CAPITAL OUTLAY CODING STRUCTURES **6839**
(Revised 5/98)

This section addresses coding structures for project identification codes, project categories, and phase codes.

Project Identification Codes

1. The objective of project identification codes is to:

   a. Provide consistency in project identification across fiscal years and in the various automated state budgetary and accounting systems;

   b. Provide unique project identification from start to finish, eliminating the need to assign different codes to phases or appropriations of a specific project; and

   c. Eliminate code duplication.

2. **Project definition for purposes of assigning codes**. Phases of work necessary to implement projects are not separate projects and are not given separate project identification codes. Land acquisitions associated with capital outlay projects use the same code as the balance of the project. However, a general acquisition for habitat or recreation may be treated as a separate project.

3. **Project identification code structure**. The project identification code, as shown in *the Governor's Budget* and Budget Act, and as utilized by SCO and departments, is generally a seven-digit numeric code comprised of the first seven digits (program-element-component) of the ten-digit Uniform Codes Manual program field. The only exception to this rule is when a project has more than one phase *scheduled separately* in the same appropriation time (normally separate phases in a single budget act would be scheduled together). Although this situation is rare, the Legislature does sometimes appropriate in this manner. When this occurs, the additional three digits of the program field (also called the task code) are used to distinguish between the separately scheduled phases.

   The assignment of the last three digits is made by the DOF Capital Outlay and Financial Operations Units, when necessary. The three digits of the task field are used to identify the year of appropriation (two digits) and as a "sequencer" for the phases as follows:

Project Identification Code		**Task Code**		
		Year of		
Program	Element Component	Appropriation	Sequencer	
XX	XX	XXX	XX	X

   Except for the task code, the responsibility for code control and assignment lies with the departmental accounting office which should establish and maintain an ongoing log of numbers so that codes will not be duplicated. When working on the five-year capital outlay program or the budget year projects (*Governor's Budget*, Finance Letters, and Change Book), the client department's budget office and the DOF Capital Outlay Unit staff should coordinate with the client department's accounting office for the assignment of codes.

4. **Meaning of Statewide Code**

   a. Program: The two-digit agency specific program code denotes the *capital outlay program* within a department's overall program structure (this is not applicable to the Departments of Transportation and Water Resources).

   b. Element: The two-digit element code denotes the applicable *location*s for major capital outlay projects for institutional and non-institutional departments with location breakdown. (The Department of Parks and Recreation is authorized to use an alpha-numeric code.) For those projects of a general nature not identified to a specific location, an agency specific code for "statewide" will be used. A separate element code is to be assigned for minor capital outlay. When developing the location codes, departments need to allow for expansion, i.e., plan for any new locations in the coding structure.

   c. Component: The three-digit component code denotes the *project*s. If possible, numbering should be in increments of five or ten to allow for expansion. These should be unique to each location (element).

   d. Task: The three-digit task code can be assigned only by the DOF Capital Outlay and Financial Operations Units when a project has more than one phase scheduled separately in the same appropriation item (reference number and fund).

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Project Categories

Project categories describe functional purpose. Use the following coding structure for COBCPs (Section 6818) and in the five-year capitalized assets plans (Section 6820).

FLS	**Fire/life safety**. Projects required to avoid imminent danger to state employees or the public from physical characteristics or facility siting.
CRI	**Critical infrastructure deficiencies** which impair program delivery, such as replacement of aging mechanical systems.
CD	**Code deficiencies**. Non-critical fire/life safety projects, and all other code deficiencies except Americans with Disabilities Act **(**ADA)requirements.
SC	**Security**.
SM	**Seismic**.
ADA1	**ADA compliance for 24-hour care facilities and institutions only**.
ADA2	**All other ADA compliance**.
PS	**Public safety**. Any project needed to deliver critical public safety benefits.
ECP	**Enrollment/caseload/population (ECP).** Usage is limited to changes to existing programs for recognized ECP departments.
WRK	**Workload-driven projects.** For non-ECP departments, these are projects for existing programs resulting from workload (i.e., non-policy) changes.
ECON	**Projects justified primarily by economic impacts.** Examples include savings, cost avoidance, or revenue generation.
O	**All other.**

Phase Codes

Phase codes describe the activity to be funded within the sequences of activities, from project inception to completion. Not all projects require studies, acquisition, or equipment to complete the project. Some projects are solely for acquisition (either property—such as wetlands or a park—or improvements).

S	Studies.
A	Acquisition.
P	Preliminary plans.
W	Working drawings.
C	Construction.
E	Equipment (i.e., Group 2 equipment).
O	Other.
M	Minor project.