Chapter 6 – Project Codes and Allocation for Deferral

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6.1 Project Code Definition and Use
Projects codes are tags that must be applied to transactions in the account string that helps the local council track financial data by purpose, location, program or other definition. Most common use of these codes is camp and various activities. The control of projects is at the discretion of the council based on organizational needs. Projects should be unique in meaning usage. They may be used in all three funds and attached to any transaction. The software is configured so that a project code must be applied to each transaction used in the system.

Projects can be created but not deleted. They can be made inactive, and later renamed for another use if desired.

CAUTION: Other software that communicates with PeopleSoft may not be able to handle more than the traditional 3-digit code. STANDARD: Projects used in SellWise, Fundraising and Payroll should be 3-digit numbers.

6.2 Adding Project Codes
Projects may be added at any time as needed by council operational changes. Projects may be up to 8 digits along with a description. An overnight process runs each day to add in new project codes, when you add a new code you will need to wait until the next day to use it.

To add a project, navigate to the following page.

Click on “Add a New Value”, enter your Business Unit and the new project number.

Then click on “Add”. 
Then you can detail information about the project.

Sample of a project being added:

1. **Description** – Limited to 30 Characters – This will appear on reports.
2. **Start Date/End Date** – Set the end date into the future.
3. **Save your work.**

   **Status**: This defaults to “Active” and this is where you would make a Project inactive if needed.
Description Tab (Optional) – The description tab allows storing of additional information about the project. This could include such items as donor restriction notes.

6.3 Managing Deferred Projects
Financial transactions related to projects that we label as camps, activities or special events have the possibility of being deferred until the activity is completed. This is done because the receipt of income for a future activity is considered an exchange transaction, but the goods or services being purchased are to be delivered in a future accounting period. We use the Allocations process in PeopleSoft to accomplish this.

6.4 Managing Local Council Project Trees
The local council Project Tree is the replacement for the Group Codes in ScoutNet. The council must maintain the tree for reporting purposes. The tree should have nodes for any reporting options the council wishes to use such as Camping, Activities etc. Under those main nodes would be nodes for other groupings such as Camp A, Camp B, Day Camps, and Council Training etc. There would normally be nodes for such other things as:

- Administration: Offices, Departments etc.
- Camping: Camp A, Camp B, Day Camps etc.
- Activities: Council Activities, Dist 1 Activities, Dist 2 Activities etc.
- Funding: Special Events, Annual Campaigns, Project Sales, Product Sales etc.
- Staff: Projects listed by position, DFS, DSS, FD, PD, Dist 1, Dist 2 etc.
Deferred

Here you should have a node for each month in the standard format:

01-JAN-DEFERRED
02-FEB-DEFERRED – etc.

Others as desired

Go to the BSA Tree Manager Tab found in the BSA folder

1- Click the “Find an Existing Value” tab.
2- Enter your Business Unit
3- Click on the link to “LXXX Project Tree”

Do not create a new tree. There are complex parameters that need to be set correctly depending on the use. If you feel the need for an additional tree, please submit an incident to Member Care for assistance.
When you click on your Projects tree you will see:

Click on a “Node” that you wish to work with and you will see several icons:

- = Expand Node
- = Insert Sibling Node – Same level
- = Insert Child Node – Level below
- = Insert Detail – Load projects numbers here.
- = Update Node Properties (not used)
- = Edit Data (Change the Description of the Node)
- = Delete Node (deletes the node and all branches and leaves beneath)
- = Cut Node (to attach somewhere else)
- = Branch (NOT USED)

When you have selected a Node with “Cut”, and then click on another node for insertion you may see one or both of these icons:

- = Insert as a Sibling to this Node
- = Insert Child to this Node
6.4.1 Adding to the Project Tree

If you wish to add a new node under “All Projects” named “Fund Raising” (for example). Click on the “All Projects” node. Then on the Symbol for “Insert a Child Node” as shown.

Fill in the desired name “Fund Raising” then click on “Add”.

HINT: The description below is that which will print on reports when you select this tree node for combined reports. This name can be modified later if you are unhappy with your first effort.
Now click on “Fund Raising” and then on the “Insert Child Node” icon as below to add a type of funding.

Let’s add a node for Recurring Gifts.

**NOTE:** If the Tree Node Name has two words, use a -, or _ between.
Now we can add specific recurring gifts by project code number by clicking on “” and then on the Green Leaf to add detail.

NOTE: Each node of the tree must have at least one detail at the bottom of the node structure in order for the tree to be saved and “Valid”. If a node no longer contains any detail it must be deleted.

You should add project codes by single numbers (the screen asks for a range, but you just put the same code in each field) for clarity on report printing later.

Enter the project number you wish to add – must be an active project in your data. Click “Add”.

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The result will be....

Add other Special Events as needed. Save your work.

6.4.2 Cut-Paste on the Project Tree

If you place a node or leaf in the wrong place or need to move it for any other reason it is not necessary to delete and recreate the node or leaf. You may move it. Moving a node will also move all the nodes and leaves underneath that node along with it.

To move 703 under Recurring Gifts, click on line and then the “Cut” Icon. That will highlight the 703 line. Then click on the “Fund Raising” node, and a new icon will appear to allow “paste as a child” under “Fund Raising”.
Click on that Icon and the 703 project will move.

This same procedure is used to move a node and all that is under it to another location on the tree. You may paste these nodes as either a child or a sibling to the one you want.
6.4.3 Drag and Drop on the Project Tree

An alternate method of movement is available using the drag and drop method.

Click on the node or detail you wish to move and drag it to the node where you wish to attach it. You will see a little green check mark on locations where you are allowed to drop the selected node or leaf.

You will see a small red X where you may not drop the node of leaf.

NOTE: The particular order of leaves or nodes under their parent is not important for reporting purposes. However, order can be very helpful visually in the management of projects on the tree.

When you add a node as a sibling the new node it will be inserted just below the node you select to complete the addition. When you add multiple nodes or detail as children, they will insert at the top of the child list below.

Be sure to save your work....
6.4.4 Printing the Tree

If you wish to have a printed copy of the Project Tree...

1. Click on the “Export to PDF link.
2. This will open the process and you need to click “RUN”
3. The Report will finish in the Report Manager screen under the “Administration tab.
6.5 Recommended Project Tree Structure

While each local council is quite different, the pattern recommended for Project Tree structure is below.

NOTE: Duplicates are allowed...
6.6 Allocations

Allocations is a tool to move amounts from one account to another based upon some specific criteria. Using "BSA TREE MANAGER" allocations is used to move balances found in revenue and expense accounts for activities, camps and special events during the months they are deferred.

6.6.1 Monthly Allocation of Deferred Values

1. Tree-Deferred Activity Expense
2. Tree-Deferred Activity Revenue
3. Tree-Deferred Camp Expense
4. Tree-Deferred Activity Revenue
5. Tree-Deferred Special Event Expense
6. Tree-Deferred Special Event Revenue

These rules are used at the end of each month (period) to move any revenue and expense balances for deferred camps, activities and special events to deferred accounts. The journal that moves the values will reverse on the first day of the next period. These rules should be used for deferrals in January through December of each year, and then the project tree should be updated for use in the next year.

6.6.2 Monthly Allocations Process

Camps, activities and special events often will be deferred for a period of time pending the completion of the event. The future month accounting period must be open. Fees may be collected, and expenses paid in anticipation of a future event and by accounting rules they are considered “deferred” to a future period. Deferred expenses will report as an asset on the Statement of Financial Position. Deferred revenues will report as a liability on the Statement of Activities and Changes in Net Assets and the Statement of Operation. When the event is completed the incomes and expenses are no longer considered deferred and should then appear in their normal setting on statements as income and expense.

In PeopleSoft this is accomplished by monthly journals that move values from income and expense accounts to actual deferred accounts. To manage the deferral of income and expense for deferred projects, there are specific steps that will need to be taken each month.

6.6.3 Set the Month in Allocation Steps

Navigate to the allocations steps for your business unit and update each step to read the January deferred tree node in each of the steps as indicted below. Start with the Tree-Deferred Activity Expenses step on the list.

NOTE: Before you begin to run Allocations to defer revenue and expenses you need to make sure the current month and future month accounting period are open so journals will post.
1- Find an Existing Value
2- Enter your Business Unit
3- Select the Allocation Tree you want to look at first step: TD-ACT-EXP  Tree Deferred Activity Expense

6.6.4 Standard for Deferred Project Groups

Projects that are deferred for certain months in the fiscal year should be listed using the standard below. These nodes will be used in the monthly allocation of deferred revenue and expenses throughout the year. As new activities, camps or special events are added, they should be added to the tree. As dates change adjustments should be made to the tree to reflect the date change in the deferral process. As projects are discontinued, they may be removed from the tree.
Deferred Projects Listing Standard

Once you click on the step, it will open the page where you will update the tree node to find the deferred projects.

6.6.5 Running the Monthly Deferred Allocations Process

1. Click on the “Pool” tab.
2. Find the “Pool Fields” blue ribbon – Click on the “View All” link.
3. Scroll down to the bottom of the page where you will see the section below...
1- Click on the search icon and find the deferred tree node for the month you are about to close. In this case the “01-MAR-DEFERRED” node. Click the “Save” button. After a save, you should scroll down again and click on “Next in List” to go to the next Step. In this example it is BTD-SPECREV (Budget Special Events Revenue)
Update the monthly tree node in all six steps.

Your next list will be the “Defer Activity Revenue” where you will repeat the process of the Pool tab, View All, select the proper deferred month on the project tree and save.

Complete this for all 6 projects:

- TD-ACT-EXP
- TD-ACT-REV
- TD-CMP-EXP
- TD-CMP-REV
- TD-SPE-EXP
- TD-SPE-REV

NOTE: It may be useful to run any Project Management Reports that you desire PRIOR to processing the Allocation for the month if you wish to review revenue and expenses before they are moved to deferred accounts.

To Run Allocations
Navigate to the Allocation Request page

1. Enter your run control (add a new value if this is your first time)
2. Click “Search” and the Allocation Request page will open
1- **Process Frequency** – Select “Always” from the dropdown list.
2- **Unit** – Enter your Business Unit.
3- **Allocation Group** – Search for “MONTH-DEF”
4- **Request Date Option** – Select “As of Date” from the dropdown list.
5- **As of Date** – Put in the end of the month for which you are processing allocations. In this case, 04/30/2019
6- **Output Options** Do not change Output
7- **Save your work** – The next time you will only need to change the date to the next month and run again.
8- **Click the “Run” button** – In the Process Scheduler Request you will click “OK” and run the PS/FS Allocation Process.

**WARNING:** You may receive a “Warning” message which likely indicates that one or more rules did not find any transactions to move. This is entirely possible, for example, if one deferred project list had revenue but no expenses yet, or if there were no deferred projects of one of the types (activity, camp or special event).

To check for completion, search for journals at the end of January with a source code of “ALO”. The reversals should be posted on February 1. To perform such a search, see the below:
1. **Business Unit**
2. **Journal Date** – Set option to “Between” and enter the earliest date (in this example April 15).
3. **Set end date** – Enter the latest date (in this example May 15).
4. **Source** – All allocation journals are “ALO”.
5. **Click Search**

Clicking on “Search” will bring up all the allocation journals and you can verify the sets (See highlight) of deferred and then un‐deferred for the month in each of the categories you have (Remember you could have deferred revenue in months with no deferred Expenses as an example)