



# WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

|                    |            |                                      |                       |                  |
|--------------------|------------|--------------------------------------|-----------------------|------------------|
| <b>Section</b>     | <b>11</b>  | <b>PROJECT COSTING</b>               | <b>Effective Date</b> | <b>7/1/2015</b>  |
| <b>Sub-section</b> | <b>03</b>  | <b>Establishing Capital Projects</b> | <b>Revision Date</b>  | <b>9/16/2016</b> |
| <b>SAM Ref</b>     | <b>7-3</b> |                                      |                       |                  |

## BACKGROUND

The State Building Commission is responsible for developing and implementing the state building program. Capital projects may be created in the accounting system only after appropriate authorization has been granted by the Building Commission. In some cases, such as small projects less than \$185,000 or with the release of certain planning funding, authorization can come from the Department of Administration’s Division of Facility Development (DFD).

Project oversight is maintained by a combination of agency project managers and project managers in the DFD. Additionally, DFD budget analysts are involved with the detailed budgeting of the projects.

The capital accounting section in the State Controller’s Office is responsible for setting up, maintaining and closing capital projects. Other tasks include administering project budgets, covering bonded project costs with bond receipts, assisting agencies with deposits of agency cash into the building trust fund and allocating SWIB investment pool interest monthly.

## POLICIES

1. Capital projects will only be set up and administered by the capital accounting section in the State Controller’s Office under business unit 86700, State Building Commission.
2. Capital project setups and changes will only be executed upon proper authorization and not at the discretion of state agencies or the capital accounting section.
3. Project IDs in STAR will be the 5-character ID assigned to the project by DFD

## PROCEDURES

### Creating a capital project

A capital project may be entered into STAR only after proper authorization is passed thru DFD to the capital accounting section. At a minimum, key data fields to be entered are project ID, project name, the general ledger business unit (owner of the project), project status, effective date, end date and location.

### Integration with Asset Management Module

Whereas the ability to link capital projects data to assets reported in the Asset Management module does exist, the business process for this has yet to be determined. As such, assets are to be added to Asset Management when substantially completed independent of capital, following the guidance in Section 16.



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### **Project Combinations**

When authorized by the Secretary of the State Building Commission (Administrator of the Division of Facilities Development), approved capital projects may be combined in full or in part. The business process in STAR for such an event has yet to be determined.

Additional procedures pending.