

## SAM - BUDGETING

### CAPITAL OUTLAY CODING STRUCTURES

6839

(Revised 09/2017)

This section addresses the FI\$Cal coding structures for project identification numbers, categories, and phases.

**Project identification numbers.** The objective of project identification numbers is to:

- a. Provide consistency in project identification across fiscal years and in the various automated state budgetary and accounting systems;
- b. Provide unique project identification from start to finish, eliminating the need to assign different codes to phases or appropriations of a specific project; and
- c. Eliminate code duplication.

Phases of work necessary to implement projects are not separate projects and are not given separate project identification numbers. Land acquisitions associated with capital outlay projects use the same number as the balance of the project. However, a general acquisition for habitat or recreation may be treated as a separate project and be given a separate number.

**Project identification number structure.** The FI\$Cal project identification number, as shown in *the Governor's Budget* and Budget Act, and as utilized by the State Controller's Office and departments, is a nine-digit auto generated number that is established in PeopleSoft when a new project is created. Therefore, there is no way to select or standardize project identification numbers. Note that the first three numbers (usually zeros) of a project identification number are excluded in the Budget Act and other budget publications as these publications are designed to only use a seven-digit project identification number.

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### CAPITAL OUTLAY CODING STRUCTURES

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**Project Categories.** Beginning with the 2017-18 Budget, all capital outlay expenditures are budgeted to the same category. Therefore, the only way to delineate project expenditures is by phase. Project categories describe functional purpose. Use the following coding structure for COBCPs (Section 6818) and in the five-year capitalized assets plans (Section 6820). Note that these categories can be found, and should be updated, in the Project Details tab in Hyperion.

FLS	<b>Fire Life Safety.</b> Projects required to avoid imminent danger to state employees or the public from physical characteristics or facility siting.
WRK	<b>Enrollment/caseload/population (ECP).</b> Usage is limited to changes to existing programs for recognized ECP departments.
CD	<b>Workload Space deficiencies.</b> For non-ECP departments these projects for existing programs resulting from workload (non-policy) changes. Non-critical fire/life safety projects, and all other code deficiencies except Americans with Disabilities Act (ADA) requirements.
CRI	<b>Critical infrastructure deficiencies.</b> Which impair program delivery, such as replacement of aging mechanical systems.
SM	<b>Seismic.</b>
ADA	<b>Public Access and Recreation.</b> ADA compliance
O	<b>Other Critical Infrastructure.</b>
RC	<b>Resource Conservation.</b> Examples include savings, cost avoidance, or revenue generation.

**Phases.** Phases describe the activity to be funded within the sequences of activities, from project inception to completion. Not all projects require studies, acquisition, or equipment to complete the project. Some projects are solely for acquisition (either property—such as wetlands or a park—or improvements). Prior to the 2018-19 Budget, if multiple phases of funding were included in an appropriation, the funding by phase did not have to be scheduled separately (i.e. \$1 million for acquisition, preliminary plans, and working drawings). However, beginning with the 2018-19 Budget, each phase of funding must be scheduled separately (i.e. \$100,000 acquisition, \$300,000 preliminary plans, and \$600,000 working drawings).

Below is a list of all capital outlay phases used for budgetary purposes. Note that the **bolded phases** are “parent” of the “children” phases below them. In FI\$Cal, dollars can only be entered at the child level. However, expenditures are rolled up to the parent level for the Budget Act and other budget publications. See section 6808 for a detailed description of project phases.

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### CAPITAL OUTLAY CODING STRUCTURES

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<b>S</b>	<b>Studies.</b>
<b>A</b>	<b>Acquisition.</b>
<b>P</b>	<b>Preliminary plans.</b>
<b>W</b>	<b>Working drawings.</b>
<b>PC</b>	<b>Performance Criteria</b>
<b>C</b>	<b>Construction</b>
	Contract
	Contingency
	A&E
	Agency Retained
	Construction—Other
	Construction—Actual
<b>DB</b>	<b>Design Build</b>
	Design Build—Contract
	Design Build—Contingency
	Design Build—A&E
	Design Build—Agency Retained
	Design Build—Other
	Design Build—Actual
<b>E</b>	<b>Equipment (i.e., Group 2 equipment).</b>
<b>M</b>	<b>Minor Projects</b>
<b>V</b>	<b>Various Items</b>