



Participant Guide – PC360: Managing Projects

State of Kansas



PC360: Managing Projects Participant Guide

Statewide Management, Accounting and Reporting Tool



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Course Overview

Course Objectives

Upon completion of the course, you will be able to:

- Enter and maintain projects
- Analyze projects
- Understand and explain the integration of projects with other SMART modules

Agenda

Today, we will cover the following topics:

- Creating Projects
- Creating Project Activities
- Entering Project Transactions
- Closing Projects
- Understanding Project Analysis
- Understanding Project Trees
- Viewing the Project Transaction Summary
- Viewing Project Costs
- Capitalizing Project Assets (AM)
- Understanding Project Allocations (GL)
- Understanding Actual Costs Collection from Journal Entries (GL)
- Understanding Committed Costs Collection from a Purchase Order (PO)
- Understanding Actual Costs Collection from a Voucher (AP)
- Understanding Actual Costs Collection from an Expense (EX)
- Understanding Labor Costs Collection (TL)

Participant Notes:

Lesson 1: Understanding Projects

Objectives

Upon completion of this lesson, you will be able to:

- Define basic projects terms
- Explain the end-to-end process for projects and describe how managing projects fits into the end-to-end process for Projects/Grants
- List roles involved in the projects process and describe tasks performed by each role



Key Terms

- **Project** – An organized endeavor for which costs are incurred that has a defined beginning and ending date for which costs need to be accumulated and reported
- **Activity** – The SMART field that defines tasks or subcomponents associated with a project that represents a breakdown of collected costs. At least one activity must be defined for each project.
- **Source Type** – Optional Project Costing ChartField that is assigned to individual transactions to identify its purpose
- **Category** – Optional Project Costing ChartField that further defines its purpose for more detailed reporting and analysis
- **Subcategory** – Optional Project Costing ChartField used to further define its purpose to increase flexibility and granularity for tracking and analyzing costs
- **Analysis Type** – 3 letter code assigned to individual transactions by the system to identify different types of transactions, such as, budgeted amounts, actual costs, and billed costs

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- **Project Resource Table** – A table within the Project Costing module that lists all transactions that have occurred against a specific project, including committed costs, actual costs, budgeted costs, and billed amounts. Table includes **BIL (Billable Amount)** rows that have not yet been billed and **BLD (Billed Amount)** rows for transactions that have been billed in the past.
- **Project Tree** – An hierarchical structure that defines how projects are related to one another and is used to achieve the desired level of detail when tracking and reporting costs

Topic 1: Key Concepts for Project Costing

- Project Costing is a central repository for project-related financial, distribution, and operational data
- Projects can be grant-funded or non-grant funded
- For some projects assets will be added during the life of the project. Express Capitalization enables you to automate the process of capturing project costs and capitalizing them into assets.
- Through integration with other SMART modules, Project Costing accumulates a large amount of resource transaction data. Each resource transaction contains a cost and a quantity, as well as identifiers for the cost. The value of Projects is that it can reflect costs in meaningful ways. The two primary features of Project Costing are:
 - Project-based billing - Project Costing sends billing information for rate-based contract lines to Billing. Billing then generates invoices for the contract lines and sends information regarding the invoices back to Project Costing.
 - Operational analysis and reporting - Project Costing allows you to view the activities of your project for analysis, view transaction summaries by project or transactions in progress. Additionally, the Project Summary Report generated from the data warehouse can be run to project specific

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data including budget vs. actual costs, provided budget journals have been entered into Commitment Control for the project.

Topic 2: Understanding Projects Processes

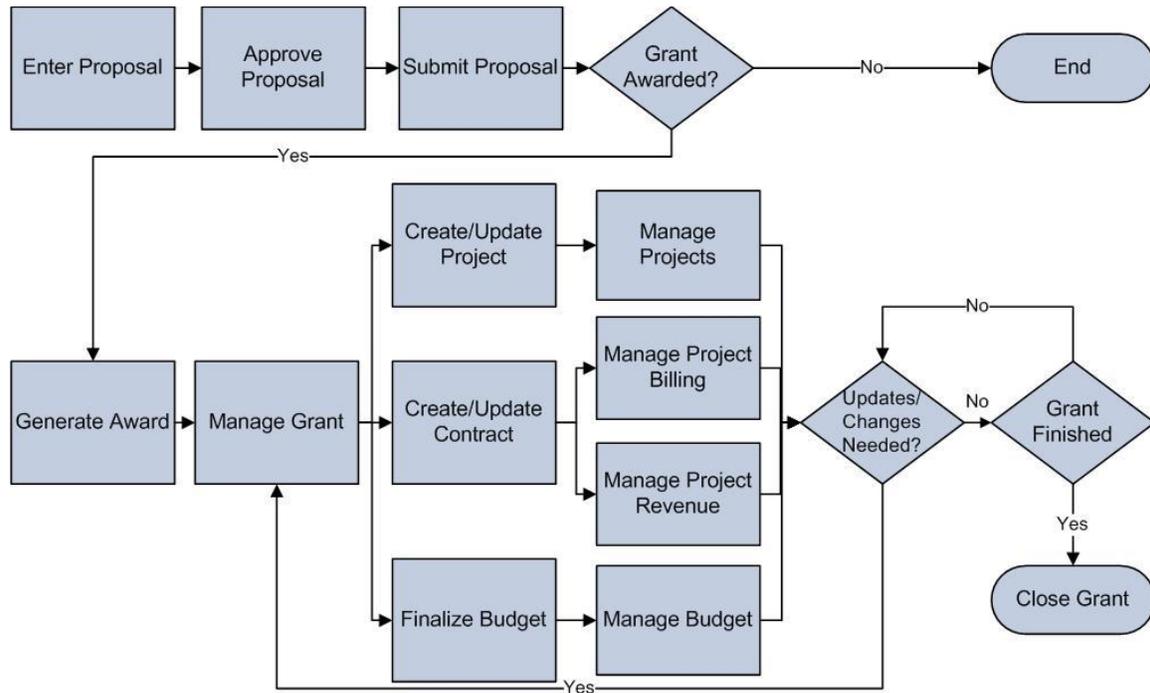


Figure 1. End-to-End Projects/Contracts/Grants Process

Participant Notes:

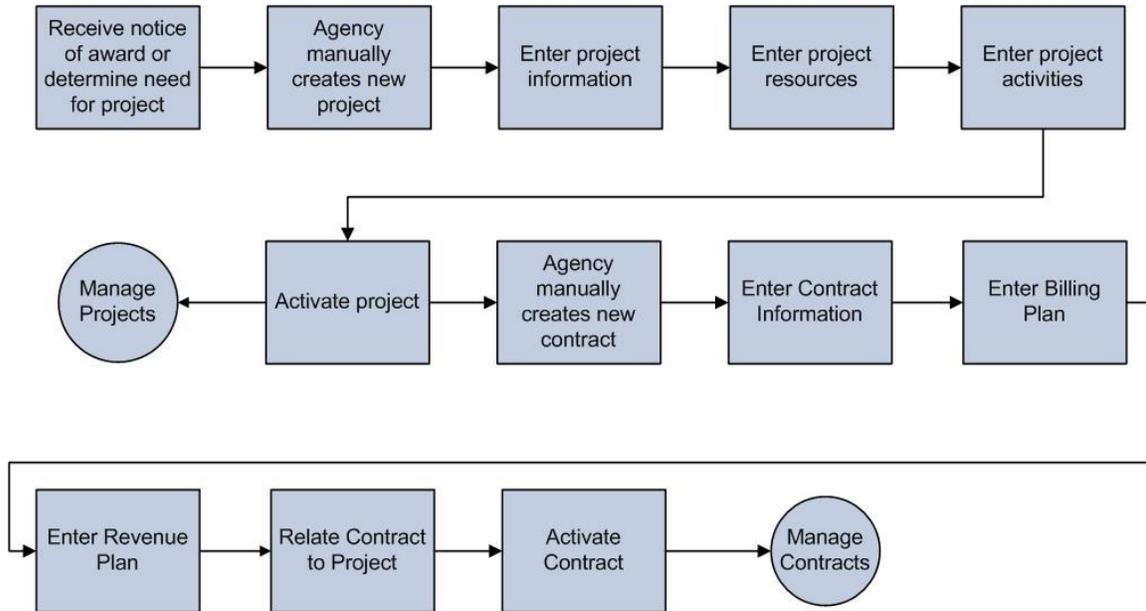


Figure 2. Project Costing Lifecycle

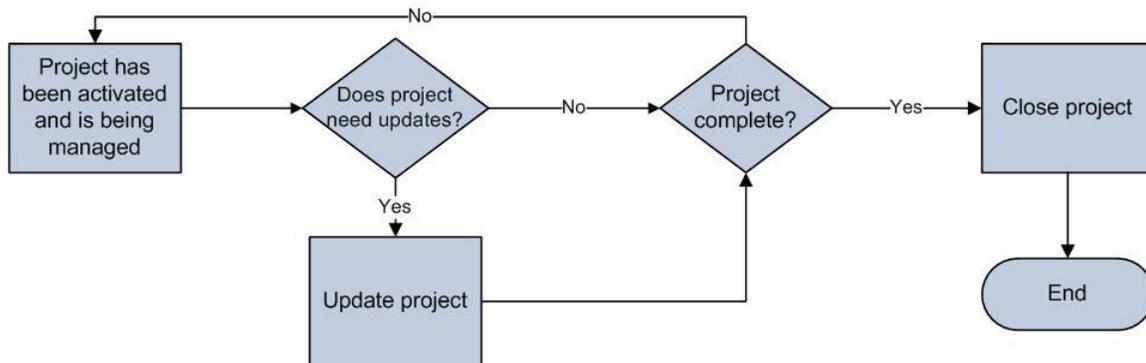


Figure 3. Manage Projects Process

Participant Notes:

- The Manage Contracts piece of the Project Costing Lifecycle is covered in the Managing Customer Contracts participant guide
- There are four roles involved in Managing Projects

Role	Description
Agency Projects Manager	This role will be responsible for entering, reviewing, and analyzing projects. This role will also be responsible for understanding the integration with other SMART modules.
Kansas Projects Viewer	This role will be responsible for viewing project information only
Agency Tree Manager	This role will be responsible for creating and updating project trees
Agency Projects Maintainer	Maintains configurations to agency-maintained Project Costing tables, such as Source Type, Category and SubCategory values

Table 1. Roles

Lesson Review

In this lesson, you learned:

- Key terms and concepts related to Project Costing
- Key processes in Project Costing
- The roles involved in processing projects



Additional Resources

The following are additional resources that provide more detail about the topic we have covered:

- SMART Website – Projects/Grants materials
- OMB Circulars A-133 & A-87
- D of A Policies & Procedures Manual

Participant Notes:



- GAAP Policy & Procedure Manual

Lesson 2: Entering and Updating Projects

Objectives

Upon completion of this lesson, you will be able to:

- Explain the differences between grant projects and non-grant projects, including differences between reimbursable and non-reimbursable grants and projects
- Create a new project, including the optional work breakdown structure for project activities, adding a team manager (optional), team members (optional), location (optional), and user defined data
- Change the status of a project
- Explain project transactions that flow from other SMART modules, including the ChartFields used to differentiate between grant and non-grant spending as well as reimbursable and non-reimbursable grants and projects
- Close a project

Topic 1: Understanding Project Creation

- When you create a project, you define the structure to which activities and resources are added. You must set up a project before you can attach any activities or resources to it.
- Employees that work on a project can be added as a resource to the project during project creation. Employee information comes over from SHARP and includes the Employee ID. **NOTE:** Employee ID is considered a confidential data element.
- A project can also be associated with a grant. A project in Grants is a subset of a proposal; proposals may be associated with multiple projects.

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- Reimbursable and non-reimbursable projects – By assigning a project to a customer contract, the project will be invoiced, billed, and thus reimbursable.
- Non-reimbursable projects are not assigned to a contract; however, Project Costing is used to track the costs related to the project
- Once the project creation has begun, it is assigned a status and a corresponding Processing Status Type. You can charge cost transactions from feeder systems to projects with an active processing status, but not to projects with a pending or inactive processing status.
- A Project Status of 'Pending Close' will allow existing costs in the system to process but not new costs
- Activity Status needs to match Project Status when creating a project and activity. The agency must manually set the Activity Status upon creation.
- Once you set the project to an "Inactive" status, both the project and its activities cannot have transactions posted against them
- Users can change between any project status at any time to provide maximum transactional flexibility and control at the agency. Project status rows are effective-dated.

Project Status Types used in SMART

Status Type	Processing Status Type
Proposed (P)	Pending (P)
Open (O)	Active(A)
Closed(C)	Inactive(I)
Frozen(F)	Inactive(I)
Pending Close(z)	Active(A)

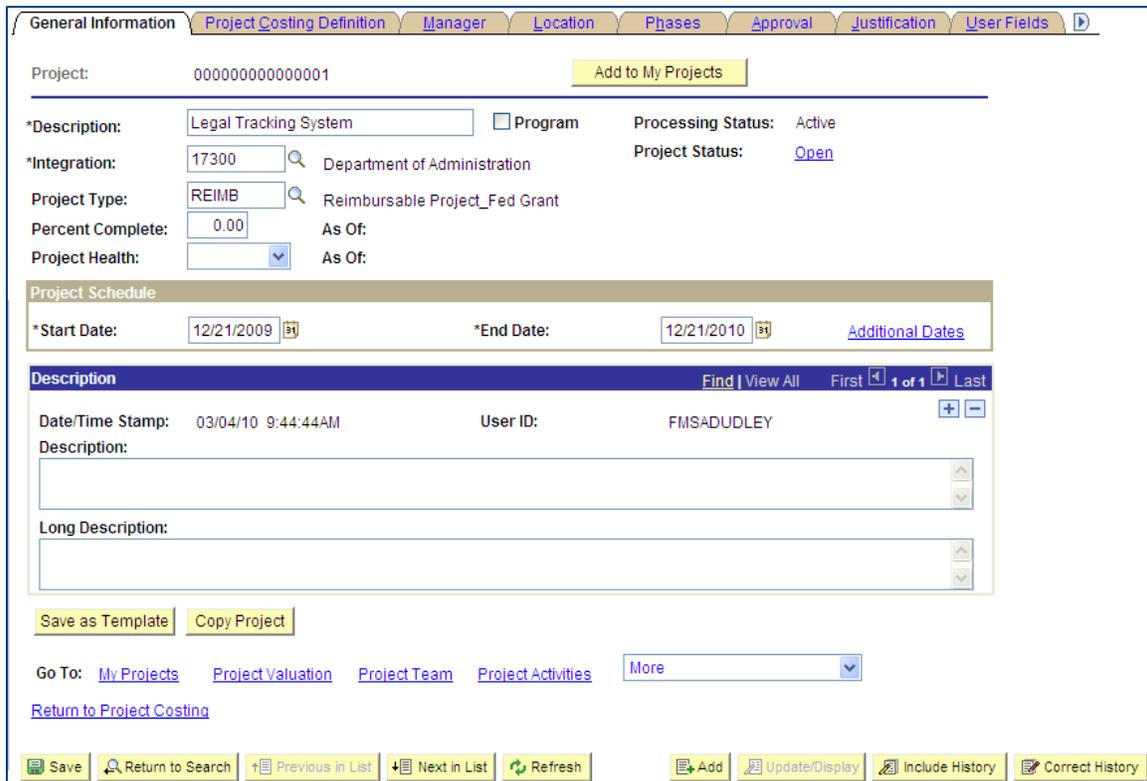
Table 2. Status Types

Participant Notes:

Topic 2: Creating Projects

Page Name	Navigation
General Information	Project Costing>Project Definitions>General Information

- When creating a project, do not use spaces or special characters for the Project ID except for hyphen or underscore. This will cause problems in processing and reporting. Project names can only be used once within the entire state.



General Information | **Project Costing Definition** | Manager | Location | Phases | Approval | Justification | User Fields

Project: 000000000000001 Add to My Projects

*Description: Program Processing Status: Active
 *Integration: Department of Administration Project Status: [Open](#)
 Project Type: Reimbursable Project_Fed Grant
 Percent Complete: As Of:
 Project Health: As Of:

Project Schedule

*Start Date: *End Date: [Additional Dates](#)

Description	Find View All	First	1 of 1	Last
Date/Time Stamp: 03/04/10 9:44:44AM	User ID: FMSADUDLEY	+ -		
Description:				
Long Description:				

[Save as Template](#) [Copy Project](#)

Go To: [My Projects](#) [Project Valuation](#) [Project Team](#) [Project Activities](#) [More](#)

[Return to Project Costing](#)

Figure 4. General Information Page

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Fields	Description
Description	Use to enter a description of the project
Integration	Based on the business unit and is used to integrate the project with other modules in SMART
Project Status	Defaults to "Active" when a new project is created. After you save the project, the status appears as a link to the Project Definitions - Status page where you can update the status.
Project Type	Select a Project Type to group similar projects for reporting and analysis. Note: This field may be used for SEFA reporting purposes.
Start Date	Use to enter the date that the project is scheduled to begin. The start date cannot be after any of the project's activity start dates.
End Date	Use to specify the date the project ends. The end date cannot be before any of the project's activity end dates.
Long Description	Use this field to enter more detailed information about the project

Table 3. General Information Fields

- Project Type is for both agency use and, in the future, to capture project information for the **Schedule of Expenditures of Federal Awards Report (SEFA)**. See the list of Project Types on the SMART website under Project Costing Job Aids.
- Three project types that identify the project as a federally funded project:
 - Research & Development (RD prefix project types) – which is determined by the federal funding

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- Indirect Awards (IN prefix project types) – the state receives federal flow-through funding from another pass-through organization, rather than receiving the funding directly from the federal government
- IR prefix project types – projects which includes both Research & Development and Indirect funding

Participant Notes:

Page Name	Navigation
Location	Project Costing>Project Definitions>General Information>Location

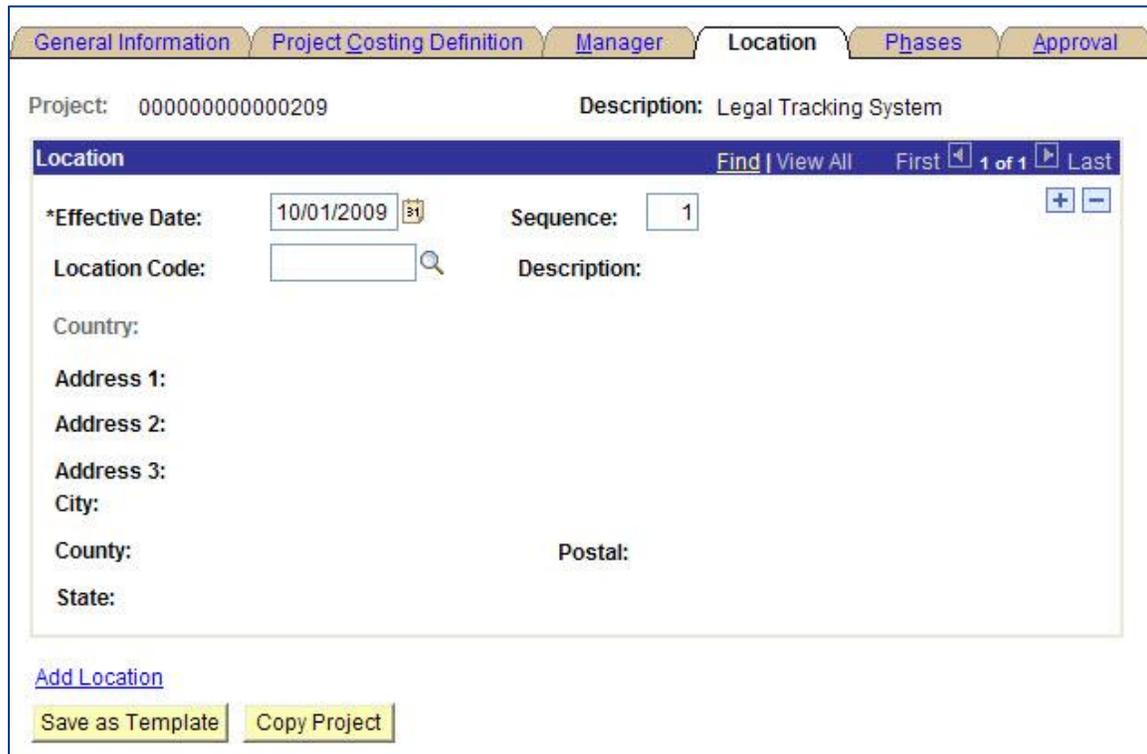


Figure 5. Location Page

Fields	Description
Effective Date	Use this field to specify when the project is scheduled to begin at the selected location. By default, this date is carried over from the General Information page.

Participant Notes:

Fields	Description
Location Code	Use this field to indicate the location of the project. SMART and SHARP share a common table of locations across the State, including cities, buildings, and floor/rooms within buildings
Address Information	Address information defaults based on the location code chosen. Contact the Department of Administration to update location code information or to create a new location code.

Table 4. Location Page

Page Name	Navigation
Phases	Project Costing>Project Definitions> General Information>Phases



Figure 6. Phases Page

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Fields	Description
Phase Type	Use this field to select a phase type to track the time spent on different stages of a project and, for exception reporting, to view the projects that are on schedule. Phase Types are maintained at the agency level, and can be added in SMART when necessary. Note - this is a statewide shared table and values used by all agencies will display in the lookup. Only Agency Project Maintainers will have access to create or change but use caution as the values may be used by another agency.
Description	Enter a description of each individual phase
Status	Indicate whether a phase is active or inactive
From Date	Indicate the start date for each phase
Through Date	Indicate the end date for each phase

Table 5. Phases Page

Participant Notes:

Page Name	Navigation
Project Activities	Project Costing>Project Definitions>General Information>Project Activities hyperlink

- When creating an activity, do not use spaces or special characters for the Activity ID except for hyphen or underscore. This will cause problems in processing and reporting. Activity names can be used more than once so it is important to name them similar to the project ID.

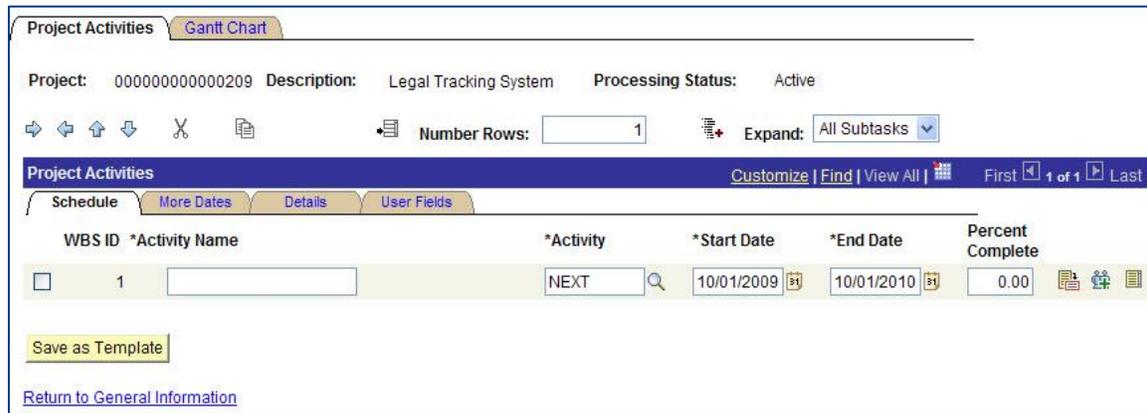


Figure 7. Project Activities_Schedule Tab

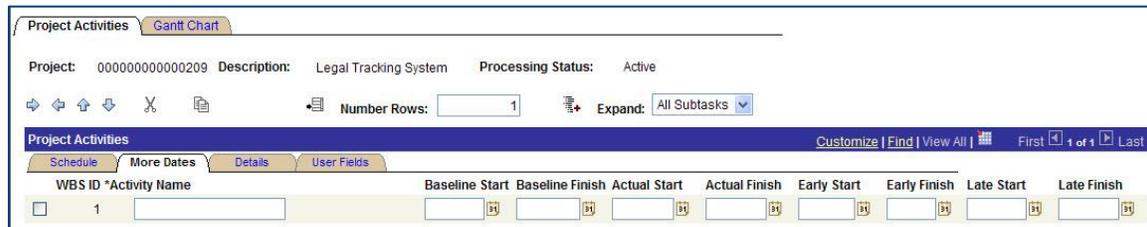


Figure 8. Project Activities_More Dates Tab

Participant Notes:



Figure 9. Project Activities_Detail Tab Left Side of Page

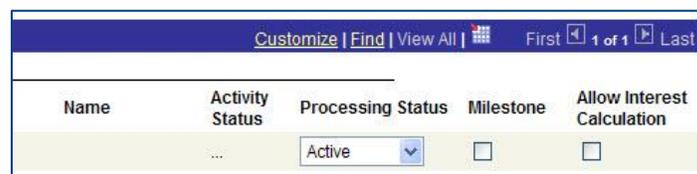


Figure 10. Project Activities_Details Tab Right Side of Page

Fields	Description
Activity Name	Enter a description of the activity
Activity	Enter the ID code for the activity
Start Date	Defaults to the project start date. Update to the activity start date, if different.
End Date	Defaults to the project end date. Update to the activity end date, if different.
More Dates	Use this tab to maintain activity dates, including baseline, actual, early and late begin and end dates
Activity Owner	Enter the employee ID of the person responsible for this activity
Name	The employee name defaults based on the employee ID
Processing Status	Use this field to update the activity status

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Fields	Description
Milestone	Do not use this checkbox. The State of Kansas does not use project milestones

Table 6. Project Activities_Detail Tab

Participant Notes:

Page Name	Navigation
Activity Definition	Project Costing>Project Definitions>General Information>Project Activities hyperlink>Activity Definition button

General Information
Definition
Location
Attachments
Quality
User Fields
Rates
▶

Project: 000000000000209 Description: Legal Tracking System

Activity: 000000000000001 *Description:

Activity Type: 🔍

System Source: 🔍

Activity Owner: 🔍

Percent Complete:

Processing Status: Active ▼

Activity Schedule

*Start Date: 📅 *End Date: 📅

Baseline Start Date: <input style="width: 60px;" type="text" value=""/> 📅	Baseline Finish Date: <input style="width: 60px;" type="text" value=""/> 📅
Early Start Date: <input style="width: 60px;" type="text" value=""/> 📅	Early Finish Date: <input style="width: 60px;" type="text" value=""/> 📅
Actual Start Date: <input style="width: 60px;" type="text" value=""/> 📅	Actual Finish Date: <input style="width: 60px;" type="text" value=""/> 📅
Late Start Date: <input style="width: 60px;" type="text" value=""/> 📅	Late Finish Date: <input style="width: 60px;" type="text" value=""/> 📅

Description Find | View All First 1 of 1 Last

Date/Time Stamp: 10/01/09 2:58:10PM User ID: FMSGVINYARD + -

Description:

Long Description:

Figure 11. Project Activity_General Information Page

Participant Notes:

General Information	Definition	Location	Attachments	Quality	User Fields	Rates
Project: 000000000000209		Description: Legal Tracking System				
Activity: 000000000000001		Description: Install Software				
Location						Find View All
*Effective Date: <input type="text" value="10/01/2009"/>						Sequence: <input type="text" value="1"/> + -
Location Code: <input type="text"/> <input type="button" value="🔍"/>						Description:
Country:						
Address 1:						
Address 2:						
Address 3:						
City:						
County: Postal:						
State:						
Add Location						
Go To: Activity Team Activity Status Project Transactions						
Return to Project Activities						

Figure 12. Project Activity_Location Page

- In order to add team members to an activity team, you must first add them to the project team
- Adding teams to a project or activity is optional, you can designate a Project Manager or other roles to employees working on the project using this tab

Page Name	Navigation
Team Detail	Project Costing>Project Definitions>Team>Team Detail

Participant Notes:

Team
Team Detail

Team Member Find | View All | First 1 of 1 Last

Project: 0000000000000001 Description: Legal Tracking System Processing Status: Active

Start Date: 12/21/2009 End Date: 12/21/2010

*Employee ID: Name:

Email ID: Email Notify for Status Change

Description:

Availability dates Customize | Find | View All | First 1 of 1 Last

*	*Project Role	Project Manager	*Start Date	*End Date	
1	<input type="text"/>	<input type="checkbox"/>	12/21/2009	12/21/2010	+ -

Activity Team Customize | Find | View All | First 1 of 1 Last

Activity	Description	Start Date	End Date	
				+ -

Add Member to Activity Team

[Return to Project Team Summary](#)

Save
Return to Search
Previous in List
Next in List
Refresh

Figure 13. Team Page

Fields	Description
Employee ID	Enter employee ID of employee assigned to project
Email ID	Enter employee's email address
Project Role	Enter employee's role on the project
Start Date	Defaults to the project start date.

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Fields	Description
End Date	Defaults to the project end date.

Table 7. Team Page

Page Name	Navigation
Team	Project Costing>Project Definitions>General Information>Project Activities hyperlink>Activity Definition button>Activity Team hyperlink

Team

Project: 000000000000209 Description: Legal Tracking System Processing Status: Inactive

Activity: 000000000000001 Description:

Start Date: 10/01/2009 End Date: 10/30/2009

Copy from Project

Copy from Activity

Activity Team Members Customize | Find | View All | First 1 of 1 Last

*EmpID	Name	Project Role	Description
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Figure 14. Team Page

Fields	Description
EmpID	Use this field to record the employee who is working on this activity
Name	Employee Name defaults based on the employee ID
Project Role	Use this field to denote the role the employee will have on the project
Description	Enter additional description of the employee's role on the project

Table 8. Team Page

Participant Notes:

Topic 3: Creating Project Activities

- Project activities are the specific tasks that make up a project
- Project transactions are tracked at the activity level
- At least one activity should be entered when you create a project. Additional activities can be added to your project at any time.
- At minimum, the description, start date, and end date fields are required to create a project activity
- There are two types of activities, summary and detail:
 - Summary activities group together detail activities. A project can include one or more levels of summary activity.
 - Detail activities are used to store project costs and other transactions
- The Work Breakdown Structure (WBS) is a visual representation of the hierarchical and sequential order of project activities
 - Indent and outdent activities to create summary and detail activities
 - Move activities up and down, to indicate sequencing
 - Activities can be indented up to nine levels
 - Only the lowest level activity can have transactions charged against it. The other levels are to add grouped reporting capability.

Topic 4: Understanding Project Transactions

- Transactions can only be entered for projects with a status of “Active”
- Transactions are the lowest level that costs can be tracked and reported on, including costs, BIL and BLD rows, budgeted amounts, commitments, and employee hours
- Most project transactions are brought into a project automatically through integration with Purchasing, Accounts Payable, Travel and Expense, General Ledger, Commitment Control and Time and Labor
- As an example on voucher transactions: if you are paying a voucher for grant and non-grant purchases, you will have at minimum two lines on the voucher with

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different Fund ChartFields, one with the Federal Fund and one with the State Fund. You may or may not have Project chartfields for the non-grant funded line, depending upon whether or not you have set up a Project to track it with. You can still track non-grant projects with the Project Costing module:

- You will have a Project and Activity for the grant line
- If you have a Grant that requires State match, you will have two funding lines because of the different Fund ChartField. The State match line will use the same Project ID as the federal line. If you are using the functionality of the Grants module, you can use the same Activity ID for the State match component, or alternatively, you can use a different Activity ID (but same Project ID).

Topic 5: Closing Projects

- Closing a contract requires you to close the project and its related project activities
- Change the project status from “Active” to “Closed” using an effective-dated row

Lesson Review

In this lesson, you learned:

- The difference between grant and non-grant project transactions, as well as reimbursable and non-reimbursable project transactions
- The different types of project statuses
- How to create a project and a project activity
- How to close a project

Participant Notes:



Additional Resources

The following are additional resources that provide more detail about the topic we have covered:

- SMART Website – Projects/Grants materials
- OMB Circulars A-133 & A-87
- D of A Policies & Procedures Manual
- GAAP Policy & Procedure Manual

Participant Notes:



Lesson 3: Analyzing Projects

Objectives

Upon completion of this lesson, you will be able to:

- Define project analysis and explain how it can be used
- View a summary of project costs using the Project Transaction Summary page
- Understand common analysis types used in SMART

Topic 1: Understanding Project Analysis

- **Project Analysis** - The process of analyzing internal or external projects to measure factors such as actual vs. budgeted costs, billed vs. unbilled costs, etc.
- The **Project Summary Report** will be available in SMART to review budgeted costs vs. actual cost by project and activity. Filtering will also be available by Department and Fund.

Topic 2: Understanding Project Trees

- The structure of a project tree determines how costs are reported
- At the top of a project tree, you can create a single program into which all of the projects for the entire tree can be rolled up. This type of project is called a program or summary project.
- Project trees are created and maintained through SMART **Tree Manager** or added to trees directly from a project. You should add projects and activities to a project tree after defining them through the project and activity pages.

Topic 3: Viewing the Project Transaction Summary and Project Costs

- **Analysis Types** – Assigned to individual transactions by the system to identify different types of transactions. They control background processes within the

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system. There are many different analysis types used in SMART, a complete listing and explanation of analysis types is on the SMART website.

Page Name	Navigation
Transaction List	Project Costing>Transaction Definitions>Transaction List

Transaction List

Project: 000000000000001 Description: Legal Tracking System
 Activity: 000000000000002 Description: Grants rate-based contract [Transaction Adjustment](#) [Add Transactions](#)

Analysis Group: From Date: Through Date:
 Date Type: Max Rows: 1 to 6 of 6

Project Transactions									
*Analysis Type	Source Type	Category	Subcategory	Quantity	Unit of Measure	Source Amount	Source Currency	Transaction Detail	Drill to Source
BIL	CONTR					1,000.00	USD		
COM	CONTR				CS	1,012.99	USD		
MEM					MHR	1,000.00	USD		
COM				1.00	EA	49.29	USD		
REQ				1.00	EA	49.29	USD		
ACT	CONTR					1,000.00	USD		

Figure 15. Transaction Summary List

Participant Notes:

Fields	Description
Analysis Group	Enter the analysis group that contains the type of transactions that you want to view
From Date	Enter search criteria for the transactions that you want to view
Through Date	Enter search criteria for the transactions that you want to view
Date Type	The default value for the Date Type field is <i>Acct Date (Accounting Date)</i> . Other options are Journal Date, Posted Date, and Transaction Date.

Table 9. Transaction Summary List

Lesson Review

In this lesson, you learned:

- The Project Summary Report can be used to view budgeted vs. actual costs associated with projects
- How project trees are used in the SMART system
- How to view a high level summarization of project costs broken down by analysis type



Additional Resources

The following are additional resources that provide more detail about the topic we have covered:

- SMART Website – Projects/Grants materials
- OMB Circulars A-133 & A-87
- D of A Policies & Procedures Manual
- GAAP Policy & Procedure Manual
- Job Aids – Analysis Types and Project Types

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Lesson 4: Integrating Projects with other SMART Modules

Objectives

Upon completion of this lesson, you will be able to:

- Explain the steps to capitalize an asset that began as a project (AM)
- Send data from Project Costing to Asset Management to capitalize the asset (AM)
- Explain project to project and General Ledger to project allocations (GL)
- Describe the collection of actual costs for a project from journal entries (GL)
- Describe the collection and reconciliation of committed costs from Purchasing (PO)
- Explain the collection of actual costs from a voucher (AP)
- Explain the collection actual costs from an expense (EX)
- Describe the collection of labor costs from Time and Labor (TL) and General Ledger (GL)

Topic 1: Capitalizing Project Assets (AM)

- Project Costing enables you to capitalize the assets of a particular project by sending information to Asset Management. Before the assets can be sent to Asset Management, the assets are approved in Project Costing. Project Costing uses the **Express Capitalization Process**.
 - Use the **Express Asset Definition** pages to define assets and their attributes and to relate those assets to projects and activities
 - Use the **Express Capitalization Process** function to define the **Asset Processing Destination**
 - Once the Process Scheduler is run and is successful the asset has been capitalized in Asset Management

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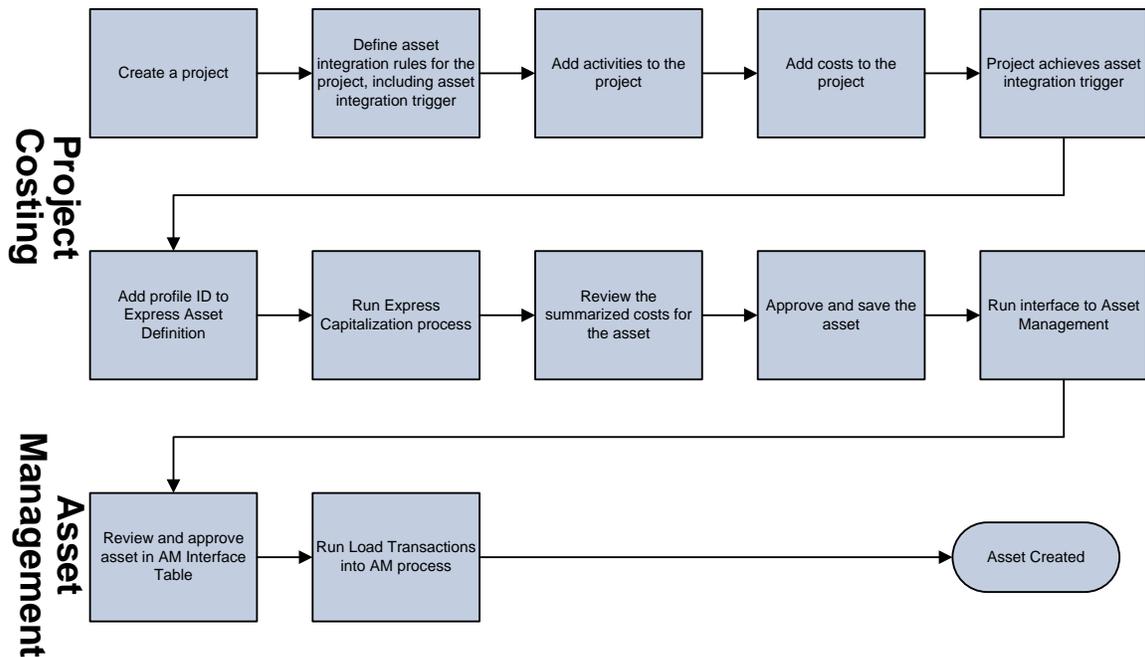


Figure 16. Express Capitalization

Topic 2: Understanding Project Allocations (GL)

- In Project Costing (PC), you can perform allocations to distribute amounts and statistical quantities. Agencies will provide the information to Central, who will enter the allocations. The two types of allocations are:
 - GL-to-PC: Accounts in General Ledger (GL) to projects – Amounts from accounts in GL are allocated to one or more projects in PC
 - PC-to-PC: One or more projects to other projects – Quantities and amounts are distributed from one project or projects to another project or

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projects. Project-to-project allocation that allocates dollars from one project to other projects may have different GL ChartFields, such as Fund. This project allocation allows PC and GL to be in balance with each other.

Topic 3: Understanding Actual Costs Collection from Journal Entries (GL)

- Allocations enable you to distribute amounts from the general ledger to projects. The General Ledger interface creates project transactions from general ledger journal entries.
- In order for journal entries to be interfaced to Project Costing, the entry must include a valid Project ID and be in a Posted status.
- A nightly process will run and each transaction will be sent to the **Project Transaction Table**. The analysis type for a journal entry can only be selected from the GL analysis group which is **GLE (General Ledger Expense)**

Topic 4: Understanding Committed Costs Collection from Purchasing (PO)

- Purchase orders that are created in the purchasing module create transactions sent to Project Costing as committed cost lines (aka encumbrances), when the Project Chartfields are used on the Purchase Order
- Any valid budget checked and dispatched Purchase Order with a valid Project ID will be collected and sent to the Project Transaction table as **COM (Committed Costs)** analysis type in a nightly process. These transactions do NOT create BIL rows since no actual cost has been incurred yet.

Topic 5: Understanding Actual Costs Collection from a Voucher (AP)

- Project information entered on distribution lines of vouchers, and the project information that you capture on vouchers are available to Project Costing.

Participant Notes:



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- Additionally, Project Costing can retrieve the Project Costing Business Unit, Project ID, Activity ID, and Resource Type from the voucher. These fields are found on the distribution line of the voucher.
- Any valid budget checked, posted vouchers that have a valid Project ID will be collected and brought over to Project Costing into the Project Transaction Table with an analysis type of **ACT (Actual Cost)** through a nightly process. If using the Grants module and cost sharing is activated, the analysis type will be **CAC (Cost Sharing Actual)**. These rows will not be billed but will be tracked against the project.
- Any ACT rows that have a customer contract setup of that project will have an additional row created and is reimbursable. The analysis type will be **BIL (Billable Amount)** and that information will be sent to Billing.

Topic 6: Understanding Actual Costs Collection from an Expense (EX)

- You can collect costs, tracked in Expenses, and pull them into Project Costing. These costs can then be used for project reporting and analysis, or included in customer bills.
- Any valid budget checked expense reports where the liabilities have been posted with a valid Project ID are brought over in a nightly process. These expenses come over as ACT analysis types and will create a BIL row if the project, the expense is associated with, is attached to a customer contract.

Topic 7: Understanding Labor Costs Collection (TL)

- The Time & Labor distribution process will multiply the rate by the hours worked from a finalized timesheet and add the related payroll costs (i.e. fringe) and sent to payroll. The payroll process will send the summarized dollar amounts to the General Ledger. If the payroll information is tied to a valid Project ID, this information will be sent to the Project Transaction table as the analysis type **LBR (General Ledger Labor Cost)**. If the project is tied to a contract, the LBR rows will also create a BIL row.

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- Time & Labor will send labor hours to Project Costing as analysis type **PAY (Labor Hours)** rows. Labor hours will be stored by date worked by employee ID in the Project Costing Transaction List. They are included in the Project Costing Query report in SMART.

Lesson Review

In this lesson, you learned:

- How to capitalize a project asset through the Express Capitalization process
- The understanding of cost collections from the SMART modules General Ledger, Purchasing, Accounts Payable, Expenses, and Time and Labor



Additional Resources

The following are additional resources that provide more detail about the topic we have covered:

- SMART Website – Projects/Grants materials
- OMB Circulars A-133 & A-87
- D of A Policies & Procedures Manual
- GAAP Policy & Procedure Manual

Participant Notes: