

Job Cost Accounting

Objective

To establish, charge, bill and close jobs through Job Cost Accounting in the Minnesota Accounting and Procurement System (MAPS).

Policy

By using the optional Job Cost Accounting module, agencies can achieve the following functions:

- To accumulate direct or indirect costs in order to assist in management reporting.
- To use this cost accumulation to automate internal and external billing (optional).
- To gather lower-level cost data and form a relationship with a project.
- To capture both equipment costs and usage by Unit and Class.

The Job Cost Accounting module can automatically apply up to six additives to a job to arrive at the Job Full Cost.

An eight-character job number serves as a key to jobs in the Job Cost Accounting subsystem.

The job number may be used on most accounting and payroll documents. Job numbers are not keyed by agency; therefore, each job number must be unique within the State of Minnesota. The last two characters of the agency number must be used as the first two characters of the job number. This will prevent an add, change, or delete to another agency's jobs.

The **Job Control (JB)** is the screen used to create, modify, or close jobs. The JB contains the "Job Restriction" field; agencies must set this field to either "Agency" or "Yes." An "Agency" signifies that any organization within the agency may code to that job. A "Yes" setting means that only a valid agency/organization combination may code to that job.

The **Job Organization (JORG)** controls the charges made to various jobs as it defines valid combinations of agency and organization codes by job number base on the Job Restriction field.

The **Job/Project Type Table (JPTY)** contains codes used to set up valid projects or jobs.

The Job/Project Type Table is also used for user-defined reporting. The type codes contained in this table are centrally defined and have been set up by Finance prior to use by other agencies.

The table holds three fields: the Job/Project Indicator, Type Code and Type Description fields.

The Job/Project Indicator field will contain a "J" when a job is to be indicated.

To add a job/project type code other than those located on the Job/Project Type Table, an agency must submit a request to the Minnesota Management & Budget. Finance will send the agency the necessary form with which to acquire approval for the new job/project type code.

The Job/Project Type Table is used on both the Project Accounting Subsystem and the Job Cost Accounting Subsystem.

Forms

Forms will be issued at a future date.

General Procedures

Step	Actions to be Performed	Responsible Party
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1.	Determine initially that your agency has a need to use job costing.	Agency
2.	Acquire the necessary training in job costing for personnel in your agency; training is done through the Minnesota Management & Budget.	Agency
3.	Request any necessary additions to the Job/Project Type Table, if needed.	Agency
4.	Request a range of job numbers from the Minnesota Management & Budget.	Agency
5.	Determine if your agency will apply overhead to your jobs; if so, you will need to set up the Overhead Type Table (ORTP) and the Overhead Rate Table (OHRT).	Agency
6.	Establish a job using the Job Master Document (JB).	Agency
7.	Review the Fund/Agency (FAGY) Table. Determine if your agency needs to set the Job/Project Indicator field; if so, determine with which entry ("J" or "P") it should be filled.	Agency
8.	Determine if your agency will use the Charge Class (CHRG) Table; if so, you must define the codes which will be used in it.	Agency
9.	Use the Job Charge Document (JC), if desired, to charge indirect charges to your agency's jobs.	Agency
10.	Note that you may use the job number on most accounting documents, such as a Payment Voucher (PV), Purchase Order (PO), Cash Receipt (CR), Requisition (RQ), or Receivable (RE).	Agency
11.	You must contact the Minnesota Management & Budget if you plan to add agency users to the monthly job cost accounting reports.	Agency
12.	Set the Job Status to "C" (closed) to close your job so no further coding to your job can occur.	Agency
13.	Set the purge indicator to "Yes" when the job has been completed and is ready to be purged. The Minnesota Management & Budget runs a monthly purge to archive all jobs indicated as completed into the	Agency

	purge/archive file.	
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See Also

[MAPS Operations Manual Chapter 4 - Grants, Projects, & Jobs](#)

PROJECT in IA Warehouse