Cornell University
Division of Budget and Planning

Status Audit Guidance – Longview Capital

Purpose: The Division of Budget and Planning request assistance from the Colleges/Unit with reviewing the workflow of projects through the various statuses within the Longview Capital Budget Tool. Colleges/Units should audit submissions each budget cycle before system closure and at any time records are updated throughout the year.

Status updates outside of the capital budgeting cycle can be submitted to the capital budget and planning EGA: cp-help@cornell.edu.

Overview: Units can change projects in *Proposed Need* to *Capital Plan Review* and change projects in *Capital Plan Review* to *Proposed Need*.

For all other status changes, email cp-help@cornell.edu and request the change with clear identification of the project name, the current project status, the proposed project status and an supporting explanation. Note: ALL status changes require an explanation. During the budget cycle, changes should be submitted to the capital budget administer using the status audit template provided to all users. This template can also be obtained by clicking on the link: Status Change Request Template.

College/Unit Expectation:

Any time a record is changed, especially when it is moved from one status to another, the College/Unit should review, all the fields associated with the record, particularly the sources and uses data. It is contingent upon the unit to represent the correct values for all fields relevant to the project to ensure project data is being accurately represented in the capital budget and/or plan.

The budget details should always reflect the status of the project. Budget detail review comments noted below represent the more obvious signs of an underlying error. Discrepancies should be corrected in the details as appropriate.

Approved Audit

Projects are in *Approved* status if they are included in the annual capital budget. Only records that anticipate a FPAR authorization in the current fiscal year, should remain in *Approved* status at the end of the initial submission period (Round 1).

Where should my project go?

Authorized Status:
- If you expect that one or more FPARs will circulate against these items before the end of the current fiscal year, then the capital budget team will pick this up as a change in status to *Authorized*. You need do nothing during the submission period, although it would be helpful to let us know the intentions and timeline for the project.

Capital Plan Review Status:

- If you expect to initiate the project within the current fiscal year but don't expect any authorizations against it (no spending authorization) until the following year, then adjust your budgets, timing, etc. and set the project to *Capital Plan Review* so that the capital planning team can make sure to include it in the next year's capital budget. Projects that aren't set to *Capital Plan Review* could be overlooked in setting the next year's budget, and the first required authorization in the following year will result in a capital budget variance request.

Proposed Need Status:

- If you don't expect any authorizations against this project anytime soon, due to competing priorities or other circumstances, then change the status to *Proposed Need*. You can then easily put the project back into *Capital Plan Review* in a future year's submission when you are ready to proceed.

Subsumed By Status:

- If you don't expect any authorizations against this project because some other project is addressing the intended effort, then change the status to *Subsumed By* and note in the description field the lead project that will address the scope.

Annulled Status:

- If you don't ever expect any authorizations against this project (ever), then change the status to *Annulled*.

The definitions of all status values can be found below.

Authorized Status

Review *Authorized* projects:

- Spend in the current fiscal year should be greater than 0.

- Authorized Budget to Date should be greater than 0

- Authorized Budget to Date should be less than the Project Value.

- Projections through FY#### should be less than Authorized Budget to Date.

- Is spending complete within the current fiscal year? Confirm the eBuilder status of the project. Is it set to close-out or complete?

Budget Detail Review

- Authorized to Date should reflect all current and planned authorizations for the current fiscal year.

- Authorized to Date should be greater than or equal to the Projections through FY####.

- Authorized to Date should be less than or equal to the Project Value.

- If the Authorized Budget to Date is less than the Project Value, then sources beyond the current fiscal year should be included.

- Expenditures should be included for at least one upcoming fiscal year.

Note: Beginning with FY 2025 budgeting, projects should not be moved to close-out status from Authorized status unless the eBuilder status is set to close-out. This will assist with variance tracking and monitoring as well as budget alignment.

Capital Plan Review Status

Review for projects already *Authorized* or that are expected to be authorized before the end of the current fiscal year.

Budget Detail Review
- Authorized to Date should be 0.
- Projections through FY#### should be 0.
- No sources or expenditures should be stated for the current fiscal year.

Close Out Status

Close Out identifies a project for which the scope of work and the expenditures are substantially complete, with the end of the project work and expenses completing in the one-year capital budget.

Review *Close Out* projects for those that are Complete. *Complete* identifies a project with both a completed scope of work and completed expenditures. Accounts for these projects should be closed by the start of the upcoming fiscal year (i.e., July 1st of the one-year capital budget year). *Close Out* status will identify projects with ongoing work and/or expenses in the impending fiscal year; these will not appear in the published one-year capital budget because no further authorizations will be required. *Complete* will identify projects that no longer have work or expenses beyond the current fiscal year.

Budget Detail Review
- Authorized to Date should reflect all current and planned authorizations for the current fiscal year.

- Authorized to Date should equal the Budget to Date.

- Expenditures to Date (through the current fiscal year) should be less than or equal to the Projections through FY####.

- Fund sources should be complete in the current fiscal year (given that all authorizations are complete).

- Fund expenditures can continue into one or a few more upcoming fiscal years.

Pre-Planning Status

Review all projects with the status of *Pre-planning* and identify any that should be moved to *Capital Plan Review* or to another status.

Proposed Need Status

For projects in *Proposed Need*:
1. Confirm that none should be submitted for review for the upcoming capital budget year, and
2. All are still potentially active projects.
3. If this status contains stale project status, use the Status Change Request template, to move the request to Unit-Delete status.

Sub-Project Status

Review *Sub-Projects* and make sure the crosswalk to the portfolio project or master project (rarely) is clear. Enter the name of the portfolio project in the field for "portfolio name." It is also helpful if the description field in the portfolio project references the names of the sub-projects. The cross-referencing assists the capital planning team in reviewing and mapping the sub-projects to the portfolios.

Note: Beginning with FY 2024 Capital Budgeting, portfolio entries no longer exist. This status will be maintained for historical purposes, as we phase out prior year portfolio entries.

Subsumed By Status

The *Subsumed By* status is used to designate a need or project that will be addressed by another capital plan project, but not as a discrete phase or sequence within another project. *Subsumed By* status only exists for current entries in Longview – it cannot be applied to newly entered projects. Subsumed By projects can be removed as individual rows (entries) in the capital budget/plan because some other project is taking the lead for the scope of work identified in the subsumed project.

Subsumed By projects are completed when the lead project is complete but are sometimes overlooked for updates during the annual submission process.

Review all projects in *Subsumed By* status:
- Are any complete or in close out because the lead project is done or nearly so?
- Should any be annulled, i.e., they are unlikely to ever happen?
- If the project is correctly identified as *Subsumed By*, identify the lead project (the project under which the work will occur) in the description of the project, preferably at the very

beginning of the description. The description of the lead project should also refer to the *Subsumed By* project.   Identified relationships between projects bring clarity to the plan.

Deferred Status

This status value identifies projects that are deferred in time due to prioritization, sequencing, or other timing issues. Projects within this status should be reviewed for placement into the appropriate status each year.

Review all projects in *Deferred* status:
- Is the project currently active? Send email to cp-help@cornell.edu to request a status change to *Authorized* or *Close-Out* depending on its eBuilder status and follow the guidance above.
- Will the project be active within the current fiscal year? Send an email to cp-help@cornell.edu to request a status change to Capital Plan Review and follow the guidance above.
- Will the project remain delayed for another year? If yes, the project should remain in deferred status.
- Has the project been delayed indefinitely? Send an email to cp-help@cornell.edu to request a status change to *Unit-Delete*.
- Is the project now complete? Send an email to cp-help@cornell.edu to request a status change to *Complete* and follow the guidance above for updates.

Holding Status

This status value is used for administrative purposes. Project held in Holding status have been approved and/or authorized in-between budget cycles. If a project is held within this status and your College/Unit would like to request a change, submit a request to: cp-help@cornell.edu.

Status Value	Description
Proposed Need	This is the initial status value for all capital needs during the submission process. This status should be utilized when the need and project request details and budget information are being defined.
Capital Plan Review	Used to identify all capital needs that are ready for review for the one-year capital budget and five-year capital plan.
Pre-Planning	This status value should only be used when a need or project is in very early discussions and may not yet be ready for publication in the one-year capital budget or five-year capital plan. It is important to have the need or project in the Longview CBT, but we may want to filter and report on it differently than other, more informed projects. Projects with a status of "Pre-Planning" may have a Project Categorization of "Uncertain Solution – Program."
Approved – Tentative	Used during the capital project review cycle (Fall-May) to identify projects that are likely to be in the approved one-year capital budget and five-year capital plan.
Approved	This status value identifies all projects included in the one-year capital budget or the five-year capital plan. This status represents a fiscal approval for inclusion in the capital plan; it does not represent authorization of any individual project.
Authorized	This status value identifies all projects that are active and authorized to spend through the FPAR process.
Sub-Project	A project that is one of several included in master[1] project listed in the one-year capital budget and/or five-year capital plan. Sub-projects might be executed as discrete projects within the larger program. In a FPAR, the capital plan line and budget for any sub-project is the portfolio that contains the sub-project. If the sub-project was not included in a portfolio, then the FPAR needs to request a capital plan variance.
Deferred	This status value identifies projects that are deferred in time due to prioritization, sequencing, or other timing issues.
Subsumed by	Used to designate a need or project that will be addressed by another capital plan project (referred to as the *lead project*), but not as a discrete phase or sequence within another project. Subsumed should never be applied to a new entry in Longview CBT, but only to existing entries that can be removed as individual rows (entries) because some other project is taking the lead for the scope of work identified in the subsumed project. Projects should not be left in Subsumed By status if the project and its

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1 A master project is a project of large scope, scale and budget managed as one entity in the capital plan. The only two recent examples of master projects are Cornell Tech Roosevelt Island Campus and North Campus Residential Expansion. Units would not normally ever be creating a master project without direction from senior administration.

	associated lead project is in close out, is complete or if the Subsumed By project should be annulled.
Close Out	Identifies a project for which the scope of work and the expenditures are substantially complete, with the end of the project work and expenses completing in the upcoming fiscal year.
Complete	Identifies a project with both a completed scope of work and completed expenditures. Accounts for these projects should be closed by the start of the upcoming fiscal year (i.e., July 1st of the impending one-year capital budget year).
Annulled	Applied to a need or project already in Longview CBT where the need has gone away or is never going to happen (project). Applied to projects that units would like to delete.
Holding	Identifies a project that was approved and/or authorized in-between planning cycles.