

May 5, 2005

TO: Agency Directors
Agency Fiscal Officers

FROM: Sadie Rodriguez-Hawkins, Assistant Director
Accounting Division

SUBJECT: 2005-2007 BIENNIUM AGENCY TABLES

It is time to establish AFRS tables for the 2005-2007 Biennium. This provides you with an opportunity to review your agency's financial reporting structure. Decisions you make concerning AFRS tables will influence your financial recording and reporting for the entire biennium. Therefore, we strongly urge you to give this effort your utmost attention. Instructions for setting up your AFRS Tables for the 2005-2007 Biennium are included in Attachment I, as well as further information regarding key dates as noted below.

***HRMS:** This document does not address potential issues that could arise upon the implementation of the new Human Resources Management System (HRMS). Reporting in AFRS and the new HRMS Business Warehouse (BW) will use exploded AFRS account coding, including Appropriation Index (AI), Program Index (PI), Organization Index (OI), etc. In order to align your HRMS reporting in the BW with AFRS, a correlation will need to exist between your HRMS organization management structure and your AFRS Org Index. FTE's will only be calculated for reporting using the AFRS account coding. Statewide sub-sub-Objects have been created for recording payroll entries. If you desire to have consistent reporting for the biennium, consideration should be given to these coding issues by the appropriate fiscal, payroll, budget, and human resources staff.*

If you have questions regarding the coordination of coding in AFRS and HRMS, please contact Pat Sanborn, Statewide Accounting, at (360) 664-7880, or Muoi Nguy, Statewide Systems, at (360) 664-7699.

KEY DATES:

MAY 18 DEADLINE FOR AGENCY REQUEST NOT TO CONVERT TABLES (see Attachment I, section B)
MAY 21 TABLE CONVERSION (see Attachment I, section B)
JUNE 30 NEW REPORT REQUEST FILE CREATED (see Attachment I, section V)

We thank you for your attention to this matter. Should you have any questions, please call Ray DeFant at (360) 664-7688.

Attachments:

I Table Conversion Plan
II AFRS Descriptor Tables
III Data Classification Structure
IV Data Element or Input Code

ATTACHMENT I

TABLE CONVERSION PLAN: 2005-2007 Biennium

Revised 05/05

I. TRAINING

For agencies requiring additional assistance in designing a coding structure or setting up tables, training sessions are scheduled for the following days:

<u>COURSE TITLE</u>	<u>DATE</u>	<u>TIME</u>
AFRS – Tables and Control Indicators for New Biennium	5/10/05	1:30 – 4:30 pm
AFRS – Tables and Control Indicators for New Biennium	5/11/05	1:30 – 4:30 pm

These classes will be held in the Office of Financial Management (OFM) Training Room, 6639 South CAPITOL BLVD, Tumwater WA. Register on the OFM web site at www.ofm.wa.gov, then click on Training.

II. AUTOMATIC TABLE CONVERSION

A. STATEWIDE TABLES OFM will convert ALL statewide tables with the exception of the D26, Statewide Source of Funds, and the D27, Statewide Program, tables (see page 2 & 3). The D30 (Job Name), D81 (Agency IRS) and the D95 (DT Listing) are NOT biennialized and are available to support the new biennium.

B. AGENCY TABLES ONLY

For agencies that do **NOT** want all of their tables automatically converted, please send us a memo indicating specifically which tables you do **NOT** want converted. *Please send all memos to the attention of: Bruce Gorsky, OFM, Accounting Division, Mail Stop 43113; FAX (360) 664-3363; E-MAIL 'BRUCE.GORSKY@OFM.WA.GOV'.* All memos must be received no later than noon, May 18, 2005. **The table conversion will occur Sat., May 21, 2005.**

The following Agency **Descriptor tables, Organization Index table (TM.2)** and the **Organization Control table (TM.7)** will be automatically converted unless you specify otherwise.

Descriptor

01 = Agency
02 = Division
03 = Branch
04 = Section
05 = Unit
06 = Cost Center
12 = Sub-Sub-Object
13 = Budget Unit
32 = Subsidiary
36 = Sub-Source
40 = Work Class
42 = Project
43 = Sub-Project
44 = Project Phase

Descriptor

46 = Federal Catalogue
47 = Federal Agency
48 = IAP Multi-fund Maint. (TM.B)
50 = CAMS Interface Sub Objects
62 = Treasurer Reporting
63 = Allocation Code (DSHS Only)
65 = Program/Organization Edit (DSHS Only)
70 = DRS Financial Statements
72 = Fun/Prgm/Sub-Prgm/AI Edit (DSHS Only)
90 = Transaction Edit Control (TM.A)
91 = Payment Process Control (VE.6)
93 = MOS Edit (DSHS Only)
94 = Agency Flag – Vendor Record
96 = IAP Receipt Batch Control (TM.C)

Agencies should review these tables **after** conversion and change or delete data not valid for the new biennium.

III. AGENCY TABLES NOT CONVERTED BY OFM - TO BE INPUT BY AGENCY:

Descriptor

- 07 = Appropriation
- 16 = Program (Subject to D27 Table Edit)
- 17 = Sub Program
- 18 = Activity
- 19 = Sub-Activity
- 20 = Task
- 71 = PI Change- New FY – DSHS Only
- 74 = OI Change- New FY – DSHS Only

Appropriation Index (Subject to D-26 Table Edit)- TM.3

Program Index (Subject to D-27 Table Edit) – TM.4

Master Index (Subject to Indexes and Tables)- TM.9

IV. HOW TO SET UP NEW BIENNIUM AGENCY TABLES

A. Descriptor Tables must be set up before related **Index Tables** can be set up.

Statewide Descriptor Table **edits** that will impact how the tables can be set up are as follows:

B. D26 TABLE) - APPROPRIATION INDEX TABLE

The D26 Table (Statewide Source of Funds) includes:

Agency	XXX-0
Fund	XXX
Appropriation	XXX
Appropriation Type	X
Appropriation Character	X

The D26 Table is controlled by the OFM Budget Division and is created from the Appropriation (Expenditure Authority) Schedule. This data will be interfaced into AFRS as soon as possible after the budget is signed and an Appropriation Schedule prepared. An entry in the table must be in place before an agency can create an Appropriation Index to represent a particular Fund, Appropriation, Appropriation Type, and Appropriation Character combination except for Appropriation Types 3, 6, or 9. Before an Appropriation Index can be created, agencies must create an Appropriation in the D07 Table.

Appropriation Types 3 (Federal Unanticipated); 6 (Non-Appropriated Funds); and 9 (Non-Federal Unanticipated), are not subject to D26 Table edits and agencies may create them as needed.

The following table summarizes the appropriation number range, appropriation type, appropriation character codes for operating and capital appropriation codes. The appropriation number range, type and character must match to be used in the Agency Financial Reporting System (AFRS).

<u>APPN NO. RANGE</u>	<u>APPN TYPE</u>	<u>APPN CHAR</u>		
700-940 7A0-8Z0	3	1	Operating	Unanticipated - Federal
9A0-9Z0 ZA0-ZZ0	9	1	Operating	Unanticipated – Private/Local
V10-W90	3	2	Capital	Unanticipated - Federal
X10-Y90	9	2	Capital	Unanticipated – Private/Local
Z96 and Z98	6	1	Operating	Nonappropriated/Nonallotted
Z97 and Z99	6	2	Capital	Nonappropriated/Nonallotted

*The third character of the appropriation code must equal zero (0).

If you have additional D26 entries that need to be added, please contact Linda Swanson of the OFM Budget Division at (360) 902-0541.

C. D27 TABLE - PROGRAM INDEX TABLE

The D27 Table(**Statewide Program**) is controlled by the OFM Budget Division. Before an agency can create a successful entry into the D16 (Function- Program) Table, or if necessary the D17 through D20 (Sub-program through Task) Tables, the agency’s Function and Program must first be on the D27 Table. Before a Program Index can be created, agencies must create, at a minimum, D16 Table entries.

The D27 Table includes:

Agency	XXX-0
Function	XX
Program	XXX

As soon as the D27 Table is available, agencies may begin setting their programmatic structure on the D16 through D20 Tables and Program Index Table. Watch for AFRS screen messages letting you know when the D27 Table is available.

When setting up your Program Index Table, use the Function codes established by OFM on the D15 Table, **Statewide Program Function Codes:**

- 10 = Operating
- 20 = Capital
- 70 = Non-budgeted

The following Function and Program codes are NOT subject to the D27 Table edits and agencies may create them as needed.

<u>Function</u>	<u>Program</u>	<u>Description</u>
70	850	Non-budgeted Funds
70	880	Pensions, Claims, and Awards

If you have additional D27 entries that need to be added, please contact Laurie Lien of the OFM Budget Division at (360) 902-0567.

D. ORGANIZATION CONTROL TABLE (OC)- TM.7

The Organization Control Table will be converted. Nonetheless, agencies are to review this table to evaluate the level of control they wish to have over Data and Fund Related Errors in the new biennium. Initial appropriations and allotments may not be approved by the OFM or entered into AFRS until after July 1, 2005. Agencies should **temporarily** loosen certain agency Fund-Related Severity indicators in the 2007 Biennium OC Table to **not** edit allotment charges against appropriations and allotments. Until the initial appropriations and allotments are actually loaded into AFRS by OFM, agencies are advised to:

- Ensure your agency's 2005-07 Biennium OC Table Fund-Related Severity Indicators in fields 17 and 33 are set to "I" (Ignore).
- After the initial appropriations and allotments are loaded for your agency, then you should change these indicators to "F" (Fatal) or "W" (Warning), as desired.

It is **STRONGLY** recommended you set all Data Related Errors to "F" = Fatal, and review your options for the Fund Related Errors (see chart on pages 4 and 5 of the OC Table documentation). If you wish to change your present control levels, use the following steps:

- On the Table Maintenance Menu in AFRS, input "7" to go to OC Table.
- On the OC input screen, input "V" in function field and "07" in biennium field to view the new biennium table AFTER the table has been converted by OFM.
- If you receive any on-line edit messages, look up valid codes in of the documentation for the OC Table.

E. PROJECT CONTROL AND VENDOR EDIT TABLES

The following tables do **NOT** require conversion, since they are not code to a specific biennium. Each will be available and work properly in the new biennium.

- Project Control (TM.5)
- Vendor Edit- Agency and Statewide (VE.2 &.3)

F. FINANCIAL INPUT EDITS

EF6 and EF7 error code edits will check the **Appropriation Character** of the Appropriation Index against the **Function** code of the Program Index. When both the Appropriation Index (AI) and the Program Index (PI) are present, the on-line edits for the financial input screens will ensure that allowable combinations are being entered as follows.

1. BUDGETED FUNDS

<u>Appropriation Character</u>		<u>Program Function</u>
1 - Operating	Must be	10 – Operating
2 - Capital	Must be	20 – Capital

If the above Character and Function do not agree, the transaction will be flagged with an **EF6** - “Appropriation Character Invalid for Program Function.”

2. NON - BUDGETED FUNDS

<u>Appropriation Code</u>		<u>Program Function</u>
Operating	Z96 or Z98	Must be 70 Non-budgeted
Capital	Z97 or Z99	Must be 70 Non-budgeted

Non-budgeted transactions will be flagged with an **EF7** - “Appropriation Invalid for Program Function”. These edits are also in place for overnight processing to ensure that interfaced transactions are edited.

V. CONVERSION OF AGENCY REPORT REQUEST FILES TO 2007 BIENNIUM

Your agency’s 2007 Biennium Report Request File will be a copy of your 2005 Biennium File. We will create the new Report Request file on the night of June 30, 2005. Having separate Report Request Files for each biennium gives you the opportunity to adjust your agency’s reports to your new biennium coding structure. Please review your 2007 Biennium Report Request file to see that it is accurate and still meets your agency’s reporting needs.

VI. REVIEW ON DEMAND REPORTING

This is also a good opportunity to review in detail your needs for On Demand reports. It would be appropriate to check the reports selected, the quantities ordered and the distribution.

AFRS DESCRIPTOR TABLES AS OF 04-28-05

<u>S/A</u>	<u>ID#</u>	<u>TITLE</u>	<u>CLASSIF. ELEMENT</u>
A	01	AGENCY	AGENCY [plan to remove]
A	02	DIVISION	ORGANIZATION
A	03	BRANCH	ORGANIZATION
A	04	SECTION	ORGANIZATION
A	05	UNIT	ORGANIZATION
A	06	COST CENTER	ORGANIZATION
A	07	APPROPRIATION*	APPROPRIATION
S	08	APPROPRIATION TYPE*	APPROPRIATION
S	09	APPROPRIATION CHARACTER*	APPROPRIATION
S	10	OBJECT	EXPENDITURE
S	11	SUB-OBJECT	EXPENDITURE
S/A	12	SUB-SUB-OBJECT	EXPENDITURE
A	13	BUDGET UNIT	BUDGET
S	14	REPORT NUMBER	REPORT
S	15	FUNCTION	PROGRAM
A	16	PROGRAM	PROGRAM
A	17	SUB-PROGRAM	PROGRAM
A	18	ACTIVITY	PROGRAM
A	19	SUB-ACTIVITY	PROGRAM
A	20	TASK	PROGRAM
S	21	GAAP FUND	FUND
S	22	FUND (AD.B)	FUND
S	24	CASH TYPE	FUND
S	25	FUND TYPE	FUND
S	26	STATEWIDE SRC OF FUNDS(AD.6)	FUND
S	27	STATEWIDE PROGRAM	PROGRAM
S	29	WARRANT WRAP CONTROL (AD.5)	PAYMENT
S @	30	JOB NAME (AD.4)	INTERFACE
S	31	GENERAL LEDGER ACCOUNT	ACCOUNTS
A	32	SUBSIDIARY ACCOUNT	ACCOUNTS
S	33	MEMORANDUM ACCOUNT	ACCOUNTS
S	34	MAJOR GROUP	REVENUE
S	35	MAJOR SOURCE	REVENUE
A	36	SUB-SOURCE	REVENUE
S	37	COUNTIES	OTHER
S	38	CITIES & TOWNS	OTHER
S	39	BUDGET TYPE	BUDGET
A	40	WORKCLASS	OTHER
S	41	PROJECT TYPE	PROJECT
A	42	PROJECT	PROJECT
A	43	SUB-PROJECT	PROJECT

A	44	PROJECT PHASE	PROJECT
S	45	WARR CANC- TC ASSIGN (AD.5)	WARRANT CANCEL.
A	46	FEDERAL CATALOGUE	FEDERAL
A	47	FEDERAL AGENCY	FEDERAL
A	48	IAP FUND DESC	IAP
S	49	PAYMENT IN PROCESS WRAP CNTL XXXX	(TM.8.2)
A	50	CAMS/AFRS INTERFACE	XXX
S	51	ERROR CODE	XXX
S	52	CORRECTION ELEMENT	XXX
S	53	AGENCY FUNCTION (AD.1)	AGENCY
S	54	GENERAL LEDGER SORT	CAFR
S	55	INCOME STATEMENT SORT	CAFR
S	56	VARIABLE GLA TRANSACTION	TCDT
S	57	STMT OF ACTIVITIES- OBJECT	CAFR
S	58	STMT OF ACTIVITIES- SOURCES	CAFR
S	59	GOV'T WIDE STMT- NET ASSETS	CAFR
S	60	CLOSING GL	XXX
A	62	TREASURER REPORTING	OST-7900 ONLY
A	63	ALLOCATION CODE	
A	65	PROGRAM/ORGANIZATION	DSHS ONLY (TM.D.2)
S	66	REVENUE/OTHER SOURCES	CAFR
S	67	REVENUE SCHEDULE TITLES	CAFR
S	68	CASH FLOW SORT TITLES	CAFR
A	70	DRS FIN STATEMENTS	1240 ONLY
A	71	PI CROSSWALK- NEW FY (TM.D.5)	DSHS ONLY
A	72	DSHS EDIT FUN./PGM/SUB-PRGM/AI	3000 ONLY (TM.D.1)
A	74	OI CROSSWALK- NEW FY (TM.D.7)	DSHS ONLY
S	80	PAY DAY CONTROL (AD.D)	PAYROLL
S @	81	AGENCY IRS TIN (AD.E)	PAYROLL
A	90	TRANS EDIT CONTROL (TM.A)	XXXX
A	91	BATCH TYPE (VE.6)	PAYMENT
S	92	BANK HOLIDAY- EFT (AD.2)	EFT
A	93	DSHS MOS EDIT	DSHS ONLY (TM.D.4)
A	94	AGENCY FLAG	VENDOR RECORD
S @	95	DT LISTING	ADMIN
A	96	IAP RECEIPT BATCH CONTROL (TM.C)	IAP

NOTES: S=STATEWIDE TABLES (OFM) A=AGENCY MAINTAINED

@ = BIEN. '00' ONLY MAINTENANCE= (AD/TM/VE)

* EXPEND, AUTH.

**State of Washington
Data Classification Structure**

<u>DATA ELEMENT</u>	<u>INPUT CODES</u>	<u>CODES REF. IN TABLES</u>	<u>STATEWIDE/AGENCY TABLE</u>
AGENCY Agency/ Sub-Agency		xxxx	Statewide/Agency D53, 01
ACCOUNTS	TRAN CODE	nnn nnnn nnnn	Statewide TC
General Ledger	(Var)	(nnnn)	Statewide D31
Memorandum		nnnn	Statewide D33
Subsidiary (Debit)		xxxxxx	Statewide/Agency D32
" (Credit)		xxxxxx	Statewide/Agency D32
	MASTER INDEX	xxxxxxxx All codes below	Agency MI
FUND			
Accounting Fund		xxx xxx	Statewide D22
APPROPRIATION	APPR. INDEX	xxx	Agency AI
Appropriation		xxx	Statewide/Agency D26, 07
Appn. Type		x	Statewide D08, 26
Appn. Character		n	Statewide D09, 26
PROGRAM	PROG. INDEX	xxxxx	Agency PI
Function		nn	Statewide D15, 27
Program		xxx	Statewide/Agency D27, 16
Sub-Program		xx	Agency D17
Activity		xx	Agency D18
Sub-Activity		xx	Agency D19
Task		xx	Agency D20
ORGANIZATION	ORG. INDEX	xxxx	Agency OI
Division		xx	Agency D02
Branch		xx	Agency D03
Section		xx	Agency D04
Unit		xx	Agency D05
Cost Center		xx	Agency D06
PROJECT			Agency PC
Project Type		n	Statewide/Agency D41
Project		xxxx *	Agency D42
Sub-Project		xx *	Agency D43
Project Phase		xx *	Agency D44
OBJECT OF EXPENDITURES			
Object		nn/a	Statewide D10
Sub-Object		aa	Statewide D11
Sub-Sub-Object		xxxx	Agency D12
REVENUE SOURCE			
Major Group		nn	Statewide D34
Major Source		nn	Statewide D35
Sub-Source		xxxxxx	Agency D36
OTHER			
Work Class		xxx	Agency D40
Counties		nnn *	Statewide D37
Cities and Towns		nnnn *	Statewide D38
Allocation Code		xxxx	Agency D63
Budget Unit		xxx *	Agency D13
Month of Service		yymm	Agency --

* May be Included In Organization Index.

(a = alpha, n = numeric, x = alphanumeric)

ATTACHMENT IV

DATA ELEMENT or INPUT CODE	DEFINITION
Agency	A distinct operational unit of state government.
Sub-Agency	A lower level of agency. Default value is zero for all agencies.
TRANSACTION CODE	An input device used to post financial transactions to a valid combination of general ledger accounts.
General Ledger Account	A code which posts an accounting event to assets, liabilities, equity and/or an operating accounts.
Memorandum Account	A code, beginning with zero, which uses the g/l field to post statistical data such as staff months.
Subsidiary Acct.(Debit)	Lower levels within an asset or liability general ledger that is being debited.
“ Acct.(Credit)	Lower levels within an asset or liability general ledger that is being credited.
MASTER INDEX (MI)	An input device which (1) establishes a valid combination of coding elements, e.g., AI, PI, OI, Project; (2) may split a voucher amount into multiple lines of coding with amounts based on %'s on MI Table.
APPR. INDEX (AI)	An input device which establishes a valid combination of fund/ appropriation classification elements.
Accounting Fund	Refers to an account which is a separate accounting entity with a self-balancing set of general ledger accounts used by agencies to record transactions.
Appropriation	Legislative authorization for agencies to incur expenditures/expenses within specific limitations as to time, purpose, and amount.
Appn. Type	Categorizes an appropriation as being: (1) state, (2) federal, (3) federal-unanticipated, (4) governor's emergency allocation, (5) Title XX federal (DSHS only), (6) nonappropriated, (7) private-local, (9) private/local-unanticipated, or (X) prior-biennium liability liquidation.
Appn. Character	Categorizes an appropriation as (1) operating or (2) capital.
PROG. INDEX (PI)	An input device which establishes a valid combination of function and program data elements.
Function	Categorizes a program as being: (10) operating, (20) capital, or (70) non-budgeted.
Program	Historic categories used in budgetary reporting which identifies major activities of an agency.
Sub-Program	Lower levels within a program.
Activity	Lower levels within a sub-program.
Sub-Activity	Lower levels within an activity.
Task	Lower levels within a sub-activity.
ORG. INDEX (OI)	An input device which establishes a valid combination of organization data elements.
Division	Identifies organization/management units which cut across program lines.
Branch	Lower levels within a division.
Section	Lower levels within a branch.
Unit	Lower levels within a unit.
Cost Center	Lower levels within a cost center.
PROJECT	A code used to post data for grants or capital projects that cross biennium lines.
Project Type	Categorizes a project as being: (1) federal grant, (2) capital project, (3-7, 0) agency operating, or (9) interagency reimbursement.
Project	A code used to post data for grants or capital projects that cross biennium lines.
Sub-Project	Lower levels within a project.
Project Phase	Lower levels within a sub-project.
OBJECT OF EXPENDITURES	
Object	Categories of state expenditures: e.g., (a) salaries, (b) benefits, (e) goods and services, etc.
Sub-Object	Lower levels within an object: e.g., (ea) supplies, (eb) communications, (ec) utilities, (ed) rentals, etc.
Sub-Sub-Object	Lower levels within a sub-object.
REVENUE SOURCE	
Major Group	The highest category of revenue.
Major Source	Lower levels within the major group.
Sub-Source	Lower levels within the major source.

OTHER	Fields available for use by any agency. Reporting available through ADDS.
Work Class	Optional field. Agency may specify code/title on D40 Table.
Counties	Optional field. A valid county code from D37 Table must be used.
Cities and Towns	Optional field. A valid City/Town code from D38 Table must be used.
Allocation Code	Optional field. Agency may specify code/title on D63 Table. (Used by DSHS.)
Budget Unit	Required for DOC and DSHS. Optional for other agencies. Users must specify code/title on D13 Table
Month of Service	Contact OFM to have posting for this field turned on.

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