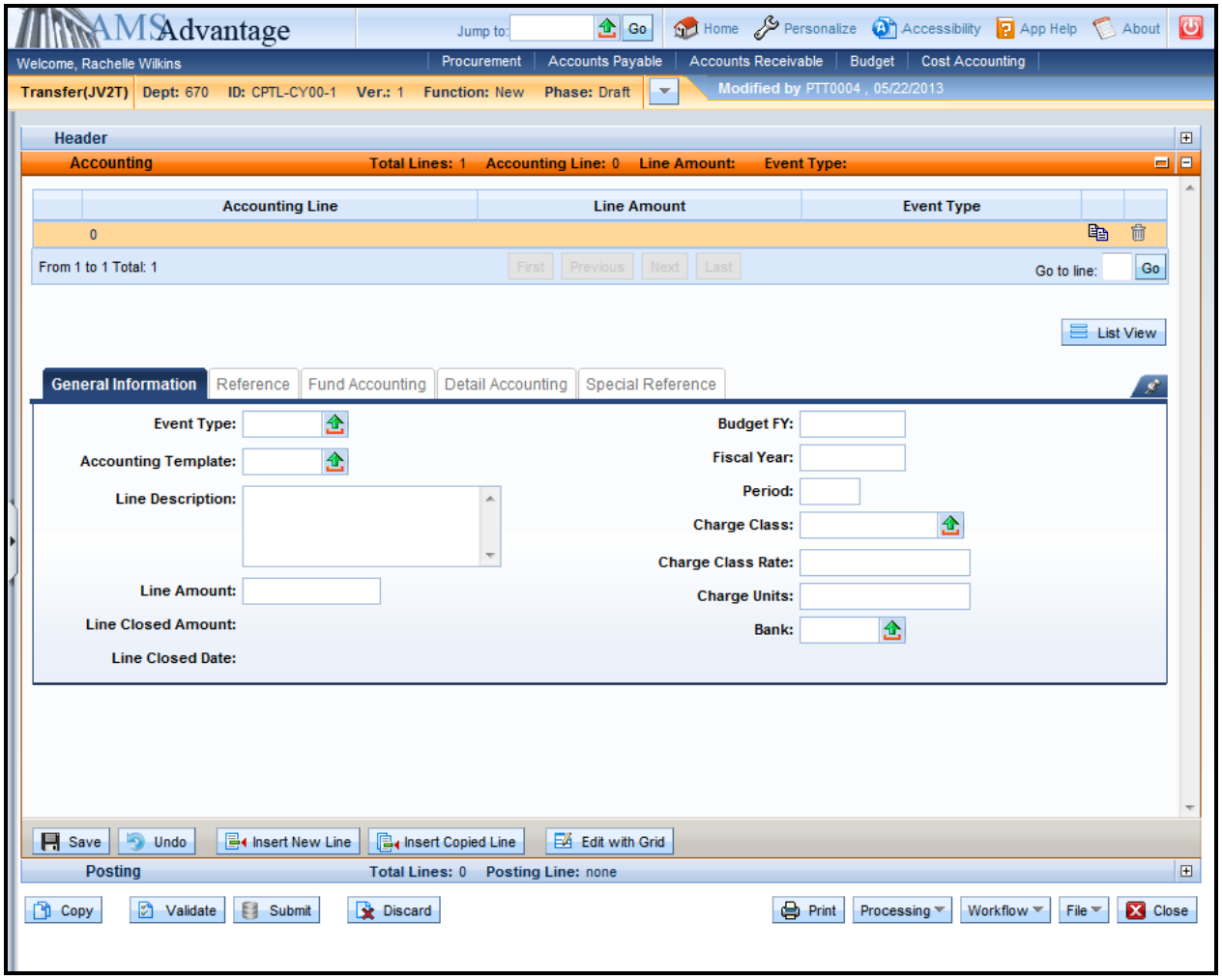
Select Create.



4. This is the Header of the document. You can enter information in the **Document Name** and **Document Description fields.** Leave the **Record Date**, **Budget FY**, **Fiscal Year** and **Period** blank.



5. Select the Accounting accordion and then select the Insert New Line button.

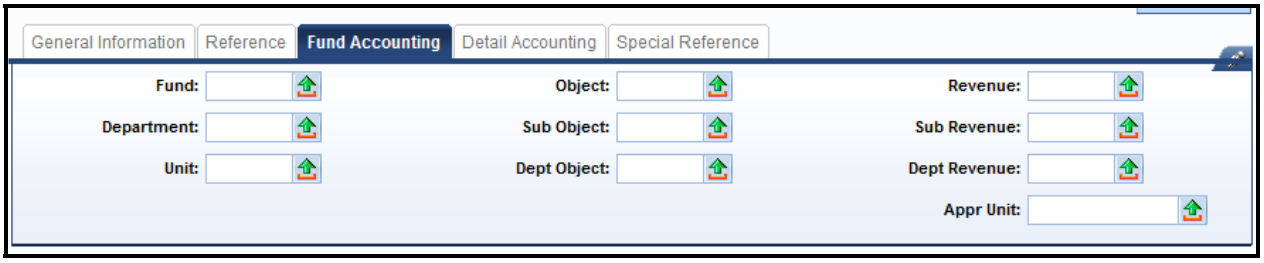


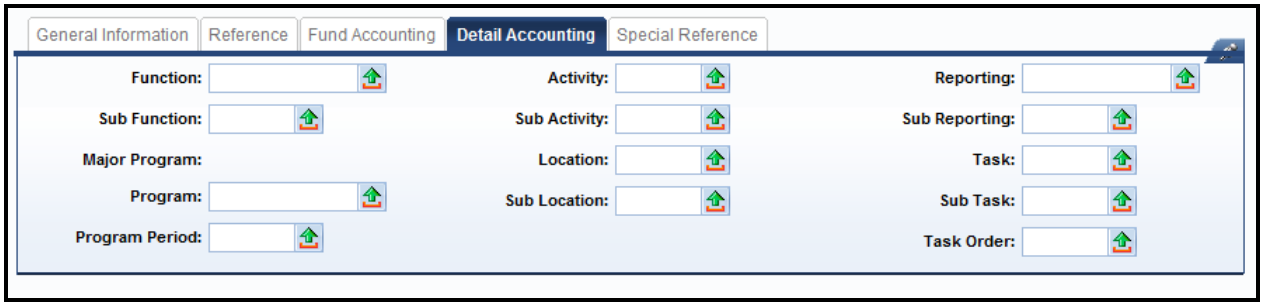
6. The following table defines the fields used on the JV2T on the **General Information** tab:

Event Type	XC01 – On-Budget Transfer Out XC02 – Off-Budget Transfer Out XC03 – Transfer In
Accounting Template	Select the appropriate accounting template from the pick list.
Line Description	May be used to enter a description.
Line Amount	Enter the dollar amount. Transfer Out dollar amounts should be entered as a positive amount and Transfer In amounts should be entered as a negative amount.
Budget FY	For Capital Project accounting lines enter "**9999**". For Operating accounting lines, leave blank unless this is during the two book period at the beginning of a new fiscal year. During this period, you may need to enter the previous fiscal year if the transaction should post to the old fiscal year.

Fiscal Year	Leave blank unless this is during the two book period at the beginning of a new fiscal year. During this period, you may need to enter the previous fiscal year if the transaction should post to the old fiscal year.
Period	Leave blank unless this is during the two book period at the beginning of a new fiscal year. During this period, you may need to enter 13 if the transaction should post to the old fiscal year.
Charge Class	Leave blank.
Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

7. Select the **Fund Accounting** and **Detail Accounting** tabs.





This majority of this information should be populated from the accounting template selected for the line once the document is validated.

The following is a list of the Object or Revenue codes that will be used for Capital Projects:

Operating Account to Capital Project

Transfer Out

- T60C Operating Transfer to Capital Projects Fund

Transfer In

- N101 Operating Transfer from General Fund
- N103 Operating Transfer from Debt Service Fund
- N111 Operating Transfer from Road Fund
- N112 Operating Transfer from Federal Fund
- N113 Operating Transfer from Agency Revenue Fund
- N114 Operating Transfer from Other Special Revenue Fund
- N121 Operating Transfer from State Parks Fund
- N122 Operating Transfer from State Fair Board Fund
- N129 Operating Transfer from Horse Park Fund
- N132 Operating Transfer from Computer Services Fund
- N135 Operating Transfer from Prison Industries Fund
- N136 Operating Transfer from Center Printing Fund
- N137 Operating Transfer from Property Management Fund
- N165 Operating Transfer from Tobacco Fund

Capital Project to Operating Account

Transfer Out

- T601 Operating Transfer to General Fund
- T603 Operating Transfer to Debt Service Fund
- T611 Operating Transfer to Road Fund
- T612 Operating Transfer to Federal Fund
- T613 Operating Transfer to Agency Revenue Fund
- T614 Operating Transfer to Other Special Revenue Fund
- T621 Operating Transfer to State Parks Fund
- T622 Operating Transfer to State Fair Board Fund
- T629 Operating Transfer to Horse Park Fund
- T632 Operating Transfer to Computer Services Fund
- T635 Operating Transfer to Prison Industries Fund
- T636 Operating Transfer to Center Printing Fund
- T637 Operating Transfer to Property Management Fund
- T665 Operating Transfer to Tobacco Fund

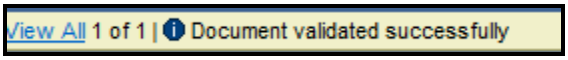
Transfer In

- N10C Operating Transfer from Capital Project Fund

Capital Project to Capital Project

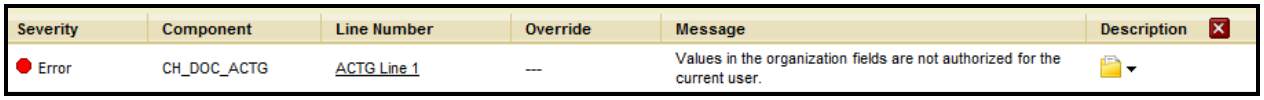
- T873 or N873 Intra-Fund Transfer General Fund
- T874 or N874 Intra-Fund Transfer Federal Fund
- T875 or N875 Intra-Fund Transfer Bond Proceeds
- T876 or N876 Intra-Fund Transfer Emergency, Repair, Maintenance and Replacement Fund
- T877 or N877 Intra-Fund Transfer Equipment/Purchase Contingency Fund
- T878 or N878 Intra-Fund Transfer Agency Fund
- T879 or N879 Intra-Fund Transfer Investment Income
- T880 or N880 Intra-Fund Transfer Other Funds
- T881 or N881 Intra-Fund Transfer Road Fund
- T882 or N882 Intra-Fund Transfer Capital Construction Surplus
- T883 or N883 Intra-Fund Transfer Surplus Bond Proceeds
- T884 or N884 Intra-Fund Transfer Statewide Deferred Maintenance Pool
- T885 or N885 Intra-Fund Transfer Coal Severance

8. On the Fund Accounting tab, enter either an Object or Revenue code.
9. Select Validate. If there are no errors, you will receive a message "Document validated successfully".



10. Select submit. This is the only document that you will submit. Remember that on the BGE43 and BGR42 you will not submit these documents.

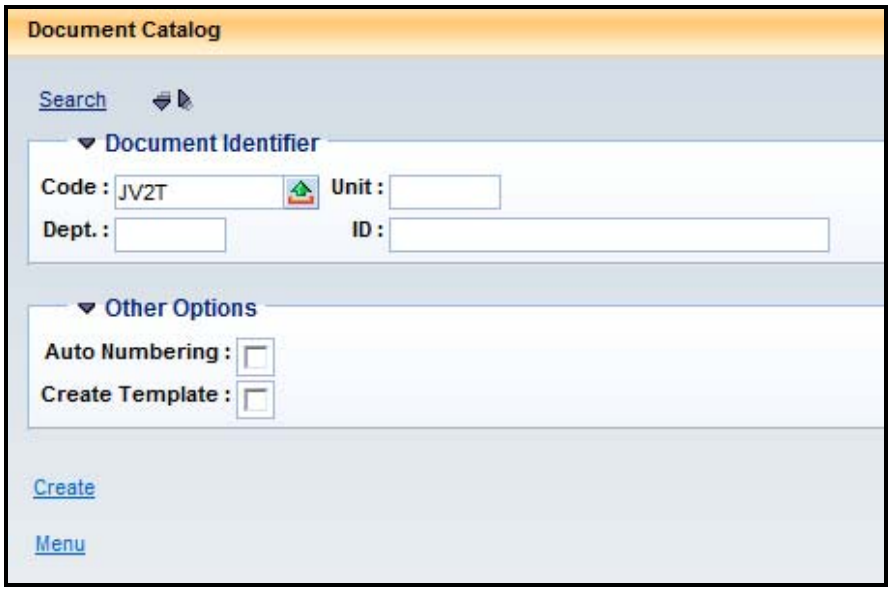
If the JV2T contains a line with a department other than your department you will receive an error. This error is because of security at the department level. If this is the case, you will not be able to submit the document. Include the document information on the SAS-5 and it will be processed by OSBD as if it had been submitted.



Severity	Component	Line Number	Override	Message	Description
Error	CH_DOC_ACTG	ACTG Line 1	---	Values in the organization fields are not authorized for the current user.	

Think back to our Budget Bill Capital Project example. The Appropriations Bill includes a project for the Department of Revenue for $875,000 which is funded from the General Fund. Since this is a General funded project the operating budget authority for this project is included in the Capital Construction Appropriation and Allotments (GNRL-31-CC00-CC01-0100-6).

1. From the Budget Workspace select Transfers (JV2T) from the Capital Budgets – Document section. On the Document Catalog screen select Create.

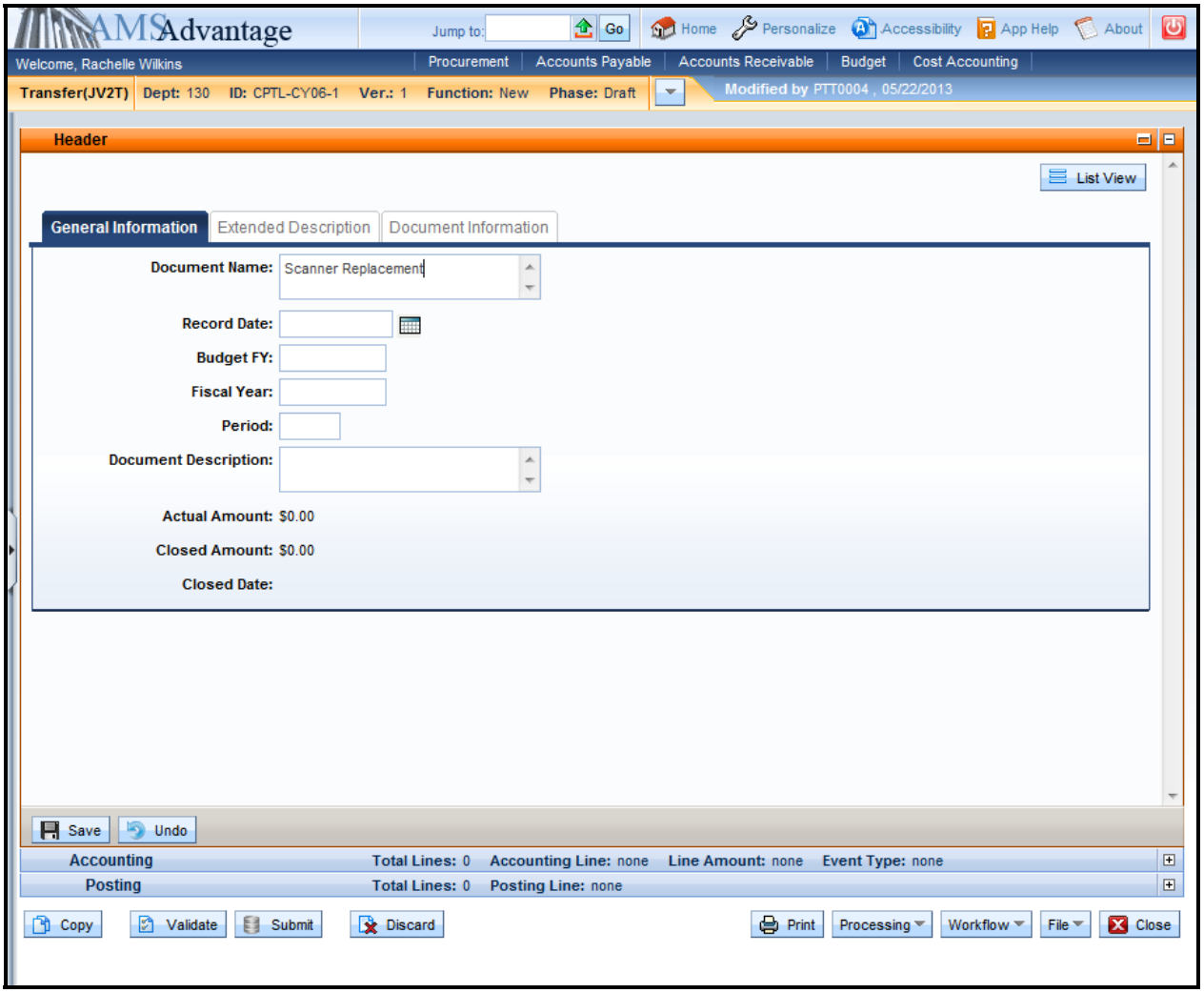


2. Complete the following information:

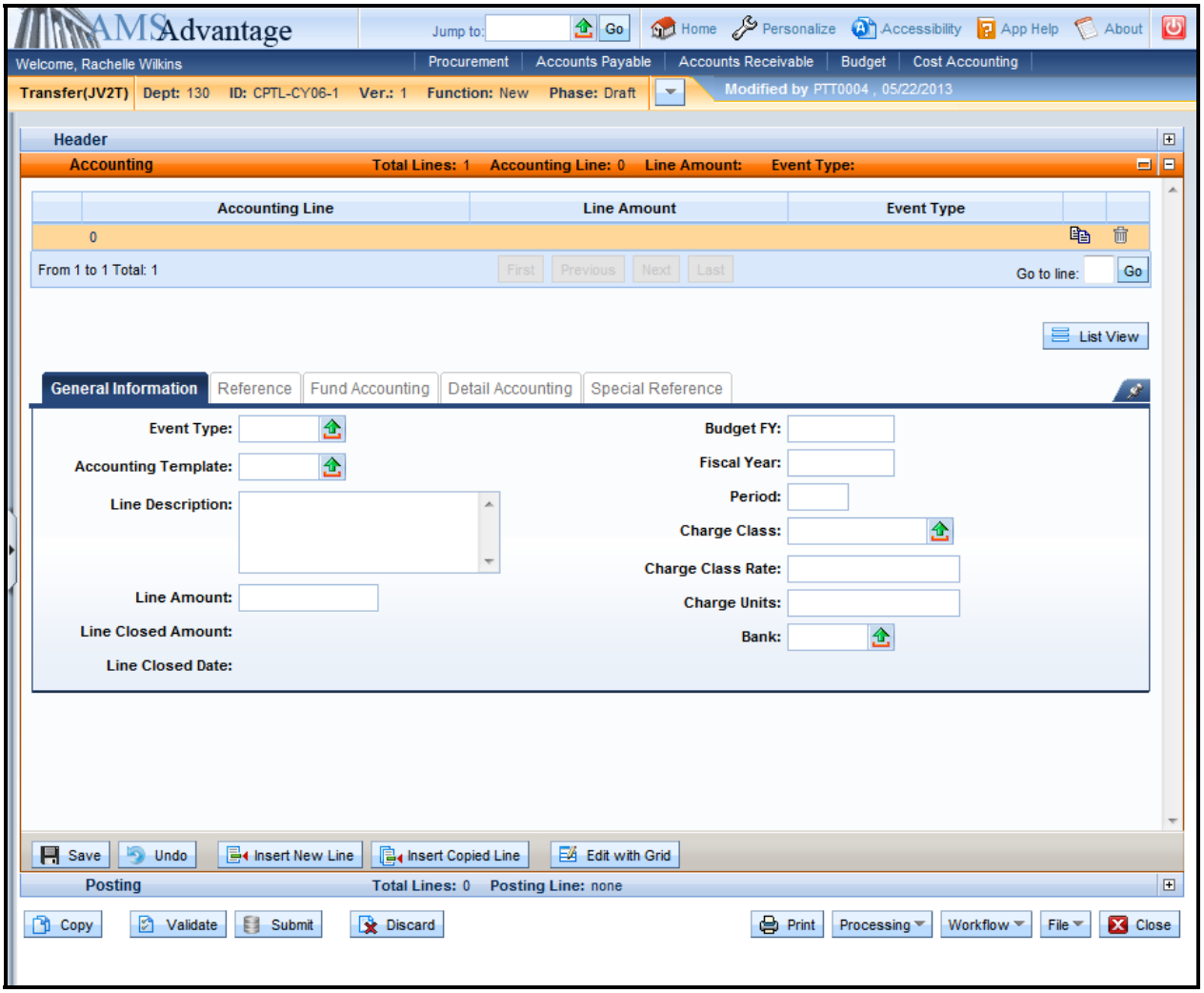
Dept	130
Unit	D130
ID	CPTL-CY06-1

Select Create.

3. This is the Header of the document. Enter “Scanner Replacement” in the **Document Name** field.



4. Select the Accounting accordion. Select the Insert New Line button.

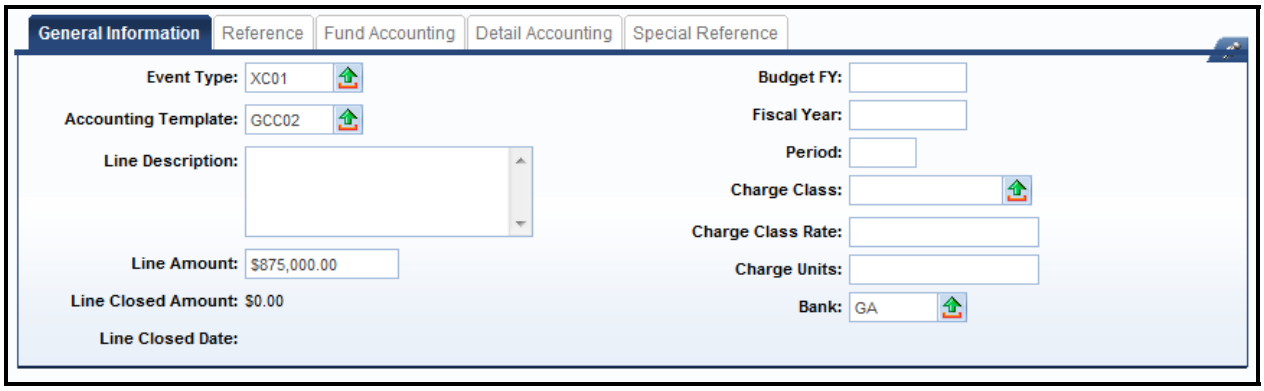


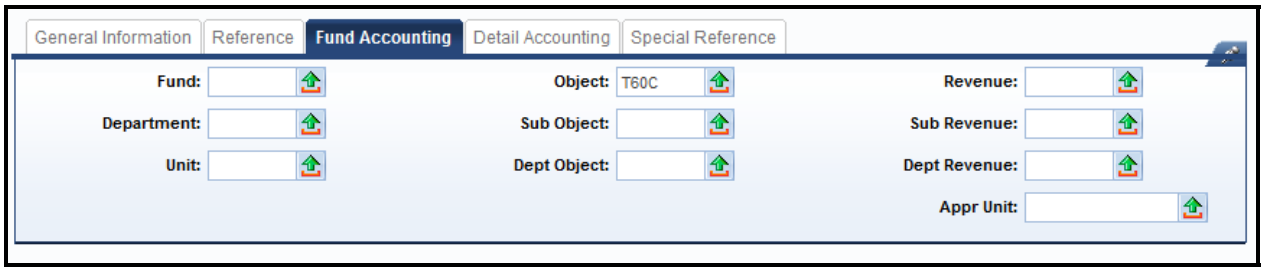
5. Enter the following information in the General Information

Event Type	XC01 – On-Budget Transfer Out
Accounting Template	GCC02 – Accounting Template for Capital Construction Account
Line Description	Leave blank.
Line Amount	875000
Budget FY	Leave blank.
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.

Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

6. Select the Fund Accounting tab. Enter “T60C” in the Object field.

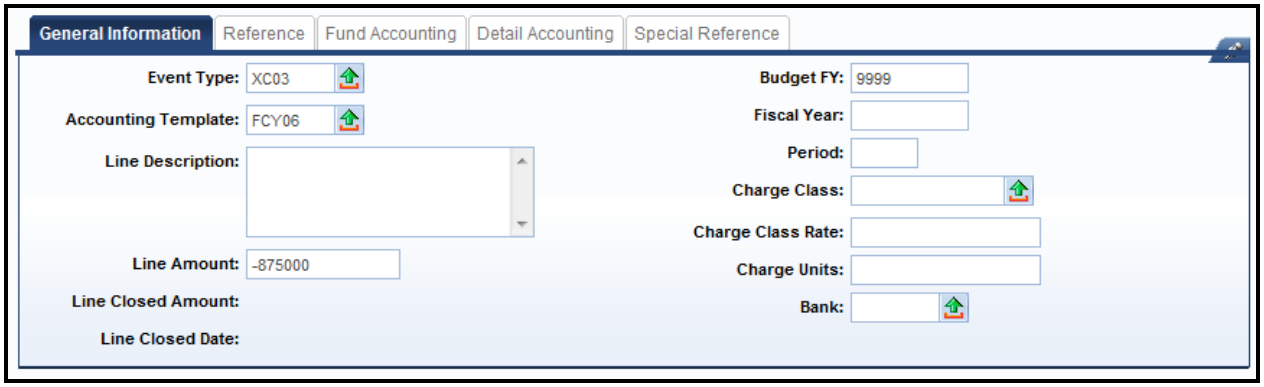


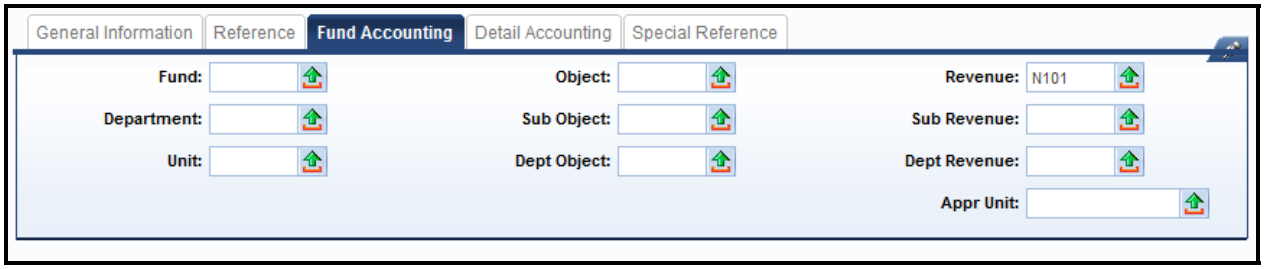


7. Select the Insert New Line button. Enter the following information in the General Information section:

Event Type	XC03 – Transfer In
Accounting Template	FCY06 – Accounting Template for Scanner Replacement Project.
Line Description	Leave blank.
Line Amount	-875000
Budget FY	Enter "**9999**".
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.
Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

8. Select the Fund Accounting tab. Enter "N101" in the Revenue field.





9. Select Validate. The fields from the templates will populate the Fund Accounting and Detailed Accounting sections.

General Information | Reference | **Fund Accounting** | Detail Accounting | Special Reference

Fund:	0100	Object:	T60C	Revenue:	
Department:	765	Sub Object:		Sub Revenue:	
Unit:	OSBD	Dept Object:		Dept Revenue:	
				Appr Unit:	

General Information | Reference | Fund Accounting | **Detail Accounting** | Special Reference

Function:	CC02	Activity:		Reporting:	
Sub Function:		Sub Activity:		Sub Reporting:	
Major Program:		Location:		Task:	
Program:		Sub Location:		Sub Task:	
Program Period:				Task Order:	

General Information | Reference | **Fund Accounting** | Detail Accounting | Special Reference

Fund:	CY06	Object:		Revenue:	N101
Department:	130	Sub Object:		Sub Revenue:	
Unit:	D130	Dept Object:		Dept Revenue:	
				Appr Unit:	CPTL

General Information | Reference | Fund Accounting | **Detail Accounting** | Special Reference

Function:		Activity:		Reporting:	
Sub Function:		Sub Activity:		Sub Reporting:	
Major Program:		Location:		Task:	
Program:		Sub Location:		Sub Task:	
Program Period:				Task Order:	

One of the accounting lines is for a department outside of your security settings. Because of this, you will receive the following error. This error is expected and will be corrected by OSBD. If you have any other errors, they will need to be corrected before submitting the SAS-5 Capital Project form. For this example, you will not be able to submit the document because of the error.

Severity	Component	Line Number	Override	Message	Description
Error	CH_DOC_ACTG	ACTG Line 1	---	Values in the organization fields are not authorized for the current user.	

Exercise 5 – Complete Transfer (JV2T)

Scenario

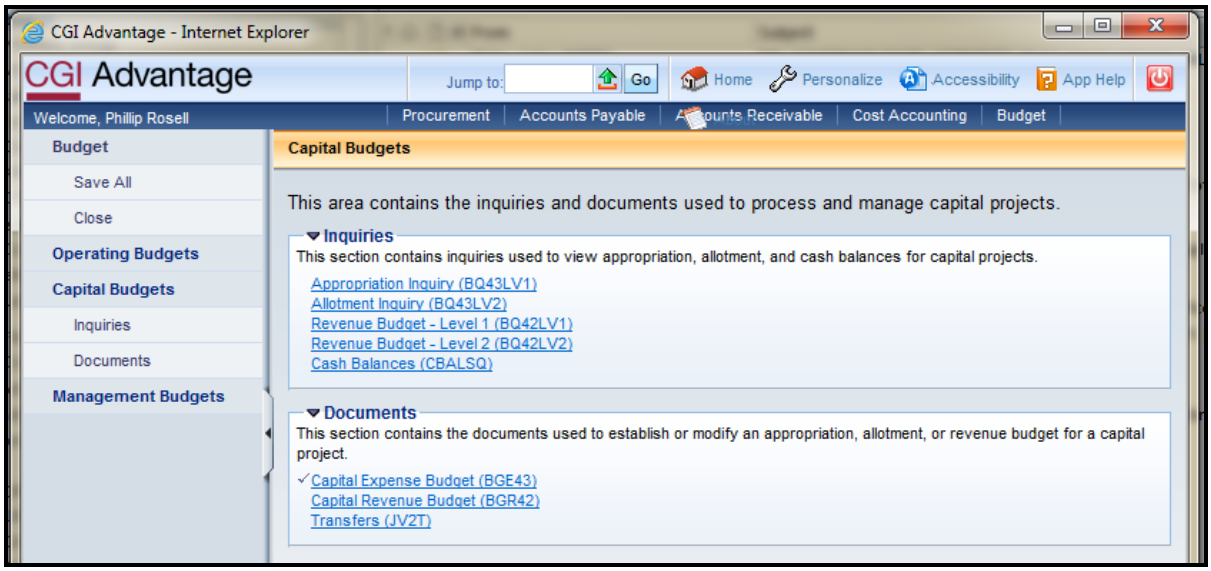
Your agency has a Maintenance Pool that will be used to perform Roof Repair. The cost of the Roof Repair is $76,000. The funding for the Maintenance Pool is from Investment Income.

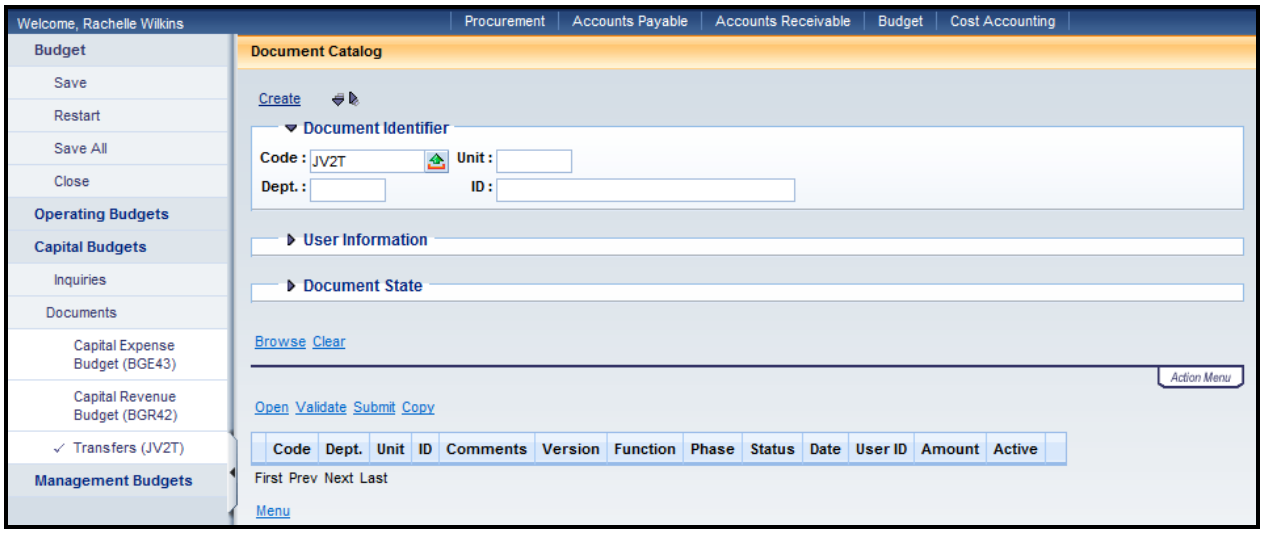
Task Overview

Complete the Transfer document to transfer the Cash from the Maintenance Pool to the Roof Repair project.

Procedures

1. From the Budget Workspace select Transfers (JV2T) from the Capital Budgets – Documents section. On the Document Catalog screen select Create.

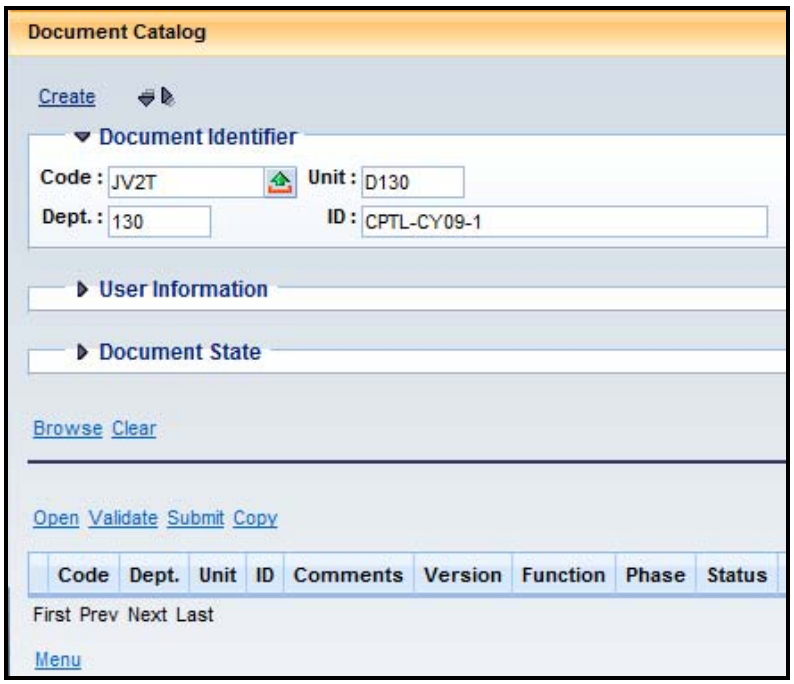




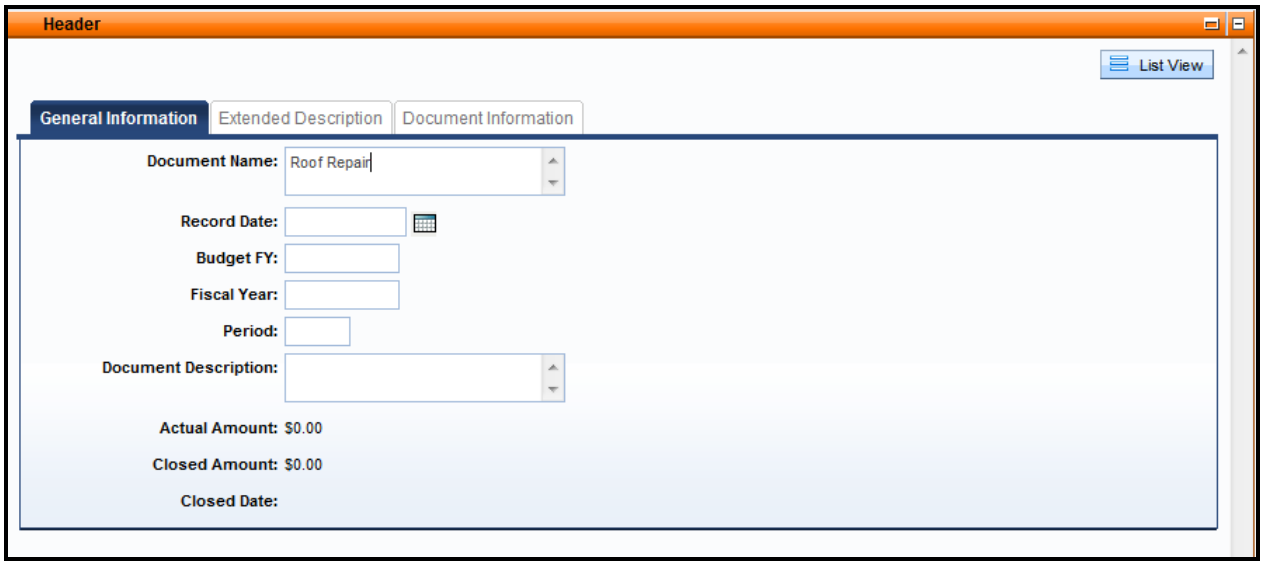
2. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter ID Fund from Student Card-1 **Example: CPTL-CY09-1**

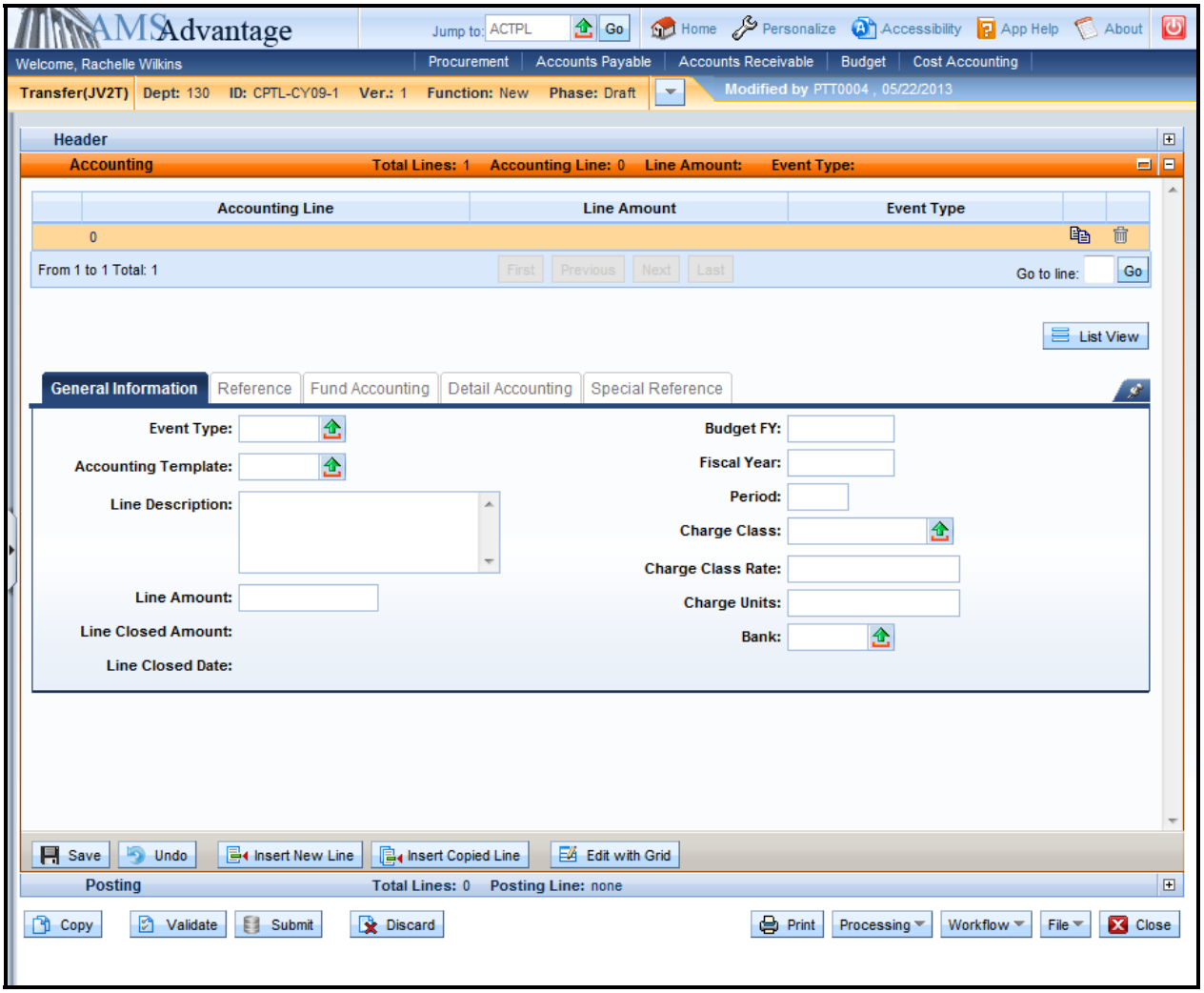
Select Create.



3. This is the Header of the document. Enter “Roof Repair” in the **Document Name** field.



4. Select the Accounting accordion. Select the Insert New Line button.



5. Enter the following information in the General Information

Event Type	XC02 – Off-Budget Transfer Out
Accounting Template	Enter Accounting Template Transfer Out from Student Card
Line Description	Leave blank.
Line Amount	76000
Budget FY	Enter "**9999**"
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.

Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

6. Select the Fund Accounting tab. Enter "T879" in the Object field.
7. Select the Insert New Line button. Enter the following information on the General Information tab:

Event Type	XC03 – Transfer In
Accounting Template	Enter Accounting Template Transfer In from Student Card
Line Description	Leave blank.
Line Amount	-76000
Budget FY	Enter "**9999**"
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.
Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

8. Select the Fund Accounting tab. Enter "N879" in the Revenue field.
9. Select Validate. The fields from the templates will populate the Fund Accounting and Detailed Accounting tabs. The document should Validate Successfully.
10. Select Submit.

This page intentionally left blank.

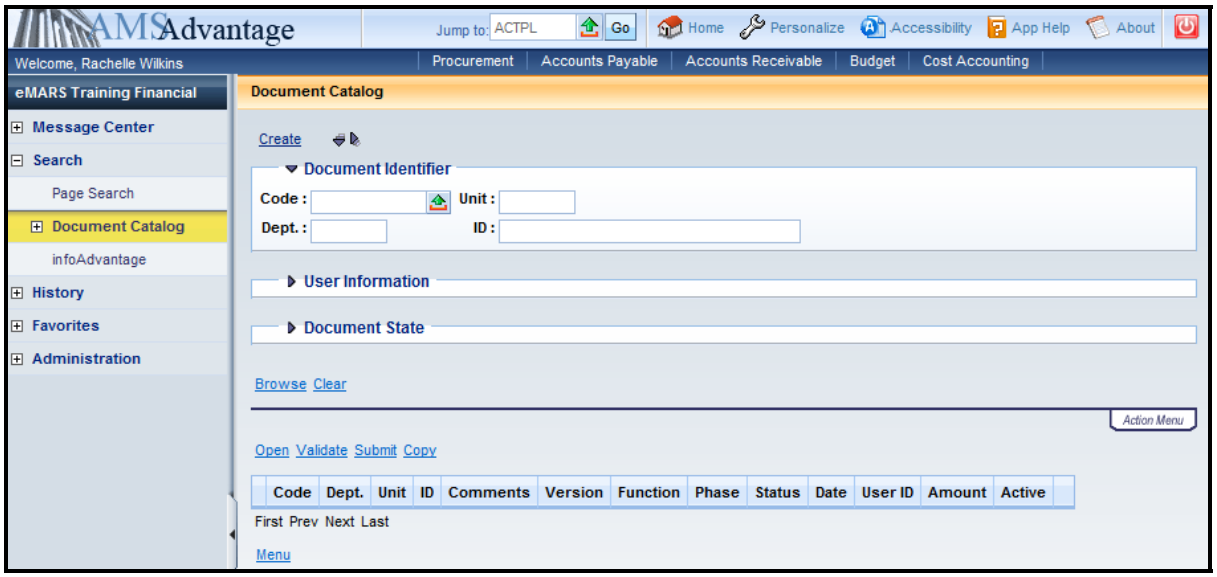
9 – Inquiry Screens

How will you know when your SAS-5, Capital Project, form has been processed? There are two ways:

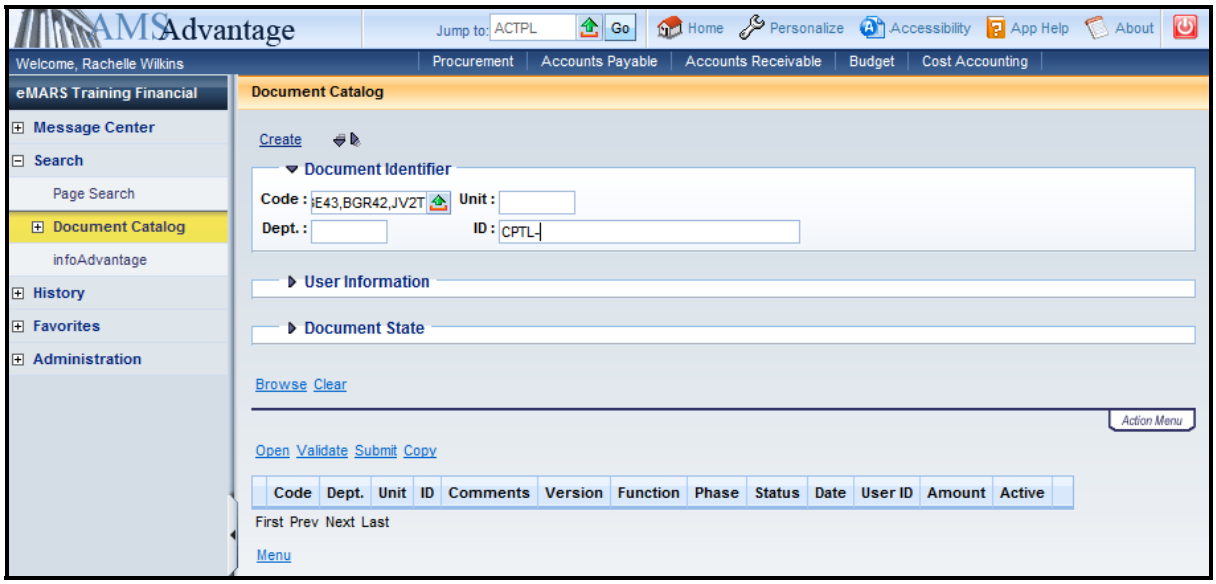
- Create a Favorite to the Document Catalog
- Use the Capital Budget Inquiry screens

eMARS has functionality to save pages as favorites for easy reference. Favorites are covered in the Intro to eMARS course. Using this functionality we can save the document catalog page with pre-populated information as a favorite by performing the following steps:

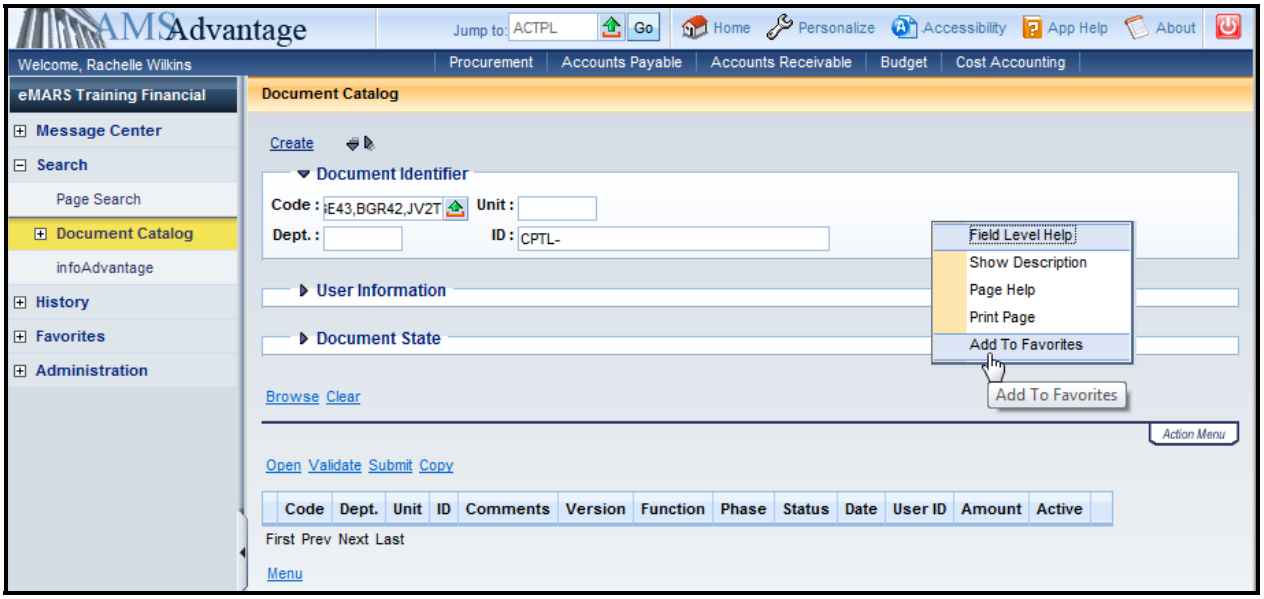
1. Click **Document Catalog** from the secondary navigation panel.



2. In the **Code** field, enter “BGE43, BGR42, JV2T” and in the **ID** field enter “CPTL-“

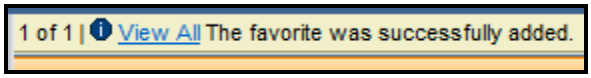


3. Right click on the page and select **Add to Favorites** from the new menu displayed.

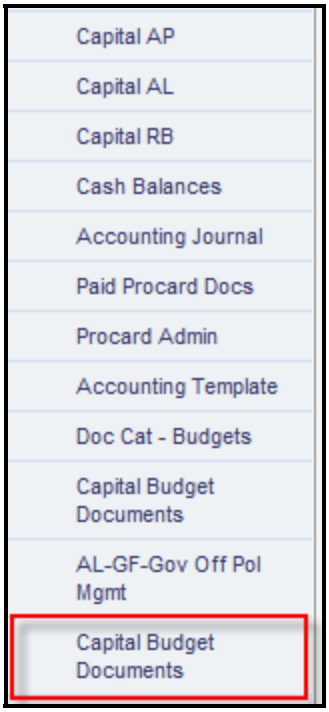


4. Enter a name to assign to the favorite – for example “Capital Budget Documents”.

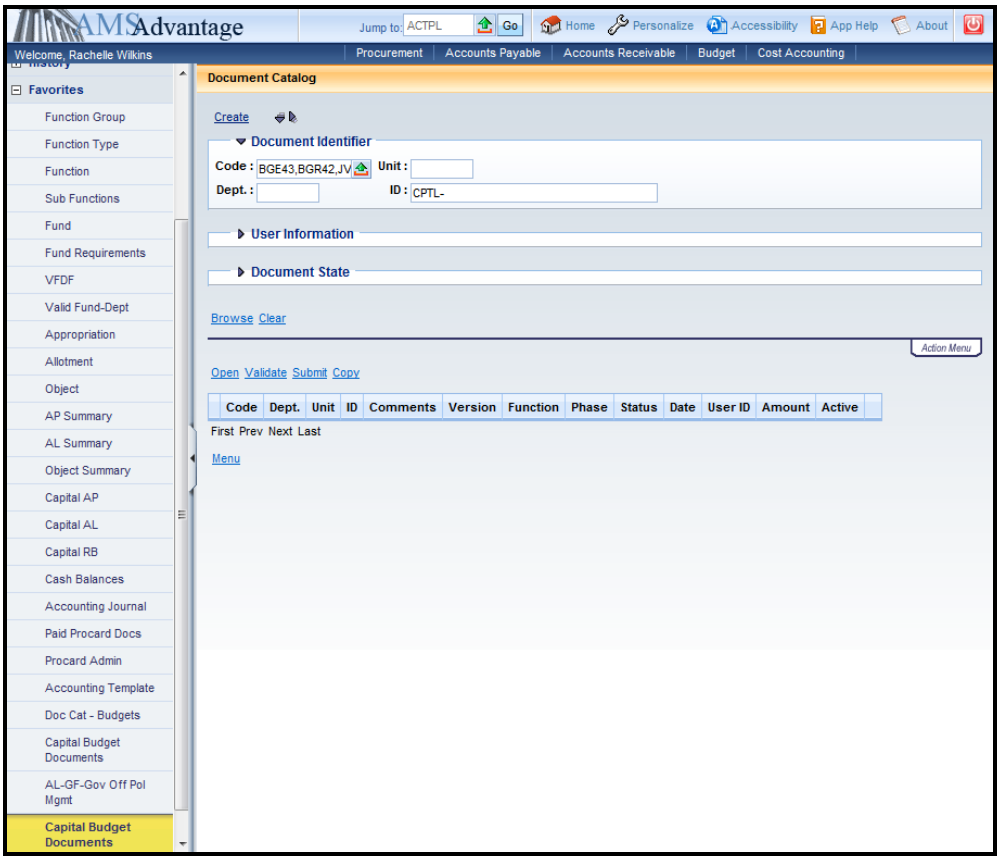
5. Click **OK**. A message displays indicating the favorite was added.



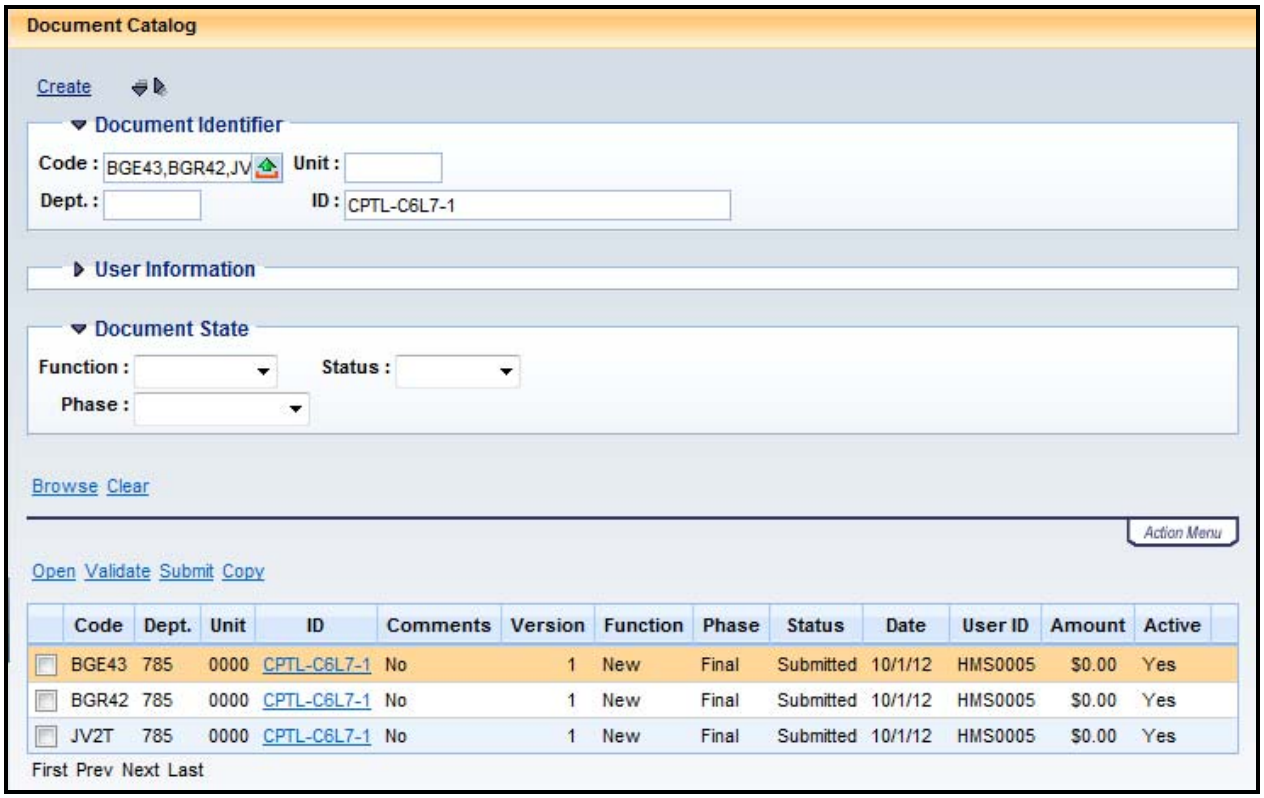
6. Click **Favorites** in the secondary navigation panel to see the entry you just created.



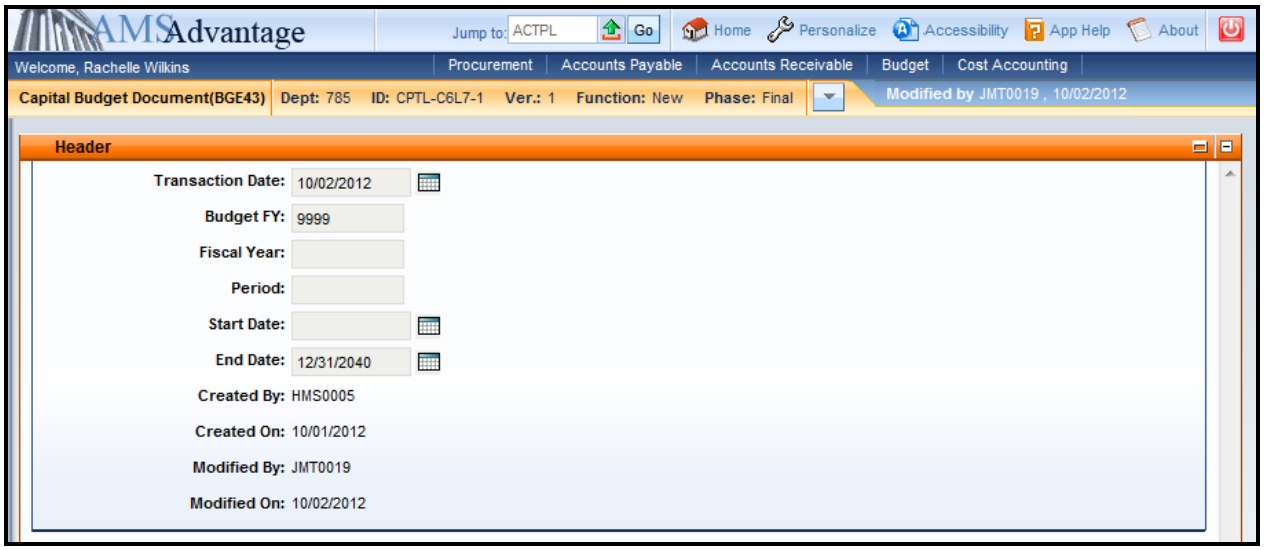
7. Select this entry to open the document catalog page with the information pre-populated.



8. In the **ID** field after the "CPTL-", enter the fund and sequential number for the documents in question (i.e. CPTL-CS89-1).
9. Select the **Browse** link or hit the <Enter> key.



10. The documents will be displayed. The **Phase** column will display "Final" when the documents have been processed. If user's need to see the date the documents were processed, open the document and the "Modified On" date shown on the Header is the date the document was processed.

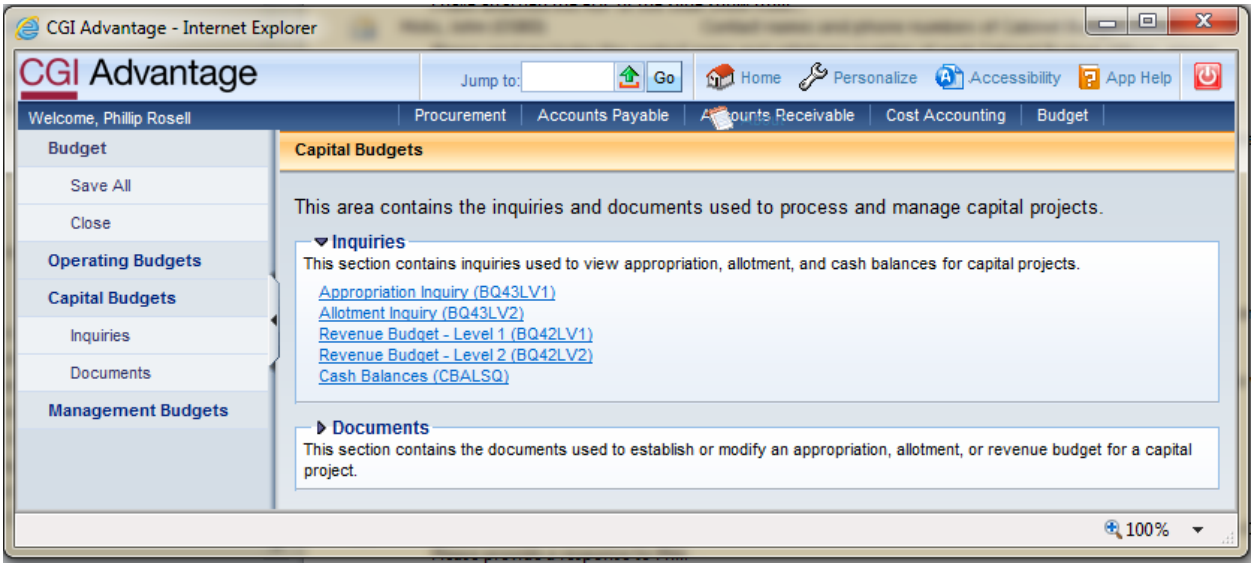


There are four Capital Budget inquiry screens available in eMARS to break down the budget balances and look at the individual transactions that make up the budget balances. They are:

- Appropriation Inquiry (BQ43LV1)
- Allotment Inquiry (BQ43LV2)
- Revenue Budget – Level 1 (BQ42LV1)
- Revenue Budget – Level 2 (BQ42LV2)

In addition to the inquiry screens, there is a Cash Balance (CBALSQ) inquiry screen which is used to establish and track cash balances.

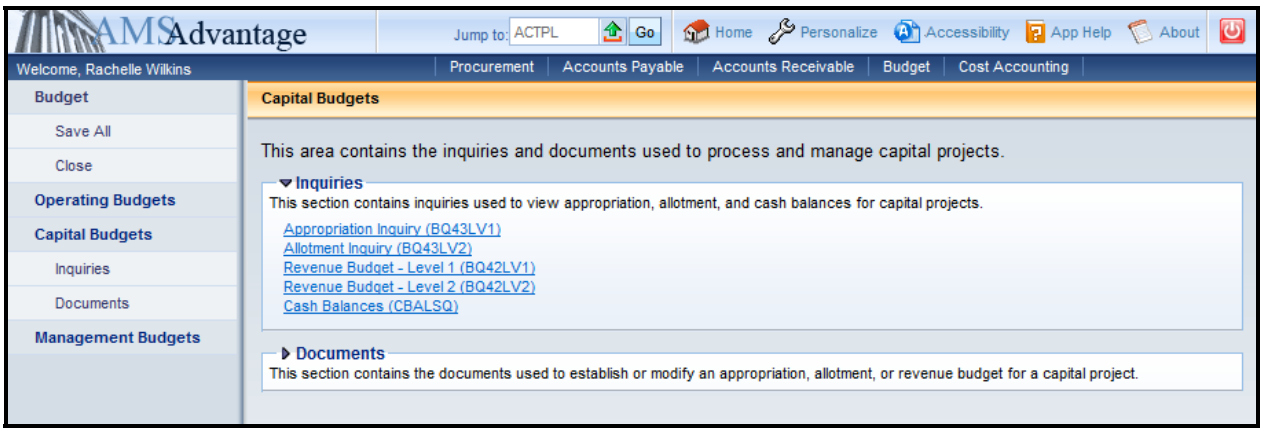
These inquiry screens can be accessed from the Budget Workspace under Capital Budgets.



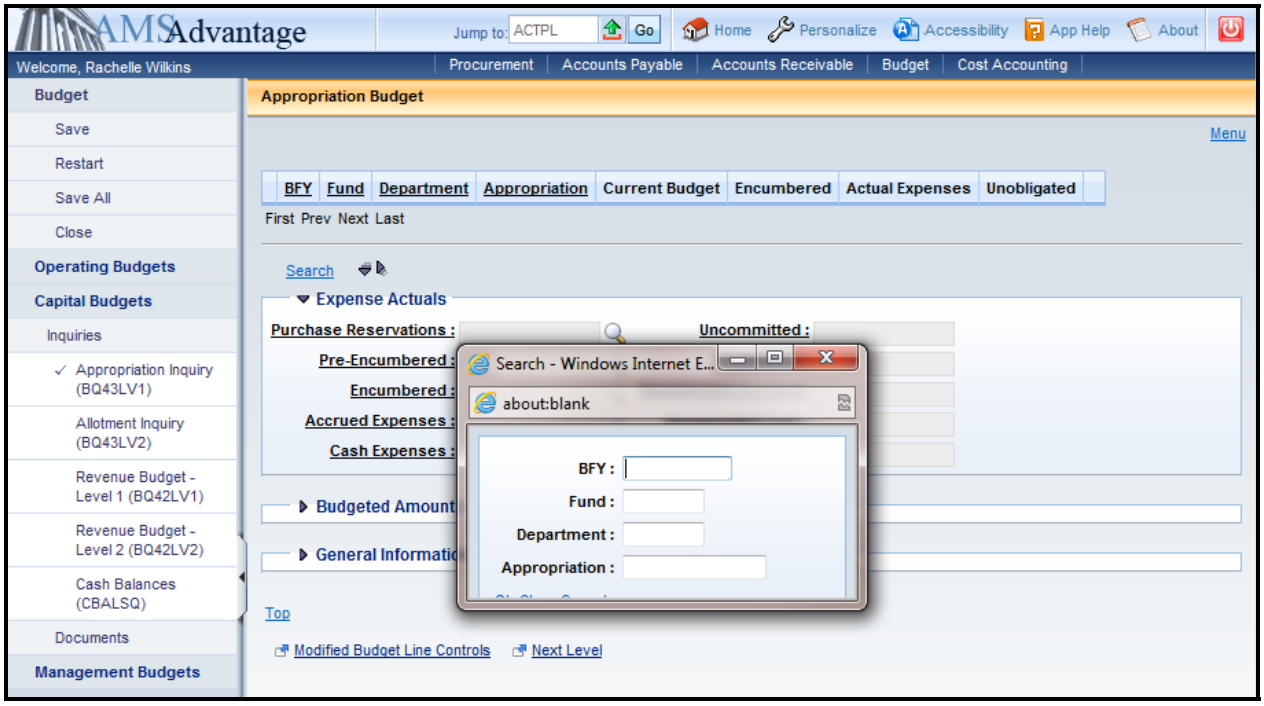
Appropriation Inquiry

The Appropriation Inquiry page provides information for Capital Project Appropriation balances.

1. On the Budget Workspace, select Capital Budgets from the secondary navigation panel.



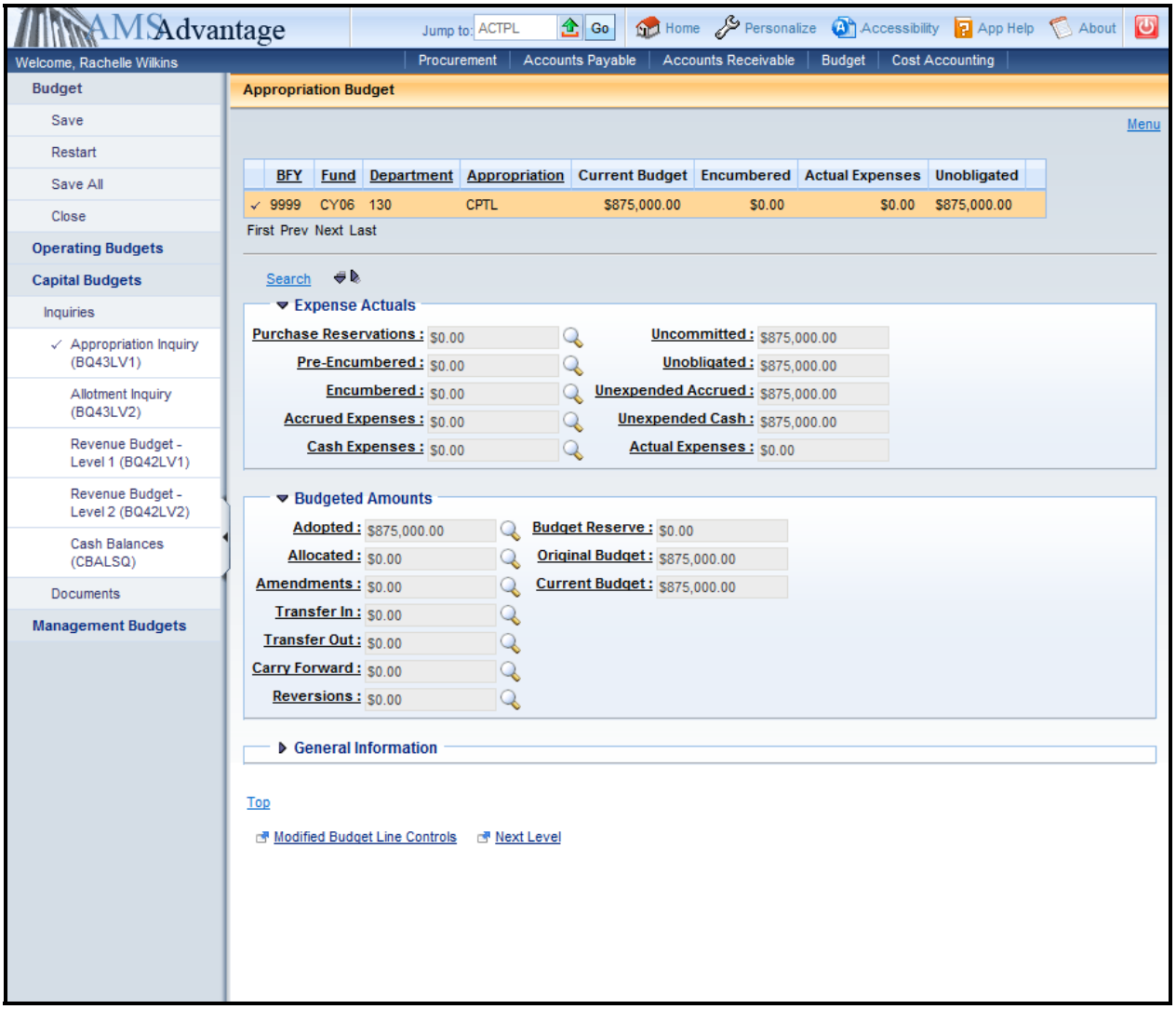
2. Select the Appropriation Inquiry (BQ43LV1) link.



3. The Search popup box will appear that will allow you to define the search criteria. The following table defines the fields in the Search box:

BFY	The Budget Fiscal Year for all Capital Projects is "**9999**". You can enter the "**9999**" or leave this field blank.
Fund	The fund assigned to the Capital Project.
Department	The department associated with the Capital Project.
Appropriation	The Appropriation assigned to all Capital Projects is "CPTL". You can enter the "CPTL" or leave this field blank.

Select Ok.



4. The following tables defines some of the key fields on the Appropriation Inquiry page:

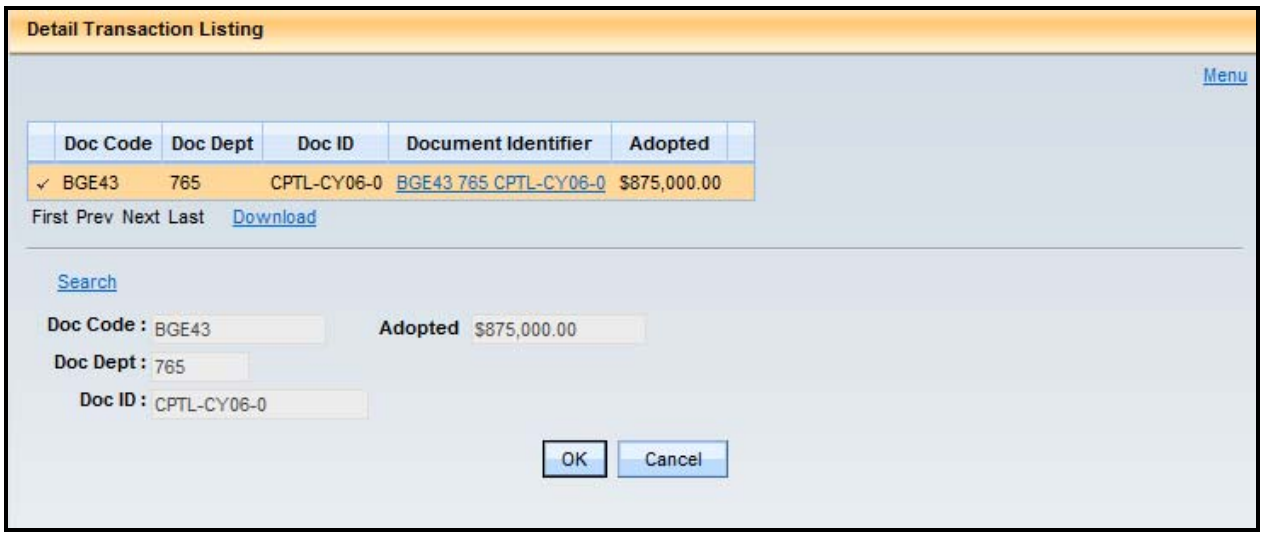
Budget Actuals

Encumbered	Money set aside in anticipation of a future expenditure.
Accrued Expenses	Expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
Cash Expenses	Expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
Unobligated	Current Budget – Encumbered – Accrued Expenses – Cash Expenses
Unexpended Cash	Current Budget – Cash Expenses
Actual Expenses	Accrued Expenses + Cash Expenses

Budgeted Amounts

Adopted	Budget Bill Capital Projects
Amendments	Other Capital Projects
Original	Same as Adopted
Current Budget	Adopted + Amendments

5. The magnifying glass next to some of the fields will provide a drill down to the documents that make up the amount in the field. This can be a useful tool when troubleshooting issues and to determine when documents have posted. There is also a download feature available which will download the list of documents to Excel.



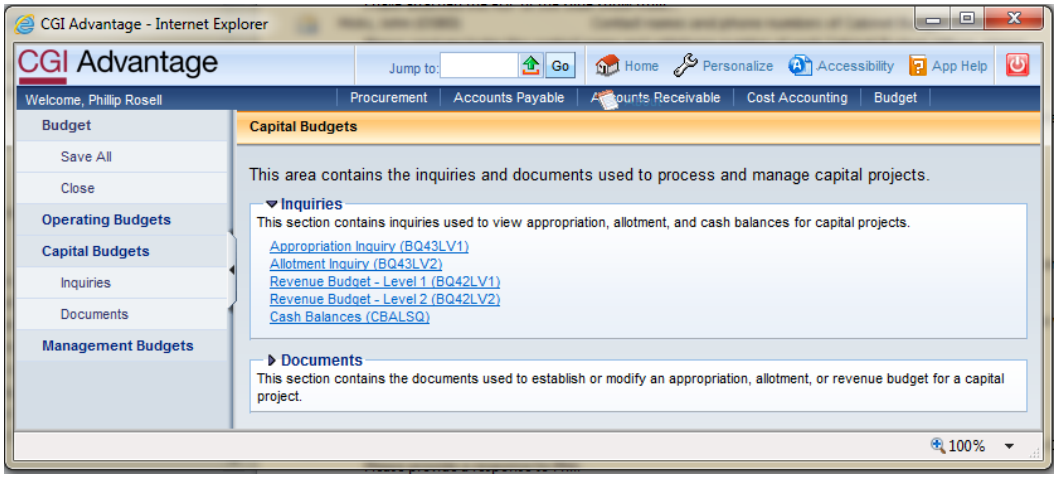
	A	B	C	D	E	F
1	Budget Inquiry Report					
2						
3	Document Code	Document Department Code	Document ID	Adopted	Concat Key	Table Last Date
4	BGE43	765	CPTL-CY06-0	875,000.00	9999^CY06^130^CPTL^-^-^BGE43^765^CPTL-CY06-0	5/21/2013 21:44:47
5						
6						

6. The Next Level link at the bottom of the screen will display the Allotment Inquiry screen for the selected Appropriation.

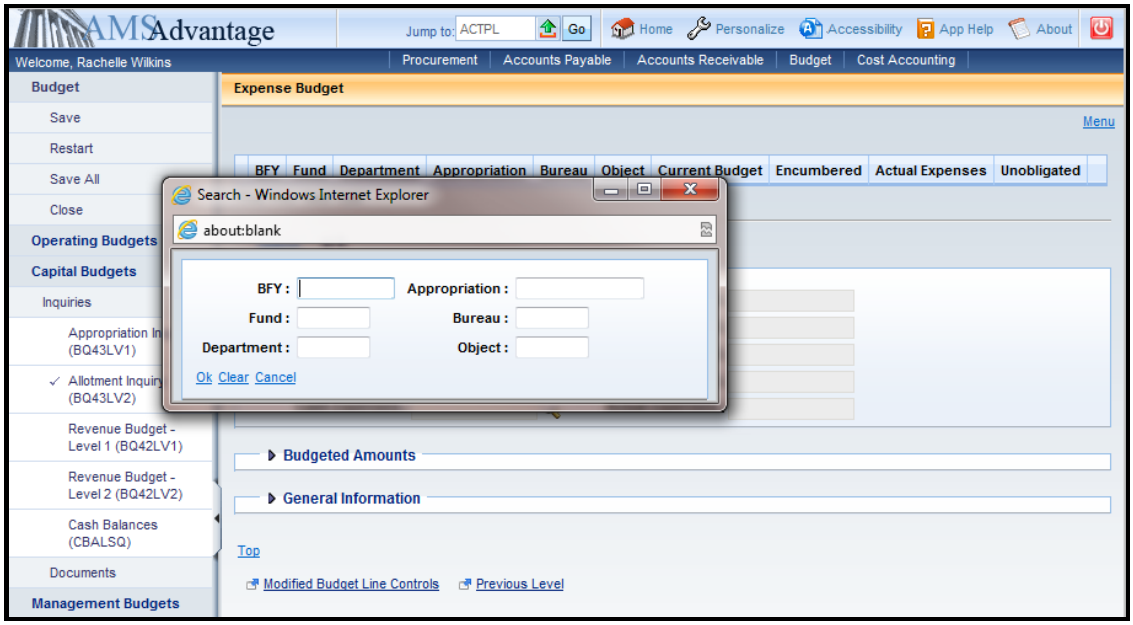
Allotment Inquiry

The Allotment Inquiry page provides information for Allotment balances.

1. On the Budget Workspace, select Capital Budgets from the secondary navigation panel.



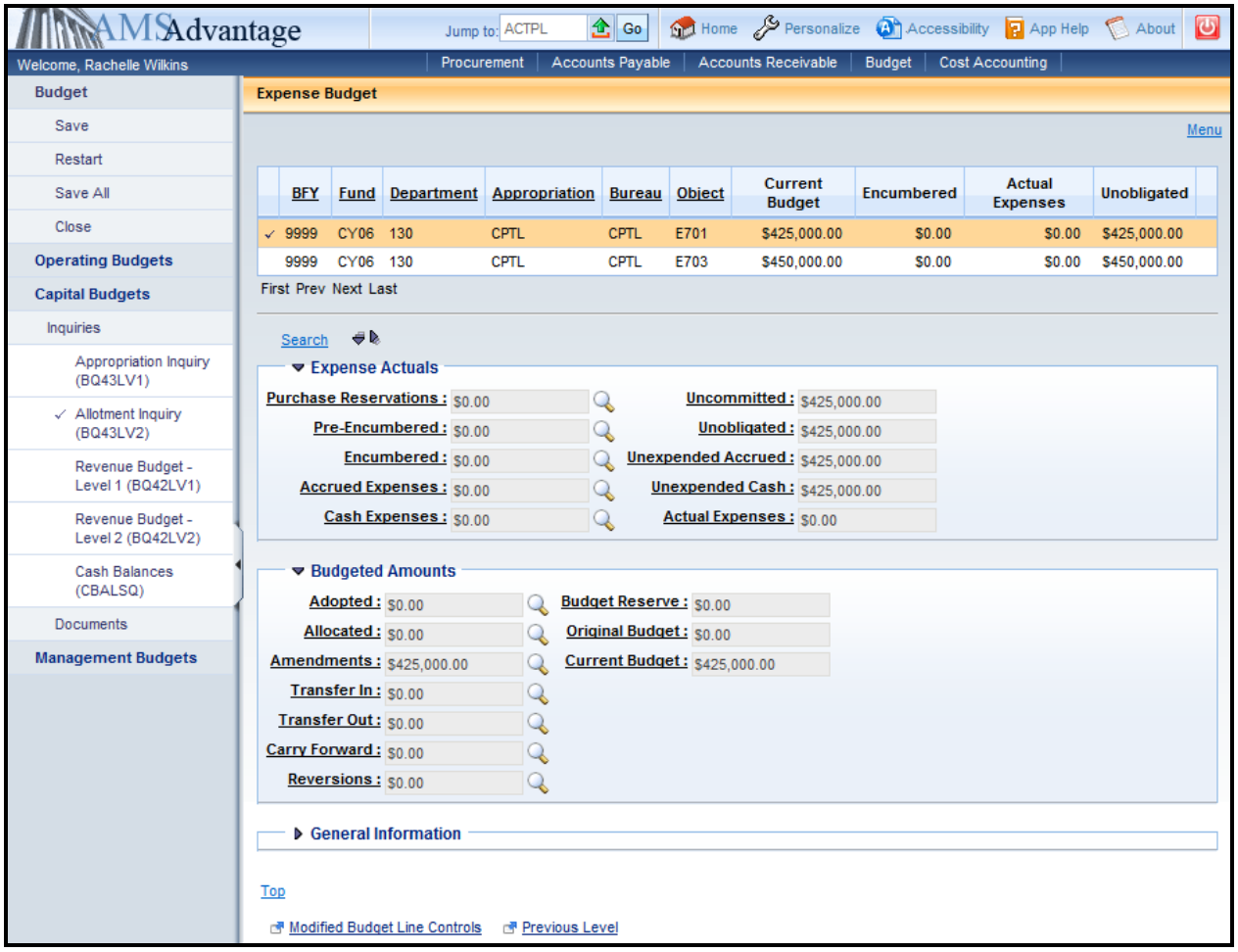
2. Select the Allotment Inquiry (BQ43LV2) link.



3. The Search popup box will appear that will allow you to define the search criteria. The following table defines the fields in the Search box:

BFY	The Budget Fiscal Year for all Capital Projects is "**9999**". You can enter the "**9999**" or leave this field blank.
Fund	The fund assigned to the Capital Project.
Department	The department associated with the Capital Project.
Appropriation	The Appropriation assigned to all Capital Projects is "CPTL". You can enter the "CPTL" or leave this field blank.
Bureau	The Bureau assigned to all Capital Projects is "CPTL". You can enter the "CPTL" or leave this field blank.
Object	Defines the object of expenditure.

Select Ok.



4. The following tables defines some of the key fields on the Allotment Inquiry page:

Budget Actuals

Encumbered	Money set aside in anticipation of a future expenditure.
Accrued Expenses	Expenditures where the payment has been authorized but payment has not been submitted to the vendor. (The payment request document has been completed but the check/EFT has not been generated.)
Cash Expenses	Expenditures where the payment has been authorized and submitted to the vendor. (The payment request document has been completed and the check/EFT has been generated.)
Unobligated	Current Budget – Encumbered – Accrued Expenses – Cash Expenses
Unexpended Cash	Current Budget – Cash Expenses
Actual Expenses	Accrued Expenses + Cash Expenses

Budgeted Amounts

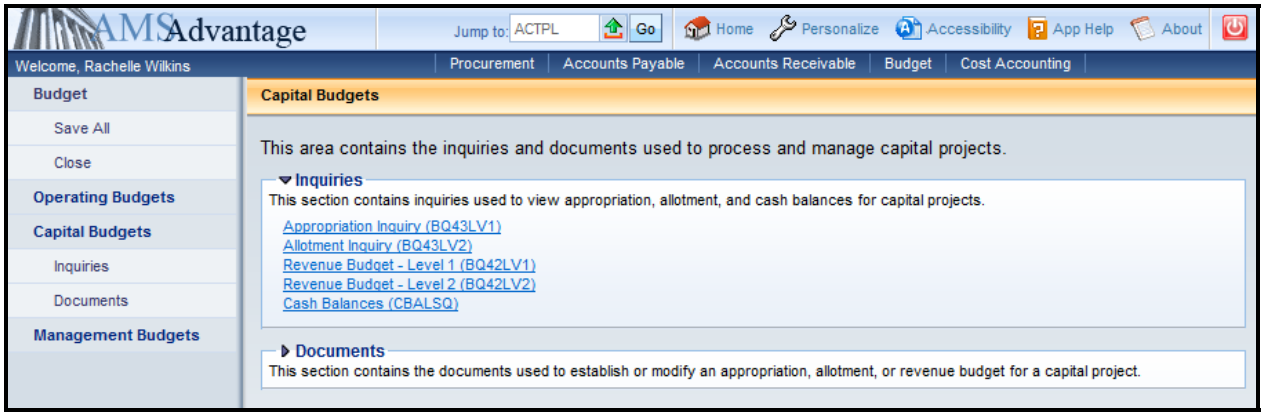
Amendments	All Allotment amounts will be defined as Amendments
Current Budget	Adopted + Amendments

5. The magnifying glass next to some of the fields will provide a drill down to the documents that make up the amount in the field. This can be a useful tool when troubleshooting issues and to determine when documents have posted. There is also a download feature available which will download the list of documents to Excel.
6. The Previous Level link at the bottom of the screen will display the Appropriation Inquiry screen for the selected Allotment.

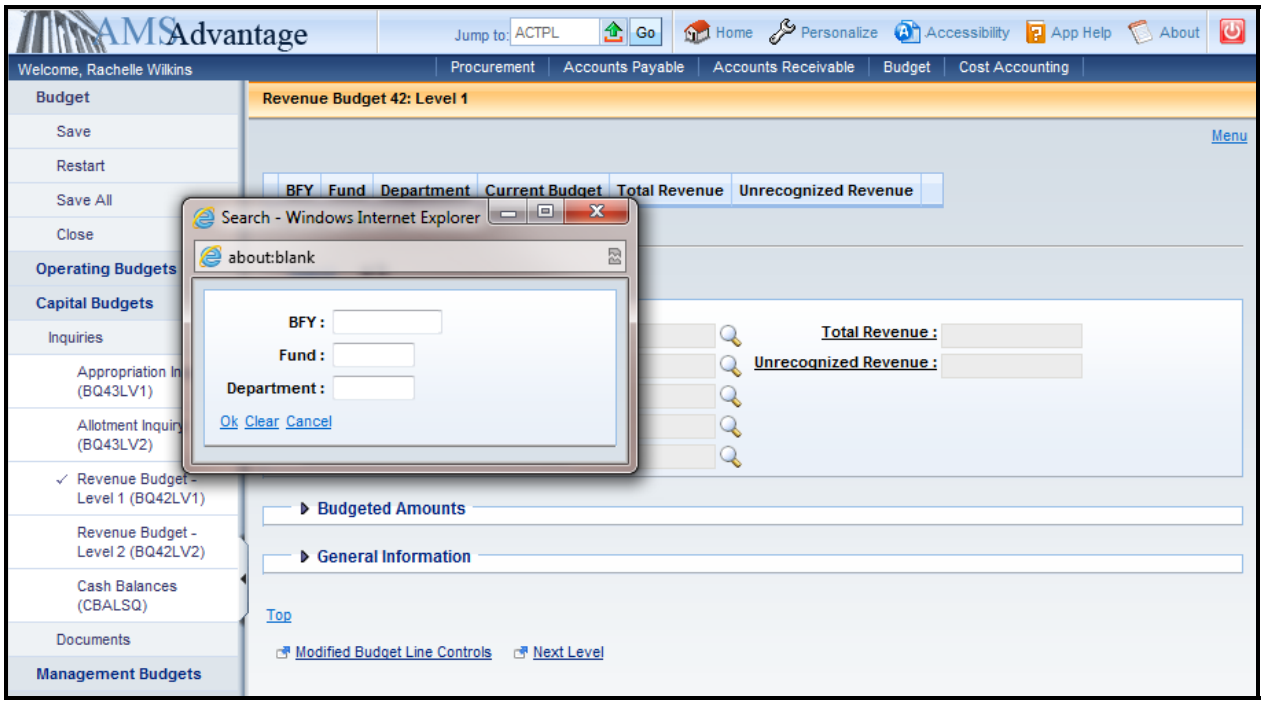
Revenue Budget – Level 1

The Revenue Budget – Level 1 Inquiry page provides information on the total funding for a Capital Project.

1. On the Budget Workspace, select Capital Budgets from the secondary navigation panel.



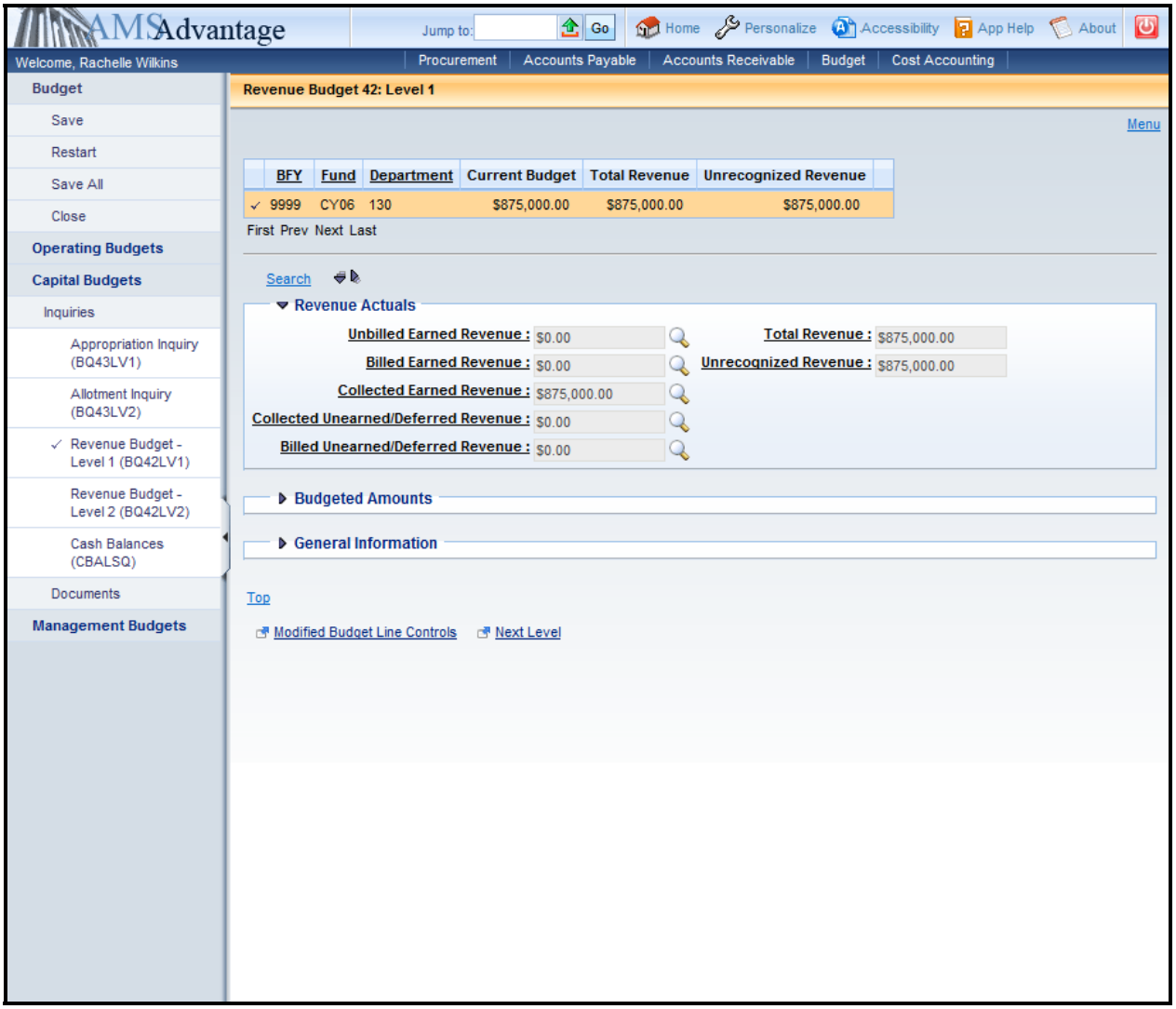
2. Select Revenue Budget – Level 1 link.



3. The Search popup box will appear that will allow you to define the search criteria. The following table defines the fields in the Search box:

BFY	The Budget Fiscal Year for all Capital Projects is "**9999**". You can enter the "**9999**" or leave this field blank.
Fund	The fund assigned to the Capital Project.
Department	The department associated with the Capital Project.

Select Ok.



4. The following tables defines some of the key fields on the Allotment Inquiry page:

Revenue Actuals

Billed Earned Revenue	Revenue that has been billed (Project Billing) but not received
Collected Earned Revenue	Revenue that has been received
Total Revenue	Billed Earned Revenue + Collected Earned Revenue

Budgeted Amounts

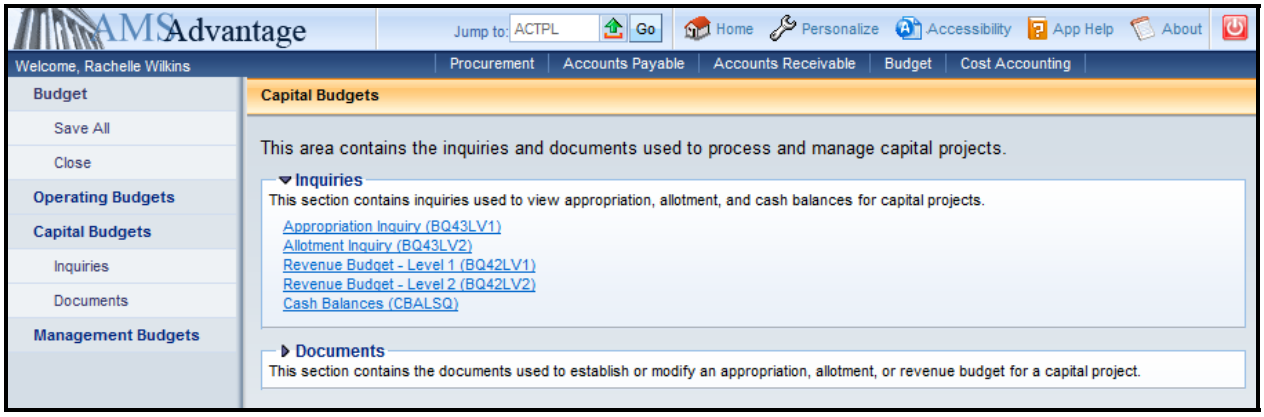
Adopted	Original Budgeted Funding for the Capital Project
Amendments	All modifications to the budgeted funding for the Capital Project
Current Budget	Adopted + Amendments

5. The magnifying glass next to some of the fields will provide a drill down to the documents that make up the amount in the field. This can be a useful tool when troubleshooting issues and to determine when documents have posted. There is also a download feature available which will download the list of documents to Excel.
6. The Next Level link at the bottom of the screen will display the detailed Budgeted Funding for the selected Capital Project.

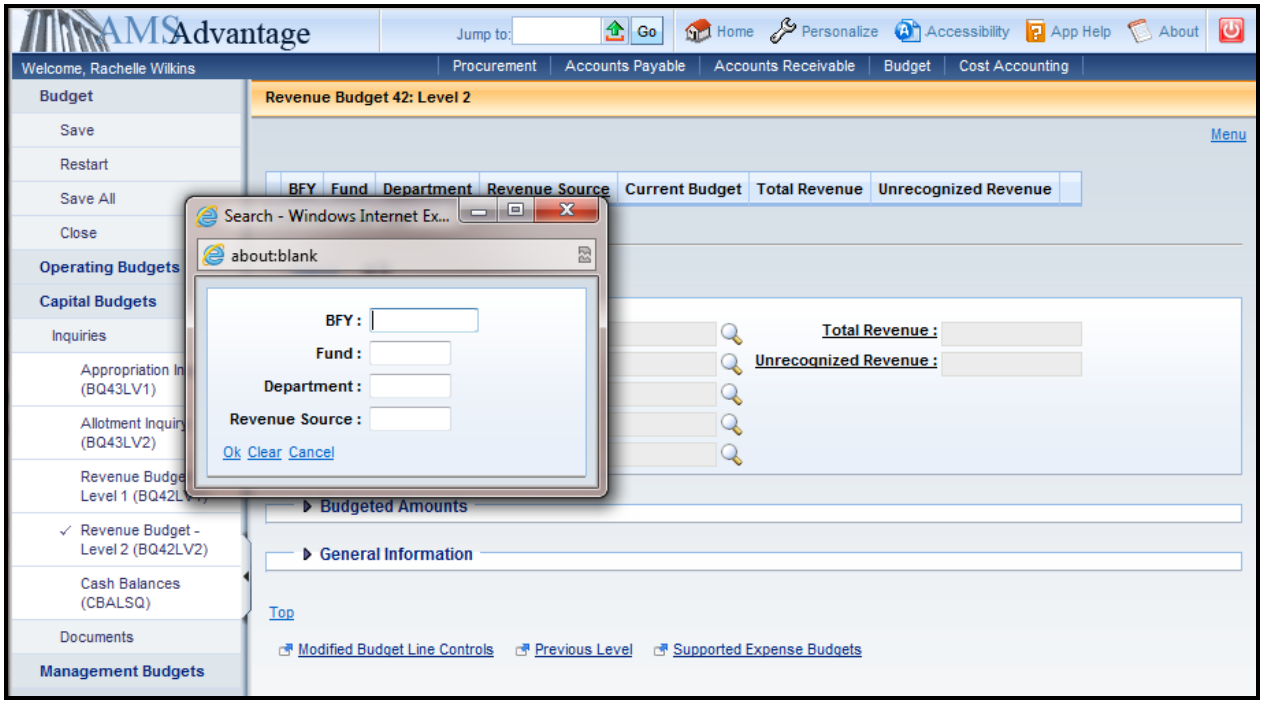
Revenue Budget – Level 2

The Revenue Budget – Level 2 Inquiry page provides information on the detail funding for a Capital Project.

1. On the Budget Workspace, select Capital Budgets from the secondary navigation panel.



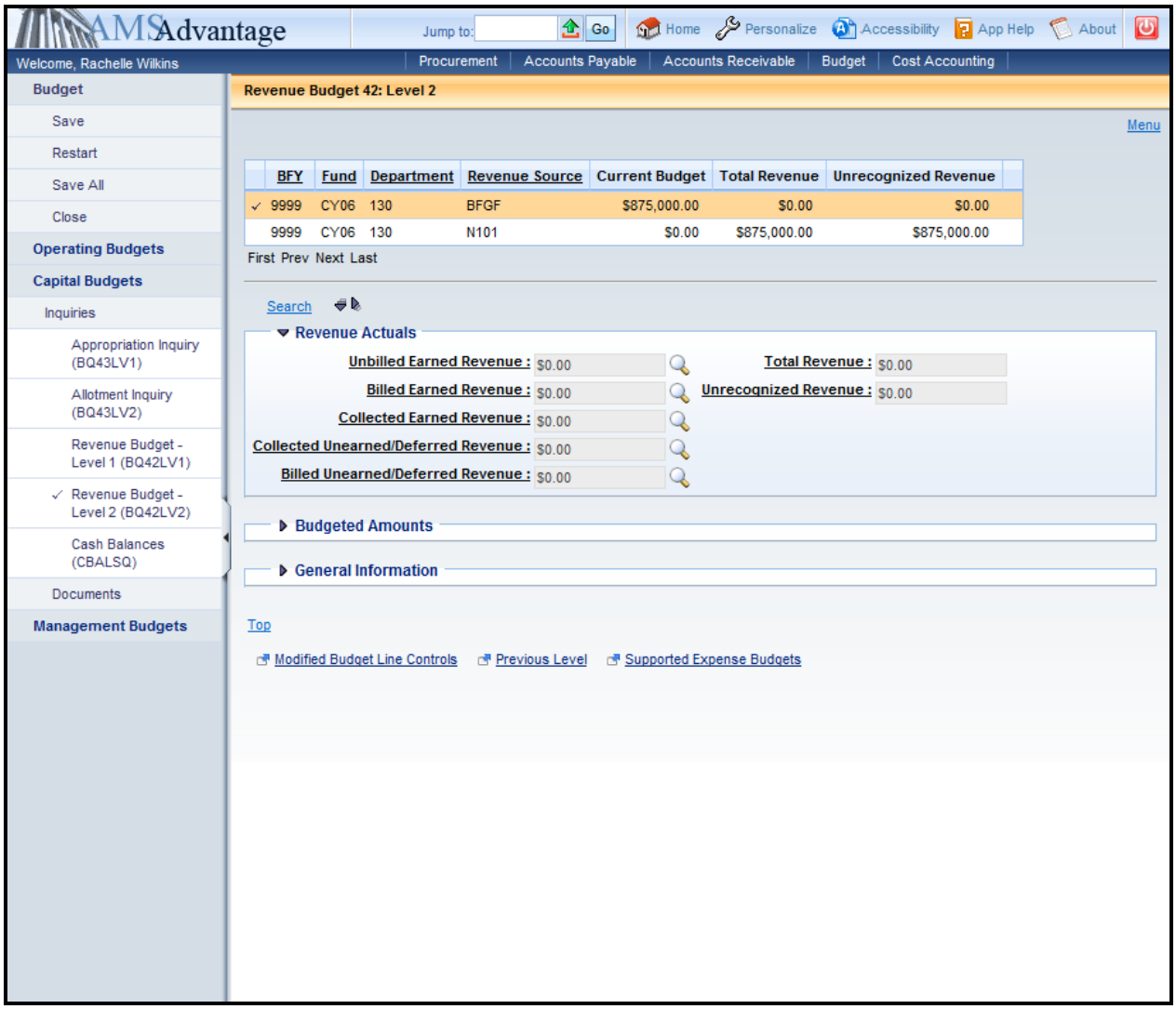
2. Select the Revenue Budget – Level 2 link.



3. The Search popup box will appear that will allow you to define the search criteria. The following table defines the fields in the Search box:

BFY	The Budget Fiscal Year for all Capital Projects is "**9999**". You can enter the "**9999**" or leave this field blank.
Fund	The fund assigned to the Capital Project.
Department	The department associated with the Capital Project.
Revenue Source	Defines the source of the revenue.

Select Ok.



4. The following tables defines some of the key fields on the Allotment Inquiry page:

Revenue Actuals

Billed Earned Revenue	Revenue that has been billed (Project Billing) but not received
Collected Earned Revenue	Revenue that has been received
Total Revenue	Billed Earned Revenue + Collected Earned Revenue

Budgeted Amounts

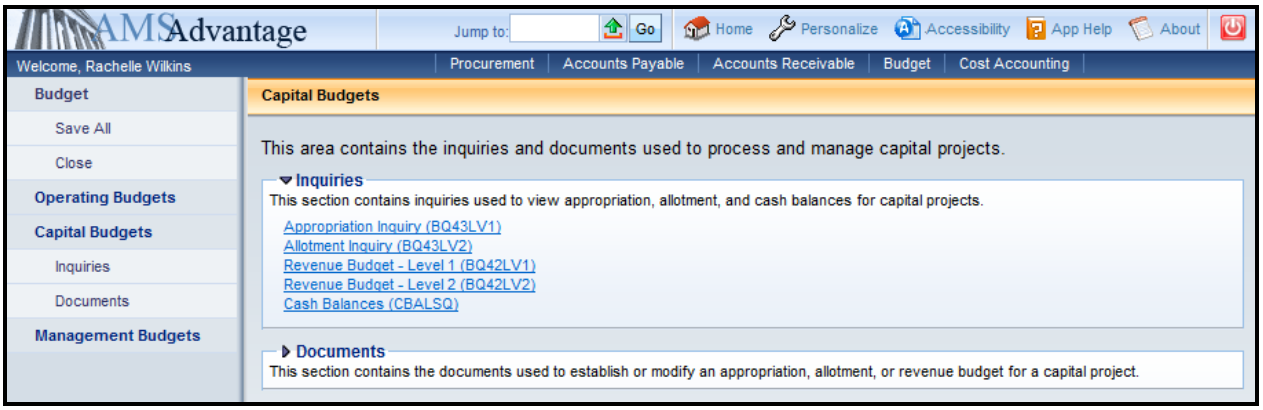
Adopted	Original Budgeted Funding for the Capital Project
Amendments	All modifications to the budgeted funding for the Capital Project
Current Budget	Adopted + Amendments

5. The magnifying glass next to some of the fields will provide a drill down to the documents that make up the amount in the field. This can be a useful tool when troubleshooting issues and to determine when documents have posted. There is also a download feature available which will download the list of documents to Excel.
6. The Previous Level link at the bottom of the screen will display the summarized Budgeted Funding for the selected Capital Project.

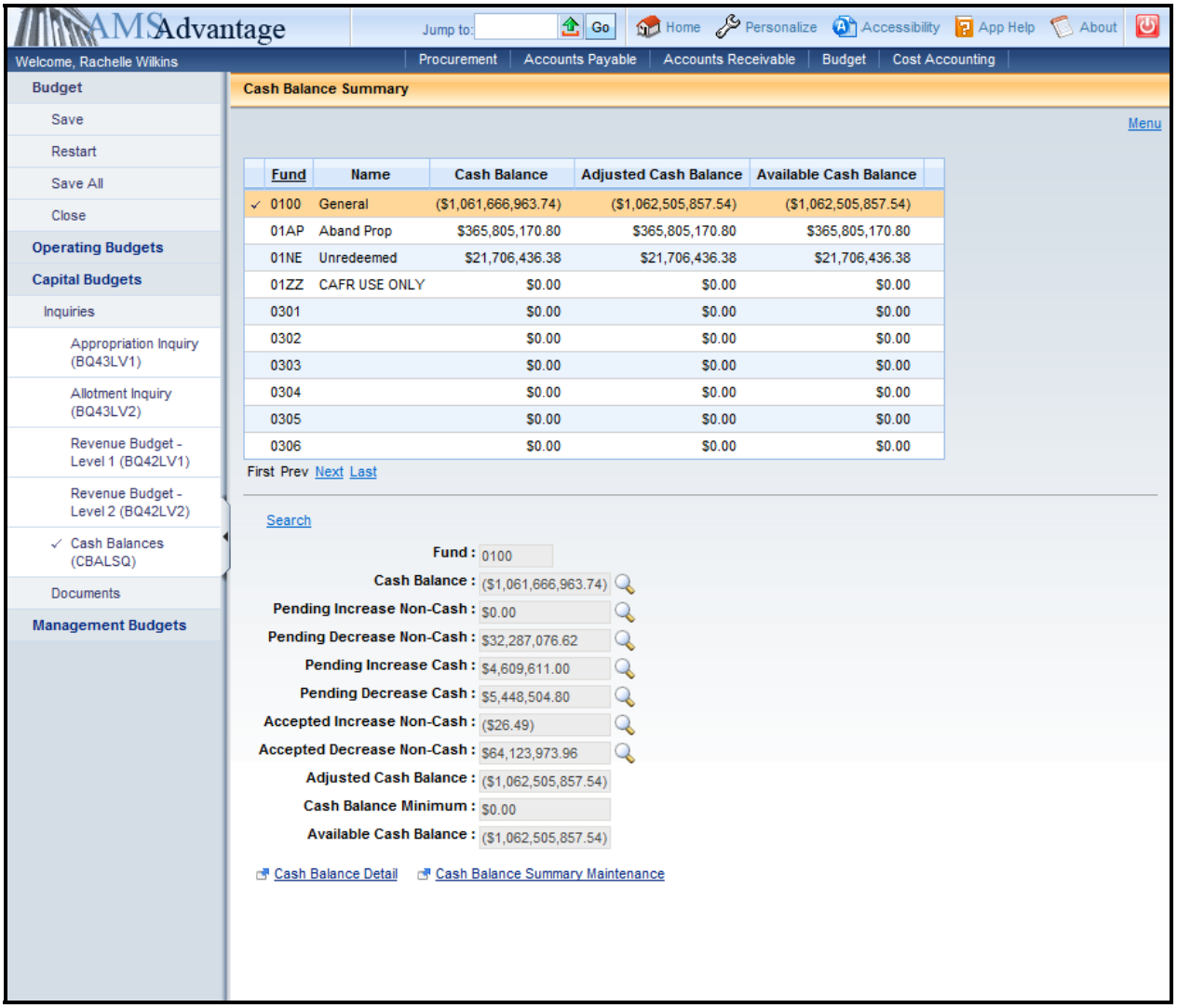
Cash Balances

The Cash Balance Summary (CBALSQ) page will display the available cash balance for a fund (Capital Project).

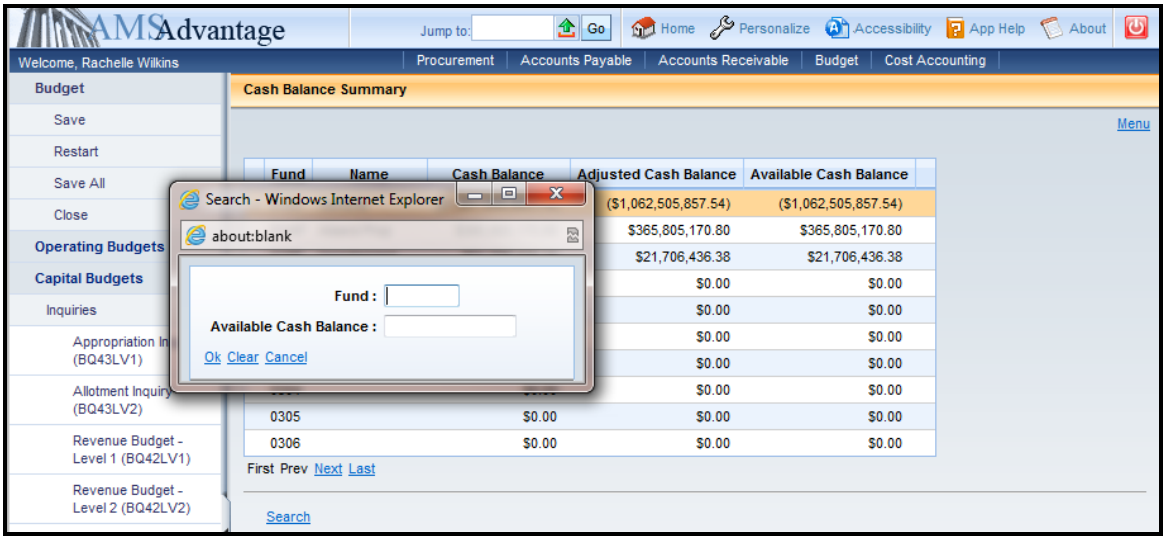
1. On the Budget Workspace, select Capital Budgets from the secondary navigation panel.



2. Select the Cash Balances link.



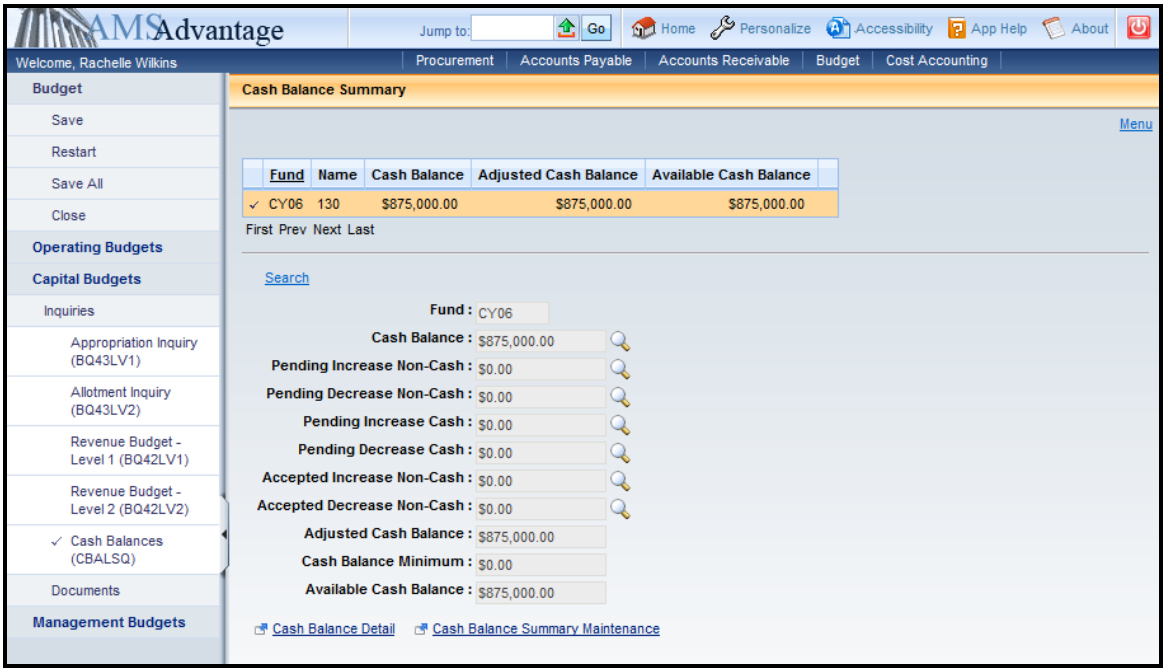
3. Click Search.



4. The Search popup box will appear that will allow you to define the search criteria. The following table defines the fields in the Search box:

Fund	The fund assigned to the Capital Project.
Available Cash Balance	The available cash of the fund.

Select Ok.



5. The **Available Cash Balance** is the cash available in the fund. It is calculated as Cash Balance + Pending Increase Cash – Pending Decrease Cash.

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10 – Closing (Inactivate) a Capital Project

Our previous discussions centered on establishing a capital project. Once a project is complete, it must be closed. KRS 45.770(5) states that no later than 30 days after a project has been accepted by the Commonwealth and the contracts encumbered against that project has been closed, the project should be closed. When closing a capital project, there are several steps that should be followed. The steps differ if there is cash remaining or not.

The following steps should be taken when closing a project with a cash balance:

- All Encumbrances and Pre-Encumbrances must be liquidated prior to closing the project.
- All transactions must be final (no pendings).
- Accrued Expenses must be zero.
- The SAS-5 Capital Project form must be completed by the agency and sent to Facilities and Support Services. Following the review and approval by Facilities and Support Services, the SAS-5 will be forwarded to the Office of State Budget Director for final processing.
- The SAS-14 Account Maintenance form should be completed to inactivate the Capital Project Fund and attached to the SAS-5.
- A Capital Budget (BGE43) document should be completed to close the project. Event Type X666 should be used on the Appropriation Budget and Expense Budget lines.
- A Transfer (JV2T) document should be completed to transfer the remaining cash back to the appropriation source.

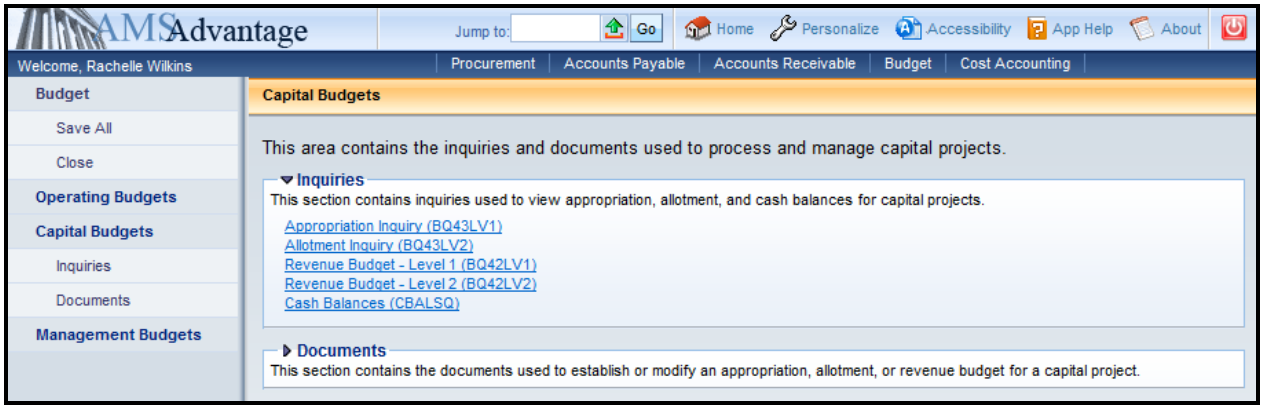
Once the SAS-5 form has been processed and the documents finalized, the SAS-14 form will be sent to Statewide Accounting Services to be processed to inactivate the Capital Project fund.

If the Capital Project's budget balance and cash balance are zero then you only have to complete an SAS-14 Account Maintenance form to inactivate the Capital Project Fund.

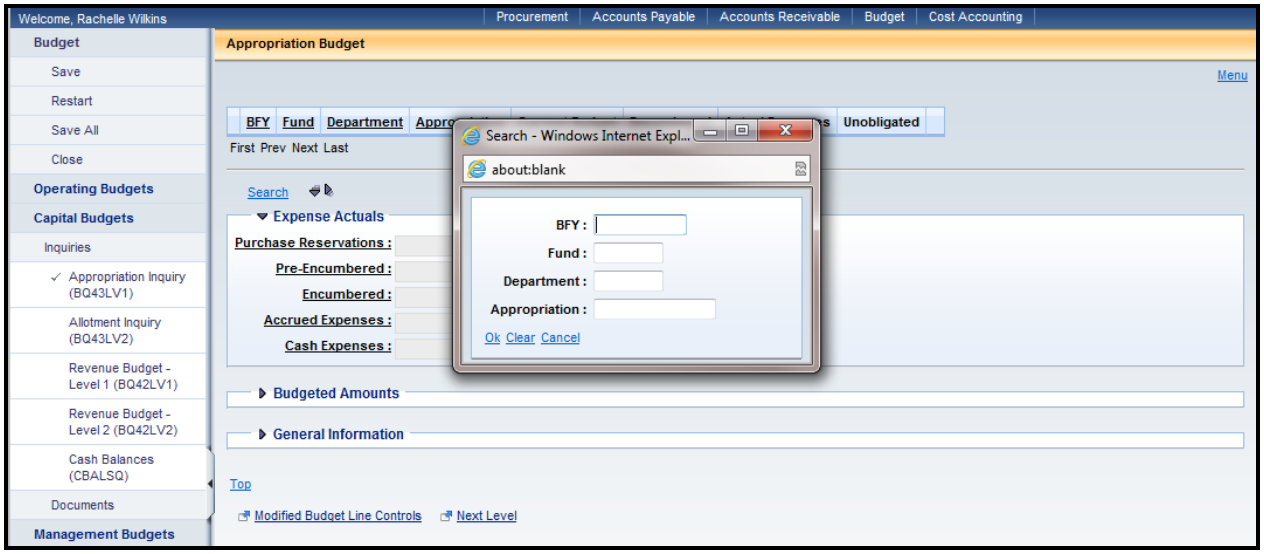
Let's look at closing a capital project with a cash balance:

1. Before closing a capital project, you should verify the amounts to be used on the SAS-5 and the eMARS documents. You should look at the following tables:
   - Appropriation and Allotment Inquiry
   - Revenue Budget – Level 2
   - Cash

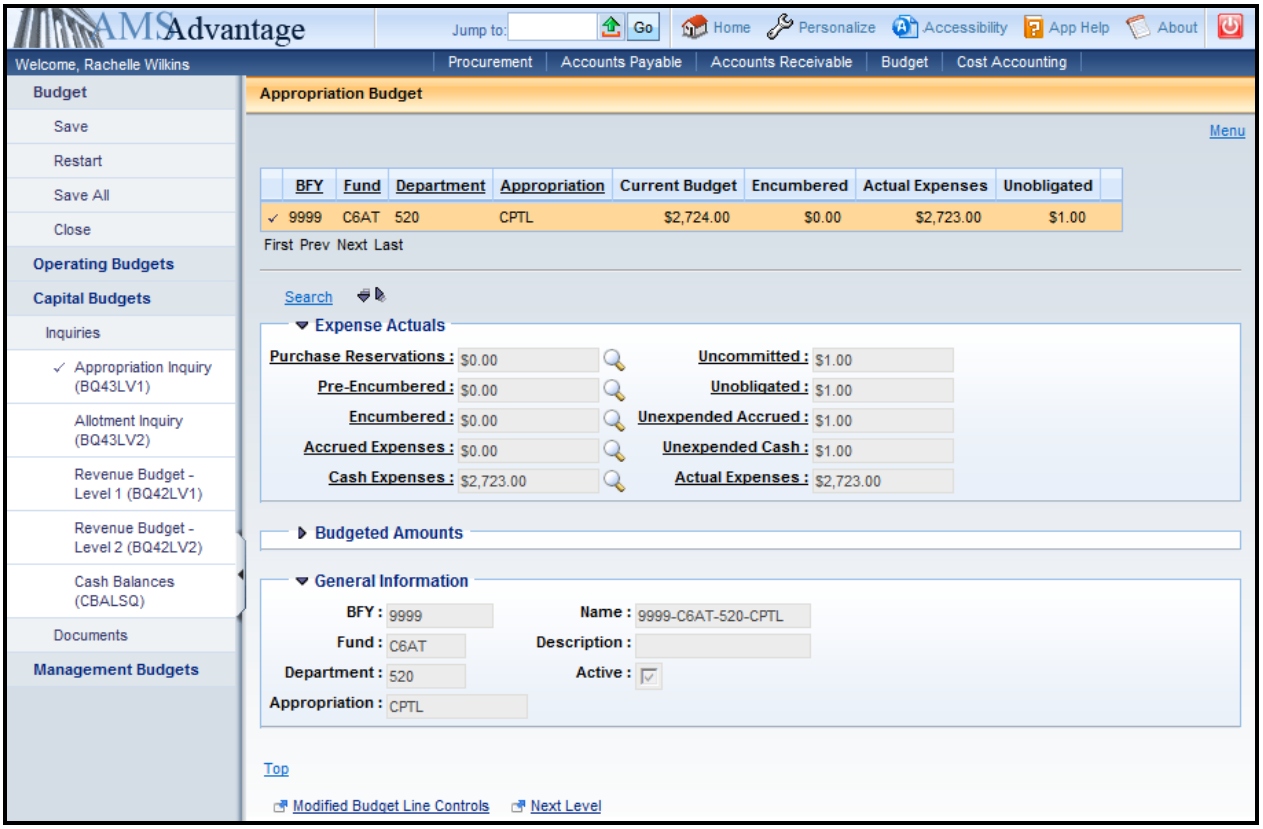
2. From the Budget Workspace, select Capital Budgets.



3. Select Appropriation Inquiry.

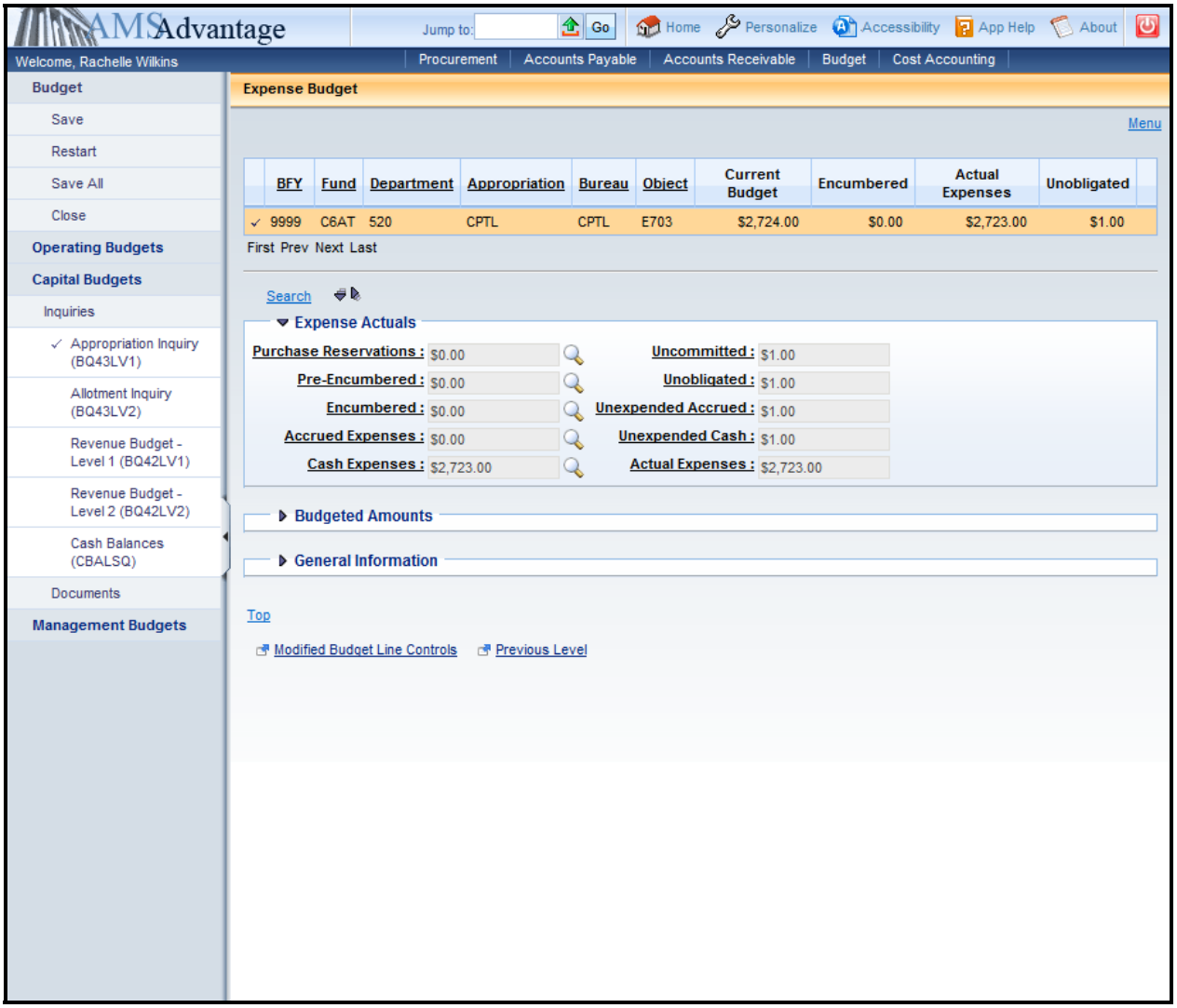


4. The Search popup box will appear. Enter the fund for the project and select Ok.



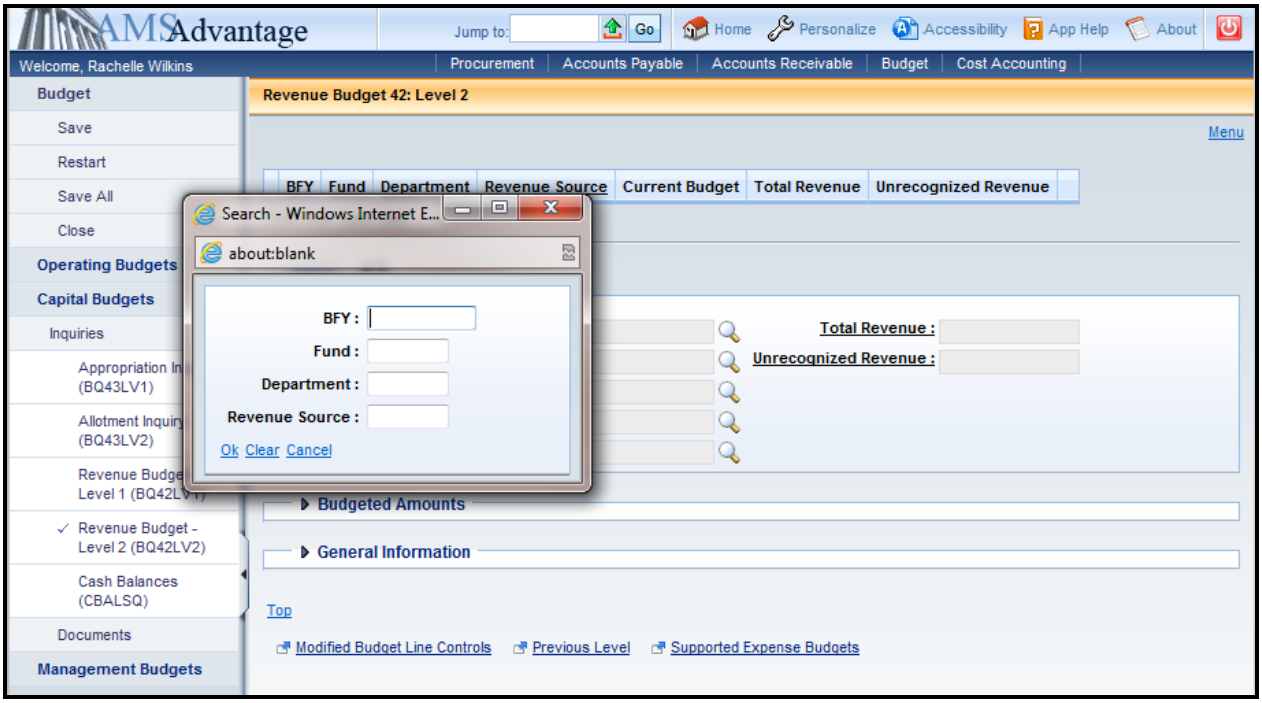
5. Confirm that the Encumbered and Accrued Expenses amounts are zero. Note the Unobligated amount of $1.00.

6. Select the Next Level link. This will open up the Allotment Inquiry page.

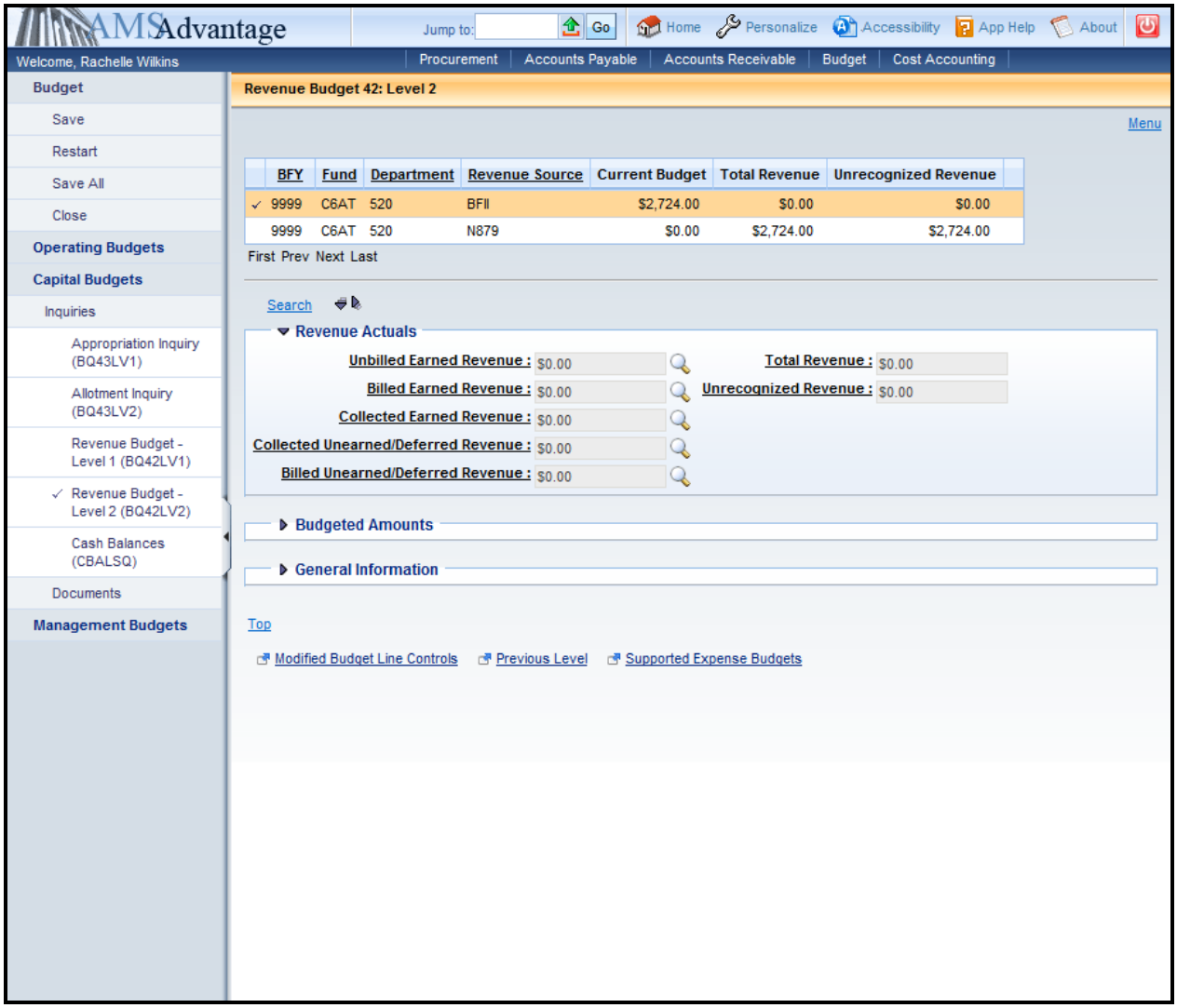


7. Note the Unobligated amount for each Object. Object E703 - $1.00.

8. From the Secondary Navigation panel, select the Revenue Budget – Level 2 link.

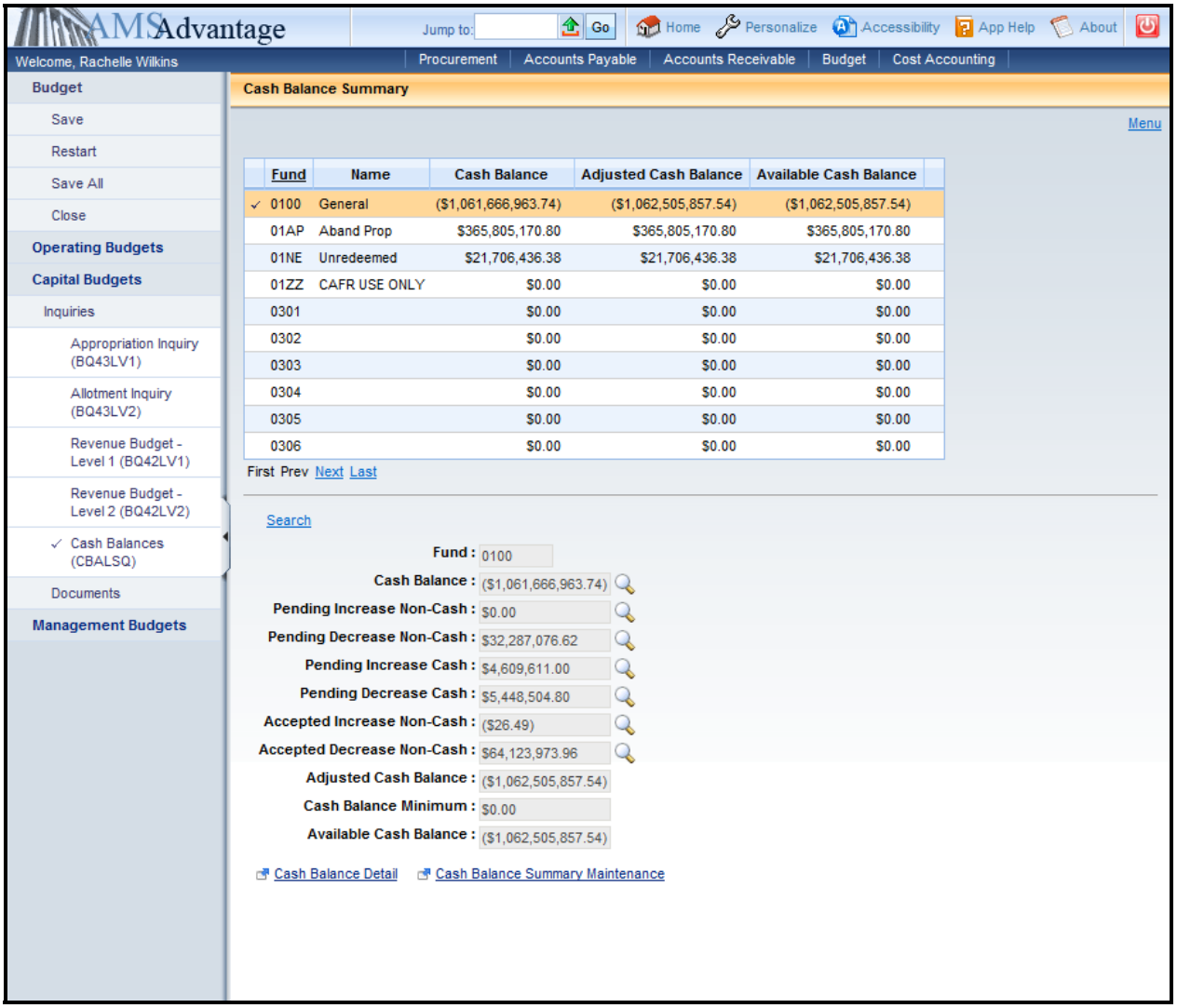


9. Enter the fund for the project and select Ok.

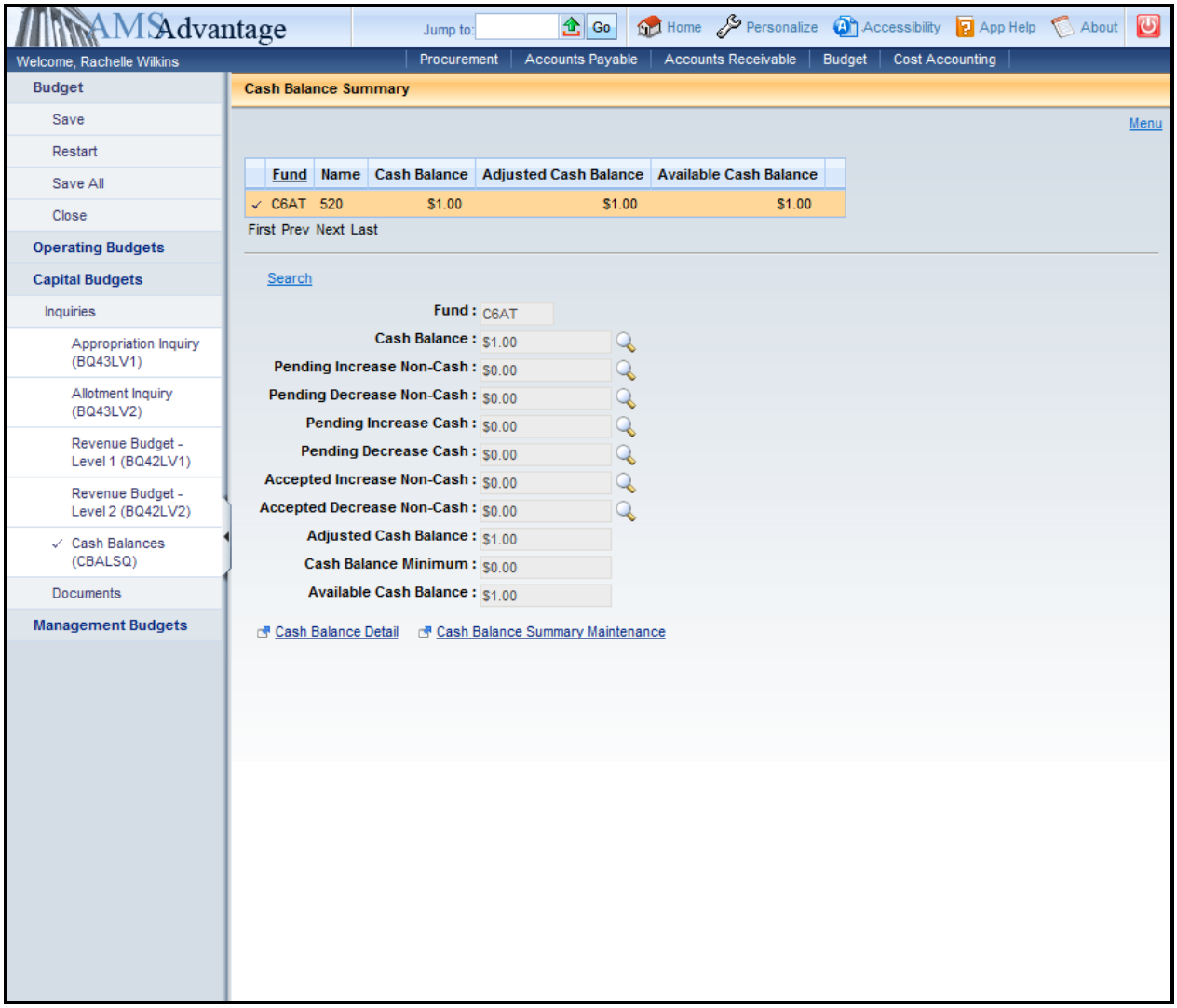


10. Note the Revenue Source of BFII and the Current Budget amount of $2,724.

11. From the Secondary Navigation panel, select the Cash Balances link.



12. Select Search, enter the Fund for the project and select Ok.



13. Note the Cash Balance of $1.00.

14. Once you have noted the amounts that are needed to close the project, you will now complete the SAS-5 form. Based on the unobligated balances identified on the Appropriation Inquiry screen, we will reduce the Appropriation by $1.00. At the Allotment level, Object E703 will be reduced by $1.00. Assuming that the project is being closed after the close of the biennium in which the pool was created, the remaining cash of $1.00 will be transferred from the project to the Capital Construction Surplus account. In addition, we will need to reduce the Budgeted Funding by the remaining funding of $1.00. Let's look at the SAS-5.

SAS-5
2/2006

Commonwealth of Kentucky
CAPITAL PROJECT

Date: 5/22/2013
Page 1 of 2

Fund	Dept	Unit	Activity	Sub-Activity	Accounting Template ID	Project Manager
C6AT	520	D520	JP21	00		

				eMARS Document Numbers
Agency	Kentucky State Police			CPTL-C6AT-CLOSE
Project Name	Roof Repair Post 13			
Project Location	Post 13 - Hazard	Project Estimate	2,724.00	

	Appropriation (BGE43 Level 1)		Allotment (BGE43 Level 2)		Receipts/Transfers (JV2T)	
	Event Type	Amount (+/-)	Object	Amount (+/-)	Object	Amount (+/-)
	Current Amount	2,724.00	**Current Amount**	2,724.00	**Current Amount**	2,724.00
Increase/Decrease	X666	-1.00	E703	-1.00	T879	-1.00
Increase/Decrease						
Increase/Decrease						
Increase/Decrease						
Increase/Decrease						
	Revised Amount	2,723.00	**Revised Amount**	2,723.00	**Revised Amount**	2,723.00

Cash Transfers (JV2T)

BFY	Fund	Dept	Unit	Function	Object	Description	Amount
9999	C21M	765	OSBD		N879		1.00

Revenue Budget (BGR42)

Revenue Source Code	Current Amount	Increase/Decrease	Revised Amount
BFII	2,724.00	-1.00	2,723.00
Total	2,724.00	-1.00	2,723.00

JV2T Audit Check	
Receipts/Transfers	-1.00
Cash Transfers	1.00
Balance	0.00

Fund	Dept	Event Type	Amount (+/-)

Pool Increase/Decrease Appropriation (BGE43 Level 1)

Fund	Dept	Event Type	Amount (+/-)

Dept. for Facilities and Support Services, Finance and Administration Cabinet

Policy and Budget Analyst, Governor's Office for Policy and Management

Agency Signature

Deputy State Budget Director, Governor's Office for Policy and Management

SAS-5
2/2006

Commonwealth of Kentucky
CAPITAL PROJECT

Date: 5/22/2013
Page 2 of 2

Cash Transfers (JV2T) Continued

BFY	Fund	Dept	Unit	Function	Object	Description	Amount

Project Description or Information:

Project Completed - Close Project.

CODE LISTING TO COMPLETE THE CAPITAL PROJECT FORM

APPROPRIATION (BGE43 LEVEL 1) EVENT TYPE

X001	Regular Budget
X010	Other Budget Revision
X050	Maintenance Pool Appropriation
X060	Appropriation from Non-Maintenance Pool
X070	Appropriation - Heritage Land Conservation
X080	Appropriation - Coal Severance Tax
X500	Equipment/Purchase Contingency Fund
X600	Emergency, Repair, Maintenance and Replacement
X640	Statewide Deferred Maintenance Fund
X666	Backout for Closed Projects

ALLOTMENT (BGE43 LEVEL 2) OBJECT

E701	Architect and Engineer Fees
E703	General Construction
E704	Liens
E710	Computer Equipment
E712	Movable Equipment Furnishings
E717	Land/Right of Way
E718	Legal and Administration Costs
E723	Aircraft and Related Equipment
E724	Special Mobile Equipment
E725	Miscellaneous Expenses
E726	Agency Labor
E727	Agency Material and Equipment
E728	Service by Other Agencies
E729	Capital Construction Grant
E732	University Construction Reimbursement
E734	Economic Development Bond Loans

REVENUE SOURCE CODE (BGR42)

BFBF	Bond Fund
BFCO	Equipment/Purchase Contingency Fund
BFDM	Statewide Deferred Maintenance Fund
BFEM	Emergency Repair, Maintenance & Replacement Fund
BFFF	Federal Fund
BFGF	General Fund
BFII	Investment Income
BFOF	Other Fund
BFRD	Road Fund
BFRF	Agency Revenue Fund
BFSU	Capital Construction Surplus Fund
BFTB	Tobacco Fund

JV2T TRANSFER FROM OPERATING FUND TO CAPITAL FUND

T60C	Will always be used to transfer from an Operating Fund to Capital Fund
N1 _ _	Plus the Operating Fund Type you're transferring from Example: N113 for 1300 Fund Type

JV2T TRANSFER FROM CAPITAL FUND TO OPERATING FUND

T6 _ _	Plus the Operating Fund Type you're transferring to Example: T613 for 1300 Fund Type
N10C	Will always be used to transfer from a Capital Fund to Operating Fund

OPERATING FUND TYPES

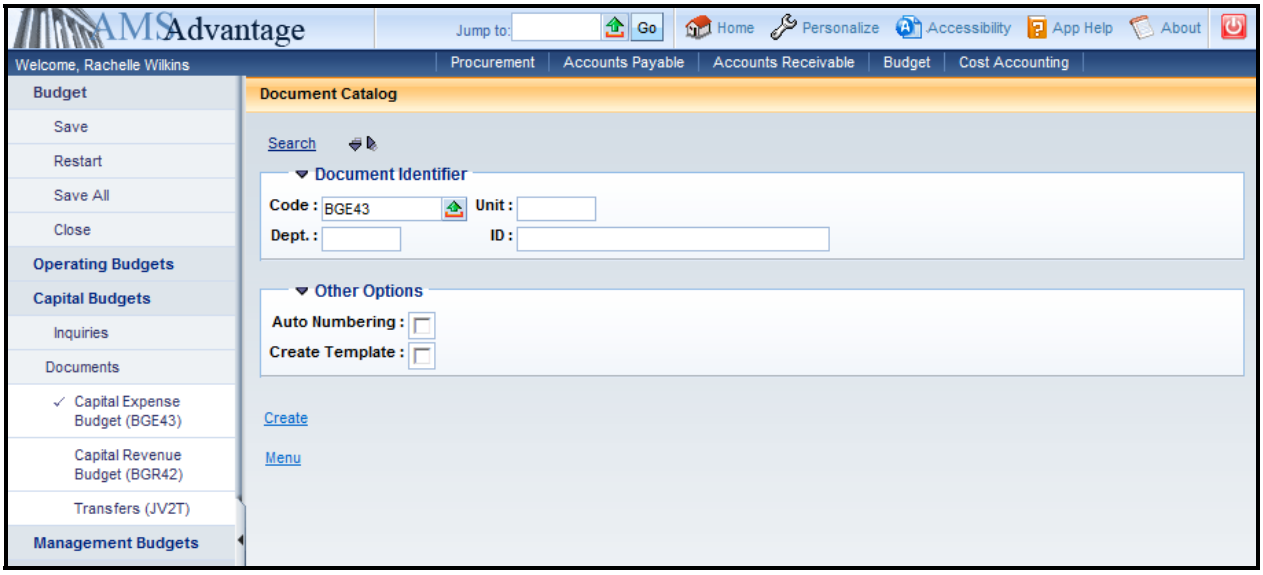
01	General Fund	03	Debt Service Fund
11	Transportation Fund	12	Federal Fund
13	Agency Revenue Fund	14	Other Special Revenue Fund
21	State Parks Fund	22	State Fair Board Fund
29	Horse Park Commission Fund	32	Computer Services Fund
35	Prison Industries Fund	36	Central Printing Fund
37	Property Management Fund	65	Tobacco Fund

JV2T INTRA-FUND CODES - *Capital Fund to Capital Fund*

Each Object Code will begin with an " N " or a " T "

873	General Fund
874	Federal Fund
875	Bond Fund
876	Emergency, Repair, Maintenance & Replacement Fund
877	Equipment/Purchase Contingency Fund
878	Agency Fund
879	Investment Income Fund
880	Other Fund
881	Road Fund
882	Capital Construction Surplus Fund
883	Surplus Bond Proceeds
884	Statewide Deferred Maintenance Fund
885	Coal Severance

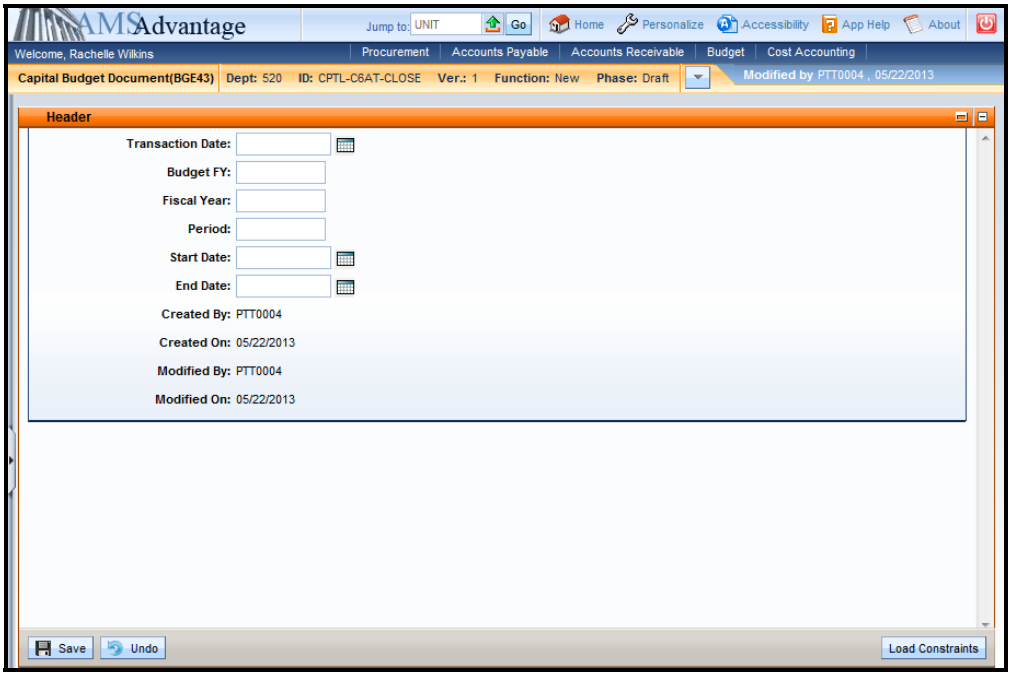
15. Next, we will complete the eMARS documents necessary to close the project. From the secondary navigation panel, select Capital Expense Budget (BGE43). On the Document Catalog screen select Create.



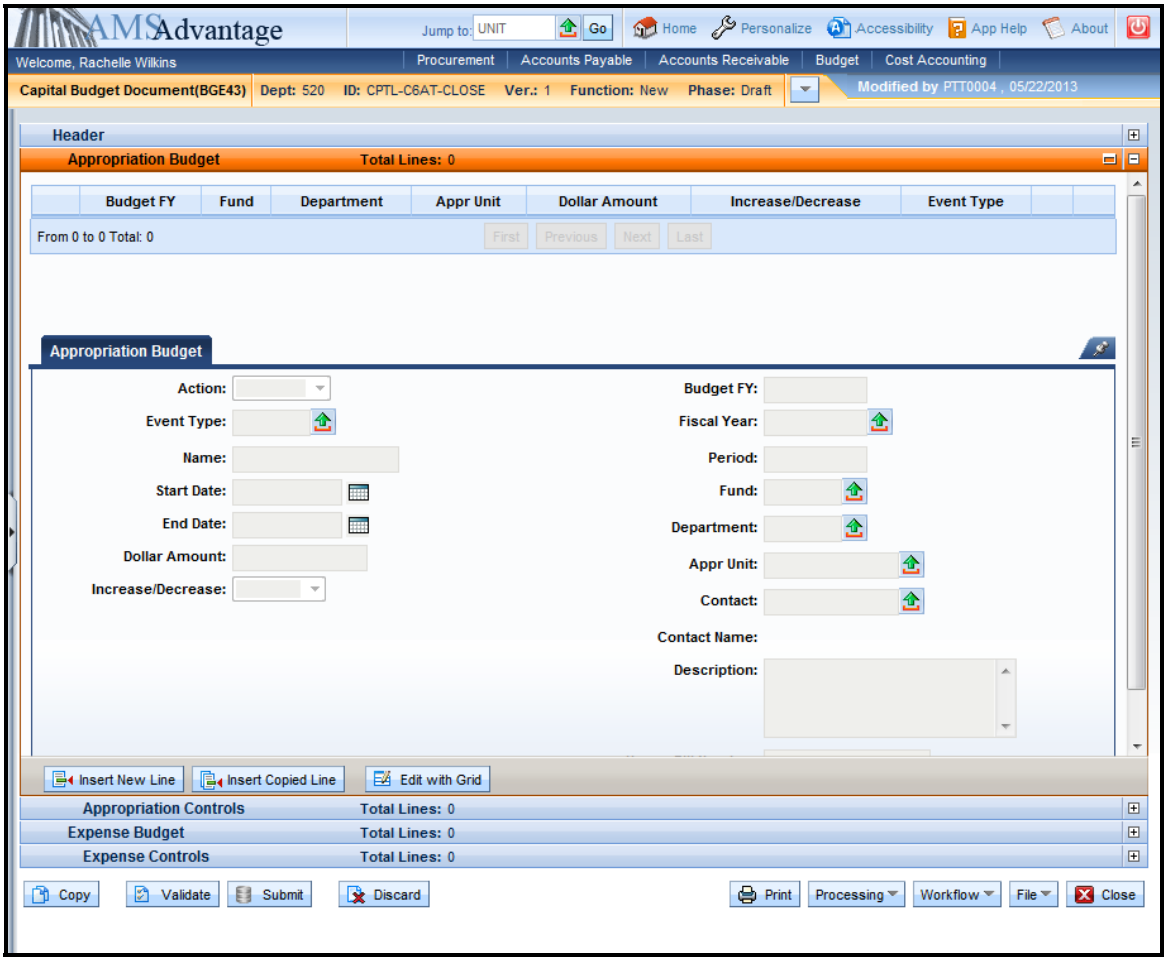
16. Complete the following information:

Dept	520
Unit	D520
ID	CPTL-C6AT-CLOSE

Select Create.



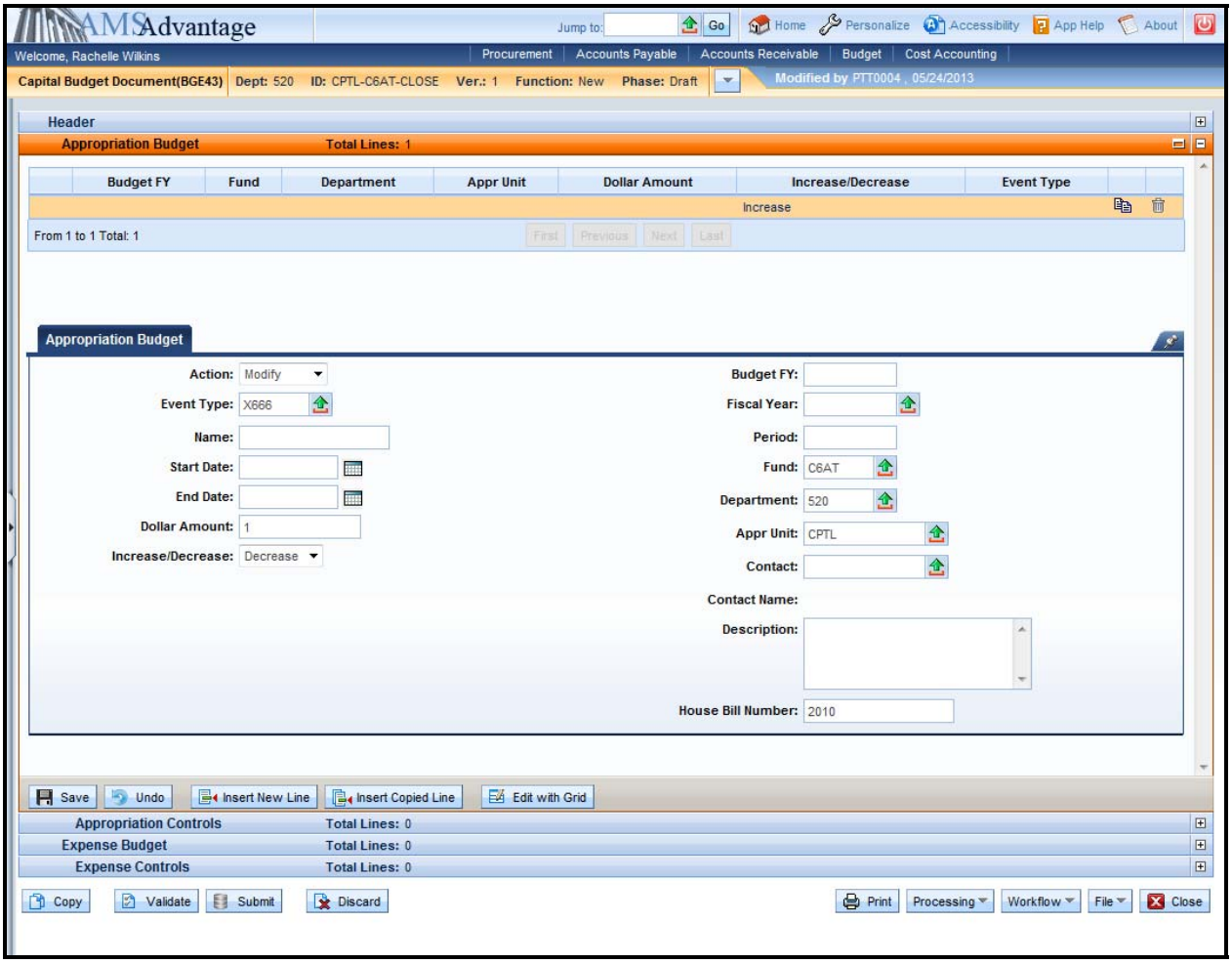
17. On the Header, enter "**9999**" in the **Budget FY** and then select the Appropriation Budget tab.



18. Select the <u>Insert New Line</u> button and complete the following information:

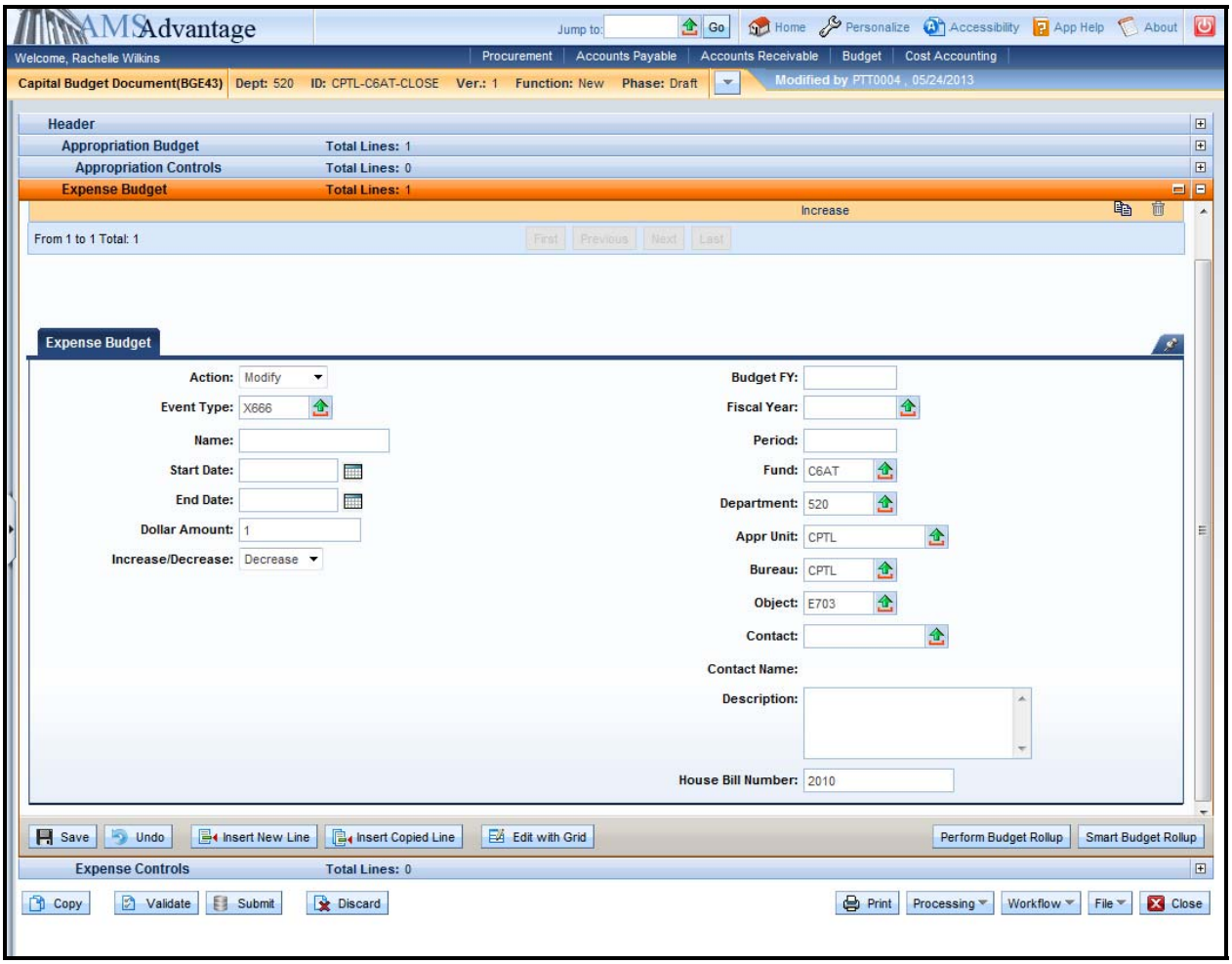
Action	Modify
Event Type	X666 – Backout for Closed Projects
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	1.00
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	C6AT
Department	520
Appr Unit	"CPTL"
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2010



19. Select the Expense Budget accordion. Select the Insert New Line button and enter the following:

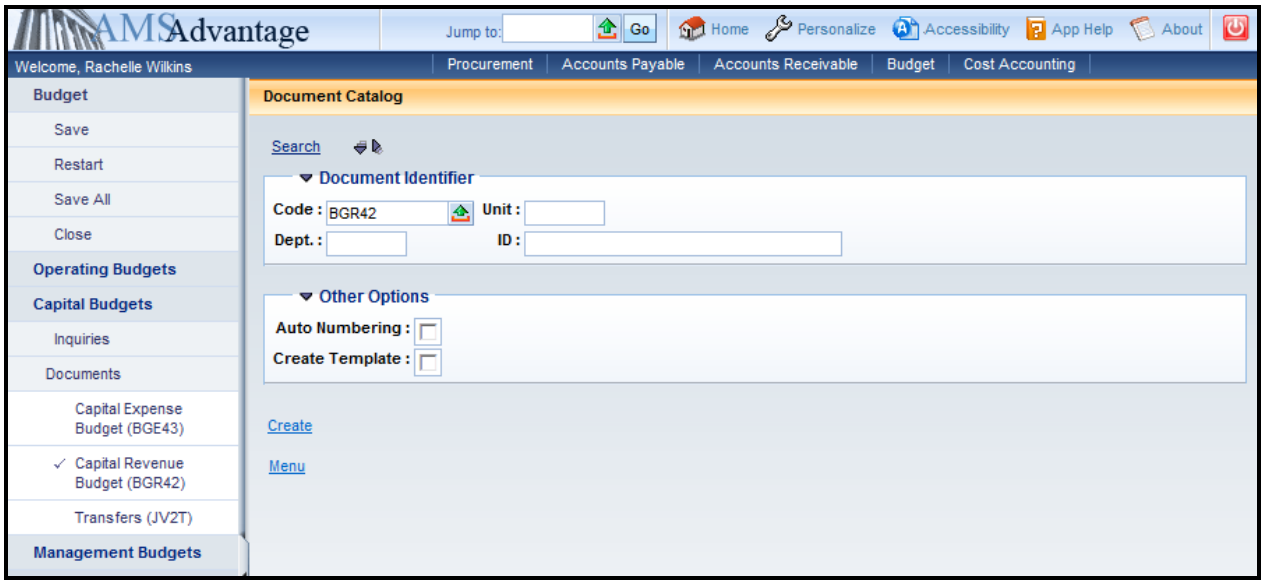
Action	Modify
Event Type	X666 – Backout for Closed Projects
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	1.00
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	C6AT
Department	520
Appr Unit	“CPTL”
Bureau	“CPTL”
Object	E703
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	2010


AMS Advantage
Jump to:
Go
Home
Personalize
Accessibility
App Help
About
Welcome, Rachelle Wilkins
Procurement
Accounts Payable
Accounts Receivable
Budget
Cost Accounting
Capital Budget Document(BGE43)
Dept: 520
ID: CPTL-C6AT-CLOSE
Ver.: 1
Function: New
Phase: Draft
Modified by PTT0004 , 05/24/2013
Header
Appropriation Budget
Total Lines: 1
Appropriation Controls
Total Lines: 0
Expense Budget
Total Lines: 1
Increase
From 1 to 1 Total: 1
First
Previous
Next
Last
Expense Budget
Action: Modify
Event Type: X666
Name:
Start Date:
End Date:
Dollar Amount: 1
Increase/Decrease: Decrease
Budget FY:
Fiscal Year:
Period:
Fund: C6AT
Department: 520
Appr Unit: CPTL
Bureau: CPTL
Object: E703
Contact:
Contact Name:
Description:
House Bill Number: 2010
Save
Undo
Insert New Line
Insert Copied Line
Edit with Grid
Perform Budget Rollup
Smart Budget Rollup
Expense Controls
Total Lines: 0
Copy
Validate
Submit
Discard
Print
Processing
Workflow
File
Close

20. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.

21. Select Close. Agencies are not permitted to Submit to workflow the Capital Budget (BGE43) documents.

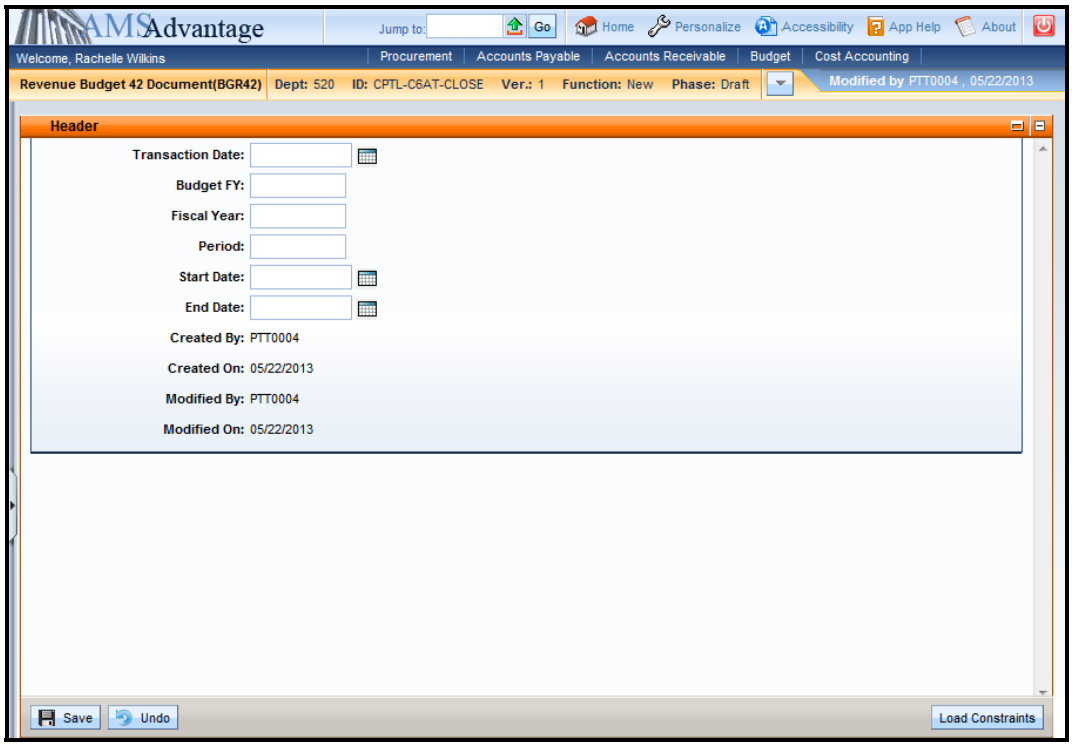
22. From the secondary navigation panel, select Capital Revenue Budget (BGR42). On the Document Catalog screen select Create.



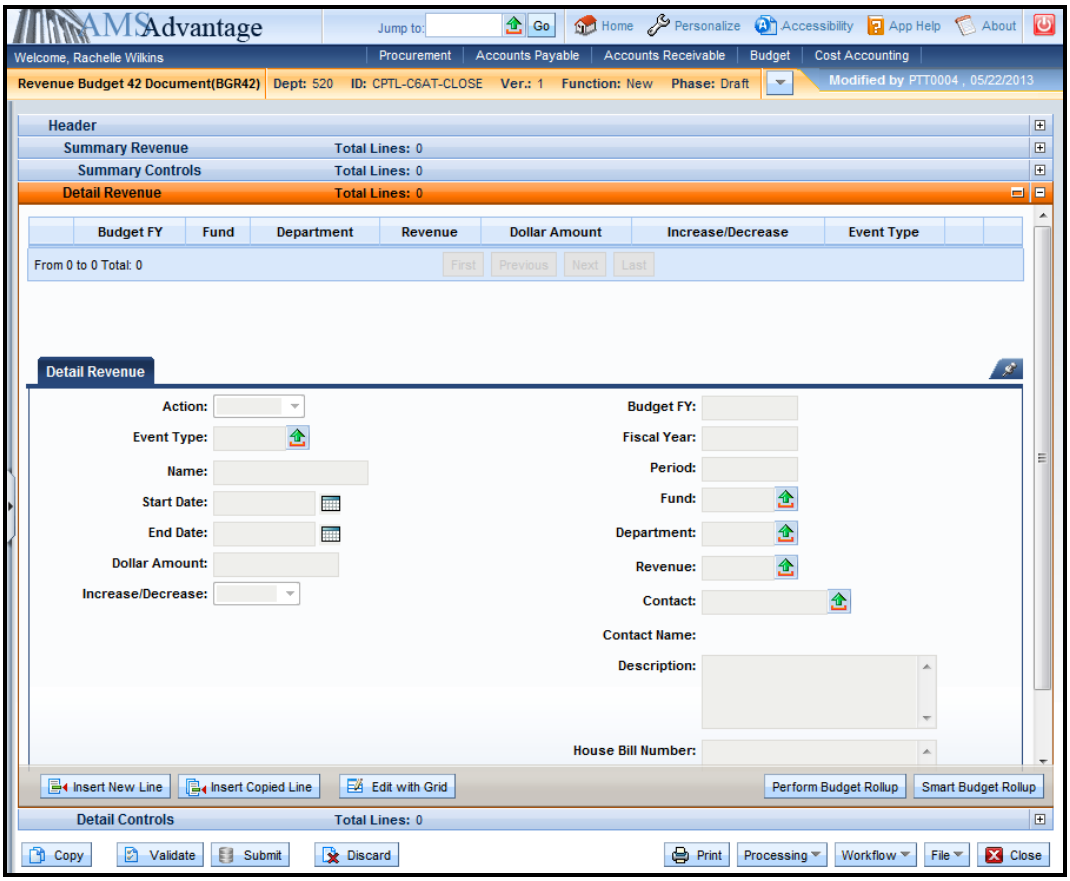
23. Complete the following information:

Dept	520
Unit	D520
ID	CPTL-C6AT-CLOSE

Select Create.

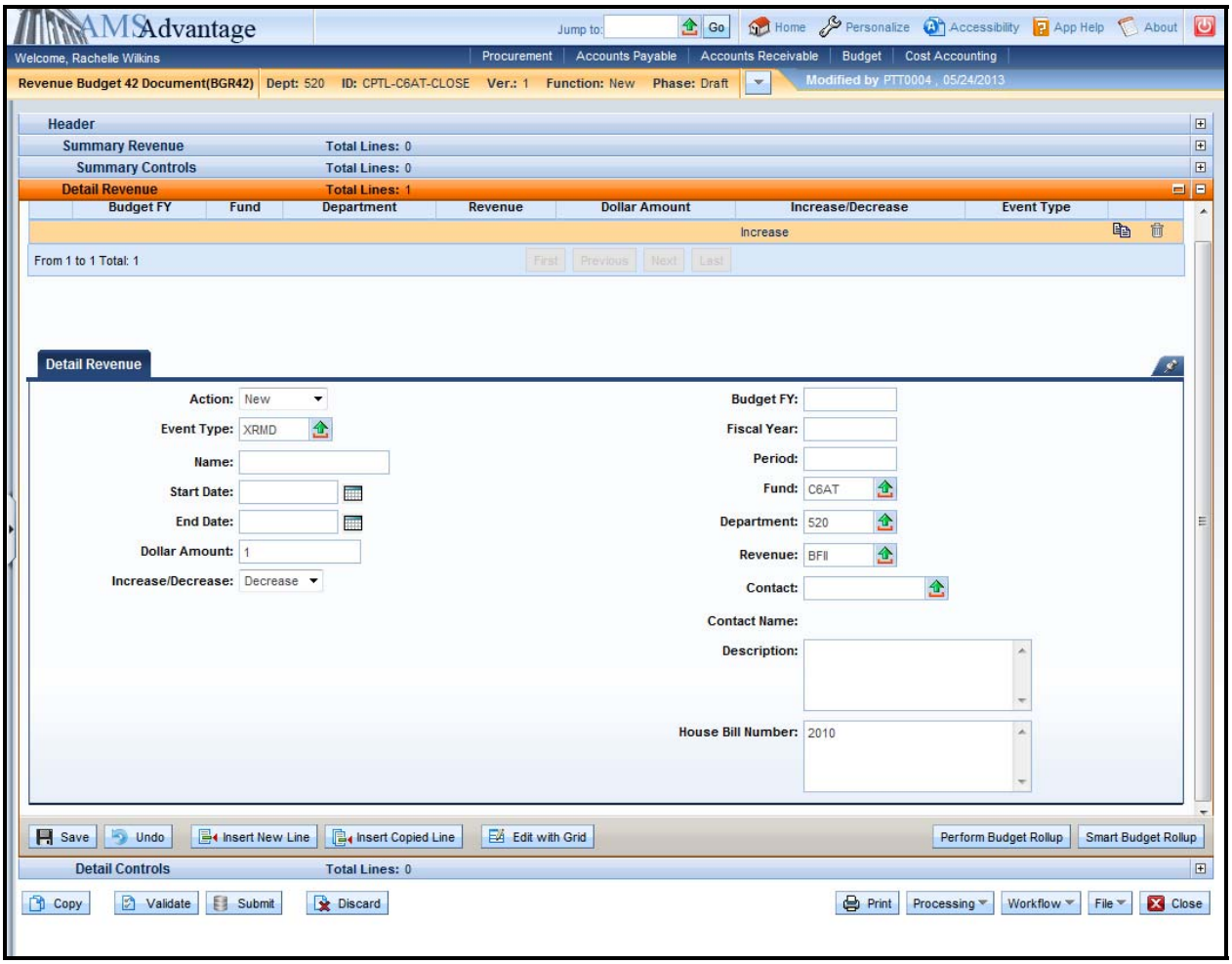


24. On the Header, enter "**9999**" in the **Budget FY** and then select the Detail Revenue accordion.



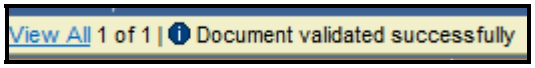
25. Select the Insert New Line button and complete the following information:

Action	Modify
Event Type	XRMD
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	1.00
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	C6AT
Department	520
Revenue	BFII
Contact	Leave blank. Not used on this document.
Description	May be used to enter a description.
House Bill Number	2010



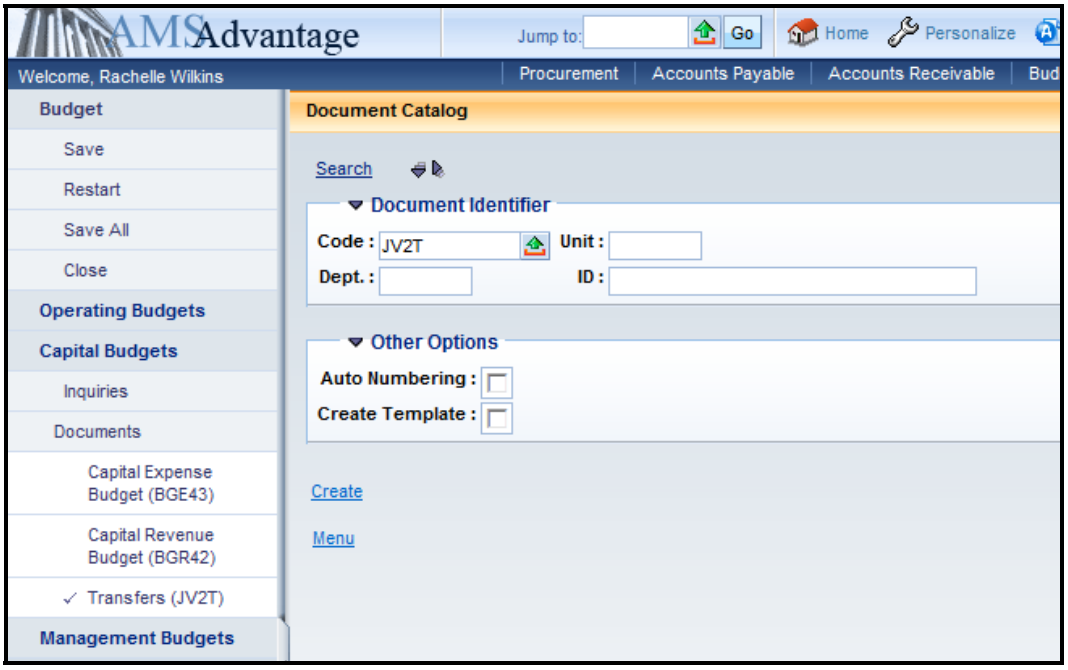
26. Select Smart Budget Rollup. This will create the Summary Revenue line that is required to process the document.

27. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.



29. Select the Close button to close the document. Agencies are not permitted to Submit to Workflow the Capital and Revenue Budget (BGR42) documents.

30. From the secondary navigation panel, select Transfers (JV2T). On the Document Catalog screen select Create.

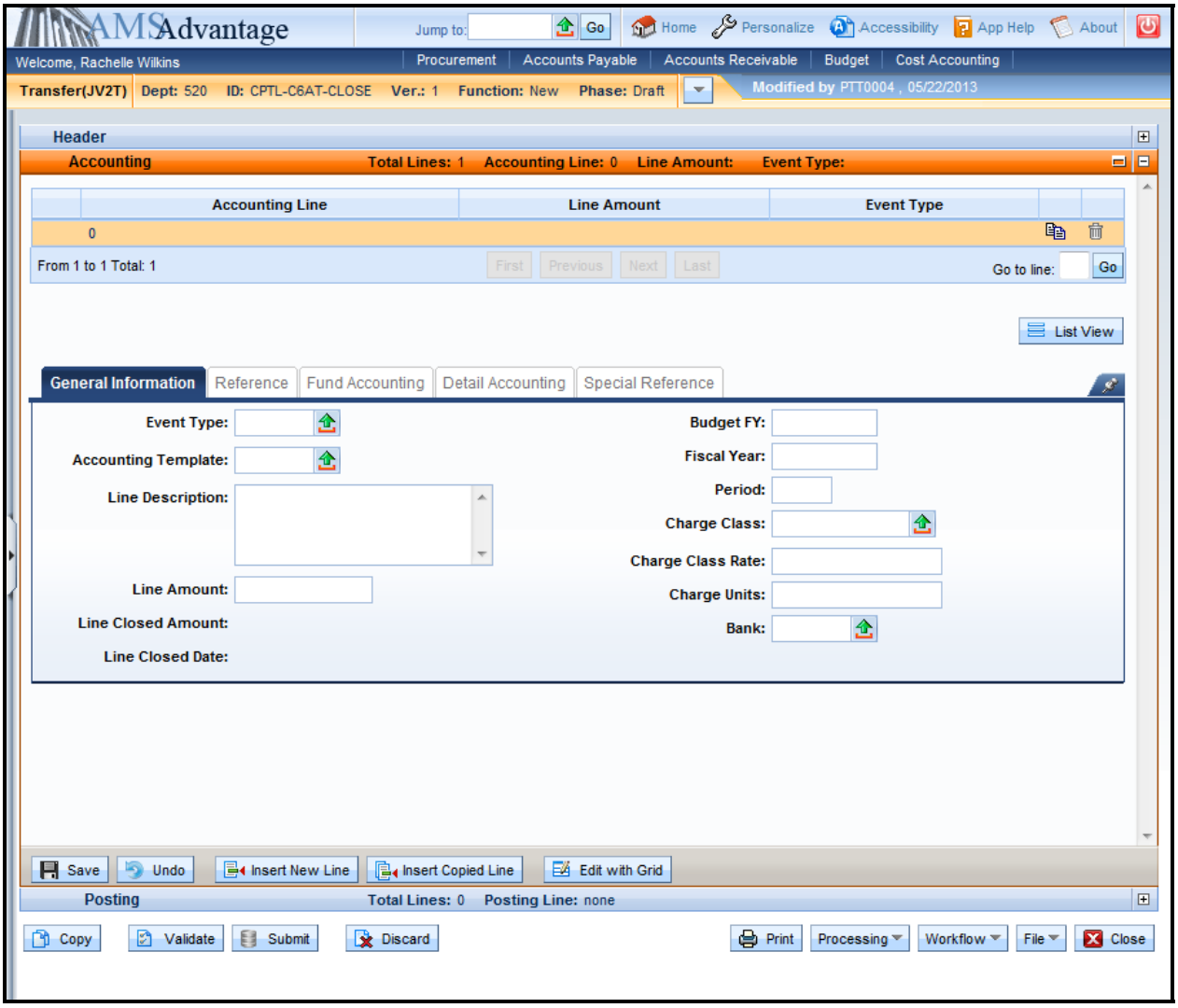


31. Complete the following information:

Dept	520
Unit	D520
ID	CPTL-C6AT-CLOSE

Select Create.

32. Leave the Header screen blank. Select the Accounting accordion and select the Insert New Line button.

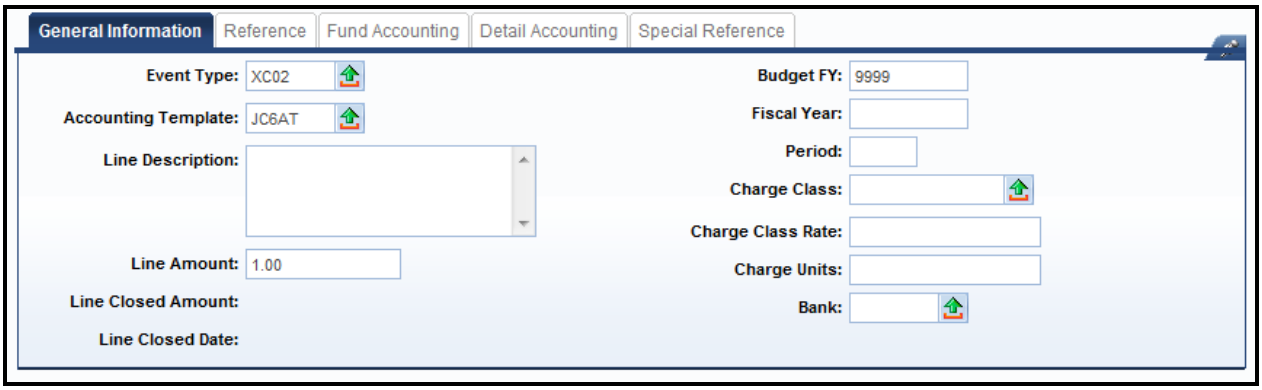


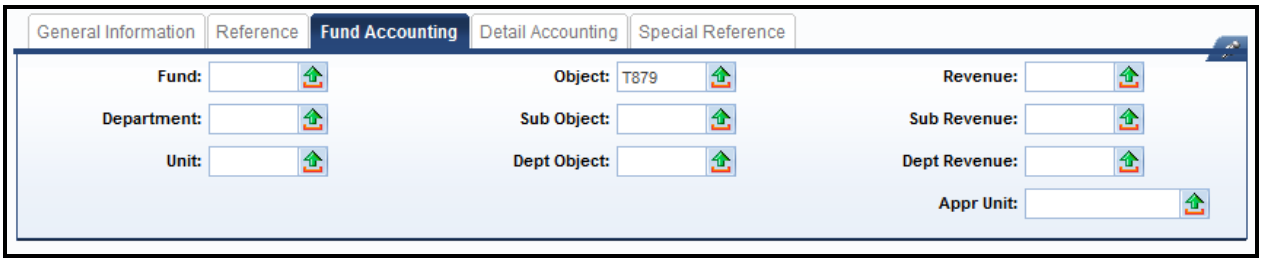
33. Complete the following information on the General Information tab:

Event Type	XC02 – Off-Budget Transfer Out
Accounting Template	JC6AT – Accounting template for project
Line Description	Leave blank.
Line Amount	1.00
Budget FY	Enter "**9999**"
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.

Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

34. Select the Fund Accounting tab. Enter “T879” in the Object field.

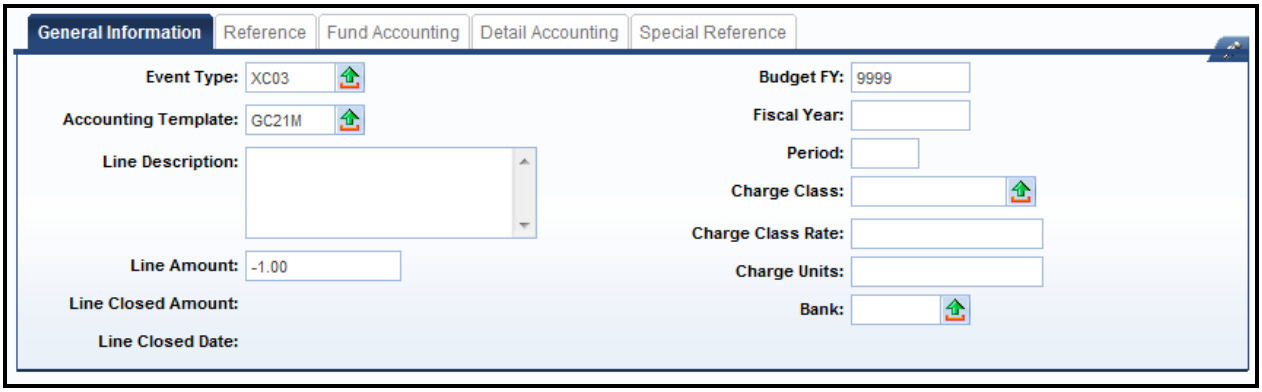


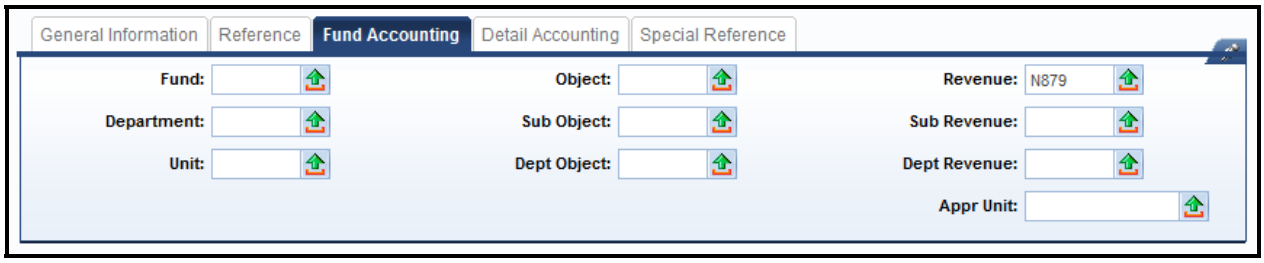


35. Select the <u>Insert New Line</u> button. Enter the following information on the General Information tab:

Event Type	XC03 – Transfer In
Accounting Template	GC21M – Capital Construction Surplus
Line Description	Leave blank.
Line Amount	-1.00
Budget FY	Enter “**9999**”
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.
Charge Class Rate	Leave blank.
Charge Units	Leave blank.

36. Select the Fund Accounting tab. Enter “N879” in the Revenue field.





37. Select Validate. The fields from the templates will populate the Fund Accounting and Detailed Accounting tabs.

38. One of the accounting lines is for a department outside of your security settings. Because of this, you will receive the following error:

Severity	Component	Line Number	Override	Message	Description
Error	CH_DOC_ACTG	ACTG Line 1	---	Values in the organization fields are not authorized for the current user.	

This error is expected and will be corrected by OSBD. If you have other errors, they will need to be corrected before submitting the SAS-5 form. For this example, you will not be able to submit the document due to the error.

39. Once the SAS-5 form, SAS-14 form, Capital Budget (BGE43) document, Revenue Budget (BGR42) document and Transfer (JV2T) document are completed, the SAS-5 should be submitted to Facilities and Support Services, located on the First Floor of the Bush Building, 403 Wapping Street. After Facilities and Support Services reviews and approves the SAS-5, it will be forwarded to the Office of State Budget Director. Once approved by the Office of State Budget Director, the Capital Budget (BGE43) document, Revenue Budget (BGR42) document and Transfer (JV2T) document will be submitted to Final. The SAS-14 will be sent to Statewide Accounting Services to Inactivate the Fund.

Exercise 6 – Complete SAS-14, SAS-5 and eMARS documents to Close Capital Project

Scenario

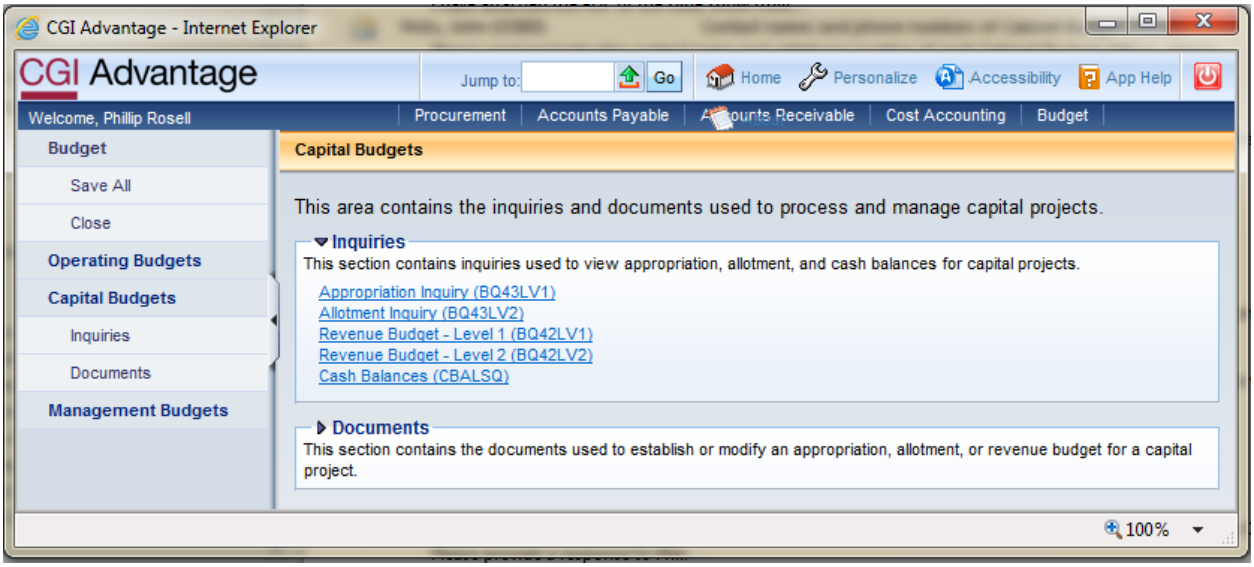
HB 321 of the 1998-2000 Regular Session appropriated a capital project for Paintsville Lake Campground. The project has now been completed and needs to be closed.

Task Overview

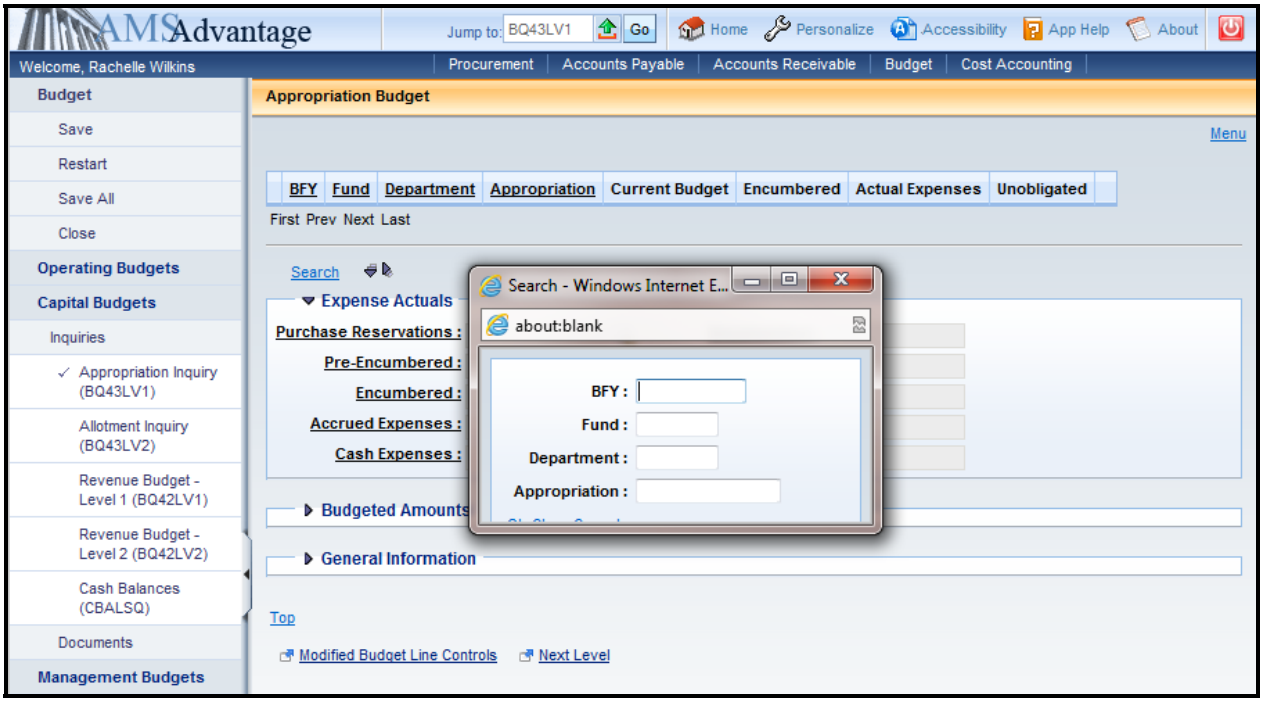
Review the inquiry screens, process the SAS-14, SAS-5, Capital Expense Budget (BGE43), Revenue Budget (BGR42) and Transfer (JV2T) to close the project.

Procedures

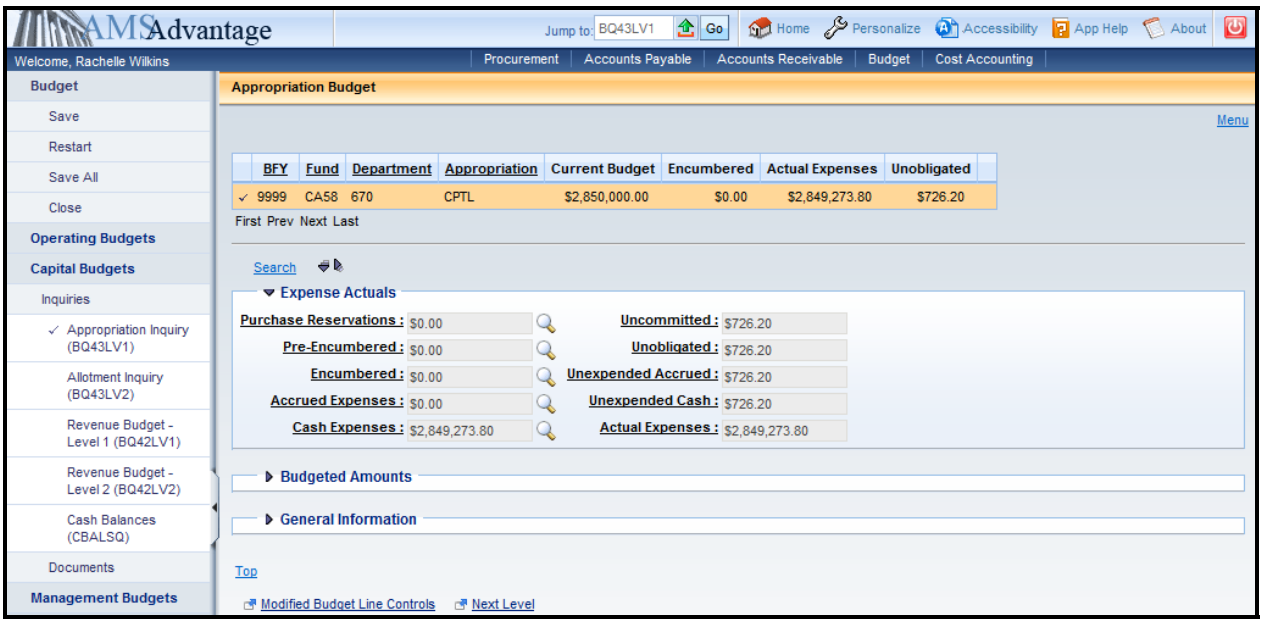
1. Before closing a capital project, you should verify the amounts to be used on the SAS-5 and the eMARS documents. You should look at the following tables:
   - Appropriation and Allotment Inquiry
   - Revenue Budget – Level 2
   - Cash
2. From the Budget Workspace, select Capital Budgets.



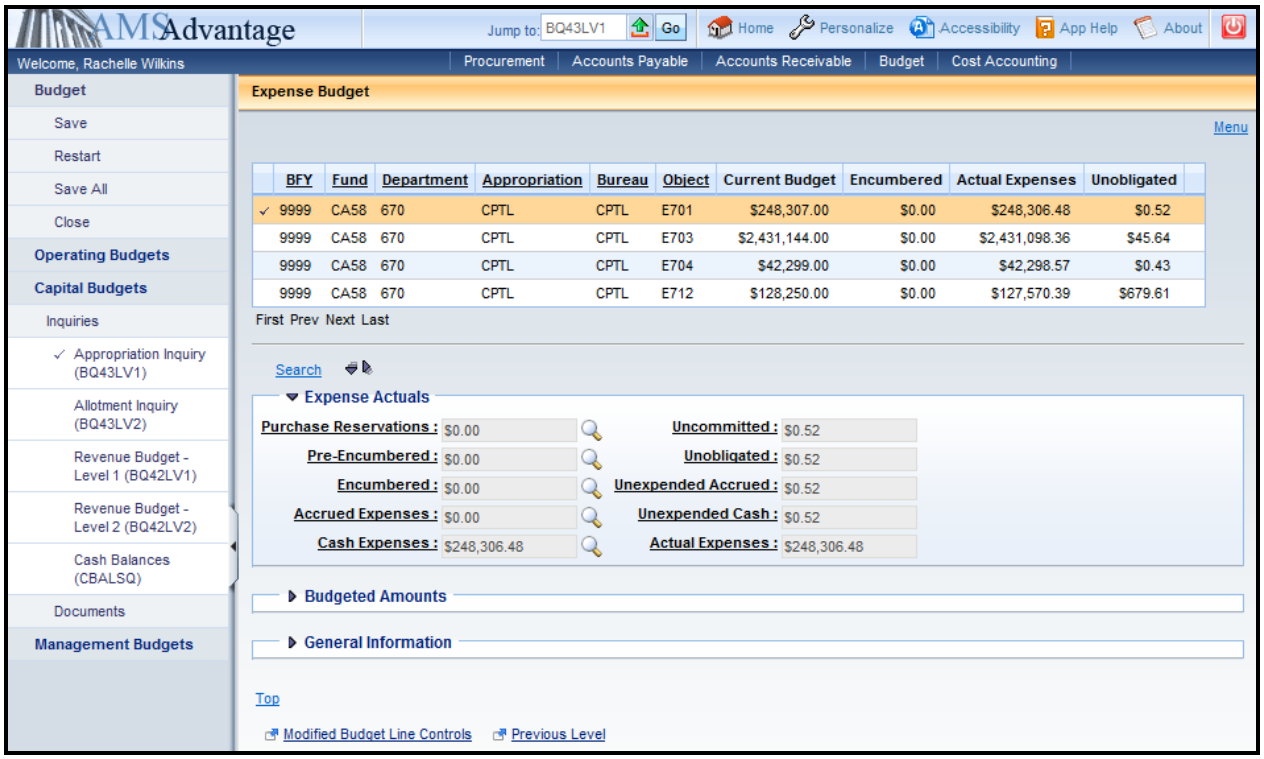
3. Select Appropriation Inquiry.



4. The Search popup box will appear. Enter the fund for the project from your Student Card.

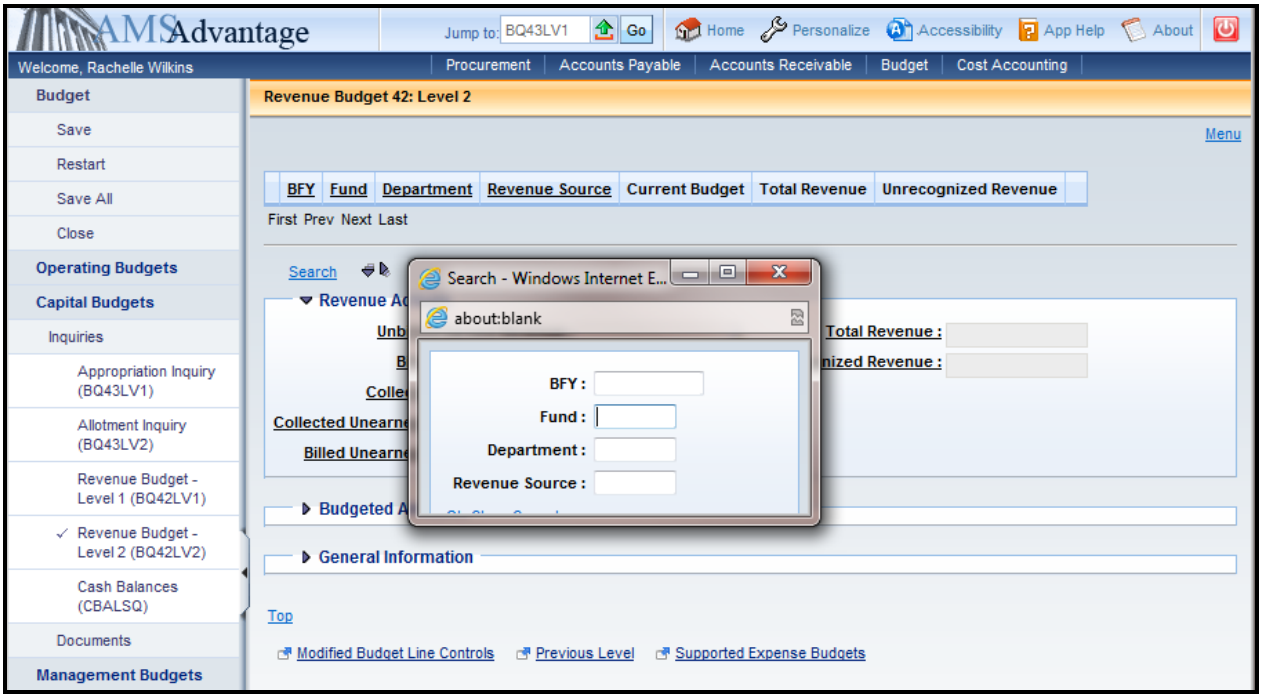


5. Confirm that the encumbered amount is zero. Note the Unobligated amount of $726.20
6. Select the Next Level link. This will open up the Expense Budget (Allotment Inquiry) page.

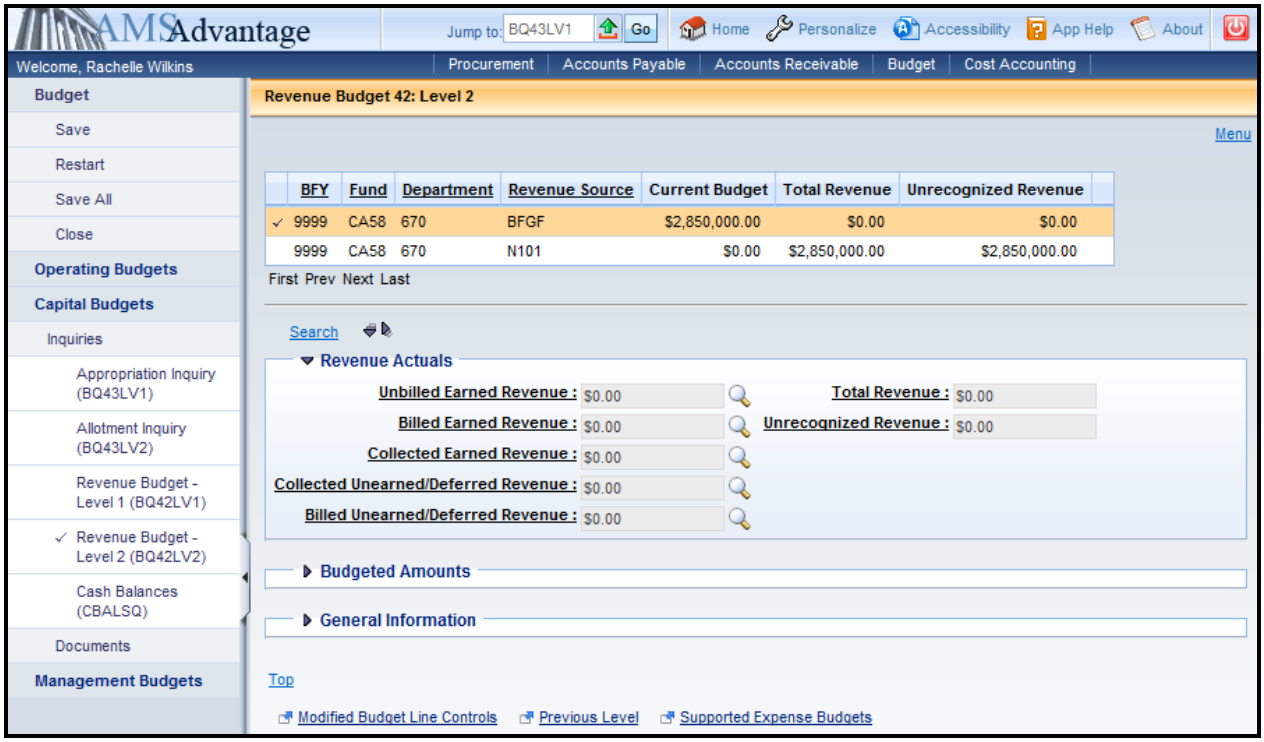


7. Note the Unobligated amount for each Object. Object E701 - $.52, Object E703 - $45.64, Object E704 - $.43 and Object E712 - $679.61.

8. From the Secondary Navigation panel, select the Revenue Budget – Level 2 link.

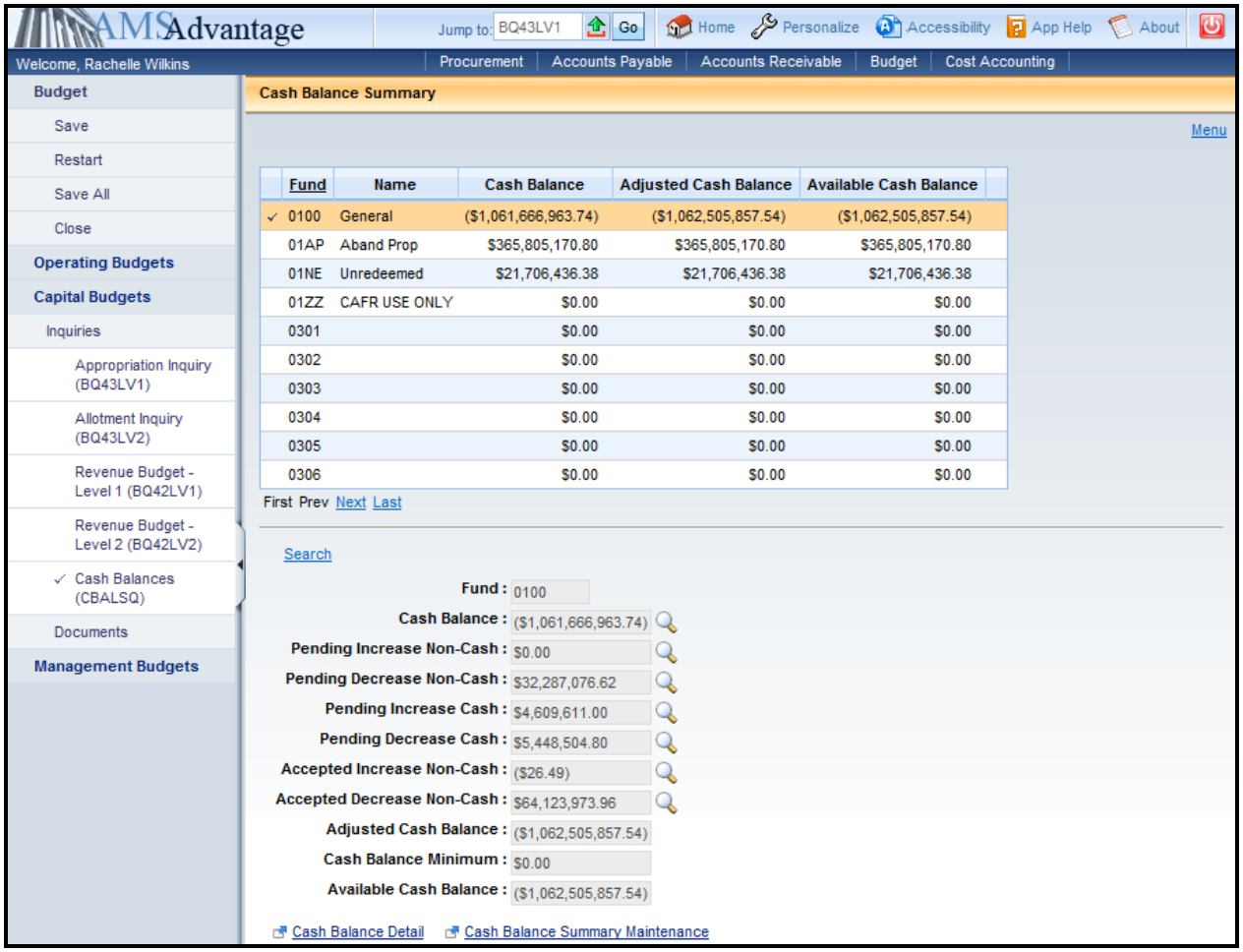


9. Enter the fund for the project from your Student Card.

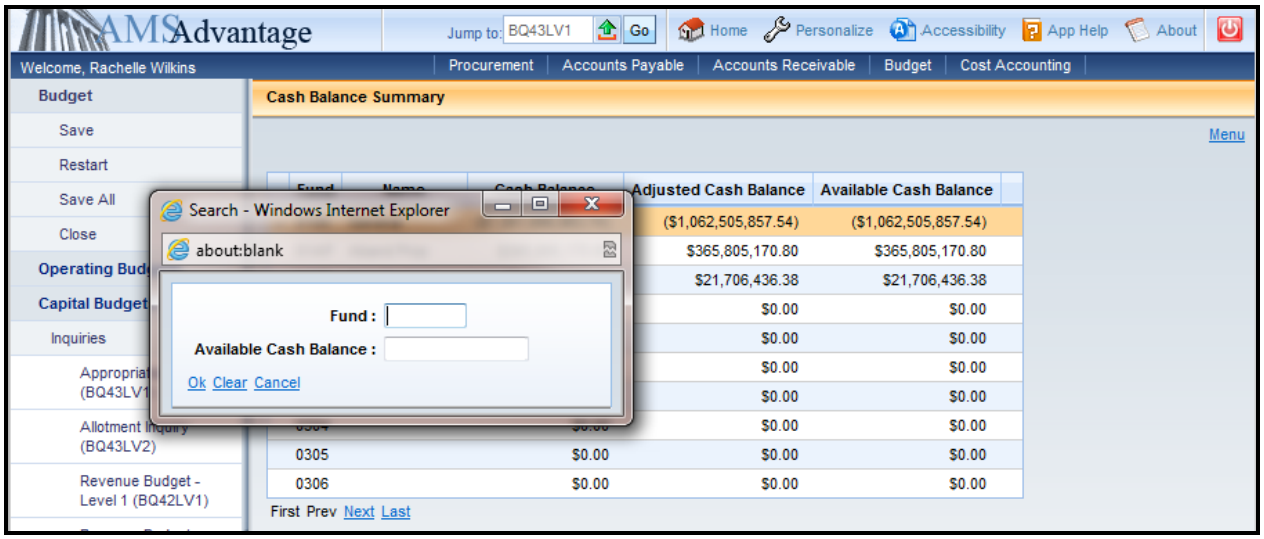


10. Note the Revenue Source of BFGF and the Current Budget amount of $2,850,000.

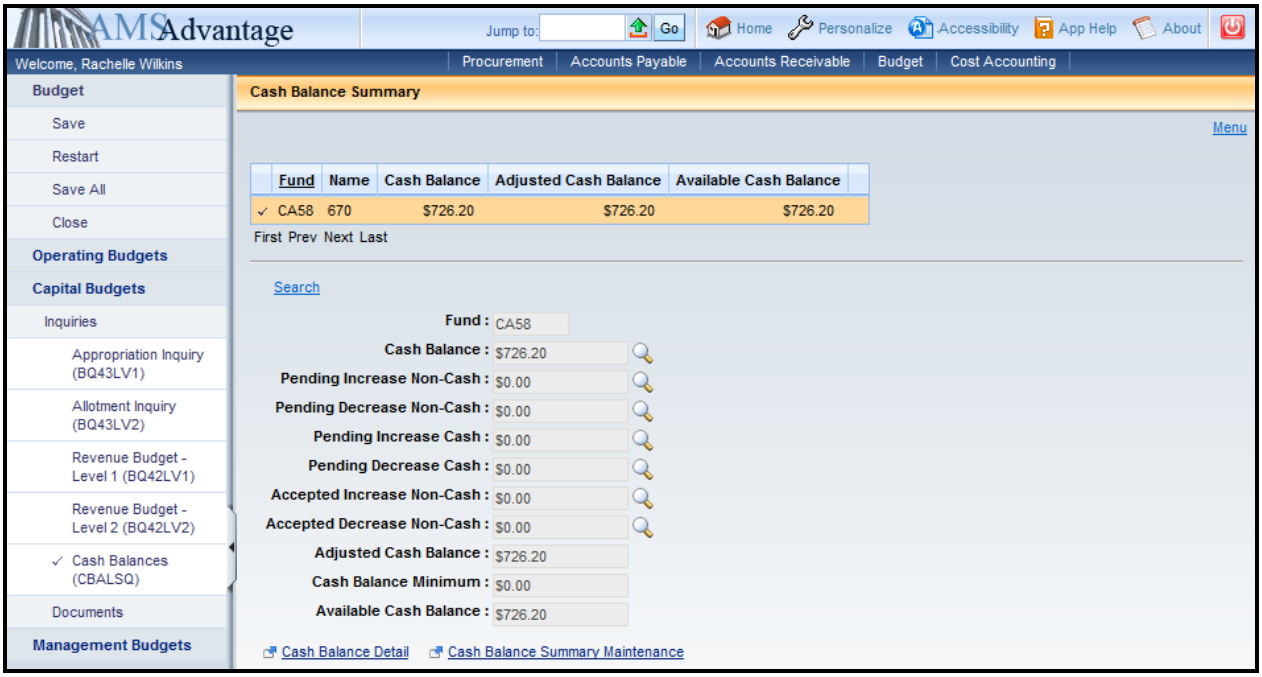
11. From the Secondary Navigation panel, select the Cash Balances link.



12. Select Search and enter the Fund for the project from your Student Card.



13. Note the Cash Balance of $726.20.



14. Once you have noted the amounts that are needed to close the project, you will now complete the SAS-5 form. Based on the unobligated balances identified on the Appropriation Inquiry screen, we will reduce the Appropriation by $726.20. At the Allotment level, Object E701 will be reduced by $.52, Object E703 will be reduced by $45.64, Object E704 will be reduced by $.43 and Object 712 will be reduced by $679.61. The remaining cash of $726.20 will be transferred from the project to the Capital Construction Surplus account. In addition, we will need to reduce the Budgeted Funding by the remaining funding of $726.20. Let's look at the SAS-5.

SAS-5
2/2006

Commonwealth of Kentucky
CAPITAL PROJECT

Date: 5/22/2013
Page 1 of 2

Fund	Dept	Unit	Activity	Sub-Activity	Accounting Template ID	Project Manager
CA58	670	D670			CCA58	Doug Price

				eMARS Document Numbers
Agency	Department of Parkis			CPTL-CA58-CLOSE
Project Name	Paintsville Lake Campground			
Project Location	Paintsville Lake State Park	Project Estimate	2,489,273.80	

	Appropriation (BGE43 Level 1)		Allotment (BGE43 Level 2)		Receipts/Transfers (JV2T)	
	Event Type	Amount (+/-)	Object	Amount (+/-)	Object	Amount (+/-)
	Current Amount	2,850,000.00	**Current Amount**	2,850,000.00	**Current Amount**	2,850,000.00
Increase/Decrease	X666	-726.20	E701	-0.52	T873	-726.20
Increase/Decrease			E703	-45.64		
Increase/Decrease			E704	-0.43		
Increase/Decrease			E712	-679.61		
Increase/Decrease						
	Revised Amount	2,849,273.80	**Revised Amount**	2,849,273.80	**Revised Amount**	2,849,273.80

Cash Transfers (JV2T)

BFY	Fund	Dept	Unit	Function	Object	Description	Amount
9999	C21M	765	OSBD		N873	Capital Construction Surplus	726.20

Revenue Budget (BGR42)

Revenue Source Code	Current Amount	Increase/Decrease	Revised Amount
BFGF	2,850,000.00	-726.20	2,849,273.80
Total	2,850,000.00	-726.20	2,849,273.80

JV2T Audit Check	
Receipts/Transfers	-726.20
Cash Transfers	726.20
Balance	0.00

Fund	Dept	Event Type	Amount (+/-)

Pool Increase/Decrease
Appropriation (BGE43 Level 1)

Fund	Dept	Event Type	Amount (+/-)

Dept. for Facilities and Support Services, Finance and Administration Cabinet

Policy and Budget Analyst, Governor's Office for Policy and Management

Agency Signature

Deputy State Budget Director, Governor's Office for Policy and Management

SAS-5
2/2006

Commonwealth of Kentucky
CAPITAL PROJECT

Date: 5/22/2013
Page 2 of 2

Cash Transfers (JV2T) Continued							
BFY	Fund	Dept	Unit	Function	Object	Description	Amount

Project Description or Information:

Project complete ready to close.

CODE LISTING TO COMPLETE THE CAPITAL PROJECT FORM

APPROPRIATION (BGE43 LEVEL 1) EVENT TYPE

X001	Regular Budget
X010	Other Budget Revision
X050	Maintenance Pool Appropriation
X060	Appropriation from Non-Maintenance Pool
X070	Appropriation - Heritage Land Conservation
X080	Appropriation - Coal Severance Tax
X500	Equipment/Purchase Contingency Fund
X600	Emergency, Repair, Maintenance and Replacement
X640	Statewide Deferred Maintenance Fund
X666	Backout for Closed Projects

ALLOTMENT (BGE43 LEVEL 2) OBJECT

E701	Architect and Engineer Fees
E703	General Construction
E704	Liens
E710	Computer Equipment
E712	Movable Equipment Furnishings
E717	Land/Right of Way
E718	Legal and Administration Costs
E723	Aircraft and Related Equipment
E724	Special Mobile Equipment
E725	Miscellaneous Expenses
E726	Agency Labor
E727	Agency Material and Equipment
E728	Service by Other Agencies
E729	Capital Construction Grant
E732	University Construction Reimbursement
E734	Economic Development Bond Loans

REVENUE SOURCE CODE (BGR42)

BFBF	Bond Fund
BFCO	Equipment/Purchase Contingency Fund
BFDM	Statewide Deferred Maintenance Fund
BFEM	Emergency Repair, Maintenance & Replacement Fund
BFFF	Federal Fund
BFGF	General Fund
BFII	Investment Income
BFOF	Other Fund
BFRD	Road Fund
BFRF	Agency Revenue Fund
BFSU	Capital Construction Surplus Fund
BFTB	Tobacco Fund

JV2T TRANSFER FROM OPERATING FUND TO CAPITAL FUND

T60C	Will always be used to transfer from an Operating Fund to Capital Fund
N1 _ _	Plus the Operating Fund Type you're transferring from Example: N113 for 1300 Fund Type

JV2T TRANSFER FROM CAPITAL FUND TO OPERATING FUND

T6 _ _	Plus the Operating Fund Type you're transferring to Example: T613 for 1300 Fund Type
N10C	Will always be used to transfer from a Capital Fund to Operating Fund

OPERATING FUND TYPES

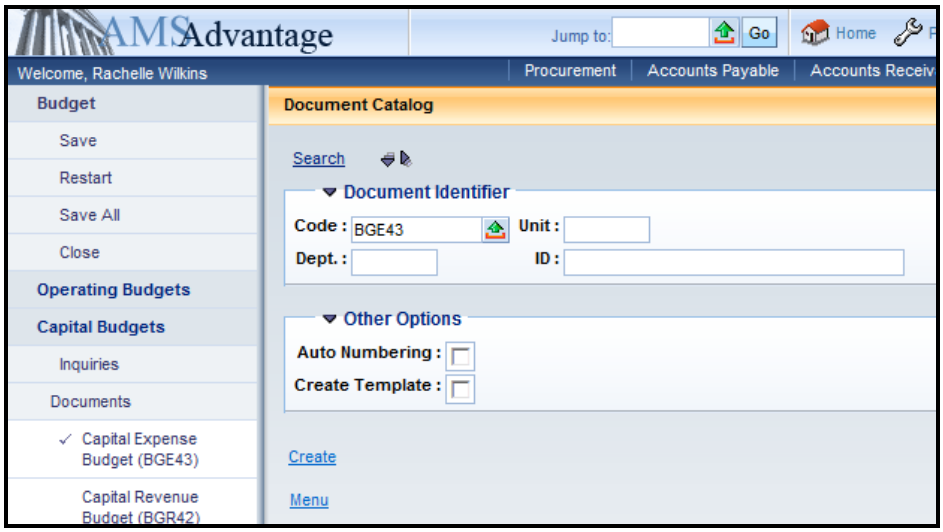
01	General Fund	03	Debt Service Fund
11	Transportation Fund	12	Federal Fund
13	Agency Revenue Fund	14	Other Special Revenue Fund
21	State Parks Fund	22	State Fair Board Fund
29	Horse Park Commission Fund	32	Computer Services Fund
35	Prison Industries Fund	36	Central Printing Fund
37	Property Management Fund	65	Tobacco Fund

JV2T INTRA-FUND CODES - *Capital Fund to Capital Fund*

Each Object Code will begin with an " N " or a " T "

873	General Fund
874	Federal Fund
875	Bond Fund
876	Emergency, Repair, Maintenance & Replacement Fund
877	Equipment/Purchase Contingency Fund
878	Agency Fund
879	Investment Income Fund
880	Other Fund
881	Road Fund
882	Capital Construction Surplus Fund
883	Surplus Bond Proceeds
884	Statewide Deferred Maintenance Fund
885	Coal Severance

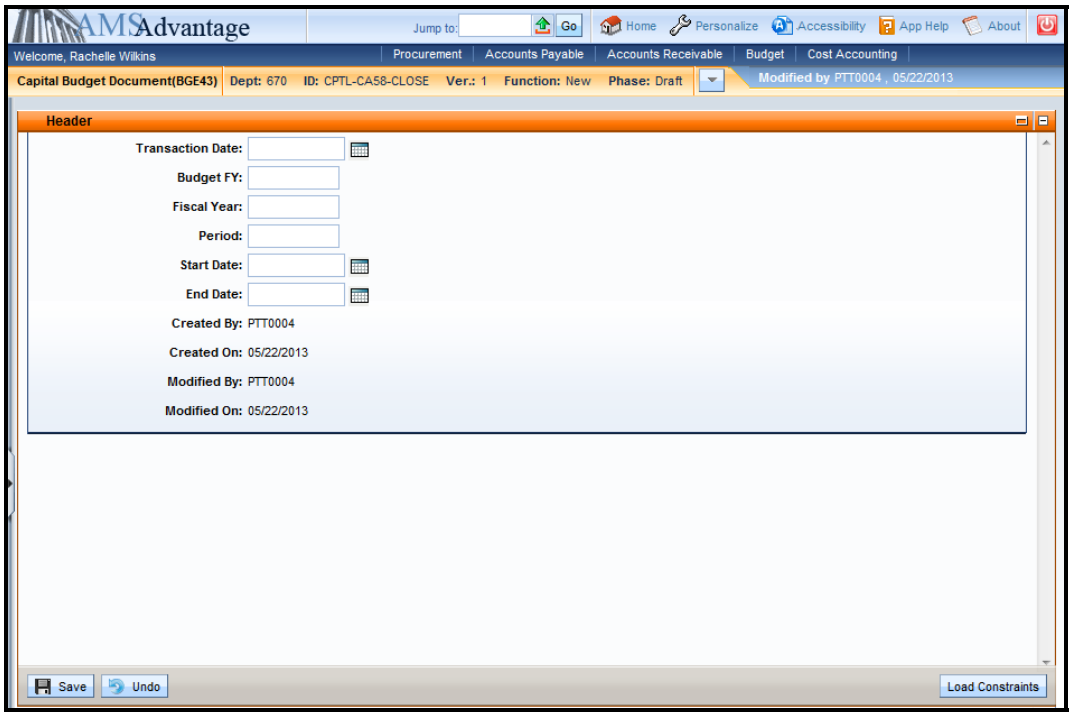
Next, we will complete the eMARS documents necessary to close the project. From the secondary navigation panel, select Capital Expense Budget (BGE43). On the Document Catalog screen select Create.



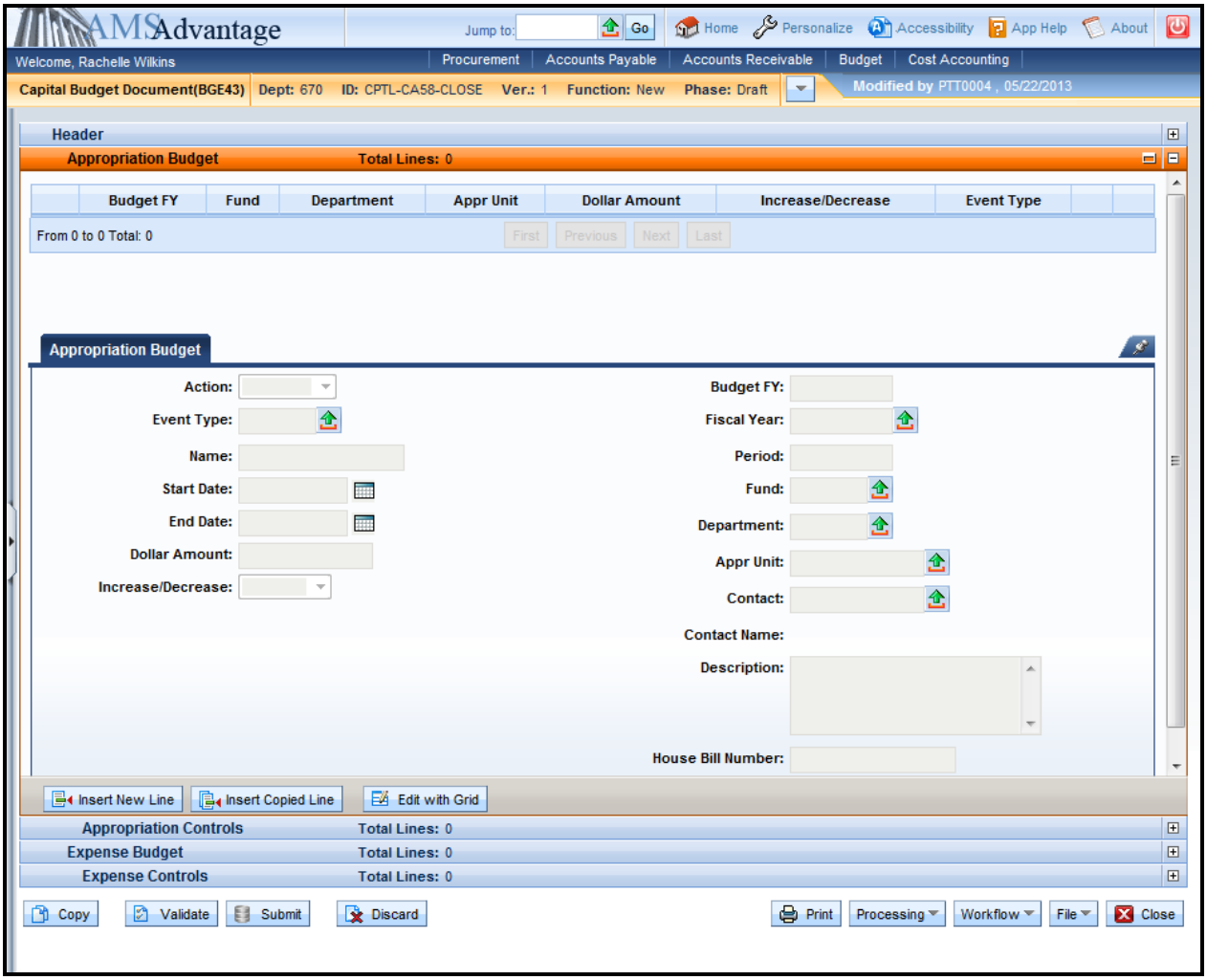
15. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter fund from Student Card-Close **Example: CPTL-CA58-CLOSE**

Select Create.



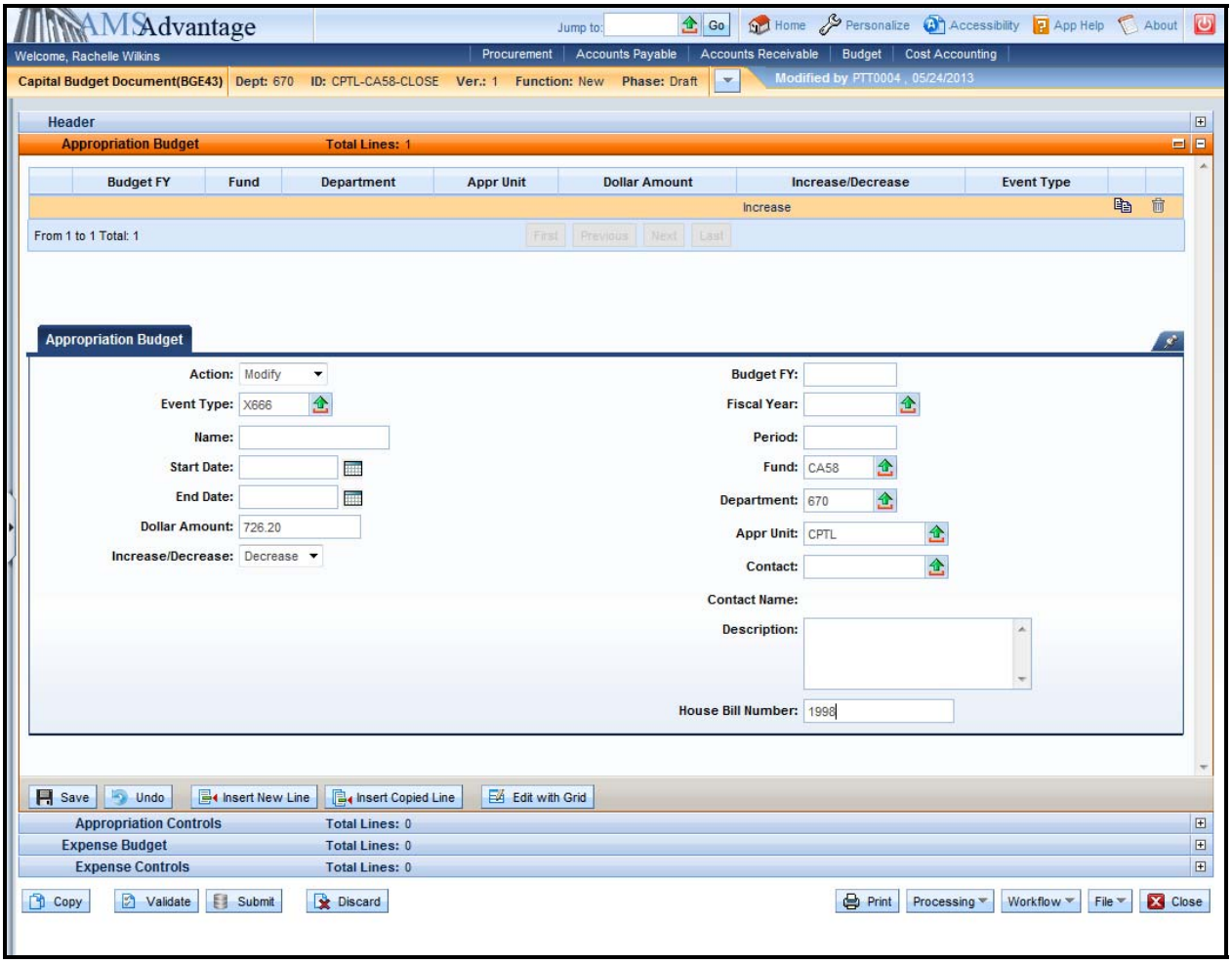
On the Header, enter "**9999**" in the **Budget FY** and then select the Appropriation Budget accordion.



16. Select the <u>Insert New Line</u> button and complete the following information:

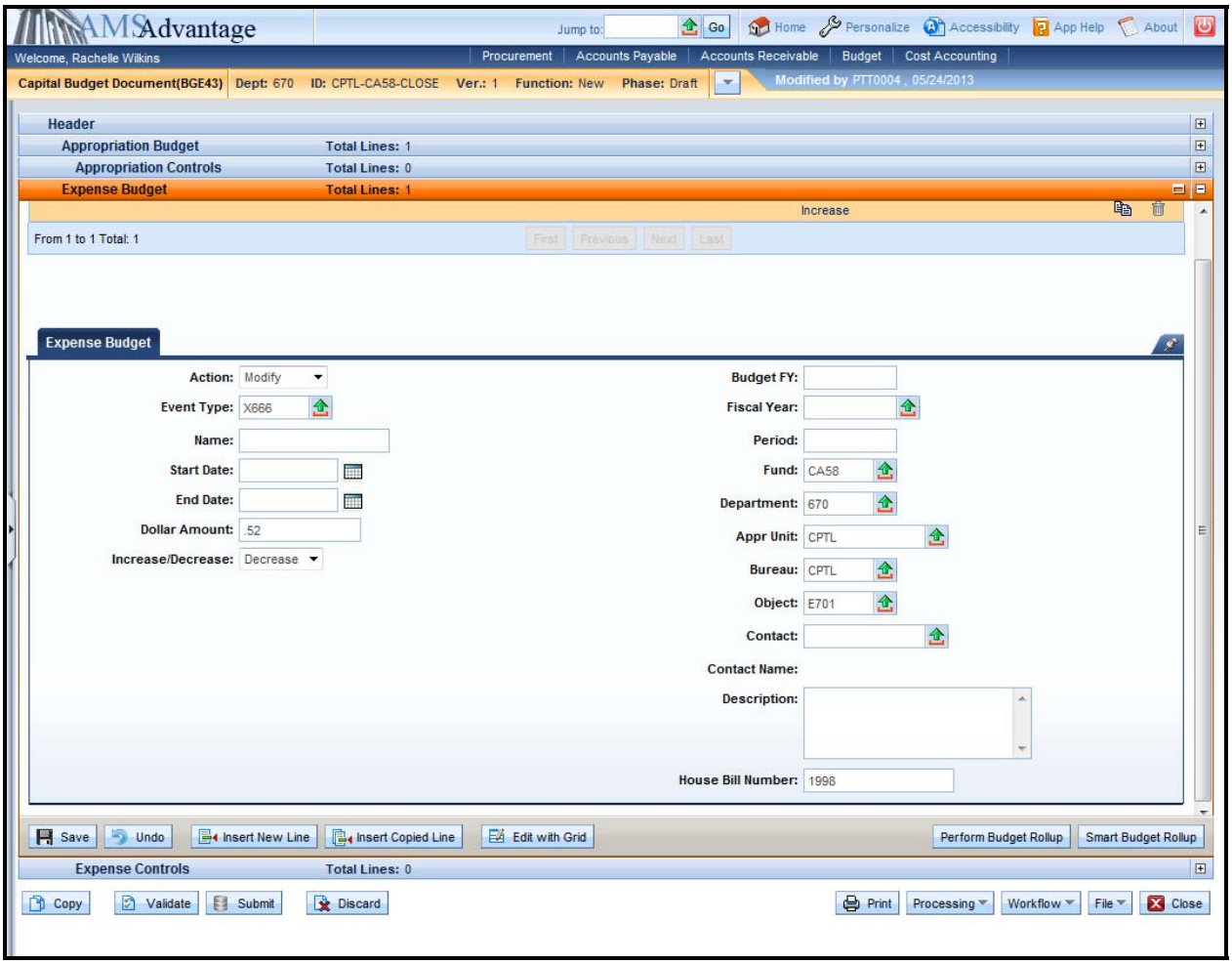
Action	Modify
Event Type	X666 – Backout for Closed Projects
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	726.20
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	See Student Card
Department	See Student Card
Appr Unit	"CPTL"
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	1998



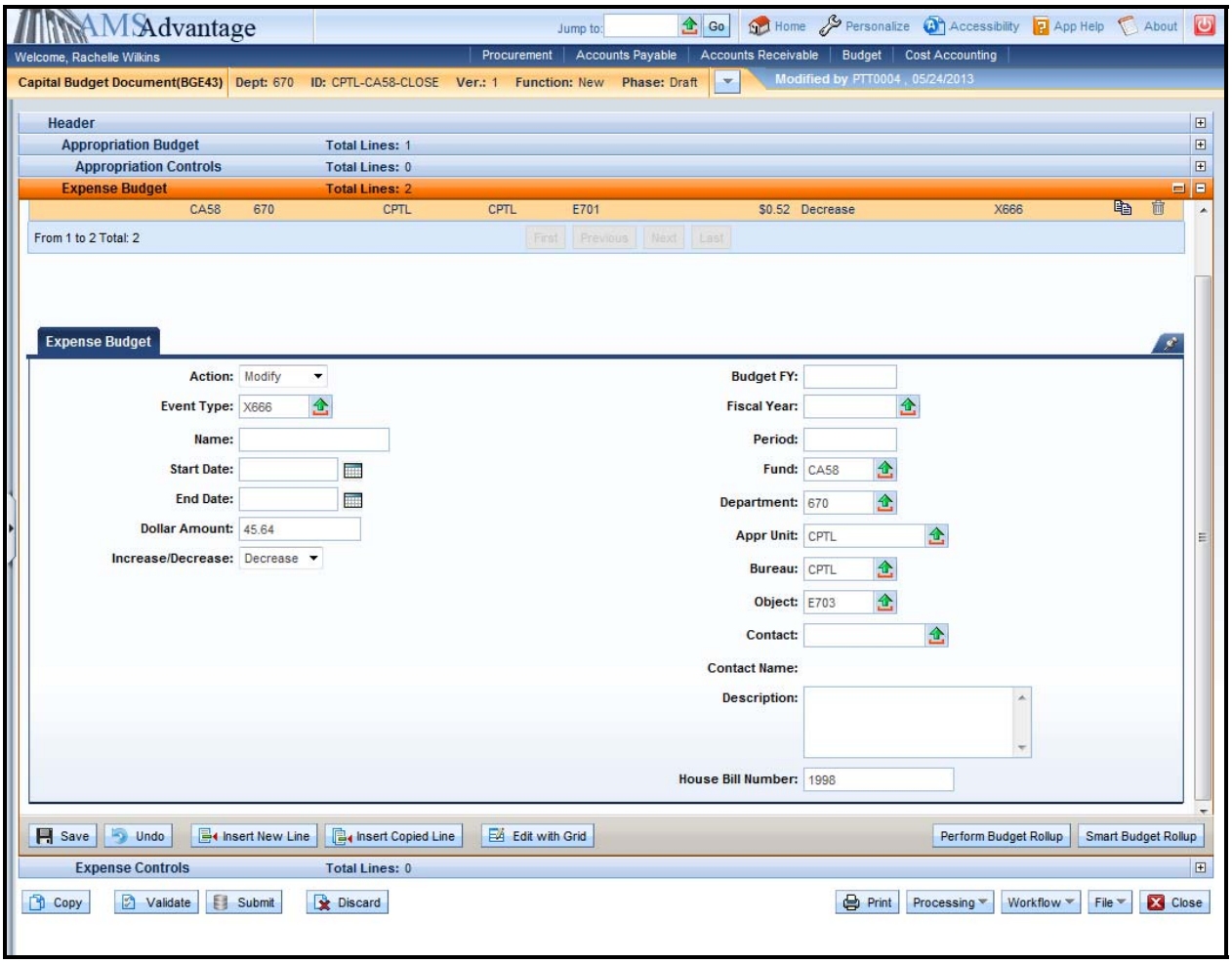
17. Select the Expense Budget accordion, select the Insert New Line button and enter the following:

Action	Modify
Event Type	X666 – Backout for Closed Projects
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	.52
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.
Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	See Student Card
Department	See Student Card
Appr Unit	“CPTL”
Bureau	“CPTL”
Object	E701
Contact	Leave blank. Not used on this document.
Description	Leave blank.
House Bill Number	1998


AMS Advantage
Jump to:
Go
Home
Personalize
Accessibility
App Help
About
Welcome, Rachelle Wilkins
Procurement
Accounts Payable
Accounts Receivable
Budget
Cost Accounting
Capital Budget Document(BGE43)
Dept: 670
ID: CPTL-CA58-CLOSE
Ver.: 1
Function: New
Phase: Draft
Modified by PTT0004 , 05/24/2013
Header
Appropriation Budget
Total Lines: 1
Appropriation Controls
Total Lines: 0
Expense Budget
Total Lines: 1
Increase
From 1 to 1 Total: 1
First
Previous
Next
Last
Expense Budget
Action: Modify
Event Type: X666
Name:
Start Date:
End Date:
Dollar Amount: .52
Increase/Decrease: Decrease
Budget FY:
Fiscal Year:
Period:
Fund: CA58
Department: 670
Appr Unit: CPTL
Bureau: CPTL
Object: E701
Contact:
Contact Name:
Description:
House Bill Number: 1998
Save
Undo
Insert New Line
Insert Copied Line
Edit with Grid
Perform Budget Rollup
Smart Budget Rollup
Expense Controls
Total Lines: 0
Copy
Validate
Submit
Discard
Print
Processing
Workflow
File
Close

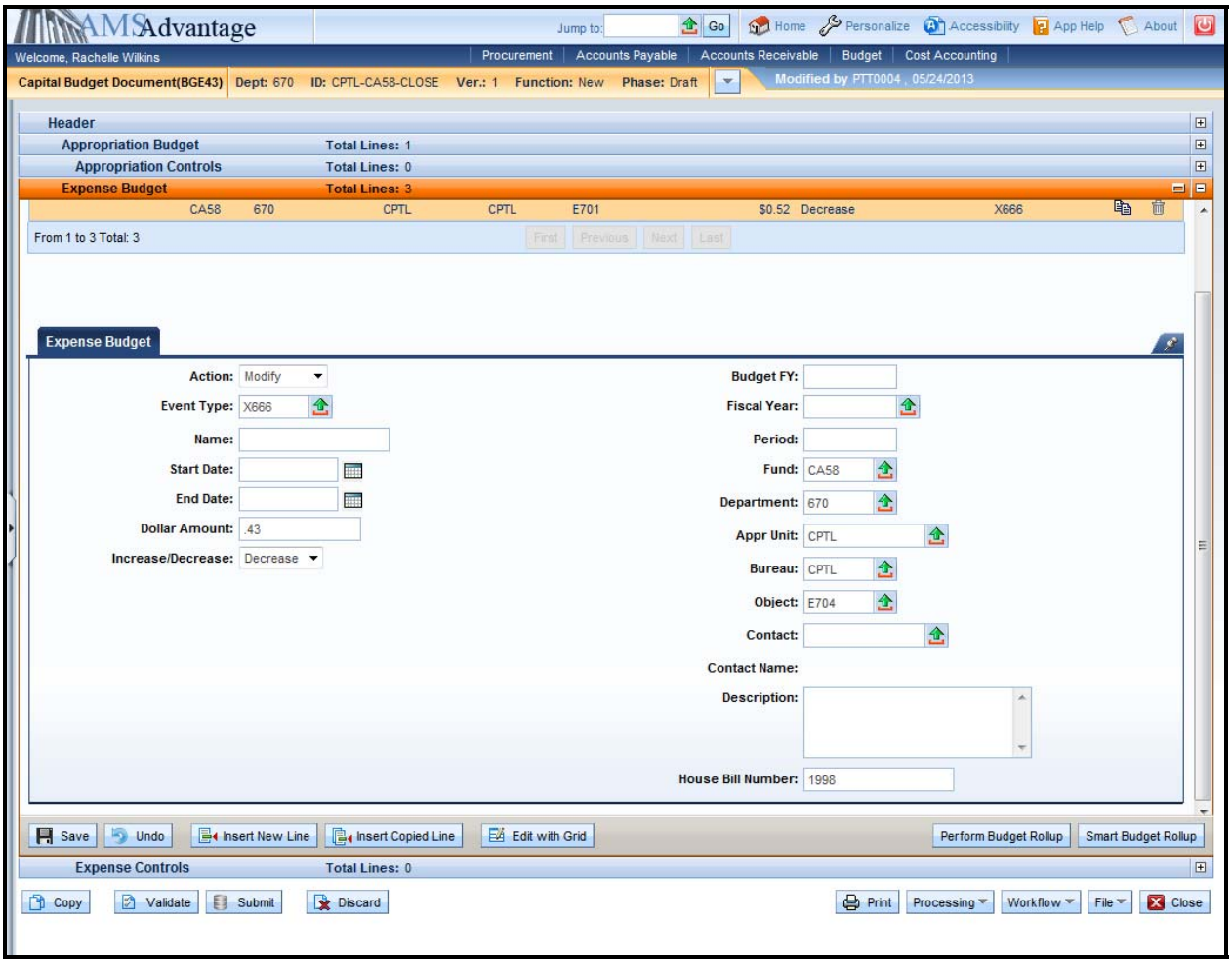
18. Select the Copy Line icon and then Insert Copied Line. Change the following fields:

Dollar Amount	45.64
Object	E703



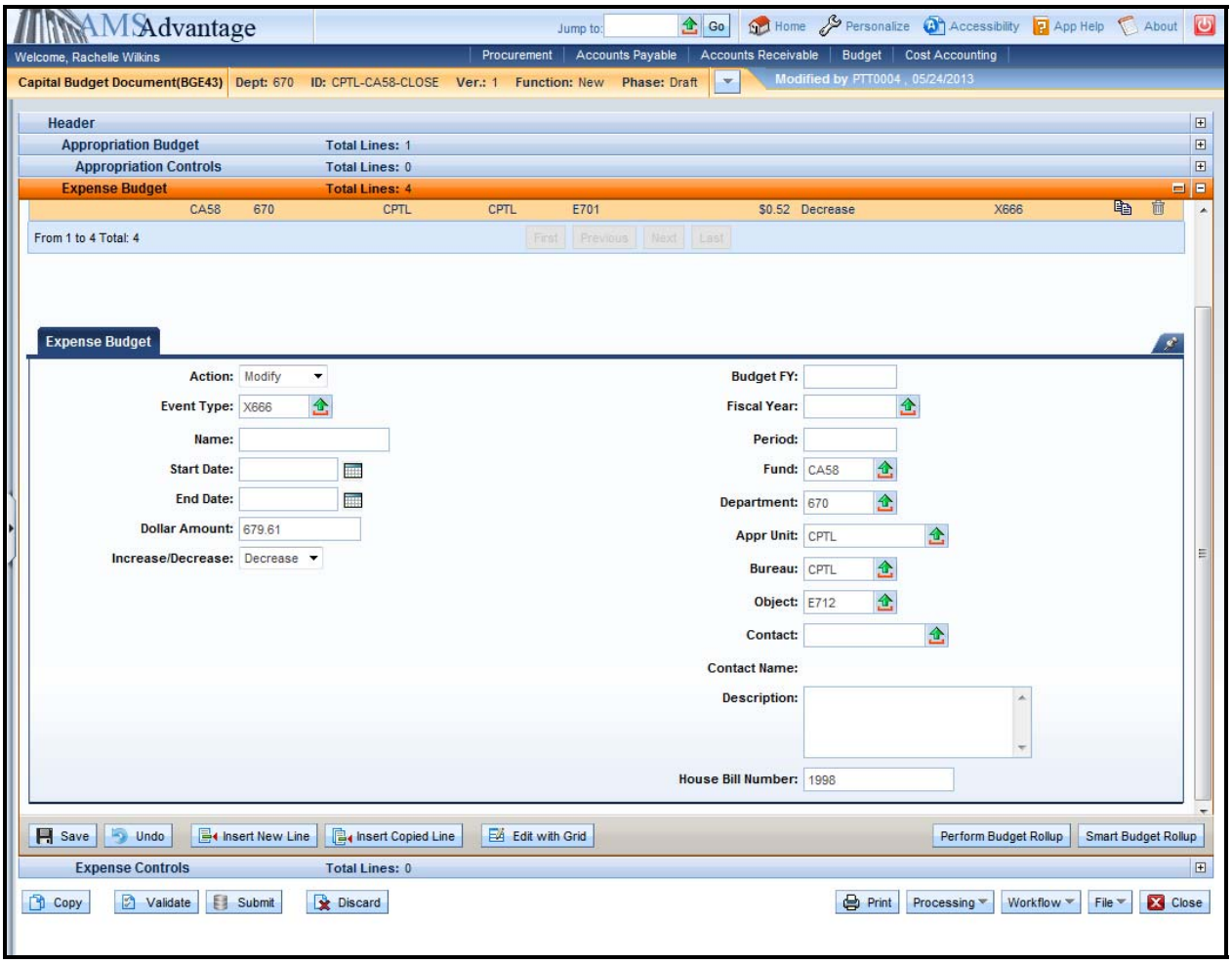
19. Select the Copy Line icon and then Insert Copied Line. Change the following fields:

Dollar Amount	.43
Object	E704

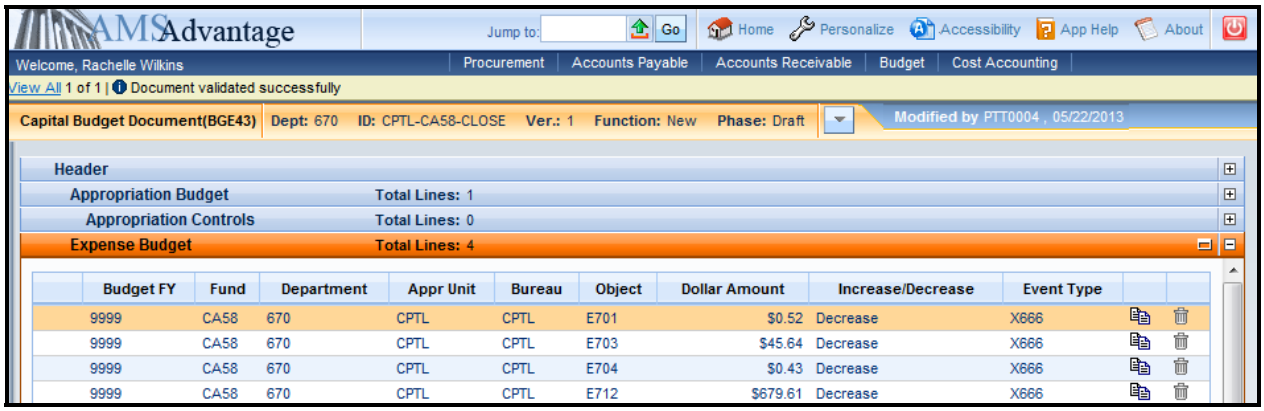


20. Select the Copy Line icon and then Insert Copied Line. Change the following fields:

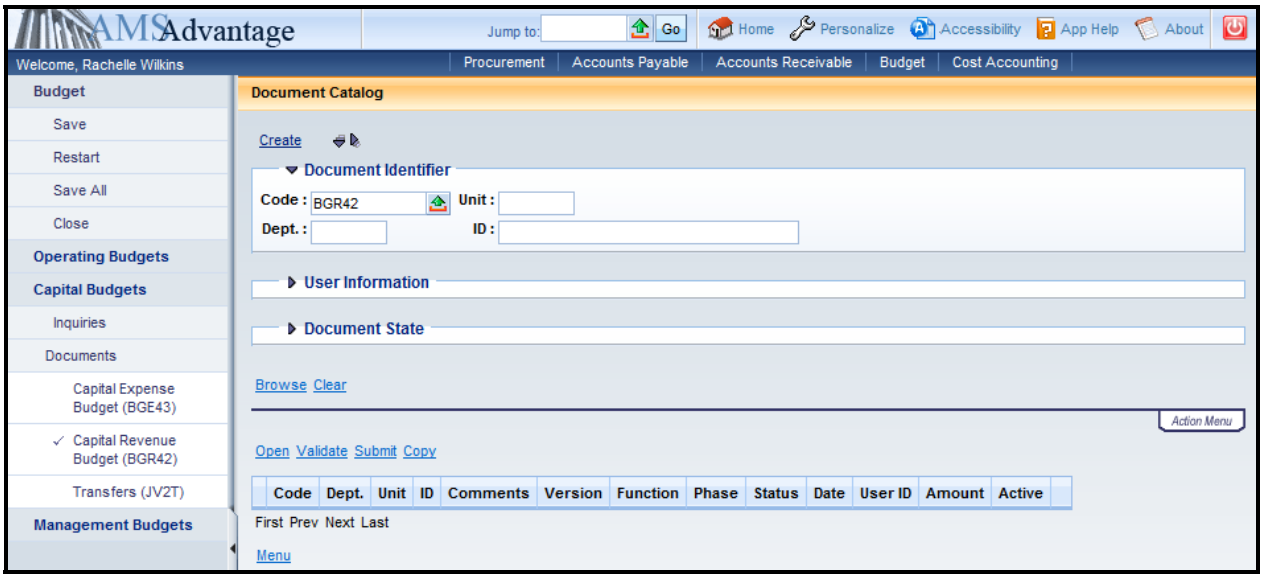
Dollar Amount	679.61
Object	E712



21. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.



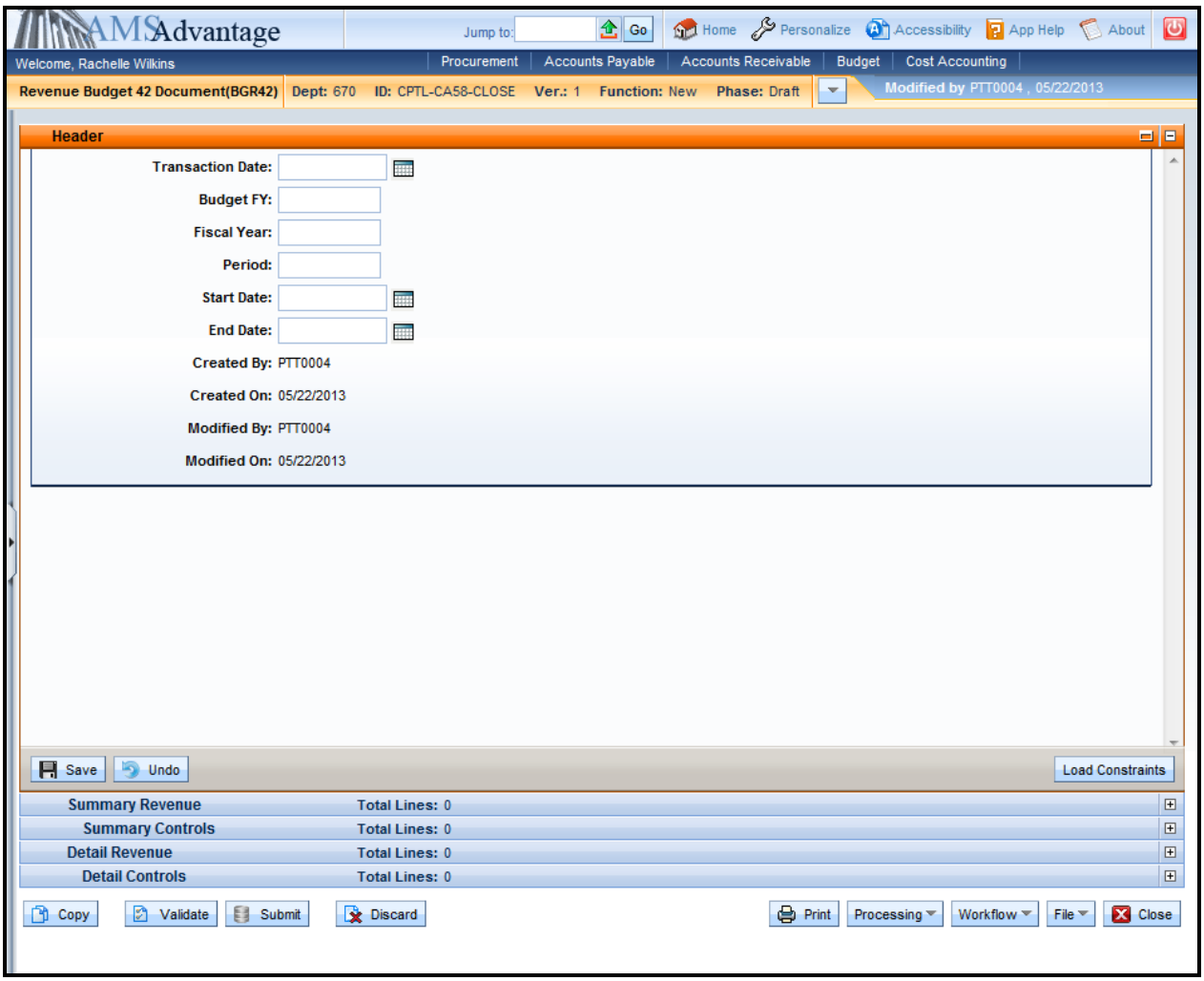
22. Select Close. Agencies are not permitted to Submit to workflow the Capital Budget (BGE43) documents.
23. From the secondary navigation panel, select Capital Revenue Budget (BGR42). On the Document Catalog screen select Create.



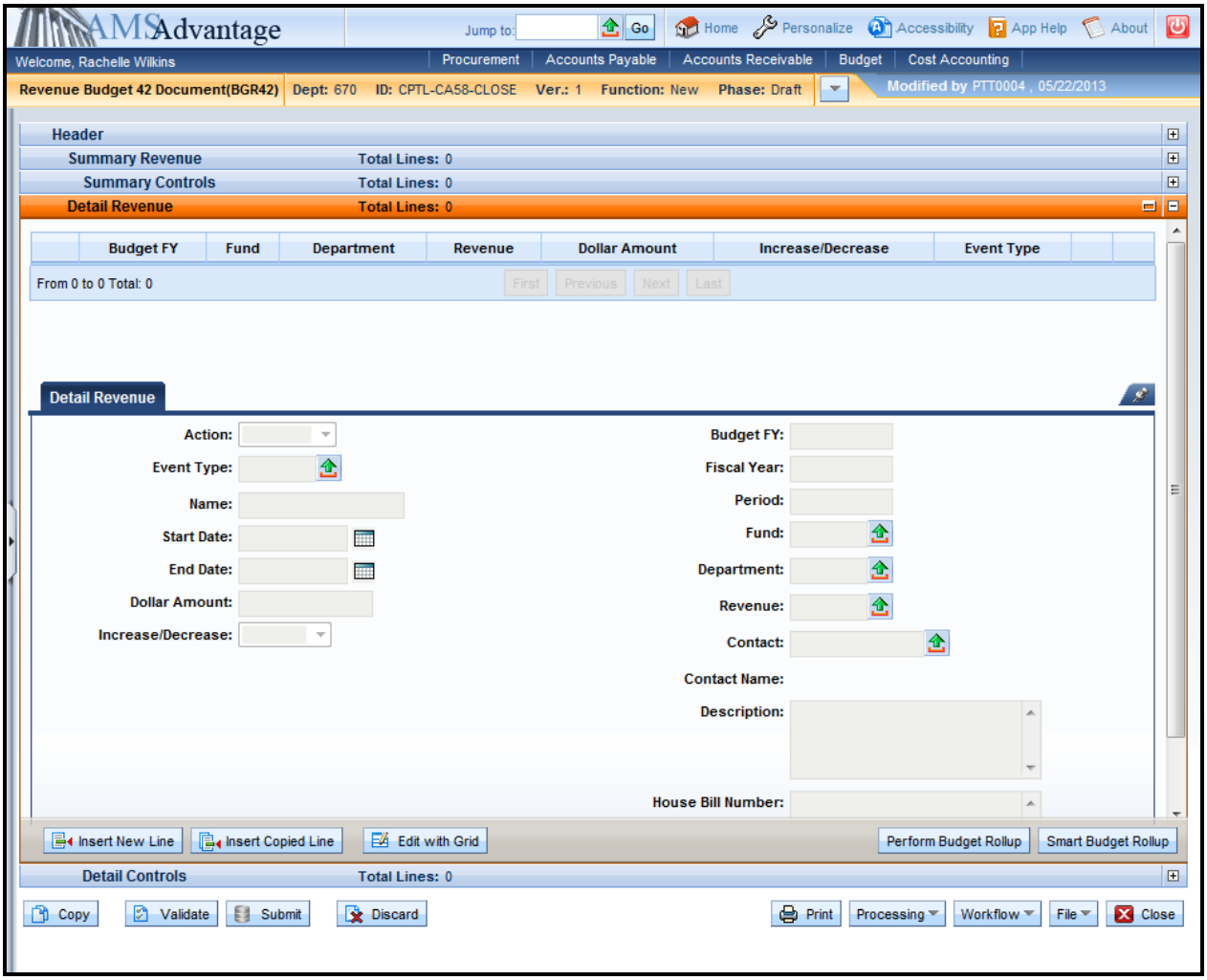
24. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter fund for project-CLOSE **Example: CPTL-CA58-CLOSE**

Select Create.



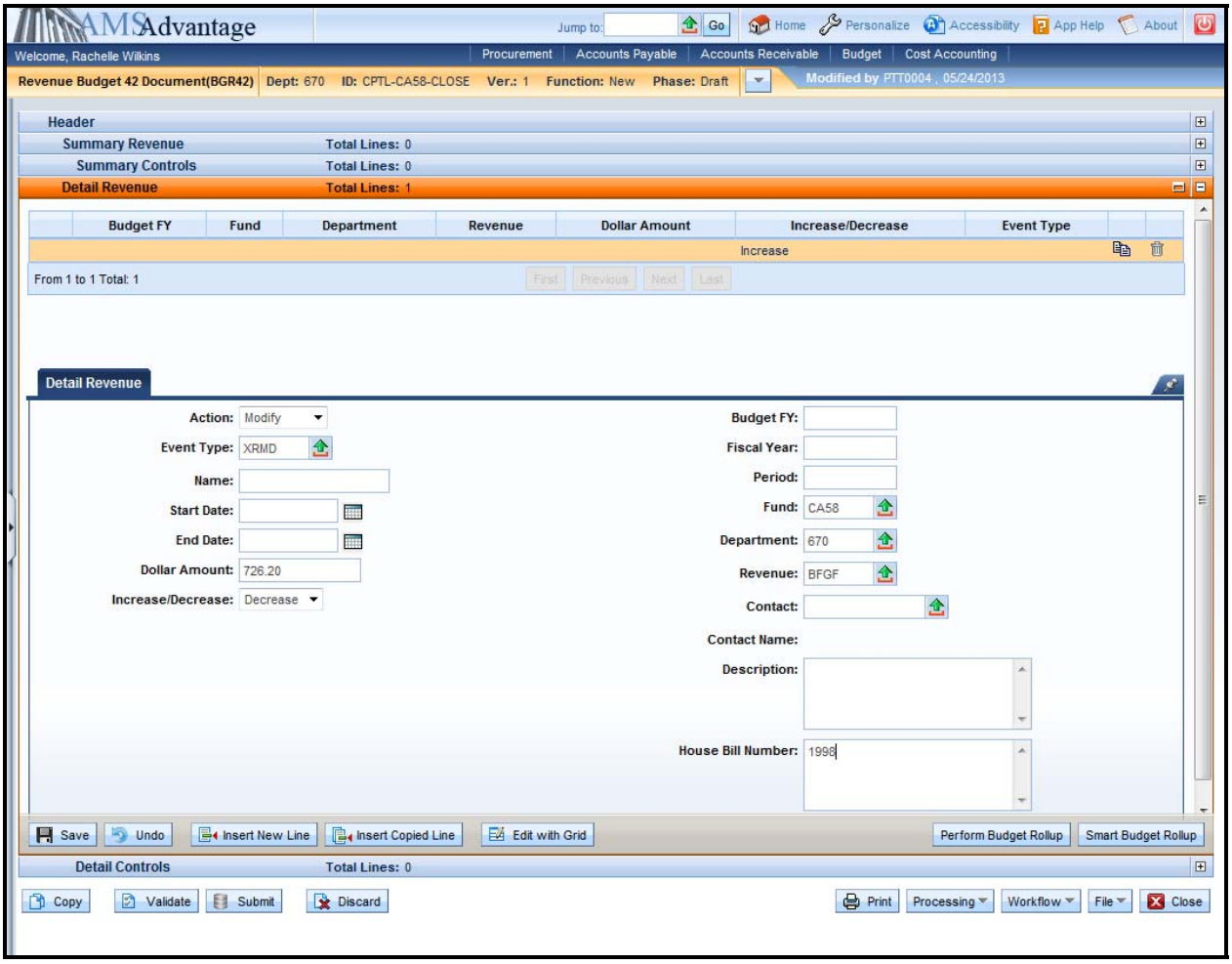
25. On the Header, enter "**9999**" in the **Budget FY** and then select the Detail Revenue accordion.



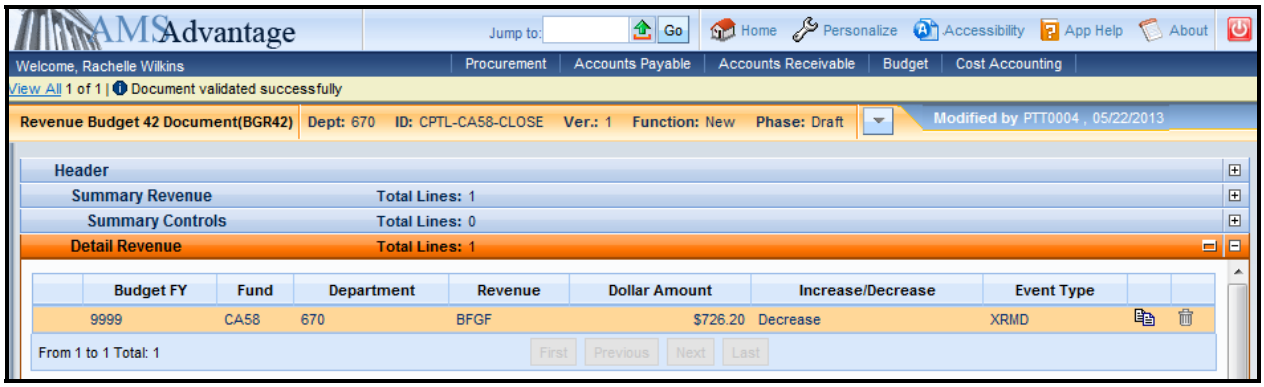
26. Select the <u>Insert New Line</u> button and complete the following information:

Action	Modify
Event Type	XRMD
Name	Leave blank. The capital project name is maintained on the Fund table.
Start Date	Leave blank. The start date for the capital project is maintained on the Fund table.
End Date	Leave blank. The end date for the capital project is maintained on the Fund table.
Dollar Amount	726.20
Increase/Decrease	Decrease
Budget FY	Leave blank. It will be inferred from the Header.

Fiscal Year	Leave blank. It will be inferred from the system date.
Period	Leave blank. It will be inferred from the system date.
Fund	See Student Card
Department	See Student Card
Revenue	BFGF
Contact	Leave blank. Not used on this document.
Description	May be used to enter a description.
House Bill Number	1998

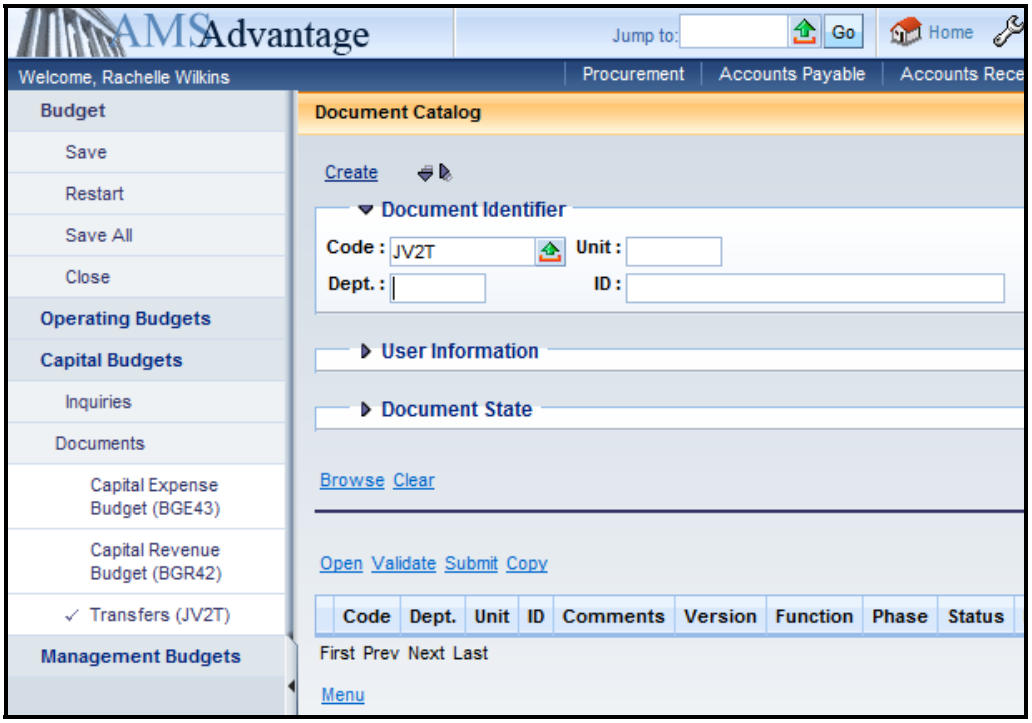


27. Select Smart Budget Rollup. This will create the Summary Revenue line that is required to process the document.
28. Select the Validate button. If there are any errors, you will need to correct them and re-validate the document until the document validates successfully.



29. Select the Close button to close the document. Agencies are not permitted to Submit to Workflow the Capital and Revenue Budget (BGR42) documents.

30. From the secondary navigation panel, select Transfers (JV2T). On the Document Catalog screen select Create.

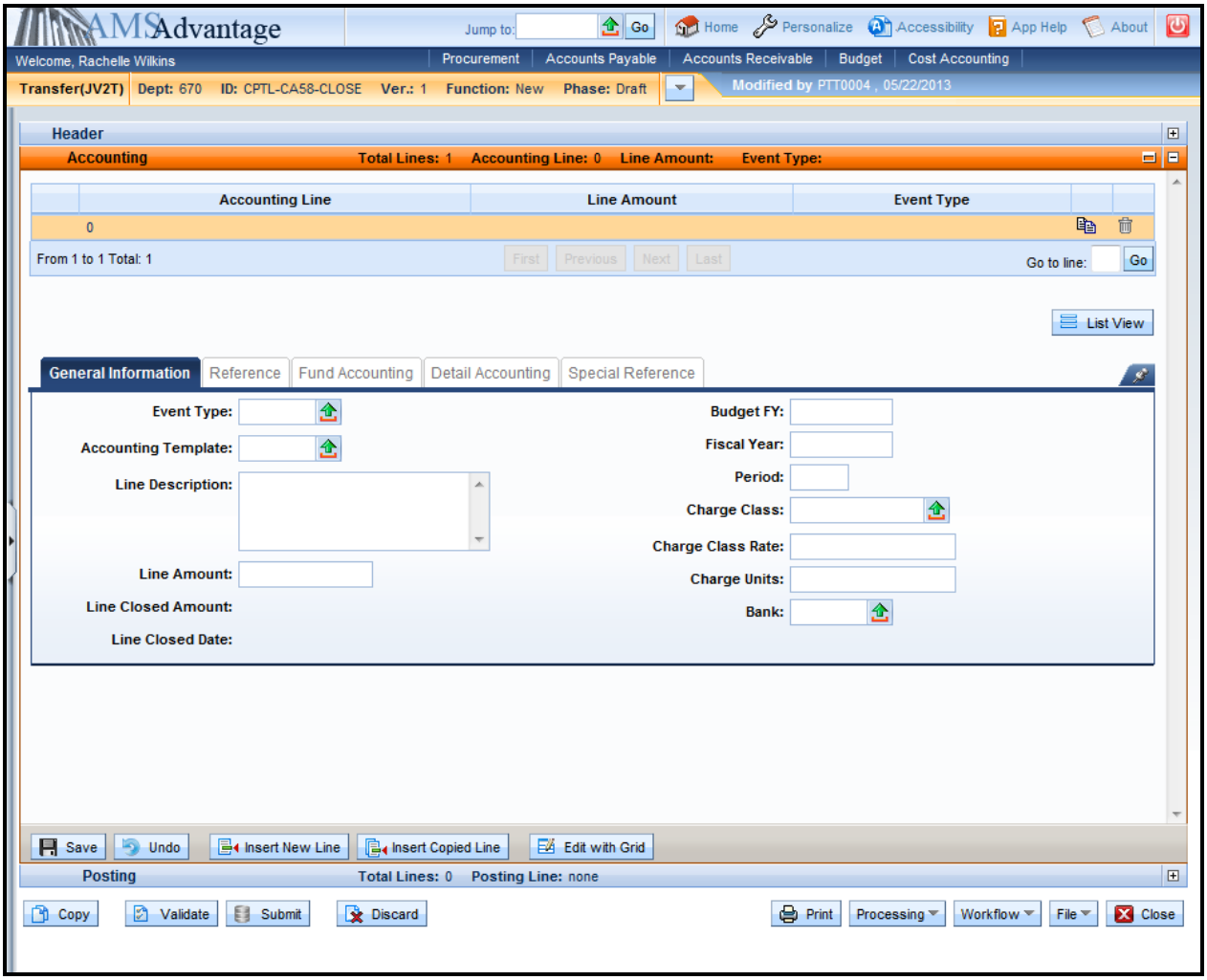


31. Complete the following information:

Dept	See Student Card
Unit	UNIT
ID	CPTL-Enter fund for project-CLOSE **Example: CPTL-CA58-CLOSE**

Select Create.

32. Leave the Header screen blank. Select the Accounting accordion and then select the Insert New Line button.

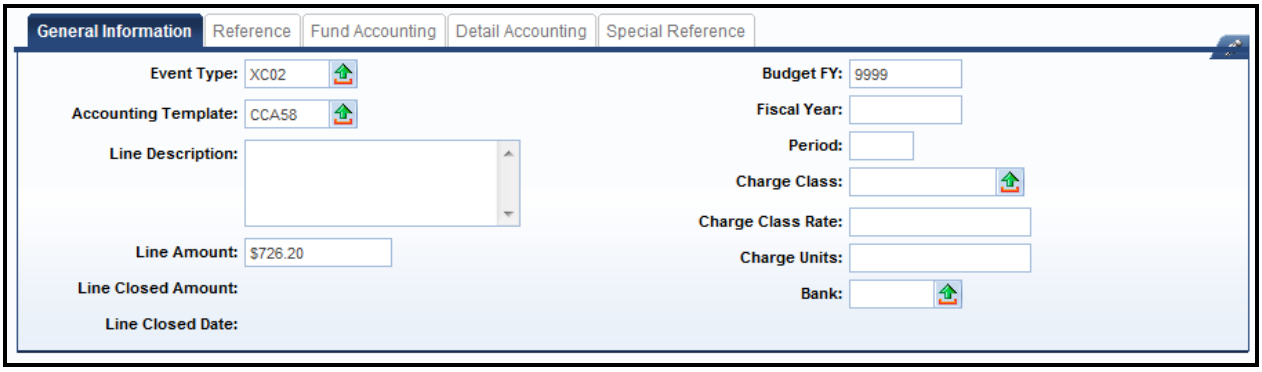


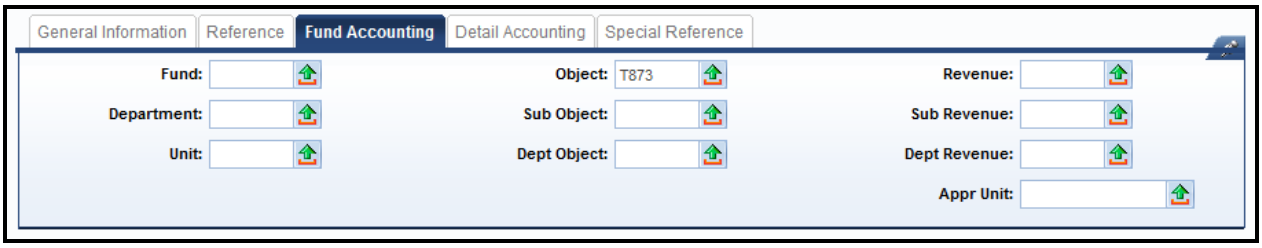
33. Complete the following information on the General Information tab:

Event Type	XC02 – Off-Budget Transfer Out
Accounting Template	See Student Card
Line Description	Leave blank.
Line Amount	726.20
Budget FY	Enter "**9999**"
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.
Charge Class Rate	Leave blank.

Charge Units	Leave blank.
Bank	Leave blank.

34. Select the Fund Accounting tab. Enter “T873” in the Object field.

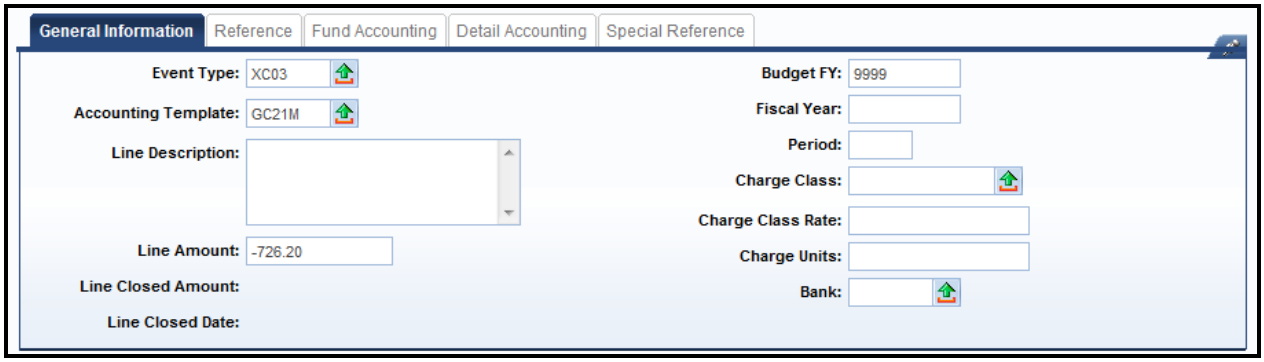


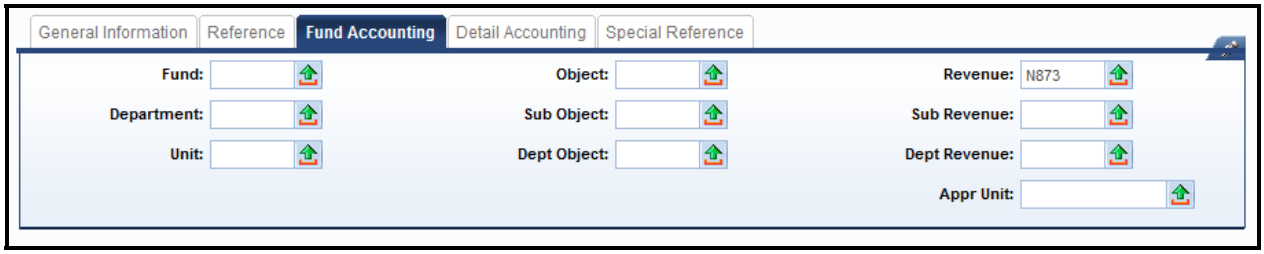


35. Select the <u>Insert New Line</u> button. Enter the following information on the General Information tab:

Event Type	XC03 – Transfer In
Accounting Template	GC21M – Capital Construction Surplus
Line Description	Leave blank.
Line Amount	-726.20
Budget FY	Enter “**9999**”
Fiscal Year	Leave blank.
Period	Leave blank.
Charge Class	Leave blank.
Charge Class Rate	Leave blank.
Charge Units	Leave blank.
Bank	Leave blank.

36. Select the Fund Accounting tab. Enter “N873” in the Revenue field.





37. Select Validate. The fields from the templates will populate the Fund Accounting and Detailed Accounting tabs.

38. One of the accounting lines is for a department outside of your security settings. Because of this, you will receive the following error:

Severity	Component	Line Number	Override	Message	Description
Error	CH_DOC_ACTG	ACTG Line 1	---	Values in the organization fields are not authorized for the current user.	

This error is expected and will be corrected by OSBD. If you have other errors, they will need to be corrected before submitting the SAS-5 form. For this example, you will not be able to submit the document due to the error.

39. Complete the SAS-14 form to inactivate the project.

SAS-14
10/12

Commonwealth of Kentucky
ACCOUNT MAINTENANCE FORM

Date: 5/22/2013

ACTION

- ○ Establish
- ◉ Inactivate
- ○ Change

Reason for Change:

FY: 2013 **DEPT:** 670

FUNCTION

ALLOTMENT (FUNCTION TYPE)

Function Group (AP)	Function Type (AL)	Function Type Name (AL)

☐ **Override Allotment** From: ____ To: ____

Provide justification for allotment override:

FUNCTION

Fund	Function Group (AP)	Function Type (AL)	Function	Function Name

FUND

FUND

Fund Type	Fund	Fund Name	Function
0200	CA58	Paintsville Lake Campground	

For Restricted Funds Only - Is the Fund: ○ On Budget ○ Off Budget

For Fund Types 1300, 1400, 6300, 6310 and 6350:

Legal citation, if any, authorizing the receipt of funds into a special revenue fund:

Legal citation, if any, that restricts the spending from the source of funds:

☐ **Does this Fund Accrue Interest Income?** If yes, state the legal authority for the accrual of interest income.

Legal Authority:

Enter the account information where the interest income should post:

Fund	Dept	Unit	Function	Sub-Function	Activity	Sub-Activity	Program

Program Period	Location	Task	Sub-Task	Task-Order	Reporting Code	Sub-Reporting Code	Dept Revenue Source

☐ **Override Cash** From: ____ To: ____

Provide justification for cash override:

Require Chart of Accounts Elements for Spending (S) or Revenue (R):

S	R		S	R		S	R	
☐	☐	Require Sub-Function	☐	☐	Require Appropriation Unit	☐	☐	Require Dept Object
☐	☐	Require Activity	☐	☐	Require Reporting Code	☐	☐	Require Location
☐	☐	Require Sub-Activity	☐	☐	Require Sub-Reporting Code	☐	☐	Require Sub-Location

AGENCY CONTACT

Agency Contact

Governor's Office for Policy and Management

FINANCE USE ONLY

Fund Class	Fund Category	Fund Type	Fund Group	CAFR Fund Type	Investment Pool	Template ID
	CPTL	0200		CPTL	INT	

40. Once the SAS-5 form, SAS-14 form, Capital Budget (BGE43) document, Revenue Budget (BGR42) document and Transfer (JV2T) document are completed, the SAS-5 and SAS-14 forms should be submitted to Facilities and Support Services, located on the First Floor of the Bush Building, 403 Wapping Street. After Facilities and Support Services reviews and approves the SAS-5, they will be forwarded to the Office of State Budget Director. Once approved by the Office of State Budget Director, the Capital Budget (BGE43) document, Revenue Budget (BGR42) document and Transfer (JV2T) document will be submitted to Final. The SAS-14 will be sent to Statewide Accounting Services to Inactivate the Fund.

11 – Session Summary

Chart of Accounts - The eMARS Chart of Accounts elements used to identify a capital project are: Fund, Department, Appropriation Unit, Bureau and Object.

SAS-14 – This form will be used to establish, inactivate (close) or change a Capital Project.

SAS-5 – This form is used as a Capital Project authorization to record the financial activity pertaining to capital projects.

Capital Budget (BGE43) Document - This document is used to establish or modify an Appropriation or Allotment for a capital project.

Revenue Budget (BGR42) Document – This document is used to record the budgeted funding for a capital project.

Transfer (JV2T) Document – This document is used to move cash between funds.

Review Questions

Question #1: In eMARS the Fund and Department will be used to define a capital project.	
A	True
B	False
Question #2: Which document is used to establish a new fund for a capital project?	
A	Capital Expense Budget (BGE43)
B	SAS-14 Account Maintenance Form
C	SAS-5 Capital Projects
D	Revenue Budget (BGR42)
Question #3: Assuming no errors on the documents, agencies are required to submit which of the following documents to workflow?	
A	Capital Expense Budget (BGE43)
B	Revenue Budget (BGR42)
C	Transfer (JV2T)
D	None of the above
Question #4: Projects maintained by Facilities and Support Services require which of the following Chart of Account elements:	
A	Activity and Sub-Activity
B	Function and Sub-Function
C	Bureau
D	Appropriation Unit
Question #5: To close a capital project with a cash balance which of the following documents must be completed?	
A	SAS-5 Capital Projects
B	Transfer (JV2T)
C	Revenue Budget (BGR42)
D	All of the above

NOTE: Exercises may also be run within the eMARS Learning Environment.
For access please see the eMARS website (http://finance.ky.gov/internal/emars/

NOTE: Please remember to select Logout prior to closing your eMARS session. Just closing the page will not immediately end your session.

Review Answers

Question #1: In eMARS the Fund and Department will be used to define a capital project.	
A	True
Question #2: Which document is used to establish a new fund for a capital project?	
B	SAS-14 Account Maintenance Form
Question #3: Assuming no errors on the documents, agencies are required to submit which of the following documents to workflow?	
C	Transfer (JV2T)
Question #4: Projects maintained by Facilities and Support Services require which of the following Chart of Account elements:	
A	Activity and Sub-Activity
Question #5: To close a capital project with a cash balance which of the following documents must be completed?	
D	All of the above

Appendix – Capital Construction Special Accounts Listing

FUND	DEPT	FUNCTION GROUP (AP)	FUNCTION TYPE (AL)	FUNCTION	UNIT	ACCOUNTING TEMPLATE	TITLE	INCREASE/ DECREASE AP
C21K	765				OSBD	GC21K	EMERGENCY REPAIR, MAINTENANCE, AND REPLACEMENT FUND	YES
C21L	765				OSBD	GC21L	CAPITAL CONSTRUCTION AND EQUIPMENT PURCHASE CONTINGENCY FUND	YES
C21M	765				OSBD	GC21M	CAPITAL CONSTRUCTION SURPLUS	NO
C21N	765				OSBD	GC21N	STATEWIDE DEFERRED MAINTENANCE	YES
C21P	765				OSBD	GC21P	CAPITAL CONSTRUCTION INVESTMENT POOL	NO
036R	750				D750		SURPLUS BOND PROCEEDS	
0100	765	CC00	CC01	CC02	OSBD	GCC02	CAPITAL CONSTRUCTION GENERAL FUND ACCOUNT	