

3.0 Appendix B – Project Aspire Enhancement Functional Design

ADML ID	1929
ADML Description	GPF Accounts
ADML Tech#	

3.1 Background

3.1.1 Functional Requirement

- A. All fixed asset activity is recorded in special funds in the GL. These funds are called the General Fixed Asset Account Group (GFAAG) and start with an “8”. Therefore, the detailed Current-Use Funds associated with each asset in AM should not be sent to the GL in the Fund ID ChartField. Instead, the associated GFAAG should be sent in the Fund ID ChartField. (Originally, the concept of the GFAAG was replaced by the creation of the GASB ledger in GL. However, due to reporting, usage, and conversion issues, the R2R team has decided to eliminate the GASB ledger. Therefore, assets must be tracked in the GL in various GFAAG funds in the Actuals ledger.)
- B. The State of Florida’s Chart of Accounts will include some account values that are specifically Governmental, Proprietary, and Fiduciary. Which account should be hit for a given transaction is determined by the type of detailed Current-Use Fund (Governmental, Proprietary, or Fiduciary) related to the transaction. When it sends journals to GL, the AM module must determine whether a Governmental, Proprietary, or Fiduciary account should be used.

3.1.2 Delivered Functionality

- A. As delivered, the AM module sends the Fund ID related to the asset on all journals sent to GL. Since the detailed Current-Use Fund is related to each asset in AM as a ChartField, as delivered, AM will send the Current-Use Fund in journals sent to GL.
- B. The AM module uses Accounting Entry Templates (AETs) to map Asset Categories and Cost Types to different GL Accounts. Two batch processes (AMAEDIST and AMDPCLOS) are periodically run that will create Distribution Lines to send to GL based on the recent financial transactions and these AETs. The Journal Generator

will then pick up these Distribution Lines and send them to the GASB ledger in the GL as journals.

3.1.3 Gap Description

- A. Since Current-Use Funds are related to each asset as a ChartField in AM, as delivered, AM will send these detailed Current-Use Funds in journals to GL and not the GFAAG funds. This does not meet the requirement described in section 3.1.1.A.
- B. B. In order for AM to be able to select between Governmental, Proprietary, or Fiduciary (GPF) accounts when creating Distribution Lines, the Asset Categories or Cost Types must be set-up to be able to derive the GPF account. However, these two fields are being used in different ways in AM to meet other functional requirements. Even if one of these fields was available to reflect GPF values, it would not be a good design to do so. That is because the Fund/CC value determines whether a Governmental, Proprietary, or Fiduciary fund should be used. If the Asset Category or Cost Type field also recorded the GPF value, then it would be possible for a specific asset's Fund/CC value and its Asset Category or Cost Type to get out of synch.

Therefore, it would be wise to let the Fund/CC value determine what type of GPF account to hit and to let the Asset Category and Cost Types fields retain their current usage.

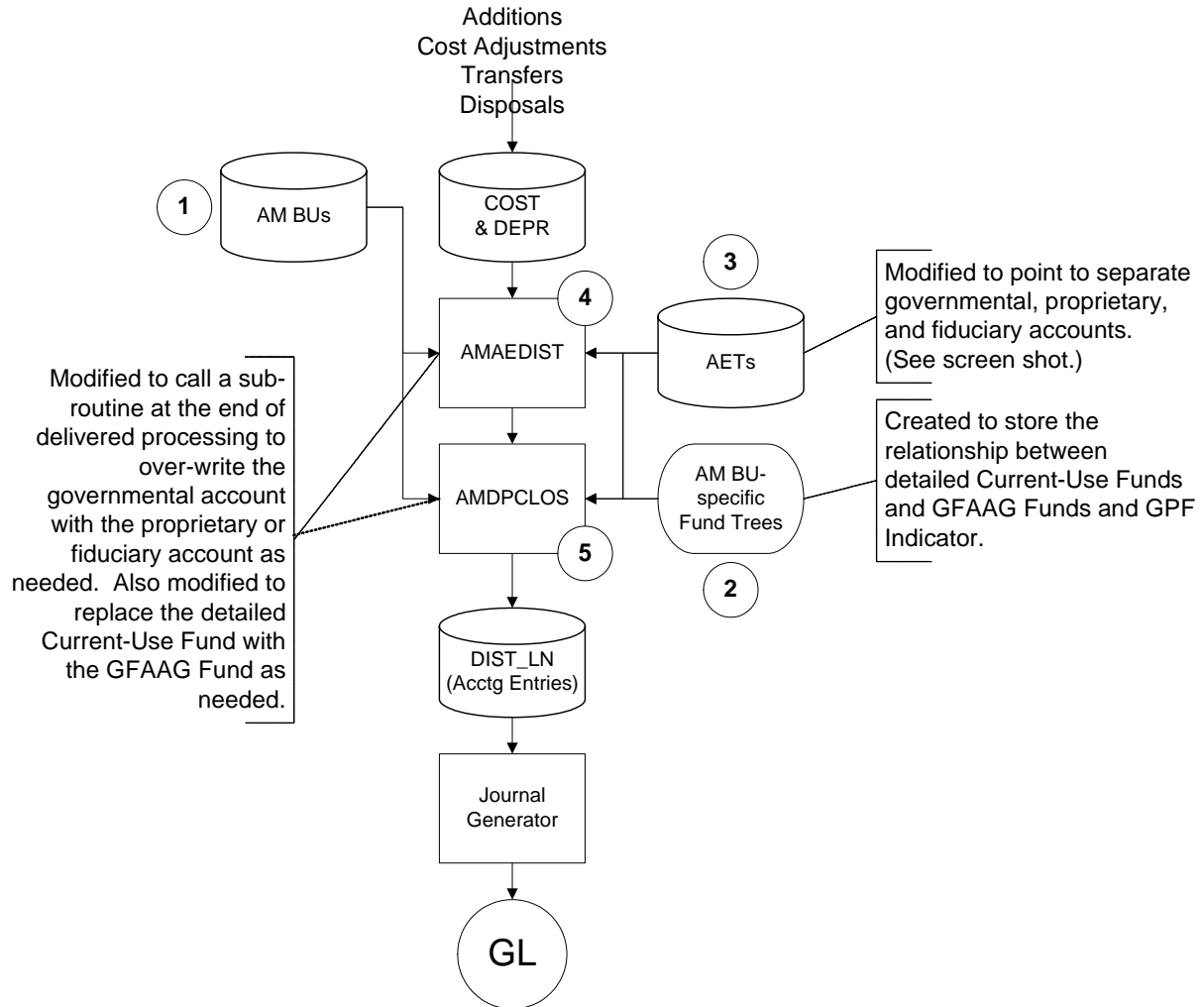
Unfortunately, the AETs, AMAEDIST, and AMDPCLOS do not use the Fund/CC field in order to derive the Account to use when creating Distribution Lines and so the requirement described in section 3.1.1.B is not met. So a system modification is required.

3.2 Description of New Functionality

- A. The system will need to store (for each AM BU) which GFAAG is related to each detailed Current-Use Fund. This will be done using trees. Then AMAEDIST and AMDPCLOS will need to be modified to replace the Current-Use Fund with the GFAAG Fund on the rows these processes write to the DIST_LN table. (These DIST_LN rows are later picked-up by the Journal Generator and sent to GL as journals.)
- B. The system will need to be modified to allow the AETs to map to three different accounts (Governmental, Proprietary, and Fiduciary) instead of one. In addition, the AMAEDIST and AMDPCLOS processes will need to be modified to use the correct GPF Account from the AETs based on what type of Fund/CC the transaction is

related to. Determination of whether the Fund/CC is Governmental, Proprietary, or Fiduciary will be accomplished by looking up a tree.

The following diagram illustrates the new functionality for both A and B above.



3.3 Navigation path

Accounting Entry Templates:

Asset Management > Asset Definitions Center > Accounting Entry Templates > Accounting Entry Templates

Initiating AMAEDIST:

Asset Management > Accounting Entries > Create Accounting Entries

Initiating AMDPCLOS:

Asset Management > Accounting Entries > Close Depreciation

AM Business Units:

Asset Management > Asset Definitions Center > Business Unit / Book Definition > Business Unit/Book Definition

3.4 Set Up/Control Data

The AETs will need to be set-up with Governmental, Proprietary, and Fiduciary accounts.

Each AM BU will need to be related to a Fund Tree on the AM BU Definition pages.

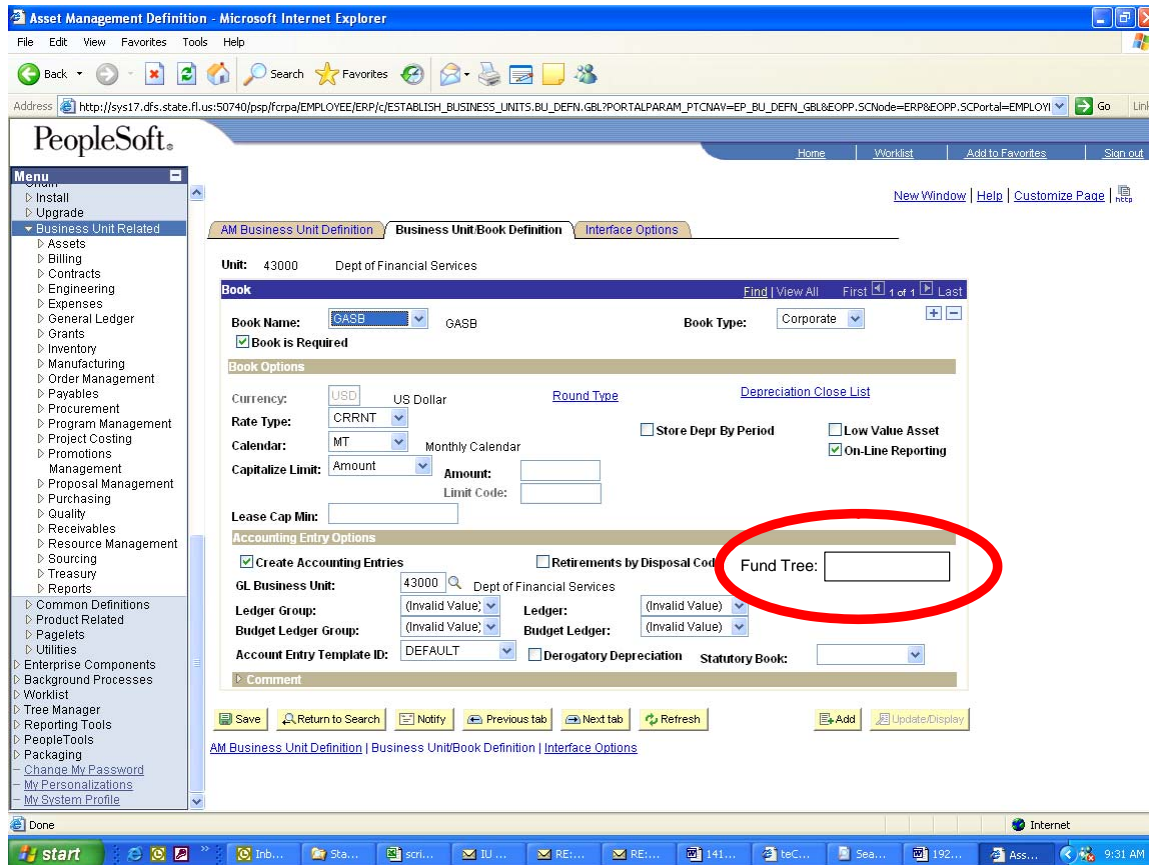
A Fund/CC tree will have to be built for each AM BU.

3.5 Application Changes (e.g., Pages, Components, Menus, Records, App Engines, SQRs, etc.)

Each sub-section below relates to a number 1-5 from the diagram in section 3.1.4 above.

1. Relate each AM BU to a Fund tree

The AM BU page must be modified by adding a field to define which AM BU Fund Tree should be used to derive the GFAAG Fund and GPF indicator for each detailed Current-Use Fund.



Only valid names of existing and active trees are allowed. A value is required if the “Create Accounting Entries” checkbox is checked.

2. Build AM BU-specific Fund trees

The AM BU Fund trees must be built to be able to determine if a fund is Governmental, Proprietary, or Fiduciary. They must also relate each detailed Current-Use Fund to the corresponding GFAAG fund. The structure of the trees should be:

```

AM BU Fund Tree
  Governmental
    GFAAG A
      Current-Use Fund 1
      Current-Use Fund 2
    GFAAG B
  
```

Current-Use Fund 3
Current-Use Fund 4
Proprietary
GFAAG C
Current-Use Fund 5
Current-Use Fund 6
GFAAG D
Current-Use Fund 7
Current-Use Fund 8
Fiduciary
GFAAG E
Current-Use Fund 9
Current-Use Fund 10
GFAAG F
Current-Use Fund 11
Current-Use Fund 12

3. Modify AETs to specify Governmental, Proprietary, and Fiduciary accounts

The AET page and tables (PS_DIST_TMPL_TBL, PS_DIST_TMPLLN_TBL) will need to be modified to include two new fields for Proprietary and Fiduciary Accounts:

- FL_PROP_ACCT
- FL_FID_ACCT

The delivered Account field will be used to store the Governmental Account value.

Accounting Entry Template				
SetID:	SHARE			
Asset Category:	05001	Furniture & Equipment		
Cost Type:				
Transaction Type:	ADD	Asset Addition		
Transaction Code:				
Account Entry Template ID:	DEFAULT	Default		
Journal Template:	ADD	Asset Additions		
Budget Journal Template ID:	ADD	Asset Additions		

Accounting Entries					
	Account	Code	DR/CR	Prop Acct	Fid Acct
Accumulated Depr	29105004	29105004	Credit		
Contra Asset	73504013	70309000	Credit		
Depr Expense	73504005	70309000	Debit		
Fixed Asset	29105001	29105001	Debit		
Trade In	29105001	29105001	Credit		

The fields in the two new columns for Proprietary Account and Fiduciary Account should be clones of the field in the Account column. They should have the same look-up table and be required for save.

In addition, the delivered Alternate Account field on the AET page should be hidden. Since the AltAccount ChartField is now agency-specific and AETs are enterprise-defined, we do not want users to be able to specify AltAccounts for AETs. (Due to this, the Journal Generator will send journals to GL from AM with blank AltAcct values. During the Journal Edit process, blank AltAccts values will be filled-in with the default AltAcct related to each Account.)

4. Modify the AMAEDIST batch process

The delivered process (AMAEDIST) that generates Distribution Lines based on the AETs must be modified in order to:

- A. select one of the three accounts (Governmental, Proprietary, or Fiduciary) from the AETs based on the type of Fund/CC associated with the transaction.
- B. Replace the Detailed Current-Use Fund with the related GFAAG Fund.

The delivered process should be permitted to complete delivered processing. In this way, all distribution lines created to this point will use the Governmental account and contain the detailed Current-Use Fund. Then, after all pertinent delivered code has completed, a custom sub-routine should be called. This sub-routine will over-write the Governmental account and

detailed Current-Use Fund written on the distribution lines with the correct values as needed. The processing of the sub-routine will be as follows:

1. Receive the PROCESS_INSTANCE from AMAEDIST.

2. select *

```
select m.[tree name]
from bus_unit_tbl_am m
where m.business_unit = a.business_unit
[only do once per BU selected in cursor A]
```

look-up a.fund_code in tree derived in m cursor

let \$GFAAG = a.fund_code

if level 2 = 'Proprietary'

do get-prop-acct (Step 3 below)

if b.fl_prop_acct <> a.account

```
update ps_dist_In
set account = b.fl_prop_acct
where [use keys from A cursor]
```

end-if

else

if level 2 = 'Fiduciary'

do get-fid-acct (Step 4 below)

if c.fl_fid_acct <> a.account

```
update ps_dist_In
set account = c.fl_fid_acct
where [use keys from A cursor]
```

end-if

else

```
        let $GFAAG = value at level 3

    end-if

end-if

from ps_dist_In a
where a.process_instance = PROCESS_INSTANCE

3. select b.fl_prop_acct
from ps_dist_tmplln_tbl b
where b.category = a.category
and b.cost_type = a.cost_type
and b.trans_type = a.trans_type
and b.trans_code = a.trans_code
and b.trans_in_out = a.trans_in_out
and b.distribution_type = a.distribution_type
and b.acct_ent_tmpl_id = (
        select b2.acct_ent_tmpl_id
        from ps_bu_book_tbl b2
        where b2.business_unit = a.business_unit)
and b.setid = ( select b1.setid
        from ps_set_cntrl_rec b1
        where b1.setcntrlvalue = a.business_unit
        and b.rec_group_id = 'AM_10'
        and b.recname = 'DIST_TMPLLN_TBL')

4. select c.fl_fid_acct
from ps_dist_tmplln_tbl c
where c.category = a.category
and c.cost_type = a.cost_type
and c.trans_type = a.trans_type
and c.trans_code = a.trans_code
and c.trans_in_out = a.trans_in_out
and c.distribution_type = a.distribution_type
and c.acct_ent_tmpl_id = (
        select c2.acct_ent_tmpl_id
        from ps_bu_book_tbl c2
        where c2.business_unit = a.business_unit)
and c.setid = ( select c1.setid
        from ps_set_cntrl_rec c1
        where c1.setcntrlvalue = a.business_unit
```

```
and c.rec_group_id = 'AM_10'
and c.recname = 'DIST_TMPLLN_TBL')
```

5. Modify the AMDPCLOS batch process

The delivered process (AMDPCLOS) that generates depreciation Distribution Lines based on the AETs must be modified in order to:

- A. select one of the three accounts (Governmental, Proprietary, or Fiduciary) from the AETs based on the type of Fund/CC associated with the transaction.
- B. replace the Detailed Current-Use Fund with the related GFAAG Fund.

The delivered process should be permitted to complete delivered processing. In this way, all distribution lines created to this point will use the Governmental account and contain the detailed Current-Use Fund. Then, after all pertinent delivered code has completed, a custom sub-routine should be called. This sub-routine will over-write the Governmental account and detailed Current-Use Fund written on the distribution lines with the correct values as needed. The processing of the sub-routine will be as follows:

1. Receive the PROCESS_INSTANCE from AMDPCLOS.
2. select *

```
select m.[tree name]
from bus_unit_tbl_am m
where m.business_unit = a.business_unit
[only do once per BU selected in cursor A]
```

look-up a.fund_code in tree derived in m cursor

```
let $GFAAG = a.fund_code
```

```
if level 2 = 'Proprietary'
```

```
do get-prop-acct (Step 3 below)
```

```
if b.fl_prop_acct <> a.account
```

```
update ps_dist_In
set account = b.fl_prop_acct
```

```
        where [use keys from A cursor]
    end-if
else
    if level 2 = 'Fiduciary'
        do get-fid-acct (Step 4 below)
        if c.fl_fid_acct <> a.account
            update ps_dist_In
            set account = c.fl_fid_acct
            where [use keys from A cursor]
        end-if
    else
        let $GFAAG = value at level 3
    end-if
end-if

from ps_dist_In a
where a.process_instance = PROCESS_INSTANCE

3. select b.fl_prop_acct
from ps_dist_tmpln_tbl b
where b.category = a.category
and b.cost_type = a.cost_type
and b.trans_type = a.trans_type
and b.trans_code = a.trans_code
and b.trans_in_out = a.trans_in_out
and b.distribution_type = a.distribution_type
and b.acct_ent_tmpl_id = (
    select b2.acct_ent_tmpl_id
    from ps_bu_book_tbl b2
    where b2.business_unit = a.business_unit)
and b.setid = ( select b1.setid
from ps_set_cntrl_rec b1
```

```

where b1.setcntrlvalue = a.business_unit
and b.rec_group_id = 'AM_10'
and b.recname = 'DIST_TMPLLN_TBL')

```

```

4. select c.fl_fid_acct
   from ps_dist_tmplln_tbl c
  where c.category = a.category
     and c.cost_type = a.cost_type
     and c.trans_type = a.trans_type
     and c.trans_code = a.trans_code
     and c.trans_in_out = a.trans_in_out
     and c.distribution_type = a.distribution_type
     and c.acct_ent_tmpl_id = (
       select c2.acct_ent_tmpl_id
       from ps_bu_book_tbl c2
      where c2.business_unit = a.business_unit)
  and c.setid = (
    select c1.setid
    from ps_set_cntrl_rec c1
   where c1.setcntrlvalue = a.business_unit
     and c.rec_group_id = 'AM_10'
     and c.recname = 'DIST_TMPLLN_TBL')

```

3.6 Unit Test Considerations

Test to ensure the sub-routine does not over-write the Account if the Fund/CC is Governmental.

Test scenario where the Fund/CC is Proprietary.

Test scenario where the Fund/CC is Fiduciary.

Test asset with three cost rows and each cost row has a different type of Fund/CC (GPF).

Test running AMAEDIST with multiple Request #s.

Test a transfer between Fund/CC types (GPF).

Test an InterUnit / InterFund Type (GPF) Transfer.

3.7 Miscellaneous

N/A

3.8 Assumptions

N/A