

Chapter 4

Real Property Accounting

4.1 OVERVIEW OF RPA

The CPAIS Real Property Accounting (RPA) subsystem provides a way to track the associated accounting for the construction or acquisition of real property assets. RPA includes the tracking of work-in-progress (WIP), capitalization, and depreciation of real property assets. The main users of this subsystem are fiscal managers, real property specialists, and accountants.

CPAIS RPA provides the accounting information for the subsystem to interface with the FFIS corporate financial system to provide financial reporting for the Department and its agencies. RPA consists of functionality to manage subledger, maintain asset development status, calculate depreciation, manage work-in-progress including project creation, project cost accounting and turnover as completed assets, and manage disposition of assets.

For the construction or acquisition of real property to be tracked in CPAIS, the asset record must be created with identification information necessary for isolating that particular asset to record the project costs related to construction or acquisition. The main identification is the Unique Asset Identifier (UAI). The Agency, Project Group, Location, and Asset ID fields in the subledger are used to establish the UAI that provides the uniqueness required for the asset. It is important to note that, although the project group or location values of an asset may change, the UAI will always remain as it was first defined at creation of the subledger. The UAI is the asset's control number and will not change in order to maintain a historical record for financial tracking.

4.2 ASSET INVENTORY

In order to facilitate the accounting functionality of CPAIS, asset records must be established prior to setting up the associated subledger. Entering assets into CPAIS is performed in the Real Property Management module (RPM). Those assets may be buildings, campgrounds, administrative sites, research labs, bridges, utility systems, and many other asset types. They may be commercially leased, agency owned or assigned by GSA. It is the real property specialist's responsibility to identify those projects that meet capitalized criteria for which capitalized transactions apply. The real property specialist will record the asset information in the RPM model of CPAIS for new assets.

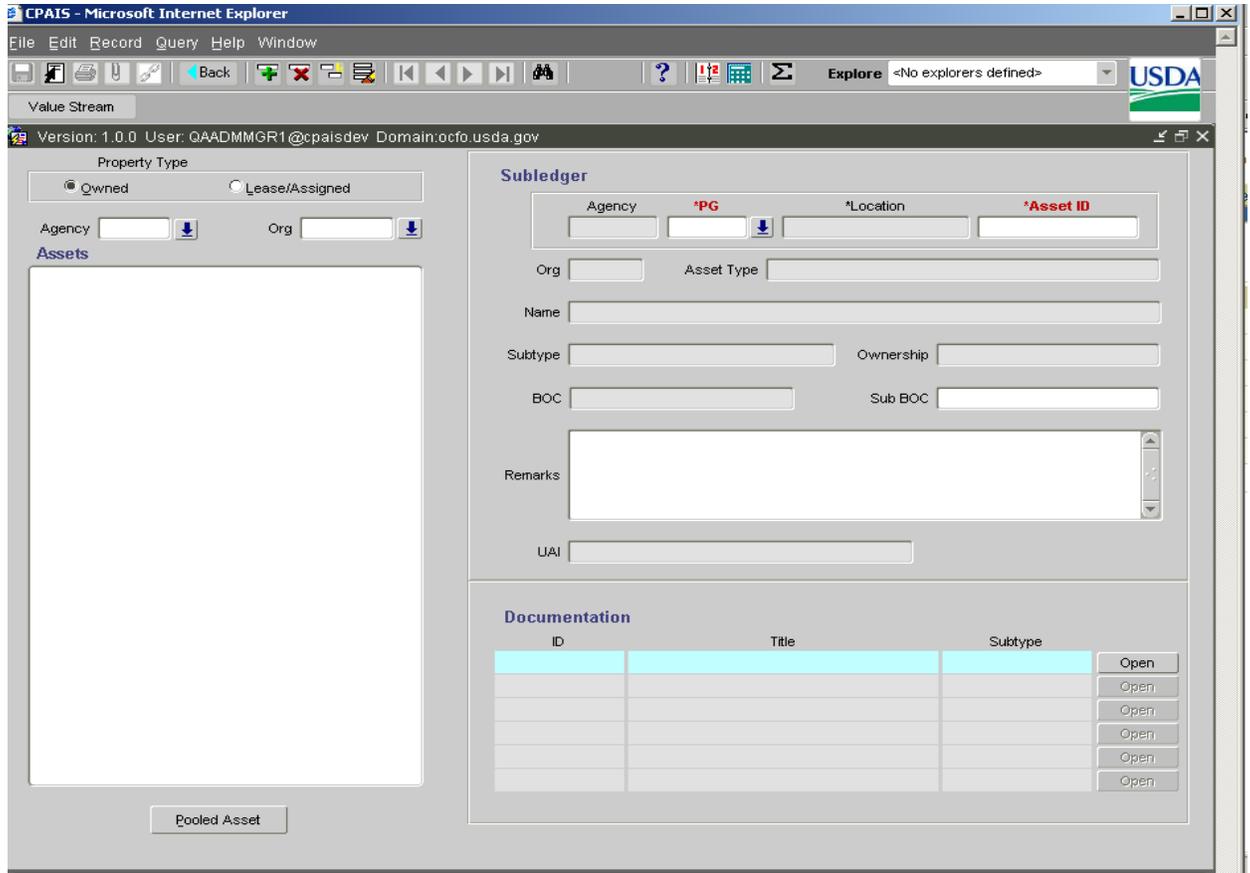
4.3 SUBLEDGER

Financial transactions for capitalized property are stored in CPAIS. In order for CPAIS to store these transactions, a subledger must first be created in CPAIS for the identified capital asset. A major function of the subledger is the establishment of the asset's Unique Asset Identifier. Once the subledger is created, the UAI is sent to the Foundation Financial Information System (FFIS) nightly. UAIs are stored on the Unique Asset Identifier table (UAIT) within FFIS.

Once the UAI is populated on UAIT, the agency accountants can create Job Numbers for the capitalized project on the Project Reference Table (PROJ) in FFIS and apply the appropriate Project Post type. These entries in FFIS will facilitate the transmittal of financial transactions related to each capitalized project to CPAIS via the FFIS-to-CPAIS interface.

The subledger screen is displayed below and each field is defined. Process logic is entered in italicized, red.

4.3.1 Subledger Screen



4.3.2 Subledger Screen Task Bar

Value Stream -- The selection of this key will automatically transfer the user to the Value Stream Module.

4.3.3 Property Type Block – Query fields

Field	Definition	Notes	Req*
Type	Owned or Leased/Assigned	This block can be used to query a group of records based on the property type. Select Value.	

4.3.4 Asset Block – Query Fields

Field	Definition	Notes
Agency	Select the two-digit code used to identify the USDA agency responsible for the assets to be queried. <i>This field must be used in combination with the Org field. The resulting query will display all asset records found in CPAIS for the selected agency's organization.</i>	Click the LOV button () for a list of values.
Org	Select the agency-specific organizational identifier for the physical location of the assets. <i>This field must be used in combination with the Agency field. The resulting query will display all asset records found in CPAIS for the selected agency's organization.</i>	Click the LOV button () for a list of values.

4.3.5 Subledger Block

Field	Definition	Notes
Agency	The two-digit code used to identify the USDA Agency responsible for this asset. <i>This value is populated from the asset created in the Real Property Management module. The agency code is used to create the asset's Unique Asset Identifier. (UAI)</i>	Display Only
Project Group (PG)	The two-digit code used to identify the type of asset for capitalization purposes. <i>The list of values should only display project group values that pertain to the defined asset type. The PG value is used to create the asset's Unique Asset Identifier. (UAI)</i>	Mandatory Click the LOV button () for a list of values.
Location	The code that identifies the physical location of the asset. <i>This value is populated with the ORG from the Real Property Management module. Location is a component of the asset's Unique Asset Identifier. (UAI)</i>	Mandatory Maximum of 11 digits.
Asset ID	<i>This value is populated with the Asset ID from the Real Property Management module. Asset ID is a component of the asset's Unique Asset Identifier. (UAI) The Asset ID may be modified in the subledger form by the Real Property Accountant; however, if this value is modified the Asset ID in the RPM module will not be changed.</i>	Mandatory Maximum of 10 digits.
Org	<i>This value is populated from the asset record.</i>	Display only
Asset Type	<i>This field is populated from the asset record.</i>	Display Only
Name	<i>This field is populated from the asset record.</i>	Display Only
Subtype	<i>This field is populated from the asset record.</i>	Display Only
Ownership	<i>This field is populated from the asset record.</i>	Display Only

Field	Definition	Notes
BOC	Budget Object Class Code that corresponds to the asset type. <i>This field is populated from a crosswalk table based on the PG.</i>	Display Only
Sub BOC	Sub Budget Object Class Code that further defines the BOC.	Text field
Remarks	Enter any comments or remarks that may be needed for clarification.	Text field
UAI	<i>This field is populated by concatenating Agency, PG, Location and Asset ID during the creation of the subledger.</i> The UAI is the asset's control number and will not change if one of the above fields is changed during the life of the asset.	Display Only

4.3.6 Documentation Block: *Future functionality – not in CPAIS 1.0*

Field	Definition	Notes
ID	Unique identifier for the document or image associated with the asset.	Display Only
Title	The title of the available document or image associated with the asset.	Display Only
Subtype	Unique identifier that describes the type of documentation associated with the asset.	Display Only

4.3.7 Subledger Screen Buttons

Button	Description
	<i>Navigates from the Subledger screen to Pooled Asset dialog box where a Pooled Asset can be created.</i>

4.4 POOLED ASSETS

Pooled Asset accounts are used to capture all costs that meet the capitalization criteria for Roads (Project Groups 21-22), Timber Resource Improvements (Project Group 71), and Fire Control Improvements (Project Group 75).

Pooled Assets are tracked at the Project Group level. Within the cost pool, individual roads lose their identity. Consequently, there is no link to a specific road or other asset for pooled accounts. A pooled subledger account must be created for each type of road component, project group, or instances where, for reporting and accounting purposes, a separate pooled account for the same Project Group is needed. For example, where an administrative organization crosses two States, separate accounts are needed for the FRPP report for the two Installations. Similarly, where an Installation site contains pooled costs, a separate account must be established for each applicable project group.

Once a pooled asset record is entered into CPAIS, a subledger can be attached the record.

4.4.1 Pooled Asset Screen

The screenshot shows a software interface for entering a Pooled Asset record. At the top, there is a toolbar with icons for adding, deleting, and navigating records. Below the toolbar, the form contains several input fields:

- *Agency: A text box with a dropdown arrow icon.
- *Org: A text box with a dropdown arrow icon.
- *ID: A text box.
- *Type: A text box with a dropdown arrow icon.
- *Name: A text box.
- Remarks: A larger text area for additional notes.

 At the bottom of the form, there are two buttons: "OK" and "Cancel".

4.4.2 Pooled Asset

Field	Definition	Notes
Agency	Select the appropriate agency for the owner of the asset.	Click the LOV button () for a list of values.
Org	Select the agency-specific organizational identifier for the physical location of the assets.	Click the LOV button () for a list of values.
ID	The unique number that identifies the pooled asset.	Text field
Type	Description of the pooled asset.	Click the LOV button () for a list of values.

Field	Definition	Notes
Name	The name of the asset.	Text field
Remarks	Enter any comments or remarks that may be needed for clarification.	Text field

4.5 VALUE STREAM MANAGEMENT

Each capitalized asset in CPAIS (i.e., one with a subledger) may be involved with numerous capital construction projects, and consequently, receive hundreds of capital transactions, over its lifespan. Each capital project and its transactions are grouped in a way that supports depreciation calculations.

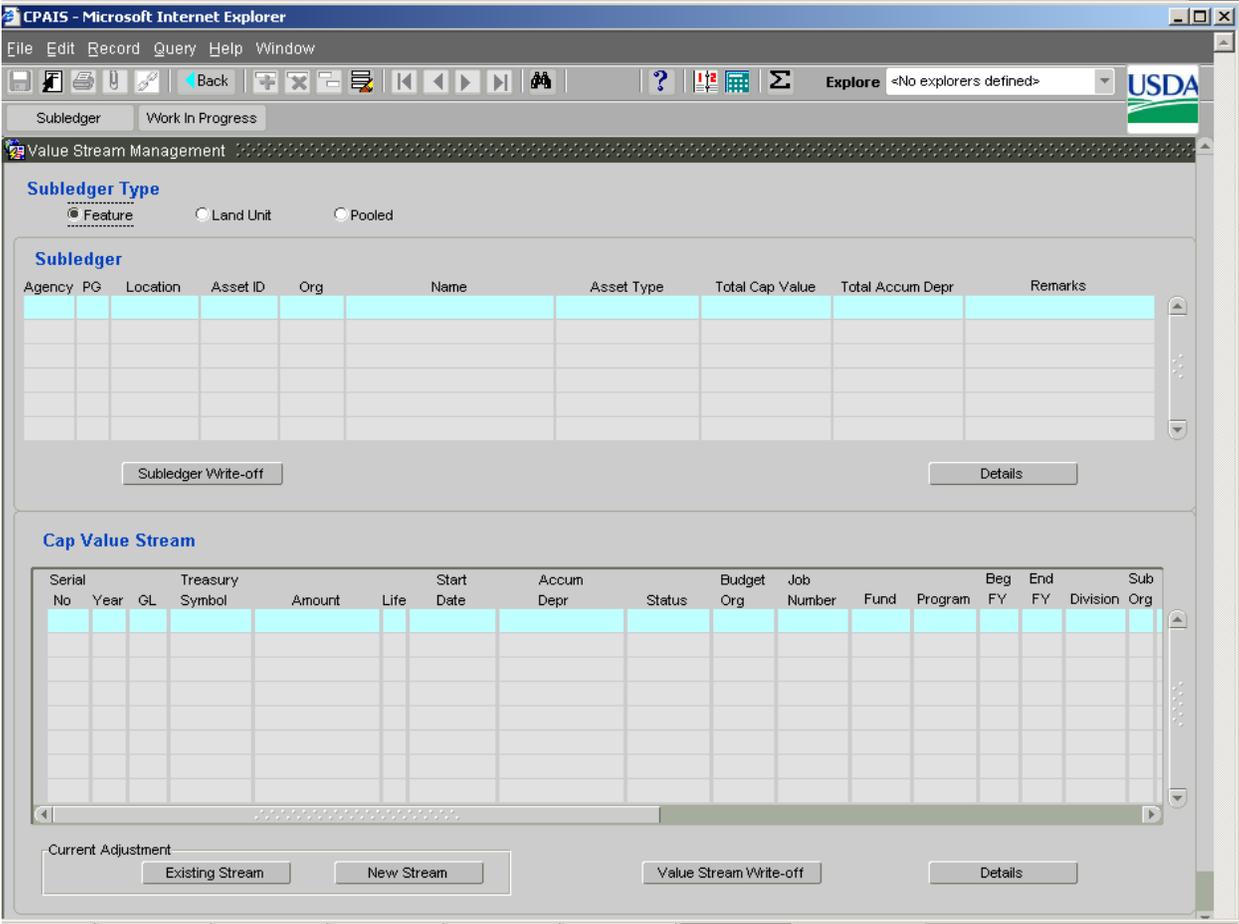
To properly account for an asset throughout its lifetime of original construction and subsequent improvements to its disposal, it is necessary for the system to track transactions in logical groupings. CPAIS does this by using the job numbers that are tied to each capital project, which are defined in FFIS. Every transaction is identified by the job number that CPAIS uses to create the logical groupings. These logical groupings are referred to as Value Streams in CPAIS.

Every depreciable asset subledger has one or more value streams. The value streams are recorded in a sequential order by their year of origin and identified by the job numbers, Treasury Symbol, General Ledger Account, and other unique accounting codes as determined by each Agency. Each value stream is a part of the total capitalized value of the asset and holds the depreciation that applies to each of these parts. The total capitalized value and total accumulated depreciation of the asset, as described in the Subledger Block above, is derived by the sum of its value streams.

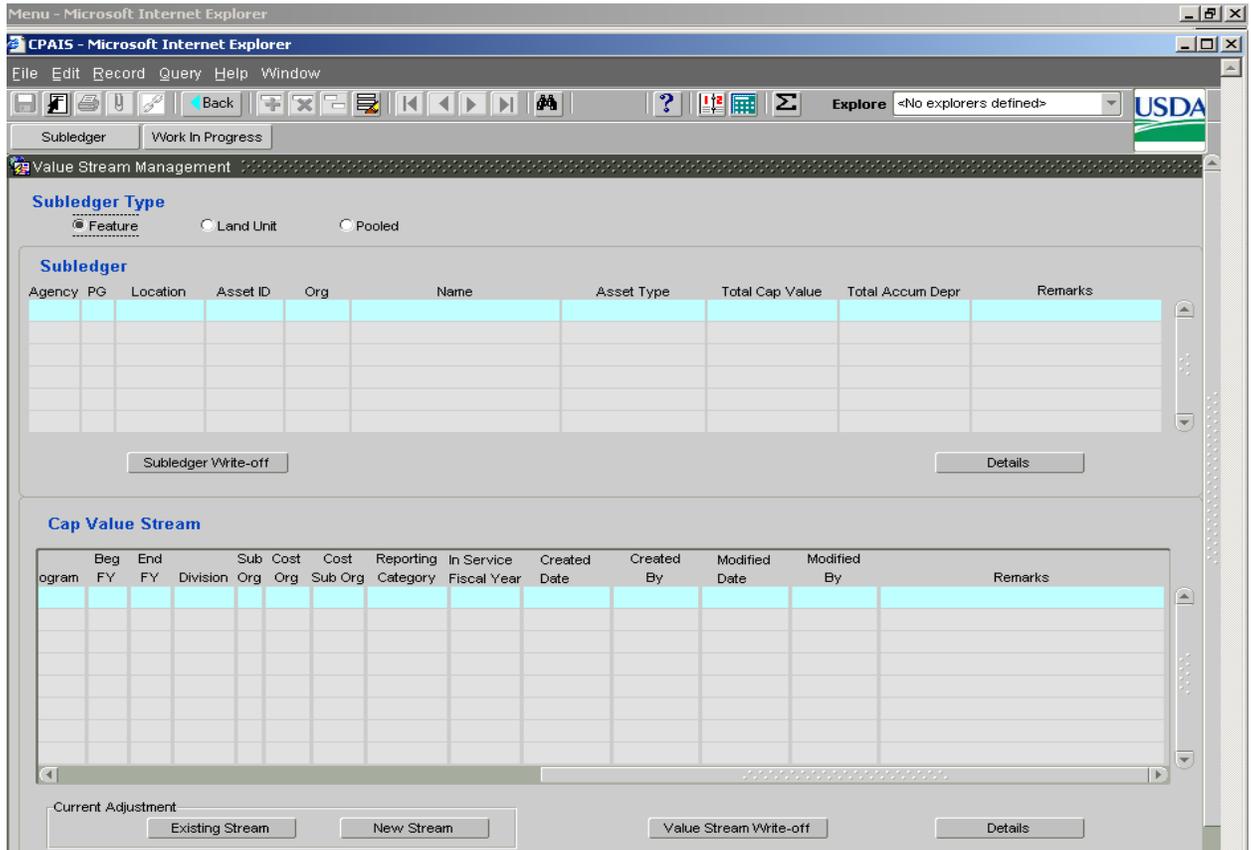
When depreciation is processed each month, the accounting codes that are stored in each value stream are used to create the depreciation expense transaction, which is then sent to FFIS for processing. Periodically, these codes may need to be updated, when they are no longer valid for current year processing.

See the CPAIS Cap Value Stream Screen, which displays each subledger and its value streams.

4.5.1 Cap Value Stream Screen



4.5.2 Cap Value Stream Screen Cont'd



4.5.3 Cap Value Stream Screen Task Bar

Subledger -- The selection of this key will automatically transfer the user to the Subledger Module.

Work in Progress -- The selection of this key will automatically transfer the user to the Work in Progress Module.

4.5.4 Subledger Type Block

Field	Definition	Notes	Req*
Type	Feature, Land Unit, Pooled	This block can be used to query a group of records based on the property type. Select Value.	

4.5.5 Subledger Block

Field	Definition	Notes
Agency	<i>This value is populated from the asset record.</i>	Display Only
PG	<i>This value is populated from the asset's subledger.</i>	Display Only
Location	<i>This value is populated from the asset's subledger.</i>	Display Only
Asset ID	<i>This value is populated from the asset's subledger.</i>	Display Only
Org	<i>This value is populated from the asset record.</i>	Display Only
Name	<i>This field is populated from the asset record.</i>	Display Only
Asset Type	<i>This field is populated from the asset record.</i>	Display Only
Total Cap Value	The sum of all the established value streams for a given asset.	Display Only System Generated
Total Accum Depr	The sum of the accumulated depreciation for all associated value streams.	Display Only System Generated
Remarks	<i>These remarks are copied from the asset's subledger record.</i>	Display Only

4.5.6 Subledger Block Buttons

Button	Description
Subledger Writeoff	Navigates to the Subledger Write-off screen to write-off an asset's capitalized value and accumulated depreciation.
Details	Navigates to the Subledger Transaction Details screen to view CPAIS and FFIS transactions.

4.5.7 Cap Value Stream Block

Field	Definition	Notes
Serial No.	Number used to identify value stream.	Display Only System Generated
Year	<i>Populated once the in-service date is established.</i>	Display Only This value is null while in WIP.
GL	<i>This value will be populated with the asset's appropriate GL account based on the asset's status.</i>	Display Only
Treasury Symbol	The assigned Treasury Symbol associated with the Funding of the asset. Populated from the financial transaction feed from FFIS.	Display Only

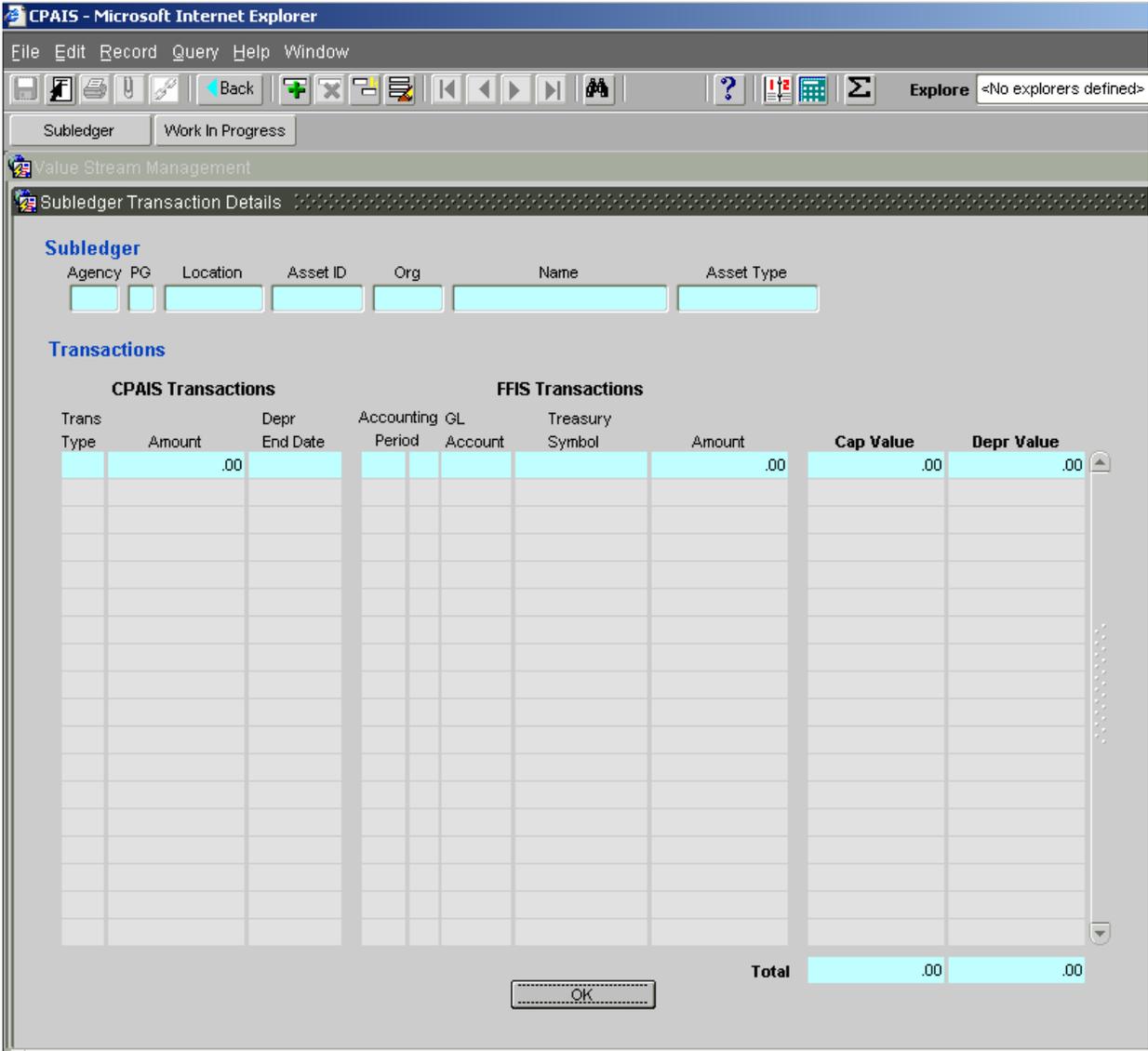
Field	Definition	Notes
Amount	Total cap value for the value stream identified.	Display Only
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life) Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years or the remaining terms of the lease, if less than 10 years.</i>	Display Only
Start Date	The date depreciation begins. <i>Populated once the in-service date is established.</i>	Display Only
Accum Depr	The total depreciation calculated to date.	Display Only
Status	WIP: Under Construction Open: Not completely depreciated Complete: Completely depreciated Pending Current year value stream for pooled. Waiting for WIP adjustments to return. Close: No more activity allowed after write-off or adjustment.	Display Only
Job Number	Populated from the Financial transaction fed from FFIS.	Display Only
Fund	Populated from the Financial transaction fed from FFIS.	Display Only
Program	Populated from the Financial transaction fed from FFIS.	Display Only
Beg FY	Populated from the Financial transactions fed from FFIS	Display Only
End FY	Populated from the Financial transactions fed from FFIS	Display Only
Division	Populated from the Financial transactions fed from FFIS	Display Only
Sub Org	Populated from the Financial transactions fed from FFIS	Display Only
Cost Org	Populated from the Financial transactions fed from FFIS	Display Only
Cost Sub Org	Populated from the Financial transactions fed from FFIS	Display Only
Reporting Category	Populated from the Financial transactions fed from FFIS	Display Only
In Service Fiscal Year	Fiscal Year asset is placed into service.	Display Only
Created Date	Date Value Stream is created.	Display Only
Created By	<i>If the value stream is created by FFIS, 'FSDBA' will be displayed.</i>	Display Only
Modified Date	Date modified by Real Property Specialist or DBA.	Display Only
Modified By	User ID who modified Value Stream	Display Only

Field	Definition	Notes
Remarks	Comments entered to explain actions performed.	Display Only

4.5.8 Cap Value Stream Block Buttons

Button	Description
Existing Stream	This form is used to adjust (edit) current value stream cap value. This will generate and send financial transaction to FFIS.
New Stream	This form is to create a value stream for an improvement to an existing asset that had previously been recorded as an expense. This will generate and send financial transaction to FFIS.
Value Stream Write-off	This form is used to write-off an individual value stream. This will generate and send financial transaction to FFIS, but with a different GL code than that used for adjustments.
Details	This form shows the detail transactions that support the selected value streams cap value.

4.5.9 Cap Value Transaction Details



4.5.10 Cap Value Transaction Detail Screen Task Bar

Subledger -- The selection of this key will automatically transfer the user to the Subledger Module.

Work in Progress -- The selection of this key will automatically transfer the user to the Work in Progress Module.

4.5.11 Subledger

Field	Definition	Notes
Agency	<i>This value is populated from the asset record.</i>	Display Only
PG	<i>This value is populated from the asset's subledger.</i>	Display Only
Location	<i>This value is populated from the asset's subledger.</i>	Display Only

Field	Definition	Notes
Asset ID	<i>This value is populated from the asset's subledger.</i>	Display Only
Org	<i>This value is populated from the asset record.</i>	Display Only
Name	<i>This value is populated from the asset record.</i>	Display Only
Asset Type	<i>This value is populated from the asset record.</i>	Display Only

4.5.12 CPAIS Transactions

Field	Definition	Notes
Trans Type	<i>This value is populated based on the trans type associated with the PG. This will be the basis for generating the AM documents fed to FFIS.</i>	Display Only
Amount	<i>Calculated depreciation entry.</i>	Display Only
Depr End Date	<i>Calculated Depreciation end date base on the life of asset.</i>	Display Only

4.5.13 FFIS Transactions

Field	Definition	Notes
Accounting Period	<i>The accounting period the transaction was fed to FFIS.</i>	Display Only
GL Account	<i>The general ledger account linked to the asset in the value stream.</i>	Display Only
Treasury Symbol	<i>The treasury symbol linked to the asset from the value stream.</i>	Display Only
Amount	<i>The dollar amount of the transaction.</i>	Display Only
Cap Value	<i>If the doc code is not 'AM', then the FFIS Transactions amount is copied into the Cap Value field; OR If the doc code is 'AM' and the Trans Type is not 'depreciation' them the CPAIS Transactions amount is copied into the Cap Value field.</i>	Display Only
Depr Value	<i>If the Trans Type is 'depreciation' then the CPAIS Transactions amount is copied into the Depr Value field.</i>	Display Only
Total	This field has two parts: <ul style="list-style-type: none"> • First is a total dollar amount of all capitalized value transactions. • The second is a total dollar amount of all depreciation value transactions. 	Display Only

4.6 ADJUSTMENTS

The adjustment process provides an option for users to create new value streams and edit existing value streams directly in CPAIS. Mechanically, the adjustment screen works similarly to the other value stream management screens for WIP and Write-offs. The user will be able to enter or change the capital amounts and starting dates. When recording an adjustment, the user

must know the full accounting strip that was used when the asset was placed into service. In addition the accounting strip must be valid in the fiscal year the adjustment is being recorded.

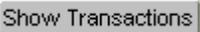
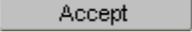
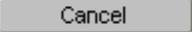
4.6.1 Current Year Adjustments Screen

4.6.2 Current Year Adjustments

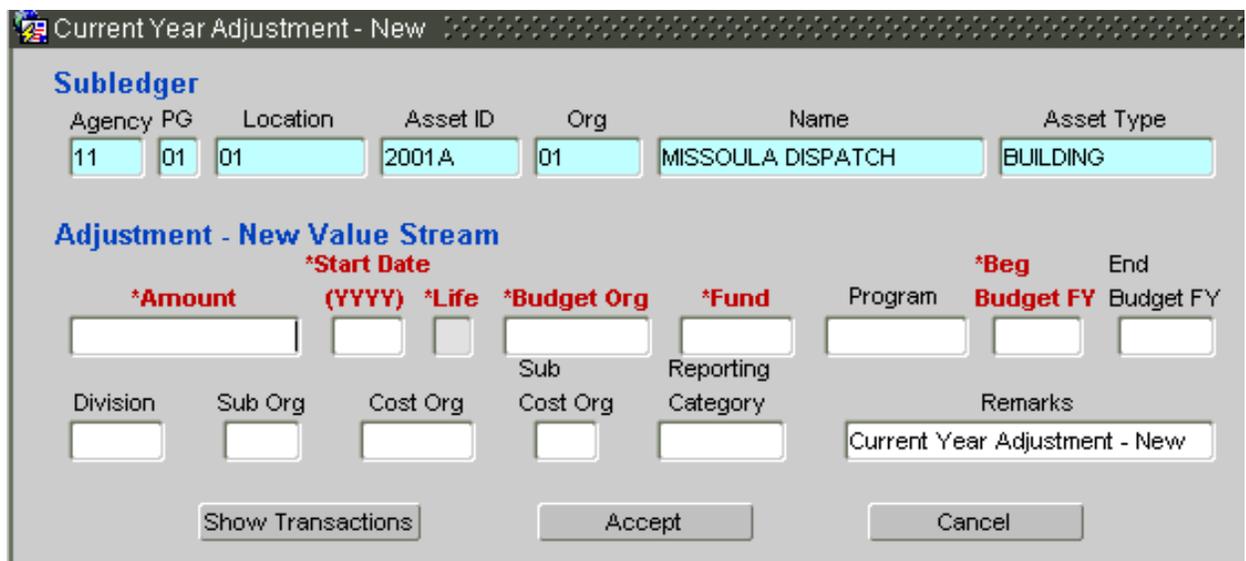
Field	Definition	Notes
Agency	<i>This value is populated from the asset record.</i>	Display Only
PG	<i>This value is populated from the asset's subledger.</i>	Display Only
Location	<i>This value is populated from the asset's subledger.</i>	Display Only
Asset ID	<i>This value is populated from the asset's associated subledger.</i>	Display Only
Org	<i>This value is populated from the asset record.</i>	Display Only
Name	<i>This value is populated from the asset record.</i>	Display Only
Asset Type	<i>This value is populated from the asset record.</i>	Display Only
Serial No	<i>This value is populated from the asset's value stream record.</i>	Display only
Year	<i>This value is populated from the asset's value stream record and represents the year the asset was placed into service.</i>	Display only
GL	<i>This value is populated from the asset's value stream record and represents the standard general ledger account the asset is recorded in based on the PG.</i>	Display only
Treasury Symbol	The assigned Treasury Symbol associated with the Funding of the asset. Populated from the financial transaction feed from FFIS.	Display only
Amount	Cap value associated with the selected value stream. <i>This value is populated from the asset's value stream record</i>	Display only
Start Date	The year the cap value will begin depreciating. <i>This value is populated from the asset's value stream record</i>	Display only

Field	Definition	Notes
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life) Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years or the remaining terms of the lease, if less than 10 years.</i>	Display only
Budget Org	The code that identifies the entity that provided the funding for the asset. <i>This value is populated from the asset's value stream record</i>	Display only
Fund	<i>This value is populated from the asset's value stream record</i>	Display only
Program	Shorthand accounting code used by agencies on their source documents. <i>This value is populated from the asset's value stream record</i>	Display only
Correct Amount	<i>The correct cap value of the asset.</i>	Mandatory
Start Date (YYYY)	<i>The year the new value stream will begin depreciating.</i>	Mandatory
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life) Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years or the remaining terms of the lease, if less than 10 years.</i>	Display only
Budget Org	<i>The code that identifies the entity that provided the funding for the asset.</i>	Mandatory
Program	<i>Shorthand accounting code used by agencies on their source documents.</i>	Optional
Fund	<i>The fund associated with the asset</i>	Mandatory
Beg Bud FY	<i>The budget fiscal year the funds were obligated if not expired or a valid budget fiscal year.</i>	Mandatory
End Bud FY	<i>Leave this field blank.</i>	Numeric
Division	<i>Enter the original division charged or a new valid division if changing.</i>	Optional
Sub Org	<i>Enter the original Sub Org charged or a new valid Sub Org if changing.</i>	Optional
Cost Sub Org	<i>Enter the original Cost Sub Org charged or a new valid Cost Sub Org if changing.</i>	Optional
Reporting Category	<i>Enter the original Rptg Category charged or a new valid Rptg Category if changing.</i>	Optional
Remarks	Any additional remarks or comments pertaining to the adjustment.	Text field

4.6.3 Current Year Adjustments Buttons

Field	Definition	Notes
Show Transactions Button	Clicking this button will enlarge the Subledger Write-off popup box and show any accounting transactions that have yet to be submitted to FFIS.	
Accept Button	Click this button if you want to accept the values in this popup box and continue with the write-off process.	
Cancel Button	Click this button to cancel the write-off process and return to the Value Stream Management form.	

4.6.4 Current Year Adjustments – New Screen



4.6.5 Current Year Adjustments - New

Field	Definition	Notes
Agency	<i>This value is populated from the asset record.</i>	Display Only
PG	<i>This value is populated from the asset's subledger.</i>	Display Only
Location	<i>This value is populated from the asset's subledger.</i>	Display Only
Asset ID	<i>This value is populated from the asset's associated subledger.</i>	Display Only
Org	<i>This value is populated from the asset record.</i>	Display Only
Name	<i>This value is populated from the asset record.</i>	Display Only
Asset Type	<i>This value is populated from the asset record.</i>	Display Only
Amount	<i>Cap Value of the improvement to the existing asset.</i>	Mandatory
Start Date	<i>Year improvement was placed into service.</i>	Mandatory

Field	Definition	Notes
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life) Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years or the remaining terms of the lease, if less than 10 years.</i>	Display Only
Budget Org	<i>The code that identifies the entity that provided the funding for the asset.</i>	Mandatory
Fund	<i>The fund associated with the asset</i>	Mandatory
Program	<i>Shorthand accounting code used by agencies on their source documents.</i>	Optional
Beg Budget FY	<i>The budget fiscal year the funds were obligated if not expired or a valid budget fiscal year.</i>	Mandatory Numeric
End Budget FY	<i>Leave this field blank.</i>	Numeric
Division	<i>Enter the original division charged or a new valid division if changing.</i>	Optional
Sub Org	<i>Enter the original Sub Org charged or a new valid Sub Org if changing.</i>	Optional
Cost Org	<i>Enter the original Cost Org charged or a new valid Cost Org if changing.</i>	Optional
Cost Sub Org	<i>Enter the original Cost Sub Org charged or a new valid Cost Sub Org if changing.</i>	Optional
Reporting Category	<i>Enter the original Rptg Category charged or a new valid Rptg Category if changing.</i>	Optional
Remarks	<i>Any additional remarks or comments pertaining to the adjustment.</i>	Optional

4.6.6 Current Year Adjustments - New Buttons

Field	Definition	Notes
Show Transactions button	Clicking this button will enlarge the Subledger Write-off popup box and show any accounting transactions that have yet to be submitted to FFIS.	
Accept button	Click this button if you want to accept the values in this popup box and continue with the write-off process.	
Cancel button	Click this button to cancel the write-off process and return to the Value Stream Management form.	

4.7 WRITE OFF/DISPOSALS

A write-off may be performed as part of a managed action, e.g., a planned disposal of an obsolete or damaged asset, or it may be due to unplanned events, such as a loss of assets due to fire or other natural occurrences. Once an asset’s status has been changed in a way that changes its value, the necessary accounting transactions must be entered into CPAIS. CPAIS then automatically creates the proper general ledger accounting entries based on the asset’s project group and asset type and sends transmits the transactions to FFIS.

A write-off can be made for:

- the full value of an asset
- a selected value stream

CPAIS sums all the value streams for an asset based on its UAI and displays the total capitalized value and accumulated depreciation for the asset selected for disposal. By clicking on the ‘Show Transactions’ button a user can view the value transactions that CPAIS will be sending onto FFIS. The user may then decide to Accept or Cancel the write-off action.

4.7.1 Full Write-Off Form Screen

The screenshot shows a software interface for a 'Subledger Full Write-off' form. At the top, there is a header bar with the following data: 11, 01, 01, 2001, 01, MTDC OFFICE, BUILDING. Below this, the title 'Subledger Full Write-off' is displayed. The main form area is titled 'Subledger' and contains several input fields for asset details: Agency (11), PG (01), Location (01), Asset ID (2001A), Org (01), Name (MISSOULA DISPATCH), and Asset Type (BUILDING). Below these fields, there is a section titled 'Amount to be Written-off' which shows 'Total Cap Value' as 156,863.01 and 'Accum. Depreciation' as 35,294.17. A 'Remarks' field contains the text 'Subledger Full Write-off'. At the bottom of the form, there are three buttons: 'Show Transactions', 'Accept', and 'Cancel'.

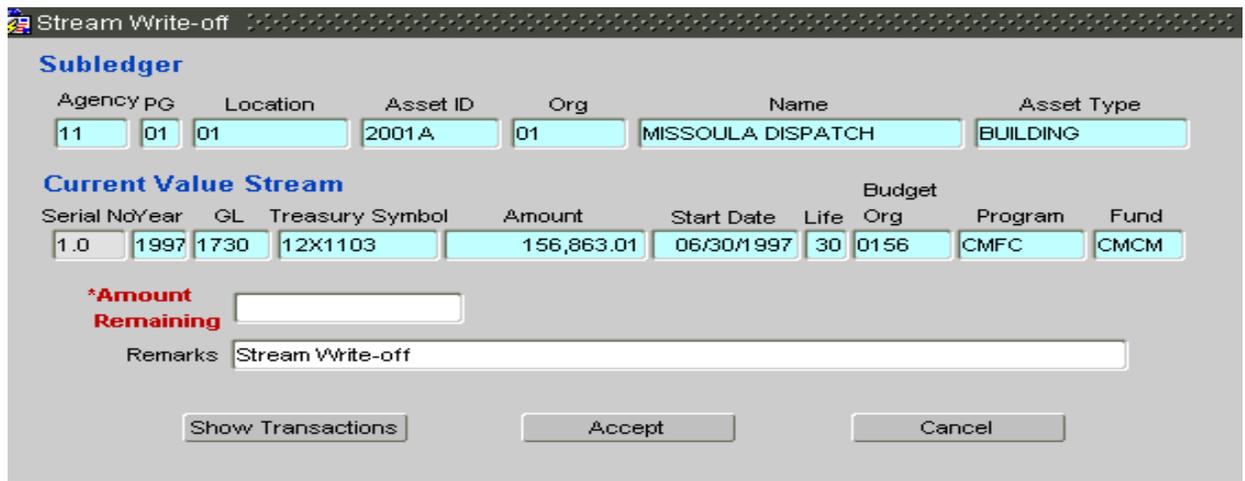
4.7.2 Full Write-Off Form

Field	Definition	Notes
Agency	<i>This value is populated from the asset record</i>	Display Only
PG	<i>This value is populated from the asset's subledger.</i>	Display Only
Location	<i>This value is populated from the asset's subledger.</i>	Display Only
Asset ID	<i>This value is populated from the asset's subledger.</i>	Display Only
Org	<i>This value is populated from the asset record.</i>	Display Only
Name	<i>This value is populated from the asset record.</i>	Display Only
Asset Type	<i>This value is populated from the asset record.</i>	Display Only
Total Cap Value	The sum of all the established Value Streams for the asset.	Display Only
Accum Depreciation	The sum of the accumulated depreciation for all associated value streams.	Display Only

4.7.3 Full Write-Off Form Buttons

Field	Definition	Notes
Show Transactions Button	Clicking this button will enlarge the Subledger Write-off popup box and show any accounting transactions that have yet to be submitted to FFIS.	
Accept Button	Click this button if you want to accept the values in this popup box and continue with the write-off process.	
Cancel Button	Click this button to cancel the write-off process and return to the Value Stream Management form.	

4.7.4 Stream Write-Off Form Screen



Stream Write-off

Subledger

Agency PG Location Asset ID Org Name Asset Type

11 01 01 2001A 01 MISSOULA DISPATCH BUILDING

Current Value Stream

Serial No	Year	GL	Treasury Symbol	Amount	Start Date	Life	Budget Org	Program	Fund
1.0	1997	1730	12X1103	156,863.01	06/30/1997	30	0156	CMFC	CMCM

*Amount Remaining

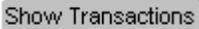
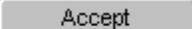
Remarks

Show Transactions Accept Cancel

4.7.5 Stream Write-Off Screen

Field	Definition	Notes
Agency	<i>This value is populated from the asset record.</i>	Display Only
PG	<i>This value is populated from the asset's subledger.</i>	Display Only
Location	<i>This value is populated from the asset's subledger.</i>	Display Only
Asset ID	<i>This value is populated from the asset's associated subledger.</i>	Display Only
Org	<i>This value is populated from the asset record.</i>	Display Only
Name	<i>This value is populated from the asset record.</i>	Display Only
Asset Type	<i>This value is populated from the asset record.</i>	Display Only
Serial No	<i>This value is populated from the asset's value stream record.</i>	Display only
Year	<i>This value is populated from the asset's value stream record and represents the year the asset was placed into service.</i>	Display only
GL	<i>This value is populated from the asset's value stream record and represents the standard general ledger account the asset is recorded in based on the PG.</i>	Display only
Treasury Symbol	<i>The assigned Treasury Symbol associated with the Funding of the asset. Populated from the financial transaction fed from FFIS.</i>	Display only
Amount	Cap value associated with the selected value stream. <i>This value is populated from the asset's value stream record</i>	Display only
Start Date	The year the cap value will begin depreciating. <i>This value is populated from the asset's value stream record</i>	Display only
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life) Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years or the remaining terms of the lease, if less than 10 years.</i>	Display only
Budget Org	The code that identifies the entity that provided the funding for the asset. <i>This value is populated from the asset's value stream record</i>	Display only
Program	Shorthand accounting code used by agencies on their source documents. <i>This value is populated from the asset's value stream record</i>	Display only
Fund	<i>This value is populated from the asset's value stream record</i>	Display only
Remarks	Any additional remarks or comments pertaining to the adjustment.	Optional
Amount Remaining	This value will be the balances in the value stream after write off.	Mandatory

4.7.6 Stream Write-Off Form Buttons

Field	Definition	Button
Show Transactions Button	Clicking this button will enlarge the Subledger Write-off popup box and show any accounting transactions that have yet to be submitted to FFIS.	
Accept Button	Click this button if you want to accept the values in this popup box and continue with the write-off process.	
Cancel Button	Click this button to cancel the write-off process and return to the Value Stream Management form.	

4.8 RECONCILIATION

Keeping FFIS and CPAIS in balance is, of course, the primary objective. CPAIS contains three forms that the real property specialist can use as a check and balance tool in the reconciliation process. Despite the checks and balances that are built into the system it is necessary to run reports that prove that everything does indeed balance. CPAIS automatically captures ‘snapshots’ of the data at the end of each monthly cycle. These snapshots provide the basis for comparing numbers between FFIS and CPAIS and explaining any differences.

4.8.1 Reconciliation Screens - Suspended Monthly Transaction Screens

Status	Accounting Period	Agency Code	UAI	Budget Org	Job Code	Trans Type	Amount	GI Account	Treasury Symbol
REJECTED	01 / 2004	11	11010111072000	0111	Q0200001	01	3,025.98	1730	12X1103
REJECTED	01 / 2004	11	11010111072000	0111	Q0200001	01	-3,025.98	1730	12X1103
REJECTED	04 / 2004	11	11010111072000	0111	Q0200001	01	62,532.40	1730	12X1103
REJECTED	04 / 2004	11	11010111072000	0111	Q0200001	01	-62,532.40	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	52.10	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	-3.69	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	3.69	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	-27.99	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	27.99	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	-9.31	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	9.31	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	-3.51	1730	12X1103
REJECTED	04 / 2004	11	11010401035100	0401	Q0510002	06	3.51	1730	12X1103
Total							15,396,108.53		

4.8.2 Suspended Monthly Transaction Screens Cont'd

oft Internet Explorer

d Query Help Window

Back [Navigation icons] Explore <No explorers defined> USD

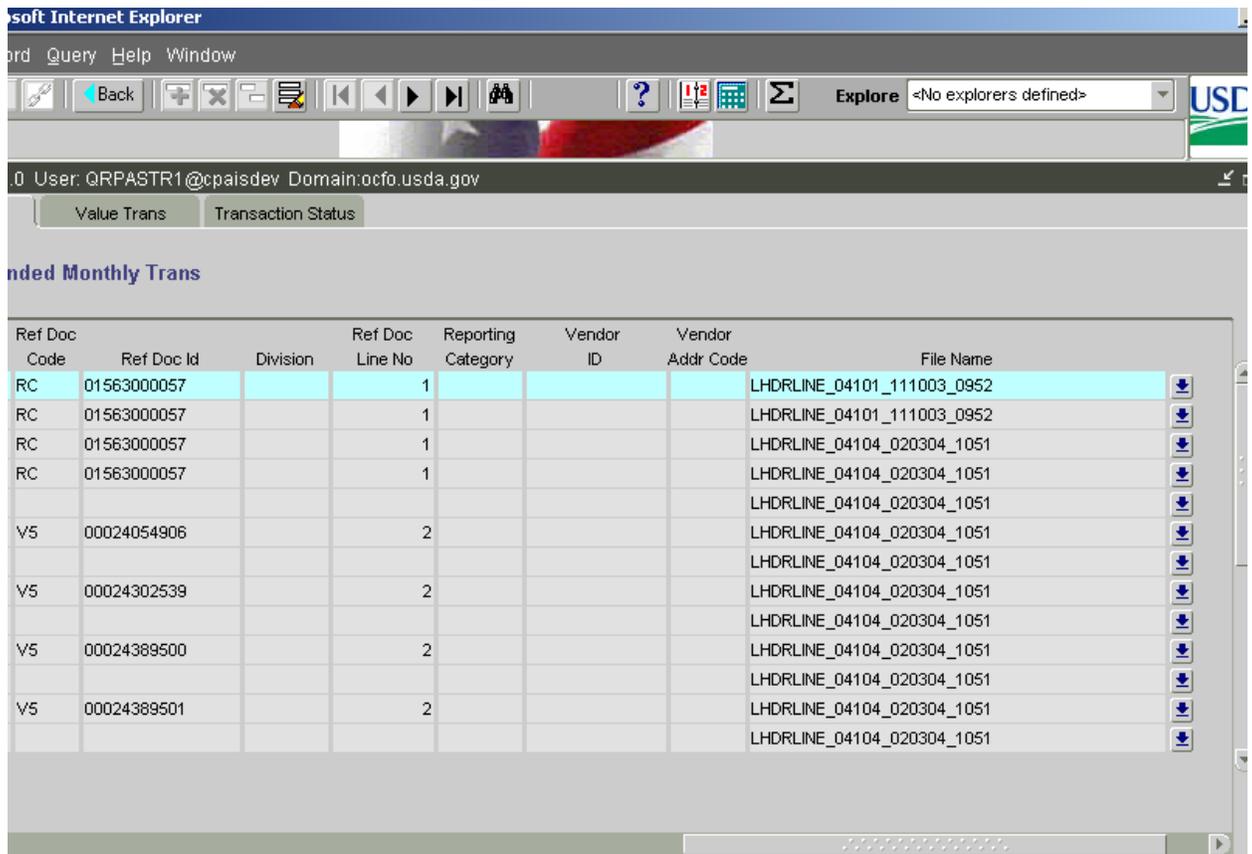
User: QRPASTR1@cpaisdev Domain:ocfo.usda.gov

Value Trans Transaction Status

Suspended Monthly Trans

Fund	Program	Cost Org	Sub Org	Cost Sub Org	Boc	Sub BOC	Budget FY Beg	End	Doc Code	Doc Id	Doc Line No	Ref Doc Code	Ref Doc
CMCM	CMFC	RP			2550		2001		PV	01564000058	1	RC	0156300005
CMCM	CMFC	RP			2550		2001		PV	01564000058	1	RC	0156300005
CMCM	CMFC	RP			2550		2001		PV	01564000267	2	RC	0156300005
CMCM	CMFC	RP			2550		2001		PV	01564000267	2	RC	0156300005
CMCM	CMFC	IFRP			2691		2002		V5	00022571519	2		
CMCM	CMFC	IFRP			2670		2002		V5	00024804557	1	V5	0002405490
CMCM	CMFC	IFRP			2691		2002		V5	00024804557	2		
CMCM	CMFC	IFRP			2670		2002		V5	00024804562	1	V5	0002430253
CMCM	CMFC	IFRP			2691		2002		V5	00024804562	2		
CMCM	CMFC	IFRP			2670		2002		V5	00024804568	1	V5	0002438950
CMCM	CMFC	IFRP			2691		2002		V5	00024804568	2		
CMCM	CMFC	IFRP			2670		2002		V5	00024804569	1	V5	0002438950
CMCM	CMFC	IFRP			2691		2002		V5	00024804569	2		

4.8.3 Suspended Monthly Transaction Screen Cont'd

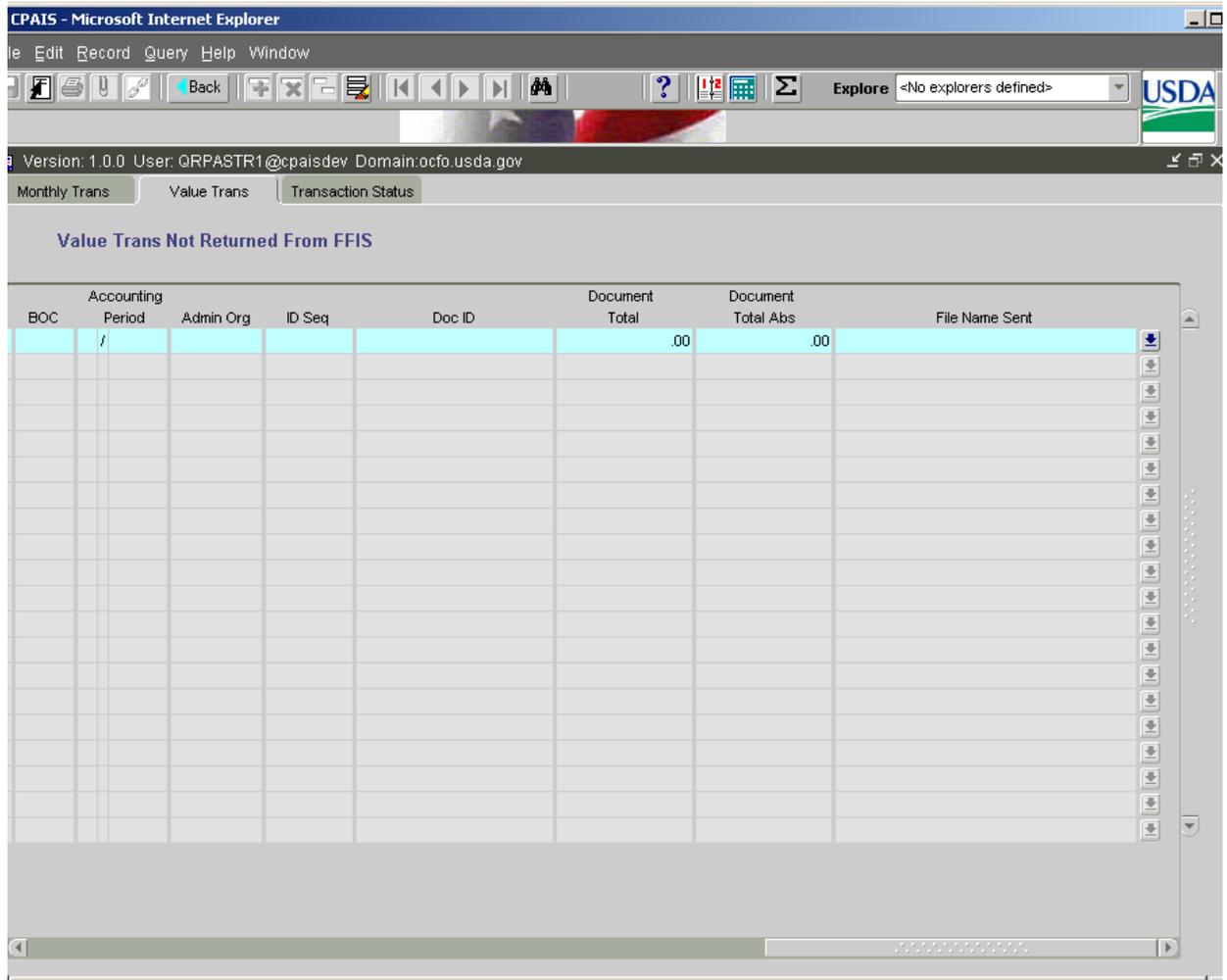


4.8.4 Monthly Trans – Suspended Monthly Trans Form

Field	Definition	Notes
Status	<i>Status of the transactions received from FFIS. Valid values are: Depreciating, Transacting, Keyword, New, Open, Rejected</i>	Display Only
Accounting Period	<i>The accounting period captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Agency Code	<i>The agency captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
UAI	<i>Unique Asset Identifier captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Budget Org	<i>Budget Org captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Job Code	<i>Job code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Trans Type	<i>ACED Trans Type captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Amount	<i>Financial amount captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only

Field	Definition	Notes
GL Account	<i>General Ledger account captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Treasury Symbol	<i>Treasury Symbol captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Fund	<i>Fund captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Program	<i>Program captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Cost Org	<i>Cost Org captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Sub Org	<i>The Sub Org captured in the FFIS GenJ that was fed to CPAIS.</i>	Display Only
Cost Sub Org	<i>The Cost Sub Org captured in the FFIS GenJ that was fed to CPAIS.</i>	Display Only
BOC	<i>Budget Object Class Code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Sub BOC	<i>Sub Budget Object Class Code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Budget FY Beg	<i>Beginning budget fiscal year captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Budget FY End	<i>Ending budget fiscal year captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Doc Code	<i>ACED Trans Code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Doc ID	<i>FFIS document ID captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Doc Line No	<i>FFIS document line number captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Ref Doc Code	<i>FFIS reference document Trans Code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Ref Doc ID	<i>FFIS reference document ID number captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Division	<i>Agency division code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Ref Doc Line No	<i>FFIS reference document line number captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Reporting Category	<i>RPTG category captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Vendor ID	<i>Vendor ID captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Vendor Addr Code	<i>Vendor address code captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only

4.8.8 Value Trans Not Returned From FFIS Screen Cont'd

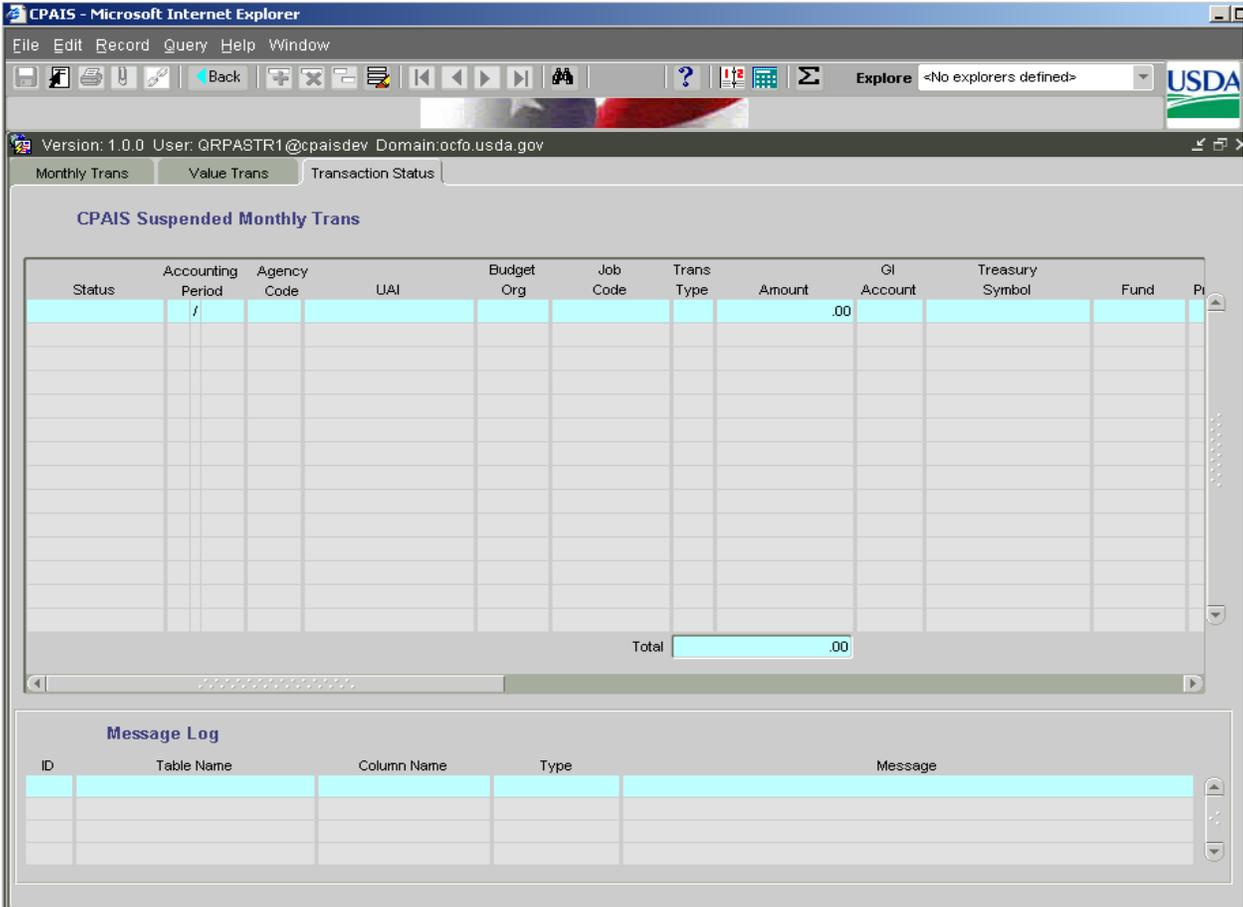


4.8.9 Value Trans – Value Trans Not Returned From FFIS

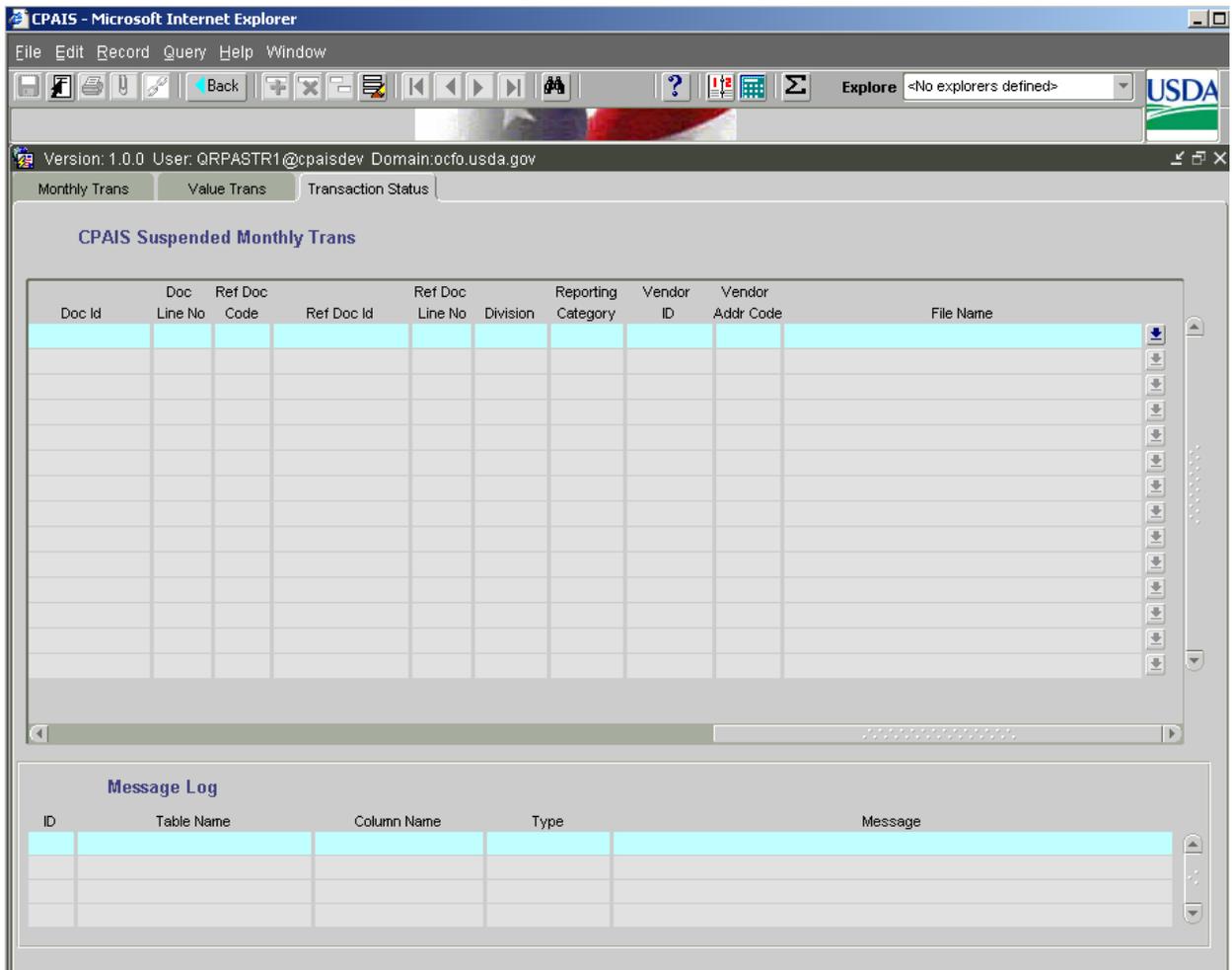
Field	Definition	Notes
Budget Org	<i>CPAIS captured Budget Org from the asset's value stream.</i>	Display Only
Trans Type	<i>CPAIS captured Trans Type based on the asset's assigned Project Group and Asset Type.</i>	Display Only
Amount	<i>The amounts contained in this transmitted file.</i>	Display Only
Line Num Seq	<i>Generated FFIS line transaction number for the Document</i>	Display Only
Remarks	<i>Any relevant remarks for this transmission error.</i>	Display Only
Agency	<i>Agency Code captured from the asset's value stream.</i>	Display Only
PG	<i>Project Group captured from the asset's value stream.</i>	Display Only
Location	<i>Location Code captured from the asset's value stream.</i>	Display Only

Field	Definition	Notes
Asset ID	<i>Asset ID captured from the asset's value stream.</i>	Display Only
Asset Name	<i>Asset Name captured from the asset's value stream.</i>	Display Only
Asset Type	<i>This is the Object name for the type of Asset</i>	Display Only
Budget FY	Budget Fiscal Year <i>captured from the asset's value stream.</i>	Display Only
Program Code	Program code <i>captured from the asset's value stream.</i>	Display Only
Cost Org	Cost Org <i>captured from the asset's value stream.</i>	Display Only
BOC	<i>CPAIS derived BOC in the asset's value stream. CPAIS derives the BOC based on PG.</i>	Display Only
Accounting Period	<i>Fiscal accounting period associated with the generated transaction.</i>	Display Only
Org	Org <i>captured from the asset's value stream.</i>	Display Only
ID Seq	Sequence ID	Display Only
Doc ID	FFIS document ID captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Document Total	Sum(Document.Amount)	Display Only
Document Total ABS	Absolute value of the Document Total: Absolute_Value(Sum(Document_Amount))	Display Only
File Name	Name of File CPAIS sends to FFIS	Display Only

4.8.10 Transaction Status Screen



4.8.12 Transaction Status Screen Cont'd



4.8.13 Transaction Status Screen

Field	Definition	Notes
Status	<i>Status of the transactions received in error from FFIS. Valid values are: Depreciation, Transaction, Ignore, New, Open Replace</i>	Display Only
Accounting Period	<i>The accounting captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Agency Code	<i>The agency captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
UAI	<i>Unique Asset Identifier captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Budget Org	<i>Budget Org captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Job Code	Job code captured in the FFIS GENJ that was fed to CPAIS.	Display Only

Field	Definition	Notes
Trans Type	The type of FFIS transaction	Display Only
Amount	Financial amount captured in the FFIS GENJ that was fed to CPAIS.	Display Only
GL Account	General Ledger account captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Treasury Symbol	Treasury Symbol captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Fund	Fund captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Program	Program captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Cost Org	Cost Org captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Sub Org	Sub Org captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Cost Sub Org	Cost Sub Org captured in the FFIS GENJ that was fed to CPAIS.	Display Only
OC	Budget Object Class code, captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Sub BOC	Sub Budget Object Class Code captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Budget Fiscal Year Beginning	Beginning BFY captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Budget Fiscal Year End	Ending Budget FY captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Doc Code	ACED Trans Code captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Doc ID	FFIS document ID captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Doc Line No	FFIS document line number captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Ref Doc Code	FFIS reference document Trans Code captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Ref Doc ID	FFIS reference document ID number captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Ref Doc Line No	FFIS reference document line number captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Division	Agency division code captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Reporting Category	RPTG category captured in the FFIS GENJ that was fed to CPAIS.	Display Only

Field	Definition	Notes
Vendor ID	Vendor ID captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Vendor Addr Code	Vendor address code captured in the FFIS GENJ that was fed to CPAIS.	Display Only
File Name	The name of the file that CPAIS receives from FFIS.	Display Only
Total	The amount total of all transactions listed.	Display Only

4.8.14 CPAIS Suspended Monthly Trans Message Log

Field	Definition	Notes
ID	The identification number given to this message.	Display Only
Table Name	<i>CPAIS table name where the value stream's accounting dimension is stored.</i>	Display Only
Column Name	<i>CPAIS column name where the value stream's accounting dimension is stored.</i>	Display Only
Type	Type of message. The valid values for Type are: Error, Warning, Fatal	Display Only
Message	<i>This field contains the text of CPAIS type message associated with the selected value stream transaction.</i>	Display Only

4.9 WORK IN PROGRESS (WIP)

All financial transactions recorded in FFIS for job numbers setup for real property capital projects are passed to CPAIS as being work-in-progress (WIP). It is the real property specialist's responsibility to monitor capital projects and enter the appropriate data in CPAIS when the asset is put into service. Before the accountant or other financial specialist designates an asset as "in service" in the RPA module, the real property specialist must be sure that all transactions for the project have been processed. If any remaining retention payments or items in dispute are recorded in FFIS after the asset is placed in service, FFIS will expense the transaction. If FFIS expenses the transaction, the accountant or other financial specialist is responsible for researching the transaction to determine whether it should be capitalized or expensed. If it should be capitalized, the adjustment must be made in CPAIS.

The accountant or other financial specialist must review the total cost of the project to determine if it meets the criteria for capitalization. If it meets the capitalization threshold, depress the capitalized button and CPAIS will send an accounting transaction to FFIS to move the project from WIP to appropriate asset account. If it does not meet the capitalization threshold, depress the expense button and CPAIS will send an accounting transaction to FFIS to expense the project.

Once a capitalized asset value stream is put into service CPAIS commences the process of calculating depreciation for that asset.

Listed below are system details for internal processing:

1. For WIP value streams, the capital transactions are summarized by Budget Org, Job Number, Beginning Fiscal Year, Treasury Symbol, GL Account, Fund, Ending Fiscal Year, Program, Cost Org, Reporting Category, Division, and Sub Org.
2. The first 6 attributes are mandatory for all value streams. Agencies must determine which of the remaining are required for their use.
3. The In-Service Fiscal Year is not entered until the value stream is placed in service following the procedures described in this section.

4.9.1 Work In Progress Value Streams Screen

Version: 1.0.0 User: QRPASTR1@cpaisdev Domain:ocfo.usda.gov

Work In Progress Value Streams

Agency PG	Location	Asset ID	Budget Org	Job Number	Beg. FY	Serial No.	GL	Treasury Symbol	Life	Start Date	Amount	Status	Remarks	Sent to FFIS
11	01	01	1000	0156		5.0	1720	12X1103			.00	WMP		<input type="checkbox"/>
11	01	01	1001	0156		1.0	1720	12X1103	30		1,220,000.00	WMP		<input type="checkbox"/>
11	01	01	1002	0156		1.0	1720	12X1103			625,025.78	WMP		<input type="checkbox"/>
11	01	01	2001	0156		2.0	1720	12X1103	30		7,322,353.75	WMP		<input type="checkbox"/>
11	01	010206	2006	0102		10.0	1720	12X1103			326,435.82	WMP		<input type="checkbox"/>
11	01	010208	2004	0102		7.0	1720	12X1103			488,992.43	WMP		<input type="checkbox"/>
11	01	011001	2009	0110		11.0	1720	12X1103	30		989,591.80	WMP		<input type="checkbox"/>
11	01	011006	2006	0110		1.0	1720	12X1103	30	06/30/2004	314.37	PENDING		<input checked="" type="checkbox"/>
11	01	011106	2006	0111		1.0	1720	12X1103	30		385,707.52	WMP		<input type="checkbox"/>
11	01	011107	2000	0111		5.0	1720	12X1103			65,431.84	WMP		<input type="checkbox"/>
11	01	0112	2003	0112		2.0	1720	12X1103	30		586,506.06	WMP		<input type="checkbox"/>

Put Into Service Transactions All Value Streams

All Data Collected *In Service Fiscal Year

Remarks

Capitalize Expense

4.9.2 Work In Progress Value Streams – Details

Field	Definition	Notes
Agency	<i>Agency code populated from the asset's subledger.</i>	Display Only
PG	<i>Project group populated from the asset's subledger.</i>	Display Only
Location	<i>Location code populated from the asset's subledger.</i>	Display Only
Asset ID	<i>Asset ID populated from RPM.</i>	Display Only
Budget Org	<i>Budget Org populated from the asset's value stream.</i>	Display Only
Job Number	<i>Job number populated from the asset's value stream.</i>	Display Only
Beg FY	<i>Beginning BFY populated from the asset's value stream.</i>	Display Only
Serial No.	<i>Serial number populated from the asset's value stream.</i>	Display Only
GL	WIP general ledger associated with WIP.	Display Only
Treasury Symbol	Treasury Symbol <i>populated from the asset's value stream</i>	Display Only
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life) Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years - the remaining terms of the lease, if less than 10 years.</i>	Display Only
Start Date	<i>This field will be populated after the asset is placed into service.</i>	Display Only
Amount	<i>Sum of the value stream associated with the asset.</i>	Display Only
Status	<i>Status of the Asset</i>	Display Only
Remarks	<i>This field will be populated after the asset is placed into service.</i>	Display Only
Sent to FFIS	<i>This box is checked automatically by CPAIS, once the transaction is sent to FFIS.</i>	Display Only

4.9.3 Work In Progress Value Streams Screen – Put Into Service

Agency PG	Location	Asset ID	Budget Org	Job Number	Beg. FY	Serial No.	GL	Treasury Symbol	Life	Start Date	Amount	Status	Remarks	Sent to FFIS
11	01 01	1000	0156			5.0	1720	12X1103			.00	WMP		<input type="checkbox"/>
11	01 01	1001	0156			1.0	1720	12X1103	30		1,220,000.00	WMP		<input type="checkbox"/>
11	01 01	1002	0156			1.0	1720	12X1103			625,025.78	WMP		<input type="checkbox"/>
11	01 01	2001	0156			2.0	1720	12X1103	30		7,322,353.75	WMP		<input type="checkbox"/>
11	01 010206	2006	0102			10.0	1720	12X1103			326,435.82	WMP		<input type="checkbox"/>
11	01 010208	2004	0102			7.0	1720	12X1103			488,992.43	WMP		<input type="checkbox"/>
11	01 011001	2009	0110			11.0	1720	12X1103	30		989,591.80	WMP		<input type="checkbox"/>
11	01 011006	2006	0110			1.0	1720	12X1103	30	06/30/2004	314.37	PENDING		<input checked="" type="checkbox"/>
11	01 011106	2006	0111			1.0	1720	12X1103	30		385,707.52	WMP		<input type="checkbox"/>
11	01 011107	2000	0111			5.0	1720	12X1103			65,431.84	WMP		<input type="checkbox"/>
11	01 0112	2003	0112			2.0	1720	12X1103	30		586,506.06	WMP		<input type="checkbox"/>

Put Into Service Transactions All Value Streams

All Data Collected *In Service Fiscal Year

Remarks

4.9.4 Work In Progress Value Streams – Put Into Service

Field	Definition	Notes
All Data Collected	<i>Must be checked after project is completed and assurances are made that all documents have been processed through FFIS and are in CPAIS.</i>	Mandatory
In Service Fiscal Year	<i>This is the Fiscal Year that the project is placed into service.</i>	Mandatory
Remarks	<i>Any additional comments pertaining to placing an asset in service.</i>	Optional

4.9.5 Work In Progress Value Streams – Put Into Service Buttons

Field	Definition	Notes
Capitalize	Select if the value stream meets the capitalization threshold. CPAIS will send an accounting transaction to FFIS to move the project from WIP to appropriate asset account.	Either Capitalize or Expense must be selected.
Expense	Select if the value stream does not meet the capitalization threshold. CPAIS will send an accounting transaction to FFIS to expense the project.	Optional

4.9.6 Work In Progress Value Streams Screen - Transactions

Version: 1.0.0 User: QRPASTR1@cpaisdev Domain:ocfo.usda.gov

Work In Progress Value Streams

Agency PG	Location	Asset ID	Budget Org	Job Number	Beg. FY	Serial No.	GL	Treasury Symbol	Life	Start Date	Amount	Status	Remarks	Sent to FFIS
11	01 01	1000	0156			5.0	1720	12X1103			.00	WIP		<input type="checkbox"/>
11	01 01	1001	0156			1.0	1720	12X1103	30		1,220,000.00	WIP		<input type="checkbox"/>
11	01 01	1002	0156			1.0	1720	12X1103			625,025.78	WIP		<input type="checkbox"/>
11	01 01	2001	0156			2.0	1720	12X1103	30		7,322,353.75	WIP		<input type="checkbox"/>
11	01 010206	2006	0102			10.0	1720	12X1103			326,435.82	WIP		<input type="checkbox"/>
11	01 010208	2004	0102			7.0	1720	12X1103			488,992.43	WIP		<input type="checkbox"/>
11	01 011001	2009	0110			11.0	1720	12X1103	30		989,591.80	WIP		<input type="checkbox"/>
11	01 011006	2006	0110			1.0	1720	12X1103	30	06/30/2004	314.37	PENDING		<input checked="" type="checkbox"/>
11	01 011106	2006	0111			1.0	1720	12X1103	30		385,707.52	WIP		<input type="checkbox"/>
11	01 011107	2000	0111			5.0	1720	12X1103			65,431.84	WIP		<input type="checkbox"/>
11	01 0112	2003	0112			2.0	1720	12X1103	30		586,506.06	WIP		<input type="checkbox"/>

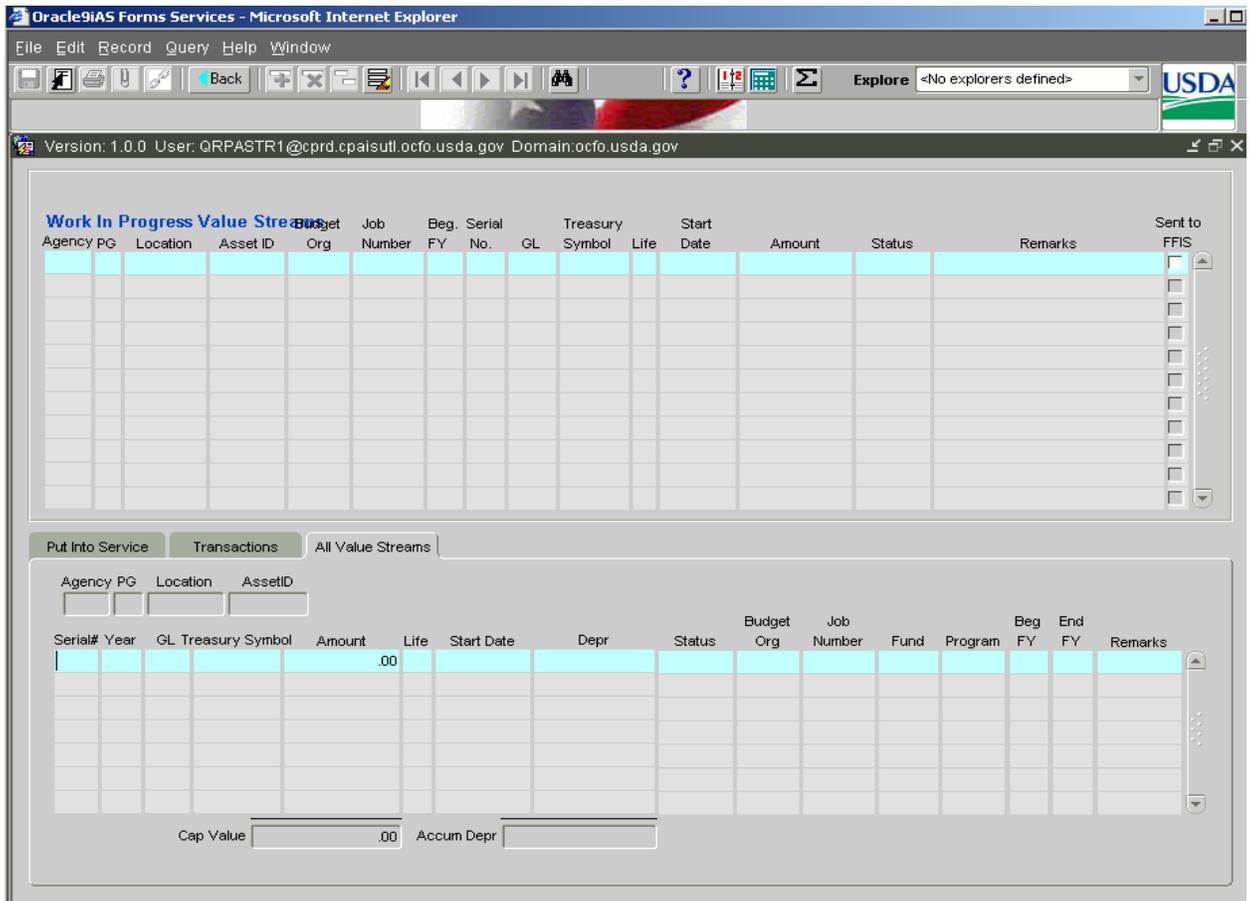
Put Into Service Transactions All Value Streams

Accounting Period	Trans Type	Amount	Doc Code	Doc ID	Doc Line#	Sub BOC	Vendor Name	Description
2002 12	TO	13,280.00	BV	BVRPADJ0190	2	0210	REAL PROPERTY TRANSACTIONS	INFRA ADJ
2002 12	TO	-13,280.00	BV	BVRPADJ0190	1	0210	REAL PROPERTY TRANSACTIONS	INFRA ADJ

4.9.7 Work In Progress Value Streams – Transactions

Field	Definition	Notes
Accounting Period	<i>Fiscal year and period the transactions will be sent to FFIS; this is derived from the Start Date.</i>	Display Only
Trans Type	<i>This value is populated based on the trans type associated with the PG. This will be the basis for generating the AM documents fed to FFIS.</i>	Display Only
Amount	Amount captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Doc Code	FFIS document code captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Doc ID	FFIS document ID captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Doc Line#	FFIS document line number captured in the FFIS GENJ that was fed to CPAIS.	Display Only
BOC	Budget Object Class Code that corresponds to the asset type. <i>This field is populated from a crosswalk table based on the PG.</i>	Display Only
Sub BOC	Sub Budget Object Class Code that further defines the BOC.	Display Only
Vendor Name	Information captured in the FFIS GENJ that was fed to CPAIS.	Display Only
Description	Information captured in the FFIS GENJ that was fed to CPAIS.	Display Only

4.9.8 Work In Progress Value Streams Screen – All Value Streams



4.9.9 Work In Progress Value Streams – All Value Streams

Field	Definition	Notes
Serial #	<i>Serial number populated from the asset's value stream.</i>	Display Only
Year	<i>Populated once the in-service date is established.</i>	Display Only
Treasury Symbol	<i>Treasury Symbol populated from the asset's value stream.</i>	Display Only
Amount	<i>Sum of the value stream associated with the asset.</i>	Display Only
Agency	<i>Agency code populated from the asset's value stream</i>	Display Only
PG	<i>Project group populated from the asset's value stream.</i>	Display Only
Location	<i>Location Code populated from the asset's value stream.</i>	Display Only
Asset ID	<i>Asset ID populated from the asset's value stream</i>	Display Only
Life	<i>Standard life displayed based on PG but depreciation is based on: Value Stream Amount/(12*Life)</i>	Display Only

Field	Definition	Notes
	<i>Life = Greater (Remaining Life, 50% of Default Life) If project group 11 (leasehold improvements), life = 10 years or the remaining terms of the lease, if less than 10 years.</i>	
Start Date	<i>Date asset's value stream began depreciating.</i>	Display Only
Depr	<i>The accumulated depreciation for the individual value stream.</i>	Display Only
Status	<i>Status of the asset.</i>	Display Only
Budget Org	<i>Budget Org populated from the asset's value stream.</i>	Display Only
Job Number	<i>Job Number populated in the asset's value stream</i>	Display Only
Fund	<i>Fund captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Program	<i>Program captured in the FFIS GENJ that was fed to CPAIS.</i>	Display Only
Beg FY	<i>Beginning BFY populated from the asset's value stream.</i>	Display Only
End FY	<i>Ending Budget FY populated from the asset's value stream.</i>	Display Only
Remarks	<i>This field will be populated after the asset is placed into service.</i>	Display Only
Cap Value	<i>The sum of all the established value streams for a given asset.</i>	Display Only System Generated
Accum Depr	<i>The sum of the accumulated depreciation for all associated value streams.</i>	Display Only System Generated

4.10 DEPRECIATION

Depreciation runs automatically on a pre-defined monthly cycle. The depreciation is charged against the stored value stream(s) assigned to the asset. For every 'open' value stream, i.e., one that has been put into service and has not been fully depreciated, the monthly depreciation expense is calculated as follows:

$$\text{Value Stream Amount}/(12*\text{Life})$$

For a leasehold improvement, the CPAIS design guide has a slightly different depreciation expense calculation rule. The life for each leasehold improvement value stream is either 10 years or the remaining terms of the lease, if it is less than 10 years but is more than 2 years. If the remaining terms of the lease is 2 years or less, the costs should be expensed.

Based on the asset's project group and type, the depreciation process creates the general ledger accounting entries and transmits them to FFIS monthly.