

# **C-FRAS Policies and Procedures Manual**

## **Introduction**

## **Welcome**

Welcome to the *C-FRAS Policies and Procedures Manual*. This manual replaces the *C-FRAS Policies and Procedures Manual* dated August 1992. There are two significant changes between this manual and the old manual: the addition of *Model Accounting Practices (MAPs)*; and the addition of an accounting system of production conceptual model.

This introduction will assist agencies in becoming familiar with *MAPs* and the concept of an accounting system of production. It will also provide agencies with information on how to use this manual, on how this manual is organized, and on which agencies must adhere to the manual's provision.

## **Accounting System of Production**

Accounting systems can best be described as production systems. They produce a variety of products including historical records, financial management information, payments to vendors, etc. As production systems they have byproducts such as the internal control structures necessary to protect assets.

It's important to recognize an accounting system as a production system because there are components within a production system that must exist in an accounting system — if the accounting system is to function efficiently, effectively, and economically. These components are: a mission statement; formal work flow processes; resources; and an overall mission strategy. These are discussed in more detail below.

### ***The Fundamental Principle Underlying An Accounting System of Production***

Before discussing the fundamental principle underlying an accounting system of production, it is important to understand the purpose of a system of production. Its purpose is to empower personnel to carry out the accounting mission: 1) by providing personnel the direction, resources, support, and knowledge needed to successfully accomplish that mission; and 2) by providing personnel with the bases for identifying and classifying problems as either mechanical or personnel related, so that the correct solution can be applied and continuous improvement made.

The quintessential principle underlying a system of production is that the system must be based on a proven model: the model being a blue print or "map" of an effective, efficient, and economical accounting system. At a minimum, this model must include four key elements:

1. A Mission Statement -

A mission statement ensures the quality and usefulness of the system of production's products. It defines the products to be produced and the quality to be achieved.

2. Work flow processes -

Work flow processes provide direction to the personnel responsible for accomplishing the mission. In this manual, we refer to these processes as Model Accounting Practices (MAPs). The use of work flow process flow charts to "map" the sequence of tasks within each process enable us to design processes that are efficient, effective, and economical.

3. Resources -

Resources are the tools, feedback, training and facilities that must be provided to the personnel, who are responsible for carrying out the accounting mission, so that they can accomplish that mission — efficiently, effectively, and economically.

4. Overall mission strategy -

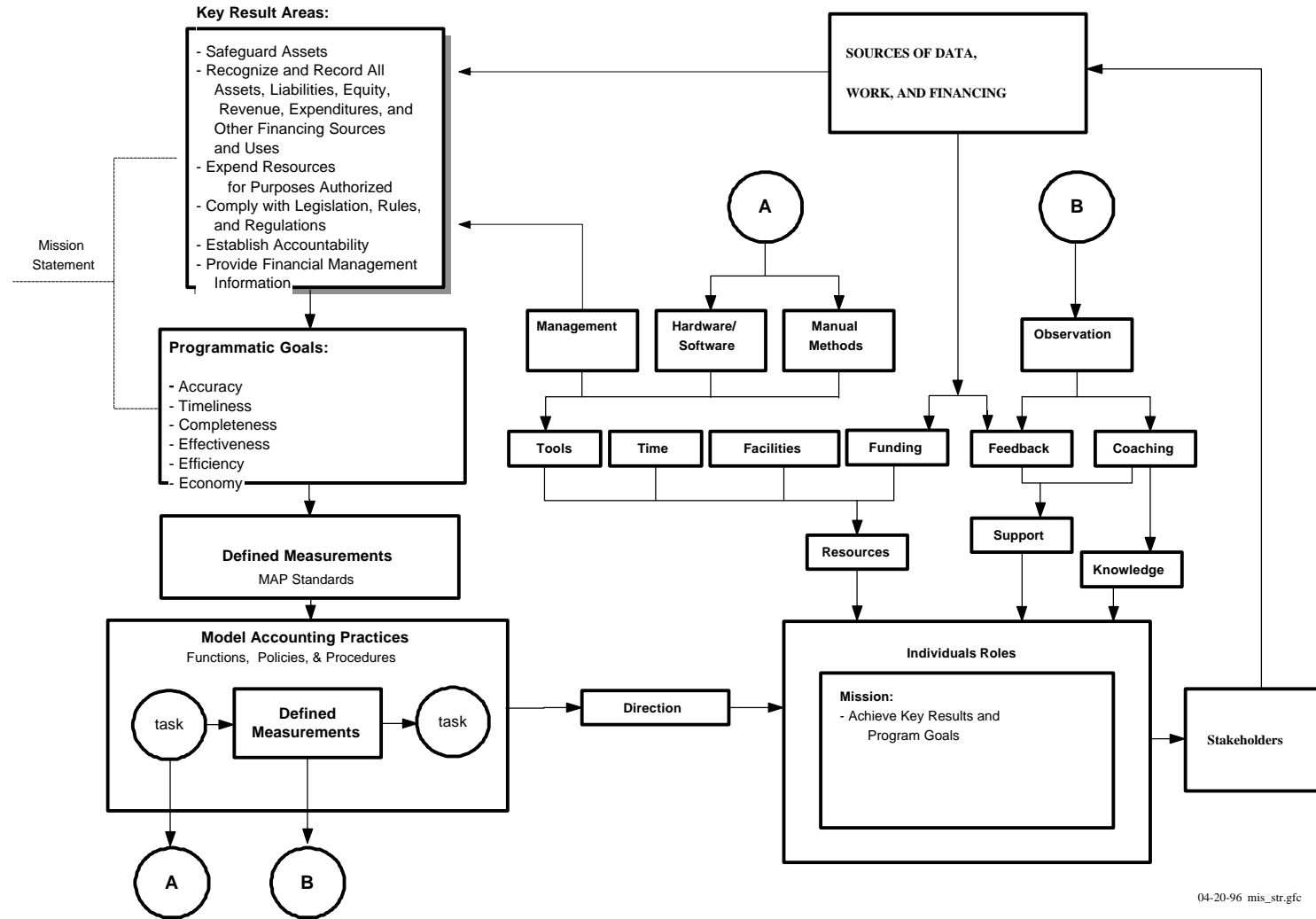
The overall mission strategy provides the production sequence that, if followed, will produce the results stakeholders need and want.

With these components, the model then becomes the basis for measuring the design and production capabilities of the actual production system. This information is then used to effect continuous improvement.

***Accounting System of Production Used by the State of New Mexico***

The State of New Mexico has adopted the Accounting System of Production illustrated on the following page. The focus of this manual is on the MAPs within that system of production.

### ACCOUNTING SYSTEM OF PRODUCTION



### ***MAPs Within the Accounting System of Production***

What are MAPs? MAPs represent the work flow processes within an accounting system's system of production; there are fourteen MAPs, each representing a set of work flow processes designed to achieve one facet of the accounting mission.

MAP 1. System Administration	MAP 2. Budget
MAP 3. Cash Receipts and Revenue	MAP 4. Treasury
MAP 5. Procurement	MAP 6. Cash Disbursements
MAP 7. Journal Vouchers	MAP 8. General Accounting
MAP 9. Operating Transfers	MAP 10. Error Correction
MAP 11. Payroll	MAP 12. Debt Management
MAP 13. Inventory	MAP 14. Property, Plant, and Equipment

In addition to the MAPs, there are seven other work flow processes that are common to most of the MAPs.

MAP Process A: To Authorize
MAP Process B: To Record
MAP Process C: To Report
MAP Process D: To Verify (Initial)
MAP Process E: To Verify (Supervisory)
MAP Process F: To Reconcile

The MAP processes above and MAPs provide individuals with the direction needed to successfully accomplish the accounting mission.

### ***How this Manual is Organized***

This manual is organized around a "Transaction Matrix" which acts as an index. The Transaction Matrix references, by transaction, the applicable:

- MAPs
- Standards, policies and procedures,
- C-FRAS processing document form and form completion instructions, and
- Accounting Entry

These references are important because:

MAPs provide the user with the processes needed to properly perform the accounting function.

The standards, policies, and procedures provide the user with information on the standards to be met, work flow processes to follow, and procedures to complete.

The processing document and form completion instructions provide the user with samples of the transaction processing documents and instructions on how to complete the documents.

The Transaction Matrix also provides information on the financial reports produced by *C-FRAS*, and the transaction codes, and the accounting entries used by *C-FRAS* (including which part of the entry is inferred by *C-FRAS*).

This manual is organized into two volumes.

*Volume I - Policies and Procedures* includes:

- The Transaction Matrix,
- The Model Accounting Practices,
- The standards and policies applicable to each MAP,
- The procedures to process transactions in accordance with the MAP standards,
- Appendix A: Glossary of terms, and
- Appendix B: Chart of Accounts.

*Volume II - Forms Instructions* includes:

- Form samples,
- Form completion instructions,
- Appendix A: Document Numbering Conventions, and
- Appendix B: Chart of Accounts.

## How to Use This Manual

This manual has three primary uses:

1. Agencies can and should use this manual as a reference when preparing documents that will be processed through *C-FRAS*. To process a document, the *Transaction Matrix* is used as an index to find where in the manual the applicable transaction, work flow processes, standards, policies, procedures, and form completion instructions are.
2. Agencies can and should use this manual as a model to evaluate the efficiency, effectiveness, and economy of their accounting systems. The accounting system of production and the *MAPs* should be used by agencies as models to evaluate and continuously improve the performance of their accounting systems.
3. This manual can and should be used as a tool to establish accountability. The responsibility for maintaining the accounting system of production and for completing each *MAP* function should be assigned to specific individuals.

***Applicability of This Manual***

All State agencies must adhere to this manual in performing the accounting function.

The standards and the policies and procedures are specific to those State agencies that process transactions through C-FRAS. For those agencies that do not process transactions through C-FRAS, the standards, policies and procedures may have to be modified; however, the Mission Statement, Accounting System of Production, and the MAPs work flow processes must be implemented and formal policies and procedures must exist that are parallel to those in this manual.

Although extensive, the standards, policies, procedures, and form instructions in this manual may need to be supplemented to meet the individual needs of an agency and fully comply with the MAPs.

### ***MAP Processes***

Each MAP works in conjunction with a standard series of MAP Processes. These processes detail the functions agencies should follow when processing documents that include the following operations:

- MAP Process A: To Authorize
- MAP Process B: To Record
- MAP Process C: To Report
- MAP Process D: To Verify (Initial)
- MAP Process E: To Verify (Supervisory)
- MAP Process F: To Reconcile

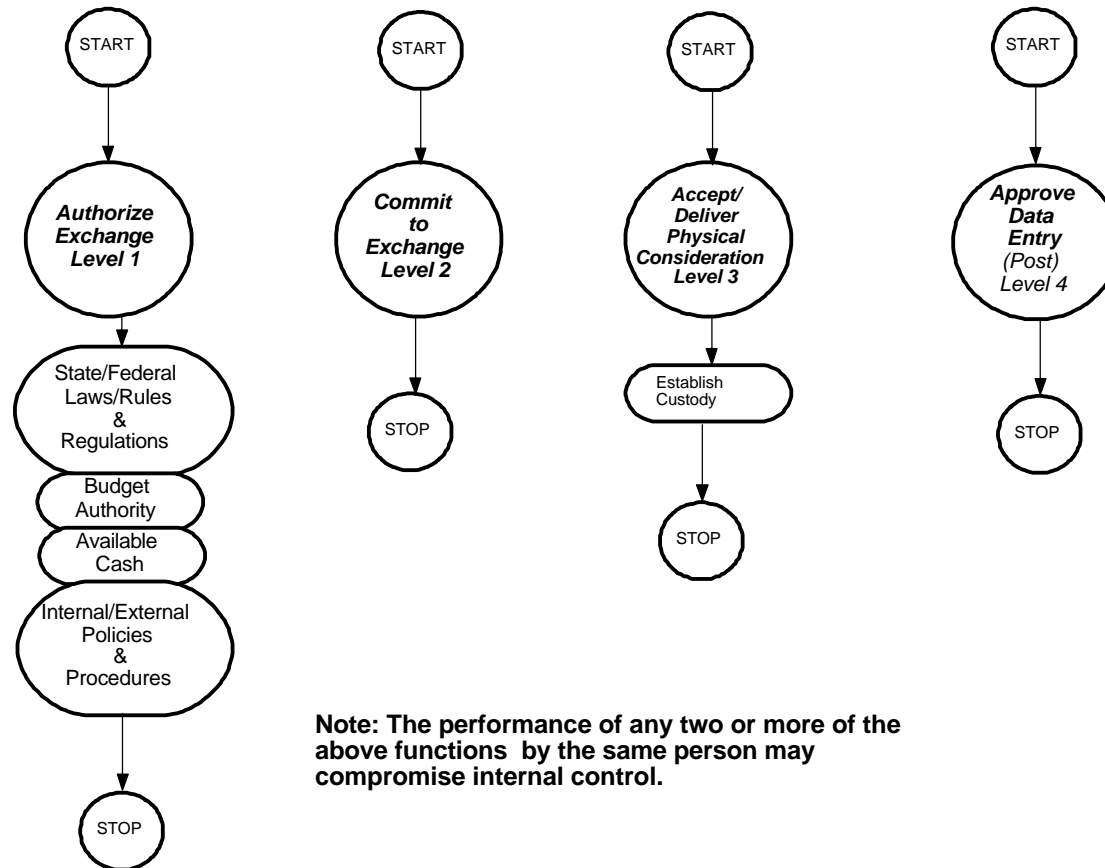
Each chapter of this volume includes a MAP and every MAP includes a function that refers to one or more of these *Processes*.

The MAP Processes are not intended to be all encompassing; however, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals detailed by the *System of Production*.

The following six pages present the work flow diagrams for each of these MAP Processes.

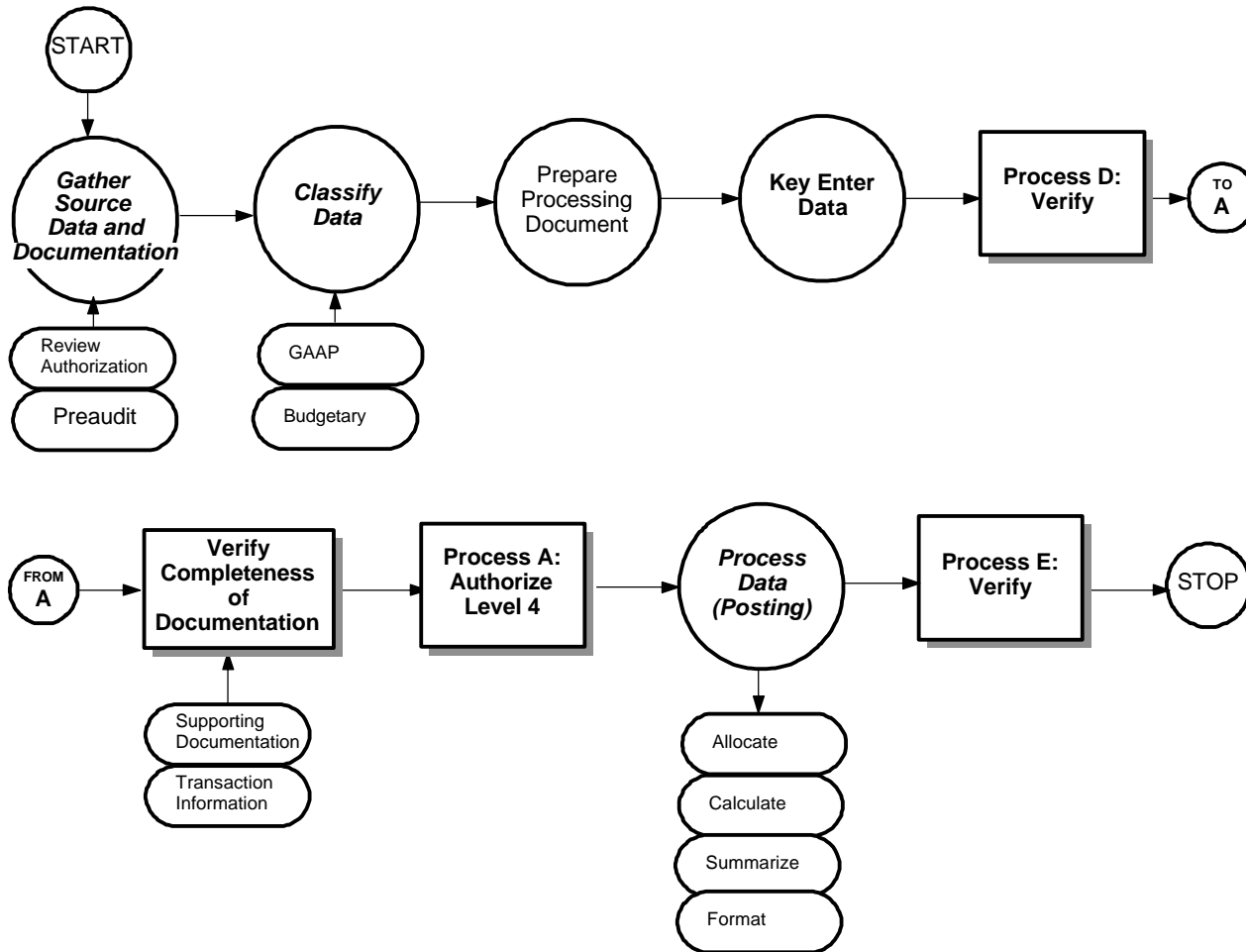


### MAP Process A: To Authorize

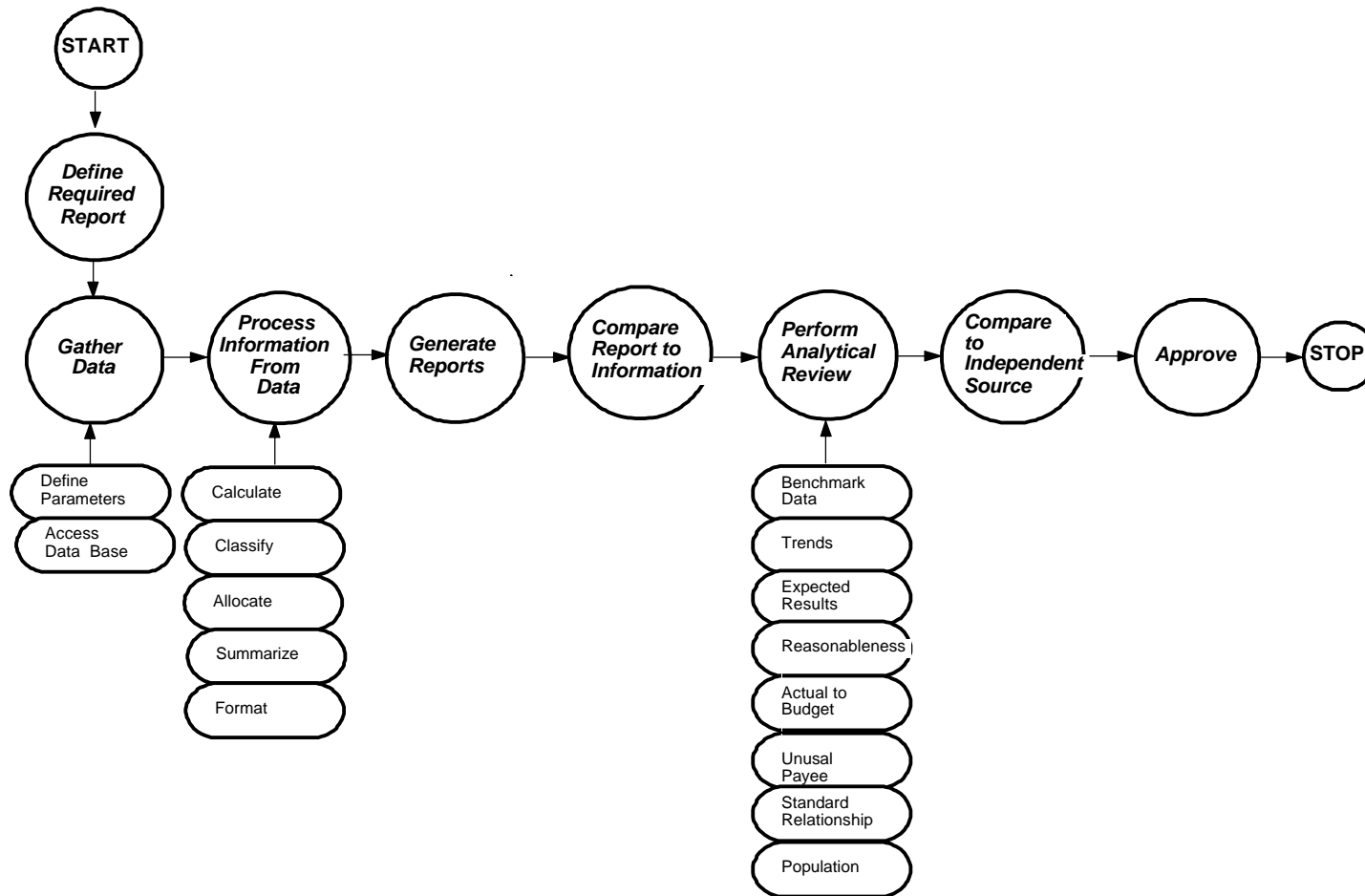


**Note: The performance of any two or more of the above functions by the same person may compromise internal control.**

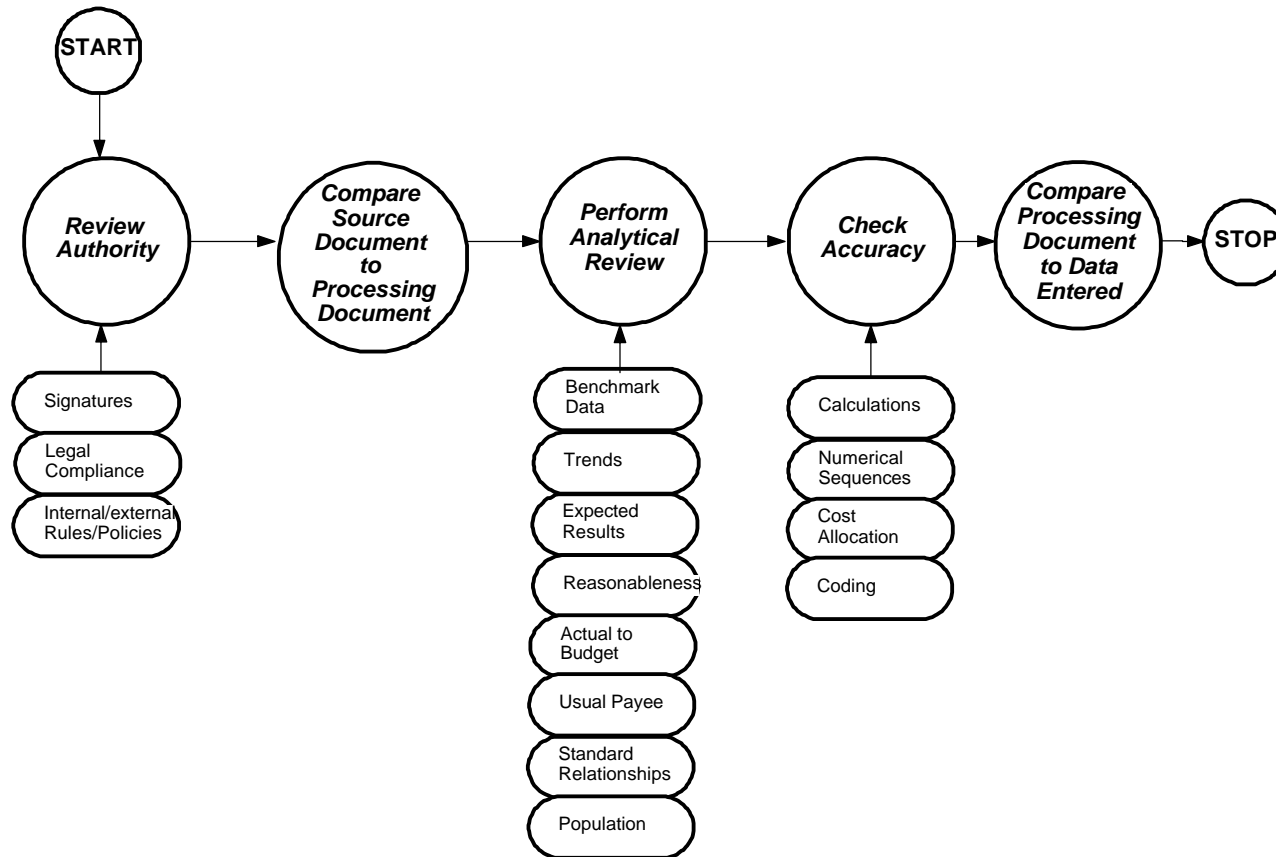
### MAP Process B: To Record



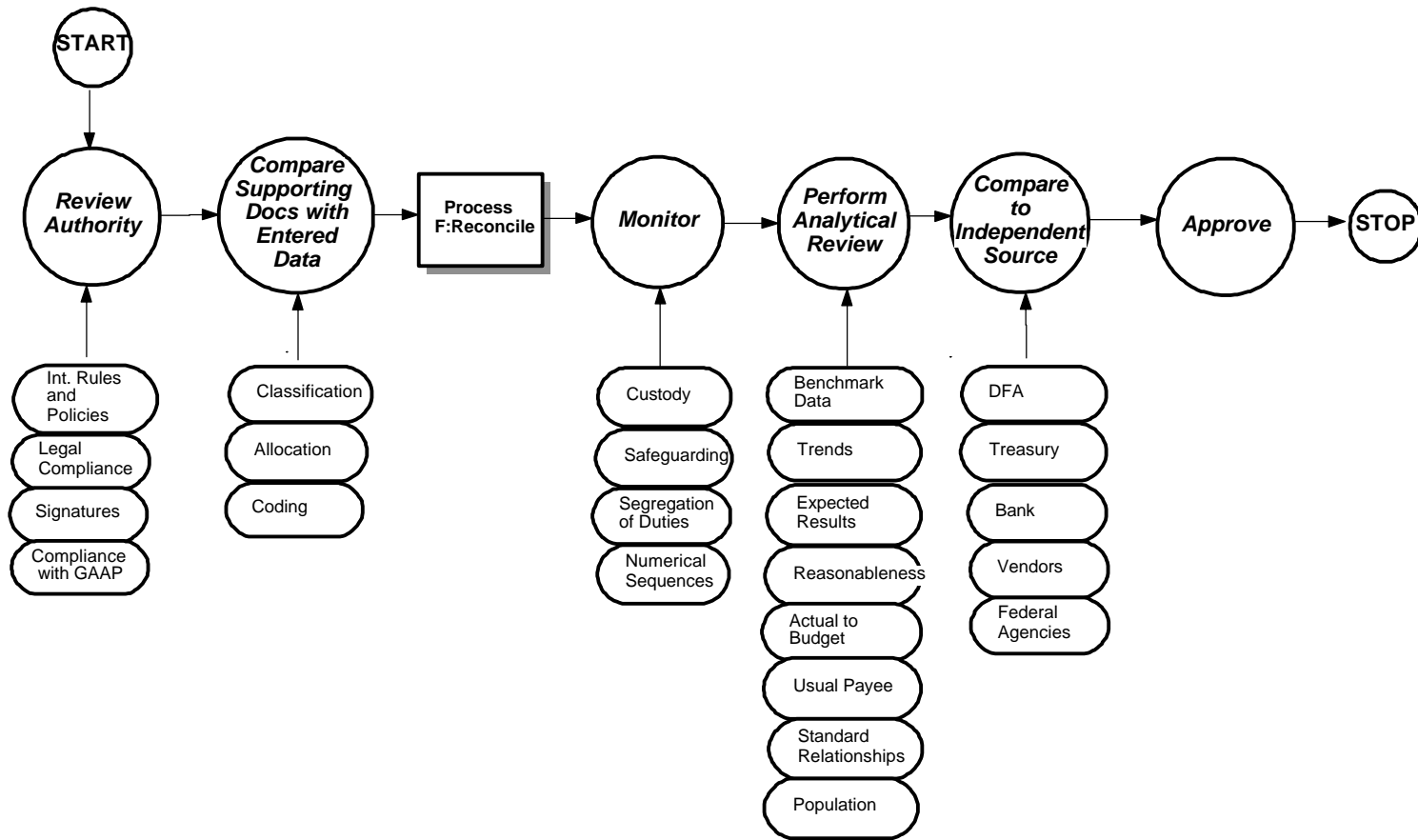
### MAP Process C: To Report



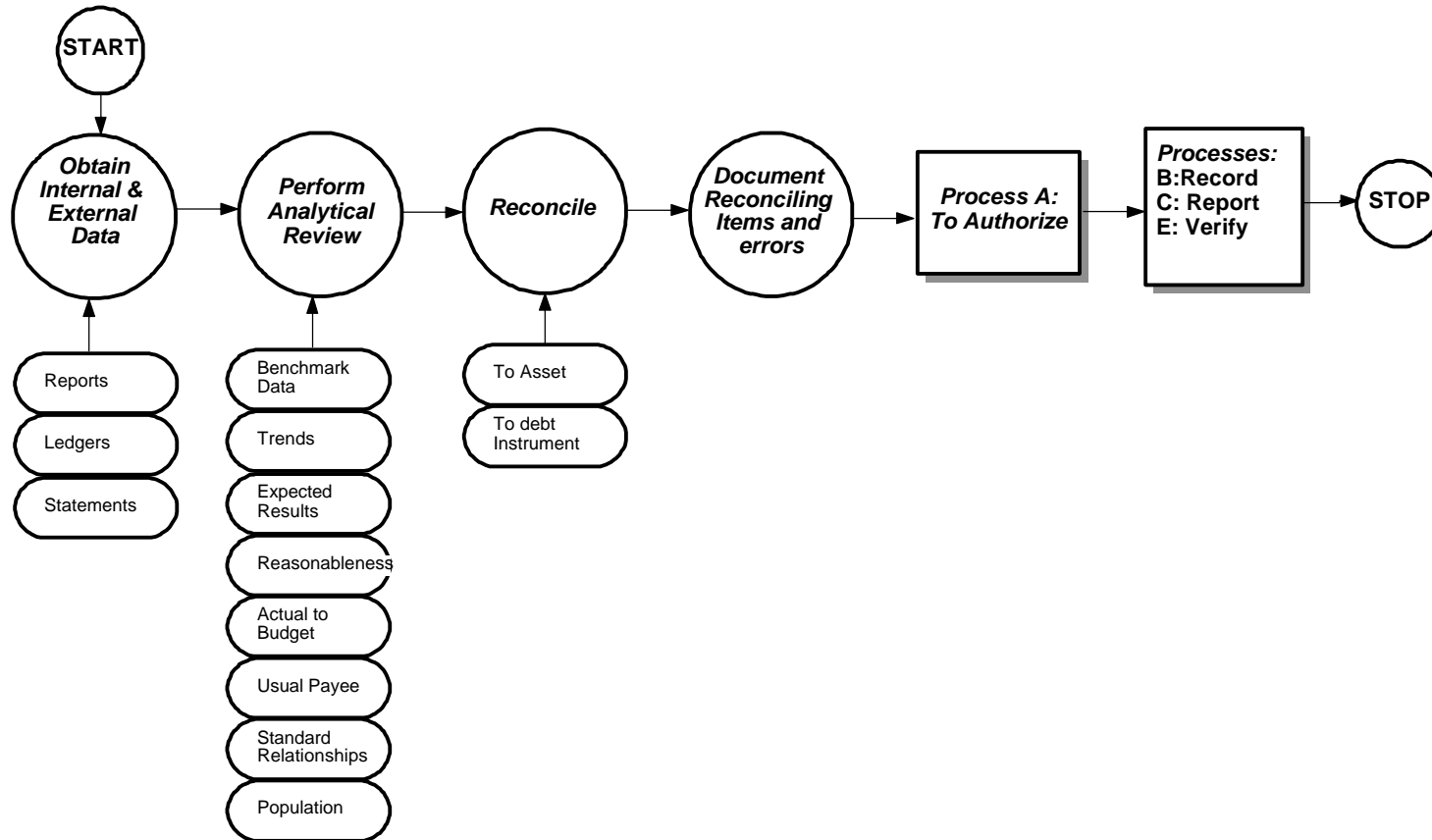
## MAP Process D: To Verify (Initial)



## MAP Process E: To Verify (Supervisory)



# MAP Process F: To Reconcile



***Processing Procedures***

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets and to achieve timeliness, accuracy, completeness, economy, efficiency, and effectiveness in financial accounting and reporting.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals. The procedures are presented in the form of a flowchart with accompanying descriptive text. They are written to allow for flexibility in unusual situations and do not preclude agencies from developing their own internal procedures so long as these internal procedures do not conflict with the MAPs.

**Model Accounting Practices  
Process Assignment Form**

Employee: \_\_\_\_\_ Title: \_\_\_\_\_

Supervisor: \_\_\_\_\_ Title: \_\_\_\_\_

Map No.	Map Process Description	Date Assigned	Transaction Matrix Reference



## **Transaction Matrix**

## 1 Transaction Matrix

The Transaction Matrix for the Central Financial Reporting and Accounting System (C-FRAS) is illustrated on the following pages. To use the Transaction Matrix effectively, each step below should be followed.

The first step in using the Transaction Matrix is to identify the type of transaction that is to be processed. To identify the transaction type, read the transaction descriptions under the *Transaction Description* column of the Transaction Matrix and find the description that matches the transaction to be processed. Since the Transaction Matrix is specific to C-FRAS and is general in nature, agencies may have to expand the matrix to include all possible transactions. The Transaction Matrix must include all transaction types the agency is authorized to process.

Once the transaction type has been identified, the next step is to review the applicable Model Accounting Practices (MAPs) listed under the column labeled *Model Accounting Practices (#)*. The purpose for reviewing the MAP is to determine the functions that must be performed to properly process the related transaction.

It is the responsibility of the individual who authorizes the transaction (see Process A) to review the MAP to determine what function must be performed and by whom. It is the same individual's responsibility to see that the personnel responsible for performing the functions do so. Consequently, for every transaction processed there is dual responsibility: 1) the person authorizing the transaction is responsible to see that all functions are performed; and 2) those performing the function are responsible for completing them.

After the applicable MAP(s) is reviewed the policies and procedures referenced by the Transaction Matrix under the column heading *C-FRAS Policies or Procedures* should be reviewed. The person responsible for authorizing the transaction is responsible for determining that all policies and procedures are followed. That individual is also responsible for ensuring that any personnel involved in completing a MAP function is properly trained to carry out the policies and procedures, and has been provided the direction, tools, and monitoring (including the review of work product) needed to properly process the transaction.

Only after obtaining a working knowledge of the applicable MAP(s) and the related policies and procedures should the next step be completed. The form instructions referenced by the Transaction Matrix under the column heading *C-FRAS Forms Instructions* should be reviewed and the processing document referenced under the column heading *Processing Document* completed.

The last step is to verify that the transaction was properly processed by comparing the processing document to the report(s) referenced in the Transaction Matrix under the column heading *Reports*. Although the steps above should be followed in sequence, they are all interdependent. For example, the review of the MAPs performed in the first step reminds us that the last step in processing a

transaction is verifying the information in the reports. The review of the policies and procedures reminds us of the work flow processes that must be followed to process a document.

**Transaction Codes**

AP -	Appropriation
RB -	Revenue Budget
PV -	Payment Voucher
JV -	Journal Voucher
CR -	Cash Receipt
PC -	Centralized Purchase Order
PC MOD -	Modification to a Centralized Purchase Order
CX -	Warrant Cancellation
MW -	Manual Warrant
AD -	Automated Disbursements

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
			<b><u>BUDGET</u></b>					
(1)	Budget (2)	Debit (R) Debit (R) Credit (A)	<b>To record adoption of revenue budget</b> Estimated Revenues (budgeted) Estimated Non-Revenue Financing Sources Fund Balance	1-2-6	II-2-6	RB	OPBUD3	Revenue Status Report
(2)	Budget (2)	Debit (A) Credit (A) Credit (R)	<b>To record adoption of expenditure (appropriation) budget</b> Fund Balance Appropriations (budgeted) Estimated Non-Expenditure Financing Uses	1-2-6	II-2-6	AP	OPBUD3	Budget Status Report
(3)	Budget (2)	Debit (R) Credit (R) Debit (A) Credit (R)	<b>To record an increase in budget</b> Estimated Revenues (budgeted) Fund Balance Fund Balance Appropriations (budgeted)	1-2-10	II-2-11	AP & RB	Budget Adjustment Request	Revenue Status Report Budget Status Report
(4)	Budget (2)	Debit (R) Credit (A) Debit (A) Credit (R)	<b>To record a decrease in budget</b> Appropriations (budgeted) Fund Balance Fund Balance Estimated Revenue (budgeted)	1-2-10	II-2-13	AP & RB	Budget Adjustment Request	Revenue Status Report Budget Status Report

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
			<p>NOTE: After the above entries are posted, the net impact to budgetary fund balance may be an increase or decrease. For example, if estimated revenues and other financing sources are greater than estimated appropriations and other financing uses, the budgetary fund balance will increase.</p>					
(5)	Budget (2)	Debit (R) Credit (A) Debit (A) Credit (R)	<p><b>To record a transfer of budget within an organization.</b>                      Appropriations (budgeted)                      Fund Balance                      Fund Balance                      Appropriations (budgeted)</p> <p>NOTE: Memo entries are used to record to budgetary accounts; no entries are made to the general ledger. Any entries to fund balance using an Appropriation (AP) or Revenue Budget (RB) transaction are made to the budget ledger fund balance.</p>	1-2-10	II-2-16	AP	Budget Adjustment Request	Budget Status Report

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
			<b><u>RECEIVABLES</u></b>					
			<i>Establish Receivables:</i>					
(6)	Revenue (3B)	Debit (R) Credit (R)	<b>To record receivable (from outside entity) when revenue must be recognized</b> Receivables Revenues	I-3B-6	II-6-20	JV	Journal Entry	Stmt of Rev/Expend Revenue Status Report Trial Balance Balance Sheet
(7)	Revenue (3B)	Debit (R) Credit (R)	<b>To record receivable (from other fund, agency, or govt) when revenue must be recognized</b> Due from Other Funds/Agencies/Govts Revenues	I-3B-6 I-7-6	II-6-24	JV	Journal Entry	Stmt of Rev/Expend Revenue Status Report  Trial Balance Balance Sheet
(8)	Cash Disb (6)	Debit (R) Credit (A)	<b>To record receivable and create vouchers payable for loan distribution to an outside entity</b> Loans Receivable Vouchers Payable	I-6-8	II-5-31	PV	Payment Voucher	Trial Balance Balance Sheet
(9)	Cash Disb (6) Op Transfers (9)	Debit (R) Credit (A)	<b>To record receivable and loan distribution to another fund or agency</b> Due from Other Funds/Agencies/Govts Cash (or Vouchers Payable)	I-6-8 I-9-6	II-7-6 II-5-31	PV	Payment Voucher	Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(10)	Revenue (3B) J Voucher (7)	Debit (R) Credit (R)	<b>To record receivable and accrual of deferred revenue</b> Receivable Deferred Revenue	I-3B-12 I-7-6	II-6-22	JV	Journal Entry	Trial Balance Balance Sheet
(11)	J Voucher (7)	Debit (R) Credit (R)	<b>To record reduction of expenditures resulting from an overpayment by a State entity to an external entity and to establish receivable</b> Receivable Expenditure	I-3B-11 I-7-6	II-6-1	JV	Journal Voucher	Stment of Rev/Expend Budget Status Report  Trial Balance Balance Sheet
(12)	J Voucher (7)	Debit (R) Credit (R)	<b>Other Miscellaneous:</b> <b>To establish allowance for uncollectible receivable</b> Expenditure Allowance for Uncollectible receivable	I-7-6	II-6-1	JV	Journal Voucher	Stment of Rev/Expend Trial Balance Balance Sheet Budget Status Report
(13)	J Voucher (7)	Debit (R) Credit (R)	<b>To recognize revenue previously deferred</b> Deferred Revenue Revenue	I-3B-12 I-7-6	II-6-28	JV	Journal Voucher	Stment of Rev/Expend Trial Balance Balance Sheet



Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
			<b><u>CASH RECEIPTS</u></b>					
(14)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipts and reverse receivable</b> Cash Accounts Receivable	I-3A-6 I-4-6	II-3-7	CR	Deposit Slip	Trial Balance Balance Sheet
(15)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipts and reverse receivable from another fund or agency</b> Cash Due from Other Funds/Agencies	I-3B-11 I-4-6	II-3-7	CR	Cash Receipt	Trial Balance Balance Sheet
(16)	Revenue (3B) Cash Rcpt (3A)	Debit (A) Credit (R)	<b>To record cash receipt not related to receivables</b> Cash Revenue/Other Financing Sources	I-3A-6  I-4-6 I-3B-12	II-3-5	CR	Deposit Slip	Stment of Rev/Expend Trial Balance Balance Sheet Revenue Status Report
(17)	Treasury (4) Revenue (3B) Cash Rcpt (3A)	Debit (A) Credit (R)	<b>To record cash receipts and recognize deferred revenue</b> Cash Deferred Revenue	I-3A-6 I-4-6	II-3-9	CR	Deposit Slip	Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(18)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipt and reimbursement of current year expenditure</b> Cash Expenditure	I-3A-6 I-4-6	II-3-11	CR	Deposit Slip	Stment of Rev/Expend Budget Status Report Trial Balance Balance Sheet
(19)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipt and reimbursement of prior year expenditure</b> Cash Other Financing Sources	I-3A-6 I-4-6	II-3-16	CR	Deposit Slip	Stment of Rev/Expend  Trial Balance Balance Sheet
(20)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipt and corresponding liability (Agency funds)</b> Cash (Additions) Due to Other Funds/Agencies/Govts (Additions)	I-3A-6 I-4-6	II-3-18	CR	Deposit Slip	Trial Balance Balance Sheet
(21)	Revenue (3B) Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipt of federal funds not related to receivable</b> Cash Federal Revenue	I-3A-6 I-4-6 I-3B-8	II-3-20	CR	Deposit Slip	Stment of Rev/Expend Revenue Status Report Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(22)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipt of accrued revenues from other governmental entities</b> Cash Due from Other Governments	I-3A-6 I-4-6	II-3-22	CR	Deposit Slip	Trial Balance Balance Sheet
(23)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record cash receipt from payment on loans receivable (principal)</b> Cash Loans Receivable	I-3A-6 I-4-6	II-3-24	CR	Deposit Slip	Trial Balance Balance Sheet
(24)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R) Credit (R)	<b>To record cash receipt from loan installment repayments (principal and interest)</b> Cash Loans Receivable (principal) Interest Income (interest)  NOTE: Cash receipt transactions in Agency funds are illustrated in the Agency Fund Transfer section.	I-3A-6 I-4-6	II-3-26	CR	Deposit Slip	Revenue Status Report  Trial Balance Balance Sheet Stment of Rev/Expend
			<b><u>ENCUMBRANCES</u></b>					
(25)	Procurem't (5)	Debit (R) Credit (A)	<b>To record encumbrances and reserve fund balance (when pre-encumbrance is not used)</b> Encumbrance Reserve for Encumbrance	I-5-7	II-4-6 TO II-4-22	PC	Purchase Document	Encumbrance Report Balance Sheet Trial Balance

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(26)	Procurem't (5)	Debit (R) Credit (A)	<b>To record increase to existing encumbrance</b> Encumbrance Reserve for Encumbrance	I-5-7	II-4-34	PC	Purchase Document Modification	Encumbrance Report Trial Balance Balance Sheet
(27)	Procurem't (5)	Debit (A) Credit (R)	<b>To record decrease to existing encumbrance</b> Reserve for Encumbrance Encumbrance	I-5-10	II-4-37	PC	Purchase Document Modification	Encumbrance Report Trial Balance Balance Sheet
			<b><u>PAYABLES</u></b>					
			<i>Establish Payables:</i>					
(28)	J Voucher (7)	Debit (R) Credit (R)	<b>To record expenditures and liability resulting from the receipt of goods or services from other funds or agencies</b> Expenditures Due to Other Funds/Agencies	I-7-6	II-6-32	JV	Journal Voucher	Stment of Rev/Expend Budget Status Report  Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(29)	J Voucher (7)	Debit (R) Credit (R)	<b>To record expenditures and liability resulting from the receipt of goods or services from other governments</b> Expenditures Due to Other Governments	I-7-6	II-6-37	JV	Journal Voucher	Stment of Rev/Expend Budget Status Report  Trial Balance Balance Sheet
(30)	J Voucher (7)	Debit (R) Credit (R)	<b>To record expenditures and liability resulting from the accrued payroll</b> Expenditures Accrued Salaries	I-7-6	II-6-1	JV	Journal Voucher	Stment of Rev/Expend Budget Status Report Trial Balance Balance Sheet
(31)	Cash Disb (6)	Debit (R) Credit (A)	<b>To record payment of a liability</b> Accounts Payable Vouchers Payable  NOTE: If "Accounts Payable" is used, the accounts payable balance must be entered through a journal entry. Then, at the time of the payment voucher, the voucher is coded to debit the accounts payable account code rather than an object (expenditure) code.	I-6-8	II-5-15	PV	Payment Voucher	Trial Balance Balance Sheet
(32)	Cash Disb (6)	Debit (R) Credit (A)	<b>To record payment of liability to other governmental entities</b> Due to Other Governments Vouchers Payable	I-6-8	II-5-19	PV	Payment Voucher	Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(33)	Cash Disb (6)	Debit (R) Credit (A)	<b>To record expenditures and recognize vouchers payable (with no PC reference)</b> Expenditures Vouchers Payable  NOTE: The system generated entry for payment vouchers is always a credit to vouchers payable. The debit side of the entry may be coded to an expenditure account, or a balance sheet account.	I-6-8	II-5-6	PV	Payment Voucher	Stment of Rev/Expend Budget Status Report Trial Balance Balance Sheet
(34)	Cash Disb (6)	Debit (R) Credit (A) Debit (A) Credit (A)	<b>To record expenditures, recognize vouchers payable and reverse encumbrance (with PC reference)</b> Expenditures Vouchers Payable Reserve for Encumbrance Encumbrance	I-6-8	II-5-10	PV	Payment Voucher	Encumbrance Report  Trial Balance Balance Sheet Stment of Rev/Expend Budget Status Report
(35)	Cash Disb (6)	Debit (R) Credit (A)	<b>To record a payment from an Agency Fund type</b> Due to Other Funds/Agencies Vouchers Payable	I-6-8	II-5-27	PV	Payment Voucher	Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(36)	Cash Disb (6)	Debit (R) Credit (A)	<b>To record refund to public where revenues had been recognized in the current year</b> Revenues Vouchers Payable	I-6-8	II-5-23	PV	Payment Voucher	Stment of Rev/Expend Revenue Status Report Trial Balance Balance Sheet
(37)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (A)	<b>To record warrant cancellation (re-establish voucher)</b> Cash Vouchers Payable	I-4-8 I-3A-6	II-5-49	CX	Warrant Cancel	Trial Balance Balance Sheet
			<i>Reduce/Reverse Payable:</i>					
(38)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To cancel expenditure</b> Cash Expenditure	I-4-8	II-5-52	MW	Warrant Cancel	Stment of Rev/Expend Trial Balance Balance Sheet Budget Status Report
(39)	J Voucher (7)	Debit (R) Credit (R)	<b>To cancel expenditure where accounts payable is used</b> Accounts Payable Expenditure	I-7-6	II-5-1	JV	Journal Voucher	Stment of Rev/Expend Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(40)	Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R) Debit (R) Credit (A)	<b>To cancel expenditure and re-establish encumbrance</b> Cash Expenditure Encumbrance Reserve for Encumbrance	I-4-8	II-5-56	MW	Warrant Cancel Form	Trial Balance Balance Sheet Sment of Rev/Expend Budget Status Report
			<b><u>CASH DISBURSEMENTS</u></b>					
(41)	Cash Disb (6) Treasury (4)	Debit (A) Credit (A)	<b>To record warrant and pay vendor - automated disbursements</b> Vouchers Payable Cash	I-6-8	II-5-1	AD	Warrant	Trial Balance Balance Sheet
(42)	Cash Disb (6) Treasury (4)	Debit (R) Credit (A)	<b>To record warrant and pay vendor - manual warrant</b> Vouchers Payable Cash	I-6-8	I-5-1	MW	Warrant	Trial Balance Balance Sheet



Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(43)	Cash Disb (6) Treasury (4)	Debit (R) Credit (R)	<p><b>To record the reduction of accrual and disbursement of cash related to payroll</b></p> <p>Accrued Salaries Cash</p> <p>NOTE: Transactions involving interfund purchases and payments are listed in the Interfund/Agency transactions section.</p> <p>NOTE: Cash disbursement transactions in Agency funds are illustrated in the Agency Fund Transfer section.</p>	I-6-8 I-4-6	II-5-1	JV	Transfer	Trial Balance Balance Sheet
			<b><u>INTERFUND TRANSACTIONS</u></b>					
			<i>Quasi-External Transactions:</i>					
			NOTE: Quasi-external interfund/agency transactions are defined as transactions that would be treated as revenues, expenditures or expenses if they involved organizations external to the governmental unit.					

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(44)	Op Transfers (9) Cash Rcpt (3A) Cash Disb (6) Treasury (4)	Debit (R) Credit (A) Debit (A) Credit (R)	<b>To record transfer of cash related to inter/fund agency transactions (Due to/from Option)</b> Due to Other Funds/Agencies (Buyer) Cash (Buyer) Cash (Seller) Due from Other Funds/Agencies (Seller)	I-9-6	II-7-1	JV	Transfer	Trial Balance Balance Sheet
			<i>Reimbursement Transactions:</i>					
			NOTE: Reimbursement transactions are defined as transactions that constitute reimbursements of a fund for expenditures or expenses initially made from it that are properly applicable to another fund.					
(45)	Op Transfers (9) Cash Rcpt (3A) Cash Disb (6) Treasury (4)	Debit (R) Credit (A)	<b>To record the expenditure in the correct fund</b> Expenditure Cash	I-9-6 I-3A-6	II-7-1	JV	Transfer	Stment of Rev/Expend Trial Balance Balance Sheet Budget Status Report
(46)	Op Transfers (9) Cash Rcpt (3A) Cash Disb (6) Treasury (4)	Debit (A) Credit (R)	<b>To record the reduction of expenditure in the reimbursed fund</b> Cash Expenditure	I-9-6 I-3A-6 I-4-6	II-7-14 II-3-11	CR JV	Deposit Slip Transfer	Stment of Rev/Expend Budget Status Report Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
			<p><b>Residual Equity Transfers:</b></p> <p>NOTE: Residual equity transfers are reported as additions to or deductions from beginning balance in governmental funds. Proprietary funds should present residual equity “transfers-in” as additions to contributed capital and “transfers-from” as reductions of contributed capital if the transfers represent a return or disposition of the contributed capital or of retained earnings, if appropriate.</p>					
(47)	Op Transfers (9) Treasury (4)	Debit (R) Credit (A)	<p><b>To record equity transfer to another fund</b></p> <p>Residual Equity Transfer Out Cash</p>	I-9-6 I-4-6	II-7-1	JV	Transfer	Trial Balance Balance Sheet
(48)	Op Transfers (9) Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<p><b>To record equity transfer from another fund</b></p> <p>Cash Residual Equity Transfer In</p>	I-9-6	II-7-1	JV	Transfer	Trial Balance Balance Sheet
			<p><b>Operating Transfers:</b></p> <p>NOTE: Operating transfers are defined as all other interfund transfers.</p>					

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(49)	Op Transfers (9) Cash Disb (6) Treasury (4)	Debit (R)  Credit (A)	<b>To record operating transfers to another fund</b> Other Financing Uses (Operating Transfers Out) Cash	I-9-6 I-4-6	II-7-1	JV	Transfer	Stment of Rev/Expend Trial Balance Balance Sheet
(50)	Op Transfers (9) Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record operating transfers received from another fund</b> Cash Other Financing Sources (Operating Transfers In)	I-9-6 I-4-6	II-7-1	JV	Transfer	Stment of Rev/Expend Trial Balance Balance Sheet
			<i>Agency Fund Transfers:</i>					
(51)	Op Transfers (9) Treasury (4)	Debit (R)  Credit (A)	<b>To record transfer from an agency fund</b> Due to Other Funds/Agencies/Govts (Deletions) Cash (Deletions)	I-9-6 I-4-6	II-7-26	JV	Transfer	Trial Balance Balance Sheet
(52)	Op Transfers (9) Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To record receipt of cash in an agency fund</b> Cash (Additions) Due to Other Funds/Agencies/Govts (Additions)	I-9-6 I-4-6	II-7-26	JV	Transfer	Trial Balance Balance Sheet

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
			<i>Correcting Entries to Agency Funds:</i>					
(53)	Op Transfers (9) Cash Disb (6) Treasury (4)	Debit (R)  Credit (A)	<b>To correct duplicate posting of receipt</b> Due to Other Funds/Agencies/Govts (Additions) Cash (Additions)	I-9-6 I-4-6	II-7-1	JV	Transfer	Trial Balance Balance Sheet
(54)	Op Transfers (9) Cash Rcpt (3A) Treasury (4)	Debit (A) Credit (R)	<b>To correct duplicate posting of disbursement</b> Cash (Deletions) Due to Other Funds/Agencies/Govts (Deletions)  NOTE: All correcting entries to agency funds are corrections to the sub-balance sheet account (additions and deletions) where the original incorrect entry was made.	I-9-6 I-4-6	II-7-1	JV	Transfer	Trial Balance Balance Sheet
			<b><u>GENERAL LONG TERM DEBT</u></b>					
(55)	J Vouchers (7) Debt Mgmt (12)	Debit (R) Credit (R)	<b>To record principal debt</b> Amount to be Provided General Long Term Debt	I-12-15 I-7-6	II-6-1	JV	Journal Voucher	Trial Balance
(56)	J Vouchers (7) Debt Mgmt (12)	Debit (R) Credit (R)	<b>To record accumulations of resources to pay debt</b> Amount Available Amount to be Provided	I-12-15 I-7-6	II-6-1	JV	Journal Voucher	Trial Balance

Tran Matrix Num	Model Accounting Practices (#)	Debit Credit	Transaction Description	C-FRAS Policies or Procedures	C-FRAS Forms Instructions	Trans Code	Processing Document	Reports
(57)	J Vouchers (7) Debt Mgmt (12)	Debit (R) Credit (R) Credit (R)	<b>To reclassify long term debt to current liability</b> General Long Term Debt Amount Available Amount to be Provided (used when sufficient funds are not available)  NOTE: The account group entries will initially be summary level entries to C-FRAS.	I-12-15 I-7-6	II-6-1	JV	Journal Voucher	Trial Balance
			<b><u>GENERAL FIXED ASSETS</u></b>					
(58)	J Vouchers (7) P P & E (14)	Debit (R) Credit (R)	<b>To record fixed asset in account group</b> Fixed Assets Investment in General Fixed Assets	I-14-21 I-7-6	II-6-1	JV	Journal Voucher	Trial Balance
(59)	J Vouchers (7) P P & E (14)	Debit (R) Credit (R)	<b>To record disposition of fixed asset</b> Investment in General Fixed Assets Fixed Assets	I-14-24 I-7-6	II-6-1	JV	Journal Voucher	Trial Balance
(60)	Cash Rcpt (3A) Treasury (4) P P & E (14)	Debit (A) Credit (R)	<b>To record cash received in disposition of fixed asset</b> Cash Due to General Fund  NOTE: The account group entries will initially be summary level entries to C-FRAS.	I-3A-6 I-4-6	II-3-1	CR	Deposit Slip	Trial Balance Balance Sheet

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## **Chapter 1 — System Administration**

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## **1 Introduction**

This chapter presents DFA/FCD's policies and procedures related to system administration. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

The System Administration Model Accounting Practice is based upon the premise that accounting systems must be formally administered if they are to function properly. To formally administer accounting systems, agencies must ensure the following:

- Automated systems must meet user needs;
- System controls must comply with applicable laws and regulations;
- System controls must comply with generally accepted accounting principles and auditing standards;
- System Administration must maintain the security and integrity of agency data;
- System Administration must control modifications and changes; and
- Automated systems must be continually improved and kept current.

There is a corresponding Chapter 1 in Volume II of this manual that presents the forms instructions for System Administration.

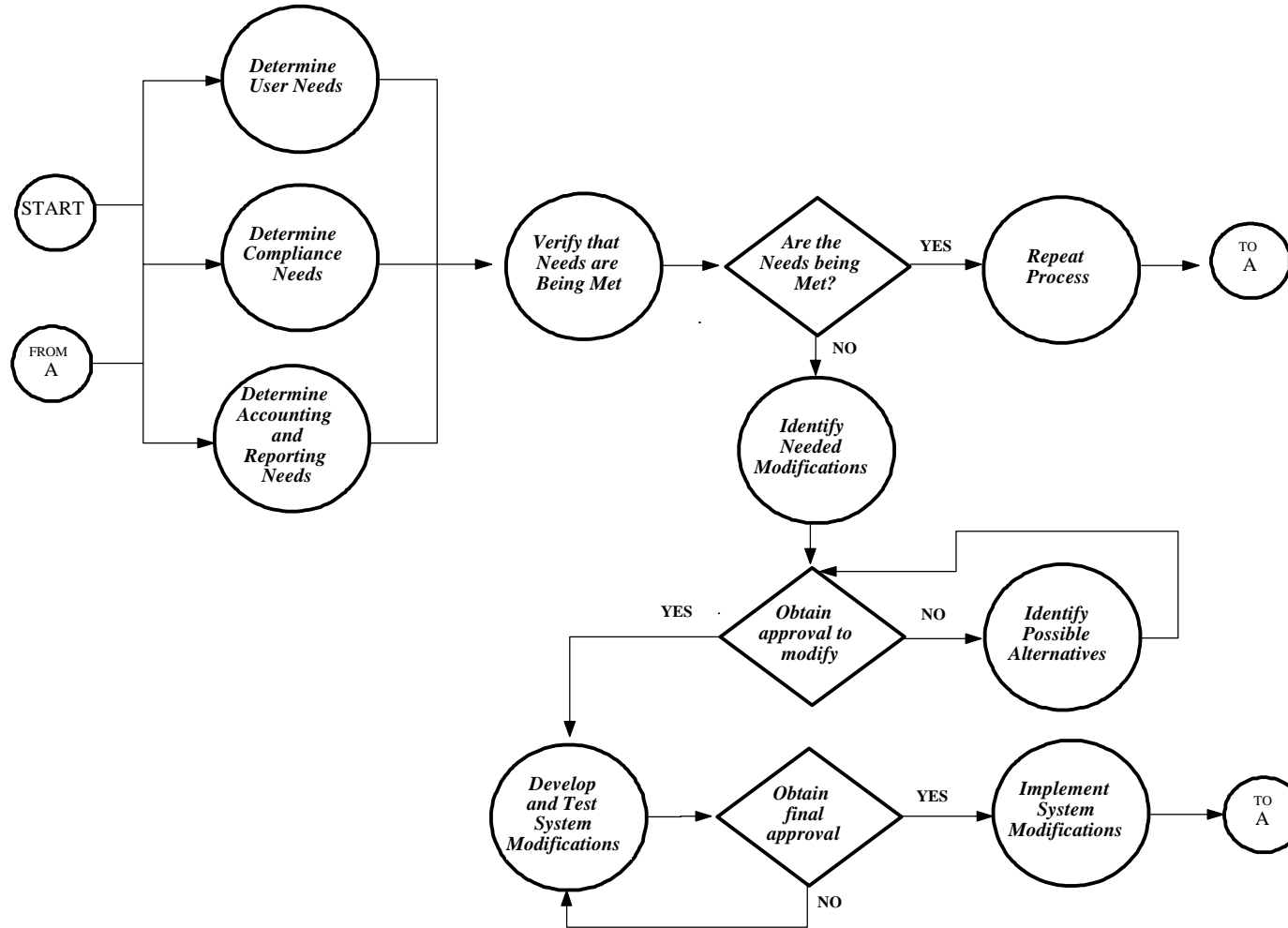
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 1: System Administration



### **3 MAP Standards and Policies Governing System Administration**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

**Legal Standard****A. MAP Standard**

Accounting systems must be reviewed to ensure that they process and report data in a manner consistent with legislation, regulations, contractual commitments, and generally accepted standards.

**B. Purpose**

This policy establishes the requirement that agencies process and report financial data in compliance with all applicable State and federal legislation, State and federal regulations, contractual commitments, and generally accepted standards.

**C. Authority**

Section 6-5-2, NMSA, 1978.

**D. Policy**

1. Agencies should follow the Forms Completion Instructions in this manual in *Volume II, Chapter 1 — System Administration*.
2. The System Administrator must periodically review the accounting system to determine whether it meets agency needs and processes and reports data in accordance with laws and regulations, contractual commitments, and generally accepted standards.
3. The System Administrator is responsible for identifying and working with management to prioritize any system modifications or enhancements needed to meet MAP Standards.
4. Agencies are responsible, within legal authority, for allocating the resources necessary to make system modifications and enhancements in order to meet MAP Standards.

### 3.1 Legal Standard (continued)

5. An agency's Chief Financial Officer is responsible for notifying DFA/FCD of any changes in laws and regulations, contractual commitments, or generally recognized standards that have an affect on: 1) the flow of data between agencies systems and DFA/FCD systems; 2) or the processing of agencies data in DFA/FCD systems.

#### E. *Applicability*

This policy applies to all State agencies.



## 3.2 Security

### A. *MAP Standard*

Access to and release of information from accounting systems must be properly authorized.

### B. *Purpose*

This policy establishes the requirement that only authorized personnel have access to approved information from the accounting system.

### C. *Authority*

Section 6-5-2, NMSA, 1978.

### D. *Policy*

1. Agencies should institute policies to maintain the security of their own accounting systems.
2. Access is given to users for business purposes only. All users must maintain the confidentiality of data contained in the accounting system. Any release of information to the public should be done in a properly authorized manner.
3. Accounting records may contain confidential information. Users should have access only to information necessary to perform their work functions. When issuing new user IDs, agencies should enforce strong internal controls.
4. Each agency must assign a C-FRAS Security Liaison to oversee C-FRAS access requests and to verify that all users in the agency have access to the tables they need to complete their work.
  - 4a. To prevent unauthorized access to C-FRAS, all passwords must remain confidential. If a password is compromised, the user or the Liaison must notify the C-FRAS System Administrator and request a new password.
  - 4b. The C-FRAS System Administrator is responsible for controlling and issuing passwords to access C-FRAS.

### 3.2 Security (continued)

#### E. *Applicability*

This policy applies to all State agencies.

### 3.3 Data Integrity

#### A. *MAP Standard*

Accounting systems must be administered in a manner that will ensure that data is processed and reported timely and accurately.

#### B. *Purpose*

This policy establishes the requirement that accounting systems record financial events timely and accurately.

#### C. *Authority*

Section 6-5-2, NMSA, 1978.

#### D. *Policy*

1. Agencies should institute preaudit and post-audit policies and procedures to verify the integrity of the accounting system input and output.

##### *Integrity of Data Input:*

2. Agencies must verify that processed documents include complete information and correct codes.
3. Agencies must enter and process data accurately and timely. Any errors must be corrected and processed in a timely manner, preferably within the same month as the original entry.
4. C-FRAS agencies should *not* stockpile their transactions for submission at month-end; they should submit their transactions to DFA/FCD as they are approved and preaudited internally. In addition, agencies should ensure that the transaction data is entered into internal systems timely and that it includes all financial events for that month in order to avoid timing differences with C-FRAS.
5. DFA/FCD will attempt to process all transactions received in the month that the financial event occurred.

### 3.3 Data Integrity (continued)

6. Agencies may develop their own processing forms; however, the forms must be approved by DFA/FCD before they are used. These “agency specific” forms should not deviate significantly from the DFA/FCD forms and must include all data required by C-FRAS.

#### *Integrity of Data Output:*

7. The agency System Administrator should verify that system output is timely and accurate and that reports meet user needs and are reconcilable to DFA/FCD reports. The policies and procedures and the instructions for reconciling reports are presented in this manual in *Volume I, Chapter 8 — General Accounting* and *Volume II, Chapter 9 — Reports Reconciliation*.
8. Users should review all reports when received and should notify the System Administrator of any system or reporting errors.
9. Agencies must have written procedures for disaster recovery.
10. The System Administrator is responsible for ensuring that data is correct after a system failure. Accounting personnel are responsible for reviewing the data after restoration and for verifying correctness.

#### E. *Applicability*

This policy applies to all State agencies.

### 3.4 Maintenance

#### A. *MAP Standard*

To avoid obsolescence and to ensure that the accounting system functions properly, the accounting system's performance must be continually evaluated by a System Administrator, and when needed, be modified, enhanced, or otherwise upgraded.

#### B. *Purpose*

This policy establishes the requirement that accounting systems be properly maintained and enhanced to avoid obsolescence and to continuously meet users' needs.

#### C. *Authority*

Section 6-5-2, NMSA, 1978.

#### D. *Policy*

1. The System Administrator should implement a periodic review process to evaluate existing systems and to identify and recommend changes which would ensure that the systems meet the changing needs of the users, avoiding obsolescence.
2. The System Administrator should ensure that modifications, enhancements, upgrades, or any other type of system change are compatible with the architecture, environment, and functionality of the system.
3. The System Administrator should maintain a file of all user requests for custom reports, system enhancements, or system modifications. Periodically, the System Administrator, along with responsible agency personnel, should review these requests to determine any potential changes to the system or to system reports. Any changes should be reviewed and approved by the appropriate personnel within the agency prior to implementation.

### 3.4 Maintenance (continued)

4. The System Administrator should be responsible for holding and coordinating meetings with users for periodic review of the accounting system and for periodic training.

#### E. *Applicability*

This policy applies to all State agencies.

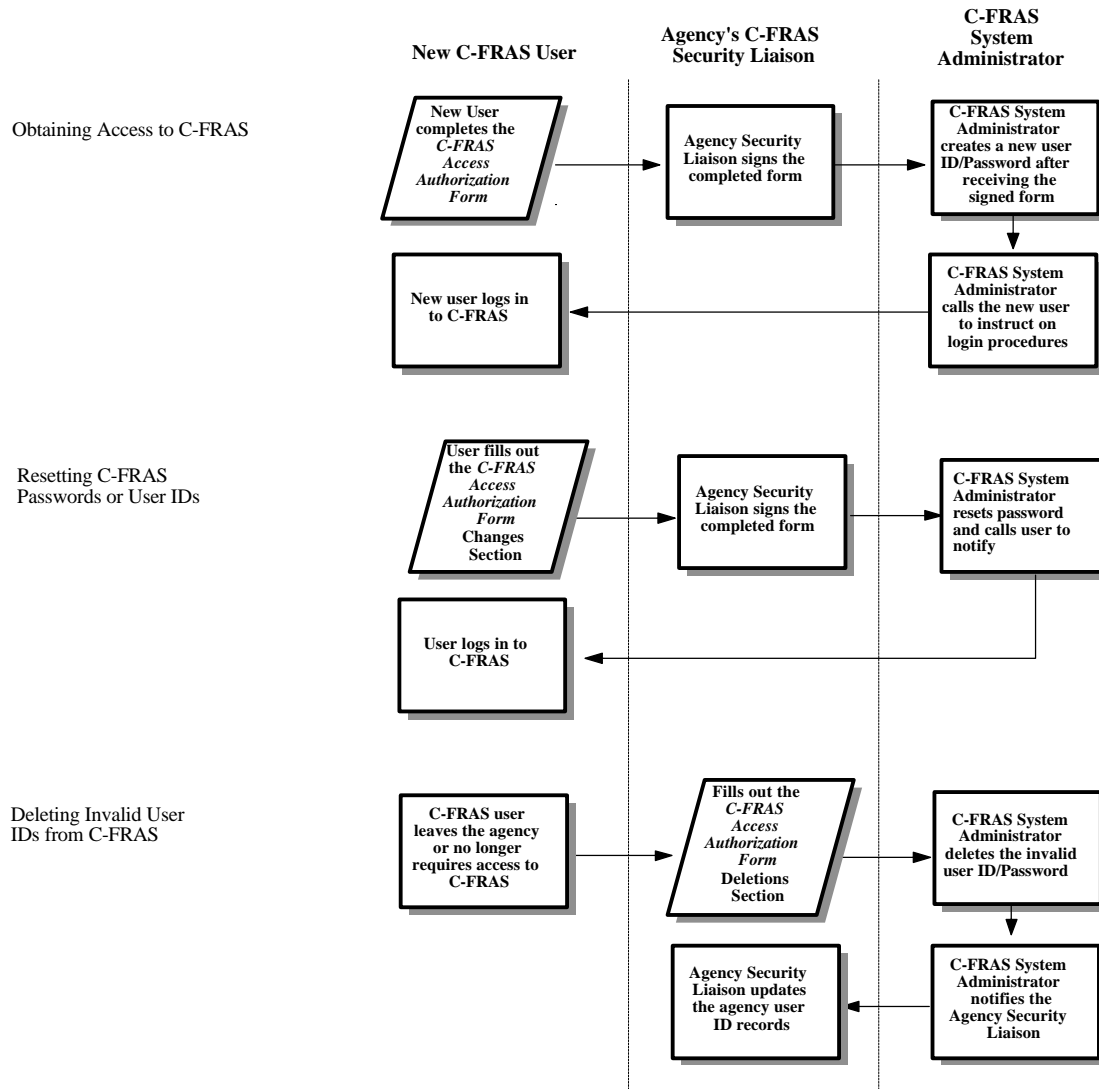
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

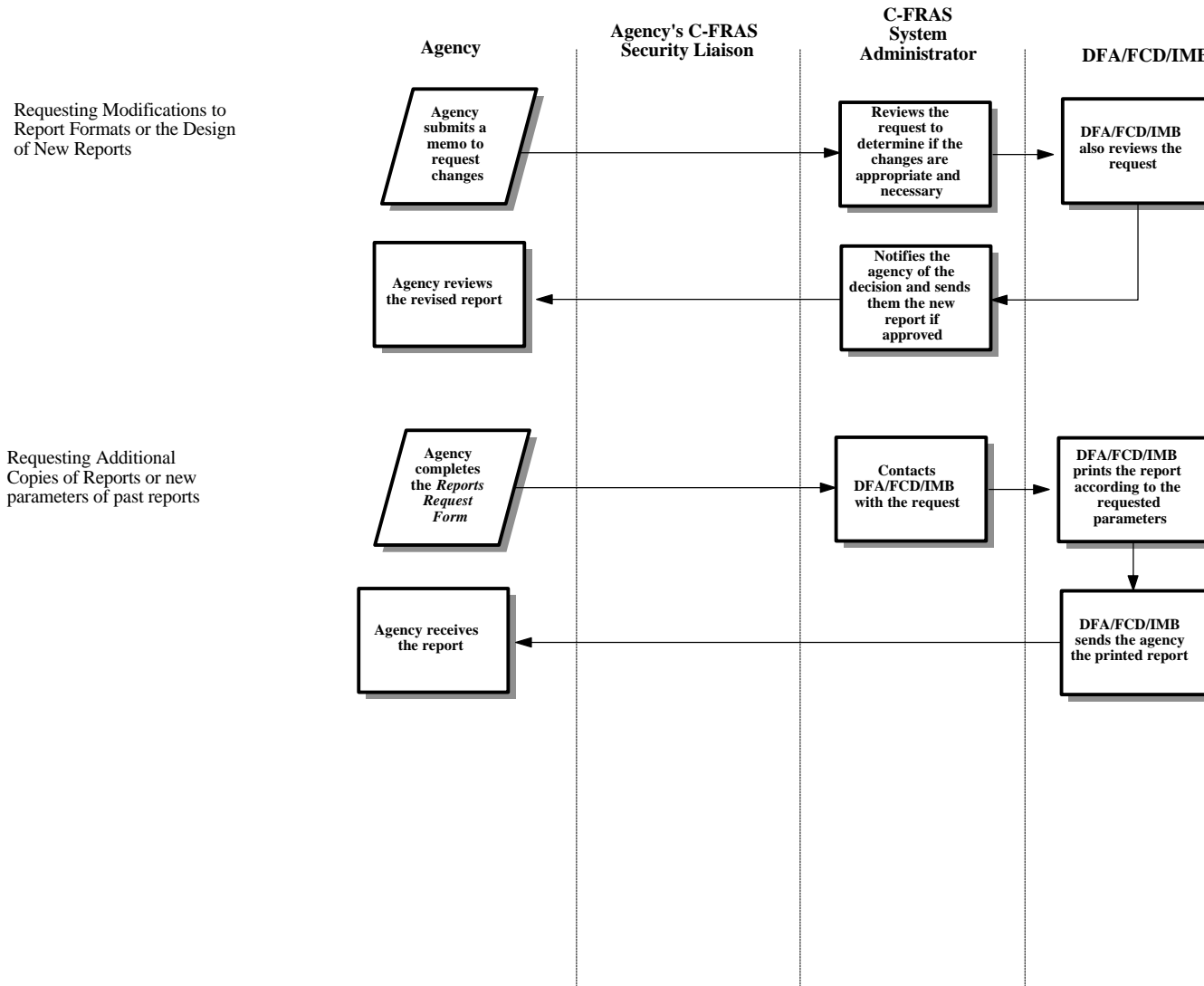
The following pages present the work flow processes for System Administration. An understanding of these procedures is important for ensuring that System Administration functions are performed correctly.

### 4.1 Processing Flowchart





4.1 Processing Flowchart (continued)



## **4.2 Processing Procedures**

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

The procedures as presented are C-FRAS specific. Agencies should develop similar procedures for internal accounting systems.

### 4.2.1 Processing Procedures — Obtaining a C-FRAS User ID

#### A. *Statement*

Before they can access C-FRAS, users must have a C-FRAS user ID. Except for DFA/FCD users, all agency users are allowed “scan only” access to C-FRAS.

#### B. *Procedure*

Agency:

1. Contact GSD/Information Systems Division for instructions on how to obtain a CICS mainframe ID. Users must have a valid CICS mainframe ID before being assigned a C-FRAS user ID.
2. Complete the *C-FRAS Access Authorization Form* to obtain a new C-FRAS user ID. Send the C-FRAS Security Liaison the completed form for approval and signature.
3. Date the completed form, and forward it to the C-FRAS System Administrator.

DFA/FCD — C-FRAS System Administrator:

4. Assign the C-FRAS user ID and password. Contact the user directly with instructions on how to log in and inform the C-FRAS Security Liaison of the action.

## 4.2.2 Processing Procedures — Changing C-FRAS Passwords

### A. *Statement*

If users suspect that their C-FRAS password is compromised, they must immediately obtain a new one.

### B. *Procedure*

Agency:

To obtain a new password:

1. Contact the agency C-FRAS Security Liaison and ascertain the action needed. To change the password complete the *C-FRAS Access Authorization Form* and send it to the agency C-FRAS Security Liaison for approval and signature.
2. Date the completed form and forward it to the C-FRAS System Administrator.

DFA/FCO — C-FRAS System Administrator:

3. Assign the C-FRAS user ID and password. Contact the user directly with instructions on how to log in and inform the C-FRAS Security Liaison of the action.

### 4.2.3 Processing Procedures — Deleting Invalid C-FRAS User IDs

A. *Statement*

An invalid user ID must be deleted from the C-FRAS Security Table.

B. *Procedure*

Agency:

1. Complete the *C-FRAS Access Authorization Form* to delete a user ID and password when an employee with a C-FRAS user ID leaves the agency. Send the C-FRAS System Administrator the completed form.

DFA/FCD:

2. Delete the user ID and notify the agency C-FRAS Security Liaison when the user ID has been deleted.

Agency:

3. Update the agency user ID records.

#### **4.2.4 Processing Procedures — Requests for New/Changed C-FRAS Reports or System Changes**

A. *Statement*

All change requests should be written and documented.

B. *Procedure*

Agency:

1. Use a memorandum to the System Administrator to request new reports, changes to standard reports, or requests for system changes. Identify the changes needed and justify the request.
2. Specify on all requests the heading, the number of columns, the page breaks, totals, and the specific data to be included in the report.

DFA/FCD:

3. Review the requests to determine if the proposed changes are appropriate.
- 4.. Notify the agency regarding the approval status of the request.

## 4.2.5 Processing Procedures — Requests for Additional Copies of C-FRAS Reports

### A. *Statement*

Submit in writing, whenever possible, requests for additional copies of C-FRAS reports.

### B. *Procedure*

Agency:

1. Submit a *Report Request Form* to the C-FRAS System Administrator to request additional copies of standard reports. Follow the forms completion instructions in this manual, *Volume II, Chapter 1 — System Administration*. If circumstances beyond the agencies control do not permit sufficient time for processing a written request, contact the C-FRAS System Administrator directly.

DFA/FCD:

2. Print the report(s) and send them to the agencies.

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## **Chapter 2 — Budget**

## 1 Introduction

This chapter presents the policies and procedures related to budget. It does so by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- Model Accounting Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

This chapter focuses on the administration of the annual budget cycle and subsequent budget adjustments. The Model Accounting Practice for budget is based upon the principle that all State revenues and expenditures are subject to legislative and administrative authority. Federal funds, although not appropriated by the State legislature, are subject to State administrative authority and budget requirements.

By statute, the budget of the State of New Mexico is defined as:

" . . . a complete statement of financial operation of all State agencies for the fiscal year last completed, the current fiscal year, and a financial plan for the operation of all State agencies for the succeeding fiscal year." (Section 6-3-10, NMSA, 1978).

The administration of the State budget is subject to the following policies:

- All agencies must comply with the budgeting process;
- Revenues and expenditures must be authorized by the Legislature and approved by the Governor;
- The State Budget Division (DFA/SBD) administers the budget process;
- DFA/FCD is responsible for recording and monitoring the budgets in C-FRAS.

The DFA/SBD facilitates and approves all of the budget related activities stated above. After the legislative appropriation process, DFA/SBD notifies agencies of their appropriations and reviews and approves their operating budgets for the subsequent fiscal year. DFA/FCD then inputs the budgets to C-FRAS and processes associated allotments, as well as any subsequent *Budget Adjustment Requests (BARs)*, approved by DFA/SBD.

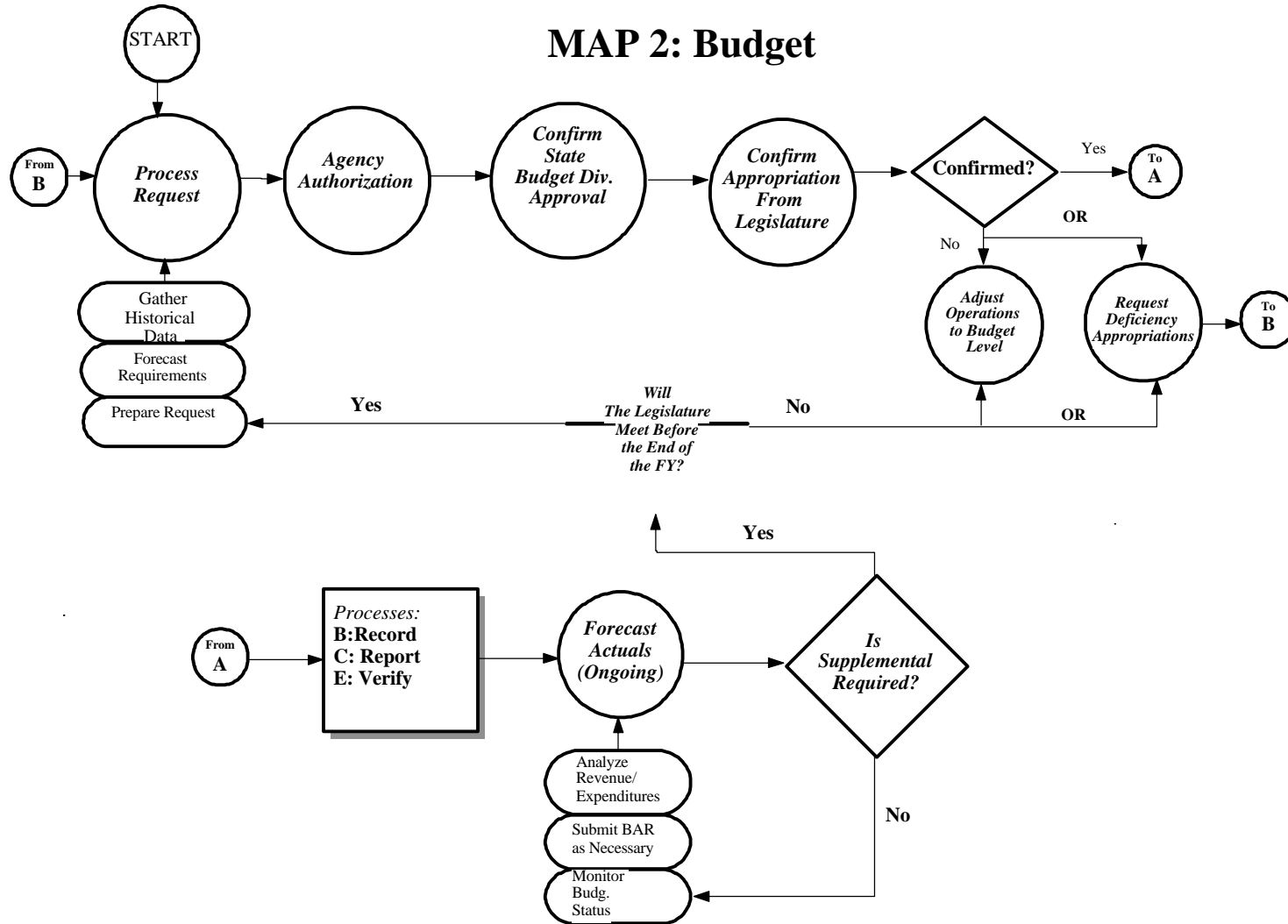
The policies and procedures outlined in this chapter do not replace or supersede the specific guidelines and procedures that DFA/SBD establishes each year to govern agency preparation of appropriation requests, operating budgets, and request for budget adjustments. The forms completion instructions are presented in this manual, *Volume II, Chapter 2 — Budget*.

## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.



### **3 MAP Standards and Policies Governing Budget**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Annual Operating Budget/Appropriations

#### A. *MAP Standard*

To ensure legal compliance with the budget authorized by the Legislature and approved by the Governor, revenues and expenditures must be monitored and controlled.

#### B. *Purpose*

This policy establishes the requirement that agencies comply with the processes and procedures prescribed by DFA/State Budget Division to develop their annual appropriation request, to prepare their annual operating budget, and to establish their approved budget in C-FRAS.

#### C. *Authority*

Sections 6-3-7, 6-3-9, 6-6-10, 6-3-15, 6-5-1 to 6-5-3, NMSA 1978.

#### D. *Policy*

1. Each year by September 1, agencies shall submit a proposed budget for the ensuing fiscal year to the State Budget Division (DFA/SBD) in the format and manner prescribed. The proposed budget will identify anticipated receipts, projected expenditures, and balances on hand as prescribed by law and/or DFA/SBD.
2. Agencies are not authorized to commit funds, order goods, or make expenditures for the next fiscal year until the annual operating budget has been approved by DFA/SBD and the new fiscal year has begun.
3. DFA/SBD and DFA/FCD have the responsibility for ensuring that appropriations, allotments, and annual operating budgets entered and maintained in C-FRAS are consistent with the appropriation measures passed by the Legislature and signed by the Governor.
4. Neither DFA/SBD nor DFA/FCD are authorized to take actions that would reduce the agencies appropriations, allotments or annual operating budget below the amount legislated.

### 3.1 Annual Operating Budget/Appropriations (continued)

5. Any action taken by DFA/SBD that affects agencies budgets is subject to review by the Governor.
6. For single-year appropriations, unless otherwise stated in State law, all unexpended and unencumbered amounts remaining in a fund at the end of the current fiscal year will revert to the State General Fund.
7. For multi-year appropriations, DFA/FCD will allot funds for the ensuing fiscal year in a manner consistent with the authorizing statute.
8. Agencies should follow the Forms Completion Instructions in this manual, *Volume II, Chapter 2 — Budget*.

#### E. *Applicability*

This policy statement applies to all State agencies.

### **3.2 Emergency Appropriations**

**A. *MAP Standard***

To assure the proper recognition and recording of other financing sources and to ensure legal compliance, allotments are to be monitored and controlled at the DFA/FCD and agency level.

**B. *Purpose***

This policy establishes that expenditures of State monies by agencies must be budgeted, authorized, and approved before they are made.

**C. *Authority***

DFA/FCD Administrative Practice.

**D. *Policy***

1. DFA/FCD will allot the entire appropriation amount during the current year unless the authorizing legislation specifically designates that a portion of the appropriation is to be expended during subsequent year(s).
2. When expenditures are projected to exceed the approved or adjusted operating budget, agencies must obtain an emergency appropriation passed by the Legislature and approved by the Governor to authorize additional expenditures.
3. All allotments of emergency appropriations must be approved by DFA/SBD.

**V. *Applicability***

This policy statement applies to all State agencies, unless specifically exempted by law.



### 3.3 Appropriation Allotments

#### A. *MAP Standard*

To assure legal compliance and prevent permanent cash overdrafts, cash flow relating to receipts and disbursements should be carefully monitored and controlled in conjunction with the budget.

#### B. *Purpose*

This policy establishes that allotments will be used to manage the rate of disbursements and that the allotments may be changed during the year, as circumstances require.

#### C. *Authority*

Section 6-3-6, NMSA 1978

#### D. *Policy*

1. DFA/FCD will distribute all allotments from the Appropriation Act in equal monthly amounts unless a different ratio is specified, in writing, by DFA/SBD. Allotments for all other appropriations will be established based on statutory provisions or agency requests approved by DFA/SBD.
2. Agencies can request that DFA/SBD change their monthly allotment ratio in accordance with statutory provisions, within the limitations of cash availability.
3. DFA/SBD may adjust allotments to meet general fund cash flow requirements with written approval from the DFA Secretary or Deputy Secretary. The DFA/SBD must formally notify the affected agencies of the adjustments.

#### E. *Applicability*

This policy statement applies to all State agencies.

### 3.4 Budget Adjustment Request

#### A. *MAP Standard*

To assure legal compliance, agencies must verify that budget adjustment authority exists and that the budget adjustment will result in expenditures that are for the original authorized purpose.

#### B. *Purpose*

This policy establishes the requirement that requests for budget adjustments, whether for existing budgets or for emergency appropriations, follow the guidelines established by DFA/SBD, and that they be consistent with the original legislative intent.

#### C. *Authority*

Section 6-3-25, NMSA 1978  
Annual General Appropriations Act (House Bill 2)  
Annual *Budget Adjustment Request* form and guidelines issued by the DFA/SBD

#### D. *Policy*

1. All requests for budget adjustments must be submitted to DFA/SBD using a *Budget Adjustment Request (BAR)* form.
2. DFA/SBD is authorized to approve *BARs* for the following:
  - 2a. Transfers between divisions;
  - 2b. Transfers within a division;
  - 2c. Budget increases;
  - 2d. Budget decreases; and
  - 2e. Capital project budget adjustments.

### 3.4 Budget Adjustment Request (continued)

3. Requested and approved adjustments to budgeted expenditures must be made at the appropriation unit level (typically expenditure categories). Requested and approved adjustments to budgeted revenues are made at the revenue source code level.
4. *BARs* that affect revenue or cash balances are subject to the following:
  - 4a. The *BAR* must identify 1) the specific revenue source(s) and amount(s) that will be increased or decreased, and 2) the specific appropriation unit(s) and amount(s) that will be increased or decreased.
  - 4b. The adjustments in revenue must identify the specific State fund and the source, which could include specific revenue source(s), internal service fund/interagency transfers, federally funded sources, or reductions of on-hand cash balances.
  - 4c. Increases from sources other than State general fund, such as federal funds, internal service funds, etc., require documentation to support that these revenues are either currently available or will be available to fund the adjustment.
  - 4d. To support an increase using unbudgeted cash balance(s), agencies must prove that the cash balance(s) is available and is not encumbered by liabilities.
5. Requests for budget adjustments that are not consistent with legislative authority and intent will not be approved.

#### E. *Applicability*

This policy statement is applicable to all State agencies.

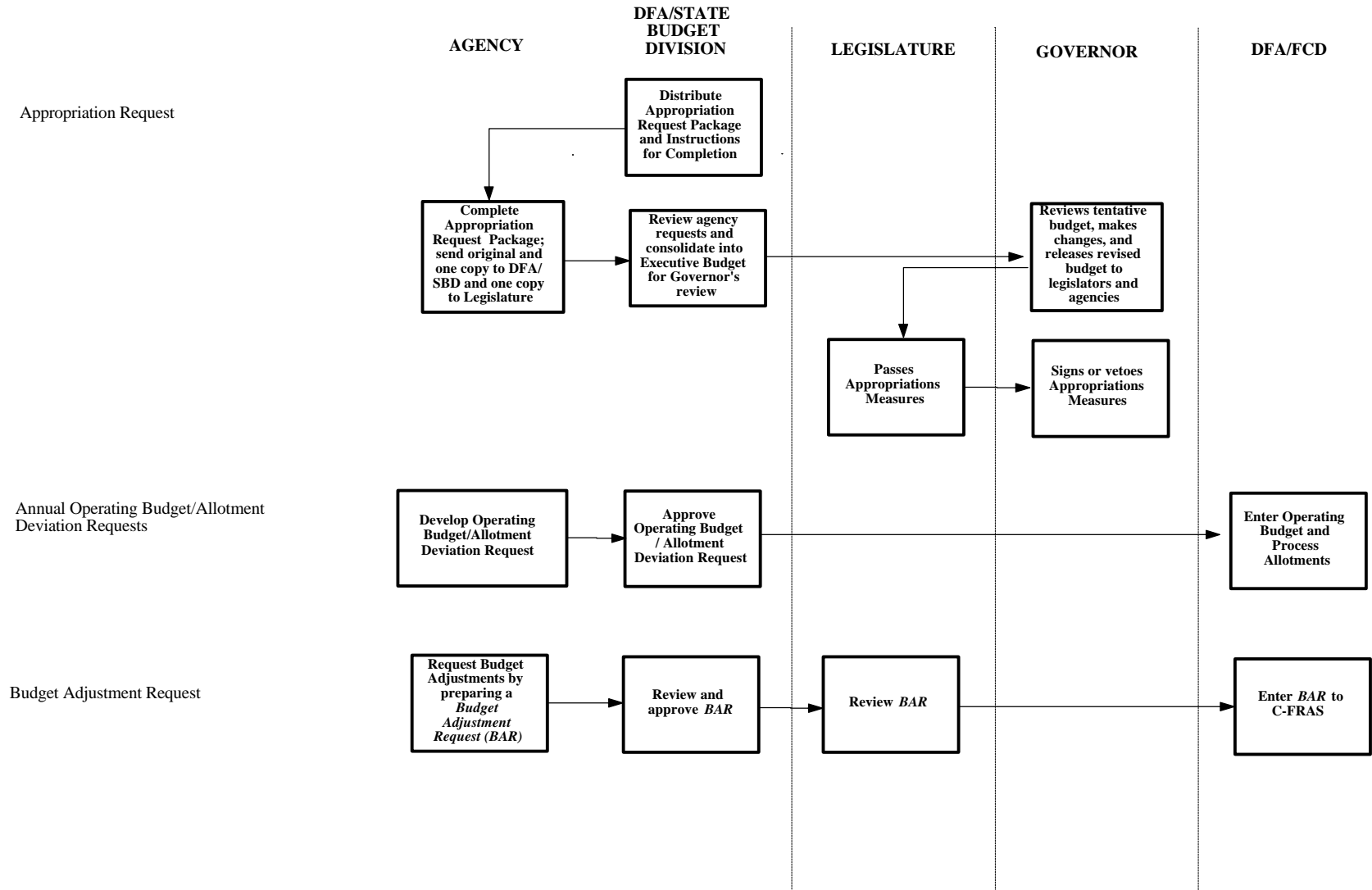
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for Budget. An understanding of these procedures is important for ensuring that budgets are processed correctly.

### 4.1 Processing Flowchart



## **4.2 Processing Procedures**

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — Requests for Appropriations

### A. *Statement*

The following procedures delineate the annual appropriation cycle and describe how and when agencies should prepare and submit their appropriation/annual operating budget request.

### B. *Procedure*

DFA/SBD:

1. Distribute by July 15 appropriation request forms and the accompanying instructions for completion to agencies.

Agency:

2. Submit by September 1, the original and one copy of the completed appropriation request forms to DFA/SBD and send one copy to the Legislative Finance Committee.

DFA/SBD:

3. Review the agencies appropriation requests. Conduct informal hearings if necessary with agencies.
4. Analyze agency budget requests, including any revisions, and submit a tentative budget recommendation for the Governor's review.

Governor:

5. Review the tentative budget, make any changes for the final recommendation to the Legislature, and return the budget to DFA/SBD for recording the changes and overseeing the printing of your recommended budget.
6. Release the recommended budget to the legislature, agency heads, and other interested parties, concurrently with your budget message.

### 4.2.1 Processing Procedures — Requests for Appropriations (continued)

Legislature:

7. Consider the appropriation requests in the recommended budget and a budget recommendation prepared by your staff; after consideration of the requests, the requests are incorporated into various legislation.

Governor:

8. Approve or veto appropriation measures passed by the Legislature. Signed measures become the authorized appropriations and operating budgets for the next fiscal year.



## 4.2.2 Processing Procedures — Operating Budget Establishment

### A. *Statement*

Prior to the new fiscal year — based on authorized appropriations — agencies that process transactions in C-FRAS must establish annual operating budgets in a manner consistent with the following procedures.

### B. *Procedure*

DFA/SBD:

1. Prepare and distribute the annual operating budget forms and completion instructions to State agencies. Do this only after the appropriations are made by the Legislature and signed into law by the Governor.

Agency:

2. Complete by May 1 the annual operating budget forms and return them to DFA/SBD. The completed budget forms identify: each fund; the specific revenue source codes and amounts for budgeted revenues; and the appropriation units for budgeted expenditures.

DFA/SBD:

3. Review and approve the annual operating budgets.
4. Submit on or before June 15 the approved budgets to DFA/FCD.

DFA/FCD:

5. Return any operating budgets that are rejected by C-FRAS to DFA/SBD for correction. Operating budgets may have been rejected due to invalid fund codes, organization codes, or revenue source codes.
6. Record in C-FRAS by July 1 the approved budgets.
7. Review the “C-FRAS Monthly Budget Status Report” (NM02) to verify that the budgets are entered correctly.

## **4.2.2 Processing Procedures — Operating Budget Establishment (continued)**

Agency:

8. Review the “C-FRAS Monthly Budget Status Report” (NM02) to verify that the budgets as entered are correct and as expected. Contact DFA/FCD to resolve any questions or differences.

### 4.2.3 Processing Procedures — Appropriations Schedule

#### A. *Statement*

Appropriation Schedules, independently developed by DFA/SBD and DFA/FCD and reviewed by agency financial officers, are used to verify and establish appropriations and allotments for each fiscal year.

#### B. *Procedure*

DFA/FCD:

1. Prepare a spreadsheet entitled "Appropriations Summary — General Fund" that displays the following for each agency account:
  - a. Current fiscal year appropriation and source by New Mexico Chapter Law.
  - b. Next fiscal year appropriation and source by New Mexico Chapter Law.

DFA/SBD:

2. Develop a schedule of appropriations for all agencies.

DFA/FCD and DFA/SBD:

3. Compare their schedules, resolve differences, and then develop one preliminary Appropriations Schedule.

DFA Secretary and Board of Finance:

4. Review both the DFA/FCD and DFA/SBD Appropriations Schedules for completeness and accuracy.

DFA/FCD:

5. DFA/FCD prepares a memorandum to agencies listing the appropriation(s) based upon the reviewed Appropriation Schedule(s).

### 4.2.3 Processing Procedures — Appropriations Schedule (continued)

Agency:

6. Review the memorandum and identify any differences between DFA/FCD and the agency's internal information. Return a signed copy of the memorandum, identifying any corrections.

DFA/FCD:

7. Resolve differences identified by the agency.
8. Prepare the final Appropriations Schedule —with review and concurrence by DFA/SBD — and incorporate any necessary corrections after obtaining agency sign-off.
9. Calculate and establish the allotments for all funds based on the final Appropriations Schedule.

#### 4.2.4 Processing Procedures — Budget Adjustment Request

##### A. *Statement*

Agencies must use the *Budget Adjustment Request (BAR)* form to request budget adjustments and must follow the BAR guidelines established and issued by DFA/SBD.

##### B. *Procedure*

Agency:

1. Complete the *Budget Adjustment Request (BAR)* form (including required documentation in triplicate) and identify whether the requested adjustment is a budget transfer between divisions, budget transfer within a division, budget increase, budget decrease, or a capital budget adjustment. Follow the checklist provided by DFA/SBD that lists the data required to support the bar, e.g., bar identification, agency contact person, BAR summary, legal authority, BAR detail, and other necessary attachments and supporting documentation.
2. Send the completed forms to DFA/SBD.

DFA/SBD:

3. Return to the agency for correction any *BARs*, and accompanying documentation, not approved for processing. Provide an explanation of the reason for not approving the bar.
4. For those *Budget Adjustment Requests* that are subject to Legislative Finance Committee (LFC) review, forward a copy of approved *BARs* and all attachments to the LFC.
5. Hold in abeyance for ten calendar days all approved *BARs* and await the LFC decision on whether a public hearing is needed.
6. Prevent the BAR from becoming effective if within ten days, the LFC objects to the BAR. Hold the BAR until the LFC reviews the request at a public hearing which shall be held within thirty-five calendar days of LFC's receipt of the proposed *BAR*.

#### 4.2.4 Budget Adjustment Request (continued)

7. Implement the BAR if no public hearing is held within the thirty-five day waiting period. If the State fiscal year ends before the scheduled hearing date, then the request shall be effective on the last day of the fiscal year.
8. Implement the BAR if within ten days the LFC indicates that it has no objections to the *BAR*.
9. Notify the agency and the LFC of the approval, sign the approved *BAR*, and forward it to DFA/FCD.

DFA/FCD:

10. Review the approved *BAR* for accuracy and completeness and record it in C-FRAS.

Agency:

11. Record BAR in internal accounting system using the same date the BAR was entered into C-FRAS, not the date of the *BAR* request.

## 4.2.5 Processing Procedures — Changes to Established Allotments

### A. *Statement*

DFA/SBD is responsible for authorizing changes to allotment schedules.

### B. *Procedure — Agency Requests Change of Allotment Schedule*

Agency:

1. Submit a request to DFA/SBD to make a change from the established allotment schedule, including any monthly advances or quarterly or semiannual allotments. Provide the reason(s) for the request and the desired effective date. Justify the need to revise the allotments and show, if applicable, anticipated revenues from non-State General Fund sources if those sources fund increases in allotments. Provide the appropriate fund/agency code.

The DFA/GFA 1 Form is the document used to authorize the release of deficiency, supplemental, special or capital appropriations from the general fund or the computer systems enhancement fund. This form is included with the operating budget instructions sent to all agencies by DFA/SBD.

DFA/SBD:

2. If the request is denied, notify the agency in writing.
3. If the request is approved, notify the agency in writing as to the change in allotments and provide the agency with a new allotment schedule.

### C. *Procedure — State Budget Division Changes Allotments*

DFA/SBD:

1. Revise the existing allotment schedule if cash resources are not forthcoming as projected. Prepare a revised allotment schedule and present it to the DFA Secretary for approval.

DFA Secretary:

2. Review and approve the revised allotment schedule and return it to DFA/SBD.

#### **4.2.5 Processing Procedures — Changes to Established Allotments (continued)**

DFA/SBD:

3. Notify the agencies in writing of the revised allotment schedule and explain the action taken.
4. Notify DFA/FCD in writing of the revised allotment schedule and the effective date of the change.

DFA/FCD:

5. Record the allotment change in C-FRAS based on the new allotment schedule.



## **Chapter 3 A — *Cash Receipts***

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## 1 Introduction

This chapter presents the policies and procedures related to receipting, depositing, and recording cash received. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

*Article V, Section 9, of the New Mexico Constitution* requires all officers of the executive department and of public institutions to account for all monies received and report them to the Governor.

*State Statute, Section 6-10-2, NMSA 1978* requires every public official or agency of the state that receives or disburses public monies to keep a cash book and to enter all cash transactions therein on a daily basis. This cash book is a public record.

*State Statute, Section 6-10-3, NMSA 1978* requires agencies to deposit monies by the next business day after receipt of the money. Deposits are made at the State Treasurer's Office or at a financial institution in an account approved by the State Treasurer.

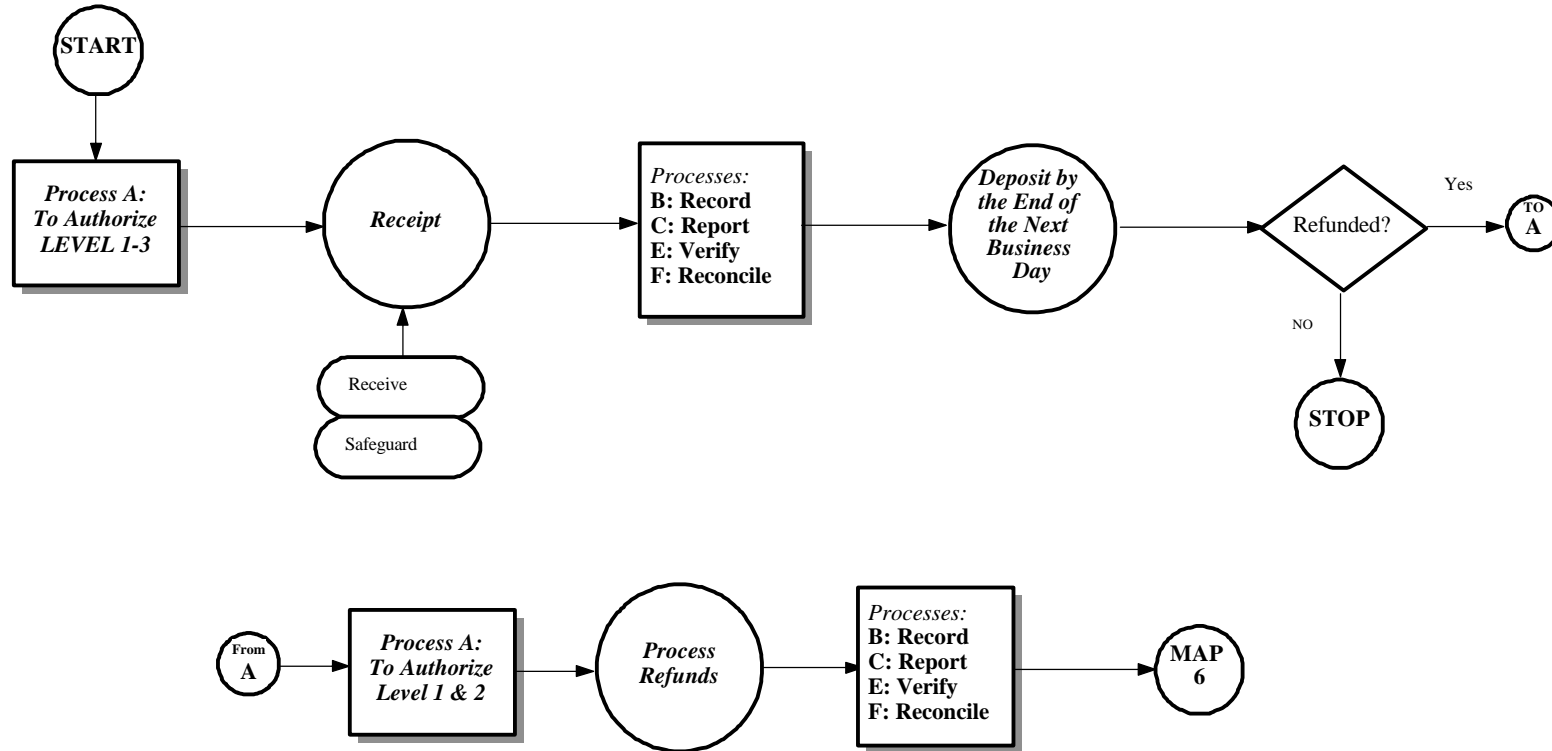
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 3A: Cash Receipts



### **3 MAP Standards and Policies Governing *Cash Receipts***

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Receipt and Deposit

#### A. *MAP Standard*

To ensure that money received is properly accounted for and adequately safeguarded, it must be recorded immediately.

#### B. *Purpose*

This policy establishes the requirement that all cash received by agencies must be recorded timely and accurately in accordance with State statute.

#### C. *Authority*

Section 6-10-2, NMSA 1978

Section 6-10-3, NMSA 1978

#### D. *Policy*

1. Agencies shall log or receipt all monies received at the time received.
2. Agencies shall document all monies received either with a prenumbered receipt or by entering them in a cash receipt log, that specifies the amount and date of the receipt, the source of revenue, and complete account coding information. Cash registers used by agencies must issue a numbered cash receipt as validation.
3. Agencies must account for all prenumbered receipts:
  - 3a. Receipts available for use must be adequately controlled and safeguarded.
  - 3b. Spoiled or voided receipts must be marked “Void” and must be retained for support and independent verification.
4. Agencies using lockboxes shall reconcile daily the monies remitted by the bank directly into the State Treasurer Account with the bank credit slip and the State Treasurer *Deposit Slip*.

### 3.1 Receipt and Deposit (continued)

5. Agencies must place a restrictive endorsement — “For Deposit Only To (Agency Account) ” — on all checks or negotiable instruments at the time of receipt. Complete account information should be recorded as part of the endorsement to ensure that the monies are recorded accurately and to facilitate chargeback of items returned due to insufficient funds.
6. Agencies must deposit all monies received with the State Treasurer or with the authorized banking institution by the close of the next business day after receipt.
7. Agencies that collect monies for the use of other agencies must provide detailed listings of receipts to the State Treasurer on a daily basis. These reports should classify receipts by source and by type of distribution so that distribution of funds may be accomplished timely and accurately.
8. Agencies authorized to maintain bank accounts are required to report their total *Cash Receipts* at the end of every month to the State Treasurer. State Statute or State Treasurer policies and procedures shall determine whether these monies must be transferred to the State Treasurer, and if so, when the transfer should take place.

#### E. *Applicability*

This policy statement applies to all State agencies.



## 3.2 Chargebacks

### A. *MAP Standard*

To properly record transactions, chargebacks and returned items must be recorded.

### B. *Purpose*

This policy establishes the requirement that all checks or other negotiable instruments that are returned as uncollectible be charged back to the depositing agency. Chargebacks may also be used to correct erroneous postings of deposits to cash accounts or funds.

### C. *Authority*

Section 6-10-2, NMSA 1978

Section 6-10-3, NMSA 1978

### D. *Policy*

1. The State Treasurer sends written notice of chargebacks to DFA/FCD and to the affected agency. DFA/FCD shall record the chargeback and cash reduction in C-FRAS.
2. When agencies receive notice of chargebacks from the State Treasurer, they must:
  - 2a. Record the transaction in the internal agency accounting system.
  - 2b. When applicable, prepare a *Journal Voucher* to record the chargeback as a reclassification, transfer, or account receivable and submit it to DFA/FCD .
3. Agencies must take prompt and appropriate action to collect returned items.

### E. *Applicability*

These policies apply to all State agencies.

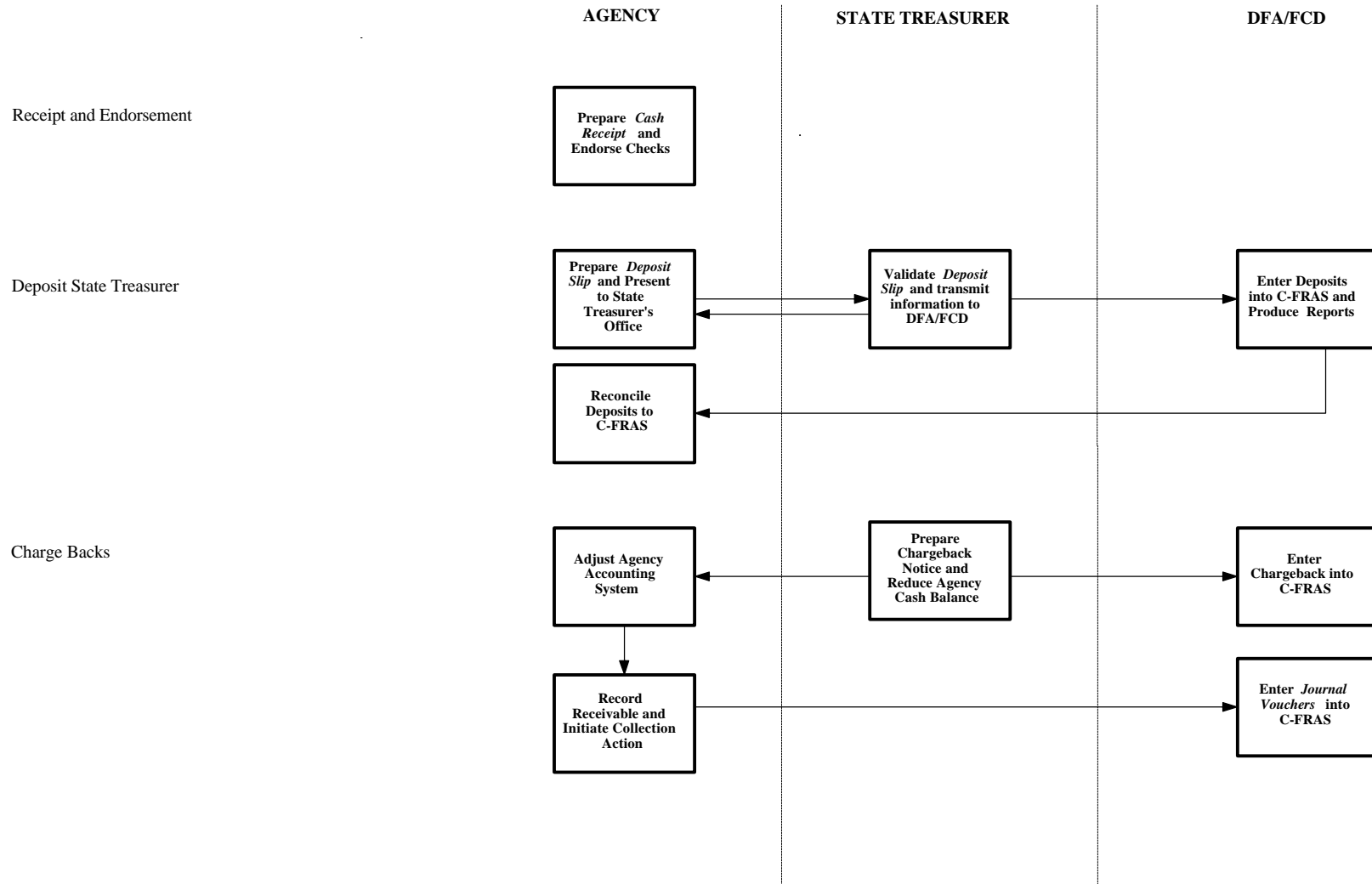
## 4 MAP Processing Procedures

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for recording *Cash Receipts*. An understanding of these procedures is important for ensuring that *Cash Receipts* are processed correctly.

### 4.1 Processing Flowchart



## **4.2 Processing Procedures**

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

### 4.2.1 Processing Procedures — Preparing *Cash Receipts*

A. *Statement*

The following procedures should be followed for receipting cash, checks or money orders.

B. *Procedure*

Agency:

1. Count the cash received or verify that the check or money order was completed properly with the correct amount and that it contains a signature.
2. Document the receipt of money using a prenumbered cash receipt slip, validated cash register receipt, or a cash receipt log. Record the date, amount and person issuing the receipt. Record the payor also, when applicable.
3. Place the receipts in a secure location until deposited.

NOTE: Because of the many different ways that the State receives money, DFA/FCD does not require that agencies use a specific form for *Cash Receipts*; however, *Cash Receipt* slips used must be prenumbered, and cash register receipts must be machine validated.

## 4.2.2 Processing Procedures — Endorsing Checks

### A. *Statement*

Agencies should use the following procedures when endorsing checks or other negotiable instruments received.

### B. *Procedure*

Agency:

1. Affix the "For Deposit Only To (Agency Account)" statement on the back of each check immediately upon receipt.
2. Record the following on the back of each check:
  - 2a. Name of Agency,
  - 2b. C-FRAS Fund/Cash Account Number, and
  - 2c. Revenue Source Code, Object Code, or Balance Sheet Account Code.

### 4.2.3 Processing Procedures — Deposits with the State Treasurer/Banking Institution

#### A. *Statement*

The following procedures should be followed to deposit monies.

#### B. *Procedure* — For deposits received directly by agencies:

Agency:

1. Complete the State Treasurer *Deposit Slip* and/or the banking institution deposit slip.
2. Verify that the *Cash Receipt(s)* or Cash Receipt Log total equals the amount on the *Deposit Slip*.
3. Verify that all checks and other negotiable instruments are properly endorsed.
4. Verify that the endorsement on each check contains the required accounting data.
5. Deliver, or arrange for carrier to deliver, the *Cash Receipt(s)*, *Deposit Slip*, and checks or other negotiable instruments to the State Treasurer or banking institution.
6. Obtain a validated deposit receipt (from State Treasurer) or deposit receipt (from banking institution) and verify that the amount shown on the receipt is correct.
  - 6a. State Treasurer deposit receipts are validated with the reference number, amount received, date, and signature of the person receipting the monies.
  - 6b. Banking institution deposit receipts are imprinted with the account number, amount received, and the date of deposit.
7. Verify that the entry in the agency accounting system agrees with the validated deposit receipt, and file the receipt as supporting documentation.
8. Reconcile the deposits recorded in the agency accounting records with C-FRAS and with State Treasurer reports when the reports are received.

### 4.2.3 Processing Procedures — Deposits with the State Treasurer/Banking Institution (continued)

#### C. Procedure — For Bank Lockbox Receipts:

Agency:

1. Complete the State Treasurer *Deposit Slip*.
2. Obtain a validated deposit receipt (from State Treasurer) and bank credit slip (from banking institution). Verify that the amount shown on the receipt is correct.
  - 2a. State Treasurer deposit receipt validations include the reference number, amount received, date, and signature of the person receiving the monies.
  - 2b. Banking institution credit slip validations for lockboxes are imprinted with the account number, amount received, and date of deposit.
3. Verify that the amount received by the State Treasurer and the amount on the bank credit slip equal the State Treasurer *Deposit Slip*. Reconcile and account for any differences.
4. Review and reconcile any bank deposit adjustment slips that represent differences between the State Treasurer *Deposit Slip* prepared by the agencies and the amount recorded by the bank.



## 4.2.4 Processing Procedures — Chargebacks of Unpaid Checks

### A. *Statement*

An amount is charged back (chargeback) to an agency when that amount has been deposited by the agency in the form of a check that is returned by the fiscal agent bank.

### B. *Procedure* — **State Treasurer Chargeback**

State Treasurer:

1. Upon receipt of a returned item from the State's fiscal agent bank, prepare a chargeback notice and provide a reason for the return.
2. Send a copy of the chargeback notice to the depositing agency and to DFA/FCD.

Agency:

3. Prepare and submit a *Journal Voucher* to DFA/FCD that records accounts receivable in C-FRAS (if applicable) and in your internal accounting system for the amount of the returned item (chargeback) if a true accounts receivable exists.
4. Take the appropriate steps to collect any amount owed the State as a result of the returned item.

### C. *Procedure* — **Banking Institution Chargeback**

Agency:

- 1.. Prepare and submit a *Journal Voucher* to DFA/FCD that records accounts receivable in C-FRAS (if applicable) and in your internal accounting system for the amount of the returned item (chargeback) if a true accounts receivable exists.
2. Take the appropriate steps to collect any amount owed the State as a result of the returned item.

## **Chapter 3 B — Revenue**

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## Chapter 3B — Revenue

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to revenue. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

Revenue accounting is critical to government operations because the amount the Legislature appropriates is based in part on revenue trends developed from historical revenue data. Classifying revenue properly will benefit the State not only when the Legislature considers appropriations, but also when financial managers prepare financial statements, when budget managers prepare and monitor the budget, and for collection of revenues.

The State uses revenue source codes to produce meaningful revenue accounting information and to classify the sources of revenues. These revenue source codes are maintained in the State's Chart of Accounts. Agencies must use these codes to classify revenue when it is recorded.

Properly recording revenue requires an understanding of the following as they relate to revenue:

- Generally Accepted Accounting Principles;
- Legal requirements (including the budgetary basis of accounting);
- Source(s) of revenue; and
- Accrual criteria.

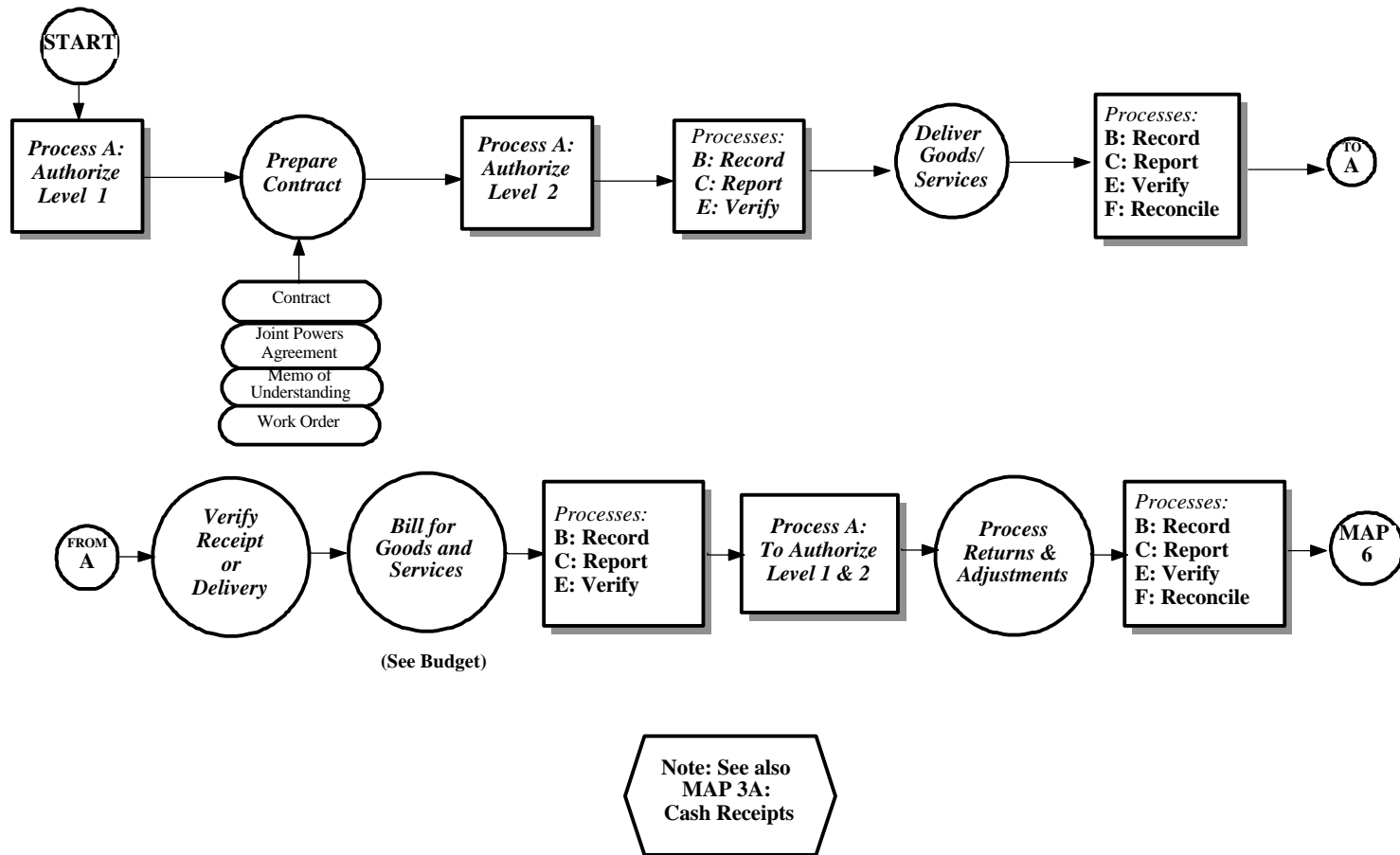
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 3B: Revenue



### **3 MAP Standards and Policies Governing Revenue and Other Financing Sources**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Revenue Susceptible to Accrual

#### A. *MAP Standard*

To ensure that revenues are properly recognized, agencies should accrue revenues.

#### B. *Purpose*

This policy establishes the criteria to be used for recording revenue.

#### C. *Authority*

Section 6-5-2, NMSA 1978

Codification of Governmental Accounting and Financial Reporting Standards —  
Governmental Accounting Standards Board

Legislation Specific to Agency, Account(s), and/or Fund(s)

#### D. *Policy*

1. To meet management needs, meet federal reporting requirements, and comply with State law, agencies must recognize and record revenues.
2. Agencies should recognize and accrue revenues using either the accrual or modified accrual basis, depending on the fund type:
  - 2a. *Governmental Fund Types* use the Modified Accrual Basis of accounting under which revenues are recognized in the accounting period in which they become susceptible to accrual. Revenues become susceptible to accrual when they are:
    - a. Measurable — meaning that the sum of the forthcoming revenues can be readily determined.
    - b. Available — meaning (1) that the revenues legally can be used to finance current period expenditures, and (2) that the revenues will be collected in the current period or soon enough thereafter for use to pay liabilities of the current period. (The cut-off for revenue recognition should not exceed ninety days.)



### 3.1 Revenue Susceptible to Accrual (continued)

- 2b. *Proprietary Fund Types* use the Accrual Basis of accounting and recognize revenues in the accounting period in which they are earned and become measurable.
- 2c. *Fiduciary Fund Types* use either the Modified Accrual or Accrual Basis to recognize revenues on a basis consistent with the fund's accounting measurement objective.
  - a. Nonexpendable trust and pension funds should use the accrual basis.
  - b. Expendable trust funds should adhere to the modified accrual basis.
  - c. Agency fund types do not recognize revenues.
- 3. Agencies that are unable to properly account for accounts receivable may be required by DFA/FCD to account for all revenue on a “cash” basis.

#### E. *Applicability*

These policies apply to all State agencies.

## 3.2 Revenue Classification

### A. *MAP Standard*

To ensure that revenue and related receivables are properly accounted for, *Cash Receipts* must be properly classified and recorded in the accounting records.

### B. *Purpose*

This policy establishes the requirement that agencies classify *Cash Receipts* in accordance with legal requirements, management needs, and Generally Accepted Accounting Principles.

### C. *Authority*

Section 6-5-2, NMSA 1978  
Generally Accepted Accounting Principles

### D. *Policy*

1. Agencies shall accurately classify and record *Cash Receipts* so as to correctly recognize the economic event that has taken place:
  - 1a. A receipt of revenue,
  - 1b. A reduction of Accounts Receivable,
  - 1c. A refund of Expenditures,
2. Recording a refund of an expenditure:
  - 2a. To record a refund made in the same fiscal year in which the money was received, agencies should use the same accounts as the original transaction, effectively reversing the entry.
  - 2b. To record a refund of a transaction that occurred in a previous fiscal year, agencies should *not* charge a current revenue or expenditure account, but should use Other Financing Uses or the same balance sheet account(s) used for the original transaction.
  - 2c. Agencies should contact DFA/FCD if they have questions concerning the appropriate accounts to use.

### **3.2 Revenue Classification (continued)**

3. Agencies that are unable to properly account for accounts receivable may be required by DFA/FCD to account for revenues on a “cash” basis.

#### **E. *Applicability***

These policies apply to all State agencies

### 3.3 Legal Basis for Revenue

#### A. *MAP Standard*

For agencies to legally generate revenue, they must have specific legislative authority to do so.

#### B. *Purpose*

This policy establishes that all revenues generated by agencies must be authorized by legislation.

#### C. *Authority*

Section 6-4-2 and 6-5-2, NMSA 1978

#### D. *Policy*

1. To generate revenue or enter into agreements that will generate revenue, agencies must have specific legal authority.
2. All revenue generated must be credited to the proper fund:
  - 2a. State statute provides that all revenue not otherwise allocated by law must be credited to the State General Fund.

#### E. *Applicability*

These policies apply to all State agencies.

### **3.4 Managing Accounts Receivable**

**A. *MAP Standard***

To protect assets, accounts receivable should be actively managed.

**B. *Purpose***

This policy establishes the requirement that agencies actively manage accounts receivable.

**C. *Authority***

Section 6-5-2, NMSA 1978

**D. *Policy***

1. All receivables must be properly managed.
  - 1a. Agencies must maintain detail accounts receivable ledgers.
  - 1b. Agencies must make every effort possible to collect all accounts receivable.

**E. *Applicability***

This policy applies to all State agencies.

### 3.5 Deferred Revenue

#### A. *MAP Standard*

To ensure that liabilities are recognized properly, cash that is received before it is earned should be recorded as a liability.

#### B. *Purpose*

This policy establishes the requirement that agencies use the Deferred Revenue liability account to record cash that is received before the agency performs the services or delivers the related goods.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. When agencies receive cash before it is earned, they should record the receipt as deferred revenue by increasing (credit) the Deferred Revenue liability account and increasing (debit) the applicable cash account..
2. Immediately upon earning the cash received, agencies should recognize the revenue by reducing (debit) the Deferred Revenue liability account and increasing (credit) the applicable revenue source account.
3. Agencies that are unable to properly account for Deferred Revenue may be required by DFA/FCD to account for all revenue on a “cash” basis.

#### E. *Applicability*

This policy applies to all State agencies.

### 3.6 Revenue Source Codes

#### A. *MAP Standard*

To ensure that *Cash Receipts* are properly recorded, *Cash Receipts* must be properly identified and classified in the accounting records.

#### B. *Purpose*

This policy establishes the requirement that agencies use only existing C-FRAS revenue source codes for recording revenues.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies must use the revenue source codes established by DFA/FCD in the Revenue Source Code Table (RSRC) to record revenue in C-FRAS.
2. Agencies may request in writing additional revenue source codes from the DFA/FCD Director.
3. All revenue source codes added to C-FRAS must be approved in writing by the DFA/FCD Director.

#### E. *Applicability*

These policies apply to all State agencies.

## **4 MAP Processing Procedures**

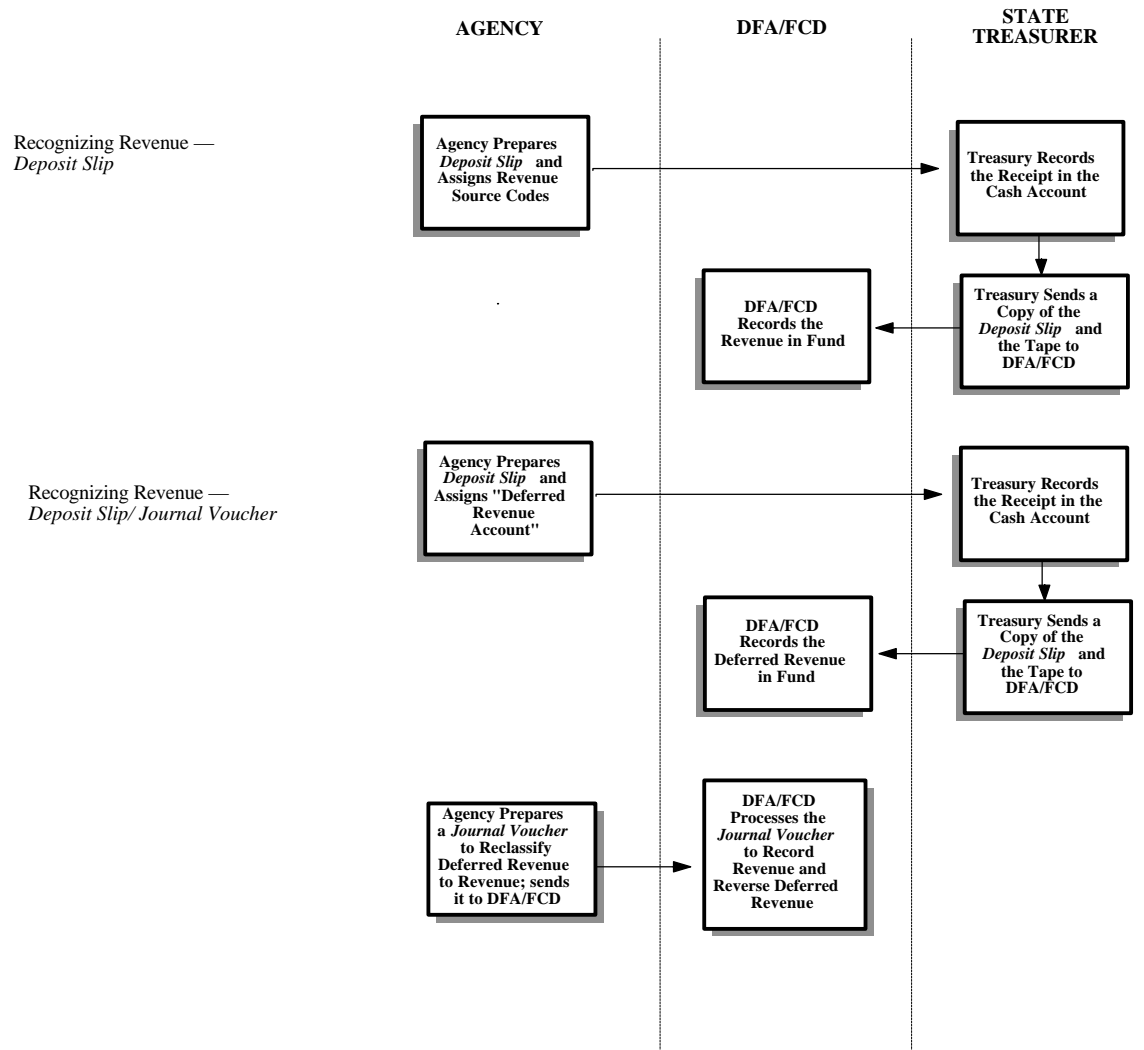
The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for revenues. An understanding of these procedures is important for ensuring that revenues are processed correctly.



### 4.1 Processing Flowchart



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — Use of *Deposit Slip* or *Journal Voucher* to Recognize Revenue

### A. *Statement*

This procedure addresses the methods that agencies should use to record revenue in C-FRAS.

### B. *Procedure* — **Deposit Receipts to Recognize Revenue**

#### Agency

1. The procedures for receipting monies and depositing with the State Treasurer are discussed in the *Section 3A — Cash Receipts* of this chapter.
2. Enter a revenue source code in the *Revenue/Object* column of the State Treasurer Deposit Slip when depositing monies to your account..

#### State Treasurer

3. Issue a deposit receipt to the agency making a deposit.
4. Input daily receipts on all deposits into an automated file, recording the reason for the deposit, e.g., revenue, deferred revenue, etc.
5. Provide to DFA/FCD a copy of the automated file containing information on the daily deposits made by agencies.

#### DFA/FCD

6. Process the automated file received from the State Treasurer against the C-FRAS files.
7. Send C-FRAS daily reports to the agencies.

## 4.2.1 Processing Procedures — Use of *Deposit Slip* or *Journal Voucher* to Recognize Revenue (continued)

### C. Procedure — Journal Vouchers to Recognize Revenue

Agency:

1. Prepare a *Journal Voucher* to record as a revenue receipts or accruals previously recorded as deferred revenue. Instructions on completing a *Journal Voucher* are found in this manual, *Volume II, Chapter 7 — General Journal Vouchers*.
2. Send the completed *Journal Voucher* to DFA/FCD for processing.

DFA/FCD:

3. Process the *Journal Voucher* received from the agency and return a perforated copy of the document to the Agency.

Agency:

4. Recognize revenue and the related accounts receivable when the revenue is earned.
  - 4a. Accrue revenue through a *Journal Voucher* that debits the appropriate receivable and credits the appropriate revenue account, following the procedures in this manual, *Volume II, Chapter 7 — General Journal Vouchers*. Send the completed *Journal Voucher* to DFA/FCD for processing.
  - 4b. Reverse the accrued accounts receivable when the related cash is received. Prepare a *Deposit Slip (Cash Receipt)* and debit cash and credit accounts receivable. Follow the procedures outlined in this manual, *Volume II, Chapter 3 — Cash Receipts*.

## **Chapter 4 — Treasury**

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to treasury. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

The standards and procedures in this chapter are not meant to supersede the rules and operating procedures promulgated by the State Treasurer.

The forms used for deposit with the State Treasurer and the associated procedures are presented in this manual in *Volume II, Chapter 3 — Cash Receipts*.

## 2 Model Accounting Practice

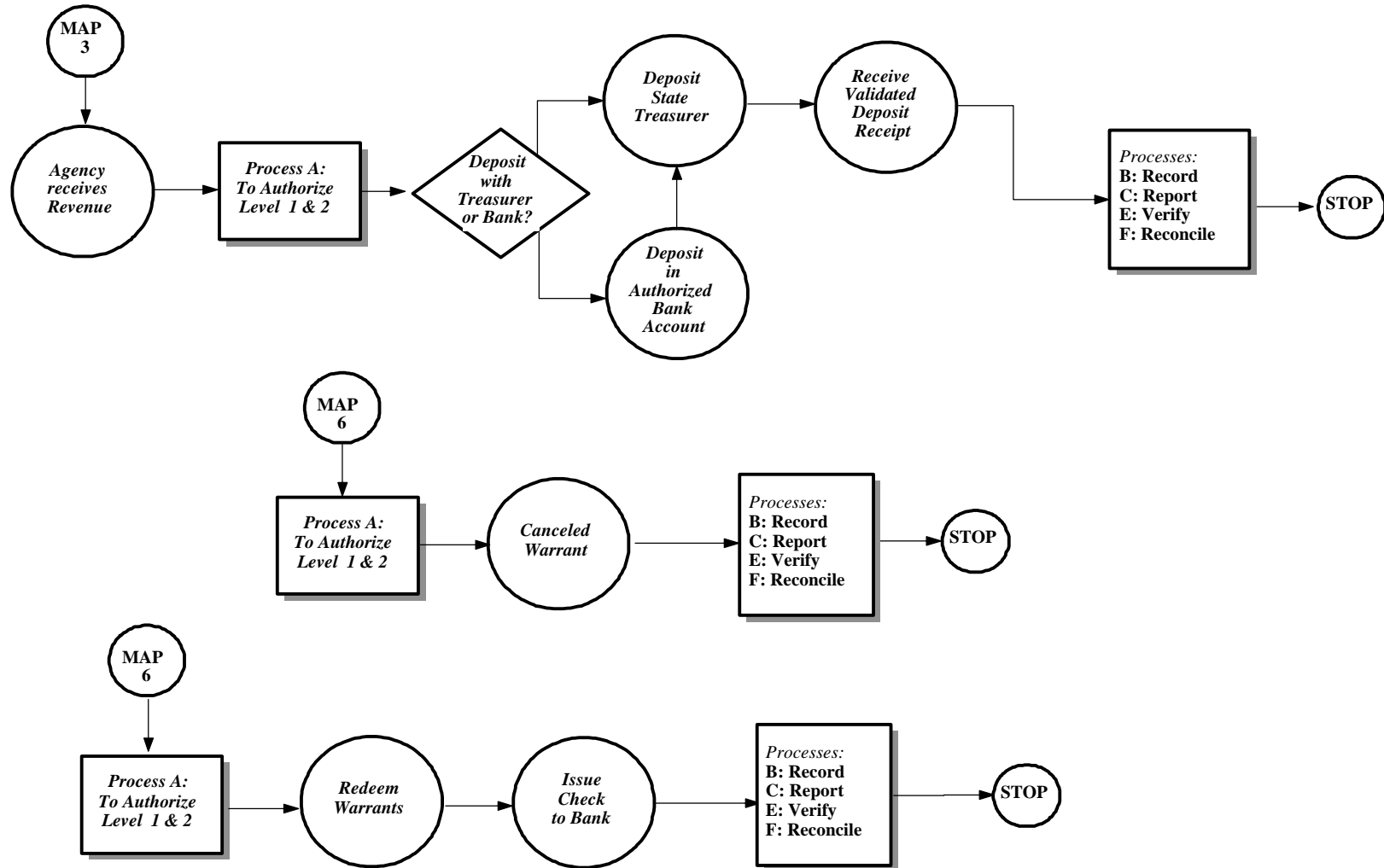
Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.



### MAP 4: Treasury



### **3 MAP Standards and Policies Governing the Treasury Cycle**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Timely Recording and Deposit of Receipts

#### A. *MAP Standard*

Monies received by agencies should be safeguarded.

#### B. *Purpose*

This policy establishes the requirement that agencies provide adequate safeguards for monies collected.

#### C. *Authority*

Section 6-10-3, NMSA 1978

#### D. *Policy*

1. All monies collected by agencies should be adequately safeguarded to ensure that they are deposited with the State Treasurer or with an authorized banking institution.
2. All monies collected by agencies shall be deposited with the State Treasurer or with an authorized banking institution by the end of the next business day after receipt, except where otherwise provided by law.
3. All checks or other negotiable instruments received should be restrictively endorsed “For Deposit Only To [Name of the Agency Account]” when received.
4. Agencies authorized to make deposits into bank accounts at private banking institutions shall report and/or transfer all cash balances to the State Treasurer based upon State Law or State Treasurer authorized agreement.

#### E. *Applicability*

This policy applies to all State agencies.

## 3.2 Documented Proof of Deposit

### A. *MAP Standard*

To ensure legal compliance and to safeguard cash, proof should be obtained that the deposit was credited to the proper State account.

### B. *Purpose*

This policy establishes the requirement that all deposits be validated or receipted to safeguard cash and to allow independent verification.

### C. *Authority*

Section 6-5-2, NMSA 1978

### D. *Policy*

1. Agencies should obtain a validated State Treasurer receipt for all monies deposited with the State Treasurer or a private banking institution receipt for all monies deposited with a private banking institution.
2. The amount deposited must be verified by an individual independent of the personnel who had access to the monies and/or deposit. Verification consists of comparing the validated *Deposit Slip* or receipt with the amount(s) recorded in the agency records to ensure that they agree.
3. Validated State Treasurer receipts or bank receipts should be kept on file until the independent annual audit report for that fiscal year has been officially issued.
4. After the audit report for a fiscal year has been issued, validated Treasurer receipts or bank receipts should be sent to the State Records Center to be stored in accordance with State archiving policies and procedures.

### E. *Applicability*

This policy applies to all State agencies.

### 3.3 Cancelling Warrants and Restoring Cash

#### A. *MAP Standard*

To safeguard assets, warrants to be cancelled should be handled in the same timely manner as cash receipts.

#### B. *Purpose*

This policy establishes the requirement that any warrant that has been lost, stolen, forged, or issued erroneously be cancelled timely and that its amount be restored to cash. Agencies must formally notify the State Treasurer when a warrant should not be redeemed.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies should cancel warrants that have been destroyed, lost, stolen, forged, or issued erroneously, as soon as possible.
2. Before cancelling a warrant, agencies must verify that the warrant has not been redeemed and paid by the State Treasurer.
3. The State Treasurer should receive timely notification that a warrant has been or will be cancelled in order to prevent payment.
4. The State Treasurer shall refuse payment on any warrant for which a stop payment request or a notice of *Warrant Cancellation* has been received timely.
5. All stop payment requests and *Warrant Cancellation* notices from DFA/FCD and from agencies to the State Treasurer shall be made in writing or by electronic interface. The forms instructions for cancelling a warrant are presented in this manual, *Volume II, Chapter 5 — Disbursements and Travel*.
6. Agencies that are authorized to issue their own warrants should follow the State Treasurer policies and procedures when making stop payment requests or cancelling warrants.

### 3.3 Cancelling Warrants and Restoring Cash (continued)

7. DFA/FCD notifies the State Treasurer of stale dated warrants to be cancelled for series A and B. Agencies that issue their own series of warrants are responsible for notifying the State Treasurer of those stale dated warrants.

#### E. *Applicability*

These policies apply to all State agencies.

### 3.4 Affidavit for Issuance of Duplicate State Warrant

#### A. *MAP Standard*

To ensure that resources are expended only for authorized purposes, warrants that are destroyed, lost, never received, or stolen should be cancelled.

#### B. *Purpose*

This policy establishes the circumstances under which agencies are authorized to cancel and reissue a warrant and the specific policies that pertain to each type of cancellation.

#### C. *Authority*

Section 6-10-55 to 6-10-57, NMSA 1978 (Warrant Cancellation Act)

Section 6-10-59 to 6-10-60, NMSA 1978

State Treasurer Office (STO) Practice

#### D. *Policy*

1. Before a duplicate warrant can be issued, agencies must cancel the original warrant.
2. With the exception of warrants that were lost, stolen, or never received, agencies must send the original warrant to DFA/FCD with the cancellation request.
3. To cancel a “B” warrant, agencies should complete a *Warrant Cancellation* form and submit it to DFA/FCD. To cancel an “A” warrant, the DFA/FCD Central Payroll Bureau completes the *Warrant Cancellation* form.
4. If a warrant was destroyed, lost, stolen or never received, and if the warrant has *not* been paid by the State Treasurer, then a stop payment must be issued. Only DFA/FCD shall issue stop payment notices for DFA/FCD issued warrants. Agencies that issue warrants are responsible for cancelling their own warrants.

### 3.4 Affidavit for Issuance of Duplicate State Warrant (continued)

5. To apply for a duplicate warrant, the original payee must file an *Affidavit For Duplicate State Warrant* form stating that the original warrant was destroyed, lost, stolen, or never received. Instructions for forms completion are presented in this manual, *Volume II, Chapter 5 — Disbursements and Travel*. The processing of Affidavits must comply with State Treasurer procedures.
6. If a warrant was lost, never received, or stolen and if the warrant has been paid by the State Treasurer, then the principal applying for a duplicate warrant must file a *Bond For Duplicate State Warrant* and must sign a *Forged Signature Affidavit* stating that the original warrant was endorsed and deposited as a result of a forged signature by another principal.

#### E. *Applicability*

This policy applies to all State agencies.



### 3.5 Warrant Redemption

#### A. *MAP Standard*

To safeguard cash, the issuing agency must notify the State Treasurer that a warrant has been issued before the fiscal agent redeems the warrant.

#### B. *Purpose*

This policy establishes the requirement that agencies notify the State Treasurer of warrants issued prior to their redemption.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Warrants issued by the State can be redeemed only by the State Treasurer.
2. The State Treasurer shall pay to the fiscal agent all warrants issued in compliance with State statutes.
3. All State warrants must bear the facsimile signature of the cabinet secretary of the Department of Finance and Administration as registered with the Office of the Secretary of State.
4. DFA/FCD and other agencies authorized to issue warrants shall notify the State Treasurer of all warrants issued on the same day that they issued the warrants.
5. Any warrant that is presented for payment before the issuing agency reports it to the State Treasurer can be force-redeemed at the discretion of the State Treasurer but only after obtaining permission in writing from the agency head or from an authorized representative of the issuing agency.

#### E. *Applicability*

This policy applies to all State agencies.

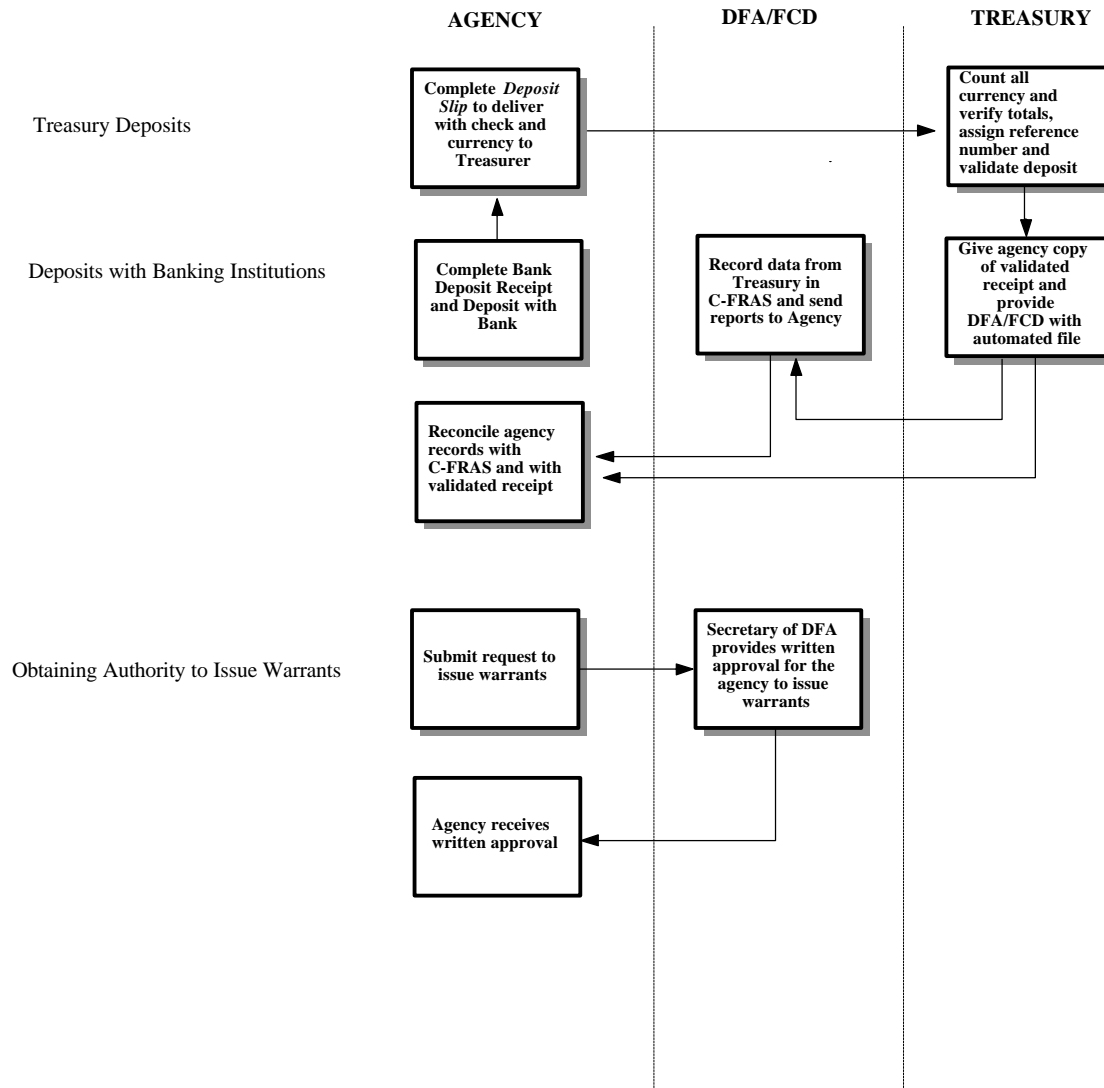
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

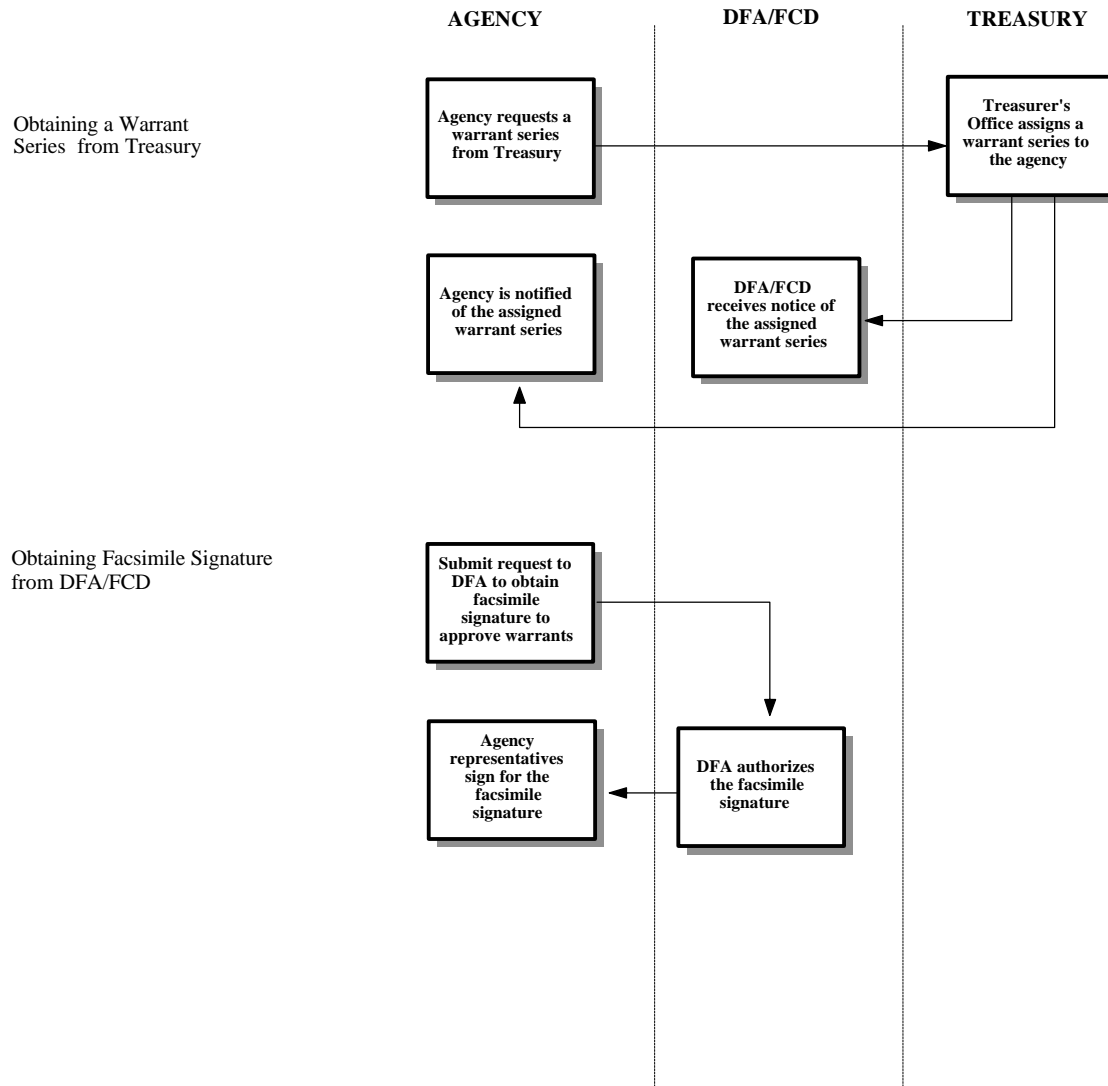
MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following pages present the work flow processes for Treasury. An understanding of these procedures is important for ensuring that Treasury related functions are processed correctly.

### 4.1.1 Processing Flowchart



### 4.1.2 Processing Flowchart



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — Deposits to the State Treasurer and to Authorized Banks

### A. *Statement*

Agencies must use the proper forms and follow the established procedures for depositing monies with the State Treasurer or with an authorized banking institution.

### B. *Procedure*

Agency:

Procedures for depositing monies received are the following:

1. Complete the State Treasurer *Deposit Slip* and/or the deposit slip required by the private banking institution.
2. Ensure that all receipts are included in the *Deposit Slip*.
3. Ensure that all checks prepared for deposit have been endorsed “For Deposit Only To (Agency Account).”
4. Deliver or arrange for a carrier to deliver the completed *Deposit Slip* and accompanying checks and/or currency to the State Treasurer or to a private banking institution.
5. Obtain a validated receipt from the cashier accepting the deposit.
6. Report to the State Treasurer monies deposited with private banking institutions. Complete a State Treasurer *Deposit Slip* and send it with a copy of the private banking institution receipt to the State Treasurer, following State Treasurer requirements.
7. Perform a timely reconciliation of deposits (and/or evidence of transfers) that are reported in your internal agency accounting records with C-FRAS and with the reports from the State Treasurer.
8. Verify that the cash receipt entries in the agencies accounting systems agree with the validated State Treasurer receipt(s), the private banking institution receipt(s), and with the amount transferred to the State Treasurer account from the private banks.

### 4.2.1 Processing Procedures — Deposits to the State Treasurer and Authorized Banks (continued)

- 9 After the reconciliations and verifications have been performed, file the receipt(s) until audited.

State Treasurer:

Procedures that State Treasurer personnel perform when deposits are received are the following:

10. Count all currency and produce a tape on all checks received to ensure that totals are correct on each *Deposit Slip*.
11. Assign a reference number to each *Deposit Slip* and record that number on the validated State Treasurer receipt.
12. Provide one copy of the validated receipt to the agency.
13. Reconcile all monies received on a daily basis (cashier staff).
14. Provide DFA/FCD with a copy of the automated file containing information on all the deposits received by the State Treasurer.

## 4.2.2 Processing Procedures — Approval to Issue State Warrants

### A. *Statement*

State agencies may issue State warrants only after obtaining written approval from the Secretary of the Department of Finance and Administration.

### B. *Procedure*

To obtain approval to issue warrants or checks :

1. Prepare a memorandum addressed to the Secretary of the Department of Finance and Administration requesting permission to issue State warrants. Address the following in the memorandum:
  - 1a. Justify the need to issue State warrants, e.g., efficiency, timeliness, cost effectiveness, etc.
  - 1b. Describe types of payments to be made if approval is granted.
  - 1c. Provide an estimate of the number of warrants that will be issued on a fiscal year basis.
  - 1d. Provide a plan that identifies 1) internal controls to be implemented, 2) methods of reporting to C-FRAS the disbursements made, 3) accounting procedures to be followed, and 4) any other issues requested by DFA/FCD.



### 4.2.3 Processing Procedures — Obtaining Facsimile Signature From DFA/FCD

#### A. *Statement*

Warrants issued by the State must be signed using the facsimile signature of the Secretary of the Department of Finance and Administration. This procedure identifies the method used by agencies to obtain the DFA Secretary's facsimile signature.

#### B. Procedure

Agency:

1. Send a written request to DFA/FCD to obtain the DFA's Secretary's facsimile signature for signing warrants. The request should be supported by the following:
  - 1a. Written proof that the requesting agency has been assigned a warrant series by the State Treasurer. Agencies may use the warrant series designated by the State Treasurer only for the specific purpose approved.
  - 1b. A copy of the written approval from the Secretary of the Department of Finance and Administration to issue warrants.
  - 1c. A copy of the written internal control and safeguard procedures that will ensure that the DFA Secretary's facsimile signature is not used for unauthorized purposes.

DFA/FCD

2. Obtain the signature of the authorized agency representative(s) acknowledging receipt of the DFA Secretary's facsimile signature.

## 4.2.4 Processing Procedures — Affidavit for Duplicate State “A” Warrant

### A. *Statement*

Warrants that are destroyed, lost, stolen, or never received, should be cancelled on a timely basis. This procedure identifies how agencies request that an “A” warrant be cancelled and a replacement warrant be issued.

### B. *Procedure*

Agency:

1. Send the “A” warrant, when available, to DFA/FCD Central Payroll Bureau (CPB) to be cancelled.
2. Send a completed and notarized affidavit from the party requesting the reissue of a warrant to DFA/FCD/CPB if the originally issued warrant is not available.

DFA/FCD/CPB

3. Reissue, through the Human Resource System, a replacement warrant for an employee if the warrant originally issued and being replaced is provided by the requesting agency.
4. Issue a stop-payment request to the State Treasurer for a warrant included in an affidavit. If the stop-payment cannot be issued because the subject warrant has already been paid by the State Treasurer, request an Affidavit for Forged Warrant from the principal requesting the new warrant.
  - 4a. In the case of a forged warrant, the principal applying for a duplicate warrant must file a *Bond For Duplicate State Warrant* to the State of New Mexico for the original warrant amount to indemnify the State from all financial loss arising from the unauthorized diversion of the original warrant and the issuance of the duplicate warrant. The principal requesting the duplicate warrant must sign a *Forged Signature Affidavit* stating that the original warrant was endorsed and deposited as a result of a forged signature by another principal.

#### 4.2.4 Processing Procedures — Affidavit for Duplicate State “A” Warrant (continued)

5. Complete a *Warrant Cancellation* form (once the appropriate affidavit has been obtained) and forward it to the DFA/FCD Deputy Director. Each request to reissue a third party payment or to reissue an employee payroll warrant must be supported by an affidavit. Attach to the warrant cancellation the original warrant issued, except where the original warrant was lost, stolen, or never received. Forms instructions for cancelling a warrant are presented in this manual, *Volume II, Chapter 5 — Cash Disbursements*.
5. Send the new warrants for employees to their respective agency. Send the new warrants for third parties to their mailing address.
6. Verify that a warrant issued to replace a cancelled warrant is a duplicate of the original warrant, except that it may have a different warrant number and issue date and corrections to errors that caused the cancellation of the original warrant. A warrant endorsed by the original payee to another party and then lost, must be reissued to the original payee, although the party to whom the warrant was endorsed may request a duplicate warrant.

## 4.2.5 Processing Procedures — Affidavit for Duplicate State “B” Warrant

### A. *Statement*

Warrants that are destroyed, lost, never received, or stolen should be cancelled on a timely basis. This procedure defines how to cancel a “B” warrant and request that a duplicate warrant be issued.

### B. *Procedure*

Agency:

1. Complete a *Warrant Cancellation* to cancel a “B” warrant and send it to DFA/FCD for processing. Support *Warrant Cancellation* requests with supporting documentation as follows:
  - 1a. Attach the original warrant, whenever possible, to the *Warrant Cancellation* request.
  - 1b. Attach a completed and notarized *Affidavit for Duplicate State Warrant* or a *Forged Warrant Affidavit* (as applicable) from the principal whenever the original warrant cannot be sent to DFA/FCD with the *Warrant Cancellation* request.
2. The forms instructions for completing the *Warrant Cancellation* are presented in this manual, *Volume II, Chapter 5 — Cash Disbursements*.

DFA/FCD

3. Issue a stop-payment request to the State Treasurer for the “B” warrant to be cancelled. A stop-payment request for a warrant claimed to have been lost, stolen, never received, or destroyed is processed depending on whether or not the State Treasurer already paid the subject warrant.
  - 3a. If the State Treasurer *has* paid the warrant, a stop-payment request cannot be issued by DFA/FCD. Request that the agency obtain an Affidavit for Forged Warrant from the principal wanting the new warrant. Also, the principal applying for a duplicate warrant already paid by the State Treasurer must file a *Bond For Duplicate State Warrant* to the State of New Mexico for the original warrant amount to indemnify the State from all financial loss

### 4.2.5 Processing Procedures — Affidavit for Duplicate State “B” Warrant (continued)

arising from the unauthorized diversion of the original warrant and the issuance of the duplicate warrant. Additionally, the principal requesting the duplicate warrant must sign a *Forged Signature Affidavit* stating that the original warrant was endorsed and deposited as a result of a forged signature by another principal.

- 3b. If the warrant has *not* been paid by the State Treasurer, a stop payment must be issued by DFA/FCD and the principal applying for a duplicate warrant must file an *Affidavit For Duplicate State Warrant* stating that the original warrant was destroyed, lost, never received, or stolen.
4. Verify that a warrant issued to replace a cancelled warrant is a duplicate of the original warrant, except that it may have a different warrant number and issue date and corrections to errors that caused the cancellation of the original warrant. A warrant endorsed by the original payee to another party and then lost, must be reissued to the original payee, although the party to whom the warrant was endorsed may request a duplicate warrant.

## **Chapter 5 — Procurement**

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to procurement. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

This chapter focuses on the policies and procedures for procuring goods and services. The model accounting practice is based upon the premise that procurement of all tangible personal property, services, and construction will be accomplished by complying with:

- DFA/FCD policies and procedures;
- State Purchasing Division Rules and Regulations;
- State Procurement Code; and
- Agency specific procedures.

The policies and procedures outlined in this chapter do not supersede the guidelines defined by the State Purchasing Division or mandated by the State Procurement Code.

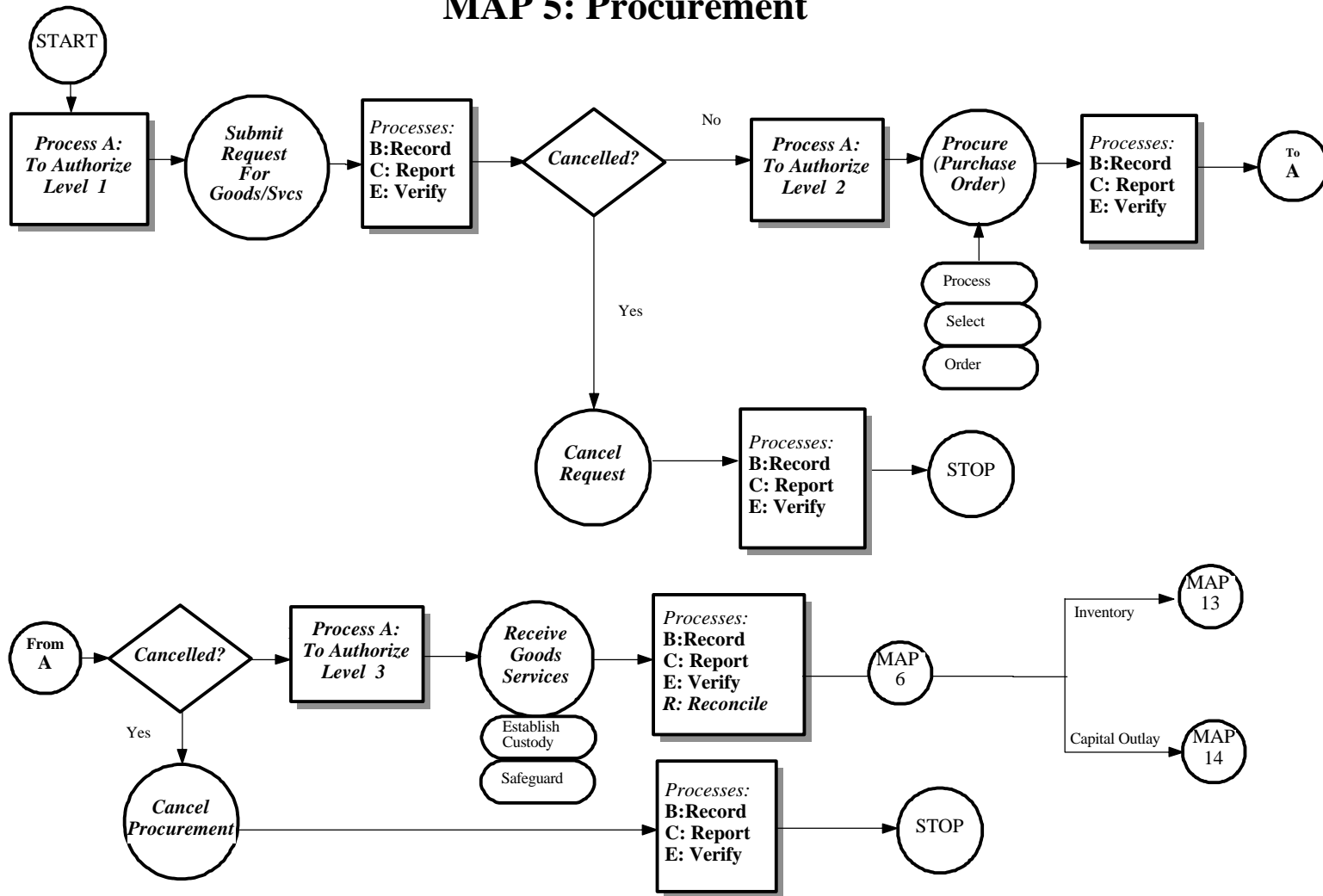
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 5: Procurement



### **3 MAP Standards and Policies Governing Procurement**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Vendor File and Codes

#### A. *MAP Standard*

To expend resources for only authorized purposes, encumbrances must represent contractual commitments for goods or services.

#### B. *Purpose*

This policy establishes the requirement that agencies encumber only amounts that represent contractual commitments to a known vendor.

#### C. *Authority*

Section 6-5-3 NMSA 1978

#### D. *Policy*

1. Vendors that provide goods or perform services for the State must provide their Federal Tax Identification Number (TIN), using IRS Form W-9. TIN's are used for vendor codes in C-FRAS. Agencies that process *Purchase Documents* through DFA/FCD, must use C-FRAS vendor codes. Agencies that do not process *Purchase Documents* through DFA/FCD may use vendor codes different from C-FRAS.
2. All *Purchase Documents* issued by agencies must reference a specific vendor.
3. Agencies that process transactions through C-FRAS must have DFA/FCD authorization to use a miscellaneous (non-specific) vendor code. Agencies may request a miscellaneous vendor code, when it is not expedient or reasonable to postpone a commitment or purchase until a vendor code is issued.

#### E. *Applicability*

This policy applies to all State agencies.

## 3.2 Encumbrances

### A. *MAP Standard*

To recognize all liabilities and commitments, encumbrances must be recorded as soon as they occur; to assure legal compliance, a commitment may not be entered into until it is determined that sufficient unexpended and unencumbered budget authority exists.

### B. *Purpose*

This policy establishes the requirement that agencies must record encumbrances timely and accurately, and that agencies must verify that sufficient budget is available prior to making the commitment.

### C. *Authority*

Section 6-5-2 NMSA 1978

### D. *Policy*

1. Agencies are required to follow DFA/FCD policies governing specific encumbrances, unless a *Request for Policy Exemption on Encumbrances* is authorized in writing by the DFA/FCD Director.
2. Agencies must verify that there is sufficient budget available to fund the commitment before issuing a *Purchase Document* to a vendor, before receiving goods, and before allowing work to be performed.
3. When the amount charged to any object code is more than \$500, agencies that process documents through C-FRAS must submit the *Purchase Document* to DFA/FCD for approval and encumbering before contracting or committing with the vendor.
4. Agencies that do not process *Purchase Documents* through DFA/FCD are required to encumber all *Purchase Documents* issued during the year in their internal accounting systems.

### 3.2 Encumbrances (continued)

5. During the last two months of a fiscal year, for submitting *Purchase Documents* for processing in C-FRAS, agencies should follow the Year End Closing Instructions issued by DFA/FCD.

#### E. *Applicability*

This policy applies to all State agencies.

### 3.3 *Purchase Document*

#### A. *MAP Standard*

Encumbrances for goods or services should be properly documented, fully funded, and be related to a specific procurement.

#### B. *Purpose*

This policy establishes that the *Purchase Document* form must be used for all commitments for goods or services.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. All commitments to purchase goods or services must be documented by a properly completed *Purchase Document*.
2. Agencies must use the *Purchase Document* form, approved by the State Purchasing Division, to order goods or services and to support encumbrances.

#### E. *Applicability*

This policy applies to all State agencies.



### 3.4 Encumbrance Adjustments

#### A. *MAP Standard*

Encumbrances must represent contractual commitments for goods or services.

#### B. *Purpose*

This policy establishes the requirement that invalid encumbrances should be cancelled.

#### C. *Authority*

Section 6-5-2 NMSA 1978

#### D. *Policy*

1. Each quarter and prior to the end of the fiscal year, agencies should review existing encumbrances to identify all invalid encumbrances.
2. Encumbrances determined to be invalid must be cancelled within fifteen days by processing a *Purchase Document Modification*.
3. Agencies with prior fiscal year encumbrances at year end (June 30) must provide DFA/FCD with written justification for each (by September 30). Prior year encumbrances outstanding and not justified as required must be cancelled.

#### E. *Applicability*

This policy applies to all State agencies.

### 3.5 Payment of Prior Year Expenditures

#### A. *MAP Standard*

To comply with State laws, rules and regulations, encumbrances must be charged to the budget period in which the expenditure was authorized, unless permission to pay prior year's bills is obtained from DFA/FCD.

#### B. *Purpose*

This policy establishes the requirement that agencies must request written approval from DFA/FCD to pay prior year bills from a subsequent fiscal year(s) budget when the commitment is not encumbered in C-FRAS in the correct fiscal year.

#### C. *Authority*

Section 6-5-2, NMSA 1978  
Section 6-10-4, NMSA 1978

#### D. *Policy*

1. Unless approved in writing by DFA/FCD, prior year obligations that were *not* encumbered in the year that the obligation was incurred cannot be paid from General Fund appropriations or other State funds in the subsequent fiscal year.
2. To request written approval for payment of prior year obligations that have not been encumbered, agencies must submit the *Request for Approval to Pay Prior Bills* form and the accompanying justification form to DFA/FCD.
3. Prior to granting approval, DFA/FCD shall certify that there was sufficient budget and sufficient cash in the agencies accounts at the end of the fiscal year to pay the obligation had the bill been presented for payment prior to the end of that fiscal year.

### 3.5 Payment of Prior Year Expenditures (continued)

4. Agencies exempt from processing *Purchase Documents* through DFA/FCD must certify in writing to DFA/FCD, prior to paying a prior year obligation from current year budget, that there remained sufficient cash and sufficient budget in the agencies accounts at the end of the fiscal year to pay the obligation had the bill been presented for payment prior to the end of that fiscal year.
5. Written approval from DFA/FCD or written certification for payment of prior year obligations against current year budget must be kept on file at the agency for no fewer than three years from the date that certification was made or written approval was obtained.

#### E. *Applicability*

This policy applies to all State agencies.

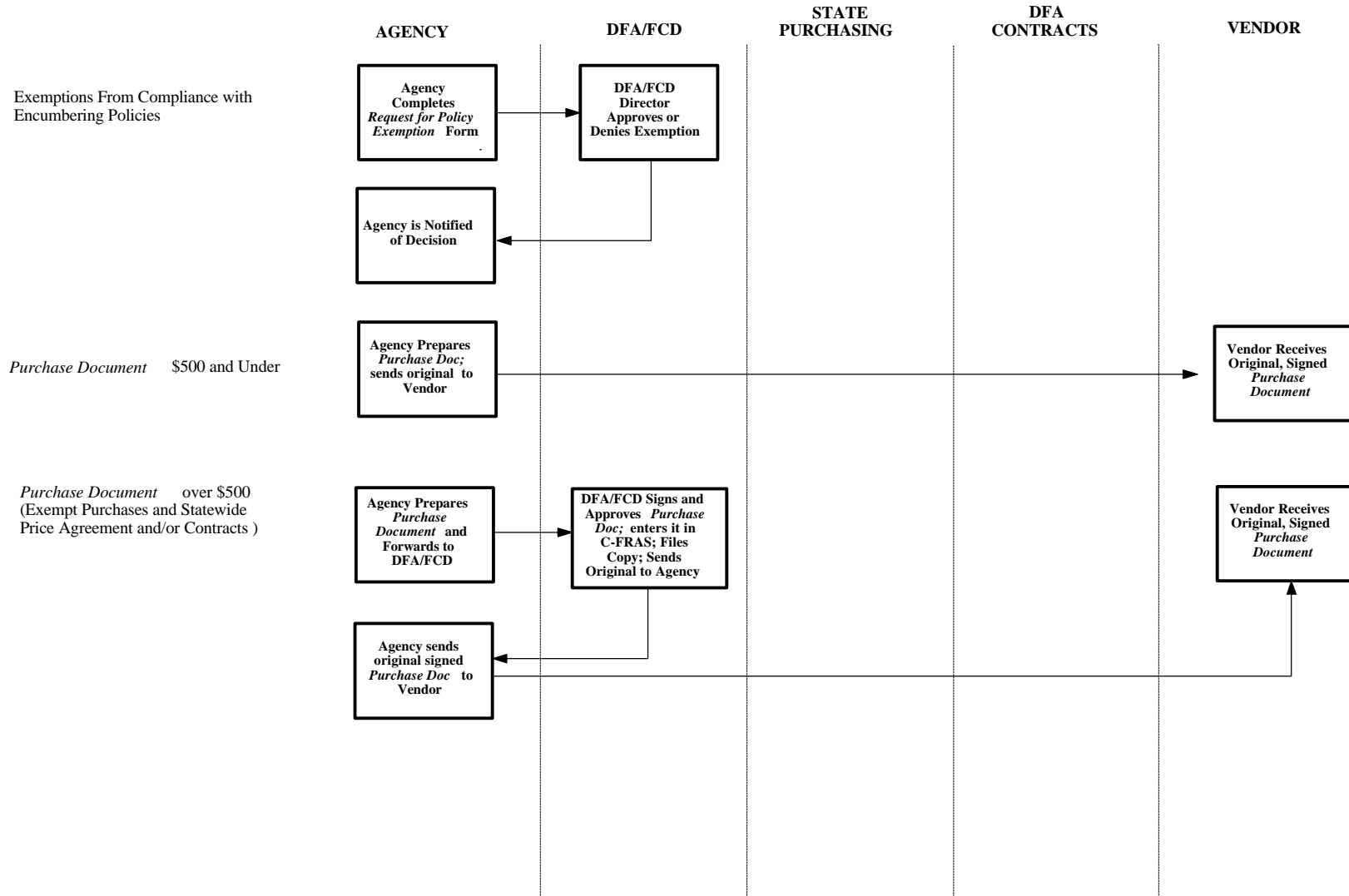
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

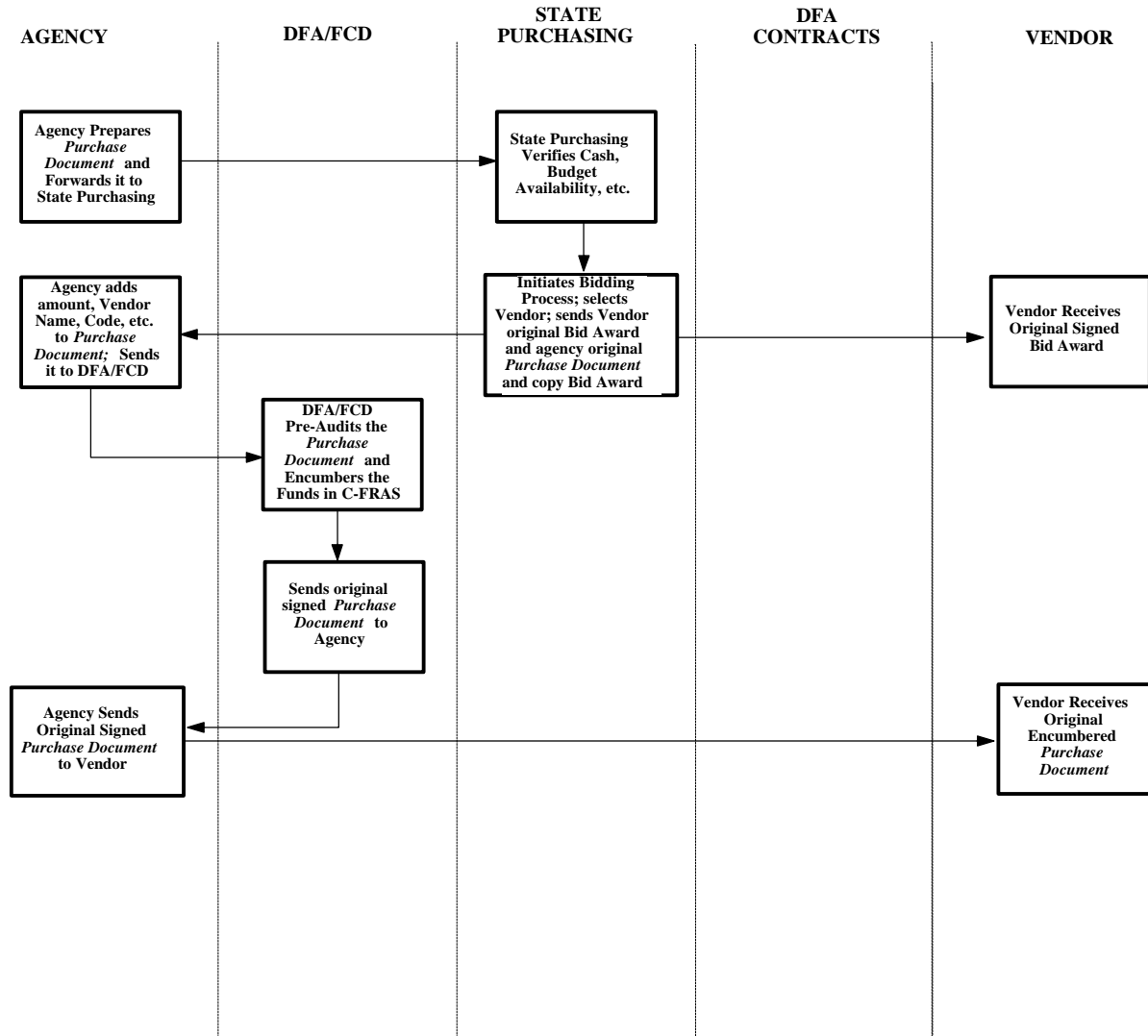
The following pages present the work flow processes for Procurement. An understanding of these procedures is important for ensuring that encumbrances are processed correctly.

### 4.1.1 Processing Flowcharts



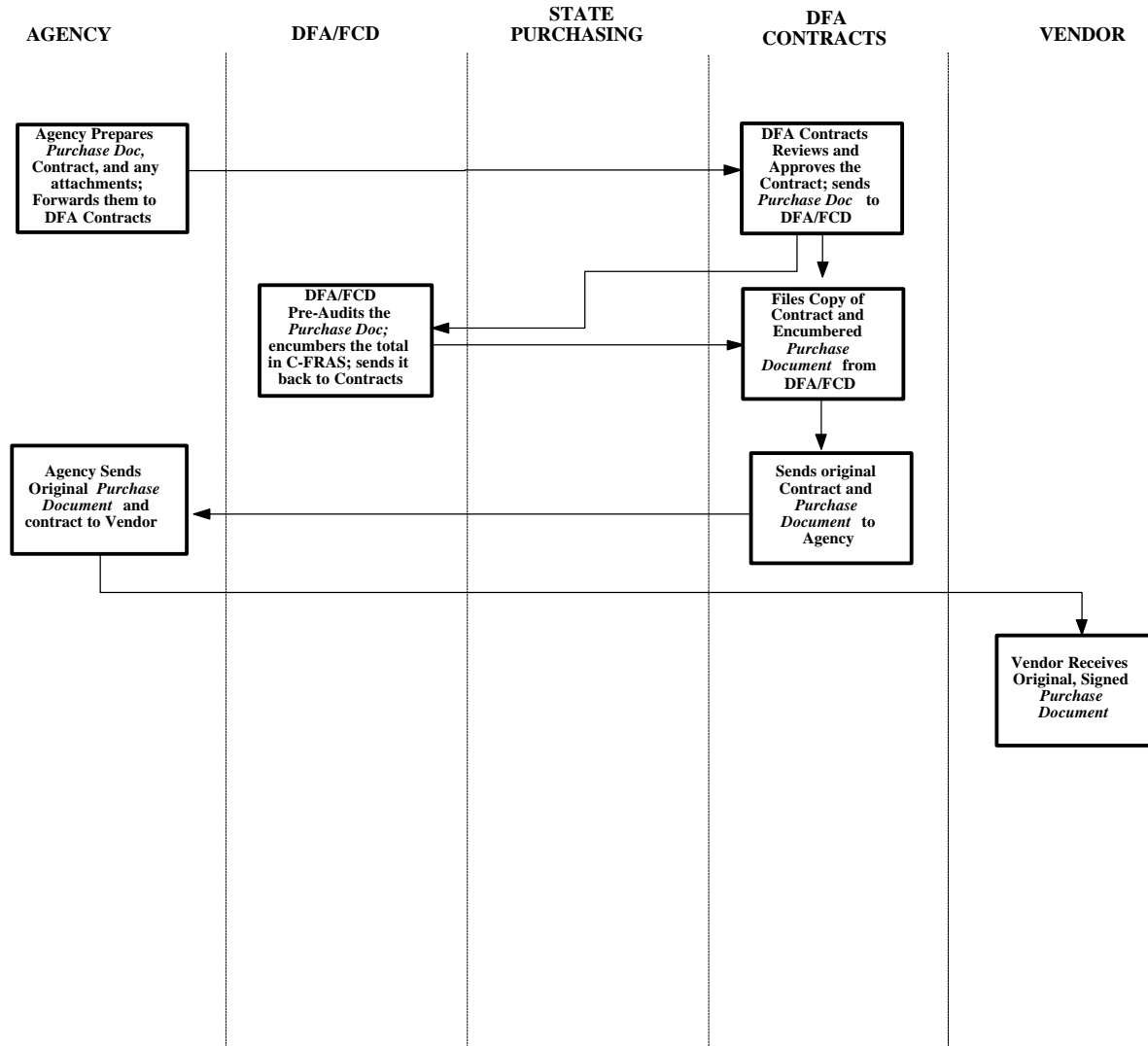
### 4.1.2 Processing Flowcharts

*Purchase Document* over \$500  
(Non-Contract Orders and  
Non-Exempt Purchases)

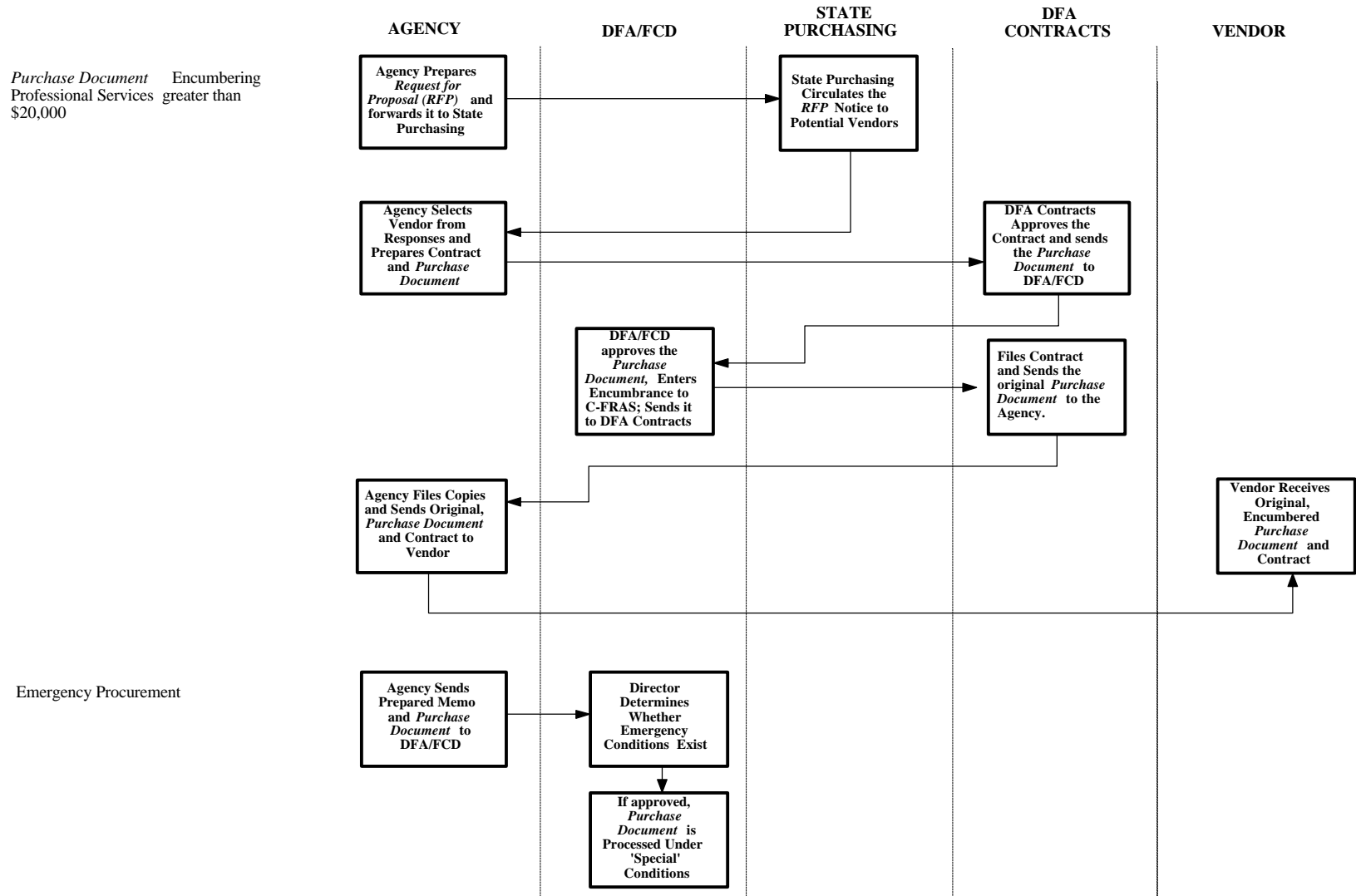


### 4.1.3 Processing Flowcharts

*Purchase Document* Encumbering  
Professional Services Less Than  
\$20,000 in a Fiscal Year

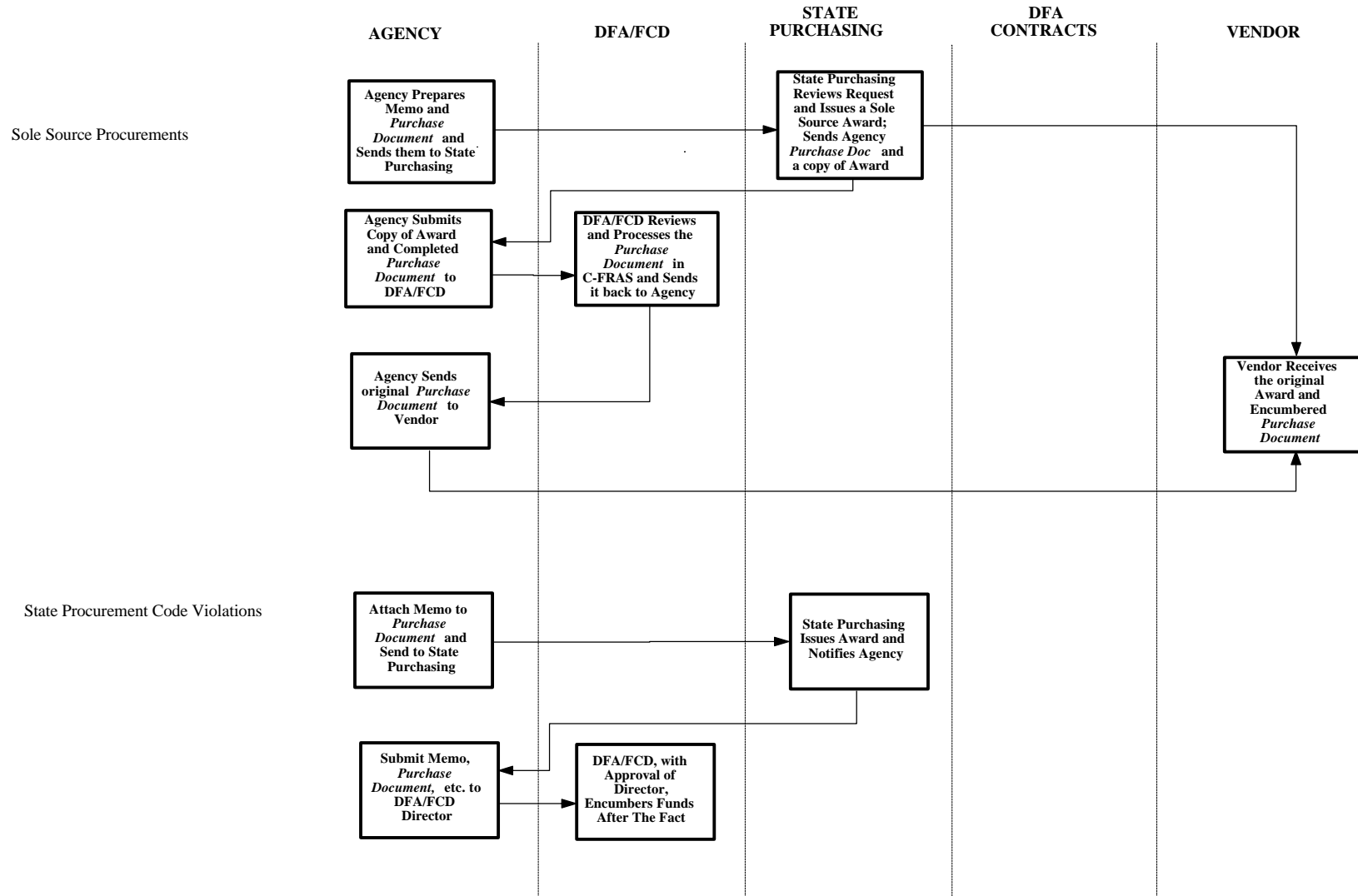


### 4.1.4 Processing Flowcharts





### 4.1.5 Processing Flowcharts



## **4.2 Processing Procedures**

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — Exemptions From Compliance With Encumbering Policies

### A. *Statement*

Agencies must comply with DFA/FCD encumbrance policies unless they receive a specific written exemption from DFA/FCD.

### B. *Procedure*

Agency:

1. To obtain an exemption from compliance with DFA/FCD encumbering policies:
  - 1a. Complete the *Request for Policy Exemption* form.
  - 1b. Submit the form to the DFA/FCD Director.

DFA/FCD:

2. If the exemption is approved, the DFA/FCD Director will sign the form and return it to the originating agency. If the exemption is denied, the unsigned form will be returned to the originating agency.
3. Exemptions from compliance with DFA/FCD encumbering policies must be requested and approved for each fiscal year.

## 4.2.2 Processing Procedures — Type of Purchase

### A. *Statement*

Agencies must identify the type of agreement (order) that will be used to make a purchase, or under which exemption the purchase will be made.

### B. *Procedure*

Agency:

There are six boxes on the *Purchase Document*. Mark one of the boxes with an “X” to identify the type of agreement that will be used to make the purchase, or exemption under which the purchase will be made.

Types of agreements and exemptions:

1. *Purchase Requisition* — This box is checked when bids or price quotes must be obtained prior to a purchase and the State Purchasing Division will make the final award. The final awards become agency price agreements, contracts or purchase orders. When the Purchase Requisition box is checked, agencies can recommend a vendor from whom to purchase. This box should not be checked for professional services contracts, because these contracts are not awarded by the State Purchasing Division.
2. *Contract, Price Agreement, Purchase Order* — This box is checked when the procurement is made under an existing price agreement, contract or purchase order issued by State Purchasing Division. When this box is checked, enter the State Purchasing Division contract number and the expiration date in the space provided.
3. *Direct Purchase Order* — This box is checked when the proposed purchase, which will be charged to an object code, is less than \$500. Valid direct purchase orders should be submitted to DFA/FCD only during the last two months of the fiscal year to encumber all *Purchase Documents* outstanding that were not previously encumbered in C-FRAS.

### 4.2.2 Processing Procedures — Type of Purchase (continued)

4. *Exempt From The Procurement Code* — This box is checked when the planned procurement is listed in the "Exemptions from the procurement code", Section 13-1-98, NMSA 1978. Agencies must cite the section of the State Procurement Code and the specific item of the law (letter A-Q) that exempts the purchase from compliance with the procurement code.
5. *Excluded From Procurement Through State Purchasing* — This box is checked when the planned procurement is listed in the "Excluded from central purchasing through the state purchasing agent", Section 13-1-99, NMSA 1978. Agencies must cite the section of the State Procurement Code and the specific item of the law (letter A-N) that excludes the purchase from procurement through the State Purchasing Agent.
6. *For Encumbering Purposes Only* — This box is checked for the following types of purchases:
  - 6a. For a joint power agreement, or memorandum of understanding. In the space provided, "JPA" for joint powers agreement, or "MOU" for memorandum of understanding.
  - 6b. For rents, legal settlements, grants, scholarships, and other items that are not accommodated by any of the other boxes. In the space provided enter a description of the type of purchase proposed.

Consult with DFA/FCD personnel if a question arises about which box to use.

DFA/FCD:

7. If the *Purchase Document* is not completed as stated above, return it to the originating agency.

### 4.2.3 Processing Procedures — *Purchase Document \$500 or Less*

#### A. *Statement*

To process *Purchase Documents* for \$500 or less follow the procedures below.

#### B. *Procedure*

Agency:

1. Complete the *Purchase Document* form and check the Direct Purchase Order box, using the forms completion instructions presented in this manual, *Volume II, Chapter 4 — Procurement*.
2. Submit the original, signed *Purchase Document* to the vendor.
3. When processing at fiscal year end:
  - 3a. Complete the *Purchase Document* form and check the Direct Purchase Order box, using the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*. Submit the *Purchase Document* and the *Transmittal Form* to DFA/FCD.

DFA/FCD:

- 3b. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*).
- 3c. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.

### 4.2.3 Processing Procedures — *Purchase Document \$500 or Less (continued)*

Agency:

- 3d. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new Transmittal Form by the deadline in the Year End Closing Instructions.

DFA/FCD:

- 3e. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
- 3f. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
- 3g. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Purchase Document* to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

- 3h. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

- 3i. When the transaction is approved and posted in C-FRAS, return a copy of the *Purchase Document* to the originating agency.

#### 4.2.4 Processing Procedures — *Purchase Document* More Than \$500 for: Purchases Exempt From State Procurement Code or State Purchasing Agent

##### A. *Statement*

To process a *Purchase Documents* over \$500 when the purchase is exempt from the procurement code and/or exempt from the State Purchasing Agent follow the procedures below.

##### B. *Procedure*

Agency:

1. Complete the *Purchase Document* form, using the forms completion procedures presented in this manual, *Volume II, Chapter 4 — Procurement*, and check either the “Exempt From the N M Procurement Code” box or the “Excluded From Procurement Through State Purchasing” box, whichever is applicable. a) For purchases exempt from the procurement code — cite the section of the State Procurement Code (Section 13-1-98) and the specific item of the law (letter A-Q) that exempts the purchase from the procurement code. b) For purchases exempt from the State Purchasing Agent — cite the section of the State Procurement Code (13-1-99) and the specific item of the law (A-N) that exempts the purchase from the authority of the State Purchasing Agent. Send DFA/FCD the completed *Purchase Document* and a new *Transmittal Form*.

DFA/FCD:

2. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*).
3. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.



#### 4.2.4 Processing Procedures — *Purchase Document* More Than \$500 for: Purchases Exempt From State Procurement Code or State Purchasing Agent (continued)

Agency:

4. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new Transmittal Form.

DFA/FCD:

5. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
6. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
7. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Purchase Document* to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

8. If a document is returned by DFA/FCD, make all of the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

9. When the transaction is approved and posted in C-FRAS, return a copy of the *Purchase Document* to the originating agency.

#### 4.2.5 Processing Procedures — *Purchase Document* for Requisition Greater Than \$500 from State Purchasing

A. *Statement*

To process a *Purchase Document* for a requisition greater than \$500 from State Purchasing follow the procedures below.

B. *Procedure*

Agency:

1. Prepare a *Purchase Document* form, using the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*. Identify the item(s) to be purchased, check the Purchase Requisition box, and attach any supporting documentation required. Submit the completed *Purchase Document* to the State Purchasing Division.

State Purchasing Division:

2. Review the *Purchase Document* to verify cash, budget availability, and the necessary supporting documentation.
3. If errors are detected, return the *Purchase Document* to the agency for correction.
4. If no errors are detected, initiate a bidding process to select a vendor; make the award to the vendor, send the original bid award to the successful vendor, and send a copy of the bid award to the agency.

Agency:

5. If a *Purchase Document* is returned by the State Purchasing Division, make all necessary corrections and resubmit the document.
6. For each vendor receiving an award in the bid process, complete a *Purchase Document*, using the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*. Send DFA/FCD the completed *Purchase Document* and a *Transmittal Form*.

#### 4.2.5 Processing Procedures — *Purchase Document* for Requisition Greater Than \$500 from State Purchasing (continued)

DFA/FCD:

7. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*).
8. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.

Agency:

9. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new *Transmittal Form*.

DFA/FCD:

10. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
11. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
12. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Purchase Document* to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/FCD. A new *Transmittal Form* is not required.

#### **4.2.5 Processing Procedures — *Purchase Document* for Requisition Greater Than \$500 from State Purchasing (continued)**

Agency:

13. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

14. When the transaction is approved and posted in C-FRAS, return a copy of the *Purchase Document* to the originating agency.

## 4.2.6 Processing Procedures — *Purchase Document More Than \$500 for: Contracts, Price Agreements and Purchase Orders*

### A. *Statement*

To process a *Purchase Document* for more than \$500 that references a contract, price agreement or purchase order follow the procedures below.

### B. *Procedure*

Agency:

1. Prepare a *Purchase Document* form, using the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*. Identify the item(s) to be purchased, check the Contract, Price Agreement, Purchase Order box, and attach any supporting documentation required. Send DFA/FCD the completed *Purchase Document* and a *Transmittal Form*.

DFA/FCD:

2. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*).
3. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.

Agency:

4. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new *Transmittal Form*.

#### 4.2.6 Processing Procedures — *Purchase Document More Than \$500 for: Contracts, Price Agreements and Purchase Orders (continued)*

DFA/FCD:

5. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
6. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
7. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Purchase Document* to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

8. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

9. When the transaction is approved and posted in C-FRAS, return a copy of the *Purchase Document* to the originating agency.

### 4.2.7 Processing Procedures — *Purchase Document* Encumbering Professional Service Contracts Less Than \$20,000

#### A. *Statement*

To process *Purchase Documents* used for contracting for professional services totaling less than \$20,000 follow the procedures below.

#### B. *Procedure*

Agency:

1. Prepare a contract and complete the *Purchase Document* form, using the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*. Check the “Excluded From Procurement Through State Purchasing” box, and send DFA/ASD Contracts Bureau the contract, and attachments, the original signed *Purchase Document* and a *Transmittal Form*.

DFA/ASD Contracts Bureau:

2. Review the contract as to form, legal sufficiency, for budget availability and compliance with DFA regulations.
3. If the contract fails to pass the review, return the contract and all documents submitted with it to the originating agency

Agency:

4. Correct the errors and resubmit to the DFA/ASD Contracts Bureau the contract, and attachments, the original signed *Purchase Document* and a *Transmittal Form*.

DFA/ASD Contracts Bureau:

5. If the contract passes the review, forward all documents to DFA/FCD.

### 4.2.7 Processing Procedures — *Purchase Document Encumbering Professional Service Contracts Less Than \$20,000 (continued)*

DFA/FCD:

6. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*).
7. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
8. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
9. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Purchase Document* to DFA/ASD Contracts Bureau. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

10. If a document is returned by DFA/ASD Contracts Bureau, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

11. When the transaction is approved and posted in C-FRAS, perforate the *Purchase Document*, retain a file copy and return the *Purchase Document* to DFA/ASD Contracts Bureau.



#### **4.2.7 Processing Procedures — *Purchase Document* Encumbering Professional Service Contracts Less Than \$20,000 (continued)**

DFA/ASD Contracts Bureau:

12. Approve and sign the contract, keep a copy and forward the original contract and *Purchase Document* to the originating agency.

Agency:

13. Send the signed original *Purchase Document* and contract to the vendor and file a copy.

### 4.2.8 Processing Procedures — *Purchase Document* Encumbering Professional Service Contracts Greater than \$20,000

#### A. *Statement*

To process *Purchase Documents* used for contracting professional services totaling more than \$20,000 follow the procedures below.

#### B. *Procedure*

Agency:

1. Prepare a request for proposal (RFP) and a *Purchase Document* form, using the forms completion procedures presented in this manual, *Volume II, Chapter 4 — Procurement*, leave the vendor name and address blank. Identify the item(s) to be purchased, check the “Excluded From Procurement Through State Purchasing” box. Attach any supporting documentation required. Submit to the State Purchasing Division the RFP and *Purchase Document*.

State Purchasing Division:

2. With assistance from the agency, identify the potential vendors and send the RFP to these vendors, following the State Procurement Code.

Agency:

3. Select the vendor identified by the RFP responses. Prepare and submit the contract to the vendor for signature.
4. Complete the *Purchase Document*, use the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*, check the “Excluded From Procurement Through State Purchasing” box and attach a copy of the contract and any other documentation needed to encumber the award. Send the completed *Purchase Document* and a *Transmittal Form* to DFA/ASD Contracts Bureau.

#### 4.2.8 Processing Procedures — *Purchase Document Encumbering Professional Service Contracts Greater than \$20,000 in a Fiscal Year (continued)*

DFA/ASD Contracts Bureau:

5. Review the contract as to form, legal sufficiency, for budget availability and compliance with DFA regulations.
6. If the contract fails to pass the review, return the contract and all documents submitted with it to the originating agency

Agency:

7. Correct the errors and resubmit to the DFA/ASD Contracts Bureau the contract, and attachments, the original signed *Purchase Document* and a *Transmittal Form*.

DFA/ASD Contracts Bureau:

8. If the contract passes the review, forward all documents to DFA/FCD.

DFA/FCD:

9. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*.)

#### 4.2.8 Processing Procedures — *Purchase Document Encumbering Professional Service Contracts Greater than \$20,000 in a Fiscal Year (continued)*

DFA/FCD (continued):

10. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
11. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
12. If the transaction fails to post (i.e. It fails the C-FRAS edits) return the *Purchase Document* to the DFA/ASD Contracts Bureau. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/ASD Contracts Bureau. A new *Transmittal Form* is not required.

Agency:

13. If a document is returned by DFA/ASD Contracts Bureau, make all of the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

14. When the transaction is approved and posted in C-FRAS, perforate the *Purchase Document*, retain a file copy and return the *Purchase Document* to DFA/ASD Contracts Bureau.

DFA/ASD Contracts Bureau:

15. Approve and sign the contract, keep a copy and forward the original contract and *Purchase Document* to the originating agency.

Agency:

16. Send the signed original *Purchase Document* and contract to the vendor and file a copy.

## 4.2.9 Processing Procedures — Emergency Procurement

### A. *Statement*

To process purchases under the Emergency Procurement section of the State Procurement Code (Section 13-1-127, NMSA 1978) follow the procedures below.

### B. *Procedure*

Agency:

1. Determine if an emergency condition exists that requires the purchase of services or items of tangible property, or immediate construction, which cannot be met through normal procurement methods. “Emergency condition” means that without the purchase, any of the following would be seriously threatened (a) the functioning of government, (b) the preservation or protection of property, or (c) the health or safety of any person.
2. Prepare a memorandum addressed to the DFA/FCD Director stating the emergency, identifying the category (a, b or c, above) within which the emergency procurement is justified. Send a copy of the justification to State Purchasing.
3. Complete a *Purchase Document*, using the forms completion procedures presented in this manual, *Volume II, Chapter 4 — Procurement*, check the ‘Excluded From Procurement Through State Purchasing’ box, and along with the above memorandum, submit to DFA/FCD the completed *Purchase Document* and a *Transmittal Form*.

DFA/FCD:

4. If the procurement has already occurred and the DFA/FCD Director:
  - 4a. Determines that the justification provided does meet the requirement of the emergency procurement section of State Procurement Code, process the document following normal procedures.

## 4.2.9 Processing Procedures — Emergency Procurement (continued)

DFA/FCD (continued):

- 4b. Determines that the justification provided does *not* meet the requirement of the emergency procurement section of State Procurement Code, return the document to the originating agency for processing under the violation of the procurement code procedures, which are presented in this chapter in *4.2.13 State Procurement Code Violations*.
5. If the procurement has not yet occurred and the DFA/FCD Director:
  - 5a. Determines that the emergency procurement is justified, process the *Purchase Document* using "special processing" (expedited) procedures.
  - 5b. Determines that the emergency procurement is *not* justified, return the *Purchase Document* to the originating agency for normal processing.

Agency:

6. If exempted from processing *Purchase Documents* through DFA/FCD, comply only with the written justification for emergency procurement provision in the State Procurement Code.

## 4.2.10 Processing Procedures — Sole Source Procurement

### A. *Statement*

To process purchases under the sole source procurement section of the Procurement Code (Section 13-1-126) follow the procedures below.

### B. *Procedures*

1. Sole source procurement must be approved by the State Purchasing Division for all agencies that are not excluded by the State Procurement Code from purchasing through the State Purchasing Agent.
2. Sole source procurement that violates the State Procurement Code should be processed using the procedures for processing *Purchase Documents* when a violation of the procurement code has occurred, which are presented in this chapter in *4.2.13 State Procurement Code Violations*.

Agency:

3. Prepare a *Purchase Document* form, using the forms completion procedures presented in this manual, *Volume II, Chapter 4 — Procurement*. Identify the item(s) to be purchased, check the “Purchase Requisition” box, enter the name and address of the recommended vendor, and attach any supporting documentation required. Submit the completed *Purchase Document* to the State Purchasing Division.

State Purchasing Division:

4. Review the request and decide whether to issue a sole source award; request additional justification from the agency; or proceed with the bid procurement. After making the award, send the vendor notice of the award, and return the *Purchase Document* along with a copy of the award notice to the agency.

Agency:

5. Complete the *Purchase Document*, using the forms completion procedures presented in this manual in *Volume II, Chapter 4 — Procurement*. Send DFA/FCD the completed *Purchase Document* and a *Transmittal Form*.

#### 4.2.10 Processing Procedures — Sole Source Procurement (continued)

DFA/FCD:

6. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.11 *DFA/FCD, Preaudit of the Purchase Document*).
7. If the *Purchase Document* and supporting documentation are without errors, enter the transaction in C-FRAS.
8. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Purchase Document*, correct the information and post the transaction in C-FRAS.
9. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Purchase Document* to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Purchase Document* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

10. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

11. When the transaction is approved and posted in C-FRAS, perforate the *Purchase Document*, retain a file copy and return the *Purchase Document* to the originating agency.

Agency:

12. Send the vendor the original *Purchase Document* and file a copy.



#### **4.2.10 Processing Procedures — Sole Source Procurement (continued)**

Agency (continued):

13. If not required by the State Procurement Code to purchase through the State Purchasing Division, submit to DFA/FCD a memorandum along with the completed *Purchase Document* to justify the sole source procurement.

(Note: agencies that are not required by the State Procurement Code to purchase through the State Purchasing Agent are not necessarily exempt from compliance with the State Procurement Code).

#### 4.2.11 Processing Procedures — DFA/FCD Preaudit of *Purchase Document*

##### A. *Statement*

This procedure outlines the steps taken by DFA/FCD to preaudit *Purchase Documents*.

##### B. *Procedure*

DFA/FCD:

1. Prior to *Purchase Documents* being entered in C-FRAS, preaudit the following fields to determine that they are complete and accurate:
  - 1a. Vendor code,
  - 1b. Vendor Name and Address,
  - 1c. Date,
  - 1d. PC box,
  - 1e. Agency Code,
  - 1f. Document number (must adhere to document numbering conventions),
  - 1g. "Ship To" field (must contain the name and address of a State agency),
  - 1h. "Bill To" field (must contain the name and address of a State agency),
  - 1i. "LN" field (must have 2 digits),
  - 1j. "Fund" field (must have 3 digits),
  - 1k. "Agcy" field (must agree with entry in "E" above and have 3 digits),
  - 1l. "Org" field (must have 4 digits),
  - 1m. "Object" (must match "Article and Description" and have 4 digits,

**4.2.11 Processing Procedures — DFA/FCD Preaudit of *Purchase Document* (continued)**

- 1n. "Amount" (must exist for each line presented and the "Total" must reflect the sum of all lines,
- 1o. Type of Purchase (must be marked and supporting documentation must be attached, when appropriate, see Procedure 4.2.2 — *Type of Purchase* in this chapter.),
- 1p. "Agency Authorized Signature" (must match signature on Signature Authorization List on file at DFA/FCD for "Agency Code" presented in "1k" above),
- 1q. "Comm Ln" (must agree with number on Statewide contract or Agency Price Agreement for the commodity being ordered),
- 1r. "Quantity" ( must reflect the total number of the particular commodity being ordered),
- 1s. "Unit" (must reflect the unit of measure for the commodity ordered),
- 1t. "Commodity Code" (not required),
- 1u. "Acct Ln" (must correspond to "LN" in "1i" above),
- 1v. "Article and Description" (must agree with "Object" code used in "1m" above),
- 1w. "Unit Cost" (must reflect the cost for each "Unit" in "1s" above),
- 1x. "Total Cost" (must equal "Unit", 1s above, multiplied by "Unit Cost", 1w, above.), and
- 1y. "Total" (must agree with "Total in "1n" above).

#### 4.2.11 Processing Procedures — DFA/FCD Preaudit of *Purchase Document* (continued)

2. Review the supporting documentation attached to the *Purchase Document* and verify that it is complete and appropriate, using *Volume I, Appendix C — Purchase Document Supporting Documentation Guidelines* presented in this manual.
3. If errors are found in the above review and the *Purchase Document* requires correction or additional supporting documentation, return the document to the originating with a white copy of the *C-FRAS Document Rejection Transmittal Form*.
4. If no errors are found in the above review, send the *Purchase Document* to DFA/FCD/IMB for entry to C-FRAS
5. After the document is entered in C-FRAS, preauditors check the following fields on the C-FRAS input screen for agreement with the *Purchase Document*:
  - 5a. Date entered corresponds to date on batch transmittal sheet,
  - 5b. Vendor Code,
  - 5c. Vendor name agrees with the information in C-FRAS for the vendor code used in "B" above,
  - 5d. FUND Code,
  - 5e. AGCY Code,
  - 5f. ORG Code,
  - 5g. OBJECT Code,
  - 5h. AMOUNT, and
  - 5i. TOTAL.
6. If differences are found between the data entered in C-FRAS and the *Purchase Document*, change the screen data so it agrees with the *Purchase Document*, and if possible, approve the *Purchase Document*.

**4.2.11 Processing Procedures — DFA/FCD Preaudit of *Purchase Document* (continued)**

7. If data entered in C-FRAS agrees with the data on the *Purchase Document*, but the document does not pass all the C-FRAS system edits, return the document to the originating agency using a colored *C-FRAS Document Rejection Transmittal Form*.

## 4.2.12 Processing Procedures — DFA/FCD Preaudit of *Purchase Document Modification*

### A. *Statement*

This procedure outlines the steps taken by DFA/FCD to preaudit *Purchase Document Modifications*.

### B. *Procedure*

DFA/FCD:

1. Preaudit the *Purchase Document Modification* form for completeness and agreement, where applicable, with the copy of the *Purchase Document* submitted as supporting documentation prior to a *Purchase Document Modification* form being entered in C-FRAS.
  - 1a. Vendor code,
  - 1b. Vendor Name and Address,
  - 1c. Date,
  - 1d. PC box,
  - 1e. Agency Code,
  - 1f. Document number (must adhere to document numbering conventions),
  - 1g. Vendor Name and Address,
  - 1h. "LN" field (must have 2 digits),
  - 1i. "Fund" field (must have 3 digits),
  - 1j. "Agcy" field (must agree with entry in "E" above and have 3 digits),
  - 1k. "Org" field (must have 4 digits),
  - 1l. "Object" (must match "Article and Description" and have 4 digits),

#### 4.2.12 Processing Procedures — DFA/FCD Preaudit of *Purchase Document Modification* (continued)

- 1m. "Amount" (must be completed for each line presented and "Total" at bottom of column must reflect the sum of all lines),
  - 1n. "I/D" column (must contain either "I" for increase or "D" for decrease for each line of the document),
  - 1o. "Agency Authorized Signature" (must match signature on Signature Authorization List on file at DFA/FCD for "Agency Code" presented in "1j" above).
2. Review the supporting documentation attached to the *Purchase Document Modification* and verify that it is complete and appropriate, using *Volume I, Appendix C — Purchase Document Supporting Documentation Guidelines* presented in this manual.
  3. If errors are found in the above review and the *Purchase Document Modification* requires correction or additional supporting documentation, return the document to the submitting agency for correcting and resubmitting, with the white copy of the *C-FRAS Document Rejection Transmittal Form*.
  4. If no errors are found in the above review, send the *Purchase Document Modification* to DFA/FCD/IMB for entry to C-FRAS
  5. After document is entered in C-FRAS, preauditors check the following fields on C-FRAS input screen for agreement with the *Purchase Document Modification*:
    - 5a. Date (must reflect the current month and should be later than the date on the Price Agreement),
    - 5b. Vendor Code,
    - 5c. Vendor name and address ( must agree with the information in C-FRAS for the vendor code used in "5b" above),

**4.2.12 Processing Procedures — DFA/FCD Preaudit of *Purchase Document Modification* (continued)**

- 5d. FUND Code,
  - 5e. AGCY Code,
  - 5f. ORG Code,
  - 5g. OBJECT Code,
  - 5h. AMOUNT, and
  - 5i. TOTAL,
  - 5j. "I" or "D" in the "I/D" column.
6. If differences are found between the data entered in C-FRAS and the *Purchase Document Modification* form, the preauditor may change the screen data so it agrees with the *Purchase Document Modification* form.
7. If data entered in C-FRAS agrees with the data on the *Purchase Document Modification* form, but the document does not pass all the C-FRAS system edits, return the document to the originating agency with the colored *C-FRAS Document Rejection Transmittal Form*.



### 4.2.13 Processing Procedures — State Procurement Code Violations Over \$500

#### A. *Statement*

Agencies must use the following procedures to process *Purchase Documents* or *Payment Vouchers* after a violation of the State Procurement Code has occurred.

#### B. *Procedure*

Agency:

1. Submit to the State Purchasing Division the *Purchase Document* and attach a justification memorandum addressing how, when, and why the State Procurement Code requirements were violated.

State Purchasing Division:

2. Review the *Purchase Document* and the justification memorandum and either award or deny approval of the purchase. Retain a file copy and return the original documents to the originating agency.

Agency:

3. After receiving the *Purchase Document* back from the State Purchasing Division, send the DFA/FCD Director the following:
  - 3a. A request for either an encumbrance after the fact, or for payment to be made. The request should include the *Purchase Document*, the justification memorandum, and a *Payment Voucher* (if the request is also for payment).
  - 3b. Written documentation of the steps the agency has taken to prevent violations of the State Procurement Code in the future.
  - 3c. The request must be signed by the Department Secretary or the Agency Director of the agency that violated the State Procurement Code.
  - 3d. Supporting documentation showing that the State Purchasing Division has been informed of the violation.

**4.2.13 Processing Procedures — State Procurement Code Violations Over \$500 (continued)**

- 3e. The DFA/FCD Director will determine the steps to be taken and inform the agency.
- 4. If exempt from processing *Purchase Documents* through the State Purchasing Agent submit to the DFA/FCD Director the following:
  - 4a. A request to process a payment or to establish an encumbrance after the fact, even though a State Procurement Code violation has occurred. The request should accompany either a *Purchase Document* or a *Payment Voucher*.
  - 4b. A justification memorandum, signed by the Department Secretary or the Agency Director, stating when, why, and how the agency failed to comply with the State Procurement Code.
  - 4c. The internal control steps the agency has implemented to prevent violations of the State Procurement Code in the future.

#### **4.2.14 Processing Procedures — Requesting the Addition of a New C-FRAS Vendor**

A. *Statement*

To request adding a vendor or employee to the C-FRAS vendor file follow the procedures below.

B. *Procedure*

Agency:

1. To add a vendor:

- 1a. Review the C-FRAS vendor file to determine that the vendor is not on the file.
- 1b. Contact the vendor to obtain a completed W-9 form.

Agency or vendor:

- 1c. Submit to DFA/FCD the completed W-9 form.

DFA/FCD:

- 1d. Preaudit the W-9 form to ensure that it is complete.
- 1e. If errors are found in the above review, return the W-9 form to the vendor with a notice of the corrections needed.
- 1f. If no errors are found in the above review, add the vendor to the C-FRAS vendor file.

#### 4.2.14 Processing Procedures — Requesting the Addition of a New C-FRAS Vendor (continued)

2. To add an employee:

Agency:

- 2a. Submit to DFA/FCD a copy of the employee's form W- 4.

DFA/FCD:

- 2b. Preaudit the W-4 form to ensure that it is complete.
- 2c. If errors are found in the above review, return the W-4 form to the agency with a notice of the corrections needed.
- 2d. If no errors are found in the above review, add the employee to the C-FRAS vendor file.

Agency:

3. To establish miscellaneous vendor codes in the C-FRAS vendor file, complete the *C-FRAS Policy Exemption Form* and submit it to DFA/FCD for consideration. The request will be either approved or denied.
4. Review the C-FRAS vendor file each day to see if the proposed vendor has been added.

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## **Chapter 6 — Cash Disbursements**

## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to cash disbursements. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

Cash disbursements are outflows of money from a State agency to other entities (e.g., to local governments, schools, vendors, employees, etc.). Cash disbursements processed through C-FRAS are made using:

- *Payment Vouchers,*
- *Distribution Payment Vouchers,*
- *Petty Cash Accounts,* and
- *Miscellaneous Special Accounts.*

In addition, cash disbursements are made through type 1 warrant cancellations (see *Volume I, Chapter 4 — Treasury* in this manual) and operating transfers (see *Volume I, Chapter 9 — Transfers* in this manual).

Unless specifically exempted by statute or by action of the DFA Secretary, all State agencies must process cash disbursements through C-FRAS. State statute assigns DFA/FCD the responsibility for ensuring that all disbursements comply with the law. The policies and procedures presented in this manual and the preaudit functions performed on disbursement transactions are two ways that DFA/FCD ensures legal compliance.

The forms completion instructions are presented in this manual, *Volume II, Chapter 5 — Cash Disbursements.*

## **2 Model Accounting Practice**

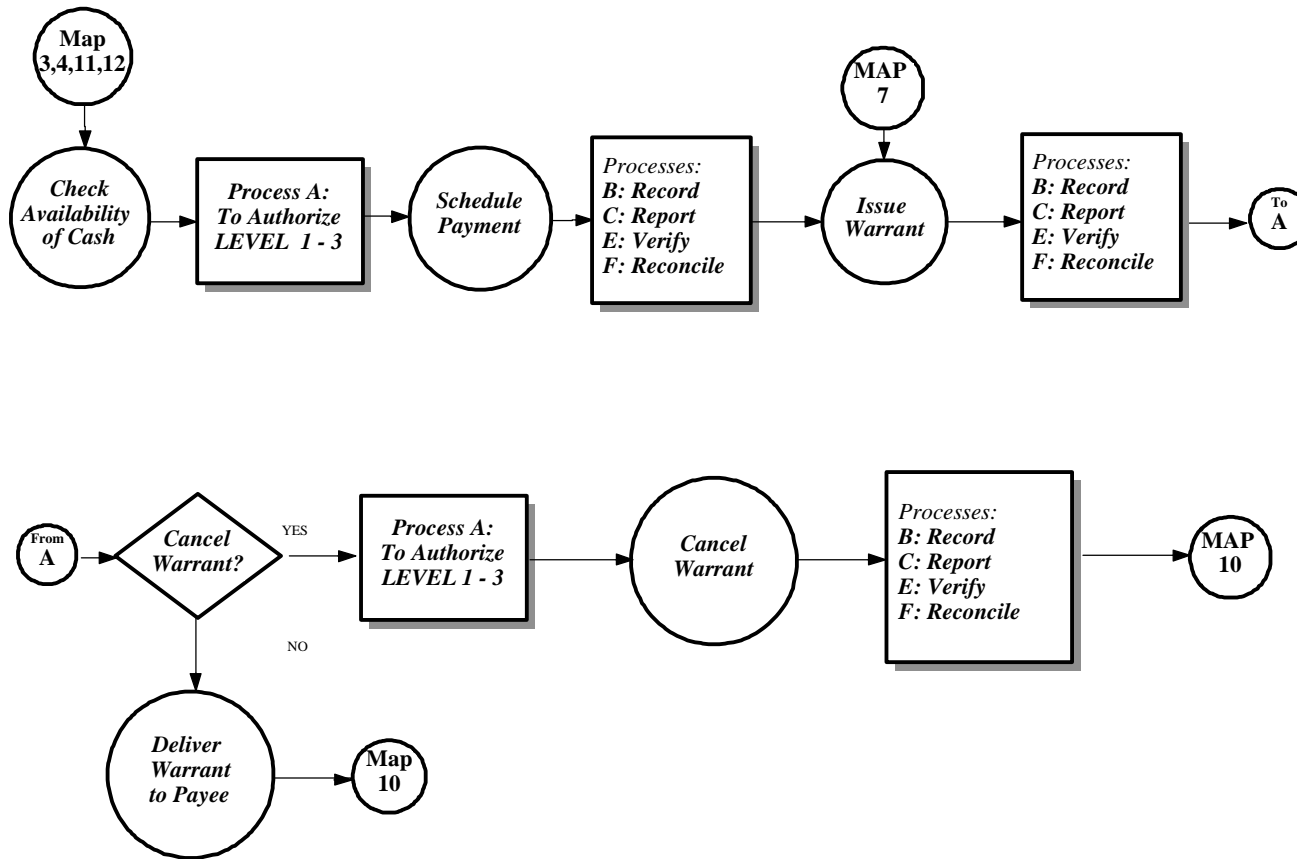
Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce the predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.



### MAP 6: Cash Disbursements



### **3 MAP Standards and Policies Governing Disbursements**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Cash Disbursement Methods

#### A. *MAP Standard*

To safeguard assets, cash should be disbursed using only the methods and procedures authorized by State law, rules, and regulations.

#### B. *Purpose*

This policy establishes the disbursement methods available to State agencies.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

All disbursements of State monies shall be made through the use of one of the following:

1. *Payment Vouchers / Warrants* — These documents are used for the majority of the cash disbursements including travel-related disbursements.
2. *Distribution Payment Vouchers / Warrants* — With authorization from DFA/FCD, agencies use these documents to make multiple payments with one voucher, e.g., for jury payment and refunds to hunters who submitted applications for hunting licenses but were not successful.
3. *Petty Cash Accounts* — Agencies use these accounts to make small purchases (\$25 or less) without processing a *Payment Voucher*. Petty cash accounts are limited to \$100 unless otherwise approved by the DFA/FCD Director or Deputy Director.
4. *Miscellaneous Special Accounts / Checks* — With authorization from the State Treasurer, agencies establish checking accounts at private banking institutions. Agencies establish checking accounts to disburse money if so authorized by DFA/FCD. Other such accounts are used by agencies (e.g., the judicial courts) to deposit money received prior to transferring it to the State Treasurer.

### 3.1 Cash Disbursement Methods (continued)

5. *Operating Transfers* — Agencies use these documents to move money between State agencies when the payor and the payee both process their transactions through C-FRAS. See *Volume I, Chapter 9 — Transfers* of this manual for more information.
6. *Warrant Cancellations* — Type "1" warrant cancellations are used in C-FRAS to make payments, but only in those instances where a warrant has been issued within the past sixty days, then cancelled, and the need exists for issuing a replacement warrant.

#### E. *Applicability*

This policy applies to all State agencies.

## 3.2 Disbursement Requirements

### A. *MAP Standard*

To ensure legal compliance, which requires that resources be expended for only authorized purposes, agencies must implement adequate internal controls and procedures for cash disbursements.

### B. *Purpose*

This policy identifies criteria that agencies must meet prior to disbursing State monies.

### C. *Authority*

Section 6-5-2, NMSA 1978.

### D. *Policy*

1. C-FRAS agencies should follow the instructions in this manual, *Volume II, Chapter 5 — Cash Disbursements* for completing documents used to disburse State monies.
2. *Positive cash balance* — Agencies must not make payments of State monies if the issuing fund does not have a positive cash balance that at least equals the proposed disbursement. Agencies that are a party to the Cash Management Improvement Act (CMIA) agreement should request an exemption from this policy.
3. *Budget balance* — Agencies must ensure that payments are not processed unless the fund making the payment contains sufficient budget to accommodate the proposed payment. Disbursements processed through agency fund types and non-budgeted funds shall be exempted from this policy.
4. *Balance sheet accounts* — The processing of payments against balance sheet accounts will be allowed in agency fund types. Payments against balance sheet accounts in all other fund types must be approved by DFA/FCD.
5. *Vendor Codes* — Vendors paid through DFA/FCD must be in the C-FRAS Vendor File, except in those instances where approval for the use of a miscellaneous vendor code has been granted by DFA/FCD.

### 3.2 Disbursement Requirements (continued)

6. For each disbursement, agencies must provide adequate supporting documentation which may consist of an invoice, a copy of a State statute, a copy of a contract, a joint powers agreement, a memorandum of understanding, etc.

#### E. *Applicability*

This policy applies to all State agencies, although the completion of documents for agencies that do not process their financial transactions through C-FRAS may vary.

### 3.3 Distribution of Warrants

#### A. *MAP Standard*

To safeguard assets, internal controls must that ensure only authorized personnel have access to warrants.

#### B. *Purpose*

This policy establishes the requirement that access to warrants be limited to only authorized personnel.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies must provide DFA/FCD with a list of the names and signatures of all personnel authorized to obtain warrants on their behalf. The authorized list must be signed and approved by a cabinet secretary or agency director.
2. Personnel receiving warrants must sign all copies of the warrant registers, prior to accepting responsibility for the warrants.
3. Agencies must ensure that they have received all warrants they signed for at DFA/FCD. Agencies must notify the DFA/FCD Director or Deputy Director immediately upon discovery of any warrants distributed to the wrong agencies and/or any warrants signed for but not received .
4. DFA/FCD Distribution Center personnel must verify that anyone receiving warrants on behalf of an agency is on the list of people authorized to receive warrants.

### 3.3 Distribution of Warrants (continued)

5. DFA/FCD Distribution Center personnel must mail all warrants to out-of-town agencies on the same day that the warrants are produced. Distribution Center personnel are responsible for mailing the correct warrants to each of the agencies. Agencies should report any errors in warrant distribution to the DFA/FCD Director or Deputy Director.
6. Agencies that receive warrants through the mail should verify that they received all warrants listed on the warrant register. They should then sign the warrant register and return it to the DFA/FCD Financial Management Bureau Chief.

#### E. *Applicability*

These policies apply to DFA/FCD Distribution Center Personnel and to all agencies that receive warrants from DFA/FCD.



### 3.4 Special Processing

#### A. *MAP Standard*

To ensure legal compliance, agencies must have internal controls for handling expedited payments.

#### B. *Purpose*

This policy establishes requirements for issuing warrants outside of normal processing procedures when the need arises to expedite payments.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Two methods are available to agencies for expediting payments issued by DFA/FCD.
  - 1a. *Special Processing* — “Special Processing” produces a warrant by the following day if DFA/FCD approves the request. Agencies must follow DFA/FCD’s “special processing” procedures and submit error-free documents for processing (See section 4.2.2 *Processing Procedures — Special Processing* in this chapter).
  - 1b. *Manual Warrant Requests* — “Manual Warrant Requests” produce a warrant on the same day as requested and should be used only in emergency situations
2. Special Processing and *Manual Warrant Requests* should originate from the chief financial officer of the requesting agency, e.g., Department Secretary, Agency Director, or the Administrative Services Division Director; if one of these persons cannot sign the requests, prior approval from the DFA/FCD Director or Deputy Director must be obtained before submitting such requests for special processing.
3. The requests must be approved by DFA/FCD Director or Deputy Director. If denied, the payments will be included in regular processing.

### **3.4 Special Processing (continued)**

#### **E. *Applicability***

This policy applies to DFA/FCD personnel and to all State agencies for which DFA/FCD produces warrants.

### 3.5 Employee Service Awards

#### A. *MAP Standard*

To ensure that resources are expended only for authorized purposes, agencies must have internal controls to verify that all disbursements are authorized by law.

#### B. *Purpose*

This policy establishes criteria for the purchase of employee service awards.

#### C. *Authority*

Article IV, Section 14, New Mexico Constitution (Anti-Donation Clause)  
Section 6-5-2, NMSA 1978

#### D. *Policy*

Items purchased for use as employee service awards must comply with the following criteria:

1. The item must not have any intrinsic value or any worth to anyone but the recipient and its cost should not exceed \$25.
2. The item must not represent a financial award to the recipient, possess exchange or sale value, nor provide any purpose other than as an award to the recipient. For example, clocks, watches, art work, and gift certificates should **not** be used as employee service awards paid by the State. Plaques of nominal value are potentially allowable.
3. Affixing the State seal to, or engraving, an item of more than nominal value does not, per se, reduce its value.
4. Any *Purchase Documents* and/or *Payment Vouchers* related to employee service awards rejected by DFA/FCD can be appealed. The appeal should be signed by the Cabinet Secretary or the Agency Director and addressed to the DFA Secretary or DFA/FCD Director.
5. Employee service awards are considered miscellaneous expenses and must be charged to the correct expense category (070) and object code (0791).

### **3.5 Employee Service Awards (continued)**

#### **E. *Applicability***

These policies apply to all State agencies; however, the appeals process applies to C-FRAS agencies only.

### 3.6 Disbursements in Advance

#### A. *MAP Standard*

To ensure legal compliance and to ensure that resources are expended for only authorized purposes, agencies should establish and adhere to adequate internal control procedures.

#### B. *Purpose*

This policy identifies standard criteria that agencies must meet prior to any advance disbursement of State money. An advance disbursement occurs when the State pays for goods or services prior to their delivery and/or receipt.

#### C. *Authority*

Section 6-5-2, NMSA 1978.

#### D. *Policy*

1. Advance payments are allowed under the following circumstances:
  - 1a. Advance payments are allowed for employee travel when agency policies authorize advances.
  - 1b. Advance payments are allowed when the vendor requires payment in advance. For example, a vendor may require payment in advance for a magazine subscription, for electronic software service, for rent of a building, or at the time of registration for a seminar.
2. Agencies must provide adequate supporting documentation for all payment advances. The documentation may include the following:
  - 2a. *Travel Advances* — Agencies must submit an *Itemized Schedule of Travel Expenses* form, completed by the traveler.
  - 2b. *Subscription Notices* — DFA/FCD may accept subscription notices if they state that advance payment is required.

### 3.6 Disbursements in Advance (continued)

- 2c. *Letters from Vendors* — A letter from a vendor that requests payment in advance may be accepted depending on the amount of the advance and the type of goods or services involved. When paying in advance for registration, a copy of the registration notice must be submitted.
- 2d. *Rental Agreements* — Agencies may submit rental agreements to support advance payments. However, DFA/FCD will only pay one month in advance for buildings and up to three months in advance for storage space if the rent due for the storage area does not exceed \$100 per month.
- 2e. *Other Payments* — If documentation to support the need for the advance is not available, the chief financial officer of the agency should attest to such a requirement in a memorandum addressed to the DFA/FCD Director.
- 3. All payments in advance, except those involving travel or rent of buildings, require approval from the DFA/FCD Director or Deputy Director.

#### E. *Applicability*

This policy applies to all State agencies, although the approval requirements for agencies that do not process their financial transactions through C-FRAS may vary.

### 3.7 Travel Reimbursement for Per Diem, Actual Expenses, and Mileage

#### A. *MAP Standard*

To ensure legal compliance, disbursements for travel must be made in accordance with State laws and travel regulations.

#### B. *Purpose*

This policy identifies the rules that agencies must follow when paying for travel, per diem, reimbursement of actual expenses, and for mileage.

#### C. *Authority*

Section 6-5-2, NMSA 1978

DFA Rule 95-1, “Regulations Governing the Per Diem and Mileage Act”

#### D. *Policy*

1. Public officers or employees who travel shall receive a per diem amount or shall be reimbursed for actual lodging, meal expenses and mileage in accordance with the rules and regulations of the State.

#### E. *Applicability*

This policy applies to all State agencies.

### **3.8 Travel Advances**

#### **A. *MAP Standard***

To ensure legal compliance, disbursements for travel advances must be made in accordance with State laws and travel regulations.

#### **B. *Purpose***

This policy identifies the rules that agencies must follow when disbursing travel advances.

#### **C. *Authority***

Section 6-5-2, NMSA 1978

DFA Rule 95-1, “Regulations Governing the Per Diem and Mileage Act”

#### **D. *Policy***

1. Travel Vouchers for travel advances shall not be submitted more than two weeks prior to travel unless significant savings can be realized for purchasing tickets or paying fees in advance.
2. Agencies must maintain records of travel advances and shall collect or pay all outstanding amounts at fiscal year-end.

#### **E. *Applicability***

This policy applies to all State agencies. Policy pertaining to the submission of travel advance requests to DFA/FCD applies only to agencies that process transactions through C-FRAS.



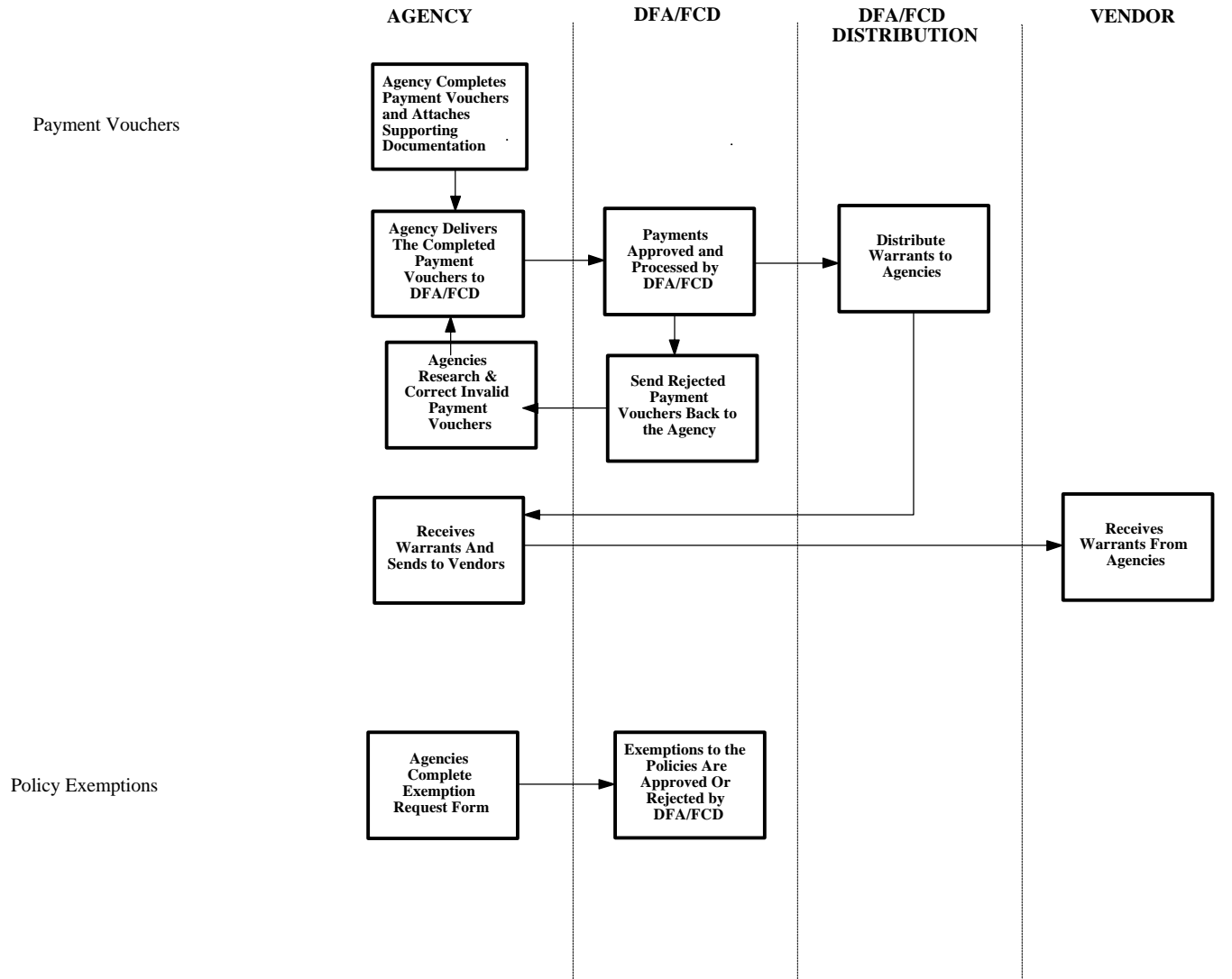
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

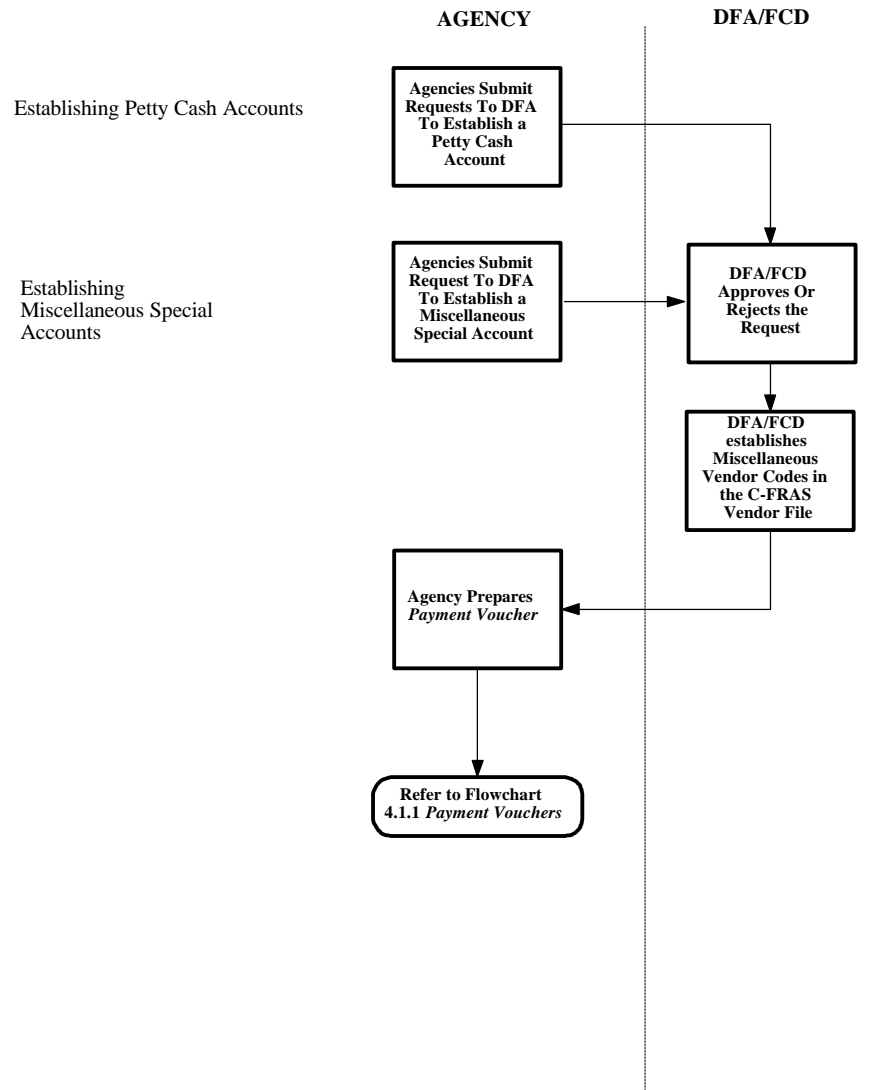
MAP Processing Procedures have been designed to this end. These procedures are intended to coordinate by agencies with their own procedures in a synergistic effort that will achieve results and will meet all of our goals.

The following pages present the work flow processes for Cash Disbursements. An understanding of these procedures is important for ensuring that all types of cash disbursements are processed correctly.

### 4.1.1 Processing Flowchart

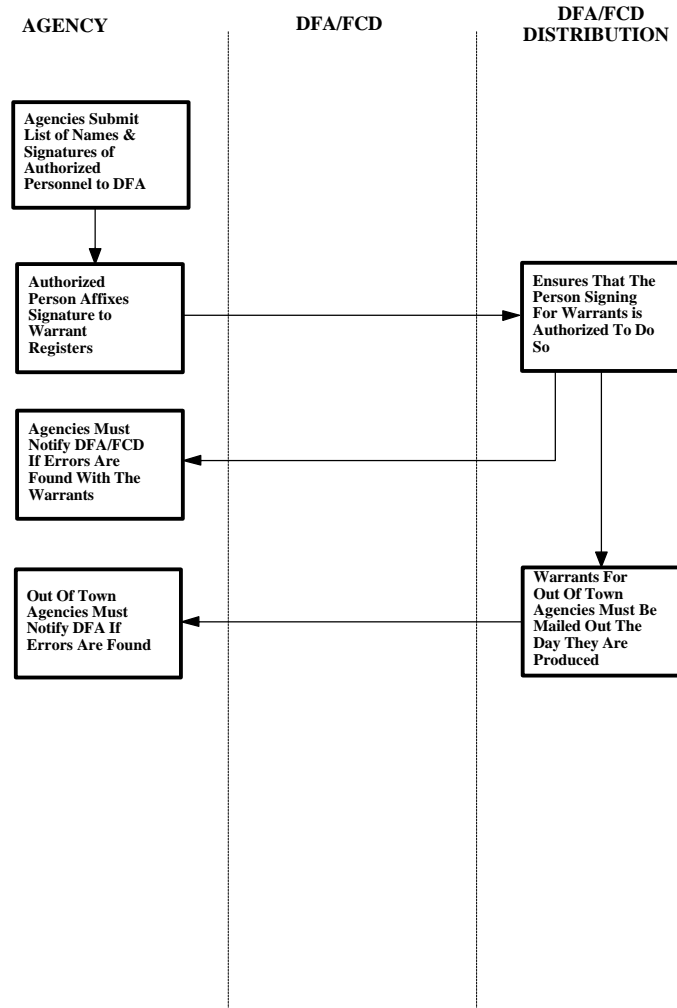


### 4.1.2 Processing Flowchart



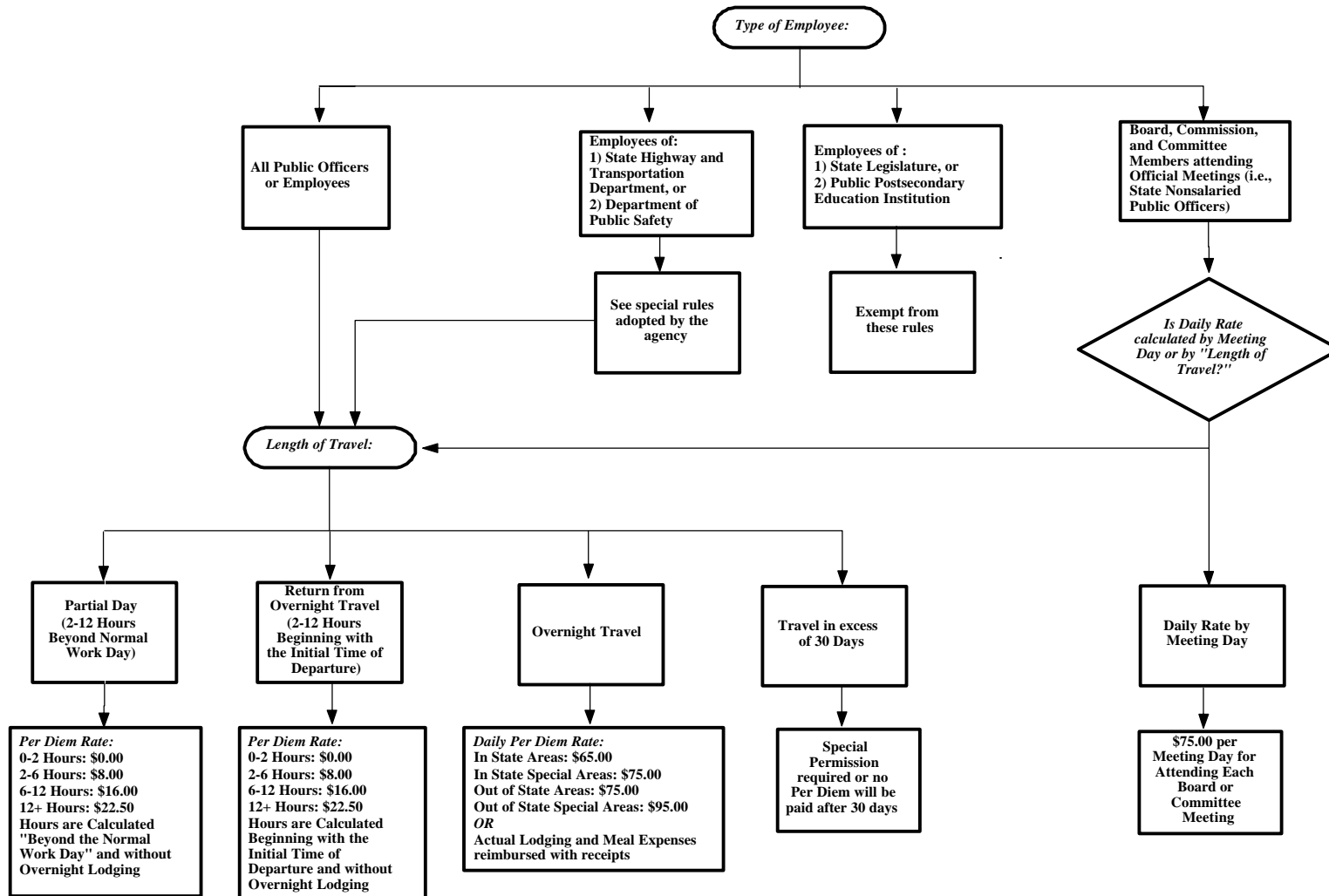
### 4.1.3 Processing Flowchart

Internal Controls for Authorized Handling of Warrants



### 4.1.4 Processing Flowchart — Travel and Per Diem

Travel Per Diem Decision Tree



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — *Payment Vouchers*

### A. *Statement*

This procedure addresses the documents flow for *Payment Vouchers*, including travel reimbursements.

### B. *Procedure*

Agency:

1. Prepare the *Payment Voucher* following the forms instructions in this manual, *Volume II, Chapter 5 — Cash Disbursements*. The following highlights completion procedures:
  - 1a. Assign the document number to the *Payment Voucher*.
  - 1b. Enter the vendor code on the *Payment Voucher*. If the vendor code is not in the C-FRAS vendor file, follow the procedures in this chapter, *Section 4.2.6 Processing Procedures — Requesting the Addition of a new Vendor Code in C-FRAS* to request the vendor be added.
  - 1c. Reference the correct encumbrance document if one exists. Documents requiring an encumbrance will not be processed without a *Purchase Document* reference.
  - 1d. Attach the required supporting documentation. Generally, this will be an original invoice from the vendor. If submitting a copy of an invoice, the person authorized by the agency to sign *Payment Vouchers* must certify on the invoice copy that:
    - (1) The original invoice has been lost or destroyed (whichever applies) and cannot be located.
    - (2) A true copy of a valid original invoice is being provided.
    - (3) The accounting records have been checked and no part (or only part) of the invoice has been previously paid. (If an amount has been previously paid, the amount must be stated.)

### 4.2.1 Processing Procedures — *Payment Vouchers* (continued)

Agency (continued):

- 1e. Affix the original authorized signatures to the *Payment Voucher*.
2. Review the entire *Payment Voucher* for completeness and submit to DFA/FCD.

DFA/FCD:

3. Manually preaudit the *Purchase Document* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. (The DFA/FCD preaudit procedures are presented in this chapter in section 4.2.5 *DFA/FCD, Preaudit Procedures for Payment Vouchers*).
4. If the *Payment Voucher* and supporting documentation are without errors, enter the transaction in C-FRAS.
5. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Payment Voucher*, correct the information and post the transaction in C-FRAS.
6. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Payment Voucher* to the originating agency. Use a colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Payment Voucher* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

7. If a document is returned by DFA/FCD, make all of the necessary corrections and resubmit the document along with a colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

8. When the transaction is approved and posted in C-FRAS, send the approved *Payment Voucher* to the microfilm unit.



### 4.2.1 Processing Procedures — *Payment Vouchers* (continued)

Agency:

9. Verify that the payment was processed and file the *Payment Voucher*.

## 4.2.2 Processing Procedures — Special Processing

### A. *Statement*

DFA/FCD often accepts agency requests for special processing and manual warrants. However, these requests usually require DFA/FCD to deviate from normal operating procedures and interrupt the timely processing of other documents. Agencies are encouraged to keep these requests to a minimum.

### B. *Procedure*

Agency:

1. Prepare a memorandum addressed to the DFA/FCD Deputy Director requesting the special processing of a document or requesting a manual warrant. The request should include the following:
  - 1a. Why the agency believes that the document merits a deviation from normal processing procedures.
  - 1b. Why the agency did not process the document in a timely manner to avoid special processing.
  - 1c. What is the acceptable processing date for the document.
  - 1d. Approval signature of the chief financial officer of the requesting agency, e.g., Department Secretary, Agency Director, or the Administrative Services Division Director; if one of these cannot sign the requests, prior approval from the DFA/FCD Director or Deputy Director must be obtained before submitting the request for processing.
2. Submit the request to DFA/FCD. Requests for special processing or manual warrants must be received by 11:00 AM.

DFA/FCD Director or Deputy Director:

3. Review the request and approve or deny.
4. If a special processing request is approved, send the requesting agency a warrant on the day following the request, or a manual warrant on the day of the request.

### 4.2.3 Processing Procedures — Policy Exemption

#### A. *Statement*

This procedure provides agencies with guidance on how to request a policy exemption related to processing disbursement documents through DFA/FCD.

#### B. *Procedure*

Agency:

1. To request an exemption from DFA/FCD's processing policies, prepare a *Policy Exemption Request* form. This form is used only for requests made to DFA/FCD.
2. Agencies prepare a *Request for Policy Exemption* form. The request should include the following:
  - 2a. In the first section of the form, cite the particular policy, procedure, or memorandum from which an exemption is sought and note the requirement(s) related to the request.
  - 2b. In the second section of the form, state the exemption requested, and if possible, the justification for the request. If necessary, agencies may attach justifications and explanations to the form when submitting it to DFA/FCD.
  - 2c. Provide the fund, agency, and organization codes for which the exemption is requested.
  - 2d. Provide the date(s) for which the exemption is requested. (This could be for one day, one occurrence, or for the whole year.)
  - 2e. Obtain the Cabinet Secretary or Agency Director signature on the request.
3. Submit the completed *Request for Policy Exemption* to DFA/FCD.

### 4.2.3 Processing Procedures — Policy Exemption (continued)

DFA/FCD Director:

4. Review and approve or deny the request.
  - 4a. If the Director approves the request, forward a copy of the request to the DFA/FCD preauditor and the originating agency.
  - 4b. If the Director denies the request, notify the originating agency by phone.

#### 4.2.4 Processing Procedures — Establishing Petty Cash and Miscellaneous Special Accounts

A. *Statement*

To establish a petty cash and miscellaneous special accounts follow the procedure below.

B. *Procedure*

The request to establish a petty cash account or a miscellaneous special account, should be made by the chief financial officer of the agency. The request should be directed to the DFA/FCD Deputy Director.

Agency - Chief Financial Officer:

*Petty Cash Accounts:*

1. Submit to DFA/FCD a written request to establish a petty cash account (MPC) in C-FRAS. The request should include the following:
  - 1a. The intended use of the account.
  - 1b. The amount desired for the petty cash account.
  - 1c. The name of the custodian of the account along with the agency address.
  - 1d. A statement to certify that agencies have internal control procedures in place to safeguard the cash on hand and that the cash will be kept where only the custodian of the account can access it.

*Miscellaneous Special Accounts:*

2. Submit to DFA/FCD a written request to establish a miscellaneous special account (MSA). The request should include the following:
  - 2a. The purpose of the MSA.
  - 2b. The dollar amount expected to flow through the account, the projected reimbursement request amounts, and the projected frequency of reimbursements to the account.

#### **4.2.4 Processing Procedures — Establishing Petty Cash and Miscellaneous Special Accounts (continued)**

- 2c. A written authorization from the State Treasurer to open a bank account at a private banking institution.
- 2d. A written approval from the DFA Secretary that grants the agency authority to disburse money directly from the bank account and an exemption from vouchering through DFA/FCD.
- 2e. A copy of the procedures developed by the agency to report to DFA/FCD and the State Treasurer all money disbursed from the bank account and the budget accounts affected.

DFA/FCD:

- 3. Review the request and notify the originating agency whether the request is approved or denied. If the account is approved, advise the agency as of the cash balance limitations placed on the account.

#### 4.2.5 Processing Procedures — Preaudit Procedures for *Payment Vouchers*

A. *Statement*

This section presents the DFA/FCD preaudit procedures for *Payment Vouchers*.

B. *Procedure*

DFA/FCD:

1. Preaudit the following fields on the *Payment Voucher* for completeness and accuracy, where possible, prior to the document being entered in C-FRAS.

- 1a. Vendor code,
- 1b. Vendor Name and Address,
- 1c. Agency Name,
- 1d. Date,
- 1e. Agency Code ((should correspond to the agency in 1c above),
- 1f. Document number (must adhere to document numbering conventions),
- 1g. "LN" (must have 2 digits),

Note: Items 1h - 1k below must be completed only if a *Purchase Document* (encumbrance) is referenced

- 1h. "CD" (must have 2 digits),
- 1i. "Agcy" (must agree with entry in "1e" above and have 3 digits),
- 1j. "DOC NUMBER" (must be the referenced *Purchase Document* number),
- 1k. "ACCT LN" (must have 2 digits),

#### 4.2.5 Processing Procedures — Preaudit Procedures for *Payment Vouchers* (continued)

- 1l. "FUND" (must have 3 digits),
  - 1m. "ORG" field (must have 4 digits),
  - 1n. "OBJECT" (should be completed to record expenditures/expenses),
  - 1o. "REVENUE SOURCE" (should be completed if the payment is to be charged to against a revenue, instead of an "OBJECT" or a "BALANCE SHEET ACCOUNT"),
  - 1p. "BALANCE SHEET ACCOUNT" (should be completed if the payment is to be charged against a balance sheet account instead of an "OBJECT" or a "REVENUE SOURCE"),
  - 1q. "REPT CATG" (should be completed if the payment is being issued from an "Agency Fund Type". A "BALANCE SHEET ACCOUNT" must be used in "1p" above and no Purchase Document can be referenced.),
  - 1r. "AMOUNT" ( on all accounting lines must agree with supporting documentation submitted),
  - 1s. "PAYEE SIGNATURE BOX" (should contain employee signature if the *Payment Voucher* is being processed to reimburse an employee for non-travel expenses incurred on a purchase made on behalf of the State, or to replenish petty cash, change fund, or miscellaneous special accounts),
  - 1t. "AGENCY APPROVAL BOX" (should contains the signature of a person authorized to disburse money on behalf of the originating agency. The signature must appear on the Signature Authorization list received from the agency by DFA/FCD).
2. Review the supporting documentation to ensure it meets DFA/FCD standards and supports the payment proposed by the *Payment Voucher*.



### 4.2.5 Processing Procedures — Preaudit Procedures for *Payment Vouchers* (continued)

3. If errors are found during the above review, return the *Payment Voucher* document to the originating agency, with the white *C-FRAS Rejection Transmittal Form*.
4. If no errors are found in the above review, forward to DFA/FCD/IMB personnel for entering the *Payment Voucher* in C-FRAS.
5. After the document is entered in C-FRAS, preauditors review the C-FRAS document input screen to ensure that the data input agrees with the *Payment Voucher* document. The following fields are reviewed:
  - 5a. Vendor Code,
  - 5b. Vendor name and address agree with the information in C-FRAS for the vendor code used in "1b" above,
  - 5c. Date entered should correspond to the date on the C-FRAS Batch Transmittal Form,
  - 5d. AGENCY Code,
  - 5e. DOCUMENT NUMBER,
  - 5f. LN Code,
  - 5g. "CD" field,
  - 5h. "AGCY" field ,
  - 5i. "DOC NUMBER" field ,
  - 5j. "ACCT LN" field ,
  - 5k. "FUND" field,
  - 5l. "ORG" field,

#### 4.2.5 Processing Procedures — Preaudit Procedures for *Payment Vouchers* (continued)

- 5m. "OBJECT" field ,
  - 5n. "REVENUE SOURCE" field ,
  - 5o. "BALANCE SHEET ACCOUNT" field ,
  - 5p. "REPT CATG" field, and
  - 5q. "AMOUNT" field.
6. If differences are found between what was entered in C-FRAS and what the *Payment Voucher* reflects, the preauditor will change the entered data to agree with the *Payment Voucher* document.
7. If data entered in C-FRAS agrees with the data on the *Payment Voucher* document, but the document does not pass all the C-FRAS system edits, return the document to the agency, with a colored *C-FRAS Rejection Transmittal Form*.

## 4.2.6 Processing Procedures —Requesting the Addition of a New C-FRAS Vendor

### A. *Statement*

To request adding a vendor or employee to the C-FRAS vendor file follow the procedures below.

### B. *Procedure*

Agency:

1. To add a vendor:

- 1a. Review the C-FRAS vendor file to determine that the vendor is not on the file.
- 1b. Contact the vendor to obtain a completed W-9 form.

Agency or vendor:

- 1c. Submit to DFA/FCD the completed W-9 form.

DFA/FCD:

- 1d. Preaudit the W-9 form to ensure that it is complete.
- 1e. If errors are found during the above review, return the W-9 form to the vendor with a notice of the corrections needed.
- 1f. If no errors are found during the above review, add the vendor to the C-FRAS vendor file.

#### 4.2.6 Processing Procedures —Requesting the Addition of a New C-FRAS Vendor (continued)

2. To add an employee:

Agency:

2a. Submit to DFA/FCD a copy of the employee's form W- 4.

DFA/FCD:

2b. Preaudit the W-4 form to ensure that it is complete.

2c. If errors are found during the above review, return the W-4 form to the agency with a notice of the corrections needed.

2d. If no errors are found during the above review, add the employee to the C-FRAS vendor file.

Agency:

3. To establish miscellaneous vendor codes in the C-FRAS vendor file, complete the *C-FRAS Policy Exemption Form* and submit it to DFA/FCD for consideration. The request will be either approved or denied.
4. To establish vendor codes for petty cash custodians or miscellaneous special accounts custodians in the C-FRAS vendor file, complete a written request signed by the Chief Financial Officer and submit it to DFA/FCD.
5. Review the C-FRAS vendor file each day to see if the proposed vendor has been added.

## 4.2.7 Processing Procedures — Using Vendor Codes in C-FRAS

### A. *Statement*

This procedure addresses the use of C-FRAS vendor codes.

### B. *Procedure*

1. To be processed in C-FRAS, *Payment Vouchers, Purchase Documents, Warrant Cancellations*, and certain *Journal Vouchers*, must include a vendor code that exists in the C-FRAS Vendor File.
2. In C-FRAS, vendors (including State employees) are assigned a specific vendor code consisting of their federal Tax Identification Number or Social Security Number as provided by vendors to DFA/FCD on the Form W-9 or by the employees on the W-4 form.
3. In special circumstances, Miscellaneous Vendor Codes are allowed in C-FRAS, for example, for State agencies, petty cash accounts, one time small purchases, foreign vendors, etc. Miscellaneous Vendor Codes are approved and assigned by DFA/FCD.
4. Vendors in C-FRAS may be classified either as reportable or non-reportable, depending on whether payments made to them are "1099" reportable.

Corporations, estates and trusts, other governments and State employees are classified usually as non-reportable. However, if corporations are paid for "medical and health" services provided, or if State employees are paid for services provided based on a contract with the State, related payments to them are "1099" reportable.

Individuals, sole proprietorships, and partnerships are classified in C-FRAS always as "1099" reportable.

5. Agencies should contact DFA/FCD if they have any questions as to the classification of a vendor in the C-FRAS vendor file.

## **Chapter 7 — General *Journal Vouchers***

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to general *Journal Vouchers*. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

General *Journal Vouchers* are used to reclassify or adjust existing balances or data that was previously recorded. They are usually used to process the following transaction types:

- Correcting entries;
- Reclassifying entries;
- Adjusting entries;
- Annual closing entries;
- Restatement entries;
- General Long Term Debt Account Group entries; and
- General Fixed Asset Account Group entries.

General *Journal Vouchers* are not used to transfer cash between funds or agencies. Cash is transferred using the *Operating Transfer* document which is discussed in this manual, *Volume I, Chapter 9 — Transfers*.

The forms completion instructions for General *Journal Vouchers* are presented in this manual, *Volume II, Chapter 6 — General Journal Vouchers*.



## 2 Model Accounting Practice

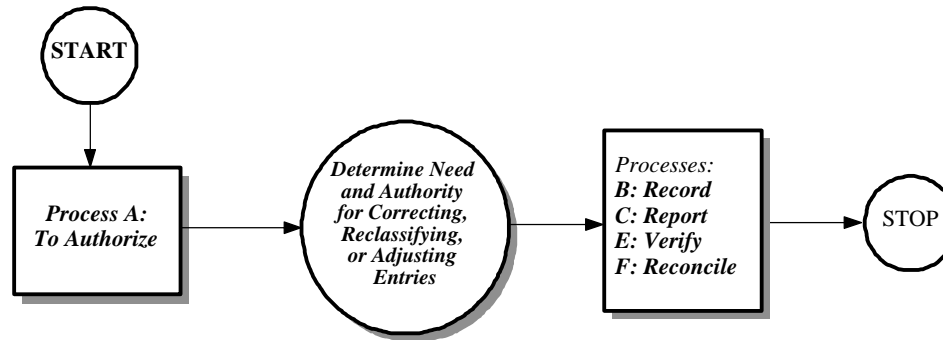
Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

## MAP 7: Journal Vouchers

### Correcting, Reclassifying, Adjusting, Closing, and Restatement Entries



### **3 MAP Standards and Policies Governing General Journal Vouchers**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 *Journal Voucher Documents*

#### A. *MAP Standard*

Agencies should use *Journal Voucher* forms to process transactions in C-FRAS that cannot be processed with another type of form.

#### B. *Purpose*

This policy establishes the requirements that agencies process transactions using the appropriate processing document.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies must use the *Journal Voucher* form to record transactions in C-FRAS that cannot be recorded using another type of processing document. These transaction are:
  - 1a. Correcting entries,
  - 1b. Reclassifying entries,
  - 1c. Adjusting entries,
  - 1d. Closing entries,
  - 1e. Restatement entries,
  - 1f. General Long Term Debt Account Group entries, and
  - 1g. General Fixed Asset Account Group entries.
2. Authorized agency personnel must approve *Journal Vouchers* before submitting them to DFA/FCD for processing.
3. DFA/FCD must authorize all *Journal Vouchers* before processing them in C-FRAS.
4. *Journal Vouchers* cannot be used to transfer cash between funds. Agencies that process transactions through C-FRAS can use *Operating Transfers* to transfer cash between funds and between agencies. Agencies should use *Payment Vouchers* (warrants) to transfer cash between non-C-FRAS agencies or between C-FRAS and non-C-FRAS agencies.

### **3.1 *Journal Voucher Documents (continued)***

5. Agencies must follow the forms completion instructions for *Journal Vouchers* presented in this manual, *Volume II, Chapter 6 — General Journal Vouchers*.

#### **E. *Applicability***

This policy applies to all State agencies.

## 4 MAP Processing Procedures

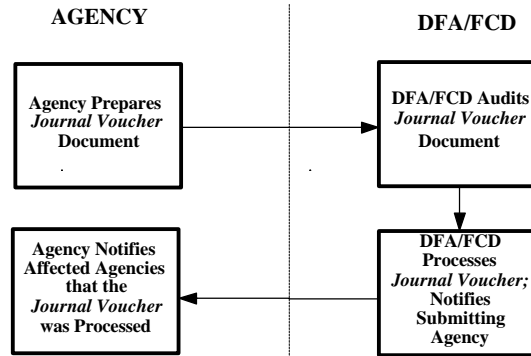
The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for General *Journal Vouchers*. An understanding of these procedures is important for ensuring that *Journal Voucher* entries are processed correctly.

### 4.1 Processing Flowchart

*Journal Voucher Documents*



## **4.2 Processing Procedures**

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.



## 4.2.1 Processing Procedures — *Journal Voucher* Completion

### A. *Statement*

This procedure briefly addresses the processing of *Journal Vouchers*.

### B. *Procedure*

Agency:

1. Prepare *Journal Voucher*, using the forms completion instructions presented in this manual, *Volume II, Chapter 6 - General Journal Vouchers*. Use internal procedures to determine the data needed for the *Journal Voucher*, complete and verify the accuracy of the following:
  - 1a. Assign a unique document number to the *Journal Voucher*.
  - 1b. Complete the data required for the *Journal Voucher*.
  - 1c. Attach the required supporting documentation to the *Journal Voucher*. Generally, this will include copies of previously processed documents that support the *Journal Voucher* being submitted, e.g., copies of the “A611 - Trial Balance by Accounting Distribution Report.”
  - 1d. State in the explanation box the justification for the *Journal Voucher*. (If the justification is complete and accurate, it can help the preparer determine the appropriateness of the supporting documentation).
  - 1e. Affix the original authorized signatures approving the *Journal Voucher*. Agency approval must be made by a person on the authorized signature list on file at DFA/FCD.
  - 1f. Complete the *Journal Voucher*.
2. Deliver the completed *Journal Voucher* and the *Transmittal Form* to DFA/FCD.

DFA/FCD:

3. Manually preaudit the *Journal Voucher* for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation, using the procedures presented in the following section *4.2.2 DFA/FCD Preaudit of the Journal Voucher*.

### 4.2.1 Processing Procedures — *Journal Voucher Completion (continued)*

4. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.

Agency:

5. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new Transmittal Form.

DFA/FCD:

6. If the *Journal Voucher* and supporting documentation are without errors, enter the transaction in C-FRAS.
7. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Journal Voucher*, correct the information and post the transaction in C-FRAS.
8. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Journal Voucher* to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Journal Voucher* to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

9. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

10. When the transaction is approved and posted in C-FRAS, return a copy of the *Journal Voucher* to the originating agency.

Agency:

11. Review the “A-611 Trial Balance by Accounting Distribution Report” that contains the *Journal Voucher* entry to ensure the transaction was processed correctly.

## 4.2.2 Processing Procedures — DFA/FCD Preaudit of the *Journal Voucher*

### A. *Statement*

This procedure outlines the steps taken by DFA/FCD to preaudit *Journal Vouchers*.

### B. *Procedure*

DFA/FCD:

1. Upon receipt of the *Journal Vouchers*, DFA/FCD Financial Management Bureau review the following fields on each line for proper completion:
  - 1a. Agency Name,
  - 1b. Agency Code (should correspond to the agency in 1c above),
  - 1c. Document number (must adhere to document numbering conventions),
  - 1d. Budget Fiscal Year (must have 2 digits, and reference the correct year, since *Journal Vouchers* can be used to affect fiscal years other than the current one, especially in the case of multi year appropriations.),
  - 1e. Account Type (must have 2 digits and be correct for the object, revenue source, or balance sheet account),
  - 1f. FUND (must have 3 digits),
  - 1g. Agency Code (must have three digits),
  - 1h. ORG field (must have 4 digits and be entered only if an object is used on the accounting line),
  - 1n. Appropriation Unit (must be entered only if an object is used on the accounting line),
  - 1o. Object or Revenue Source" (must have four digits),
  - 1p. "Balance Sheet Account (must have four digits),

## 4.2.2 Processing Procedures — DFA/FCD Preaudit of the *Journal Voucher* (continued)

- 1q. Rept Category (should be completed if the payment is being issued from an Agency Fund Type. A Balance Sheet Account must be used),
  - 1r. Vendor Code (should be completed only if the submitting agency wants to change amounts shown paid to a vendor in the C-FRAS vendor file or if the amount paid is to be changed from 1099 reportable to not reportable, or vice versa. The vendor code can be used only if an object code is used in 1i. above),
  - 1s. The line entry DESCRIPTION (should support the object, revenue source or balance sheet account used),
  - 1t. Debit Amount or Credit Amount (must be entered and be consistent with the intent expressed in Explanation Box and agree with the supporting documentation),
  - 1u. Transaction Explanation (should state what the *Journal Voucher* entry will accomplish)
2. Review the supporting documentation attached to *Journal Vouchers* and verify that it is complete and appropriate, and determine that it supports the following:
- 2a. Identifies a legitimate basis or reason for the transaction as submitted.
  - 2b. Defines the necessity of the proposed transaction.
  - 2c. The accounting line information provided on the face of the *Journal Voucher* agrees with the stated reason.
4. If there are no errors, submit the *Journal Vouchers* to key-entry for input.
5. If the *Journal Voucher* requires correction, clarification, authorization, or additional support documentation, return the document to the originating agency, with the white copy of the *C-FRAS Document Rejection Transmittal Form*.

## **Chapter 8 — General Accounting**

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## **1 Introduction**

This chapter presents DFA/FCD's policies and procedures related to general accounting. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

General accounting, as discussed in this chapter, consists of the following topics:

- Authorizing investments and the procedures to account for investments,
- Reconciling C-FRAS reports and the procedures for performing the reconciliation, and
- Conventions for document numbering.

## **2 Model Accounting Practice**

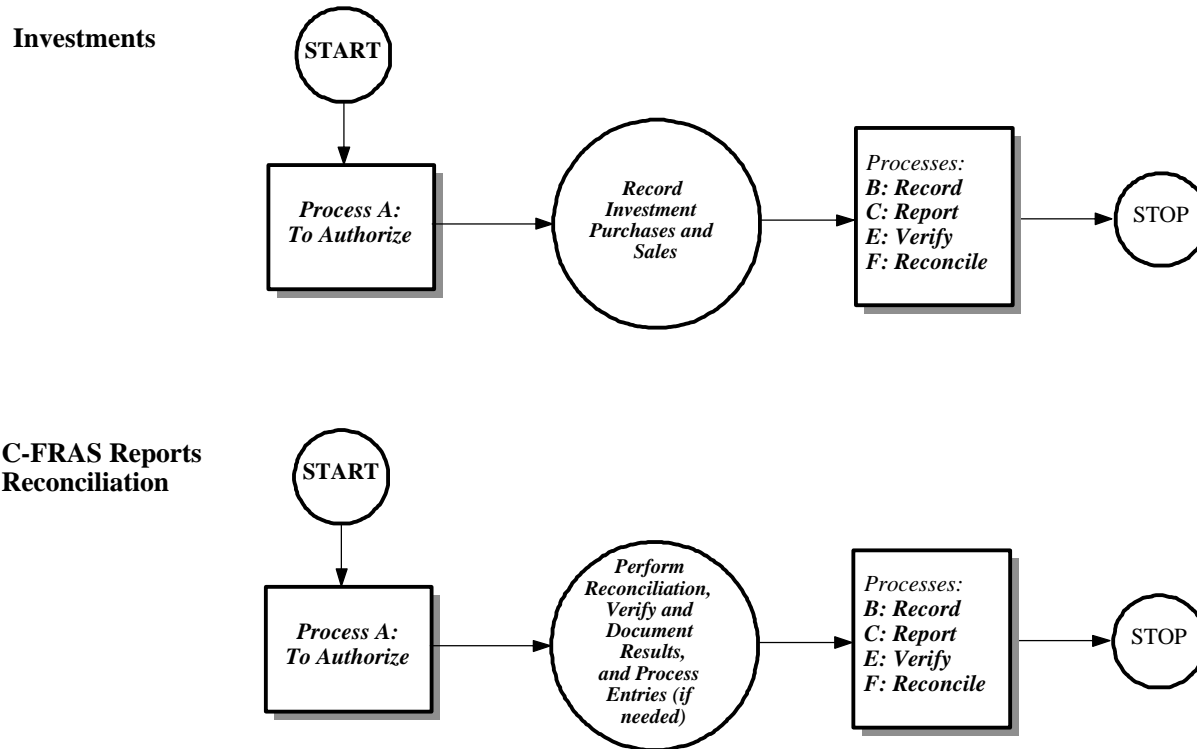
Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.



# MAP 8: General Accounting



### **3 MAP Standards and Policies Governing General Accounting**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Authorizing Investments

#### A. *MAP Standard*

To ensure legal compliance, investments of State funds must be authorized by statute.

#### B. *Purpose*

This policy establishes that only agencies authorized by State law are permitted to invest State funds.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. State monies shall be invested only as authorized by State law.
2. Only agencies authorized by State law are permitted to invest State monies.
3. Agencies that are authorized to invest State monies shall record investment transactions when they occur.
4. At least once a year at year end, agencies must prepare and then send to DFA/FCD the *Journal Vouchers* needed to record investment activity in C-FRAS.

#### E. *Applicability*

This policy applies to all State agencies.

## 3.2 Reconciling C-FRAS Reports

### A. *MAP Standard*

To ensure that all transactions are recognized and recorded, all accounting reports must be reviewed for accuracy and completeness.

### B. *Purpose*

This policy establishes the requirement that agencies 1) reconcile all C-FRAS reports monthly to their internal accounting records and to the State Treasurer records (i.e., monthly reports distributed to the agencies), and 2) prepare any reclassification or adjusting entries as soon as they are known.

### C. *Authority*

Section 6-5-2, NMSA 1978

### D. *Policy*

1. Agencies shall reconcile all C-FRAS reports monthly to their internal accounting system and to their cash account(s) at the Office of the State Treasurer, and shall provide written verification of the results of the reconciliation to DFA/FCD. The verification shall include preparing and submitting the *C-FRAS Reconciliation Confirmation Form* to DFA/FCD.
2. Agencies shall follow the instructions in this manual, *Volume II, Chapter 9 — Reports and Reconciliation* to reconcile C-FRAS reports.

### E. *Applicability*

This policy applies to all State agencies.

### 3.3 Document Numbering Conventions

#### A. *MAP Standard*

To ensure completeness, agencies must use document numbering conventions that allow the population of documents to be verified.

#### B. *Purpose*

This policy establishes the requirement that all agencies are required to use document numbering conventions when processing documents or forms through C-FRAS.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies that process documents through C-FRAS must adhere to the numbering conventions established in this manual, *Volume II, Appendix B — C-FRAS Document Numbering* for the following document types:

*Purchase Documents,  
Payment Vouchers,  
Journal Vouchers,  
Operating Transfers,  
Cash Receipts,  
Budget Documents, and  
Warrant Cancellation Documents.*

#### E. *Applicability*

This policy applies to all State agencies that process documents through C-FRAS.

### 3.4 Unique Document Numbers

A. *MAP Standard*

To ensure accurate document tracking and control, agencies must assign unique document numbers to all documents.

B. *Purpose*

This policy establishes the requirement that agencies follow document numbering conventions to track and identify C-FRAS documents.

C. *Authority*

Section 6-5-2, NMSA 1978

D. *Policy*

1. All document types processed through C-FRAS must have a unique document number clearly marked on the form.
2. All document numbers assigned by agencies must be eleven characters.
3. Document numbers must be unique within each agency for each document type by fiscal year.

E. *Applicability*

This policy applies to all State agencies that process documents through C-FRAS.

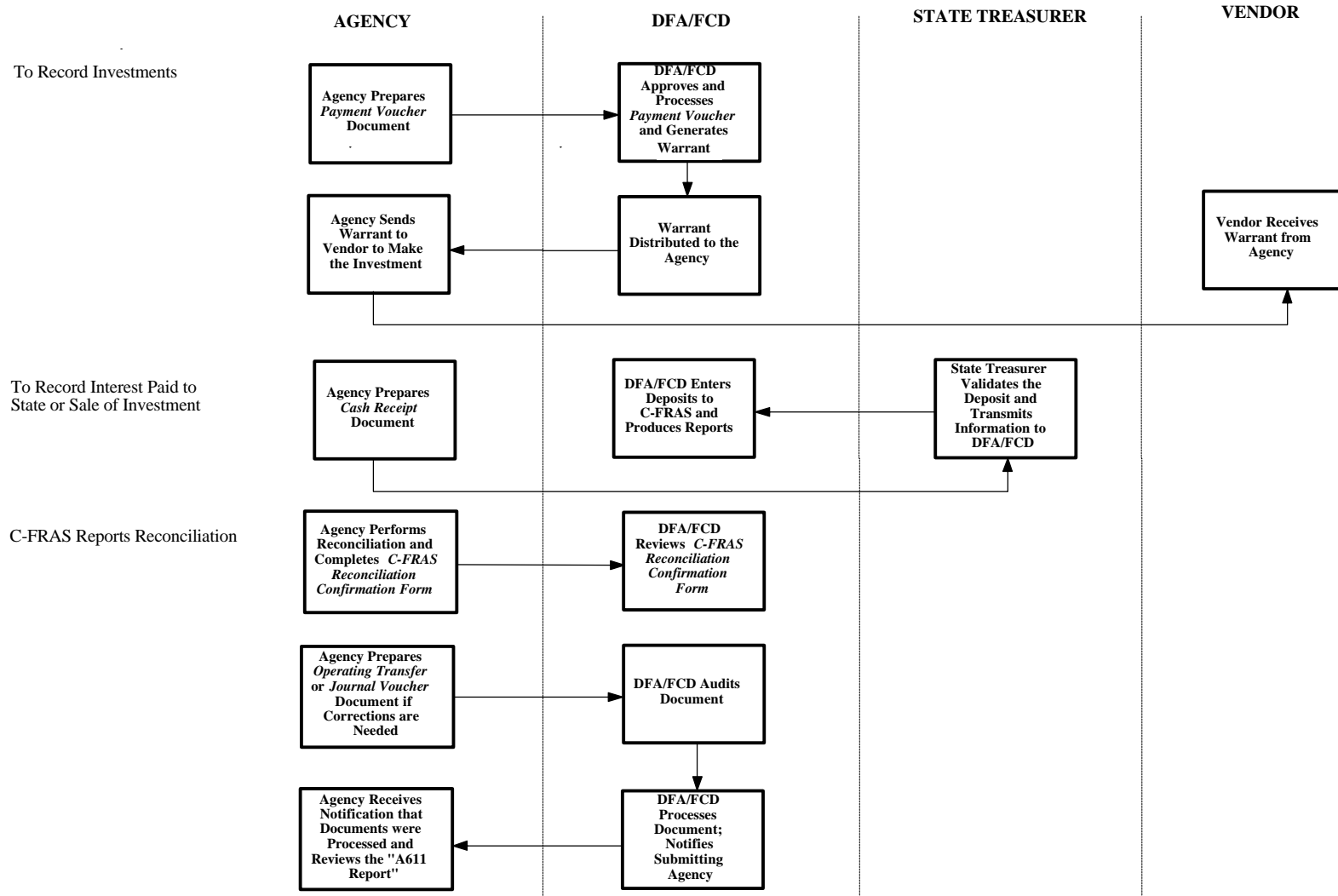
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for recording investments and for reconciling reports. An understanding of these procedures is important for ensuring that general accounting transactions are processed correctly.

### 4.1 Processing Flowchart





## **4.2 Processing Procedures**

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Accounting for Investments

### A. *Statement*

This procedure addresses the methods to be used to account for investments.

### B. *Procedure*

Agency:

1. Process a *Payment Voucher* to purchase an investment following the completion instructions presented in this manual, *Volume II, Chapter 5 — Cash Disbursements*. Attach supporting documentation to the *Payment Voucher*, including reference to the State law that allows the investment to be made.
2. Process a *Cash Receipt* to record the sale of an investment following the completion instructions presented in this manual, *Volume II, Chapter 3 — Cash Receipts*.
3. Prepare a *Journal Voucher* and send it to DFA/FCD to record the investment balances for year-end financial statements in C-FRAS, and attach the required supporting documentation to the *Journal Voucher*. This will include invoices, internal reports (balance sheet), or fair market estimates that support the cost or value at which it is being recorded. Instructions for completing *Journal Vouchers* are presented in this manual, *Volume II, Chapter 6 — General Journal Vouchers*.
5. Contact DFA/FCD if there are any questions concerning how to record the purchase or sale of an investment.

## 4.2.2 Completing C-FRAS Reports Reconciliation

### A. *Statement*

This procedure addresses completing the monthly C-FRAS report reconciliation, including the *C-FRAS Reconciliation Confirmation Form*.

### B. *Procedure*

Agency:

1. Complete the *C-FRAS Reconciliation Confirmation Form*, following the completion instructions presented in this manual, *Volume II, Chapter 9 — Reports and Reconciliation* and send the completed form to DFA/FCD.
2. For any correcting or reclassifying entries needed, prepare an *Operating Transfer* (following instructions in this manual, *Volume II, Chapter 7 — Transfers*) or *Journal Voucher* (following instructions in this manual, *Volume II, Chapter 6 — Journal Vouchers*) and send the document(s) to DFA/FCD for recording in C-FRAS.
3. Review the monthly “A611 — Trial Balance By Accounting Distribution Report” to verify that any entries submitted were processed correctly.

### 4.2.3 Document Numbering Procedures

A. *Statement*

This procedure addresses the document numbering convention that all agencies that process documents in C-FRAS must follow.

B. *Procedure*

Agency:

1. Follow the document numbering conventions presented in this manual, *Volume II, Appendix B — C-FRAS Document Numbering Conventions*, when sending documents or forms to DFA/FCD for processing.
2. Follow the instructions for forms completion and document numbering as presented in this manual in the various chapters of *Volume II*.

## **Chapter 9 — Transfers**

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to transfers. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

The term "transfer" can be used to describe a number of different transaction types:

- Operating Transfers,
- Quasi-external Transfers,
- Residual Equity Transfers,
- Reimbursements,
- Loans (Interfund Loans), and
- Refunds.

In addition, all of these transaction types are processed in C-FRAS using an *Operating Transfer* form.

The *Operating Transfer* is used to record transfers affecting cash between funds and agencies when all entities affected are on C-FRAS.

## **2 Model Accounting Practice**

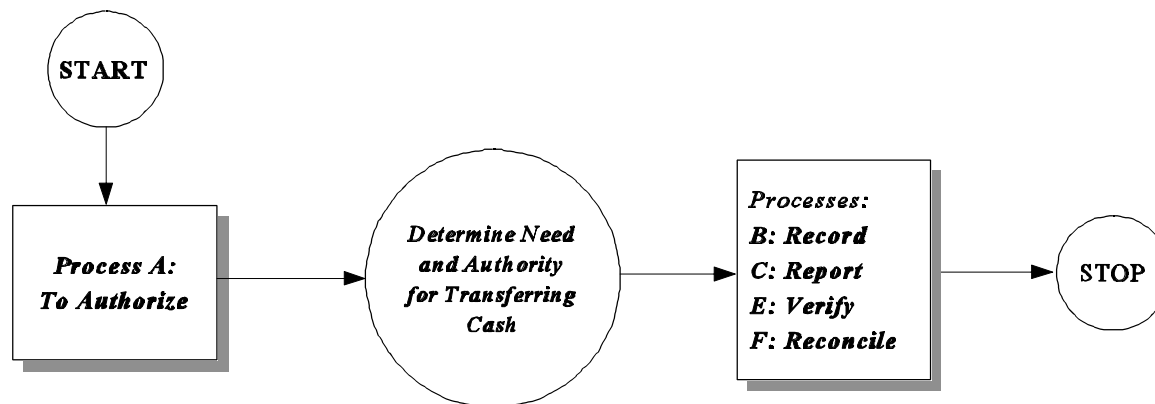
Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.



## MAP 9: Operating Transfers



### **3 MAP Standards and Policies Governing Transfers**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 *Operating Transfer Document*

#### A. *MAP Standard*

To assure accurate reporting, cash transfers should be properly recorded and classified in the accounting records.

#### B. *Purpose*

This policy establishes the requirement that agencies should properly categorize cash transfers to reflect the financial events being recorded in the financial records

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies must categorize and record cash transfers to reflect the financial events that have taken place. These events usually fall into one of the following broad categories:
  - 1a. Operating Transfers,
  - 1b. Quasi-external Transfers,
  - 1c. Residual Equity Transfers,
  - 1d. Reimbursements,
  - 1e. Loans (Interfund Loans), and
  - 1f. Refunds.
2. For C-FRAS agencies, the *Operating Transfer* form can be used to transfer cash between funds or between agencies. Agencies should use *Payment Vouchers* (warrants) and *Deposit Slips* to transfer cash between non-C-FRAS agencies or between C-FRAS and non-C-FRAS agencies.
3. Authorized agency personnel must approve *Operating Transfers* before submitting them to DFA/FCD for processing.
4. DFA/FCD must authorize all *Operating Transfers* before processing them in C-FRAS.

### **3.1 *Operating Transfer Document (continued)***

5. Agencies should follow the *Operating Transfer* forms completion instructions in this manual, *Volume II, Chapter 7 — Transfers*.

#### **E. *Applicability***

This policy applies to all State agencies processing transactions through C-FRAS.

## 3.2 Authorizing Transfers

### A. *MAP Standard*

To safeguard cash, cash transfers must be recorded following the procedures used to record the receipt and the outflow of money.

### B. *Purpose*

This policy establishes that agencies must approve all cash transfers which affect the funds they administer, except for those initiated by DFA/FCD.

### C. *Authority*

Section 6-5-2, NMSA 1978

### D. *Policy*

1. Agencies may not transfer monies from a fund that they do not administer without signed approval and authorization from the agency legally authorized to administer the fund.
2. In exception, DFA/FCD may transfer money between funds to satisfy interfund payables or receivables or to correct errors.
3. Authorization for a cash transfer must appear on the processing document.

### E. *Applicability*

This policy applies to all State agencies.

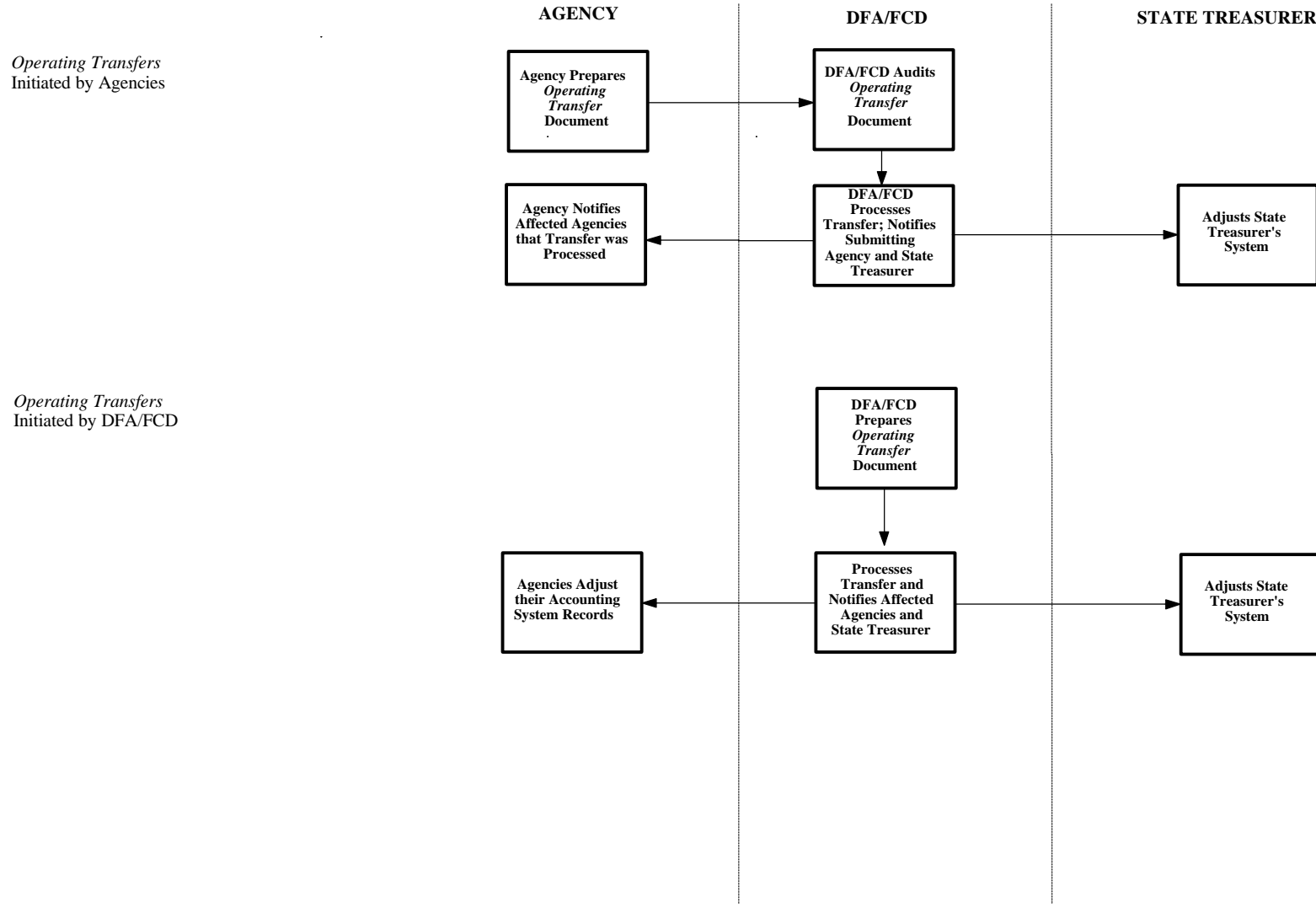
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for Operating Transfers. An understanding of these procedures is important for ensuring that transfers are processed correctly.

### 4.1 Processing Flowchart



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.



### 4.2.1 Processing Procedures — *Operating Transfer Initiated by Agencies*

#### A. *Statement*

This procedure addresses the requirements of DFA/FCD for completing Operating Transfers.

#### B. *Procedure*

Agency:

1. Prepare the *Operating Transfer* document in accordance with the forms completion instructions in this manual, *Volume II, Chapter 7 — Transfers*, and verify the following data:
  - 1a. Agency approval must be made by a person on the authorized signature list on file at DFA/FCD.
  - 1b. Date entered must be the date the transaction is prepared.
  - 1c. The following data must be complete:
    - Initiating Agency Code,
    - Document Number,
    - Account Type,
    - Fund Code,
    - Agency Code,
    - Object Code/Revenue Source Code or Balance Sheet Account Code,
    - Agency Name,
    - Amount From (Debit) or Amount To (Credit),
    - Amount From Total, and
    - Amount To Total.
  - 1d. The “Authority” and “Remarks” must be complete, the law authorizing the *Operating Transfer* must be cited (if applicable), and an explanation of the transaction provided.
  - 1e. The *Operating Transfer* must include a signed authorization of the agency whose cash will be reduced by the transfer.

### 4.2.1 Processing Procedures — *Operating Transfer Initiated by Agencies* (continued)

Agency (continued):

- 1f. Supporting documentation that is complete and properly justifies the transfer must be included with the *Operating Transfer*.
2. Send the completed *Operating Transfer* form to DFA/FCD.

DFA/FCD Preaudit:

3. Manually preaudit the *Operating Transfer* form for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation. The following identifies the data reviewed and the functions performed as part of the preaudit:
  - 3a. Ensure that agency approval is made by a person on the authorized signature list on file at DFA/FCD.
  - 3b. Check the date, especially at month end, to ensure that, if possible, the data gets recorded in the proper month.
  - 3c. Ensure the following data is complete and valid:
    - Initiating Agency Code,
    - Document Number,
    - Account Type,
    - Fund Code,
    - Agency Code,
    - Object Code/Revenue Source Code or Balance Sheet Account Code,
    - Agency Name,
    - Amount From (Debit) or Amount To (Credit),
    - Amount From Total, and
    - Amount To Total.
  - 3d. Review the “Authority” and “Remarks” to ensure that they are complete, the law authorizing the *Operating Transfer* is cited (if applicable) and the explanation for the transaction is provided.

### 4.2.1 Processing Procedures — *Operating Transfer Initiated by Agencies* (continued)

DFA/FCD Preaudit (continued):

- 3e. Review supporting documentation to verify it is adequate and properly supports the proposed transfer.
- 3f. If the *Operating Transfer* moves assets from one agency to another, ensure that there is a properly signed authorization of the agency whose cash will be reduced by the transfer on the *Operating Transfer Form*.

DFA/FCD:

4. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.

Agency:

5. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new *Transmittal Form*.

DFA/FCD:

6. If the *Operating Transfer* form and supporting documentation are without errors, enter the transaction in C-FRAS.
7. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the *Operating Transfer*, correct the information and post the transaction in C-FRAS.
8. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the *Operating Transfer* to the originating agency. Use a colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the *Operating Transfer* to DFA/FCD. A new *Transmittal Form* is not required.

### 4.2.1 Processing Procedures — *Operating Transfer Initiated by Agencies* (continued)

Agency:

9. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

DFA/FCD:

10. When the transaction is approved and posted in C-FRAS, return a copy of the *Operating Transfer* to the originating agency.

Agency:

11. The originating agency is responsible for distributing copies of the accepted *Operating Transfer* to the other affected agencies.

---

## 4.2.2 Processing Procedures — *Operating Transfer* Initiated by DFA/FCD

### A. *Statement*

DFA/FCD will initiate *Operating Transfers* to distribute allotments and interest earnings, and will transfer money to the State General Fund from agencies when necessary and to reimburse the payroll account administered by DFA/FCD Central Payroll Bureau.

### B. *Procedure*

DFA/FCD Financial Management Bureau (FMB) or the Central Payroll Bureau:

1. Complete the necessary *Operating Transfer* Document following applicable C-FRAS Forms Completion Instructions.
2. Obtain the required signed authorization on the *Operating Transfer* document before input into C-FRAS.
3. Send a copy of the *Operating Transfer* to each agency affected by the transfer, after the document has been processed.

Agency:

4. Review the transfer.

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## **Chapter 10 — Error Correction**

## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to error correction. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

The most common reasons that DFA/FCD will reject a document are:

- The processing form is not completed correctly (e.g., incorrectly coded, unauthorized signatures, etc.); and/or
- Supporting documentation is deficient (e.g., inconsistent with information on the form, does not support the transaction, etc.).

A rejection can occur when a DFA/FCD preauditor reviews the document or when the document fails to meet the system edits after it has been entered in C-FRAS. To avoid rejections, agencies should review documents before they submit them to DFA. Agencies preaudit function should confirm that documents comply with the applicable form completion instructions presented in *Volume II*. Error correction solutions are provided in this manual, *Volume II, Chapter 8 — Error Correction*.



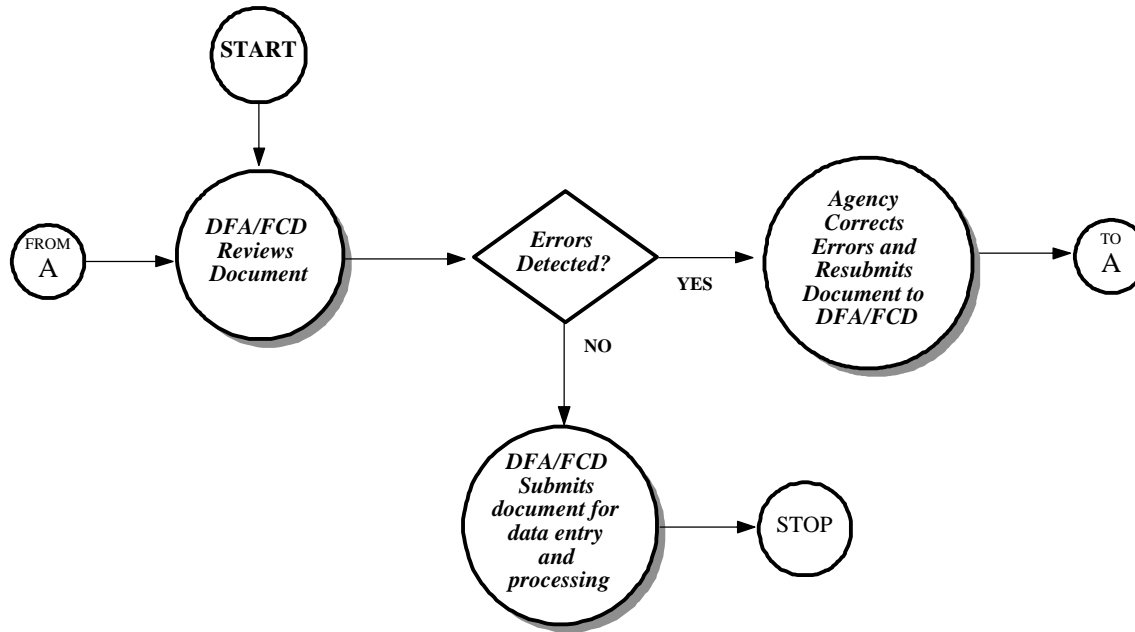
## **2 Model Accounting Practices**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 10: Error Correction



### **3 MAP Standards and Policies Governing Error Correction**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Error Detection and Correction

#### A. *MAP Standard*

To ensure accuracy, agencies should establish internal controls that include a requirement that documents be reviewed prior to the documents being sent to DFA/FCD.

#### B. *Purpose*

This policy establishes the requirement that agencies adequately review the information on processing documents (and related supporting documentation) to ensure that the documents do not contain errors when submitted to DFA/FCD.

#### C. *Authority*

Section 6-10-2, NMSA 1978

#### D. *Policy*

1. Agencies must implement internal control procedures that will detect errors on documents prior to submitting the documents for processing.
2. To safeguard assets, agencies should establish procedures that require error corrections involving cash, to be scrutinized by a person independent of the person who made the error.
3. Documents received at DFA/FCD that contain errors of commission or omission which make it impossible, illegal, or otherwise improper to process them through C-FRAS shall be returned to the originating agency.
4. DFA/FCD may reject a document after the document has been entered into C-FRAS.

#### E. *Applicability*

This policy applies to all agencies that process documents through C-FRAS.

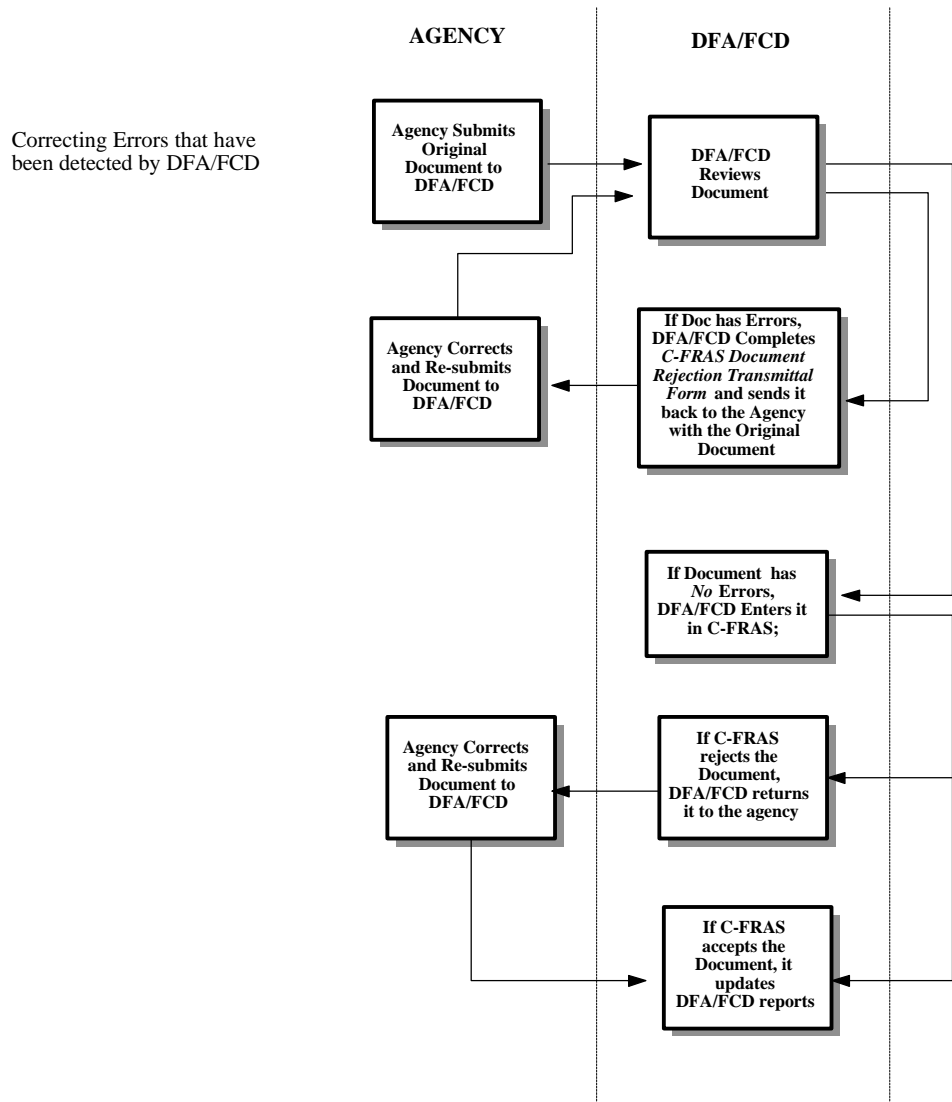
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for error correction. An understanding of these procedures is important for ensuring that corrections to documents are processed correctly.

### 4.1 Processing Flowchart



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

### 4.2.1 Processing Procedures — Documents Rejected Prior to C-FRAS Input

#### A. *Statement*

This procedure identifies the method for correcting documents that are rejected prior to input to C-FRAS.

#### B. *Procedure*

Agency:

1. Send the document and all required supporting documentation to DFA/FCD.

DFA/FCD:

2. Manually preaudit the document for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation.
3. If there are errors or if the supporting documentation requires further justification or explanation, return the document to the originating agency for correction. Use the white *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed corrections.

Agency:

4. If a document is returned by DFA/FCD make all necessary corrections and resubmit the document along with a new Transmittal Form.



## 4.2.2 Processing Procedures — Document Rejected While on Hold in C-FRAS

### A. *Statement*

This procedure identifies the time limits for agencies to correct errors and resubmit documents already entered into C-FRAS.

### B. *Procedure*

Agency:

1. Send the document and all required supporting documentation to DFA/FCD.

DFA/FCD:

2. Manually preaudit the document for: cash and budget availability; proper authorization; completeness and correctness of data; and appropriateness of supporting documentation.
3. If the document and supporting documentation are without errors, enter the transaction in C-FRAS.
4. Compare the documents to the information on-line and verify the data is correct in C-FRAS. If the information in C-FRAS does not match the data on the document, correct the information and post the transaction in C-FRAS.
5. If the transaction fails to post (i.e., it fails the C-FRAS edits) return the document to the originating agency. Use the colored *C-FRAS Document Rejection Transmittal Form* to identify the error(s) and needed correction. Once corrected, the agency may resubmit the document to DFA/FCD. A new *Transmittal Form* is not required.

Agency:

6. If a document is returned by DFA/FCD, make all the necessary corrections and resubmit the document along with the colored *C-FRAS Document Rejection Transmittal Form*.

## 4.2.2 Processing Procedures — Document Rejected While on Hold in C-FRAS (continued)

DFA/FCD:

7. A "Purge" of the C-FRAS Suspense File is run every forty-five days. Documents that have been on hold for more than forty-five days will be deleted from C-FRAS.

Agency:

8. Any deleted document that is resubmitted will be subjected to the complete preaudit, entry, and approval process, as if it were a new document.

### 4.2.3 Processing Procedures — Authorized Corrections

#### A. *Statement*

This procedure identifies that documents submitted to DFA/FCD are processed through C-FRAS as intended by the submitting agency.

#### B. *Procedure*

DFA/FCD Director, Deputy Director, Preaudit Bureau Chief, or Financial Management Bureau Chief:

1. Correct information under the following circumstances:
  - 1a. The alternate vendor letter of a vendor code needs to be added or changed so that the vendor code being used reflects the same data as the data on the *Payment Voucher* or *Purchase Document*.
  - 1b. Dollar amounts shown on *Payment Vouchers*, *Purchase Documents* and *Warrant Cancellations* are in error by one dollar or less.
2. Initial any additions or changes.
3. Any other changes may be made only if they are requested by the fiscal officer of the agency that submitted the document and approved (initialed) by the DFA/FCD Director or Deputy Director.

## **Chapter 11 — Payroll**

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to Payroll. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

DFA/FCD Central Payroll Bureau (CPB) operates the State Central Payroll System, an integral part of the Human Resource System (HRS) which also consists of the Personnel System and the Position Control System. The Payroll System is automatically updated by information entered into the Personnel and Position Control Systems and by direct input of specific payroll related data.

The State Central Payroll System makes biweekly payments to salaried and hourly employees for most State agencies. It produces W-2 statements at the end of the calendar year, makes payments of premiums to State insurance providers, makes direct deposits to employees savings and checking accounts, and maintains exempt employee information.

The basic principle in this chapter is that agencies must establish adequate internal procedures to ensure that payroll data is processed and recorded timely and accurately and that payroll warrants are distributed properly.

A complete description of the Payroll System is provided in the *Human Resource Management System Payroll User Manual* which is available in the financial offices of all State agencies that use the State Central Payroll System.

This chapter only addresses the responsibilities shared by DFA/FCD and State agencies in performing the payroll process.

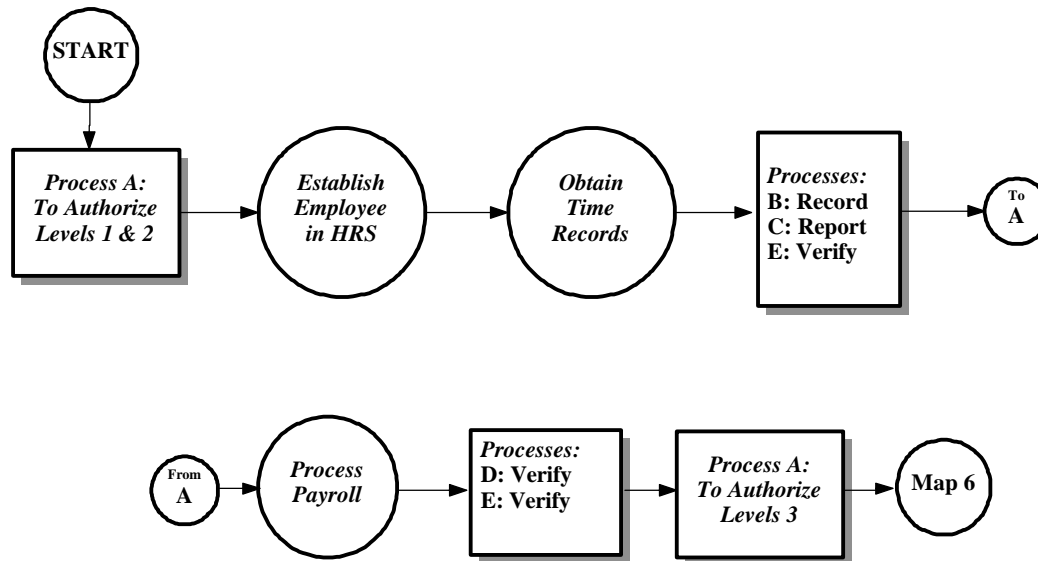
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 11: Payroll





### **3 MAP Standards and Policies Governing Payroll**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Completeness of Payroll Information

#### A. *MAP Standard*

To meet legal requirements, agencies must implement internal procedures that will ensure that payroll data is processed and recorded timely and accurately.

#### B. *Purpose*

This policy establishes the requirement that payroll information must be current, accurate, and complete.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies must ensure that all employee related data is entered in the Human Resources System (HRS) timely and accurately.
2. Prior to hiring a new employee, agencies must verify that an available position exists in the Human Resource System (HRS).
3. Before payroll has been processed, agencies must verify that all employee information and payroll amounts are properly accounted for on the “Payroll Processing Transaction Holding File List” (Edit Report) provided by DFA/FCD.
4. Agencies must notify DFA/FCD of any incorrect or erroneous payments made to employees and ensure that any errors are corrected, either prior to the current payroll being processed, or before the next payroll cycle is completed, if it cannot be accomplished immediately.
5. Employees should ensure that their pay, deductions, and accrued benefits are correctly reflected on their payroll warrant or accompanying warrant stub. They must contact their agency payroll officer or DFA/FCD personnel to report any discrepancies.
6. Any missing, incomplete, or incorrect employee data found in the payroll system should be reported to DFA/FCD.

### **3.1 Completeness of Payroll Information (continued)**

7. When notified by agencies that an employee was not paid, DFA/FCD shall provide the procedures to pay the employee in a timely manner.

#### **E. *Applicability***

This policy applies to all State agencies processing payroll through the State Central Payroll System.

## 3.2 Accuracy of Payroll and Personnel Information

### A. *MAP Standard*

To establish accountability, agencies must have adequate internal procedures to ensure that payroll and personnel data are processed and recorded timely and accurately.

### B. *Purpose*

This policy establishes the requirement that payroll and personnel information must be kept current.

### C. *Authority*

Section 6-5-2, NMSA 1978

### D. *Policy*

1. Agencies must maintain complete and accurate payroll and personnel data for each employee.
2. Agencies must submit timely and accurate payroll and personnel data to the Human Resource System (HRS) and must perform regular reviews to verify the correctness of current records.
3. Employees shall verify that their own payroll/personnel data is correct and immediately notify their agency payroll officer or DFA/FCD personnel of any errors or omissions.
4. Data input by DFA/FCD personnel to the Human Resource System will be entered as received from the agencies. If omissions are found, DFA/FCD will notify the agency payroll officer to obtain the correct information.
5. Agencies must verify that the input of new data and any subsequent changes to employee records are properly reflected on both payroll and personnel records.

### E. *Applicability*

This policy applies to all State agencies processing payroll through the State Central Payroll System.

### 3.3 Correctness of Payroll Information

#### A. *MAP Standard*

To meet legal requirements, agencies must establish adequate internal procedures to ensure that payroll data is accurate and up to date.

#### B. *Purpose*

This policy establishes the requirement that agencies submit employee time reports to DFA/FCD timely and accurately.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. Agencies must submit accurate employee time reports to DFA/FCD on or before the deadline published by the DFA/FCD/Central Payroll Bureau. The procedures for time report submission are discussed in Section 4.2.2 — *Time Record Submission* in this chapter.
2. DFA/FCD will ensure that employee time reports are input to the payroll system as submitted by the agencies.
3. Before payroll has been processed, agencies must review the “Payroll Processing Transaction Holding File List” (Edit Report) produced and distributed by DFA/FCD to verify that employees pay, deductions, and leave are reported accurately.
4. Agencies shall notify DFA/FCD of any corrections prior to the end of the current payroll cycle, if possible, or prior to the next payroll cycle.
5. After payroll has been processed, agencies must review the appropriate payroll reports and verify that employee pay, deductions, and leave are reported accurately.

#### E. *Applicability*

This policy applies to DFA/FCD personnel and to all agencies processing payroll through DFA/FCD.

### 3.4 Payroll Warrant Distribution

A. *MAP Standard*

To establish accountability, agencies must establish adequate internal procedures to ensure that payroll warrants are distributed properly.

B. *Purpose*

The policy establishes the requirement that agencies receive only warrants to which they are entitled and that these warrants are distributed to the proper employee.

C. *Authority*

Sections 6-5-2 and 6-10-46, NMSA 1978

D. *Policy*

1. All agencies must designate, in writing, specific personnel authorized to receive payroll reports, payroll warrants, and direct deposit payroll advices from DFA/FCD.
2. Authorized agency personnel must sign for the payroll warrants and direct deposit payroll advices they receive from DFA/FCD.
3. Payroll reports, payroll warrants, and direct deposit payroll advices for agencies outside Santa Fe will be released to private couriers as designated in writing by those agencies. Couriers are required to sign for the payroll warrant package released to them by DFA/FCD.
4. Agencies must immediately notify DFA/FCD of any discrepancies on the payroll warrants, payroll advices, or the payroll registers, or any warrants they receive for employees of other agencies.

E. *Applicability*

This policy applies to all DFA/FCD personnel and to all agencies that process payroll through DFA/FCD.

### 3.5 Cash Transfers to Central Payroll Account

A. *MAP Standard*

To recognize and record all transactions in the proper accounting period, cash transfers to the central payroll account must be made timely.

B. *Purpose*

The policy establishes the requirement that the central payroll account must be reimbursed properly and timely from agency accounts.

C. *Authority*

Section 6-5-2, NMSA 1978

D. *Policy*

1. DFA/FCD will initiate and process a transfer of cash from the agencies accounts to reimburse the central payroll account for payroll paid.
2. Agencies must ensure that their accounts have sufficient cash to make the transfer to the central payroll account.
3. Agencies must reconcile payroll reports to the cash amount transferred each pay period to ensure that it is correct. If any errors are found, they should notify DFA/FCD immediately.

E. *Applicability*

This policy applies to all DFA/FCD personnel and to all agencies that process payroll transactions through DFA/FCD.

## **4 MAP Processing Procedures**

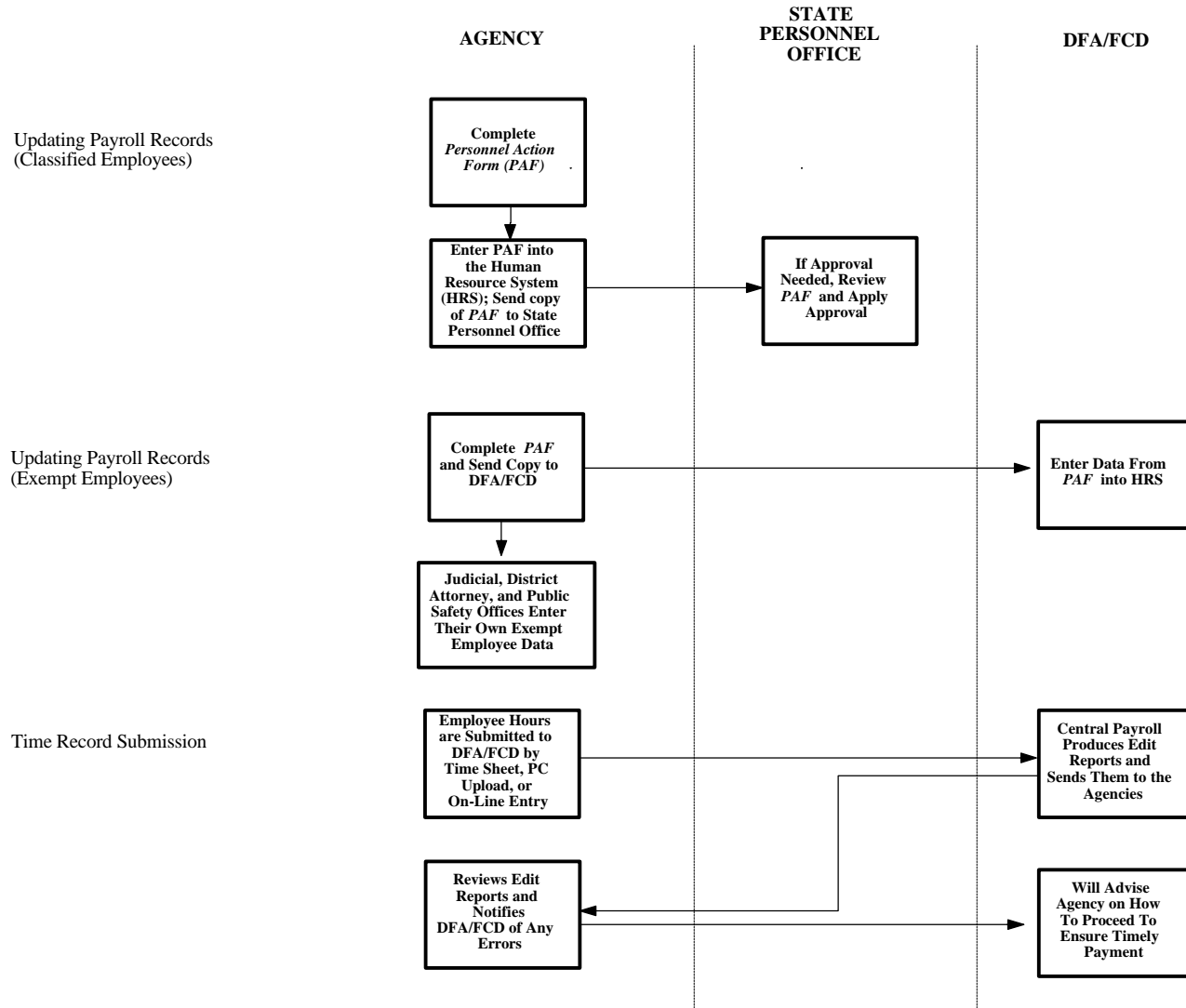
The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

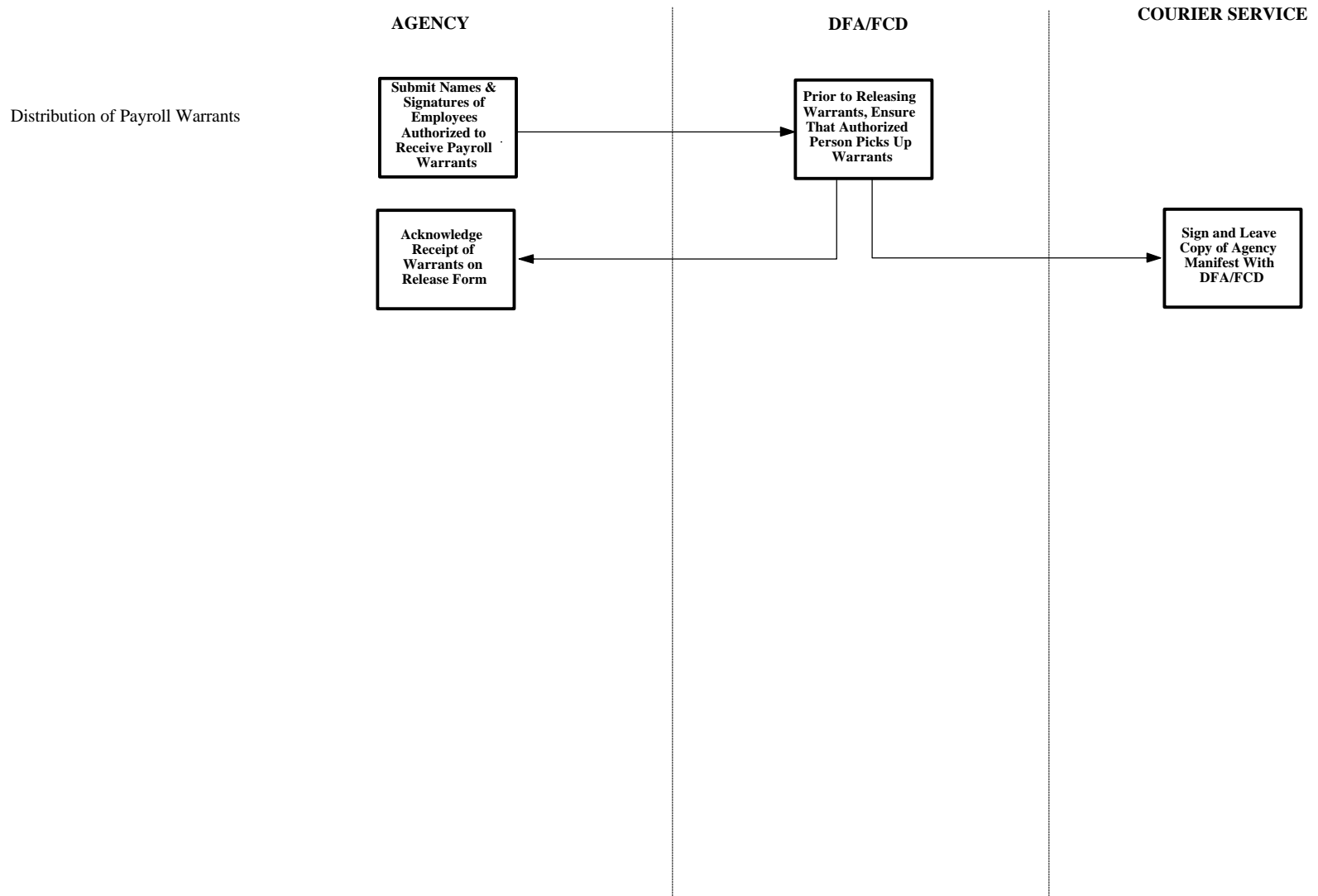
The following pages present the work flow processes for Payroll. An understanding of these procedures is important for ensuring that Payroll Warrants are processed correctly.



### 4.1.1 Processing Flowchart



### 4.1.2 Processing Flowchart



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — Updating Payroll Records

### A. *Statement*

Agencies should ensure that all employee data is entered into the Human Resource System (HRS) timely and accurately.

### B. *Procedure*

#### 1. *Classified Employees*

Agency:

- 1a. Complete a *Personnel Action Form (PAF)* to add new employee information or to change existing employee information in HRS.
- 1b. Send the completed and authorized *Personnel Action Form (PAF)* to the State Personnel Office (SPO) or must enter the *Personnel Action Form* online to HRS.

State Personnel Office:

- 1c. Review and approve the information on the *Personnel Action Form (PAF)* and the employee data on HRS.

#### 2. *Exempt Employees*

Agency:

- 2a. Complete a *Personnel Action Form (PAF)* to add or change employee information in HRS.
- 2b. Complete a *Personnel Action Form* for Governor exempt employees and submit it to DFA/ASD.

DFA/ASD:

- 2c. Obtain the necessary approvals and forward the *Personnel Action Form* to DFA/FCD for entry into the payroll system.

### **4.2.1 Processing Procedures — Updating Payroll Records (continued)**

Judicial Branch, Legislative Branch, and the Department of Public Safety (State Police officers):

- 2d. Enter exempt employee data directly into HRS.

## 4.2.2 Processing Procedures — Time Record Submission

### A. *Statement*

Agencies should have procedures that ensure employee time records are submitted or corrected in the Human Resource System (HRS) timely and accurately.

### B. *Procedure*

Agency:

1. Transmit data on employee hours to DFA/FCD in one of the following three ways:
  - 1a. *On-line entry* — Agencies enter the employees hours directly into HRS.
  - 1b. *PC Upload* — Agencies download a file from DFA/FCD/Central Payroll Bureau. The file is then updated with each employees hours and sent to DFA/FCD/Central Payroll Bureau which then uploads the file into HRS for processing.
  - 1c. *Time Sheets* — Agencies submit hard copy time sheets to DFA/FCD/Central Payroll Bureau for data entry into HRS.

DFA/FCD:

2. Distribute the preliminary Payroll Processing Transaction Holding File List (Edit Report) for agencies to review and verify the data prior to the processing of the payroll cycle.

Agency:

3. Correct any errors on the “Payroll Processing Transaction Holding File List” (Edit Report) online or send the corrected Edit Report to DFA/FCD/ Central Payroll Bureau. When data is missing (e.g., an employee is not found in the payroll system), DFA/FCD/Central Payroll Bureau will advise the agencies of the necessary procedures to ensure that the employee gets paid in a timely manner.

### 4.2.3 Processing Procedures — Distribution of Payroll Warrants

A. *Statement*

Payroll warrants are distributed to appropriate agencies by DFA/FCD/Central Payroll Bureau.

B. *Procedure*

Agency:

1. Submit in writing the names and signatures of personnel authorized to receive payroll warrants from DFA/FCD/Central Payroll Bureau.

DFA/FCD/Central Payroll Bureau:

2. Prior to releasing agency payroll warrants to any employee or courier, ensure that the person is authorized to receive payroll warrants on behalf of that agency.

Agency (Authorized Personnel):

3. Sign the release form to acknowledge the receipt of the warrants.

Authorized Couriers:

4. Acknowledge receipt of the warrants by signing the copy of the manifest, which lists the agencies for which they are receiving the warrants.

## **Chapter 12 — Debt Management**



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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to Debt Management. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

*Long-term Debt* — the unmatured principal of bonds, warrants, notes, and special assessment debt that obligates the State; other forms of noncurrent or long-term general obligation debt; and noncurrent liabilities on capital and operating leases, on compensated absences, on claims and judgements, on pensions, and on other commitments that are not current liabilities.

*Debt Management* — satisfying all conditions, contingencies, and limitations that affect how agencies authorize and service long-term debt as directed by legislation, rules, and regulations; assuring compliance with the terms, covenants, conditions, and any other requirements of the long-term debt.

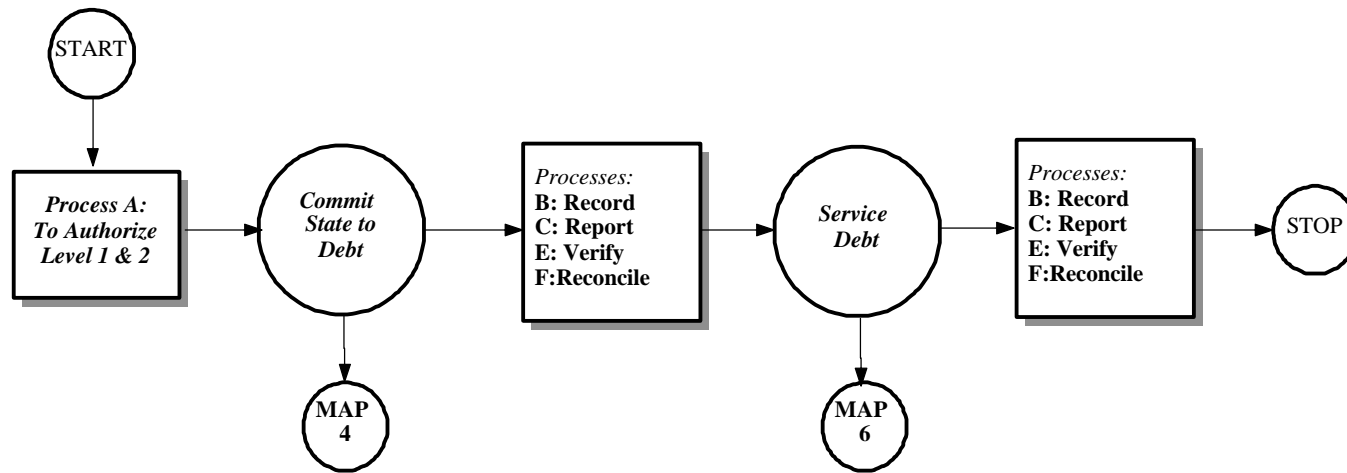
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

## MAP 12: Debt Management



### **3 MAP Standards and Policies Governing Debt Management**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### **3.1 Authorization of Long-Term Debt**

A. *MAP Standard*

Properly managing long-term debt requires that an agency must have legal authority to obligate the State prior to entering into a commitment.

B. *Purpose*

This policy establishes the requirement that all long-term debt must be legally authorized before the debt is incurred.

C. *Authority*

Section 6-5-2 NMSA, 1978

D. *Policy*

1. Agencies or quasi-State agencies that wish to enter into long-term debt must first establish that they have the authority to obligate the State for the purpose to be financed and that they are authorized to use the manner of financing being considered.

E. *Applicability*

This policy applies to all State agencies.

## 3.2 General Long-Term Debt Account Group

### A. *MAP Standard*

To be properly managed, long-term debt must be recognized and recorded.

### B. *Purpose*

This policy establishes the requirement that long-term debt (including the current portion thereof) be recognized and recorded in the proper fund or account group.

### C. *Authority*

Section 6-5-2 NMSA, 1978  
Generally Accepted Accounting Principles

### D. *Policy*

1. For governmental type funds, general long-term debt should be recorded in the General Long-Term Debt Account Group (GLTDAG). For proprietary funds and trust funds, long-term debt is considered to be specific to the fund and should be recorded in the fund itself.
2. For certain claims, judgements, and leases of equipment, long-term debt must be recorded in the General Long-Term Debt Account Group (GLTDAG).

### E. *Applicability*

This policy applies to all State agencies.

### 3.3 Debt Service Fund

#### A. *MAP Standard*

To properly manage long-term debt, resources for debt service must be recognized and recorded.

#### B. *Purpose*

This policy establishes the requirement that the resources to service long-term debt be recognized and recorded so as to demonstrate compliance with: 1) any conditions, contingencies, or limitations imposed by legislation, rules, or regulations; 2) the terms, covenants, conditions, and other requirements of the related debt instrument; 3) the budgetary basis of accounting used by the State; and 4) generally accepted accounting principles.

#### C. *Authority*

Section 6-5-2 NMSA, 1978  
Generally Accepted Accounting Principles

#### D. *Policy*

1. Generally accepted accounting principles permit debt service funds be used if: (a) the use of a debt service fund is legally required, or (b) financial resources are being accumulated for principal and interest payments maturing in future years.
2. For accounting purposes, DFA/FCD requires that agencies use a separate debt service fund for each debt issue. Debt service funds should be used to accumulate resources for the payment of general long-term debt, and to record and report the payments to service the debt.
3. For the “General Purpose Financial Statements”, a separate debt service fund is not required for each debt issue.
4. Long-term debt related to proprietary funds and trust funds belongs to the fund itself and is recorded therein, not in a debt service fund.



### 3.3 Debt Service Fund (continued)

5. Claims, judgements, leases of equipment, etc. are normally paid from the operating resources of an entity and not from a debt service fund.
6. The number of debt service funds used by the State should be kept to the minimum required by legal and sound financial administration. Agencies should contact DFA/FCD personnel if a question arises as to the necessity of creating a debt service fund.
7. Agencies must have internal controls to ensure debt service funds are used only for their intended purpose. Any questions regarding the use of debt service funds should be directed to DFA/FCD.

#### E. *Applicability*

This policy applies to all State agencies.

### 3.4 Timely Servicing of Long-Term Debt

#### A. *MAP Standard*

The proper management of long-term debt includes: the timely servicing of debt; satisfying all conditions, contingencies, and limitations imposed by legislation, rules, and regulations; meeting the terms, covenants, conditions, and other requirements of the debt.

#### B. *Purpose*

This policy establishes the requirement that agencies service long-term debt timely and accurately.

#### C. *Authority*

Section 6-5-2 NMSA, 1978

#### D. *Policy*

1. Agencies that manage debt are responsible for ensuring that all debt service transfers and payments are made on a timely basis and in accordance with the terms of the debt issuance.
2. DFA/FCD will honor special processing requests to expedite the processing of *Payment Vouchers* and *Warrants*.

#### E. *Applicability*

This policy applies to all State agencies, including DFA/FCD personnel responsible for processing payment vouchers.

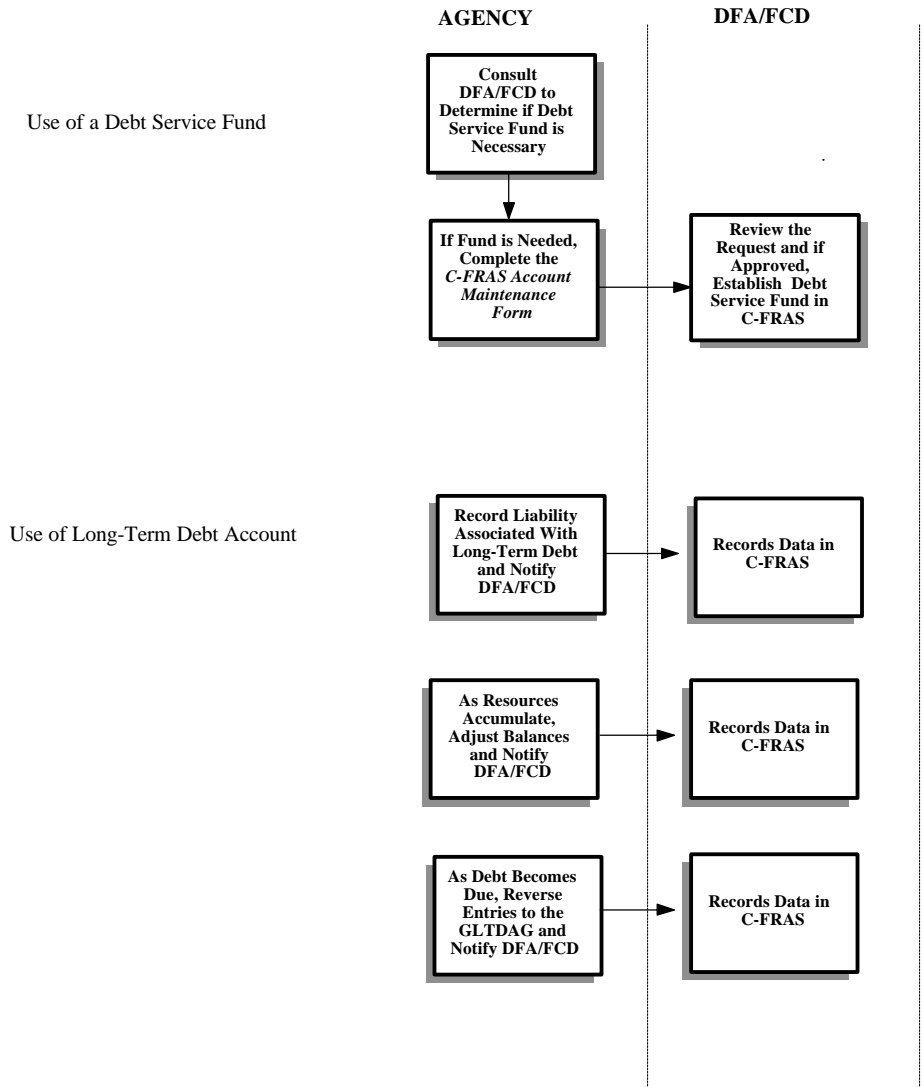
## **4 MAP Processing Procedures**

The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for debt management. An understanding of these procedures is important for ensuring that debt is managed correctly.

### 4.1 Processing Flowchart



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

## 4.2.1 Processing Procedures — Use of a Debt Service Fund

### A. *Statement*

This procedure outlines the use of debt service funds. Debt service funds are used to accumulate resources, and to record the payment of general long-term debt principal and interest.

Agencies should have internal controls in place to ensure debt service funds are expended only for their intended purpose. Any questions regarding the use of debt service funds should be directed to DFA/FCD.

### B. *Procedure*

Agency:

1. When long-term debt is issued (e.g., Tax Severance Bonds and General Obligation Bonds), contact DFA/FCD to determine whether or not to establish a debt service fund. If a debt service fund is needed, agencies processing transactions through C-FRAS should complete a *C-FRAS Account Maintenance Form* requesting that a debt service fund be established.

DFA/FCD:

2. Review the request. If the request is approved, provide the agency with the fund number.

Agency:

3. Ensure that sufficient cash is available in the debt service fund prior to processing payments or transfers against the fund.
4. Make payments from the debt service fund on the date required in the repayment provisions of the debt issuance.

## 4.2.2 Processing Procedures — Use of General Long-Term Debt Account Group

### A. *Statement*

This procedure outlines the use of the General Long-Term Debt Account Group (GLTDAG).

### B. *Procedure*

Agency:

1. At the time the General Long-Term Debt is incurred, prepare and forward to DFA/FCD a *Journal Voucher* to record the liability for the debt in the GLTDAG. Use fund 999, which has been assigned by DFA/FCD as the General Long-Term Debt Account Group (GLTDAG) for all agencies. An *Account Maintenance Form* is not required.
2. As the resources for payment of the long-term debt are accumulated in the debt service fund, agencies prepare and forward to DFA/FCD a *Journal Voucher* to reduce the “Amount to be Provided — GLTD” balance sheet account and increase the “Amount Available — GLTD” balance sheet account in the GLTDAG.
3. When debt becomes due, prepare and forward to DFA/FCD a *Journal Voucher* to record the liability in the fund that will pay the debt.
4. Use a general, special revenue or debt service fund, whichever is being used to make debt service payments. Expenditures and payments associated with long-term debt are never recorded in the GLTDAG.
5. Make expenditures and payments for capital leases and similar debt from the general or a special revenue fund and not from a debt service fund.

## **Chapter 13 — Inventory**



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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to Inventory. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

In this chapter, “inventory” includes goods that agencies have purchased, manufactured, are in the process of manufacturing, or have received from donations. Inventory management addresses the storage and issuance of goods kept in stock for agency use or for sale to another agency.

Generally Accepted Accounting Principles require that agencies record significant inventory amounts in the balance sheet. However, to assure legal compliance, inventories must also be accounted for on a budgetary basis. This chapter addresses both bases of accounting for inventory.

This chapter deals with only part of the entire inventory process. The other parts of the process are covered by other MAP's in this manual: acquisition of goods to stock inventory are discussed in this manual, *Volume I, Chapter 5 — Procurement* and *Volume I, Chapter 6 — Cash Disbursements*; payment received for items issued from inventory is discussed in this manual, *Volume I, Chapter 3A — Cash Receipts*, *Volume I Chapter 3B — Revenue*; and *Volume I, Chapter 9 — Transfers*.

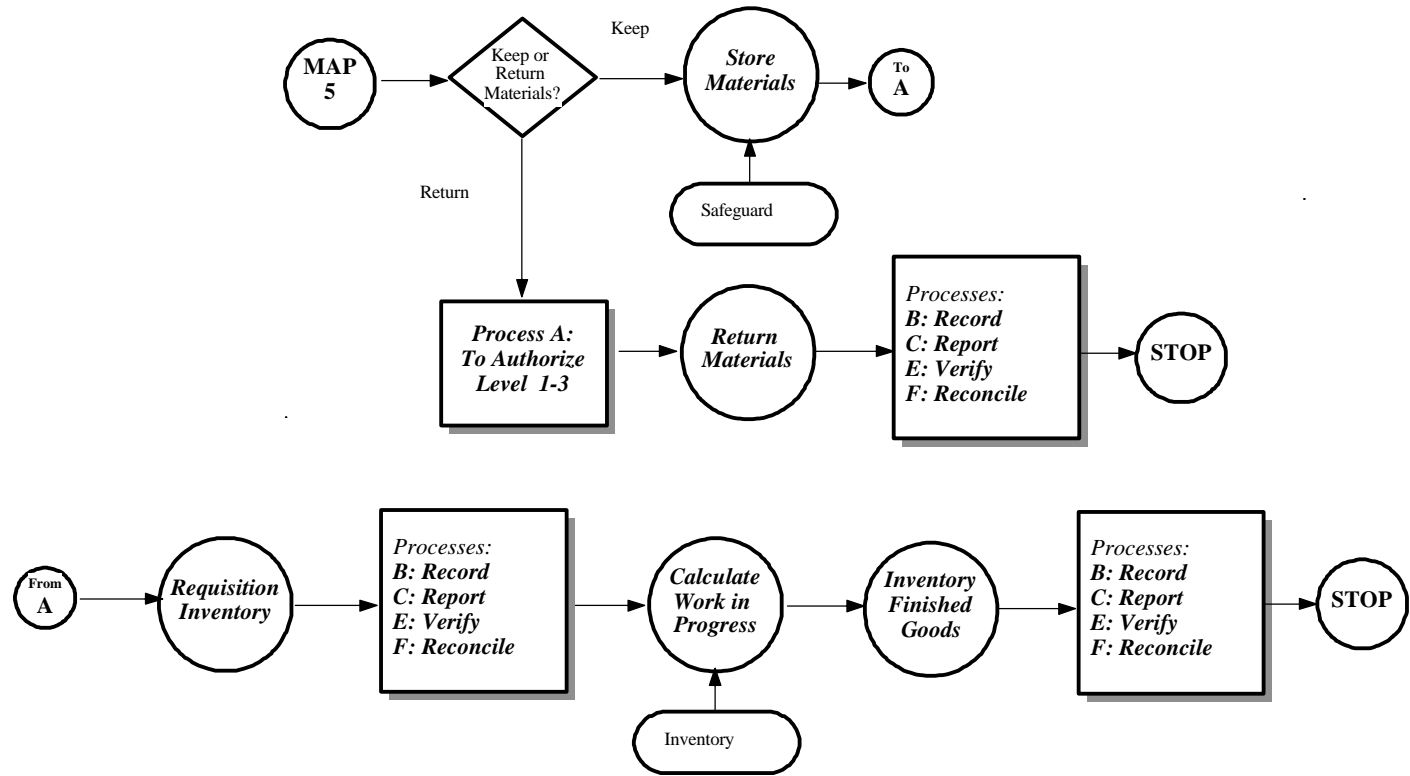
## 2 Model Accounting Practice

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 13: Inventory



### **3 MAP Standards and Policies Governing Inventory**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Recording Inventory

#### A. *MAP Standard*

To ensure that inventory is recognized and recorded, agencies shall maintain inventory accounting systems.

#### B. *Purpose*

This policy establishes the requirement that agencies account for significant inventories in accordance with Generally Accepted Accounting Principles and the budgetary basis of accounting.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### D. *Policy*

1. C-FRAS agencies must use the purchase basis of accounting for inventories of materials and supplies.

1a. The *purchase basis* of accounting requires that agencies record expenditures at the time the goods and materials are received and accepted as delivered.

#### E. *Applicability*

This policy applies to all State agencies.

## 3.2 Financial Reporting

### A. *MAP Principle*

Inventory management should provide for a timely and accurate accounting and reporting of materials and supplies on hand.

### B. *Purpose*

This policy establishes the requirement that agencies report significant inventory amounts on the balance sheet at fiscal year end.

### C. *Authority*

Section 6-5-2, NMSA 1978

### D. *Policy*

1. At the end of each fiscal year, inventories of materials and supplies on hand should be counted and reconciled with inventory records of goods on hand.
2. Agencies that manufacture goods must make a physical count of finished goods and raw materials on hand and to calculate work in progress to update inventory and accounting records.
3. When significant shortages or overages are found, agencies shall determine the cause(s) and augment internal controls as necessary to control and minimize any future occurrences.
4. Agencies must report significant inventories of materials, goods, and supplies on the balance sheet of their year-end financial statements.

### E. *Applicability*

This policy applies to all State agencies.

### 3.3 Safeguarding Inventory

#### A. *MAP Standard*

To safeguard inventory, agencies must establish formal internal control structures.

#### B. *Purpose*

This policy establishes the requirement that agencies have written policies and procedures to ensure that materials and supplies are adequately controlled and safeguarded.

#### C. *Authority*

Section 6-5-2, NMSA 1978

#### E. *Policy*

1. Agencies that order, receive, and store significant amounts of materials and supplies for future use, should develop written internal controls to safeguard those assets.
2. Inventory controls should provide safeguards against pilferage, fraud, fire, vandalism, theft, and irregularities caused by employees, customers, or vendors.
3. Agencies should designate a secure place for physically storing inventories, and agencies should limit access to inventories to authorized personnel.
4. Agencies should develop internal policies that limit actual quantities of and/or dollar amounts of inventories that can be kept on site.
5. Agencies should establish procedures and accounting processes to document additions, issuances, returns, and write-offs of inventory items.
6. Agencies should perform periodic reviews to verify the adequacy of the written policies and procedures and to ensure compliance.

#### E. *Applicability*

This policy applies to all State agencies.



### 3.4 Inventory Valuation

#### A. *MAP Standard*

Inventory valuation methods must accurately reflect the value of inventory.

#### B. *Purpose*

This policy establishes the inventory valuation methods authorized for use by State agencies.

#### C. *Authority*

Section 6-5-2 NMSA, 1978

#### D. *Policy*

1. Agencies that are accounting for inventories must use either FIFO (first in, first out), LIFO (last in, first out), or the Average Cost method for valuation of inventory, unless they obtain written approval to use another method from DFA/FCD.
2. Only one valuation method can be used within the same inventory.
3. Agencies using FIFO (first-in, first-out) for valuing inventory must:
  - 3a. Use the cost of the last item(s) purchased and on hand for the valuation of each inventory item and the value for the ending inventory.
  - 3b. Use the cost of the oldest item(s) purchased and on hand to record the cost of issuance.
4. Agencies using LIFO (last-in, first-out) for valuing inventory must:
  - 4a. Use the cost of the oldest item(s) purchased and on hand for the valuation of each inventory item and the value for the ending inventory.
  - 4b. Use the cost of the last item(s) purchased and on hand to record the cost of issuance.

### 3.4 Inventory Valuation (continued)

5. Agencies using the Average Cost method for valuing inventory must :
  - 5a. Combine the individual costs of all items and divide these combined costs by the number of items on hand.
  - 5b. Use the resulting cost per item as the cost of issuance, the on-hand valuation of each inventory item, and the value for the ending inventory.

#### E. *Applicability*

This policy applies to all State agencies.

## **4 MAP Processing Procedures**

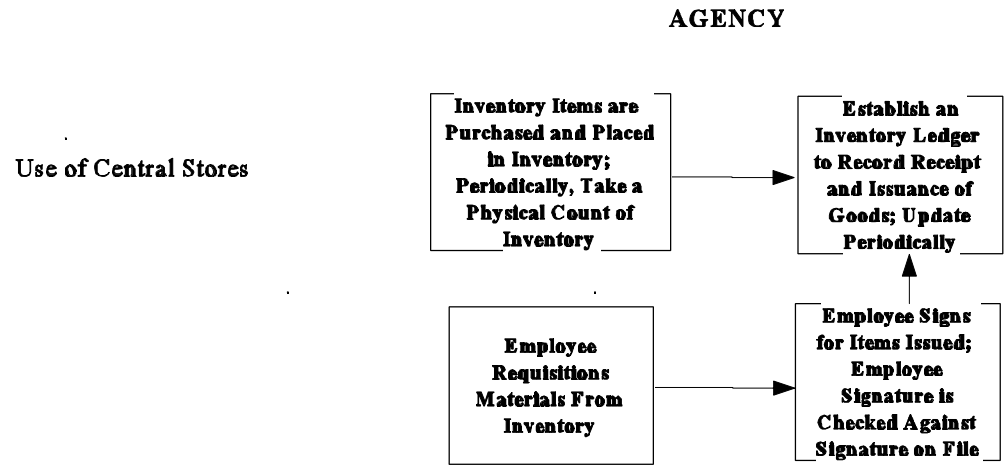
The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for safeguarding and accounting for inventory. An understanding of these procedures is important for ensuring that inventory is maintained correctly.

### 4.1 Processing Flowchart

## Inventory Management Procedures



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

**4.2.1 Processing Procedures — Tracking Significant Inventory****A. Statement**

Agencies should maintain timely and accurate records when using a central stores operation for acquiring and issuing significant supplies and materials.

**B. Procedure**

Agency:

1. Maintain timely and accurate inventory and accounting records that record in detail: each item in the inventory, the number of units, cost, date received, and vendor for each purchase.
2. Maintain timely and accurate inventory and accounting records that record in detail: each item in the inventory, the number, cost, and purchaser for items issued out of inventory.
3. Use requisition forms to request issuances. The completed form should be signed by the requestor and should identify the account(s) to which the issuance will be charged.
4. Keep on file a list of personnel authorized to requisition items and/or to whom items can be issued from central stores.
5. Develop written procedures for performing all functions associated with a central stores. These procedures should address acquisition, issuance, safeguards, physical count, write-offs, and methods to record inventory adjustments.

## **Chapter 14 — Property, Plant, and Equipment**

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## 1 Introduction

This chapter presents DFA/FCD's policies and procedures related to accounting for and maintaining current inventory records for property, plant and equipment. It does this by providing:

- A Model Accounting Practice (MAP) to perform, Section 2;
- MAP Standards to meet, Section 3; and
- Policies and Procedures to follow, Section 4.

The following information in this introduction presents background material to assist you in understanding the MAP Standards, Policies, and Procedures discussed in this chapter.

The General Services Department, pursuant to Section 12-6-10, NMSA 1978, is “responsible for establishing standards and promulgating regulations concerning the system of inventory for fixed assets”. Rule GSD 88-101, dated March 1, 1988, establishes minimum inventory requirements and procedures for the control and accounting of all fixed assets belonging to the State of New Mexico.

A State owned fixed asset is defined as:

- Real property, buildings, movable chattel, or equipment which has a value greater than \$500;
- Expected to be used or held beyond the fiscal year in which it was acquired; and
- Not consumed in or by its use.

Governmental accounting requires that some fixed assets be accounted for in fund balance sheets, while other fixed assets are accounted for in the General Fixed Asset Account Group (GFAAG). Proprietary and Trust Fund fixed assets are recorded and reported in the balance sheet of the fund itself. Fixed assets of all other funds are called general fixed assets and are accounted for in the (GFAAG), not in the balance sheet of the fund(s) that provided the resources to acquire the fixed asset because they do not represent financial resources available for funding expenditures. The GFAAG is not a fund and is used only to account for general fixed assets.

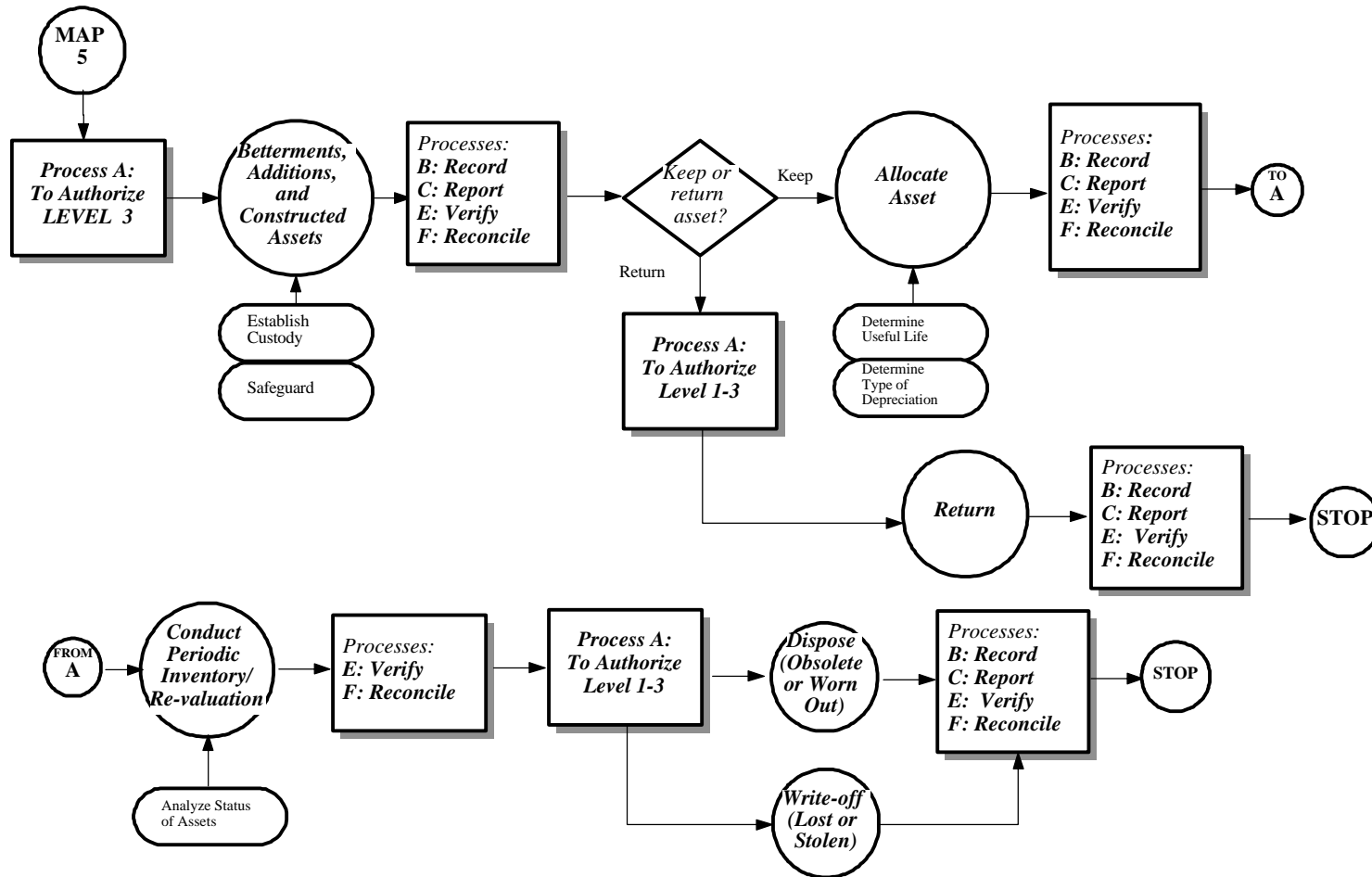
## **2 Model Accounting Practice**

Agencies are required by DFA/FCD to follow Model Accounting Practices (MAPs). MAPs represent standardized work flow processes — a set of procedures designed to produce predefined results. In general these results are to:

- Safeguard assets,
- Recognize and record all transactions,
- Expend resources only for authorized purposes,
- Comply with legislation, rules, and regulations, and
- Establish accountability.

All of these expected results should be accomplished in a timely, accurate, complete, economical, efficient, and effective manner.

### MAP 14: Property, Plant, and Equipment



### **3 MAP Standards and Policies Governing Property, Plant and Equipment**

By performing the Model Accounting Practice (MAP), it is expected that the results will be: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively. To this end, this section on MAP Standards provides the defined measurements that agencies must meet to support these goals.

To provide agencies with direction on how to achieve the MAP Standards, policy statements are included in each subsection. The MAP Standards and policy statements are not intended to be all encompassing; therefore, depending on individual circumstances, agencies may need to develop supplemental policies to achieve the expected results and underlying goals of the MAP.

### 3.1 Acquiring Fixed Assets

#### A. *MAP Standard*

State owned property, plant and equipment should be acquired in accordance with State laws and rules.

#### B. *Purpose*

This policy establishes the requirement that agencies should be aware of and follow the procedures required by State rules, State Procurement Code, and Generally Accepted Accounting Principles as they apply to acquiring and recording fixed assets.

#### C. *Authority*

Section 6-5-2, NMSA 1978  
GSD Rule 88-101

#### D. *Policy*

1. Agencies shall acquire fixed assets in accordance with:
  - State Statutes, including the State Procurement Code
  - State Rules promulgated by the General Services Department, Rule GSD 88-101 - *Standard Fixed Asset Control and Accounting Regulation*.
2. A State owned fixed asset is defined as:
  - Real property, buildings, movable chattel (goods or property) or equipment which has a value greater than \$500;
  - Expected to be used or held beyond the fiscal year in which it was acquired;
  - not consumed in or by its use; and
  - Acquired by purchase, trade, donation, lease-purchase agreement, or construction.
3. Agencies should assign each fixed asset to a specific location and assign responsibility for each fixed asset to a specific person.

### 3.1 Acquiring Fixed Assets (continued)

4. Agencies shall mark or tag each fixed asset at the time it is acquired with a unique number that identifies the agency and the specific asset.

#### E. *Applicability*

These policies apply to all State agencies.

## 3.2 Recording and Reporting Fixed Assets

### A. *MAP Standard*

Agencies shall record and report State owned fixed assets in accordance with State law, State rule and Generally Accepted Accounting Principles.

### B. *Purpose*

This policy establishes the requirement that agencies record and report State owned fixed assets in accordance with State law, State rule and Generally Accepted Accounting Principles.

### C. *Authority*

Section 6-5-2, 13-6-1, NMSA 1978  
GSD Rule 88-101

### D. *Policy*

1. In the accounting records, agencies shall record additions to fixed assets at the time acquired, and betterments of existing fixed assets at the time the betterment is completed.
2. Agencies should establish procedures and accounting processes to record additions, dispositions, transfers, and deletions of fixed assets.
3. All fixed assets of the State, with the exception of infrastructure, must be recorded in the accounting records. The recording of infrastructure is optional.
4. All fixed assets of the State, other than those reported in proprietary funds or trust funds shall be reported in the General Fixed Asset Account Group (GFAAG).
5. Assets belonging to proprietary funds and trust funds shall be reported in the balance sheet of those funds.

### 3.2 Recording and Reporting Fixed Assets (continued)

6. Fixed assets shall be recorded at the time of acquisition at cost as determined by the amount paid for purchased assets or at cost of construction for constructed assets, or at estimated fair market value for donated fixed assets.
7. Fixed assets should be reported using the following asset classes:
  - Land,
  - Buildings
  - Improvements Other Than Buildings,
  - Equipment, and
  - Construction in Progress.
8. Agencies that maintain fixed assets in proprietary or trust funds, must record and report fixed assets on the balance sheet of their year-end Financial Statements.
9. Agencies that maintain general fixed assets (not in proprietary or trust funds), must record and report these fixed assets in the GFAAG of their year-end Financial Statements.
10. Agencies that construct fixed assets should make a determination of the cost of construction work in progress at year end. The amount determined should be recorded as “Construction in Progress” in the agencies year-end Financial Statements, in either a proprietary or trust fund or in the GFAAG, whichever is appropriate. When construction is completed, the amount recorded in “Construction in Progress” should be reduced and the appropriate fixed asset classification increased.

#### E. *Applicability*

This policy applies to all State agencies.



### 3.3 Disposing of Fixed Assets

#### A. *MAP Standard*

State assets should be disposed of in a manner consistent with State (and federal, if applicable) laws, rules and regulations.

#### B. *Purpose*

This policy establishes the requirement that agencies should be aware of and follow the State statutes and rules governing the disposal of fixed assets.

#### C. *Authority*

Sections 6-5-2, 13-6-1, 13-6-2, 13-6-2.1, 13-6-3 NMSA 1978  
GSD Rule 88-101

#### D. *Policy*

1. Agencies shall dispose of fixed assets in accordance with:
  - State Statutes 13-6-1, 13-6-2, 13-6-2.1, 13-6-3 NMSA 1978,
  - State Rules promulgated by the General Services Department, currently Rule GSD 88-101- Standard Fixed Asset Control and Accounting Regulation.
2. Agencies are subject to the following when disposing of assets with a value less than five thousand dollars (\$5,000):
  - 2a. The property to be disposed of must have a current resale value of \$5000 or less and be worn-out, unusable or obsolete to the extent that the item is no longer economical or safe for continued use by the entity;
  - 2b. As a prerequisite to the disposition of any items of personal property agencies must give notification at least thirty days prior to such action to the State Auditor; and

### 3.3 Disposing of Fixed Assets (continued)

- 2c. The personal property shall be disposed of by negotiated sale to other State agencies, local public bodies, school districts, state educational institutions or municipalities, or through the central purchasing office by means of competitive sealed bids or through public auction or through the Federal Property Assistance Bureau of the General Services Department.
3. Agencies are subject to the following when disposing of assets with a value greater than five thousand dollars (\$5,000):
  - 3a. The sale, trade or lease of real property must be done in accordance with Section 13-6-2 NMSA 1978;
  - 3b. The sale must have prior approval by the DFA/State Budget Division, except when the property is used as a trade-in or exchange pursuant to provisions of the Procurement Code and/or when exempted by State Statute; and
  - 3c. The DFA/State Budget Division may condition the approval of the sale or other disposition upon the property being offered for sale to a State agency, local public body, school district, or state educational institution.
4. Agencies are subject to the following when leasing real property for a period greater than five years but less than twenty five years, or when selling or trading real property, when the sale, trade or lease is for a consideration greater than twenty-five thousand dollars (\$25,000) but less than one-hundred thousand dollars (\$100,000):
  - 4a. The sale, trade or lease of real property must be done in accordance with Section 13-6-2.1, NMSA 1978; and
  - 4b. The sale must have prior approval by the State Board of Finance, except when the transaction is made by those institutions identified in Article 12, Section 11 of the Constitution of New Mexico, the State Land Office, or the State Highway Commission.

### 3.3 Disposing of Fixed Assets (continued)

5. Agencies are subject to the following when leasing real property for a period greater than twenty-five years or when selling or trading real property when the sale, trade or lease is for a consideration of one-hundred thousand dollars (\$100,000) or more:
  - 5a. The sale, trade or lease of real property must be done in accordance with Section 13-6-3, NMSA 1978; and
  - 5b. The sale must have prior approval by the State Legislature, except when the transaction is made by those institutions identified in Article 12, Section 11 of the Constitution of New Mexico, the State Land Office or the State Highway Commission;
6. Agencies shall record in the accounting records the sale, disposition, or write-off of fixed assets when these occur.
7. Agencies that maintain fixed assets in proprietary or trust funds, must record the disposition and reduce the amount of fixed assets on the balance sheet of their year-end financial statements.
8. Agencies that maintain general fixed assets (not in proprietary or trust funds), must record the disposition and reduce the amount of fixed assets in the GFAAG of their year-end Financial Statements.
9. The regulations for the disposition of computer software and computer hardware are promulgated by the Information Systems Council of the General services Department.
10. The sale of public property acquired by a museum through abandonment procedures is done pursuant to the Abandoned Cultural Properties Act, Section 18-10-1 to 18-10-5, NMSA, 1978.

### 3.3 Disposing of Fixed Assets (continued)

11. Sale or disposition of motor vehicles requires the approval of the State Centralized Fleet Authority of the General Services Department.

#### E. *Applicability*

This policy applies to all State agencies. Except those specifically exempted by State Statute.

### 3.4 Annual Physical Inventory of Fixed Assets

#### A. *MAP Standard*

Fixed assets should be physically inventoried and verified at least annually.

#### B. *Purpose*

This policy establishes the requirement that agencies perform a physical count of all fixed assets to assure that fixed assets are adequately safeguarded and accurately reported.

#### C. *Authority*

Section 6-5-2 and Section 12-6-10, NMSA 1978.

#### D. *Policy*

1. Agencies shall perform a physical inventory of fixed assets at the end of each fiscal year in compliance with the annual inventory statutory requirement for chattels and equipment. They must:
  - 1a. Verify the accuracy of the data on the fixed asset inventory list maintained by each agency;
  - 1b. Physically verify the existence and location of all movable chattels and equipment costing more than five hundred dollars (\$500);
  - 1c. Correct the inventory list based upon the physical inventory; and
  - 1d. Provide certification from the person to whom the inventory is assigned and the governing authority of each agency that the inventory list is correct.
2. Agencies shall perform a physical inventory of fixed assets at the end of each fiscal year and must reconcile the physical inventory results with the physical inventory list. Any adjustments that result from the physical inventory should be recorded in the agency accounting records. These adjustments should be made immediately after the count is taken.

### 3.4 Annual Physical Inventory of Fixed Assets (continued)

3. When any fixed asset is found to be missing and cannot be accounted for, the agencies shall determine the cause(s) and augment internal controls, as necessary, to minimize any future occurrences.
4. Any fixed assets determined to be missing should be documented in writing for reporting to the Office of the State Auditor.

#### E. *Applicability*

This policy applies to all State agencies.

### 3.5 Safeguarding Fixed Assets

#### A. *MAP Standard*

To safeguard fixed assets, agencies must establish formal internal control structures.

#### B. *Purpose*

This policy establishes the requirement that agencies have written policies and procedures to ensure that fixed assets are adequately controlled and safeguarded.

#### C. *Authority*

Section 6-5-2, NMSA 1978  
GSD Rule 88-101

#### E. *Policy*

1. Agencies that own fixed assets should develop written internal controls to safeguard those assets against pilferage, fraud, fire, vandalism, theft, and other irregularities.
2. Agencies shall mark or tag each fixed asset (chattels and equipment) with a unique number that identifies the agency and the specific asset.
3. Agencies shall maintain a record of all fixed assets they own. This record keeping is required for legal compliance and does not necessarily meet the requirements of Generally Accepted Accounting Principles. The record shall contain at a minimum:
  - 3a. Agency name,
  - 3b. Fixed asset number and description,
  - 3c. Manufacturer, model number and serial number,
  - 3d. Date acquired,
  - 3e. Cost (actual, net of trade in, etc),
  - 3f. *Payment Voucher, Warrant* number and expenditure account used to acquire the asset, and
  - 3g. Location and person to whom asset is assigned.

### **3.5 Safeguarding Fixed Assets (continued)**

4. Agencies should perform periodic reviews to verify the compliance with and adequacy of the written policies and procedures.

#### **E. *Applicability***

This policy applies to all State agencies.



## 4 MAP Processing Procedures

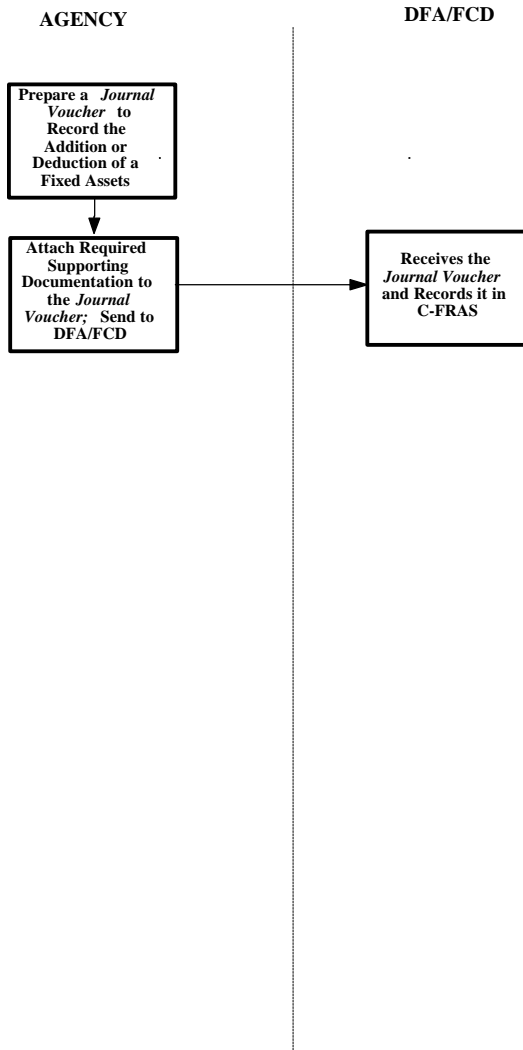
The work flow processes detailed in the MAP represent a set of functions. These functions represent a set of procedures that the agencies must follow to achieve the MAP Standards. Therefore, it is necessary to properly design, implement, coordinate, and perform these procedures so the underlying goals can be met: to safeguard State assets; to recognize and record all transactions; to expend resources only for authorized purposes; to comply with legislation, rules and regulations; to establish accountability; to provide Financial Management Information; and to ensure that all processes are completed timely, accurately, completely, economically, efficiently, and effectively.

MAP Processing Procedures have been designed to this end. These procedures are intended to be coordinated by agencies with their own procedures in a synergistic effort that will achieve the desired results and will meet all goals.

The following page presents the work flow processes for Property, Plant and Equipment. An understanding of these procedures is important for ensuring that fixed asset acquisitions and dispositions are processed correctly.

### 4.1 Processing Flowchart

Recording Additions or Deductions of Fixed Assets



## 4.2 Processing Procedures

The following procedures are meant as guidelines. However, deviation from these procedures would be considered by DFA/FCD as poor accounting practices (see section 12-6-5, NMSA 1978 which requires poor accounting practices to be reported in an agency's audit report). These procedures may have to be supplemented by agency-specific procedures to fully comply with the MAP Standards listed in the previous section.

### 4.2.1 Processing Procedures — Recording Additions of Fixed Assets to the General Fixed Asset Account Group (GFAAG)

#### A. *Statement*

This procedure addresses additions to the General Fixed Assets Account Group (GFAAG) from purchase, donation or construction.

#### B. *Procedure*

Agency:

1. Record the acquisition of fixed assets, during the year, as expenditures using object codes, and not balance sheet accounts.
2. Prepare a *Journal Voucher* to record the addition of a general fixed asset in the General Fixed Asset Account Group (GFAAG). The entry to record the general fixed asset does not change the original C-FRAS entry that acquired the asset. The forms completion instructions for *Journal Vouchers* are presented in this manual, *Volume II, Chapter 6 — General Journal Vouchers*.
3. Record the addition of the general fixed asset in the GFAAG as follows:
  - 3a. The debit classifies the asset according to Land, Buildings, Improvements Other Than Buildings, Equipment or Construction in Progress using the applicable balance sheet account codes.
  - 3b. The credit is to Investment in Fixed Assets using the applicable balance sheet account code.
  - 3c. Use fund number 998, which is designated for use as the GFAAG for all State agencies. Although the GFAAG is not a fund, this is how general fixed assets must be recorded in C-FRAS.
  - 3d. It is not necessary to enter an "ORG" number to record a fixed asset, however, use the reporting category (REPT CATG) of "1000" when recording additions to fixed assets in the GFAAG.

#### **4.2.1 Processing Procedures — Recording Additions of Fixed Assets to the General Fixed Asset Account Group (GFAAG) (continued)**

4. Attach the required supporting documentation to the *Journal Voucher*. This includes invoices, internal reports, or fair market value estimates that support the recorded cost or value of the fixed asset.
  
5. Contact DFA/FCD if there are any questions concerning the recording of the general fixed asset.

## 4.2.2 Processing Procedures — Recording Dispositions of Fixed Assets to the General Fixed Asset Account Group (GFAAG)

### A. *Statement*

This procedure addresses deductions to General Fixed Asset Account Group (GFAAG) from sale or disposition.

### B. *Procedure*

Agency:

1. Prepare a *Journal Voucher* to record disposition of a general fixed asset in the General Fixed Asset Account Group (GFAAG). The forms completion instructions are presented in this manual, *Volume II, Chapter 6 — General Journal Vouchers*.
2. Record the reductions of general fixed assets in the GFAAG as follows:
  - 2a. Use fund number 998, which is designated for use as the GFAAG for all State agencies. Although the GFAAG is not a fund, this is how general fixed assets must be recorded in C-FRAS.
  - 2b. Debit the Investment in Fixed Assets balance sheet account using the applicable balance sheet account code.
  - 2c. Credit the asset as originally recorded using the applicable balance sheet account code (Land, Buildings, Improvements Other Than Buildings, Equipment, or Construction in Progress).
  - 2d. It is not necessary to enter an "ORG" number to record an asset. However, use a reporting category (REPT CATG) of "2000" when recording deletions to fixed assets in the GFAAG.
3. Attach the required supporting documentation to the *Journal Voucher*. This will include invoices, internal reports, or fair market value estimates that support the recorded cost reduction.
4. Contact DFA/FCD if there are any questions concerning the recording of the sale or disposition of a general fixed asset.

## **Appendix A — DFA Rules**

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This rule was filed as 2 NMAC 42.3

**TITLE 2 PUBLIC FINANCE**  
**CHAPTER 42 TRAVEL AND PER DIEM**  
**PART 3 RELATING TO THE REIMBURSEMENT OF MOVING EXPENSES**

**2.42.3.1 ISSUING AGENCY:** Department of Finance and Administration Bataan Memorial Building, Room 180 Santa Fe, New Mexico 87503  
[5-15-97; Recompiled 10/01/01]

**2.42.3.2 SCOPE:** Governs the reimbursement of actual and reasonable moving expenses for all public officers and employees of state agencies, as defined by Section 10-8-3, NMSA 1978, other than state educational institutions designated in Article 12, Section 11, of the New Mexico Constitution.  
[5-15-97; Recompiled 10/01/01]

**2.42.3.3 STATUTORY AUTHORITY:** Section 10-8-8 NMSA 1978 authorizes the department of finance and administration to promulgate by regulation reimbursement for the actual and reasonable moving expenses incurred by public officers and employees of state agencies.  
[5-15-97; Recompiled 10/01/01]

**2.42.3.4 DURATION:** Permanent  
[5-15-97; Recompiled 10/01/01]

**2.42.3.5 EFFECTIVE DATE:** May 15, 1997, unless a later date is cited at the end of a section or paragraph.  
[5-15-97; Recompiled 10/01/01]

**2.42.3.6 OBJECTIVE:** To establish uniform rules relating to the reimbursement of actual and reasonable moving expenses incurred by public officers and employees of state agencies.  
[5-15-97; Recompiled 10/01/01]

**2.42.3.7 DEFINITIONS:**

- A. "authorized mover" means a mover authorized by the state corporation commission or its successor agency to operate as a mover in the state of New Mexico.
- B. "authorized trailer rental firm" and "authorized truck rental firm" mean, respectively, a trailer rental firm or truck rental firm authorized by the state corporation commission or its successor agency to rent trucks and/or trailers to consumers in the state of New Mexico.
- C. "designated post of duty" means the location a public officer or employee is assigned to work by a state agency.
- D. "former residence" means a public officer's or employee's principal residence immediately before departure to a new designated post of duty;
- E. "may" means that an agency can, within its discretion, but is not obligated to, reimburse public officers or employees for any actual and reasonable moving expenses;
- F. "new residence" means the public officer's or employee's principal residence after assignment to a new designated post of duty and departure from a former designated post of duty;
- G. "state agency" means the state of New Mexico or any of its executive agencies, departments, boards, instrumentalities or institutions but shall not include state educational institutions set forth in Article 12, Section 11, of the New Mexico Constitution.
- H. "reimburse" means to make payment for actual and reasonable moving expenses:
  - (1) to a public officer or state employee, or;
  - (2) to an independent contractor who has provided moving services to a public officer or state employee provided that:
    - (a) a contract exists between the public officer or state employee and the independent contractor, and;
    - (b) The public officer or state employee would otherwise be entitled to reimbursement for the moving expenses.
- I. "manufactured home" means, as defined by the Motor Vehicle Code, Section 66-1-4.11 B. NMSA 1978, as amended, a moveable or portable housing structure that exceeds either a width of eight feet or a length of forty feet, constructed to be towed on its own chassis and designed to be installed with or without a permanent foundation for human occupancy.

[5-15-97; Recompiled 10/01/01]

**2.42.3.8 ACTUAL AND REASONABLE MOVING EXPENSES – ELIGIBILITY:**

- A. A state agency may reimburse a public officer or employee for actual and reasonable moving expenses if all of the following conditions are met:
  - (1) the public officer or employee is assigned or transferred to a new designated post of duty for reasons clearly benefitting the state agency;
  - (2) the secretary of the department of finance and administration or his designee has approved in writing the payment of moving expenses pursuant to this rule;
  - (3) the assignment to the new designated post of duty will require the public officer or employee to commute at least thirty-five miles more from the former residence to the new designated post of duty than to the former designated post of duty;
  - (4) the reimbursement is limited to the actual and reasonable moving expenses allowed by this rule;
  - (5) the actual and reasonable moving expenses are incurred within six months after the date the transfer or reassignment becomes effective, and;
  - (6) the voucher submitted for reimbursement explains the reason for the transfer or reassignment.
- B. A state agency shall not reimburse a public officer or employee for the actual and reasonable moving expenses of any public

officer or employee who is not presently appointed, elected or in the employ of the state and being paid with public money at the time the moving expense is incurred.

C. The secretary of the department of finance and administration may approve actual and reasonable moving expenses for any public officer or employee who may not be eligible pursuant to paragraphs 8.1.2 [now Paragraph 2] through 8.1.5 of Section 8 [now Paragraph 5] of Subsection A of Section 2.42.3.8 NMAC] upon a written showing by the head of the state agency of unusual circumstances and that a hardship will result if reimbursement is not made. However, reimbursement shall not be made to a public officer or employee who is not eligible pursuant to sub-section 8.2 [now Subsection B of Section 2.42.3.8 NMAC] of this rule.  
[5-15-97; Recompiled 10/01/01]

#### **2.42.3.9 ACTUAL AND REASONABLE MOVING EXPENSES ALLOWED:**

A. If a public officer or employee uses an authorized mover to move his or her household goods and personal effects from a former residence to a new residence, the public officer or employee may be reimbursed for the following actual and reasonable moving expenses:

- (1) the cost of packing the public officer's or employee's household goods and personal effects;
- (2) the cost of crating the public officer's or employee's household goods and personal effects;
- (3) the cost of any in-transit storage charges, not exceeding three months, of the public officer's or employee's household goods and personal effects;
- (4) the cost of insurance for loss or damage to the public officer's or employee's household goods and personal effects while in-transit from the public officer's or employee's former residence to the public officer's or employee's new residence; and
- (5) the cost of actual and reasonable household and personal effects moving expenses from the former residence to the new residence.

B. As used in paragraph 9.1.5 of this rule [now Paragraph 5 of Subsection A of Section 2.42.3.9 NMAC], "reasonable household and personal effects moving expenses" shall not include any expenses or other costs incurred in the packing, crating, storing, moving or insuring of the following items:

- (1) firewood;
- (2) building materials;
- (3) play sand;
- (4) explosives;
- (5) flammables, oily mops, rags, or acid;
- (6) boats;
- (7) animals, birds, or other live creatures;
- (8) potted plants or shrubbery;
- (9) automobiles, trucks, recreational vehicles and travel trailers, and
- (10) storage sheds.

C. If a public officer or employee does not use an authorized mover to move his household goods and personal effects from a former residence to a new residence, the public officer or employee may be reimbursed for:

- (1) the actual cost of renting a truck from an authorized truck rental firm to move his or her household goods and personal effects, and;
- (2) the actual cost of renting a trailer from an authorized trailer rental firm and one-way mileage for the use of a personal vehicle at the rate set forth in the Per Diem and Mileage Act and DFA rule 95-1 [now 2.42.2 NMAC], as amended, from the former residence to the new residence.

D. Vouchers submitted pursuant to this section must be accompanied by receipts for all money claimed, except for reimbursement for mileage.

E. The maximum amount of reimbursement and expenses for any eligible public officer or employee pursuant to Section 9 [2.42.3.9 NMAC] is limited to four thousand dollars (\$4,000) per move, subject to the following exception:

- (1) eligible public officers or employees may also be reimbursed for the actual and reasonable expense of moving a manufactured home if the following conditions are met:
  - (a) the manufactured home was the public officer or employee's former residence;
  - (b) the move is completed by an authorized mover.

[5-15-97, 9-15-00; Recompiled 10/01/01]

#### **2.42.3.10 OTHER ACTUAL AND REASONABLE MOVING EXPENSES ALLOWED:**

A. A public officer or employee who is eligible for reimbursement of actual and reasonable moving expenses pursuant to this rule may also be reimbursed for per diem and mileage at the rates prescribed by the Per Diem and Mileage Act and DFA rule 95-1 [now 2.42.2 NMAC], as amended, as follows:

- (1) for one round-trip not exceeding four days from the former residence to the general location of the new designated post of duty to look for a new residence, and;
- (2) for a one-way trip from the former residence to the new residence to move the public officer or employee and his or her household members from the former residence to the new residence unless reimbursed pursuant to Section 9.3 [now Subsection C of 2.42.3.9 NMAC].

B. Additionally, a public officer or employee may be reimbursed for actual lodging costs incurred for temporary quarters at a new designated post of duty for up to thirty (30) days with prior written approval of the head of the state agency. Under extraordinary circumstances, where temporary quarters do not include kitchen facilities, a daily allowance for food up to \$22.50 may be authorized.

C. Vouchers submitted for reimbursement pursuant to this section shall be:

- (1) certified as true and correct by the public officer or employee requesting reimbursement;
- (2) approved for payment and certified as true and correct by a public officer or employee of the reimbursing state agency designated to approve payment for the state agency.

[5-15-97; Recompiled 10/01/01]

**2.42.3.11 MOVING EXPENSES NOT ALLOWED:**

- A. A public officer or employee shall not be reimbursed for any of the following moving expenses:
- (1) taking down or installing draperies or mirrors attached to the wall;
  - (2) refitting rugs or draperies;
  - (3) assembling or disassembling outdoor gym sets or swing sets;
  - (4) disconnecting and servicing for moving major appliances such as dishwashers, refrigerators, washing machines, dryers, air conditioners, gas or electric ranges and television sets;
  - (5) insuring:
    - (a) any jewelry, money, trading stamps, bills, deeds, drafts or other valuable papers;
    - (b) any stamp or coin collections of inherent value;
    - (c) any precious metals;
    - (d) any valuable collectors items, or;
    - (e) silverware;
  - (6) losses sustained on the disposal of memberships in clubs, tuition fees, and similar items and,
  - (7) losses not covered by insurance.

[5-15-97; Recompiled 10/01/01]

**2.42.3.12 MANUFACTURED HOME ACTUAL AND REASONABLE MOVING EXPENSES ALLOWED:**

- A. A public officer or employee whose former residence is a manufactured home may be reimbursed for the following actual reasonable moving expenses incurred in moving the manufactured home from a former residence to a new residence by an authorized mover:
- (1) costs for moving a freezer;
  - (2) costs of packing household and personal effects;
  - (3) costs for removing and installing collapsible underpinning (skirting) and stairways and for reinstalling the skirting and stairways, provided no modifications are required;
  - (4) costs of unblocking and blocking;
  - (5) other costs incurred to prepare the manufactured home to be moved;
  - (6) escort fees;
  - (7) costs incurred in separating, boxing, and reconnecting;
  - (8) costs of moving the trailer by an authorized mover or mileage for personal vehicle at the rate set forth in the Per Diem and Mileage Act and DFA rule 95-1 [now 2.42.2 NMAC]; and
  - (9) reasonable costs of connecting or disconnecting utilities.

B. Payment shall be made only upon vouchers submitted with attached receipts for all money claimed.  
[5-15-97; Recompiled 10/01/01]

**2.42.3.13 MANUFACTURED HOME MOVING EXPENSES NOT ALLOWED:**

- A. A public officer or employee will not be reimbursed for the following expenses or costs incurred in moving, from a former residence to a new residence, a manufactured home which was the employee's principal residence:
- (1) any costs set forth in sub-section 9.2 [now Subsection B of 2.42.3 NMAC] of this rule;
  - (2) storage sheds and any other items which are not part of the initial move of the manufactured home or the contents of the manufactured home;
  - (3) transportation of wood or concrete blocks;
  - (4) costs of moving fuel or butane tanks;
  - (5) costs of moving fencing or walkways;
  - (6) costs of moving non-collapsible underpinnings (skirting) and stairways;
  - (7) costs incurred for "acts of god" insurance or other extra insurance;
  - (8) costs of moving two connected manufactured homes (a "double wide" manufactured home) originally built and designed as two separate dwelling units;
  - (9) the dismantling, transporting or constructing of porches, patios or any add-on type of rooms other than tilt-out or slide rooms that were original components of the manufactured home and that were manufactured by the manufactured home company;
  - (10) the mounting or dismounting of wheels, tires, tongues, replacement and/or tire repairs.

[5-15-97; Recompiled 10/01/01]

**2.42.3.14 REFUND OF REIMBURSEMENT:** Any public officer or employee who voluntarily terminates employment with the state of New Mexico within six months after receipt of reimbursement pursuant to this rule for actual and reasonable moving expenses shall refund the amount of reimbursement to the state agency which paid the reimbursement, unless the termination was caused by the death or disability of the public officer or employee.

[5-15-97; Recompiled 10/01/01]

**2.42.3.15 REIMBURSEMENT OF PUBLIC OFFICER'S OR EMPLOYEE'S SPOUSE:** A public officer or employee shall not be reimbursed for moving expenses for which the spouse of the public officer or employee is reimbursed by the spouse's employer.

[5-15-97; Recompiled 10/01/01]

**HISTORY OF 2.42.3 NMAC**

**Pre-NMAC History:** The material in this part was derived from that previously filed with the state records center and archives under: Rule 78-10, Relating To The Reimbursement of Moving Expenses of State Employees, filed 11-15-78; Rule 78-10, Amendment No. 1, filed 6-28-84; Rule 78-10, Amendment No. 2, filed 12-20-89; DFA 78-10, Relating To The Reimbursement Of Moving Expenses Of State Employees, Emergency Amendment to Section 4E, filed 12-17-96.

## History of Repealed Material

## DFA/FCD Rule Number 84-2

### **Section 1. Authority**

Sections 10-7-2 NMSA 1978 provides that State employees "shall receive their salaries or wages for services rendered in accordance with regulations issued by the Department of Finance and Administration," placing on the Department of Finance and Administration the responsibility for determining with discretionary payroll deductions may be permitted.

Section-6-5(E) NMSA 1978 permits the Department of finance and Administration to "*adopt such reasonable and procedural rules and regulations as may be necessary to carry out the duties of the department.*"

Section 9-6-5(C) NMSA 1978 authorizes DFA/FCD to apply for and received funds form private companies to carry out its duties and services.

### **Section 2. Scope and Purpose**

This rule governs the circumstances under which payroll deductions may be permitted and the method by which vendors, State employees or risk management may initiate requests for a payroll deduction code and by which the Department of Finance and Administration shall process those requests.

The purpose of this rule is to benefit State employee by providing payroll deduction codes for only those high quality employee benefit programs that the group buying power of the large number of State employees and the availability of payment by payroll deduction can obtain at substantial economic savings.

### **Section 3. Definitions**

- a. "*open and switch enrollment period*" is an annual six-week period during which State employees may enroll in a specific qualified employee benefit program or may switch from enrollment in such a program offered by one qualified vendor to that offered by a different qualified vendor.
- b. "*payroll deduction code*" is a computer code under which a portion of a State employee's salary is automatically diverted from the employee to an account for the entity holding the code.
- c. "*qualified employee benefit program*" means a program offered by a qualified

vendor to State Employees (1) which requires a payroll deduction of a stable dollar amount (a change in price during an open and switch enrollment period is permitted) for an unlimited duration (subject to employee cancellation); (2) which offers employees a benefit not provided, or not provided in sufficient amount or with adequate specifications, by an existing, State-sponsored program; (3) which is determined by risk management to offer significant benefit for the cost; and (4) which offers a benefit to employees at substantive savings over what an individual employee could obtain without the benefit of the group-rate savings available through a payroll deduction plan.

- d. *"qualified vendor"* means a person or business entity (1) which offers a qualified employee benefit program; (2) which maintains 100 or more State employees enrolled in the program; (3) which is registered and in good standing with the requisite New Mexico business regulatory agency (e.g., the superintendent of insurance); (4) which has, and agrees to maintain, a physical and permanent commercial office and staff in New Mexico readily accessible to employees it is servicing, and (5) which is willing to abide by rules and regulations promulgated by the Department of Finance and Administration concerning the operation of payroll deduction plans.
- e. *"risk management"* means the Risk Management Division of the General Services Department.
- f. *"secretary"* means Secretary of Finance and Administration.

#### ***Section 4. Permitted Payroll Deductions***

- A. Payroll deduction codes shall be allowed for the following purpose:
  - 1. Those required by law (State and Federal taxes, FICA).
  - 2. State-sponsored and required insurance programs where the State shares the cost of the program.
  - 3. PERA, ERB or other State-sponsored retirement programs mandated by statute.
  - 4. Deferred compensation programs under Chapter 10, Article 7A, NMSA 1978.
  - 5. Union dues as permitted by State Personnel Rules and Regulations.
  - 6. Credit unions approved by the Department of Finance and Administration.
  - 7. Charities approved by the Department of Finance and Administration.
  - 8. Qualified employee benefit programs approved by risk management.

- B. In order to pay for the ongoing administrative costs of administering payroll deductions for qualified employee benefit programs, the Department of Finance and Administration shall retain three percent (3%) from the total deductions made for each qualified employee benefit program under a payroll deduction code each pay period. In order to offset the costs to risk management of evaluating programs of vendors applying for payroll deduction codes, the Department of Finance and Administration shall charge an application fee of five hundred dollars (\$500) to each vendor proposing a program.
- C. Employee benefit programs which had payroll deduction codes prior to the adoption of this rule may not enroll additional State employees unless they fully comply with this rule.

***Section 5. Procedure for Establishing Qualified Employee Benefit programs for Payroll Deduction Purposes***

- A. A qualified employee benefit program may be initiated by three means:
  - 1. by vendor request
  - 2. by State employee request
  - 3. by risk management initiation
- B. Any vendor wishing to have an employee benefit program considered for implementation shall provide to risk management detailed specifications regarding the program, an application fee and any such additional information as may be requested by risk management.
- C. Any twenty-five (25) State employees may suggest to risk management an employee benefit program that they would like to see implemented.
- D. Risk management, upon request of a vendor, upon request of State employees or on its own initiative, shall investigate each proposed employee benefit program to determine:
  - 1. Whether such a program would offer a unique benefit to State employees not already adequately provided through existing employee benefit programs.
  - 2. Whether the program would provide significant benefit to State employees for the cost indicated.
  - 3. Whether the estimated cost to State employees for the program represents a substantial savings over what an individual State employee could obtain on his or her own without the benefit of the group rate obtained from providing a payroll deduction plan to the vendor.

4. Whether the program will require a deduction of a stable dollar amount (except for an annual price change) for a period of unlimited duration (subject to employee cancellation).
  5. For employee benefit, programs suggested by State employees or risk management, whether any qualified vendors (except for the minimum enrollment requirement) are available who are willing to provide the suggested services.
- E. In determining whether a proposed program meets the criteria for qualified employee benefit program set forth in Subsection D, above, the vendor shall supply a copy of its most recent audited financial statement, a companywide five-year loss experience report, if appropriate, illustrating premiums collected, claims paid and reserves allocated for each year of the five-year period for the type of policy coverage involved and any other information requested by risk management.
- F. If risk management determines that the suggested employee benefit program offers unique, quality benefits at substantial savings to employees, it shall conduct a survey of a representative sample of State employees to determine the extent of employee interest.
- G. If a minimum of seven hundred and fifty (750) employees are statistically determined to be interested in program and if the program meets the other criteria in this section, risk management shall certify the program as a qualified employee benefit program. Upon certification, the secretary shall direct the program's implementation as provided in Section

***Section 6. Implementation of a Qualified Employee Benefit Program***

Upon certification of a qualified employee benefit program, risk management shall implement the program in the following manner: Risk management shall draw up specifications for the qualified employee benefit program and publish notice of request of proposals through regular State bidding procedures. Upon receipt of proposals with application fees, risk management shall review each proposal, confirm that it meets the criteria and specifications for the qualified employee benefit program and that the vendor is a qualified vendor (except for the minimum enrollment qualifications). Risk management shall then select one or more qualified vendor. Risk management may either appoint the single vendor offering the program at the lowest price to be the exclusive vendor of that program under contract for up to three years, or may authorize several vendors offering the best versions of the program to solicit business from State employees during the open and switch enrollment period. If several vendors are authorized, risk management may require each vendor to cooperate in preparation of a comparison of benefits offered by the several vendors of the program.

If risk management contracts with an exclusive vendor, the contract shall be rebid by risk management at the end of the term. Risk management shall require as a condition of all bids that



any new vendor agree to take over automatically all State employees then enrolled in the program.

If risk management authorizes several vendors, those who enroll 100 or more State employees during open or switch enrollment periods shall receive a payroll deduction code. Employees who have enrolled in the program with a vendor who does not meet this minimum enrollment requirement so as to qualify for a payroll deduction code, shall have an immediate opportunity following the open and switch enrollment period which results in elimination of that vendor to switch enrollment to qualified vendor.

Each year thereafter, before the annual open and switch enrollment period, risk management shall review the programs, offered by all previously authorized qualified vendors to ensure that their programs continue to meet the criteria set forth in Section 5 (D) above, except the minimum employee enrollment requirement. Any additional vendor may submit a proposal with application fee to risk management at any time before the annual open and switch enrollment period for each program. Risk management shall determine whether the vendor is qualified and whether the proposal meets the standards for the qualified employee benefit program in question; risk management may authorize new qualified vendors to participate in the succeeding enrollment period. At the end of the open and switch enrollment period, any vendor which does not have the minimum enrollment requirement shall lose its payroll deduction code.

***Section 7. Solicitation of State Employees by Vendors of Qualified Employee Benefit Programs***

- A. Upon certification that a proposed program is a qualified employee benefit program as provided in Section 5 and upon selection of qualified vendors as provided in Section 6, risk management shall specify an annual open and switch enrollment period of six (6) weeks for that program.
- B. Vendors may prepare packets of information (fliers, brochures, etc.) for distribution to employees of each agency by the agency personnel officer. The information should specify how employees can contact vendors or their agents. When multiple vendors are soliciting State employees' business for any given employee benefit program, personnel officers should attempt, insofar as possible, to distribute information from all vendors at the same time during the first week of the open and switch enrollment period to facilitate the comparison of programs.
- C. Should an agency head deem appropriate, he or she may authorize a meeting of those employees of the agency who so desire with all of the vendors offering a qualified employee benefit program for an explanation of the programs and answering of questions. Agency heads are urged to hold these meetings during the lunch hour or other times which

will be non-disruptive of employees' working hours. Such authorization shall be in writing and addressed to each of the qualified vendors. Risk management shall be notified of these meetings and is encouraged and send knowledgeable representatives.

- D. Other than the meetings arranged in Subsection C above, vendors and their agents shall not be permitted to contact employees during working hours or at the place of employment.

***Section 8. Termination of Programs***

If the secretary determines at any time that any qualified employee benefit program places a burden on the Department of Finance and Administration and Risk Management which is not offset by a corresponding benefit to State employees, the secretary shall have the right to terminate all payroll deduction codes previously granted to vendors for that qualified employee benefit program under this Rule upon giving six (6) months written notice to each vendor. Qualified vendors and State employees shall not gain a vested right to use of payroll deduction codes.

A public hearing was held on DFA/FCD Rule 84-2 on the 5th day of December, 1984.

Rule 84-2 is approved be me this 4th day of May, 1984.

PLACE SIGNATURE LINE HERE.

**TITLE 2 PUBLIC FINANCE**  
**CHAPTER 42 TRAVEL AND PER DIEM**  
**PART 2 REGULATIONS GOVERNING THE PER DIEM AND MILEAGE ACT**

**2.42.2.1 ISSUING AGENCY:** Department of Finance and Administration.  
[2.42.2.1 NMAC - N, 07/01/03]

**2.42.2.2 SCOPE:** In accordance with Section 10-8-1 to 10-8-8 NMSA 1978 (1995 Repl. Pamp.), 2.42.2 NMAC governs the payment of per diem rates and mileage and the reimbursement of expenses for all salaried and non-salaried public officers and employees of all state agencies and local public bodies, except:

A. state legislators; and  
B. public officials and employees of state educational institutions specified in Article 12, Section 11 of the New Mexico Constitution and institutions defined in Chapter 21, Articles 13, 14, 16 and 17 NMSA 1978 (hereinafter “public postsecondary educational institutions”). If an official or employee of a public postsecondary educational institution is also a salaried or nonsalaried public officer or employee of any other state agency or local public body, these regulations shall apply when the person seeks payment of per diem rates and mileage or reimbursement of expenses in the capacity of a salaried or nonsalaried public officer or employee of a governmental entity other than a public postsecondary educational institution.  
[2.42.2.2 NMAC - Rn, DFA Rule 95-1, Section 1.A, 07/01/03]

**2.42.2.3 STATUTORY AUTHORITY:** These regulations are promulgated pursuant to authority granted in Section 10-8-5(A) and Section 9-6-5(E) NMSA 1978.  
[2.42.2.3 NMAC - Rn, DFA Rule 95-1, Section 1.B, 07/01/03]

**2.42.2.4 DURATION:** Permanent  
[2.42.2.4 NMAC - N, 07/01/03]

**2.42.2.5 EFFECTIVE DATE:** November 30, 1995  
[2.42.2.5 NMAC - N, 07/01/03]

**2.42.2.6 OBJECTIVE:** To govern the payment of per diem rates and mileage and the reimbursement of expenses for all salaried and non-salaried public officers and employees of all state agencies and local public bodies except those set forth in Subsections A and B of 2.42.2.2 NMAC.  
[2.42.2.6 NMAC - N, 07/01/03]

**2.42.2.7 DEFINITIONS:** As used in this Rule:

A. “Agency head” means:  
(1) the cabinet secretary of departments and their administratively attached boards and commissions;  
(2) the director for other agencies and institutions and their administratively attached boards and commissions;  
(3) the superintendent of regulation and licensing for boards and commissions attached to the regulation and licensing department;  
(4) the chairperson, president or executive secretary for remaining boards and commissions; and  
(5) the chief executive, chief administrative officer, or governing body for local public bodies.  
B. “Board or committee meeting” means the formal convening of public officers who comprise a board, advisory board, commission or committee even if no further business can take place because of the lack of a quorum.  
C. “Designated post of duty” means the address of a public officer’s or employee’s assignment as determined by the agency.  
D. “Employee” means any person who is in the employ of any New Mexico state agency or local public body within New Mexico whose salary is paid either completely or partially from public money but does not include jurors or jury commissioners.  
E. “Governmental entity” means a New Mexico state agency or local public body within New Mexico.  
F. “Home” means:

(1) for per diem purposes, the area within a 35-mile radius of the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.);

(2) for mileage purposes, the place of legal residence as defined in Section 1-1-7 NMSA 1978 (1995 Repl. Pamp.). See appendix A for a copy of Section 1-1-7 NMSA 1978.

G. "Local public body" means every political subdivision of the state, whether created under general or special act including, but not limited, to counties, municipalities, drainage, conservancy, irrigation, school or other districts, that receives or expends public money from whatever source derived.

H. "Nonsalaried public officer" means a public officer serving as a member of a board, advisory board, committee or commission who is not entitled to compensation, but is entitled to payment of per diem rates and mileage.

I. "Out of state" means beyond the exterior boundaries of the state of New Mexico.

J. "Public officer" means every elected or appointed officer of a governmental entity, including but not limited to:

(1) officers of the judicial branch of state government, including judges;

(2) officers of the legislative branch of state government, except legislators; and,

(3) all board, advisory board, committee and commission members elected or appointed to a board, advisory board, committee or commission specifically authorized by law or validly existing as an advisory committee pursuant to Section 9-1-9 NMSA 1978.

K. "Secretary" means the secretary of finance and administration.

L. "Travel" means: for per diem purposes, being on official business away from home as defined in Subsection F above and at least 35 miles from the designated post of duty of the public officer or employee. However, non-salaried public officers are eligible for per diem for attending meetings in accordance with Subsection C of 2.42.2.8 NMAC and

M. "Travel voucher" means a payment voucher submitted for the purpose of claiming reimbursement for travel expenditures.

[2.42.2.7 NMAC - Rn, DFA Rule 95-1, Section 2, 07/01/03]

#### **2.42.2.8 PER DIEM RATES PRORATION:**

A. **Applicability:** Per diem rates shall be paid to public officers and employees only in accordance with the provisions of this section. Per diem rates shall be paid without regard to whether expenses are actually incurred. Where lodging and/or meals are provided or paid for by the agency, the governing body, or another entity, the public officer or employee is entitled to reimbursement only for actual expenses under 2.42.2.9 NMAC.

B. **Per diem rate computation:** Except as provided in Subsections C through I of this Section, per diem rates for travel by public officers and employees shall be computed as follows:

(1) **Partial day per diem rate:** Public officers or employees who occasionally and irregularly travel shall be reimbursed for travel which does not require overnight lodging, but extends beyond a normal work day as follows:

(a) for less than 2 hours of travel beyond normal work day, none;

(b) for 2 hours, but less than 6 hours beyond the normal work day, \$12.00;

(c) for 6 six hours, but less than 12 hours beyond the normal work day, \$20.00;

(d) for 12 hours or more beyond the normal work day, \$30.00;

(e) "Occasionally and irregularly" means not on a regular basis and infrequently as determined by the agency. For example, an employee is not entitled to per diem rates under this subparagraph if the employee either travels once a week or travels every fourth Thursday of the month. However, the employee is entitled to per diem rates under this subparagraph if the employee either travels once a month with irregular destinations and at irregular times or travels four times in one month and then does not travel again in the next two months, so long as this is not a regular pattern.

(f) "Normal work day" means 8 hours within a nine-hour period for all public officers and employees both salaried and nonsalaried, regardless of the officers' or employees' regular work schedule.

(2) **Overnight travel:** Regardless of the number of hours traveled, travel for public officers and employees where overnight lodging is required shall be reimbursed as follows:

(a) in state areas \$85.00

(b) in state special areas \$135.00

(c) out of state areas \$115.00;

(d) or actual lodging and meal expenses under 2.42.2.9 NMAC.

(3) **Return from overnight travel:** On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made. To calculate the number of hours in the partial day, begin with the time the traveler initially departed. Divide the number of hours traveled by 24. The hours remaining constitute the partial day which shall be reimbursed as follows:

- (a) for less than 2 hours, none;
- (b) for 2 hours, but less than 6 hours, \$12.00;
- (c) for 6 hours or more, but less than 12 hours, \$20.00;
- (d) for 12 hours or more, \$30.00.

(4) **Special area designations:** For all officers and employees, the in state special area shall be Santa Fe.

C. **Board, commission and committee members:** Nonsalaried public officers may receive per diem as follows:

(1) **Official board, commission and committee meetings:**

(a) **State nonsalaried public officers:** Nonsalaried public officers of the state may elect to receive either:

- (i) \$95.00 per meeting day for attending each board or committee meeting; or
- (ii) per diem rates in accordance with Subsection B of this Section.

(b) **Local nonsalaried public officers:** Nonsalaried public officers of local public bodies may elect to receive either:

- (i) \$95.00 per meeting day for attending each board or committee meeting day; or
- (ii) per diem rates in accordance with subsection B of this Section provided that the local governing body has not established a lesser rate.

(c) **Municipal nonsalaried public officers:** Nonsalaried public officers of municipalities may elect to receive either:

- (i) \$95.00 per meeting day for attending each board or committee meeting; or
- (ii) per diem rates in accordance with Subsection B of this Section, provided that the board or commission meeting is held outside of the municipal boundaries.

(2) **Other official meetings:** Nonsalaried public officers may receive per diem rates for travel on official business that does not constitute a board, advisory board, committee or commission meeting only in accordance with Subsection B of this Section.

(3) **Members serving in dual capacities:** Nonsalaried public officers who also serve as public officers or employees of state agencies or local public bodies may receive mileage or per diem rates from only one public entity for any travel or meeting attended. Furthermore, nonsalaried public officers who are also public officers or employees may not receive per diem rates for attending meetings held in the place of their home or at their designated posts of duty unless they are on leave from their positions as public officers or employees. Local public bodies may adopt regulations with respect to the receipt of per diem rates by employees or officers of local public bodies who also serve on boards or commissions subject to this rule.

D. **Temporary assignment:** Public officers and employees may be reassigned temporarily to another duty station.

(1) **Routine reassignment:** Public officers and employees subject to periodic reassignment of duty stations or districts as a normal requirement of their employment will not be eligible for per diem rates after the time of arrival at the new duty station or district.

(2) **Nonroutine reassignment:** Public officers or employees not normally subject to periodic reassignments who are temporarily assigned to another office of a state agency away from home will receive per diem for the first 30 calendar days of their assignment only, unless approval of the secretary is given to extend per diem payments upon showing that the assignment is necessary and temporary. Except in such extraordinary circumstances, after 30 calendar days, the place where the employee or officer is assigned will be regarded as the designated post of duty.

E. **New Mexico department of transportation:** The New Mexico department of transportation may adopt special policies pertaining to payment of per diem rates for temporary assignments. Such policies shall be subject to the annual approval of the secretary.

F. **Department of public safety:** The department of public safety may adopt special policies pertaining to payment of per diem rates, mileage and subsistence allowances authorized by law for commissioned officers. Such policies shall be subject to the annual approval of the secretary.

G. **Travel for educational purposes:** A public officer or employee shall not be reimbursed for more

than 30 calendar days of per diem in any fiscal year for attending educational or training programs unless approval has been obtained from the secretary.

H. **Per diem in conjunction with other leave:** While traveling, if a public officer or employee takes sick, annual or authorized leave without pay for more than four hours of the normal work day, per diem shall not be allowed for that day unless authorized in writing by the agency head.

I. **Illness or emergency:** Agency heads may grant permission, in writing, to pay per diem rates and travel reimbursement to an employee or public officer who becomes ill or is notified of a family emergency while traveling on official business and must either remain away from home or discontinue the official business to return home.

[2.42.2.8 NMAC - Rn, DFA Rule 95-1, Section 3, 07/01/03; A, 01/15/04]

#### **2.42.2.9 REIMBURSEMENT OF ACTUAL EXPENSES IN LIEU OF PER DIEM RATES:**

A. **Applicability:** Upon written request of a public officer or an employee, agency heads may grant written approval for a public officer or employee of that agency or local public body to be reimbursed actual expenses in lieu of the per diem rate where overnight travel is required.

B. **Overnight travel:** For overnight travel for state officers and employees where overnight lodging is required, the public officer or employee will be reimbursed as follows:

(1) **Actual reimbursement for lodging:** A public officer or an employee may elect to be reimbursed actual expenses for lodging not exceeding the single occupancy room charge (including tax) in lieu of the per diem rate set forth in this Section. Whenever possible, public officers and employees should stay in hotels which offer government rates. Agencies, public officers or employees who incur lodging expenses in excess of \$215.00 per night must obtain the signature of the agency head or chairperson of the governing board on the travel voucher prior to requesting reimbursement and on the encumbering document at the time of encumbering the expenditure.

(2) **Actual reimbursement for meals:** Actual expenses for meals are limited by Section 10-8-4(K)(2) NMSA 1978 (1995 Repl. Pamp.) to a maximum of \$30.00 for in-state travel and \$45.00 for out-of-state travel for a 24-hour period.

(3) **Receipts required:** The public officer or employee must submit receipts for the actual meal and lodging expenses incurred. Under circumstances where the loss of receipts would create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the agency head or governing board. See Appendix B for a sample affidavit.

C. **Return from overnight travel:** On the last day of travel when overnight lodging is no longer required, partial day reimbursement shall be made. To calculate the number of hours in the partial day, begin with the time the traveler initially departed on the travel. Divide the total number of hours traveled by 24. The hours remaining constitute the partial day which shall be reimbursed as follows:

- (1) for less than 2 hours, none;
- (2) for 2 hours but less than 6 hours, \$12.00;
- (3) for 6 hours or more, but less than 12 hours, \$20.00;
- (4) for 12 hours or more, \$30.00;
- (5) no reimbursement for actual expenses will be granted in lieu of partial day per diem rates.

[2.42.2.9 NMAC - Rn, DFA Rule 95-1, Section 4, 07/01/03; A, 01/15/04]

#### **2.42.2.10 TRAVEL ADVANCES:**

A. **Authorizations:** Upon written request accompanied by a travel voucher, agency heads and governing boards of local public bodies or their authorized designees may approve a public officer's or employee's request to be advanced up to 80 percent of per diem rates and mileage cost or for the actual cost of lodging and meals pursuant to 2.42.2.8 NMAC and 2.42.2.9 NMAC and for other travel expenses that may be reimbursed under 2.42.2.12 NMAC. Requests for travel advances shall not be submitted to the financial control division of the department of finance and administration more than two weeks prior to travel unless, by processing the request earlier, significant savings can be realized for travel by common carrier or for registration fees for seminars and conferences.

B. **Travel period:** A travel advance may be authorized either for a single trip or on a monthly basis for public officers and employees who travel continually throughout the month. Payment shall be made only upon vouchers submitted with attached authorization for each travel period.

- (1) **Single trip advances:** Where a travel advance is made for a single trip, the officer or employee

shall remit, within 5 working days of the return from the trip, a refund of any excess advance payment to the agency. The agency or local public body shall deposit the refund and reduce the disbursement recorded when the money was advanced.

(2) **Monthly advances:** Where monthly advances are made, employees shall remit to the agency, at the end of each month, any excess advance payments together with a thorough accounting of all travel advances and expenditures as required by the secretary. Where a travel advance is approved for the next month, the agency head may authorize the use of excess advance payments from the previous month as part of the advance for the next month in lieu of having the employee remit the excess funds.

C. **Agency records:** Each agency is responsible for maintaining records of travel advances authorized by the agency head or the agency head's authorized designee.

(1) **Employee ledgers:** Each state agency shall keep individual employee ledgers for travel advances. The ledger shall include the following information to provide an adequate audit trail:

- (a) employee
- (b) no.
- (c) division
- (d) fiscal year
- (e) date of travel advance
- (f) date of destination
- (g) per diem advance
- (h) earned
- (i) additional per diem or refund due

(2) **Year-end closing:** Each state agency shall review all travel advances prior to the end of the fiscal year and collect or pay all outstanding amounts if possible. Any receivables or payables outstanding at year-end must be recorded on the books and records of the agency.

D. **Local public bodies:** Local public bodies may grant prior written approval for travel advances as authorized by regulation of the governing body of the local public body.

[2.42.2.10 NMAC - Rn, DFA Rule 95-1, Section 5, 07/01/03]

#### **2.42.2.11 MILEAGE-PRIVATE CONVEYANCE:**

A. **Applicability:** Mileage accrued in the use of a private conveyance shall be paid only in accordance with the provisions of this Section.

B. **Rate:** Public officers and employees of state agencies shall be reimbursed for mileage accrued in the use of a private automobile or aircraft in the discharge of official duties as follows:

- (1) privately owned automobile, thirty two cents (\$0.32) per mile;
- (2) privately owned airplane, eighty-eight (\$0.88) per nautical mile.

C. **Local public bodies:** Public officers and employees of local public bodies may be reimbursed for mileage accrued in the use of a private conveyance in the discharge of official duties at the statutory rates unless such rates have been reduced by the governing bodies of the local public body pursuant to Section 10-8-5(D) NMSA 1978.

D. **Privately owned automobile:** For conveyance in the discharge of official duties by privately owned automobile, mileage accrued shall be reimbursed at the rate set forth in this section as follows:

(1) pursuant to the mileage chart of the official state map published by the state highway and transportation department for distances in New Mexico and the most recent edition of the Rand-McNally road atlas for distances outside of New Mexico; or

(2) pursuant to actual mileage if the beginning and ending odometer reading is certified as true and correct by the traveler; and

(a) the destination is not included on the official state map or on the Rand McNally road atlas, or,

(b) at the destination(s) of the public officer or employee, the public officer or employee was required to use the private conveyance in performance of official duties.

E. **Privately owned airplane:** Mileage accrued in the use of a privately owned airplane shall be reimbursed at the rate set forth in this Section as follows:

(1) pursuant to the New Mexico aeronautical chart published by the state highway and transportation department, aviation division, for distances in New Mexico and other states' air maps for distances outside of New Mexico; or

(2) pursuant to actual air mileage if certification is provided by the pilot, or a beginning and ending reading of actual mileage if the reading is certified as true and correct by the traveler, and the destination is not included on an air map.

F. **Reimbursement limit for out of state travel:** Total mileage reimbursement for out of state travel by privately owned automobile or privately owned airplane shall not exceed the total coach class commercial airfare that would have been reimbursed those traveling had they traveled by common carrier. This subsection shall not apply to a public school when transporting students.

G. **Additional mileage provision:** Mileage accrued while on official business shall be reimbursed for travel on official business. An agency head or designee may authorize by memorandum reimbursement for mileage from a point of origin farther from the destination than the designated post of duty in appropriate circumstances. The memorandum must accompany the payment voucher. If official business is transacted while commuting from home to post of duty or from post of duty to home, mileage shall not be paid for the number of miles between post of duty and home. Odometer readings showing additional miles accrued for official business must be provided to the agency for payment.

[2.42.2.11 NMAC - Rn, DFA Rule 95-1, Section 6 & A, 07/01/03]

**2.42.2.12 REIMBURSEMENT FOR OTHER EXPENSES:** Public officers and employees may be reimbursed for certain actual expenses in addition to per diem rates.

A. **Receipts not required:** Public officers and employees may be reimbursed without receipts for the following expenses in an amount of \$6.00 per day not to exceed a total of \$30.00 per trip:

- (1) taxi or other transportation fares at the destination of the traveler;
- (2) gratuities as allowed by the agency head or designee; and
- (3) parking fees

(4) If more than \$6.00 per day or \$30.00 per trip is claimed, the entire amount of the reimbursement claim must be accompanied by receipts.

B. **Receipts required:** Public officers and employees may be reimbursed for the following expenses provided that receipts for all such expenses are attached to the reimbursement voucher:

(1) actual costs for travel by common carrier, provided such travel is accomplished in the most economical manner practical;

(2) rental cars or charter aircraft, provided less expensive public transportation is not available or appropriate;

(3) registration fees for educational programs or conferences, provided, if the fee includes lodging or meals, then no per diem rates shall be paid and only actual expenses paid by the officer or employee and not included in the fee shall be reimbursed within the limits of 2.42.2.9 NMAC; and

(4) professional fees or dues that are beneficial to the agency's operations or mission.

(5) Under circumstances where the loss of receipts would deny reimbursement and create a hardship, an affidavit from the officer or employee attesting to the expenses may be substituted for actual receipts. The affidavit must accompany the travel voucher and include the signature of the agency head or governing board. See Appendix B for a sample affidavit.

C. **Local public bodies:** Local public bodies may adopt regulations governing the reimbursement of actual expenses incurred in addition to per diem rates and mileage.

[2.42.2.12 NMAC - Rn, DFA Rule 95-1, Section 7, 07/01/03]

**2.42.2.13 TRAVEL VOUCHERS:** Travel vouchers and supporting schedules and documents shall conform to the policies and procedures manuals issued by the financial control division of the department of finance and administration.

[2.42.2.13 NMAC - Rn, DFA Rule 95-1, Section 8, 07/01/03]

**2.42.2.14 EFFECTIVE DATES:** All Sections shall be effective upon publication in the *New Mexico Register*.

[2.42.2.14 NMAC - Rn, DFA Rule 95-1, Section 9, 07/01/03]

**APPENDIX A:** 1-1-7 NMSA 1978, Residence; rules for determining.

**APPENDIX B:**



DEPARTMENT OF FINANCE AND ADMINISTRATION  
 FINANCIAL CONTROL DIVISION  
 AFFIDAVIT FOR LOST RECEIPTS  
 Travel and Per Diem

I, \_\_\_\_\_ certify that actual receipts for expenses in the amount of  
 (print name)  
 \$ \_\_\_\_\_ incurred while in the conduct of business for the State of New Mexico, were lost.

Travel Dates	Lodging Expenses	Meal Expenses	Other Expenses

\_\_\_\_\_  
 Employee Signature

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Agency Head Signature

\_\_\_\_\_  
 Date

**HISTORY OF 2.42.2 NMAC:**

Pre-NMAC History: The material in this Part was derived from that previously filed with the State Records Center:  
 DFA 71-4 (Directive DFA 71-1) State Transportation Pool Rules and Regulations, filed 6/23/71  
 DFA 72-5 Directive DFA 61-1, Transportation Pool Rules and Regulations, filed 6/30/72  
 DFA 75-4 (Directive-DFA 63-4) State Transportation Pool Rules and Regulations, filed 3/3/75  
 DFA 71-9 (Directive DFA 60-5C) Chapter 116, Laws of 1971, filed 6/30/71  
 DFA 74-2 Per Diem and Mileage Act (Sections 5-10-1 through 5-10-4 NMSA 1953 as Amended) being Chapter 26, Laws of 1974, filed 5/6/74  
 DFA 75-6 (Directive LGD 63-49) Out-of-State Travel, filed 5/6/75  
 DFA 74-4 (Directive-DFA 62-3B) Procedures for In-State and Out-of-State Travel, Laws of 1974, Chapter 26, filed 5/7/74  
 DFA 75-8\* (Directive-DFA 63-6) Procedures for In-State and Out-of-State Travel, filed 6/10/75  
 DFA 75-9\* (Directive LGD 64-5) Per Diem and Mileage Act as amended, filed 8/7/75  
 DFA 75-17\* (Directive DFA 64-16) Expenses of Advisory Committees, Task Forces and other Bodies Appointed by State Agencies, filed 10/9/75  
 DFA 78-3.1\* (Rules 78-3) Relating to Reimbursement of Public Officers and Employees for Travel Expenses & Attending Meetings, filed 6/30/78  
 DFA 81-3 (Rule 78-3) Related to the Reimbursement of Public Officers and Employees for Travel and Attending Meetings, filed 6/26/81  
 DFA 82-2 (Rule 78-3) Related to the Reimbursement of Public Officers and Employees for Travel Expenses and Attending Meetings, filed 10/20/82  
 DFA Rule No. 87-2 Related to the Reimbursement of Public Officers and Employees for Travel Expenses and for Attending Meetings; filed 9/30/87  
 DFA Rule No. 90-2 Department of Finance and Administration, DFA 90-2, Governing Per Diem, Mileage and Other Reimbursements to Public Officers and Employees; filed 3/30/90

DFA Rule No. 92-1 Regulations Governing the Per Diem and Mileage Act; filed 10/7/92  
DFA Rule 95-1 Regulations Governing the Per Diem and Mileage Act; filed 11/17/95.

History of Repealed Material: [RESERVED]

## **Appendix B — Glossary of Terms**

## Glossary of Terms

**"A" Warrant** — The warrants used to pay payroll in both the automated and manual systems . Also called a "Payroll Warrant."

**Account Maintenance Form** — The form agencies submit to DFA/FCD to request additions, changes, or deletions to C-FRAS accounts, e.g., agency codes, fund codes, organization codes.

**Accounting Period** — A classification that groups financial transactions within a limited time period for financial reports. The State groups transactions within a monthly accounting period.

**Accounting Procedures** — All processes that record, classify, and summarize financial information to produce financial reports and to provide internal control.

**Accounting System** — The total structure of records and procedures to record, to classify, to summarize, and to report on the financial position of a government or any of its funds, fund types, balanced account groups, or organizational components.

**Accounts Payable** — A liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

**Accounts Receivable** — An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds of the same government). Taxes and special assessments receivable are not covered by this term, they should be recorded and reported separately in Taxes Receivable and Special Assessments Receivable accounts.

**Accrual Basis** — The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Accumulated Depreciation** — A valuation account that records the accumulation of period credits to determine the estimated service life of fixed assets.

**Adjustment** — A transaction carried out in order to correct a previous transaction made in error, using either an Operating Transfer, or a Journal Voucher.

**Agency Code** — The numeric code assigned to a unit of government and identified in C-FRAS as a code consisting of a three-digit numeric.

**Agency Fund Type** — A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

**Allotment** — A portion of an agency's appropriation transferred to the agency's account by DFA/FCD at specified time, typically monthly.

**Annual Operating Budget** — Agency plan of current expenditures and the proposed means of financing them, in accordance with legislative appropriations. The annual operating budget is the primary means by which most of the financing, spending, and service delivery activities of a State Agency are controlled.

**Appropriation**— A legal authorization granted by a legislative body and approved by the Governor to make expenditures and to incur obligations for specific purposes.

**Appropriation Unit** — A budgetary account set up to record specific authorizations to expend funds. The account is credited with original and any supplemental appropriations and is charged with allotments to specific agencies in accordance with statutory provisions and DFA/FCD procedures.

**Appropriation Request** — Documents formally submitted by each agency to the State Budget Division, which project agency expenditure requirements by appropriation unit and object code for the upcoming fiscal year.

**Authorization Agreement for Direct Deposit Services** — The form that establishes participation by a State employee in the direct deposit payroll plan. See *Direct Deposit Plan*.

**Authorized Signature** — A signature of an agency officer or employee that is on file at DFA/FCD and is recognized, per agency instructions as being authorized to sign financial documents on behalf of the agency.

**"B" Warrant** — A warrant issued through DFA/FCD.

**Balance Sheet** — The basic financial statement that discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

**Budget**— A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In the State of New Mexico, the term "budget" is used in two senses in practice. First, it designates the financial plan presented by the Governor to the Legislature. This budget necessarily is preliminary and tentative until it has been revised and approved by the Legislature. The term "budget" is also used to indicate the annual operating budgets submitted by agencies, after passage and signature of all appropriations measures and prior to commencement of the new fiscal year.

**Budget Adjustment Request** — The document submitted to the State Budget Division for approval to increase or decrease revenue and expenditure budgets. Adjustments may be between categories or organizations within a division, or may include transfers between division.

**Budget Message** — A general discussion of the proposed budget as presented in writing by the governor to the legislative body. The budget message contains an explanation of the principal budget items, an outline of the government's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

**Budget Transfer** — Movement of budgetary authority to expend funds from one account or set of accounts to another account or set of accounts. The transfer normally will occur within a single division's accounts, or within different divisions' accounts within a given agency. The Budget Adjustment Request (BAR) is the document used to authorize budget transfers. The BAR must also indicate adjustments in projected revenues for each account to offset the requested transfer of expenditure authority.

**Budgetary Accounts** — Accounts used to enter approved annual operating budgets into an accounting system as part of the management control technique of formal budgetary integration.

**Cancelled Warrant** — A warrant that has been voided by the State Treasurer's Office and is no longer negotiable. Warrants may be cancelled for a variety of reasons.

**Capital Budget** — A plan of proposed capital outlays and the means of financing them.

**Capital Outlays** — Expenditures which result in the acquisition of fixed assets.

**Capital Projects Fund** — A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, Special Assessment Funds, and Trust Funds).

**Capital Project** — A specific, separately-funded project included within the Capital Projects Fund.

**Cash** — An asset account reflecting currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agency designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Most agencies' cash is pooled by the State Treasurer's Office into one common bank account maintained by the State's fiscal agent.

**Cash Account** — An account established in the State Treasurer's System for a given agency to receive and disburse cash. Each cash account has a corresponding fund in C-FRAS.

**Cash Basis** — A basis of accounting under which transactions are recognized only when cash changes hands.

**Cash Receipt** — (1) The act of receiving cash by an agency, whether from an external source, or another agency. (2) The document recording the receipt of cash that identifies the source of the cash received and provides the necessary accounting.

**Central Accounting System** — The automated system operated by DFA/FCD, which consists of the Central Financial Reporting and Accounting System (C-FRAS) and Central Payroll System, generates disbursement and payroll warrants for all vouchering agencies and provides reporting on agencies' financial performance against their budget.

**Central Financial Reporting and Accounting System (C-FRAS)** — The automated system operated by DFA/FCD, which establishes appropriations, encumbers accounts, records disbursements, and generates disbursement warrants and provides a variety of financial reporting to state agencies.

**Central Payroll System ("DFA/FCD Payroll System")** — The automated system operated by DFA/FCD that enters employee and payroll time sheet input to generate biweekly payroll warrants and provides associated payroll reporting.

**Chargeback**— The transaction that is necessary when a check received by an agency and deposited with the State Treasurer fails to be cleared by the State Fiscal Agent, due to insufficient funds or some other reason. In these cases, the original cash receipt accounting transaction must be reversed and the agency charged for the amount of the check. The agency then becomes responsible for collecting payment from the party that issued the original check.

**Closing Schedule** — A list of activities, and associated timetable, that must be met by all parties involved in a month-end or year-end accounting closing cycle, in order to ensure that financial reports are accurate and produced in the required time frame.

**Contract Order** — The State Purchasing Agency document (GSD/PD-112), used to purchase goods and services covered by a State price agreement contract established with a specific vendor.

**Current** — A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used up or converted into cash within one year.

**Current Assets** — Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Generally, those are assets which will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable that will be collected within one year.

**Declaration for Cash Conversion of Unused Sick Leave** — The form that is completed and submitted by the employee to the agency payroll officer in order to receive cash compensation for unused sick leave in excess of 600 hours.

**Deficiency Appropriation** — An appropriations measure passed by the State Legislature, on an emergency basis, to allow an agency to meet obligations that exceed its original appropriation authority and for which adequate funding is otherwise not available. A deficiency appropriation normally takes effect in the current fiscal year.

**Deposit**— Money placed with the State Treasurer’s Office, a banking or other institution or with a person either as a general deposit subject to check or as a special deposit made for some specified purpose.

**Depreciation** — (1) Expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, an obsolescence. (2) The portion of the cost of a fixed asset which is charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Direct Deposit Plan** — The plan provided to State employees whereby their regular biweekly payroll is deposited directly to their bank account in place of issuance of a payroll warrant.

**Direct Purchase Order** — The purchase of non-repetitive items under \$500.00.

**Disbursement** — Payment, using an authorized and appropriately-signed State warrant from an agency to an external party or to another agency for goods or services rendered. (The term is not normally used within the State for payroll warrants issued to employees.) The disbursement generally triggers recording of an expenditure in the agency's accounts.

**Disposition of Property** — Sale, exchange or disposal by an agency of a capital item recognized as being under that agency's authority.

**Distribution Payment Voucher** — A special form of the regular Payment Voucher that DFA/FCD allows certain agencies to use in order to document, authorize, and account for multiple disbursement transactions using the same source document. The Distribution Voucher may be in an automated as well as a manual format.

**Emergency Appropriation** — An appropriations measure that is to go into effect immediately, instead of at the beginning of the new fiscal year.



**Emergency Purchase** — The procurement of services or items of tangible property that cannot be met by normal procurement methods and requiring immediate action to preserve the health, peace, or safety of people and property.

**Employee Payroll Information (EPI) Sheet** — DFA/FCD form that must be used by agencies to provide essential payroll-related information regarding their employees to the CPB for processing on the Central Payroll System. An EPI Sheet needs to be submitted when a new employee is hired, an employee is terminated, or if a change occurs affecting the employee's payroll accounting, withholding, or deduction status.

**Encumbrance** — The process that establishes a reserve in an account in order to cover current or anticipated obligations of funds to an expenditure. An encumbrance is recorded prior to actual delivery of goods or performance of a service, so it constitutes an obligation, but not a liability to the State.

**Enterprise Fund** — A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and /or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

**Exempt Purchase** — A purchase that is specifically exempted from the requirements of the State Procurement Code. This includes Emergency Purchases, as defined by statute.

**Expendable Trust Fund** — A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

**Expenditure Reduction** — An accounting transaction that reduces the amount shown as expended out of an agency's account. This is normally allowed only as an adjustment to an earlier transaction that was recorded in error, or as a refund of a current-year expenditure that represents an overpayment by the agency. Expenditure reduction transactions normally are documented through use of a Journal Voucher Form or a Deposit Slip.

**Expenditures** — Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Expenses** — Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

**Facsimile Signature** — A reproduction by engraving, imprinting, stamping, or other means of the manual signature of an authorized officer. In the State of New Mexico, facsimile signatures must be filed with the Secretary of State and certified under oath by an authorized agency officer, in order to be valid.

**Federal Funds** — Financial resources provided from Federal sources to support programs at specific State Agencies. Because these funds are not derived from the normal appropriations process, they are reported and treated separately during the process of formulation of agency Appropriations Requests and Annual Operating Budgets. They also are identified separately in the revenue/receipts accounting code.

**Financial Document (or "Financial Record")** — Any form, source document, financial instrument, or report that provides information directly pertaining to the financial status of any State Agency, or documents financial transactions of any agency.

**Fiscal Agent** — The financial institution designated by the State as the depository of the State's monies, and as the primary provider of banking services to the State.

**Fiscal Year** — A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The State of New Mexico's fiscal year begins on July 1, and ends on June 30.

**Fixed Assets** — Assets of a durable nature which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

**Forged Warrant** — A warrant that is endorsed and deposited by someone who is neither the designated payee, nor a third party to whom the payee had properly endorsed the warrant.

**Form 1099-MISC ("Statement for Recipients of Miscellaneous Income")** — The Internal Revenue Service form that documents payments made by the State during the calendar year to certain providers of goods and services.

**Function** — A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, public health is a function.

**Fund** — (1) In GAAP usage, a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations; (2) In State statute and in common State usage, an individual cash account may be referred to as a "fund;" (3) Available cash resources ("funds"); and (4) unencumbered cash balances and remaining budget, for purposes of approval of payment of Prior Year bills.

**Fund Accounts** — All accounts necessary to set forth the financial position and results of operations of a fund.

**Fund Balance** — The fund equity of governmental funds and Trust Funds.

**Fund Group** — Fund types, which are grouped by common purpose.

**Fund Type** — In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GAAP** — See *Generally Accepted Accounting Principles*.

**General Fixed Assets** — Fixed assets used in operations accounted for in governmental funds. General fixed assets include all fixed assets not accounted for in proprietary funds or in Trust and Agency funds.

**General Fixed Assets Account Group (GFAAG)** — A self-balancing group of accounts set up to account for the general fixed assets of a government.

**General Fund** — The fund used to account for all financial resources except those required to be accounted for in another fund. The majority of legislative appropriations for operating purposes are made into the General Fund, and most agency accounting transactions affect General Fund accounts.

**General Ledger** — A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal.

**General Long-Term Debt** — Long-term debt expected to be repaid from governmental funds.

**General Long-Term Debt Account Group (GLTDAG)** — At self-balancing group of accounts set up to account for the unmatured general long-term debt of a government.

**General Obligation Bonds** — Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**General Revenue** — The revenues of a government other than those derived from and retained in an enterprise. If a portion of the net income in an Enterprise Fund is contributed to another nonenterprise fund, such as the General Fund, the amounts transferred constitute general revenue of the government.

**Generally Accepted Accounting Principles (GAAP)** — Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity, GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations..

**Governmental Accounting** — The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.

**Imprest Account** — An account into which a fixed amount of money is placed for the purpose of minor disbursements. At periodic intervals, or when the money is completely expended, a report with substantiating vouchers is prepared and the account is replenished for the exact amount of the disbursements, and appropriate general ledger accounts are charged. The total of cash plus substantiating vouchers must at all times equal the total fixed amount of money set aside in the imprest account. See *Petty Cash* and *Petty Cash Voucher*.

**Income** — A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

**Independent Audit** — An audit performed by an independent auditor.

**Interagency Transfer** — An accounting transaction that moves financial resources from one State Agency to another. For example, such a transfer may result from payment for services provided by one agency to another, or may reflect situations in which one agency collects revenues that are then distributed to other agencies in accordance with statutory provisions.

**Interfund Transactions** — Transactions between funds of the same government. These include: (1) Quasi-External Transactions; (2) Reimbursements; (3) Residual Equity Transfers; and (4) Operating Transfers.

**Intergovernmental Revenues** — Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

**Interim Financial Statement** — A financial statement prepared before the end of the current fiscal year and covering only financial transactions during the current year to date.

**Internal Audit** — An independent appraisal activity within an organization for the review of operations as a service to management. It is a managerial control which functions by measuring and evaluating the effectiveness of other controls.

**Internal control** — A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting

control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

**Internal Service Fund** — A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

**Intrastate Service Revenue** — revenue recorded by one State Agency as a result of receiving payment from another agency for goods or services provided. Although there is no net financial impact on the State as a whole, such transactions are recorded as a revenue for the agency providing the service, and as an expenditure for the agency receiving the service, in order to reflect the economic value associated with the event.

**Issuing Agency** — A State Agency authorizing the issuance of a warrant based on its submission of a certified voucher to DFA/FCD, in accordance with Section 6-5-1 to 6-5-9 NMSA 1978.

**Joint Powers Agreement** — A written contractual agreement entered into between two or more public agencies subject to any constitutional or legislative restriction imposed upon any of the contracting public agencies.

**Journal Voucher** — The standard DFA/FCD form for entering corrections, to previously posted data, on the automated system.

**Ledger** — A group of accounts in which are recorded the financial transactions of an entity.

**Liabilities** — Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

**Lost Warrant (or "Stolen Warrant")** — A warrant that has not been deposited and is not in the possession of the State, of the intended payee, or of any third party to whom the payee had properly endorsed the warrant. Any warrant of this nature that is deposited and clears the State Fiscal Agency is treated as a Forged Warrant.

**Mileage and Per Diem** — Those rates established by the legislature and DFA/FCD for expenses incurred for vehicular travel and daily expenses in the course of travel for government work.

**Modified Accrual Basis** — The accrual basis of accounting adapted to the governmental fund type, which has spending measurement focus. Under modified accrual accounting, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred

except for: (1) inventories of materials and supplies, which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items, which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts that need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness, which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt, which are generally recognized when due. All governmental funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting.

**Multi Year Budget** — A budget prepared for a period longer than a fiscal year, or, in the case of some state governments, a budget prepared for a period longer than a biennium. Multi Year budgets concerned with capital outlay plans and capital improvement programs are referred to as capital budgets.

**Mutilated Warrant** — A warrant that has been damaged to the extent that it cannot be properly deposited by the payee.

**Net Income** — Proprietary fund excess of operating revenues, nonoperating revenues, and operating transfers-in over operating expenses, nonoperating expenses, and operating transfers-out.

**Nonexpendable Trust Fund** — A Trust Fund, the principal of which may not be expended. Nonexpendable Trust Funds are accounted for in essentially the same manner as proprietary funds.

**Nonrecurring Revenue** — Cash received by the State on a short-term or one-time basis, such as from the result of a court decision or from Federal sources.

**Non-Revenue Receipt** — Any receipt that does not represent operating revenue to an agency, or to the State as a whole.

**Nonvouchering Agency** — An agency that is exempted, either by law or by action of DFA/FCD Secretary, from submitting vouchering documents through DFA/FCD for approval.

**Object** — As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

**Object Class** — Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

**Object Code** — The four-digit numeric code used to categorize State Agency spending in order to monitor authorized expenditures.

**Obligations** — Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

**Operating Transfer** — An accounting document that authorizes the transfer of cash between two or more funds, either within an agency or between agencies.

**Organizational Unit** — A responsibility center within a government.

**Out-of-State Travel** — Is defined by DFA/FCD Rule 95-1 as travel beyond the New Mexico State border.

**Outstanding Warrant** — A warrant that has been issued by the State to the intended payee, that has not yet cleared the Fiscal Agent's records and been charged against the State's account.

**Payee**— The individual or entity indicated on a State-issued warrant or voucher as the designated recipient of payment from the State.

**Payment Voucher** — (1) A written document that evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded. (2) The Payment Voucher is the form used by all agencies to request that DFA/FCD issue a disbursement warrant to pay for goods or services.

**Payroll Register** — The report issued with each payroll cycle that lists, by employee social security number and name, hourly wage or monthly salary, gross income, amount of FICA, state and federal income taxes and all other deductions. The final page of the report provides totals for each category.

**Personnel Action (PA) Request** — The State Personnel Board (SPB) form used to approve and document all personnel actions, including new hires; changes in basic employee information; changes in employee pay rate, personnel status or position classification; and employee transfers, separations, leave approvals or reinstatements. The PA Request form must also be submitted to DFA/FCD in order to ensure that an updated employee record is maintained on the Central Payroll System.

**Petty Cash** — A sum of money set aside on an imprest basis for the purpose of making change or paying small obligations for which the issuance of a formal voucher and warrant would be too expensive and time-consuming. Petty cash accounts are sometimes referred to as petty cash "funds;" however, they are not "funds" in the sense of governmental accounting's eight fund types. Petty cash accounts should be reported as assets of the fund of ownership.

**Petty Cash Custodian** — The agency representative identified as being responsible for ensuring the integrity of an agency petty cash fund, reporting accurately to DFA/FCD regarding petty cash fund disbursement activity, and the need to replenish petty cash.

**Petty Cash Voucher** — A voucher used to record individual disbursements of petty cash.

**Post-Audit** — An examination of financial transactions that have been consummated or those in various stages of completion at the end of an accounting period.

**Price Agreement** — A legal document that is binding to the vendor to supply specified goods and services at certain charges and levels of quality.

**Principal**— An individual or entity to whom a State-issued warrant has been properly endorsed by the intended payee. In some cases, a principal has the same rights as the payee to request that a replacement warrant be issued if the original warrant is lost, mutilated, or forged.

**Prior-Year Bill** — A demand made upon a State Agency for payment for goods or services rendered as a result of a commitment made by the agency during a previous fiscal year, without adequate encumbrance of agency funds for that purpose during that fiscal year.

**Professional Services** — Services to the State of architects, archaeologists, engineers, land surveyors, landscaped architects, medical arts practitioners, scientists, management and systems analysts, certified public accountants, registered public accountants, lawyers, psychologists, planners, researchers, and persons or businesses providing similar services.

**Professional Services Contract** — Any agreement for the procurement of professional services entered into by a State Agency.

**Proprietary Accounts** — Those accounts that show actual financial position and results of operations, such as actual assets, liabilities, fund equity balances, revenues, expenditures, and expenses as distinguished from budgetary accounts.

**Proprietary Fund** — The fund group that contains funds, which account for certain State operations in the same manner as commercial businesses. The two types of funds that comprise the Proprietary Fund group are the Enterprise Fund and the Internal Service Fund.

**Purchase Document** — The document that agencies submit to DFA/FCD to approve and encumber funds for purchases.

**Quasi-External Transactions** — Interfund transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit (e.g., payments in lieu of taxes from an Enterprise Fund to the General Fund; Internal Service Fund billings to departments; routine employer contributions from the General Fund to a Pension Trust Fund; and routine service charges for inspection engineering, data processing, or other services provided by a department financed from one fund to a department financed from another fund) should be accounted for as revenues, expenditures, or expenses in the funds involved.



**Recurring Revenue** — Cash received by the State each year in payment of taxes or fees.

**Refund** — (1) An amount paid back or credit allowed because of an over-collection or because of the return of an object sold. (2) To pay back or allow credit for an amount because of an over-collection or because of the return of an object sold.

**Reimbursements**— (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute repayment of one fund for expenditures or expenses initially made on behalf of a different fund. These are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.

**Rejection** — The act of returning a financial transaction document to the submitting agency for corrections or additional information, prior to processing through C-FRAS.

**Rejection Slip** — The document, which is completed by DFA/FCD staff and returned to agencies along with any rejected source documents, that provides an explanation of the reason for the rejection.

**Replacement Warrant ("Duplicate Warrant")** — A State warrant that is issued to replace a previous warrant that was cancelled due either to its being stale-dated, lost, mutilated, or forged. Also called a "duplicate" warrant because it must, by statute, contain identical information to the warrant that was originally issued.

**Reserve for Encumbrances** — An account used to segregate a portion of fund balance for expenditure upon vendor performance.

**Residual Equity Transfers** — Nonrecurring or nonroutine transfers of equity between funds; e.g., contribution of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General fund or a Debt Service Fund.

**Retained Earnings** — An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue Bonds** — Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Funds' property.

**Revenue Receipt** — Any receipt that constitutes operating revenue to an agency, or to the State as a whole.

**Revenue Source Code** — A four-digit numerical code within C-FRAS used to identify types of revenue received by an agency.

**Revenues**— (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

**Reversion** — The process of returning allotted funds to the General Fund at the end of a specified period, as required by statute.

**Salary or Payroll Voucher** — The signed document that must be submitted biweekly by each agency to DFA/FCD prior to receiving payroll warrants, that effectively authorizes DFA/FCD to issue payroll warrants and record payroll-related expenditures to specific agency accounts.

**Savings Bond Deduction Status Report** — The report generated with each payroll supplemental run that lists, by pay period end date and pay date, social security number, employee name, the amount of authorized deduction, amount of authorized purchase, beginning balance, amount of current deduction, amount of bond purchases and the ending balance.

**Special Processing Request** — A request made of DFA/FCD by a State Agency to process a financial document on an overnight basis.

**Special Revenue Fund** — A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

**Stale-Dated Warrant** — A warrant issued by the State, but not cashed within twelve months from the date of issue. By statute, stale-dated warrants must be cancelled.

**Supplemental Payroll** — The follow up run to the regular payroll run that issues payroll warrants for employees whose information was not completely or correctly entered to the Central Payroll System in time for the regular payroll warrant run.

**Suspense Account** — An account that carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

**Time Sheet** — The form submitted by some agencies to DFA/FCD, on a biweekly basis, that provides the necessary time and pay adjustment input to permit accurate warrants to be issued to each employee. Time Sheets are submitted for all hourly employees and on an exception basis for salaried employees.

**Treasurer's Aged Warrants Report** — The monthly report generated by the State Treasurer to identify warrants that have not been redeemed within the required twelve-month period. (These are known as Stale-Dated Warrants.) the report includes agency account codes, warrant number, name of payee, amount of warrant, corresponding voucher number, source (whether "A" or "B" type warrant), issue date, sequence number, action date, issue status, and action status.

**Treasurer's Deposit Slip** — The form used by the State Treasurer's Office to document and account for the receipt of funds from the various State Agencies, and deposit of these funds with the State Fiscal Agent.

**Trial Balance** — A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be "in balance."

**Trust and Agency Fund** — One of the eight generic fund types in governmental accounting. See *Trust Funds* and *Agency Fund*.

**Trust Funds** — funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds. See *Pension Trust Fund*, *Nonexpendable Trust Fund*, and *Expendable Trust Fund*.

**Unallotted Balance of Appropriation** — An appropriation balance available for allotment.

**Unencumbered Allotment** — That portion of an allotment not yet expended or encumbered.

**Unencumbered Appropriation** — That portion of an appropriation not yet expended or encumbered.

**Unexpended Allotment** — That portion of an allotment not yet expended.

**Unexpended Appropriation** — That portion of an appropriation not yet expended.

**United States Savings Bond Payroll Authorization** — The form used to authorize and initiate an employees' participation in the U.S. Savings Bond deduction plan provided under the State's Central Payroll System.

**Unliquidated Encumbrances** — Encumbrances outstanding.

**W-4 Form ("Employees Withholding Allowance Certificate")** — The Federal form that must be signed and submitted by each new employee to authorize the number of withholdings for Federal income tax purposes, and by any current employee wishing to change the number of withholdings.

**Warrant**— A written instrument issued by DFA/FCD authorizing payment of a specified amount to a designated payee, out of the State Treasurer's funds.

## **Appendix C — Purchase Document Guidelines**

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Appendix C — Purchase Document Guidelines

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**I. Requirement to Encumber All Commitments**

A. At the time a commitment is made - to the extent that the appropriation allows - agencies should encumber the entire amount of the commitment. Commitments include the following type of agreements:

1. Professional service contracts, joint power agreements, memorandums of understanding, and other contracts;
2. Orders placed with vendors awarded contracts by the State Purchasing Office;
3. Land and building leases; and
4. Equipment leases.

Encumbering the entire amount of a commitment helps ensure that the State, at any given time, can readily determine its contractual obligations. It also eliminates the preparation and processing of unnecessary Purchase Document Modifications.

**II. General Requirements For Supporting Documentation**

A. Except as noted in Section III and IV below, purchase documents used to encumber commitments must be accompanied by the following documentation:

1. For joint power agreements, memorandums of understanding, and other types of agreements (except for professional service contracts) documentation should include a copy of the agreement provisions that provide the:
  - a. Parties to the agreement;
  - b. Time period (term) of the agreement;
  - c. Amount of the agreement; and
  - d. Signatories to the agreement.
2. For contracts awarded by the State Purchasing Office, documentation should include a copy of the first page of the contract and a copy of the contract provisions that provide:
  - a. The goods of services being ordered;
  - b. Prices; and

- c. Approved vendor(s).
- 3. For land and building leases, documentation should include a copy of the lease provisions that provide the parties to the lease, the amount of the lease, and the term of the lease.
- 4. For equipment leases, documentation may include a copy of:
  - a. The lease agreement; or
  - b. The cover page of the GSA catalog and the catalog page(s) that included the lease payment provisions.
  - c. If applicable, the page(s) from the price agreement that permits entering into the lease agreement or references the GSA catalog.

**III. Specific Requirements For Supporting Documentation**

- A. When a contract, price agreement, or purchase order is used to make a purchase, the supporting documentation required varies depending on the individual and aggregate costs of the items purchased.
  - 1. If an individual item costs less than \$500 and the quantity of the item being ordered will result in an aggregate cost less than \$5,000, the following documentation is required:
    - a. A copy of the first page of the contract, price agreement, or purchase order;
    - b. A copy of the vendor list in the price agreement; and
    - c. A copy of any amendments (if applicable).
  - 2. If an individual item costs more than \$500 or the quantity of the item being ordered will result in an aggregate cost more than \$5,000, the following documentation is required:
    - a. A copy of the first page of the contract, price agreement, or purchase order;
    - b. A copy of the vendor list in the price agreement;
    - c. A copy of the applicable amendment;
    - d. A copy of the page(s) showing the commodity and price of the items being purchased;
    - e. A copy of the cover page of the GSA catalog (if applicable); and



- f. A copy of the page(s) from the GSA catalog showing the commodity ordered and the unit price paid (if applicable).

**IV. Sources of Supporting Documentation for Purchase Documents**

- A. Supporting documentation can be the documents referred to above, or in some cases, screen prints from the State Purchasing System application system on CICS or the State Equipments and Services Schedule (ESS) application system on VM. The State Purchasing Office provides training on accessing and using both systems.
- B. Documentation taken from the GSA catalogs should be provided to agencies by the vendors who are to receive the purchase orders. (This information is not available in the systems mentioned above.)

**V. Purchase Document Modifications**

- A. Purchase Document Modification can be used to increase or decrease encumbrances related to the following.
  - 1. Professional Services Contracts, Joint Power Agreements, Memorandums of Understanding, and Contract Awarded by the State Purchasing Office;
  - 2. Land and building leases; and
  - 3. Equipment leases.
- B. Purchase Document modifications pertaining to the above should be accompanied by the applicable supporting documentation noted below:
  - 1. A copy of the perforated original Purchase Document;
  - 2. An explanation and justification; and
  - 3. A copy of the change order, contract modification, or amendment.

**VI. Documentation For Encumbrances Based on Estimates**

- A. Purchase Document Modifications can be used throughout the year to increase

encumbrances that were initially based on estimates for:

1. Telephone;
  2. Gas (for building heating, etc.);
  3. Electricity;
  4. Postage;
  5. Oil and gas purchases (with credit card only - not for bulk);
  6. Water, sewer, refuse; and
  7. Employee travel (except encumbrances to a travel agency).
- B. Purchase Document Modifications pertaining to the above should be accompanied by:
1. A copy of the original perforated purchase Document; and
  2. An explanation and justification.

**VII. Error Corrections**

- A. Purchase Document Modifications can always be used to correct data entry errors. Purchase Document Modifications submitted to correct errors should be accompanied by the following supporting documentation:
1. A copy of the following applicable report or screen print;
    - a. A-611 C-FRAS Report,
    - b. OPPL C-FRAS Table, and
    - c. OPPH C-FRAS Table.
  2. A copy of the original perforated Purchase Document; and
  3. An explanation and justification.

**VIII. Using One Voucher to Pay For Expenditures Related to Multiple Direct Purchase Documents**

- A. Beginning July 1, 1996, DFA/FCD will allow agencies to pay for expenditures to

related to as many as five direct purchase documents (without encumbering) to the same vendor on the same Payment Voucher. However, a copy of each original direct Purchase Document, along with pertinent invoices, must accompany each Payment Voucher submitted to DFA/FCD for payment.

- B. As is currently required, direct Purchase Documents that are to be paid in a subsequent fiscal year must be submitted for encumbrance at fiscal year end. DFA/FCD will not allow lump sum encumbrances of direct Purchase Documents issued by agencies; each direct Purchase Document must be encumbered individually for subsequent year payments.

## **Chapter 1 — System Administration**

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## 1 Introduction

This chapter presents samples of the forms used for System Administration and instructions for completing the forms. The System Administration forms are:

- *C-FRAS Access Authorization Form*, used by agencies to request additions, changes and deletions to C-FRAS user ID's, and by DFA/FCD to record the authorization.
- *Report Request Form*, used by agencies to request additional copies of standard C-FRAS reports, and used by DFA/IMB to assign and monitor completion of the request.

The System Administration policies and procedures are presented in this manual, *Volume I, Chapter 1 — System Administration*.

## **2     Sample C-FRAS Access Authorization Form**

A sample of the *C-FRAS Access Authorization Form* is presented on the following page. This form is used by agencies to request additions, changes and deletions to C-FRAS user ID's and passwords.

<b>DEPARTMENT OF FINANCE AND ADMINISTRATION STATE AGENCY C-FRAS ACCESS AUTHORIZATION FORM</b>	
<b>INITIAL USER ID AND PASSWORD REQUEST</b>	
<b>Information Required for all Requests:</b>	
AGENCY NAME:	AGENCY CODE:
USER NAME(S):	
USER TITLE(S):	
USER PHONE NUMBER(S):	
<b>USER PROFILE</b>	
Security Group:	
Activity Authorized: <b>SCAN ONLY</b>	
<b>ACCESS AUTHORIZATION CHANGE</b>	
COMMENTS:	
<b>USER ID AND PASSWORD DELETION</b>	
COMMENTS:	
<b>USER ID AND/OR PASSWORD CHANGE</b>	
DATES:	
<b>SECURITY ADMINISTRATOR SIGNATURES</b>	
AGENCY SECURITY ADMIN:	DATE:
C-FRAS SECURITY ADMIN:	DATE:

Form Revised December 27, 1995



### **3 Form Completion Instructions — *C-FRAS Access Authorization Form***

The form completion instructions for the *C-FRAS Access Authorization Form* are presented in the following page.

### 3.1 C-FRAS Access Authorization C-FRAS Access Authorization Form Completion Instructions

No.	Field Name	Usage and Description
1	AGENCY NAME	REQUIRED. Enter the agency name the user is assigned to.
2	AGENCY CODE	REQUIRED: Enter the three digit agency code associated with the agency name.
3	USER NAME(S)	REQUIRED. Enter the new user's name.
4	USER TITLE(S)	REQUIRED. Enter the new user's title.
5	USER PHONE NUMBER(S)	REQUIRED. Enter the new user's phone number.
6	SECURITY GROUP	LEAVE BLANK.
7	ACTIVITY AUTHORIZED	LEAVE BLANK.
8	COMMENTS	OPTIONAL. Identify any access requested that may be different from the usual authorized access.
9	COMMENTS	REQUIRED if deleting a user ID. Identify the specific user, specific user ID, and the reason for deletion.
10	DATES	LEAVE BLANK.
11	AGENCY SECURITY ADMIN	REQUIRED. Enter the signature of the agency C-FRAS Security Administrator/Liaison.
12	DATE	REQUIRED. Enter the date the agency C-FRAS Security Administrator/Liaison signed the form.
13	C-FRAS SECURITY ADMIN	LEAVE BLANK.
14	DATE	LEAVE BLANK.

## **4 Sample Report Request Form**

A sample of the *Report Request Form* is presented on the following page. This form is used by agencies to request additional copies of standard C-FRAS reports.

DEPARTMENT OF FINANCE AND ADMINISTRATION  
FINANCIAL CONTROL DIVISION

REPORT REQUEST FORM

REQUESTING AGENCY/DIVISION: \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_ PHONE: \_\_\_\_\_

AGENCY CODE: \_\_\_\_\_ FUND CODE: \_\_\_\_\_

REPORTS REQUESTED:

A601 \_\_\_ A611 \_\_\_ NM01 \_\_\_ NM02 \_\_\_ NM03 \_\_\_

F100 \_\_\_ A203 \_\_\_ A614 \_\_\_ A613 \_\_\_

OTHER REPORTS (SPECIFY): \_\_\_\_\_

MONTH/YEAR OF REPORT: \_\_\_\_\_ DATE NEEDED BY: \_\_\_\_\_

ISD ACCOUNT BILLING CODE: \_\_\_\_\_

SPECIAL INSTRUCTIONS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

FCD DEPUTY DIRECTOR:

APPROVED: \_\_\_\_\_ DENIED: \_\_\_\_\_

IMB USE ONLY:

RECEIVED: \_\_\_\_\_ ASSIGNED TO: \_\_\_\_\_ COMPLETED: \_\_\_\_\_

RETURNED TO AGENCY: \_\_\_\_\_

## **5 Form Completion Instructions — *Report Request Form***

The form completion instructions for the *Report Request Form* are presented on the following page.

<b>5.1 Report Request</b>		<b>C-FRAS Report Request Form Completion Instructions</b>
<b>No.</b>	<b>Report Request</b>	<b>Usage and Description</b>
1	REQUESTING AGENCY/ DIVISION	REQUIRED. Enter the name of the agency and division making the request.
2	CONTACT NAME	REQUIRED. Enter the name of the agency contact.
3	PHONE	REQUIRED. Enter the phone number of the agency contact.
4	AGENCY CODE	REQUIRED. Enter the agency code of the reports requested.
5	FUND CODE	REQUIRED. Enter the fund code of the reports requested.
6	REPORTS REQUESTED	REQUIRED. Place a check mark beside the report(s) requested.
7	OTHER REPORTS (SPECIFY)	REQUIRED. If a report being requested is not listed in “6” above, enter the report number here.
8	MONTH/YEAR OF REPORT	REQUIRED. Enter the month and Budget Fiscal Year of the report(s) requested.
9	DATE NEEDED BY	REQUIRED. Enter the date by which the reports need to be received by the requesting agency.
10	ISD ACCOUNT BILLING CODE	REQUIRED. Enter the ISD account to be charged for the production costs associated with your request.
11	SPECIAL INSTRUCTIONS	OPTIONAL. For agency to enter additional information pertinent to a request.
12	APPROVED/ DENIED	LEAVE BLANK.

**5.1 Report Request C-FRAS Report Request Form Completion Instructions**

**No. Report Request Usage and Description**

**IMB USE ONLY**

13	RECEIVED	LEAVE BLANK.
14	ASSIGNED TO	LEAVE BLANK.
15	COMPLETED	LEAVE BLANK.
16	RETURNED TO AGENCY	LEAVE BLANK.

## **Chapter 2 — Budget**



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## 1 Introduction

This chapter presents samples of the forms used in the Budget process and instructions on completing those forms. The sample forms include:

- The *Operating Budget Input Form (OPBUD3)* used for establishing an operating budget;
- The *Budget Adjustment Request Form (BAR)* used for adjusting an operating budget after it has been established; and
- The *Capital Budget Input Form (CAPBUD)* used for establishing a capital budget.

## **2 Sample Operating Budget Input Form (OPBUD3)**

A sample of the *Operating Budget Input Form* is presented on the following page. This form is used to initially establish agencies' budgets.

FOR DFA USE ONLY CONTROL NUMBER \_\_\_\_\_

SBD APPROVAL 1 FCD APPROVAL \_\_\_\_\_

**STATE OF NEW MEXICO  
OPERATING BUDGET INPUT FORM  
OPBUD-3**

PAGE <u>2</u>	DATE <u>3</u>
FISCAL YEAR <u>4</u>	FUND <u>5</u>
AGENCY NAME <u>6</u>	

BUDGETED REVENUES

FUND/AGENCY	REVENUE SOURCE	SOURCE OF FUNDS	AMOUNT
<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>

SHOW AMOUNTS IN HUNDREDS. FOR EXAMPLE: IF HOUSE BILL 2 LISTS 1.3, IT SHOULD BE SHOWN AS 1,300

BUDGETED APPROPRIATIONS

TOTAL REVENUES

11

SEQUENCE NUMBER →	<u>12</u>						TOTAL
FUND/AGENCY/ORG →	<u>13</u>						
PERSONAL SERVICES 000							
EMPLOYEE BENEFITS 010							
TRAVEL 020							
MAINTENANCE/REPAIRS 030	<u>14</u>						
SUPPLIES/MATERIALS 040							
CONTRACTUAL SERVICES 050							
OPERATING COSTS 060							
OTHER COSTS 070							
CAPITAL OUTLAY 080							
OUT-OF-STATE TRAVEL 095							<u>16</u>
OTHER FINANCING USES 150							
TOTAL EXPENDITURES	<u>15</u>						

SHOW AMOUNTS IN HUNDREDS. FOR EXAMPLE: IF HOUSE BILL 2 LISTS 1.3, IT SHOULD BE SHOWN AS 1,300

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-- USE ADDITIONAL PAGES AS REQUIRED --

### **3 Form Completion Instructions — *Operating Budget Input Form***

The instructions for completing the *Operating Budget Input Form* are presented on the following pages.

**3.1 Operating Budget Input Form To Record a Revenue Budget, and To Record an Expenditure Budget**

No.	Field Name	Usage and Description
1.	CONTROL NUMBER SBD APPROVAL FCD APPROVAL	LEAVE BLANK. For DFA Use Only
2.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
4.	FISCAL YEAR	REQUIRED. Field length: 2. Data type: numeric. Enter the budget fiscal year to be associated with this transaction.
5.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
6.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
7.	FUND/AGENCY	REQUIRED. Field length: 6. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund and agency codes affected by this line.
8.	REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this transaction will be classified.
9.	SOURCE OF FUNDS	REQUIRED. Enter the description of the revenue source in accordance with State Budget Division (DFA/SBD) Operating Budget instructions.
10.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Show amounts in hundreds. <b>Do not include cents (e.g., if House Bill 2 lists 1-3, enter 1300).</b>

<b>3.1</b>	<b><i>Operating Budget Input Form</i></b>	<b>To Record a Revenue Budget, and To Record an Expenditure Budget</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
11.	TOTAL REVENUES	REQUIRED. Enter the total of all accounting lines in this column.
12.	SEQUENCE NUMBER	LEAVE BLANK
13.	FUND/AGENCY/ORG	REQUIRED. Field length: 6. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund, agency, and organization codes affected by this line.
14.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for each appropriation unit to be <b>budgeted</b> . <b>Do not include cents (e.g., if House Bill 2 lists 1.3, enter 1300).</b>
15.	TOTAL EXPENDITURES	REQUIRED. Enter the total of all categories in this column.
16.	TOTAL	REQUIRED. Enter the total of each category on the last page used for all pages associated with this fund.

#### **4     *Sample Budget Adjustment Request Form (BAR)***

A sample *BAR* is presented on the following page. A *BAR* is used by agencies to request changes to budgets already established.

Agencies should refer to *BAR* instructions issued by the State Budget Division (DFA/SBD) each fiscal year.



INITIATING AGENCY NAME <span style="float:right;">①</span>	<b>STATE OF NEW MEXICO BUDGET ADJUSTMENT REQUEST</b>	PAGE <span style="float:right;">③</span>	DATE <span style="float:right;">④</span>
INITIATING ORG NAME <span style="float:right;">②</span>		FISCAL YEAR <span style="float:right;">⑤</span>	DATE FCD RECEIVED <span style="float:right;">⑥</span>

FOR KEY ENTRY - FINANCIAL CONTROL DIVISION					ESTIMATED REVENUE ALLOCATION - FOR STATE BUDGET DIVISION				
BUDGETED APPROPRIATIONS	FUND/AGCY/ORG	APPR UNIT CODE	AMOUNT INCREASE (I)	AMOUNT DECREASE (D)	GENERAL FUND	OTHER STATE FUNDS	INTERNAL SERV FUNDS/ INTERAGENCY TRANSFERS	FED FUNDS CFDA NO.: XX.XXX	CASH BALANCE
⑦	⑧	⑨	⑩	⑪			⑫		
TOTAL			⑬	⑭					

BUDGETED REVENUES	FUND/AGCY	REVENUE SOURCE	AMOUNT INCREASE (I)	AMOUNT DECREASE (D)	FOR REVENUE ALLOCATION PURPOSES, BRACKET NEGATIVE AMOUNTS, AND ROUND TO THE NEAREST TENTH OF A THOUSAND DOLLARS, e.g. 2,851.67 SHOWN AS (2.9)				
⑮	⑯	⑰	⑱	⑲	<b>BAR TYPE</b> 1. BUDGET TRANSFER - BETWEEN DIVISIONS <input type="checkbox"/> 2. BUDGET TRANSFER - WITHIN DIVISION <input type="checkbox"/> 3. BUDGET INCREASE <input type="checkbox"/> <span style="float:right;">⑳</span> 4. BUDGET DECREASE <input type="checkbox"/> 5. CAPITAL PROJECTS <input type="checkbox"/>				
TOTAL			㉑	㉒					

ROUND AMOUNTS DOWN TO THE NEAREST DOLLAR, e.g. \$2,851.67 SHOWN AS \$2,851; DO NOT INCLUDE CENTS

I CERTIFY THAT THE ABOVE IS REQUIRED FOR THE EFFICIENT OPERATION OF THE DEPARTMENT. SIGNATURE \_\_\_\_\_ ⑳ TITLE \_\_\_\_\_

1996 State of NM © DISTRIBUTION: WHITE - FINANCIAL CONTROL COPY BLUE - LFC COPY GREEN - AGENCY NOTIFICATION COPY CANARY - BUDGET DIVISION COPY PINK - LFC COPY GOLDENROD - AGENCY SUSPENSE COPY

## **5 Form Completion Instructions — *Budget Adjustment Request Form***

The form instructions to record an increase or decrease to budget, and to record a transfer between operation units are presented on the following pages.

### 5.1 *Budget Adjustment Request*      **To Record an Increase in Budget**

No.	Field Name	Usage and Description
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	INITIATING ORG NAME	REQUIRED. Enter the name of the organization initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	FISCAL YEAR	REQUIRED. Field length: 2. Data type: numeric. If adjusting a multi-year budget (capital project), enter the fiscal year the budget was established.
6.	DATE FCD RECEIVED	LEAVE BLANK
7.	BUDGETED APPROPRIATIONS	REQUIRED. Enter the description of the appropriation unit affected by this line. (e.g., Employee Benefits).
8.	FUND/AGCY/ORG	REQUIRED. Field length: 10. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund, agency and organization codes affected by this line.
9.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code affected by this line.
10.	AMOUNT INCREASE	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount of the increase on this accounting line. Round amounts <u>down</u> to the nearest dollar. Do not include cents and do not code dollar signs (e.g., \$2,861.67 would be entered as 2861).
11.	AMOUNT DECREASE	LEAVE BLANK
12.	ESTIMATED REVENUE ALLOCATION	REQUIRED. Enter the estimated revenue allocations as required by State Budget Division (DFA/SBD) procedures (e.g., 2,851.67 should be entered as 2.9).

### 5.1 *Budget Adjustment Request* To Record an Increase in Budget

No.	Field Name	Usage and Description
13.	TOTAL INCREASE	REQUIRED. Enter the total amount of all increases.
14.	TOTAL DECREASE	LEAVE BLANK
15.	BUDGETED REVENUES	REQUIRED. Enter the description of the revenues affected by this line. (Use the revenue source code section of the Chart of Accounts provided by DFA/FCD for revenue descriptions.)
16.	FUND/AGCY	REQUIRED. Field length: 6. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund and agency codes affected by this line.
17.	REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this transaction will be classified.
18.	AMOUNT INCREASE	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount of the increase on this accounting line. Round amounts <u>down</u> to the nearest dollar. Do not include cents and do not code dollar signs (e.g., \$2,861.67 would be entered as 2861).
19.	AMOUNT DECREASE	LEAVE BLANK
20.	BAR TYPE	REQUIRED. Indicate the nature of this budget adjustment request in accordance with State Budget Division (DFA/SBD) procedures.
21.	TOTAL INCREASE	REQUIRED. Enter the total amount of all increases.
22.	TOTAL DECREASE	LEAVE BLANK
23.	FOR DFA USE ONLY	LEAVE BLANK
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign financial documents for the agency initiating this document.

## 5.2 Budget Adjustment Request To Record a Decrease in Budget

No.	Field Name	Usage and Description
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	INITIATING ORG NAME	REQUIRED. Enter the name of the organization initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	FISCAL YEAR	REQUIRED. Field length: 2. Data type: numeric. If adjusting a multi-year budget (capital project), enter the fiscal year the budget was established.
6.	DATE FCD RECEIVED	LEAVE BLANK
7.	BUDGETED APPROPRIATIONS	REQUIRED. Enter the description of the appropriation unit affected by this line. (e.g., Employee Benefits).
8.	FUND/AGCY/ORG	REQUIRED. Field length: 10. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund, agency and organization codes affected by this line.
9.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code affected by this line.
10.	AMOUNT INCREASE	LEAVE BLANK
11.	AMOUNT DECREASE	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount of the decrease on this accounting line. Round amounts <u>down</u> to the nearest dollar. Do not include cents and do not code dollar signs (e.g., \$2,861.67 would be entered as 2861).
12.	ESTIMATED REVENUE ALLOCATION	REQUIRED. Enter the estimated revenue allocations as required by State Budget Division (DFA/SBD) procedures (e.g., 2,851.67 should be entered as 2.9).

## 5.2 Budget Adjustment Request To Record a Decrease in Budget

No.	Field Name	Usage and Description
13.	TOTAL INCREASE	LEAVE BLANK
14.	TOTAL DECREASE	REQUIRED. Enter the total amount of all decreases.
15.	BUDGETED REVENUES	REQUIRED. Enter the description of the revenues affected by this line. (Use the revenue source code section of the Chart of Accounts provided by DFA/FCD for revenue descriptions.)
16.	FUND/AGCY	REQUIRED. Field length: 6. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund and agency codes affected by this line.
17.	REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this transaction will be classified.
18.	AMOUNT INCREASE	LEAVE BLANK
19.	AMOUNT DECREASE	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount of the decrease on this accounting line. Round amounts down to the nearest dollar. Do not include cents and do not code dollar signs (e.g., \$2,861.67 would be entered as 2861).
20.	BAR TYPE	REQUIRED. Indicate the nature of this budget adjustment request in accordance with State Budget Division (DFA/SBD) procedures.
21.	TOTAL INCREASE	LEAVE BLANK
22.	TOTAL DECREASE	REQUIRED. Enter the total amount of all decreases.
23.	FOR DFA USE ONLY	LEAVE BLANK
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign financial documents for the agency initiating this document.

### 5.3 *Budget Adjustment Request*      **To Transfer Budget from One Appropriation Unit to Another Within an Organization or Between Organizations**

No.	Field Name	Usage and Description
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	INITIATING ORG NAME	REQUIRED. Enter the name of the organization initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	FISCAL YEAR	REQUIRED. Field length: 2. Data type: numeric. If transferring a multi-year (capital project) budget, enter the fiscal year the budget was established. Such transfers are only permitted between appropriation units within an organization. Budget transfers between organizations of a multi-year fund (capital projects) are not allowed.
6.	DATE FCD RECEIVED	LEAVE BLANK
7.	BUDGETED APPROPRIATIONS	REQUIRED. Enter the description of the appropriation unit affected by this line. (e.g., Employee Benefits).
8.	FUND/AGCY/ORG	REQUIRED. Field length: 10. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund, agency and organization codes affected by this line.
9.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code affected by this line.
10.	AMOUNT INCREASE	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount of the increase on this accounting line. Round amounts down to the nearest dollar. Do not include cents and do not code dollar signs (e.g., \$2861.67 should be entered as 2861).

**5.3 Budget Adjustment Request To Transfer Budget from One Appropriation Unit to Another Within an Organization or Between Organizations**

No.	Field Name	Usage and Description
11.	AMOUNT DECREASE	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount of the decrease on this accounting line. Round amounts down to the nearest dollar. Do not include cents and do not code dollar signs (e.g., \$2,861.67 would be entered as 2861).
12.	ESTIMATED REVENUE ALLOCATION	REQUIRED. Enter the estimated revenue allocations as required by State Budget Division (DFA/SBD) procedures (e.g., enter 2851.67 as 2.9).
13.	TOTAL INCREASE	REQUIRED. Enter the total amount of all increases.
14.	TOTAL DECREASE	REQUIRED. Enter the total amount of all decreases.
15.	BUDGETED REVENUES	LEAVE BLANK
16.	FUND/AGCY	LEAVE BLANK
17.	REVENUE SOURCE	LEAVE BLANK
18.	AMOUNT INCREASE	LEAVE BLANK
19.	AMOUNT DECREASE	LEAVE BLANK
20.	BAR TYPE	REQUIRED. Indicate the nature of this <i>Budget Adjustment Request</i> (between or within division transfer) in accordance with State Budget Division (DFA/SBD) procedures.
21.	TOTAL INCREASE	LEAVE BLANK
22.	TOTAL DECREASE	LEAVE BLANK
23.	FOR DFA USE ONLY	LEAVE BLANK
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign financial documents for the agency initiating this document.



## 6 Sample Capital Budget Input Form

A sample *Capital Budget Input Form (CAPBUD)* form is presented on the following page. A *CAPBUD* form should be used to establish a capital projects budget by agencies receiving a capital project appropriation. Agencies to whom a project is transferred by another agency should establish a budget with a *Budget Adjustment Request (BAR)*. All reauthorized capital project appropriations should be budgeted using a *Capital Budget Input Form (CAPBUD)* form.

Agencies should use the *CAPBUD* form instructions issued each year by the State Budget Division (DFA/SBD).



## 7 Form Completion Instructions — *Capital Budget Input Form (CAPBUD)*

### 7.1 *Capital Budget Input Form* To Record a Capital Budget

#### No. Field Name Usage and Description:

You may enter four different projects on one *Capital Budget Input Form (CAPBUD)* form as long as they all have the same reversion dates (appropriation end dates), regardless of funding source. Each appropriation is considered a separate project.

#### APPROPRIATIONS

- |    |   |  |
|----|---|--|
| 1. | CONTROL<br>NUMBER<br>SBD APPROVAL<br>FCD APPROVAL | LEAVE BLANK. For DFA Use Only  |
| 2. | PAGE  | NOT REQUIRED.  |
| 3. | DATE  | REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.   |
| 4. | FISCAL YEAR                                       | REQUIRED. Field length: 2. Data type: numeric. Enter the budget fiscal year in which this capital budget will be established.  |
| 5. | FUND  | REQUIRED. Field length: 3. Data Type: numeric. Source: fund listing provided by DFA/FCD. One capital project fund should be established for every appropriation year to account for the capital projects authorized for the agency. Organization codes will be used to account for each individual project within each agency. (Some departments may require more than one fund if they have more than 99 projects.) Account maintenance forms must be submitted to DFA/FCD so that new funds may be established. The fund must be established prior to submitting the CAPBUD form to the State Budget Division (DFA/SBD). |
| 6. | AGENCY NAME                                       | REQUIRED. Enter the name of the agency initiating this document.   |
| 7. | SEQUENCE<br>NUMBER                                | LEAVE BLANK.   |

### 7.1 Capital Budget Input Form

#### To Record a Capital Budget

No.	Field Name	Usage and Description:
8.	FUND/AGENCY/ ORG	REQUIRED. Field length: 10. Data type: numeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund, agency, and organization codes affected by this line. ORG. Code should start with the year of the appropriation and then number 1-99. For example projects funded by the legislature in 1996 would start with 9601 and end with 9699.
9.	PROJECT NAME	Brief title describing the project.
10.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for each appropriation unit (category) to be entered as the capital budget. Show amounts in hundreds. Do not include cents (e.g., if House Bill 2 lists 1.3, the amount should be entered as 1,300). Please note that <u>not all</u> categories are listed. The appropriation units that typically apply to capital projects are listed. Blanks have been provided for projects which may require other appropriation units. If a new appropriation is required, list the appropriation units name and number in the blank and provide justification for its use.
11.	TOTAL EXPENDITURES	REQUIRED. Enter the total amounts of all appropriation units in this column.
12.	TOTAL	REQUIRED. Enter the total of each appropriation unit on the last page used for all pages associated with this fund.
<u>REVENUES</u>		
13.	FUND/AGENCY	REQUIRED. Field length: 6. Data type: numeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund and agency codes affected by this line.
14.	REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this transaction will be classified.
15.	SOURCE OF FUNDS	REQUIRED. Enter the description of the revenue source.

**7.1 Capital Budget  
Input Form**      **To Record a Capital Budget**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description:</b>
16.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Show amounts in hundreds. Do not include cents (e.g., if House Bill 2 lists 1.3, the amount should be entered as 1,300).
17.	TOTAL REVENUE	REQUIRED. Enter the total of all accounting lines in this column.

## **Chapter 3 — Cash Receipts**

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## 1 Introduction

This chapter presents a sample *Deposit Slip* form and the form completion instructions. The *Deposit Slip* is used to make deposits at the State Treasurer's Office and is often the source document to record revenue, reimbursements, etc.

DFA/FCD has established policies and procedures for recording revenues and depositing cash receipts. These policies and procedures are presented in this manual, *Volume I, Chapter 3 — Receipts and Revenues*.



## 2 Sample — *Deposit Slip*

A sample *Deposit Slip* is presented on the following page.

WIRE TRANSFER/CREDIT	
COIN	
CURRENCY	①
CHECKS	
TOTAL	

**DEPOSITED WITH  
THE STATE TREASURER  
OF NEW MEXICO**



AGENCY NAME \_\_\_\_\_ ②  
 DIV NAME \_\_\_\_\_ ③  
 PREPARED BY \_\_\_\_\_ ④  
 PHONE NUMBER \_\_\_\_\_ ⑤      DATE \_\_\_\_\_ ⑥      BUDG FY \_\_\_\_\_ ⑦

CASH ACCOUNT/AGCY	AMOUNT	FUND	AGCY	ORG	REVENUE SOURCE	APPR UNIT CODE	OBJECT	BALANCE SHEET ACCT	REPT CATG	VENDOR CODE	AMOUNT	
⑧	⑨	⑩	⑪	⑫	⑬	⑭	⑮	⑯	⑰	⑱	⑲	
TOTAL	⑳								TOTAL	㉑		

FOR AGENCY USE (DESCRIPTION):

⑳

STATE TREASURER VALIDATION - DO NOT WRITE IN THIS AREA

OFFICIAL RECEIPT ONLY WHEN VALIDATED. SUBMIT DEPOSIT SLIP IN QUADRUPPLICATE WITH YOUR DEPOSIT. INCLUDE AN ADDING MACHINE TAPE LISTING CHECK AMOUNTS.

**STATE TREASURER - MICHAEL A. MONTOYA**

### **3 Form Completion Instructions — *Deposit Slip***

The form completion instructions for *Deposit Slips* are presented on the following pages.

<b>3.1 Deposit Slip</b>		<b>To Record Cash Receipts and Recognize Revenue</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

<b>3.1 Deposit Slip</b>		<b>To Record Cash Receipts and Recognize Revenue</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	REQUIRED. Field length: 4. Data Type: numeric. Source: revenue source code listing provided by DFA/FCD. Enter the revenue source code under which this transaction will be recorded.
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	LEAVE BLANK
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. Do not code dollar signs. This total must equal the total in field twenty.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

<b>3.2 Deposit Slip</b>		<b>To Record Cash Receipts and Reverse Receivable</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

<b>3.2 Deposit Slip</b>		<b>To Record Cash Receipts and Reverse Receivable</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data Type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the receivable balance sheet account code under which this transaction will be recorded.
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

<b>3.3 Deposit Slip</b>		<b>To Record Cash Receipts and Recognize Deferred Revenue</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341,01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK



<b>3.3 Deposit Slip</b>		<b>To Record Cash Receipts and Recognize Deferred Revenue</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data Type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the liability balance sheet account code "2519 - Deferred Revenues."
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

### 3.4 *Deposit Slip*      **To Record Cash Receipts and Reimbursements or Refunds of Current Year Expenditures**

No.	Field Name	Usage and Description ( <i>Note: This transaction may be used only when the reimbursement or refund is \$250 or less.</i> )
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.

### 3.4 *Deposit Slip*      **To Record Cash Receipts and Reimbursements or Refunds of Current Year Expenditures**

No.	Field Name	Usage and Description
12.	ORG	REQUIRED. Field length: 4. Data Type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be recorded.
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	REQUIRED. Field length: 3. Data Type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code under which this transaction will be recorded.
15.	OBJECT	REQUIRED. Field length: 4. Data Type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be recorded. When coding this type of deposit, a vendor specific code must be used unless the deposit is for an employee or third party reimbursement where a miscellaneous vendor code can be used.
16.	BALANCE SHEET ACCT	LEAVE BLANK
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	<b>Refunds and Reimbursements Made in The Same Calendar Year and Fiscal Year as Expenditure:</b> - REQUIRED. Field length: 11. Data Type: alphanumeric. Source: DFA/FCD vendor list. Enter the vendor code of the vendor used on the original payment.

**Refunds and Reimbursements Made in The Same Calendar Year but Different Fiscal Year than Expenditure:** - LEAVE BLANK.

**Refunds and Reimbursements Made in Different Calendar Year But in The Same Fiscal Year as Expenditure:** - LEAVE BLANK.

**Refunds and Reimbursements Made in a Different Calendar Year and a Different Fiscal Year than Expenditure:** - LEAVE BLANK.

### 3.4 *Deposit Slip*      **To Record Cash Receipts and Reimbursements or Refunds of Current Year Expenditures**

No.	Field Name	Usage and Description
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.
*	NOTE	This transaction is allowed only for reimbursements or refunds of \$250.00 or less. Reimbursements or refunds greater than \$250.00 must be deposited to revenue source code "9690 - Miscellaneous Revenue", and reclassified as a reduction to an expenditure through a <i>Journal Voucher</i> .

### 3.5 *Deposit Slip*      **To Record Cash Receipts and Reimbursements of Prior Year Expenditures — Reverting Funds**

No.	Field Name	Usage and Description
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

### 3.5 *Deposit Slip*      **To Record Cash Receipts and Reimbursements of Prior Year Expenditures — Reverting Funds**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	REQUIRED. Field length: 4. Data Type: numeric. Source: revenue source code listing provided by DFA/FCD. Enter the revenue source code - "9990 - Other Financing Sources."
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	LEAVE BLANK
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines in this column. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

### 3.6 *Deposit Slip*      **To Record Cash Receipts and Reimbursements of Prior Year Expenditures — Non-Reverting Funds**

No.	Field Name	Usage and Description
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

### 3.6 *Deposit Slip*      **To Record Cash Receipts and Reimbursements of Prior Year Expenditures — Non-Reverting Funds**

No.	Field Name	Usage and Description
13.	REVENUE SOURCE	REQUIRED. Field length: 4. Data Type: numeric. Source: revenue source code listing provided by DFA/FCD. Enter the revenue source code - "9990 - Other Financing Sources."
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	LEAVE BLANK
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.



### 3.7 *Deposit Slip*      **To Record Cash Receipts and Corresponding Liability — Agency Fund Types**

No.	Field Name	Usage and Description
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

### 3.7 *Deposit Slip*      **To Record Cash Receipts and Corresponding Liability — Agency Fund Types**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data Type: numeric. Source: balance sheet code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this transaction will be recorded.
17.	REPT CATG	REQUIRED. Field length: 4. Data Type: numeric. Source: reporting category code listing provided by DFA/FCD. Enter the appropriate reporting category of "1000" for "Additions" or "2000" for "Deletions."
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

### 3.8 *Deposit Slip*      **To Record Cash Receipts of Accrued Revenues from Other Governmental Entities**

No.	Field Name	Usage and Description
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

### 3.8 *Deposit Slip*      **To Record Cash Receipts of Accrued Revenues from Other Governmental Entities**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data Type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the receivable balance sheet account code - “1439 - Due From Local Governments” or “1459 - Due From Federal Government.”
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

### 3.9 *Deposit Slip*      **To Record Cash Receipts from Payment on Loans Receivable — Principal**

No.	Field Name	Usage and Description
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK

### 3.9 *Deposit Slip*      **To Record Cash Receipts from Payment on Loans Receivable — Principal**

No.	Field Name	Usage and Description
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data Type: numeric. Source: balance sheet code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code - “1339 - Loans Receivable”, under which this transaction will be recorded.
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

### 3.10 *Deposit Slip*      **To Record Cash Receipts from Loan Installment Repayments — Principal and Interest**

No.	Field Name	Usage and Description
1.	WIRE TRANSFER/ CREDIT/ COIN/ CURRENCY/ CHECKS/ TOTAL	REQUIRED. Enter the amount for each classification of receipt: wire transfer/credit, coin, currency, checks, total. Do not code dollar signs.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	DIV NAME	REQUIRED. Enter the name of the division initiating this document.
4.	PREPARED BY	REQUIRED. Enter the name of the person preparing the deposit slip.
5.	PHONE NUMBER	REQUIRED. Enter the phone number of the person preparing the deposit slip.
6.	DATE	REQUIRED. Field length: 6. Data Type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
7.	BUDG FY	REQUIRED. Enter the budget year under which this transaction will be recorded. All transactions on the deposit slip must pertain to the same budget fiscal year.
<b><u>LINE 1 - RECORD INTEREST PORTION</u></b>		
8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.

**3.10 Deposit Slip To Record Cash Receipts from Loan Installment Repayments — Principal and Interest**

No.	Field Name	Usage and Description
12.	ORG	LEAVE BLANK
13.	REVENUE SOURCE	REQUIRED. Field length: 4. Data Type: numeric. Source: revenue source code listing provided by DFA/FCD. Enter the revenue source code - "4140 - Interest on Loans."
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	LEAVE BLANK
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.

**LINE 2 - RECORD PRINCIPAL PORTION**

8.	CASH ACCOUNT/ AGCY	REQUIRED. Field length: 5. Data Type: numeric. Enter the cash account and agency code that correlate to the desired fund and agency code. Cash account and agency code should be segregated by a hyphen (e.g., xx-xxx, 01-341, 01-333, 31-333).
9.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
10.	FUND	REQUIRED. Field length: 3. Data Type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be recorded.
11.	AGCY	REQUIRED. Field length: 3. Data Type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be recorded.
12.	ORG	LEAVE BLANK



**3.10 Deposit Slip To Record Cash Receipts from Loan Installment Repayments — Principal and Interest**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
13.	REVENUE SOURCE	LEAVE BLANK
14.	APPR UNIT CODE	LEAVE BLANK
15.	OBJECT	LEAVE BLANK
16.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data Type: numeric. Source: balance sheet code section of the chart of accounts provided by DFA/FCD. Enter the receivable balance sheet account code - "1339 - Loans Receivable."
17.	REPT CATG	LEAVE BLANK
18.	VENDOR CODE	LEAVE BLANK
19.	AMOUNT	REQUIRED. Field length: 14. Data Type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
20.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. Do not code dollar signs. This total must equal the total in field twenty-one.
21.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. This total must equal the total in field twenty. Do not code dollar signs.
22.	FOR AGENCY USE (DESCRIPTION)	NOT REQUIRED. For agency use to enter agency specific codes or comments. Information should not be written in the State Treasurer validation section.

## **Chapter 4 — Procurement**

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## 1 Introduction

This chapter presents samples of the forms used for Procurement and instructions for completing the forms. The Procurement forms are:

- *Purchase Document*, used by agencies to establish encumbrances for purchase commitments.
- *Purchase Document Continuation Sheet*, provides additional lines for listing commodities ordered.
- *Purchase Document Modification*, used by agencies to modify encumbrances.

DFA/FCD has established policies and procedures related to encumbrances and procurement of goods or services. These policies and procedures are presented in this manual, *Volume I, Chapter 5 — Procurement*.

## **2      *Sample Purchase Document***

A sample *Purchase Document* is presented on the following page. The *Purchase Document* is used to record commitments for the purchase of goods and services; and to establish encumbrances related to these commitments.

VENDOR CODE <span style="float:right">①</span> VENDOR NAME AND ORDER ADDRESS <span style="float:right">②</span>		<b>STATE OF NEW MEXICO PURCHASE DOCUMENT</b>	BUDGET FY <span style="float:right">③</span>	DATE <span style="float:right">④</span>	PAGE <span style="float:right">⑤</span>		
			AGENCY CODE <span style="float:right">⑥</span>	DOC NUMBER <span style="float:right">⑦</span>			
		TERMS <span style="float:right">⑧</span>	DELIVERY DATE <span style="float:right">⑨</span>	FOB <span style="float:right">⑩</span>			
S H I P T O <span style="float:right">⑪</span>		B I L L T O <span style="float:right">⑫</span>					
AGENCY CONTACT <span style="float:right">⑬</span>		PHONE NUMBER <span style="float:right">⑭</span>					
LN	FUND	AGCY	ORG	OBJECT	AMOUNT	FOR AGENCY USE	
⑬	⑭	⑮	⑯	⑰	⑱	⑲	
TOTAL					⑳		
MAXIMUM OF SIX ACCOUNTING DISTRIBUTION LINES PER PURCHASE DOCUMENT							
AGENCY APPROVAL - I certify that the proposed purchase represented by this document is authorized by and is made in accordance with all State (and if applicable Federal) legislation, rules and regulations. I further certify that adequate unencumbered cash and budget expenditure authority exists for this proposed purchase and all other outstanding purchase commitments and accounts payable. AGENCY AUTHORIZED SIGNATURE: <span style="float:right">㉔</span> TITLE: DATE:							
APPROVAL 1 <span style="float:right">㉕</span>		DATE		APPROVAL 2		DATE	
COMM LN	QUANTITY	UNIT	COMMODITY CODE	ACCT LN	ARTICLE AND DESCRIPTION	UNIT COST	TOTAL COST
㉖	㉗	㉘	㉙	㉚	㉛	㉜	㉝
						TOTAL	㉞

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 SPD - 101A (5/96) DISTRIBUTION: WHITE - VENDOR/SPD (PR ONLY) BLUE - DFA GREEN - AGENCY 1 CANARY - AGENCY 2 PINK - AGENCY 3 GOLDENROD - AGENCY 4

### **3 Form Completion Instructions — *Purchase Document***

The completion instructions for the *Purchase Document* are presented on the following pages.

### 3.1 *Purchase Document* **Purchase Document used for a Direct Purchase Order — Purchase of \$500 And Under**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code of the vendor being ordered from.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Purchase Document</i> . Duplicate document numbers will be rejected. The numbering scheme for <i>Purchase Documents</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.
8.	TERMS	NOT REQUIRED. For agency use to enter terms of purchase.
9.	DELIVERY DATE	NOT REQUIRED. For agency use to enter the date by which the order must be received.



### 3.1 *Purchase Document* **Purchase Document used for a Direct Purchase Order — Purchase of \$500 And Under**

No.	Field Name	Usage and Description
10.	FOB	NOT REQUIRED. For agency use to enter the FOB code, either "D"-destination or "S"-shipping.
11.	SHIP TO	REQUIRED. Enter the agency name and address where the goods will be shipped or the services performed.
12.	BILL TO	REQUIRED. Enter the address to which the invoice should be sent.
13.	AGENCY CONTACT	REQUIRED. Enter the name of the person the vendor should contact in case of questions or problems.
14.	PHONE NUMBER	REQUIRED. Enter the phone number of the person the vendor should contact in case of questions or problems.
15.	PURCHASE TYPE	REQUIRED. Check the box "15C" to indicate that this <i>Purchase Document</i> represents a direct purchase (\$500 and under).
16.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the <i>Purchase Document</i> . Only six accounting lines are allowed on a <i>Purchase Document</i> , and are numbered sequentially '01' through '06'. If more than six accounting lines are required, another <i>Purchase Document</i> must be created.
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be classified.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.

**3.1 Purchase Document**      **Purchase Document used for a Direct Purchase Order — Purchase of \$500 And Under**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
21.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
22.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
23.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the initiating agency.
25.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.
26.	COMM LN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
27.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.
28.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
29.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
30.	ACCT LN	LEAVE BLANK
31.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
32.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
33.	TOTAL COST	REQUIRED. Enter the total cost of this commodity line.
34.	TOTAL	REQUIRED. Enter the total of all commodity lines on this document.

**3.2 Purchase Document**      **Purchase Document Referencing a Contract, Purchase Order, or Price Agreement — Purchases over \$500 for Goods or Services (Not for JPAs, MOUs, or PSCs)**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code of the vendor being ordered from.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Purchase Document</i> . Duplicate document numbers will be rejected. The numbering scheme for <i>Purchase Documents</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.
8.	TERMS	NOT REQUIRED. For agency use to enter terms of purchase.

**3.2 Purchase Document**      **Purchase Document Referencing a Contract, Purchase Order, or Price Agreement — Purchases over \$500 for Goods or Services (Not for JPAs, MOUs, or PSCs)**

No.	Field Name	Usage and Description
9.	DELIVERY DATE	NOT REQUIRED. For agency use to enter the date by which the order must be received.
10.	FOB	NOT REQUIRED. For agency use to enter the FOB code, either "D"-destination or "S"-shipping.
11.	SHIP TO	REQUIRED. Enter the agency name and address where the goods will be shipped or the services performed.
12.	BILL TO	REQUIRED. Enter the address to which the invoice should be sent.
13.	AGENCY CONTACT	REQUIRED. Enter the name of the person the vendor should contact in case of questions or problems.
14.	PHONE NUMBER	REQUIRED. Enter the phone number of the person the vendor should contact in case of questions or problems.
15.	PURCHASE TYPE	REQUIRED. Check the box "15B" to indicate that this <i>Purchase Document</i> represents a purchase from an approved Contract, Purchase Order, or Price Agreement. Enter the contract number and the expiration date in the spaces provided.
16.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the <i>Purchase Document</i> . Only six accounting lines are allowed on a <i>Purchase Document</i> , and are numbered sequentially '01' through '06'. If more than six accounting lines are required, another <i>Purchase Document</i> must be created.
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be classified.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.

**3.2 Purchase Document**      **Purchase Document Referencing a Contract, Purchase Order, or Price Agreement — Purchases over \$500 for Goods or Services (Not for JPAs, MOUs, or PSCs)**

No.	Field Name	Usage and Description
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.
21.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
22.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
23.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the initiating agency.
25.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.
26.	COMMLN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
27.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.
28.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
29.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
30.	ACCT LN	LEAVE BLANK
31.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
32.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
33.	TOTAL COST	REQUIRED. Enter the total cost of this commodity line.

**3.2 Purchase Document**                      **Purchase Document Referencing a Contract, Purchase Order, or Price Agreement — Purchases over \$500 for Goods or Services (Not for JPAs, MOUs, or PSCs)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
34.	TOTAL	REQUIRED. Enter the total of all commodity lines on this document.

### 3.3 *Purchase Document* **Purchase Document for an Exempt Purchase — Purchases of Goods or Services Exempt from the State Procurement Code**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code of the vendor being ordered from.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Purchase Document</i> . Duplicate document numbers will be rejected. The numbering scheme for <i>Purchase Documents</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.
8.	TERMS	NOT REQUIRED. For agency use to enter terms of purchase.
9.	DELIVERY DATE	NOT REQUIRED. For agency use to enter the date by which the order must be received.

### 3.3 *Purchase Document* **Purchase Document for an Exempt Purchase — Purchases of Goods or Services Exempt from the State Procurement Code**

No.	Field Name	Usage and Description
10.	FOB	NOT REQUIRED. For agency use to enter the FOB code, either "D"-destination or "S"-shipping.
11.	SHIP TO	REQUIRED. Enter the agency name and address where the goods will be shipped or the services performed.
12.	BILL TO	REQUIRED. Enter the address to which the invoice should be sent.
13.	AGENCY CONTACT	REQUIRED. Enter the name of the person the vendor should contact in case of questions or problems.
14.	PHONE NUMBER	REQUIRED. Enter the phone number of the person the vendor should contact in case of questions or problems.
15.	PURCHASE TYPE	REQUIRED. Check the box "15D" to indicate that this <i>Purchase Document</i> represents a purchase exempt from the NM Procurement Code. 13-1-98 and the appropriate item (A through Q) that applies.
16.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the <i>Purchase Document</i> . Only six accounting lines are allowed on a <i>Purchase Document</i> , and are numbered sequentially '01' through '06'. If more than six accounting lines are required, another <i>Purchase Document</i> must be created.
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be classified.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.



### 3.3 *Purchase Document* **Purchase Document for an Exempt Purchase — Purchases of Goods or Services Exempt from the State Procurement Code**

No.	Field Name	Usage and Description
21.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
22.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
23.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the initiating agency.
25.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.
26.	COMM LN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
27.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.
28.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
29.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
30.	ACCT LN	LEAVE BLANK
31.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
32.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
33.	TOTAL COST	REQUIRED. Enter the total cost of this commodity line.
34.	TOTAL	REQUIRED. Enter the total of all commodity lines on this document.

**3.4 Purchase Document**      **Purchase Document — Bid Award — Purchase of Goods or Services Through Bid Awarded by State Purchasing Division (Excluding JPAs, MOUs, or PSCs since these are not awarded by the State Purchasing Division)**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code of the vendor being ordered from.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Purchase Document</i> . Duplicate document numbers will be rejected. The numbering scheme for <i>Purchase Documents</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.
8.	TERMS	NOT REQUIRED. For agency use to enter terms of purchase.

**3.4 Purchase Document**      **Purchase Document — Bid Award — Purchase of Goods or Services Through Bid Awarded by State Purchasing Division (Excluding JPAs, MOUs, or PSCs since these are not awarded by the State Purchasing Division)**

No.	Field Name	Usage and Description
9.	DELIVERY DATE	NOT REQUIRED. For agency use to enter the date by which the order must be received.
10.	FOB	NOT REQUIRED. For agency use to enter the FOB code, either "D"-destination or "S"-shipping.
11.	SHIP TO	REQUIRED. Enter the agency name and address where the goods will be shipped or the services performed.
12.	BILL TO	REQUIRED. Enter the address to which the invoice should be sent.
13.	AGENCY CONTACT	REQUIRED. Enter the name of the person the vendor should contact in case of questions or problems.
14.	PHONE NUMBER	REQUIRED. Enter the phone number of the person the vendor should contact in case of questions or problems.
15.	PURCHASE TYPE	REQUIRED. Check the box "15B" to indicate that this <i>Purchase Document</i> represents a purchase requisition processed and approved by the State Purchasing Division of GSD.
16.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the <i>Purchase Document</i> . Only six accounting lines are allowed on a <i>Purchase Document</i> , and are numbered sequentially '01' through '06'. If more than six accounting lines are required, another <i>Purchase Document</i> must be created.
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be classified.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.

**3.4 Purchase Document**      **Purchase Document — Bid Award — Purchase of Goods or Services Through Bid Awarded by State Purchasing Division (Excluding JPAs, MOUs, or PSCs since these are not awarded by the State Purchasing Division)**

No.	Field Name	Usage and Description
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.
21.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
22.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
23.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the initiating agency.
25.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.
26.	COMM LN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
27.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.
28.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
29.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
30.	ACCT LN	LEAVE BLANK
31.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
32.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.

**3.4 Purchase Document**                      **Purchase Document — Bid Award — Purchase of Goods or Services Through Bid Awarded by State Purchasing Division (Excluding JPAs, MOUs, or PSCs since these are not awarded by the State Purchasing Division)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
33.	TOTAL COST	REQUIRED. Enter the total cost of this commodity line.
34.	TOTAL	REQUIRED. Enter the total of all commodity lines on this document.

### 3.5 *Purchase Document* **Purchase Document — For Professional Service Contracts (PSCs), Joint Power Agreements (JPAs), or Memorandums of Understanding (MOUs)**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code of the vendor being ordered from.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Purchase Document</i> . Duplicate document numbers will be rejected. The numbering scheme for <i>Purchase Documents</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.
8.	TERMS	NOT REQUIRED. For agency use to enter terms of purchase.

**3.5 Purchase Document**      **Purchase Document — For Professional Service Contracts (PSCs), Joint Power Agreements (JPAs), or Memorandums of Understanding (MOUs)**

No.	Field Name	Usage and Description
9.	DELIVERY DATE	NOT REQUIRED. For agency use to enter the date by which the order must be received.
10.	FOB	NOT REQUIRED. For agency use to enter the FOB code, either "D"-destination or "S"-shipping.
11.	SHIP TO	REQUIRED. Enter the agency name and address where the goods will be shipped or the services performed.
12.	BILL TO	REQUIRED. Enter the address to which the invoice should be sent.
13.	AGENCY CONTACT	REQUIRED. Enter the name of the person the vendor should contact in case of questions or problems.
14.	PHONE NUMBER	REQUIRED. Enter the phone number of the person the vendor should contact in case of questions or problems.
15.	PURCHASE TYPE	REQUIRED. Check the box "15F" to indicate that this <i>Purchase Document</i> represents a PSC, JPA, or MOU. Enter PSC, JPA, or MOU as the reason for the use of box "15F."
16.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the <i>Purchase Document</i> . Only six accounting lines are allowed on a <i>Purchase Document</i> , and are numbered sequentially '01' through '06'. If more than six accounting lines are required, another <i>Purchase Document</i> must be created.
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this transaction will be classified.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.

**3.5 Purchase Document**      **Purchase Document — For Professional Service Contracts (PSCs), Joint Power Agreements (JPAs), or Memorandums of Understanding (MOUs)**

No.	Field Name	Usage and Description
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.
21.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
22.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
23.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
24.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the initiating agency.
25.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.
26.	COMMLN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
27.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.
28.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
29.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
30.	ACCT LN	LEAVE BLANK
31.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
32.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
33.	TOTAL COST	REQUIRED. Enter the total cost of this commodity line.



**3.5 Purchase Document**                      **Purchase Document — For Professional Service Contracts (PSCs), Joint Power Agreements (JPAs), or Memorandums of Understanding (MOUs)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
34.	TOTAL	REQUIRED. Enter the total of all commodity lines on this document.

## **4     *Sample Purchase Document Continuation Sheet***

A sample *Purchase Document Continuation Sheet* is presented on the following page. The *Purchase Document Continuation Sheet* provides space for entry of additional commodities on the *Purchase Document*.

**STATE OF NEW MEXICO  
PURCHASE DOCUMENT  
CONTINUATION SHEET**

PAGE <b>1</b>	DATE <b>2</b>
AGENCY CODE <b>3</b>	DOC NUMBER <b>4</b>

COMM LN	QUANTITY	UNIT	COMMODITY CODE	ACCT LN	ARTICLE AND DESCRIPTION	UNIT COST	TOTAL COST
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>
<b>TOTAL</b>							<b>13</b>

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## **5 Form Completion Instructions — *Purchase Document Continuation Sheet***

Completion instructions for the *Purchase Document Continuation Sheet* are presented on the following page.

**5.1 Purchase Document Continuation Sheet — For Additional Commodity Lines**

No.	Field Name	Usage and Description
1.	PAGE	REQUIRED. For agency use to enter the page number of the form.
2.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
3.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
4.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the document number from page '1'. The eleven-character document number cannot be duplicated within an agency for any <i>Purchase Document</i> . The numbering scheme for <i>Purchase Documents</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.
5.	COMM LN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
6.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.
7.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
8.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
9.	ACCT LN	LEAVE BLANK
10.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.

**5.1 Purchase Document Continuation Sheet****Purchase Document Continuation Sheet — For Additional Commodity Lines**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
11.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
12.	TOTAL COST	REQUIRED. Enter the total cost of this commodity line.
13.	TOTAL	REQUIRED. Enter the total of all commodity lines on this document.

## **6     *Sample Purchase Document Modification***

A sample *Purchase Document Modification* is presented on the following page. The *Purchase Document Modification* is used to change an encumbrance after the original *Purchase Document* has been processed.

VENDOR CODE (1)		<b>STATE OF NEW MEXICO PURCHASE DOCUMENT MODIFICATION</b>		BUDGET FY (3)	DATE (4)	PAGE (5)
VENDOR NAME AND ORDER ADDRESS (2)				AGENCY CODE (6)	DOC NUMBER (7)	
THIS DOCUMENT'S NUMBER MUST BE THE SAME AS THE ORIGINAL PURCHASE DOCUMENT.						

LN	FUND	AGCY	ORG	OBJECT	AMOUNT	ID	FOR AGENCY USE				
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)				
TOTAL					(16)						
MAXIMUM OF SIX ACCOUNTING DISTRIBUTION LINES PER PURCHASE DOCUMENT MOD.											

JUSTIFICATION (17)

COMM LN	QUANTITY	ID	UNIT	COMMODITY CODE	ACCT LN	ARTICLE AND DESCRIPTION	UNIT COST	ID	TOTAL COST
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
TOTAL									(28)

AGENCY AUTHORIZED SIGNATURE	TITLE (29)	DATE	APPROVAL 1	DATE	APPROVAL 2 (30)	DATE	APPROVAL 3	DATE	APPROVAL 4	DATE
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## **7 Form Completion Instructions — *Purchase Document Modification***

The form completion instructions for the *Purchase Document Modification* are presented on the following pages.

**7.1 Purchase Document Modification**      **Purchase Document Modification — To Increase an Existing Encumbrance**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code from the original <i>Purchase Document</i> . The vendor code used should reference the proper order address.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. This document number must be the number of the original <i>Purchase Document</i> being modified. The numbering scheme for <i>Purchase Documents</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.

**7.1 Purchase Document Modification**      **Purchase Document Modification — To Increase an Existing Encumbrance**

No.	Field Name	Usage and Description
8.	LN	REQUIRED. Field length: 2. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the line number from the original <i>Purchase Document</i> being modified. Valid line numbers are '01' through '06'.
9.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: original <i>Purchase Document</i> . Enter the fund code from the original <i>Purchase Document</i> .
10.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the agency code from the original <i>Purchase Document</i> .
11.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the organization code from the original <i>Purchase Document</i> .
12.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the object code from the original <i>Purchase Document</i> .
13.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the increase amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
14.	I/D	REQUIRED. Field length: 1. Data type: alphabetic. Enter 'I' for increase to the accounting line being modified by this document.
15.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
16.	TOTAL	REQUIRED. Enter the net increase/decrease to accounting lines on this document.
17.	JUSTIFICATION	REQUIRED. Enter the justification for the modification.
18.	COMMLN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
19.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.

**7.1 Purchase Document Modification — Purchase Document Modification — To Increase an Existing Encumbrance**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
20.	I/D	NOT REQUIRED. Field length: 1. Data type: alphabetic. Enter 'I' for increase to the quantity being modified by this document.
21.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
22.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
23.	ACCT LN	LEAVE BLANK
24.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
25.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
26.	I/D	NOT REQUIRED. Field length: 1. Data type: alphabetic. For agency use to enter 'I' for increase to the unit cost being modified by this document.
27.	TOTAL COST	REQUIRED. Enter the total cost of the increase to the commodity line.
28.	TOTAL	REQUIRED. Enter the total net increase of all commodity lines on this document.
29.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the agency initiating this document.
30.	APPROVAL 1-4	NOT REQUIRED. For agency use to enter internal agency approvals.

**7.2 Purchase Document Modification — Purchase Document Modification — To Decrease an Existing Encumbrance**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and , if necessary, one optional digit for alternate address indicator (10 digits total). Data type: alphanumeric. Source: C-FRAS Vendor File. Enter the vendor code from the original <i>Purchase Document</i> being modified.
2.	VENDOR NAME AND ORDER ADDRESS	REQUIRED. Field length: 4 lines, 30 per line. Data type: alphanumeric. Source: DFA/FCD vendor list. Enter the name and order address of the vendor.
3.	BFY	REQUIRED. Budget fiscal year against which the proposed encumbrance will be charged. Multiple year funds may require an entry other than the current fiscal year.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
6.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
7.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. This document number must be the number of the original <i>Purchase Document</i> being modified. The numbering scheme for <i>Purchase Documents</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-320001' is a valid document number.

**7.2 Purchase Document Modification**      **Purchase Document Modification — To Decrease an Existing Encumbrance**

No.	Field Name	Usage and Description
8.	LN	REQUIRED. Field length: 2. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the line number from the original <i>Purchase Document</i> being modified. Valid line numbers are '01' through '06'.
9.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: original <i>Purchase Document</i> . Enter the fund code from the original <i>Purchase Document</i> .
10.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the agency code from the original <i>Purchase Document</i> .
11.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the organization code from the original <i>Purchase Document</i> .
12.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the object code from the original <i>Purchase Document</i> .
13.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the increase amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
14.	I/D	REQUIRED. Field length: 1. Data type: alphabetic. Enter 'D' for decrease to the accounting line being modified by this document.
15.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
16.	TOTAL	REQUIRED. Enter the net increase/decrease to accounting lines on this document.
17.	JUSTIFICATION	REQUIRED. Enter the justification for the modification.
18.	COMMLN	NOT REQUIRED. For agency use to enter a commodity line number for each commodity on the document.
19.	QUANTITY	NOT REQUIRED. For agency use to enter the quantity of goods ordered.

**7.2 Purchase Document Modification**      **Purchase Document Modification — To Decrease an Existing Encumbrance**

No.	Field Name	Usage and Description
20.	I/D	NOT REQUIRED. Field length: 1. Data type: alphabetic. Enter 'D' for decrease to the quantity being modified by this document.
21.	UNIT	NOT REQUIRED. For agency use to enter the unit of measure for the ordered goods.
22.	COMMODITY CODE	NOT REQUIRED. For agency use to enter the commodity code that identifies the goods or services ordered.
23.	ACCT LN	LEAVE BLANK
24.	ARTICLE AND DESCRIPTION	REQUIRED. Enter a description of the goods or services being purchased.
25.	UNIT COST	NOT REQUIRED. For agency use to enter the cost per unit of the goods ordered.
26.	I/D	NOT REQUIRED. Field length: 1. Data type: alphabetic. For agency use to enter 'D' for decrease to the unit cost being modified by this document.
27.	TOTAL COST	REQUIRED. Enter the total cost of the decrease to the commodity line.
28.	TOTAL	REQUIRED. Enter the total net decrease of all commodity lines on this document.
29.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign this particular financial document for the agency initiating this document.
30.	APPROVAL 1-4	NOT REQUIRED. For agency use to enter internal agency approvals.

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## **Chapter 5 — Cash Disbursements**

## 1 Introduction

This chapter presents samples of the forms used in the Cash Disbursement process and instructions for completing those forms. The forms are:

- *Payment Voucher*, used by agencies to disburse cash through the use of warrants to one vendor at a time.
- *Multiple Payment Voucher*, used by agencies to disburse cash to multiple payees through the use of one document.
- *Warrant Cancellation Form*, used by agencies to cancel warrants .

DFA/FCD has established policies and procedures related to Cash Disbursements. These policies and procedures are presented in this manual, *Volume 1, Chapter 6 — Cash Disbursements*.

## 2 Sample Payment Voucher

A sample of the *Payment Voucher* form is presented on the following page. This form is used by agencies to disburse monies through a State warrant issued to a vendor, other government, or to another State entity.

VENDOR CODE <span style="float:right">①</span> <hr/> VENDOR NAME AND REMITTANCE ADDRESS <div style="text-align:center; height: 40px;">②</div>		STATE OF NEW MEXICO PAYMENT VOUCHER				BUDGET FY <span style="float:right">④</span> DATE <span style="float:right">⑤</span> PAGE <span style="float:right">⑥</span> <hr/> AGENCY CODE <span style="float:right">⑦</span> DOC NUMBER <span style="float:right">⑧</span> <hr/> EXPIRATION DATE <span style="float:right">⑨</span> CONTRACT NUMBER <span style="float:right">⑩</span> <hr/> WARRANT NUMBER <span style="float:right">⑪</span>	
AGENCY NAME <span style="float:right">③</span> _____							

LN	REFERENCE DOCUMENT					INVOICE NUMBER	FUND	ORG	OBJECT	REVENUE SOURCE	BALANCE SHEET ACCOUNT	REPT CATG	DESCRIPTION	AMOUNT	P/F
	CD	AGCY	DOC NUMBER	ACCT LN	COMM LN										
⑫	⑬	⑭	⑮	⑯	⑰	⑱	⑲	⑳	㉑	㉒	㉓	㉔	㉕	㉖	㉗
													TOTAL	㉘	

FOR AGENCY USE

⑲

**FOR REIMBURSEMENTS**

PAYEE SIGN HERE: I certify that the above bill is correct and just and that payment therefor has not been received.  
  

⑳

**FOR BOTH TRAVEL AND PURCHASE**

AGENCY APPROVAL: I certify that the goods or services were received or rendered, or the travel and related costs performed or incurred, in accordance with all contractual obligations and State (and if applicable Federal) legislation, rules and regulations.  
  
 AGENCY AUTHORIZED SIGNATURE: ㉑    TITLE \_\_\_\_\_    DATE \_\_\_\_\_  


---

 NAME - APPROVAL 1 ㉒    TITLE \_\_\_\_\_    APPROVAL 2 \_\_\_\_\_    TITLE \_\_\_\_\_

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### **3 Form Completion Instructions — *Payment Voucher***

Form completion Instructions for the *Payment Voucher* are presented on the following pages.

**3.1 Payment Voucher To Record Expenditure When No Purchase Document Is Referenced — No Encumbrance Was Established**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the expenditure will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.

### 3.1 *Payment Voucher* To Record Expenditure When No *Purchase Document* Is Referenced — No Encumbrance Was Established

No.	Field Name	Usage and Description
8.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.
9.	EXPIRATION DATE	NOT REQUIRED. For agency use.
10.	CONTRACT NUMBER	NOT REQUIRED. For agency use.
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK



### 3.1 *Payment Voucher* To Record Expenditure When No *Purchase Document* Is Referenced — No Encumbrance Was Established

No.	Field Name	Usage and Description
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	NOT REQUIRED. For agency use to enter the vendor's invoice number.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
20.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.
21.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.
22.	REVENUE SOURCE	LEAVE BLANK
23.	BALANCE SHEET ACCOUNT	LEAVE BLANK
24.	REPT CATG	LEAVE BLANK
25.	DESCRIPTION	REQUIRED. Enter the description of the object code entered.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	LEAVE BLANK
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.

### 3.1 *Payment Voucher* To Record Expenditure When No *Purchase Document* Is Referenced — No Encumbrance Was Established

No.	Field Name	Usage and Description
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSEMENTS	REQUIRED. If the payment is reimbursing an employee for purchases made on behalf of the State, or replenishing a miscellaneous special account or petty cash account, the employee that will receive the warrant must affix signature in this box of the <i>Payment Voucher</i> .
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.

### 3.2 *Payment Voucher* To Record Expenditure When a *Purchase Document* is Referenced — Reverse Encumbrance

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the expenditure will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.

### 3.2 *Payment Voucher* To Record Expenditure When a *Purchase Document* is Referenced — Reverse Encumbrance

No.	Field Name	Usage and Description
8.	DOC NUMBER	<p>REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:</p> <p>FY (2) - Fund Code (3) - Agcy Defined No. (6)</p> <p>NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.</p>
9.	EXPIRATION DATE	NOT REQUIRED. For agency use.
10.	CONTRACT NUMBER	NOT REQUIRED. For agency use.
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	REQUIRED. Field length: 2. Data type: alphabetic. Source: reference document. This code is always "PC."
14.	[REFERENCE DOCUMENT] AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: reference document. Enter the agency code from the encumbered <i>Purchase Document</i> that is being referenced. (See originating <i>Purchase Document</i> .)

### 3.2 *Payment Voucher* To Record Expenditure When a *Purchase Document* is Referenced — Reverse Encumbrance

No.	Field Name	Usage and Description
15.	[REFERENCE DOCUMENT] DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: reference document. Enter the document number of the encumbered <i>Purchase Document</i> being referenced. (See originating <i>Purchase Document</i> .)
16.	[REFERENCE DOCUMENT] ACCT LN	REQUIRED. Field length: 2. Data type: numeric. Source: reference document. Enter the applicable line number from the encumbered <i>Purchase Document</i> that is being referenced. (See originating <i>Purchase Document</i> .)
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	NOT REQUIRED. For agency use to enter the vendor's invoice number.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified. (Same as <i>Purchase Document</i> referenced.)
20.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified. (Same as <i>Purchase Document</i> referenced.)
21.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified. (Same as <i>Purchase Document</i> referenced.)
22.	REVENUE SOURCE	LEAVE BLANK
23.	BALANCE SHEET ACCOUNT	LEAVE BLANK
24.	REPT CATG	LEAVE BLANK

### 3.2 *Payment Voucher* To Record Expenditure When a *Purchase Document* is Referenced — Reverse Encumbrance

No.	Field Name	Usage and Description
25.	DESCRIPTION	REQUIRED. Enter the description of the object code entered.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	<p>REQUIRED. Field length: 1. Data type: alphabetic. The P/F field indicates whether the line is fully disencumbering a <i>Purchase Document</i> accounting line (final payment) or partially disencumbering a <i>Purchase Document</i> accounting line (partial payment). Code this column as follows:</p> <p>PARTIAL PAYMENTS - the “P” is required to indicate partial payment of an accounting line on the <i>Purchase Document</i> and will only disencumber the amount on this accounting line.</p> <p>FINAL PAYMENTS - the “F” is required in order to disencumber the entire accounting line on the <i>Purchase Document</i>. No further payments can be made against the <i>Purchase Document</i> accounting line referenced.</p>
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSEMENTS	REQUIRED. If the payment is reimbursing an employee for purchases made on behalf of the State, or replenishing a miscellaneous special account or petty cash account, the employee that will receive the warrant must affix signature in this box of the <i>Payment Voucher</i> .
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.

### 3.3 *Payment Voucher*      **To Record Payment Against a Previously Established Liability — Accounts Payable (Other than Agency Fund Type)**

No.	Field Name	Usage and Description
For Agency Fund Type instructions, refer to 3.6 in this section.		
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor. The vendor name and address entered must agree with the C-FRAS vendor file.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the transaction will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.

### 3.3 *Payment Voucher* To Record Payment Against a Previously Established Liability — Accounts Payable (Other than Agency Fund Type)

No.	Field Name	Usage and Description
8.	DOC NUMBER	<p>REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:</p> <p>FY (2) - Fund Code (3) - Agcy Defined No. (6)</p> <p>NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.</p>
9.	EXPIRATION DATE	LEAVE BLANK.
10.	CONTRACT NUMBER	LEAVE BLANK.
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK



### 3.3 *Payment Voucher*      **To Record Payment Against a Previously Established Liability — Accounts Payable (Other than Agency Fund Type)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	NOT REQUIRED. For agency use to enter the vendor's invoice number.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
20.	ORG	LEAVE BLANK
21.	OBJECT	LEAVE BLANK
22.	REVENUE SOURCE	LEAVE BLANK
23.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this transaction will be classified.
24.	REPT CATG	LEAVE BLANK
25.	DESCRIPTION	REQUIRED. Enter the description of the balance sheet account code entered.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	LEAVE BLANK
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.

### 3.3 *Payment Voucher*      **To Record Payment Against a Previously Established Liability — Accounts Payable (Other than Agency Fund Type)**

No.	Field Name	Usage and Description
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSEMENTS	REQUIRED. If the payment is reimbursing an employee for purchases made on behalf of the State, or replenishing a miscellaneous special account or petty cash account, the employee that will receive the warrant must affix signature in this box of the <i>Payment Voucher</i> .
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.

### 3.4 *Payment Voucher* To Record Payment Against a Previously Established Liability — Due to Other Governmental Entities

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor. The vendor name and address entered must agree with the C-FRAS vendor file.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the transaction will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
8.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.

### 3.4 *Payment Voucher*      **To Record Payment Against a Previously Established Liability — Due to Other Governmental Entities**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
9.	EXPIRATION DATE	NOT REQUIRED. For agency use.
10.	CONTRACT NUMBER	NOT REQUIRED. For agency use.
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	NOT REQUIRED. For agency use to enter the vendor's invoice number if available.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.

### 3.4 *Payment Voucher* To Record Payment Against a Previously Established Liability — Due to Other Governmental Entities

No.	Field Name	Usage and Description
20.	ORG	LEAVE BLANK
21.	OBJECT	LEAVE BLANK
22.	REVENUE SOURCE	LEAVE BLANK.
23.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this transaction will be classified.
24.	REPT CATG	LEAVE BLANK (Required only when payment is made from an “Agency Fund Type”).
25.	DESCRIPTION	REQUIRED. Enter the brief description of the balance sheet account entered.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	LEAVE BLANK
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSEMENTS	LEAVE BLANK
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.

### 3.5 *Payment Voucher* To Record Refund to Public Where Revenues Had Been Recognized in the Current Year (Reduce Revenue)

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor. The vendor name and address entered must agree with the C-FRAS vendor file.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the transaction will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
8.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.

**3.5 Payment Voucher To Record Refund to Public Where Revenues Had Been Recognized in the Current Year (Reduce Revenue)**

No.	Field Name	Usage and Description
9.	EXPIRATION DATE	LEAVE BLANK
10.	CONTRACT NUMBER	LEAVE BLANK
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	NOT REQUIRED. For agency use to enter the vendor's invoice number if available.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.

### 3.5 *Payment Voucher* To Record Refund to Public Where Revenues Had Been Recognized in the Current Year (Reduce Revenue)

No.	Field Name	Usage and Description
20.	ORG	LEAVE BLANK
21.	OBJECT	LEAVE BLANK
22.	REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this transaction will be classified. This should be the same revenue source code that was used to record the revenue when received.
23.	BALANCE SHEET ACCOUNT	LEAVE BLANK
24.	REPT CATG	LEAVE BLANK
25.	DESCRIPTION	REQUIRED. Enter a brief description of the Revenue Source Code entered.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	LEAVE BLANK
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSEMENTS	REQUIRED. If the payment is reimbursing an employee for purchases made on behalf of the State, or replenishing a miscellaneous special account or petty cash account, the employee that will receive the warrant must affix signature in this box of the <i>Payment Voucher</i> .
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.



**3.5 Payment Voucher To Record Refund to Public Where Revenues Had Been Recognized in the Current Year (Reduce Revenue)**

No.	Field Name	Usage and Description
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.

**3.6 Payment Voucher To Record Payment from an Agency Fund Type**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor. The vendor name and address entered must agree with the C-FRAS vendor file.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the transaction will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
8.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.

**3.6 Payment Voucher To Record Payment from an Agency Fund Type**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
9.	EXPIRATION DATE	LEAVE BLANK.
10.	CONTRACT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	LEAVE BLANK.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.

**3.6 Payment Voucher To Record Payment from an Agency Fund Type**

No.	Field Name	Usage and Description
20.	ORG	LEAVE BLANK.
21.	OBJECT	LEAVE BLANK
22.	REVENUE SOURCE	LEAVE BLANK
23.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this transaction will be classified.
24.	REPT CATG	REQUIRED. Field length: 4. Data type: numeric. Source: reporting category code listing provided by DFA/FCD. Enter "1000" for Additions to Agency Fund Balances or "2000" For Deletions to Agency Fund Balances.
25.	DESCRIPTION	REQUIRED. Enter a brief description of the balance sheet account code used.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	LEAVE BLANK
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSE- MENT	LEAVE BLANK.
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.

### 3.7 *Payment Voucher*      **To Record Receivable and Create Vouchers Payable for Loan Distribution to an Outside Entity**

No.	Field Name	Usage and Description
1.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
2.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor. The vendor name and address entered must agree with the C-FRAS vendor file.
3.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
4.	BFY	REQUIRED. Budget fiscal year against which the transaction will be charged. Multiple year funds may require an entry other than the current fiscal year.
5.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
6.	PAGE	NOT REQUIRED: For agency use to enter the page number of the form.
7.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.

### 3.7 *Payment Voucher* To Record Receivable and Create Vouchers Payable for Loan Distribution to an Outside Entity

No.	Field Name	Usage and Description
8.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.
9.	EXPIRATION DATE	LEAVE BLANK.
10.	CONTRACT NUMBER	LEAVE BLANK.
11.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
12.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '99'.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK

### 3.7 *Payment Voucher*      **To Record Receivable and Create Vouchers Payable for Loan Distribution to an Outside Entity**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	[REFERENCE DOCUMENT] COMM LN	LEAVE BLANK
18.	INVOICE NUMBER	LEAVE BLANK.
19.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
20.	ORG	LEAVE BLANK.
21.	OBJECT	LEAVE BLANK
22.	REVENUE SOURCE	LEAVE BLANK
23.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this transaction will be classified.
24.	REPT CATG	LEAVE BLANK
25.	DESCRIPTION	REQUIRED. Enter a brief description of the balance sheet account code entered.
26.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
27.	P/F	LEAVE BLANK
28.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.

**3.7 Payment Voucher To Record Receivable and Create Vouchers Payable for Loan Distribution to an Outside Entity**

No.	Field Name	Usage and Description
29.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
30.	FOR REIMBURSEMENTS	LEAVE BLANK.
31.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
32.	APPROVAL 1-2	NOT REQUIRED. For agency use to enter internal agency approvals.



#### **4**     **Sample *Itemized Schedule of Travel Expenses***

A sample of the *Itemized Schedule of Travel Expenses* is presented on the following page. This form is used to report employee expenses associated with travel. This form is submitted as supporting documentation to *Payment Vouchers* processed to reimburse employees for travel expenses.

AGENCY NAME <span style="float:right;">①</span>		<b>STATE OF NEW MEXICO ITEMIZED SCHEDULE OF TRAVEL EXPENSES</b>		PAGE <span style="float:right;">②</span>	DATE <span style="float:right;">③</span>		
		AGENCY CODE <span style="float:right;">④</span>	VOUCHER NUMBER <span style="float:right;">⑤</span>				
NAME <span style="float:right;">⑥</span>		CAR LICENSE NUMBER <span style="float:right;">⑦</span>	POST OF DUTY <span style="float:right;">⑫</span>			PROPOSED (ADVANCE VOUCHER) <input type="checkbox"/> ⑬	
SOCIAL SECURITY NUMBER <span style="float:right;">⑧</span>		MODEL <span style="float:right;">⑨</span>	RESIDENCE <span style="float:right;">⑭</span>			ACTUAL (RECOUPMENT VOUCHER) <input type="checkbox"/> ⑮	
NORMAL WORK DAY <span style="float:right;">⑩</span>		YEAR <span style="float:right;">⑪</span>					

DATE	TIME: SHOW AM OR PM		CHARACTER OF EXPENDITURES <small>ENTER DESTINATION, NATURE OF OFFICIAL BUSINESS, PARTY CONTACTED AND MISCELLANEOUS</small>	ODOMETER READINGS		AMOUNTS			
	DEPARTURE	ARRIVAL		ENTER START & FINISH	NO. OF MILES	MILEAGE	PER DIEM	MISCELLANEOUS	TOTALS
⑬	⑭	⑮	⑯	⑰	⑱	⑲	⑳	㉑	㉒
PER DIEM IS BASED ON (CHECK ONE) ACTUAL <input type="checkbox"/> APPROVED RATES <input type="checkbox"/> ㉔				TOTALS			㉕		
				ADVANCE AMOUNT @ 80%			㉖		
				ADJUSTED REIMBURSEMENT			㉗		

<input type="checkbox"/> Check here if this claim is in compliance with the Nonroutine Reassignment provisions of the DFA Regulations Governing the Per Diem and Mileage Act.  ㉘	I, _____ do solemnly swear that the above claim for reimbursement is just and true in all respects and complies with the DFA Regulations Governing the Per Diem and Mileage Act.  PAYEE SIGN HERE _____ DATE _____ ㉙
--	---

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## **5 Form Completion Instructions — *Itemized Schedule of Travel Expenses***

The form completion instructions for the *Itemized Schedule of Travel Expenses* are presented on the following pages.

### 5.1 Itemized Travel Schedule *Itemized Schedule of Travel Expenses*

No.	Field Name	Usage and Description
		Refer to DFA Rule #95-1, “Regulations Governing the Per Diem and Mileage Act” for complete policies on travel reimbursement for state business.
1.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the date the form is filled out.
4.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by FCD. Enter the code of the agency initiating this document.
5.	VOUCHER NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the <i>Payment Voucher</i> number from which these travel expenses will be paid.
6.	NAME	REQUIRED. Enter the traveler's name.
7.	CAR LICENSE NUMBER	REQUIRED. Enter the license number of the car used for the travel.
8.	SOCIAL SECURITY NUMBER	REQUIRED. Enter the social security number of the traveler.
9.	MODEL	REQUIRED. Enter the model of the car used for the travel.
10.	NORMAL WORK DAY	REQUIRED. Enter the normal work hours for the employee traveling.
11.	YEAR	REQUIRED. Enter the model year of the car used for the travel.
12.	POST OF DUTY	REQUIRED. Location of the employee's place of work. (Enter the name of the city or town.)

### 5.1 Itemized Travel Schedule *Itemized Schedule of Travel Expenses*

No.	Field Name	Usage and Description
13.	PROPOSED (ADVANCE VOUCHER)	REQUIRED. Check this box if the voucher is an advance on anticipated travel.
14.	RESIDENCE	REQUIRED. Location of the employee's personal residence. (Enter the name of the city or town.)
15.	ACTUAL (RECOUPMENT VOUCHER)	REQUIRED. Check this box if the voucher is a recoupment or final voucher and the travel is completed.
16.	DATE	REQUIRED. Enter the date of the travel which corresponds to the departure and arrival times.
17.	DEPARTURE	REQUIRED. Enter the time of departure from post of duty or residence, including 'AM' for times from midnight and before noon and 'PM' for times from noon and before midnight.
18.	ARRIVAL	REQUIRED. Enter the time of return arrival at post of duty or residence, including 'AM' for times from midnight and before noon and 'PM' for times from noon and before midnight.
19.	CHARACTER OF EXPENDITURES	REQUIRED. Enter a description of the destination of the travel, the nature of the official business, the party contacted, and a description of itemized (by day) miscellaneous expenses associated with the travel (e.g., telephone, gratuities, taxi, etc.).
20.	[ODOMETER READINGS] ENTER START & FINISH	REQUIRED. If mileage is claimed and map mileage is not used, enter the start and finish odometer readings from the personal vehicle used for travel.
21.	[ODOMETER READINGS] NO. OF MILES	REQUIRED. If either mileage or map miles are claimed, enter the number of miles to be reimbursed at the mileage rate.
22.	MILEAGE (AMOUNTS)	REQUIRED. Enter the calculated amount to be reimbursed for mileage.

### 5.1 Itemized Travel Schedule *Itemized Schedule of Travel Expenses*

No.	Field Name	Usage and Description
23.	PER DIEM (AMOUNTS)	REQUIRED. Enter the calculated amount to be reimbursed for per diem (based on the departure and arrival times).
24.	MISCELLANEOUS (AMOUNTS)	REQUIRED. Enter amounts to be reimbursed for miscellaneous items such as parking.
25.	TOTALS (AMOUNTS)	REQUIRED. Enter the totals of the Mileage, Per Diem, and Miscellaneous lines in this column.
26.	PER DIEM BASIS	REQUIRED. Check the appropriate box whether the per diem is based on actual reimbursement of invoices (within maximum ranges) or based on approved New Mexico per diem rates.
27.	TOTALS	REQUIRED. Enter the totals of the Mileage, Per Diem, Miscellaneous and Totals columns.
28.	ADVANCE AMOUNT	REQUIRED. Enter the totals of the Mileage, Per Diem, Miscellaneous and Totals columns for advance amounts only.
29.	ADJUSTED REIMBURSEMENT	REQUIRED. Enter the totals of the Mileage, Per Diem, Miscellaneous and Totals columns for adjusted reimbursement amounts only.
30.	NONROUTINE REASSIGNMENT CONFIRMATION	REQUIRED. Claimant check this box if the claim complies with Nonroutine Reassignment provisions of the “DFA Regulations Governing the Per Diem and Mileage Act.” Do not check this box if any part of the claim is <i>not</i> in compliance. Contact the DFA/FCD Deputy Director for further instructions on processing the claim.
31.	TRAVELER SIGNATURE	REQUIRED. Enter the name and signature of the traveler and the date signed.

## **6     *Sample Distribution Payment Voucher***

A sample *Distribution Payment Voucher* form is presented on the following page. This form is used to pay multiple vendors on one voucher.

AGENCY NAME _____ <span style="float: right;">①</span>	<b>STATE OF NEW MEXICO DISTRIBUTION PAYMENT VOUCHER</b>	PAGE <span style="float: right;">②</span>	DATE <span style="float: right;">③</span>
		AGENCY CODE <span style="float: right;">④</span>	DOC NUMBER <span style="float: right;">⑤</span>

FUND	ORG	OBJECT	REVENUE SOURCE	BALANCE SHEET ACCOUNT	REPT CATG	DESCRIPTION	TOTAL AMOUNT
⑥	⑦	⑧	⑨	⑩	⑪	⑫	⑬

FOR AGENCY USE

⑭

I CERTIFY THAT THE WITHIN NAMED PAYEES ARE LEGALLY ENTITLED UNDER LAW TO RECEIVE THE DISTRIBUTIONS STATED HEREIN; THAT THEY ARE NECESSARY AND PROPER; THAT THIS VOUCHER HAS BEEN EXAMINED; THE AMOUNTS CLAIMED ARE JUST, REASONABLE AND CORRECT; THAT NO PART THEREOF HAS BEEN PAID BY THE STATE OF NEW MEXICO.

VERIFIED BY: <span style="float: right;">⑮</span>	AGENCY AUTHORIZED SIGNATURE <span style="float: right;">⑯</span>
TITLE _____ DATE _____	TITLE _____ DATE _____

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STATE OF NEW MEXICO DISTRIBUTION PAYMENT VOUCHER CONTINUATION SHEET						
				PAGE	DATE	
				AGENCY CODE	DOC NUMBER	
LN	VENDOR CODE	VENDOR NAME AND REMITTANCE ADDRESS	INVOICE NUMBER	AMOUNT	PAYMENT VOUCHER NUMBER	WARRANT NUMBER
(17)	(18)	(19)	(20)	(21)	(22)	(23)
TOTAL				(24)		

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## **7 Form Completion Instructions — *Distribution Payment Voucher* and *Continuation Sheet***

The form completion instructions for the *Distribution Payment Voucher* are presented on the following pages.

### 7.1 *Distribution Payment Voucher* To Record Expenditure for Multiple Payees out of a Single Accounting Distribution

No.	Field Name	Usage and Description
1.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	PAGE	REQUIRED. Enter the page number of the form.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of document preparation. Enter the transaction date in MM/DD/YY format.
4.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
5.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for each document type. Duplicate document numbers will be rejected. The numbering scheme for <i>Payment Vouchers</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-120001' is a valid document number.
6.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
7.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.
8.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this transaction will be classified.
9.	REVENUE SOURCE	LEAVE BLANK

**7.1 Distribution Payment Voucher To Record Expenditure for Multiple Payees out of a Single Accounting Distribution**

No.	Field Name	Usage and Description
10.	BALANCE SHEET ACCOUNT	LEAVE BLANK
11.	REPT CATG	LEAVE BLANK
12.	DESCRIPTION	REQUIRED. Enter the description of the object code being charged with the expenditure.
13.	TOTAL AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the total dollar amount for this document. Record two digits for cents and include the decimal. Do not code dollar signs.
14.	FOR AGENCY USE	NOT REQUIRED. For agency use to enter agency-specific codes or comments.
15.	VERIFIED BY	NOT REQUIRED. For agency use.
16.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature and title of the person authorized to approve <i>Payment Vouchers</i> for the agency initiating this document and the date approved.
17.	LN	REQUIRED. Field length: 2. Data type: numeric. Enter a different number for each accounting line on the document. The line number uniquely identifies this line from all other accounting lines on the voucher. Numbers start at '01' and are numbered sequentially to '30'.
18.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor being paid, using the alternate address indicator to select the correct vendor address to print on the warrant.
19.	VENDOR NAME AND REMITTANCE ADDRESS	REQUIRED. Field length: 4 lines, 30 characters per line. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the name and remittance address of the vendor.
20.	INVOICE NUMBER	NOT REQUIRED. For agency use to enter the vendor's invoice number if available.

**7.1 Distribution Payment Voucher To Record Expenditure for Multiple Payees out of a Single Accounting Distribution**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
21.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
22.	PAYMENT VOUCHER NUMBER	LEAVE BLANK
23.	WARRANT NUMBER	NOT REQUIRED. For agency use to enter the warrant number on the agency copy of the voucher upon receipt of the warrant from DFA/FCD.
24.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document. This amount should equal the total amount entered on the first page of the distribution voucher.

## **8     *Sample Warrant Cancellation***

A sample of the *Warrant Cancellation* form is presented on the following page. This form is used by agencies to cancel warrants no longer needed or that must be reissued.

AGENCY NAME _____ <span style="float:right; border: 1px solid black; border-radius: 50%; padding: 2px;">1</span>	<b>STATE OF NEW MEXICO WARRANT CANCELLATION</b>	FY <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">2</span>	CANCELLATION DATE <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">3</span>	PAGE <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">4</span>	AGENCY CODE <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">5</span>	DOC NUMBER <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">6</span>						
<b>WARRANT CANCELLATION:</b>												
VENDOR CODE <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">7</span>	WARRANT NUMBER <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">8</span>	MANUAL WARRANT (YES/NO) <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">9</span>	CANCELLATION TYPE <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">10</span>	WARRANT AMOUNT <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">11</span>	PAYEE NAME / REASON FOR CANCELLATION <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">12</span>							
<b>CANCELLATION TYPE:</b> 1 - CANCEL WARRANT AND RESCHEDULE PAYMENT VOUCHER FOR PAYMENT (WARRANT MUST HAVE BEEN ISSUED WITHIN THE LAST TWO MONTHS AND MUST BE REISSUED TO THE SAME VENDOR CODE AND VENDOR REMITTANCE ADDRESS) 9 - CANCEL WARRANT AND CANCEL PAYMENT VOUCHER (ACCOUNTING TRANSACTION RESULTING FROM THE ORIGINAL PAYMENT VOUCHER WILL BE REVERSED)												
<b>PAYMENT VOUCHER CANCELLATION:</b>												
REFERENCE DOCUMENT												
CD	AGCY	DOC NUMBER	ACCT LN	FUND	AGCY	ORG	OBJECT	REVENUE SOURCE	BALANCE SHEET ACCT	REPT CATG	DESCRIPTION	AMOUNT
<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">13</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">14</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">15</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">16</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">17</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">18</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">19</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">20</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">21</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">22</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">23</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">24</span>	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">25</span>
											TOTAL	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">26</span>
PREPARED BY <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">27</span>						AGENCY AUTHORIZED SIGNATURE <span style="border: 1px solid black; border-radius: 50%; padding: 2px;">28</span>						
DATE			PHONE NUMBER			DATE			PHONE NUMBER			
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### 8.1 *Warrant Cancellation* To Cancel a Warrant and Reschedule *Payment Voucher* for Payment (Type 1 Cancellation)

**No. Field Name Usage and Description. This transaction can be used only if the warrant to be cancelled was issued in the previous sixty days.**

- |    |                   |   |
|----|-------------------|---|
| 1. | AGENCY NAME       | REQUIRED. Enter the name of the agency initiating this document.  |
| 2. | FY                | REQUIRED. Field length: 2. Data Type: numeric. Source: current fiscal year. Enter the fiscal year in which the warrant is being cancelled.  |
| 3. | CANCELLATION DATE | REQUIRED. Field length: 6. Data type: numeric. Source: date of document preparation. Enter the effective date of the <i>Warrant Cancellation</i> in MM/DD/YY format.  |
| 4. | PAGE              | NOT REQUIRED. For agency use to enter the page number of the form.  |
| 5. | AGENCY CODE       | REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.  |
| 6. | DOC NUMBER        | REQUIRED. Field length: 11. Data type: alphanumeric. Source: <i>Warrant Cancellation</i> numbering scheme. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Warrant Cancellation</i> form. Duplicate document numbers will be rejected. The numbering scheme for <i>Warrant Cancellations</i> is as follows: |

FY (2) - CN (2) - Warrant Number (7)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-CN-B320001' is a valid document number. The fiscal year used must represent the fiscal year that the warrant was issued. The warrant number used must represent the number of the warrant being cancelled by this transaction. Document numbers that do not follow the *Warrant Cancellation* numbering scheme will be rejected by DFA/FCD.



**8.1 Warrant Cancellation To Cancel a Warrant and Reschedule Payment Voucher for Payment (Type 1 Cancellation)**

No.	Field Name	Usage and Description
7.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor associated with the warrant being cancelled.
8.	WARRANT NUMBER	REQUIRED. Enter the warrant number of the warrant to be cancelled.
9.	MANUAL WARRANT	REQUIRED. Enter 'yes' if the warrant to be cancelled was produced manually. Enter 'no' if the warrant to be cancelled was produced through the automated disbursements process.
10.	CANCELLATION TYPE	REQUIRED. Enter '1' to cancel the warrant and reschedule the <i>Payment Voucher</i> for payment. (Warrant must have been issued within the last two months and will be reissued to the same vendor.)
11.	WARRANT AMOUNT	REQUIRED. Enter the amount of the warrant being cancelled.
12.	PAYEE NAME/ REASON FOR CANCELLATION	REQUIRED. Enter the name of the payee as shown on the warrant. Provide an explanation as to why the warrant is being cancelled.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	FUND	LEAVE BLANK

**8.1 Warrant Cancellation To Cancel a Warrant and Reschedule Payment Voucher for Payment (Type 1 Cancellation)**

No.	Field Name	Usage and Description
18.	AGCY	LEAVE BLANK
19.	ORG	LEAVE BLANK
20.	OBJECT	LEAVE BLANK
21.	REVENUE SOURCE	LEAVE BLANK
22.	BALANCE SHEET ACCOUNT	LEAVE BLANK
23.	REPT CATG	LEAVE BLANK
24.	DESCRIPTION	LEAVE BLANK
25.	AMOUNT	LEAVE BLANK
26.	TOTAL	LEAVE BLANK
27.	PREPARED BY	REQUIRED. Enter the name and phone number of the employee who prepared this document, and the date prepared.
28.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Warrant Cancellations</i> for the agency initiating this document, the phone number, and the date approved.

**8.2 Warrant Cancellation To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

No.	Field Name	Usage and Description
1.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	FY	REQUIRED. Field length: 2. Data Type: numeric. Source: current fiscal year. Enter the fiscal year in which the warrant is being cancelled.
3.	CANCELLATION DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of document preparation. Enter the effective date of the <i>Warrant Cancellation</i> in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: <i>Warrant Cancellation</i> numbering scheme. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Warrant Cancellation</i> form. Duplicate document numbers will be rejected. The numbering scheme for <i>Warrant Cancellations</i> is as follows:

FY (2) - CN (2) - Warrant Number (7)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-CN-B320001' is a valid document number. The fiscal year used must represent the fiscal year that the warrant was issued. The warrant number used must represent the number of the warrant being cancelled by this transaction. Document numbers that do not follow the *Warrant Cancellation* numbering scheme will be rejected by DFA/FCD.

**8.2 Warrant Cancellation To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
7.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor associated with the warrant being cancelled.
8.	WARRANT NUMBER	REQUIRED. Enter the warrant number of the warrant to be canceled.
9.	MANUAL WARRANT	REQUIRED. Enter 'yes' if the warrant to be cancelled was produced manually. Enter 'no' if the warrant to be cancelled was produced through the automated disbursements process.
10.	CANCELLATION TYPE	REQUIRED. Enter '9' to cancel the warrant and the related accounting entry.
11.	WARRANT AMOUNT	REQUIRED. Enter the amount of the warrant being cancelled.
12.	PAYEE NAME/ REASON FOR CANCELLATION	REQUIRED. Enter the name of the payee as shown on the warrant. Provide an explanation as to why the warrant is being cancelled.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.

**8.2 Warrant Cancellation To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

No.	Field Name	Usage and Description
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code of the original transaction being cancelled, if the original transaction was posted to an object code.
21.	REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code of the original transaction being cancelled, if the original transaction was posted to a revenue source code.
22.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code of the original transaction being cancelled, if the original transaction was posted to a balance sheet account code.
23.	REPT CATG	REQUIRED. Field length: 4. Data type: numeric. Source: reporting category listing provided by DFA/FCD. Enter the reporting category code of the original transaction being cancelled, if the original transaction was posted to a reporting category code.
24.	DESCRIPTION	REQUIRED. Enter the description of the object code, revenue source code, or balance sheet account used.
25.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
26.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.

**8.2 Warrant Cancellation**                      **To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
27.	PREPARED BY	REQUIRED. Enter the name and phone number of the employee who prepared this document, and the date prepared.
28.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Warrant Cancellations</i> for the agency initiating this document, the phone number, and the date approved.

**8.3 Warrant Cancellation**      **To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — *Purchase Document Reference to Re-establish Current Fiscal Year Encumbrance (Type 9 Cancellation)***

No.	Field Name	Usage and Description
1.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	FY	REQUIRED. Field length: 2. Data Type: numeric. Source: current fiscal year. Enter the budget fiscal year in which the warrant is being cancelled.
3.	CANCELLATION DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of document preparation. Enter the effective date of the <i>Warrant Cancellation</i> in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: <i>Warrant Cancellation</i> numbering scheme. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Warrant Cancellation</i> form. Duplicate document numbers will be rejected. The numbering scheme for <i>Warrant Cancellations</i> is as follows:

FY (2) - CN (2) - Warrant Number (7)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-CN-B320001' is a valid document number. The fiscal year used must represent the fiscal year that the warrant was issued. The warrant number used must represent the number of the warrant being cancelled by this transaction. Document numbers that do not follow the *Warrant Cancellation* numbering scheme will be rejected by DFA/FCD.

**8.3 Warrant Cancellation**      **To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — *Purchase Document* Reference to Re-establish Current Fiscal Year Encumbrance (Type 9 Cancellation)**

No.	Field Name	Usage and Description
7.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor associated with the warrant being cancelled.
8.	WARRANT NUMBER	REQUIRED. Enter the warrant number of the warrant to be cancelled.
9.	MANUAL WARRANT	REQUIRED. Enter 'yes' if the warrant to be cancelled was produced manually. Enter 'no' if the warrant to be cancelled was produced through the automated disbursements process.
10.	CANCELLATION TYPE	REQUIRED. Enter '9' to cancel the warrant and the related accounting entry.
11.	WARRANT AMOUNT	REQUIRED. Enter the amount of the warrant being cancelled.
12.	PAYEE NAME/ REASON FOR CANCELLATION	REQUIRED. Enter the name of the payee as shown on the warrant. Provide an explanation as to why the warrant is being cancelled.
13.	[REFERENCE DOCUMENT] CD	REQUIRED. Field length: 2. Data type: alphabetic. Source: reference document. Enter the transaction code of the encumbered <i>Purchase Document</i> that is being referenced. This code is always 'PC'.
14.	[REFERENCE DOCUMENT] AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: reference document. Enter the agency code from the encumbered <i>Purchase Document</i> that is being referenced. (See originating <i>Purchase Document</i> .)
15.	[REFERENCE DOCUMENT] DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: reference document. Enter the document number of the <i>Purchase Document</i> being referenced. (See originating <i>Purchase Document</i> .)



**8.3 Warrant Cancellation**      **To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — *Purchase Document* Reference to Re-establish Current Fiscal Year Encumbrance (Type 9 Cancellation)**

No.	Field Name	Usage and Description
16.	[REFERENCE DOCUMENT] ACCT LN	REQUIRED. Field length: 2. Data type: numeric. Source: reference document. Enter the <i>Purchase Document</i> accounting line number being referenced. (See originating <i>Purchase Document</i> .)
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
19.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this transaction will be classified.
20.	OBJECT	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code of the original transaction being cancelled, if the original transaction was posted to an object code.
21.	REVENUE SOURCE	LEAVE BLANK.
22.	BALANCE SHEET ACCOUNT	LEAVE BLANK.
23.	REPT CATG	LEAVE BLANK.
24.	DESCRIPTION	REQUIRED. Enter the description of the object code, revenue source code, or balance sheet account used.
25.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
26.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.

**8.3 Warrant Cancellation**      **To Cancel a Current Year Warrant and Cancel Accounting Entry Resulting from Voucher — *Purchase Document* Reference to Re-establish Current Fiscal Year Encumbrance (Type 9 Cancellation)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
27.	PREPARED BY	REQUIRED. Enter the name and phone number of the employee who prepared this document, and the date prepared.
28.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Warrant Cancellations</i> for the agency initiating this document, the phone number, and the date approved.

**8.4 Warrant Cancellation To Cancel a Prior Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

No.	Field Name	Usage and Description
1.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	FY	REQUIRED. Field length: 2. Data Type: numeric. Source: current fiscal year. Enter the budget fiscal year in which the warrant is being cancelled. However, if the warrant was issued from a multi-year fund, enter the budget fiscal year that the budget was established.
3.	CANCELLATION DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of document preparation. Enter the effective date of the <i>Warrant Cancellation</i> in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: <i>Warrant Cancellation</i> numbering scheme. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for any <i>Warrant Cancellation</i> form. Duplicate document numbers will be rejected. The numbering scheme for <i>Warrant Cancellation</i> s is as follows:

FY (2) - CN (2) - Warrant Number (7)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-CN-B320001' is a valid document number. The fiscal year coded must represent the fiscal year in which the warrant was originally issued. The warrant number used must represent the number of the warrant being cancelled by this transaction. Document numbers that do not follow the *Warrant Cancellation* numbering scheme will be rejected by DFA/FCD.

**8.4 Warrant Cancellation To Cancel a Prior Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

No.	Field Name	Usage and Description
7.	VENDOR CODE	REQUIRED. Field length: 9 digits and an optional digit for alternate address indicator. Data type: alphanumeric. Source: C-FRAS vendor file. Enter the vendor code of the vendor associated with the warrant being cancelled.
8.	WARRANT NUMBER	REQUIRED. Enter the warrant number of the warrant to be cancelled.
9.	MANUAL WARRANT	REQUIRED. Enter 'yes' if the warrant to be cancelled was produced manually. Enter 'no' if the warrant to be cancelled was produced through the automated disbursements process.
10.	CANCELLATION TYPE	REQUIRED. Enter '9' to cancel warrant.
11.	WARRANT AMOUNT	REQUIRED. Enter the amount of the warrant being cancelled.
12.	PAYEE NAME/ REASON FOR CANCELLATION	REQUIRED. Enter the name of the payee as shown on the warrant. Provide an explanation as to why the warrant is being cancelled.
13.	[REFERENCE DOCUMENT] CD	LEAVE BLANK.
14.	[REFERENCE DOCUMENT] AGCY	LEAVE BLANK.
15.	[REFERENCE DOCUMENT] DOC NUMBER	LEAVE BLANK.
16.	[REFERENCE DOCUMENT] ACCT LN	LEAVE BLANK.
17.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this transaction will be classified.

**8.4 Warrant Cancellation To Cancel a Prior Year Warrant and Cancel Accounting Entry Resulting from Voucher — No Purchase Document Reference (Type 9 Cancellation)**

No.	Field Name	Usage and Description
18.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
19.	ORG	LEAVE BLANK.
20.	OBJECT	LEAVE BLANK.
21.	REVENUE SOURCE	If payment <i>is not</i> being re-issued, enter "9990 - Other Financing Sources" as the revenue source code for funds other than Agency Fund Types.
22.	BALANCE SHEET ACCOUNT	If payment <i>is</i> being re-issued enter "2929 - Other Liabilities" as the balance sheet account code.
23.	REPT CATG	If cancellation affects an Agency Fund Type, enter "1000" as the reporting category.
24.	DESCRIPTION	NOT REQUIRED. For agency use.
25.	AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the dollar amount for this accounting line. Record two digits for cents and include the decimal. Do not code dollar signs.
26.	TOTAL	REQUIRED. Enter the total of all accounting lines on this document.
27.	PREPARED BY	REQUIRED. Enter the name and phone number of the employee who prepared this document, and the date prepared.
28.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Warrant Cancellations</i> for the agency initiating this document, the phone number, and the date signed.

## 9 Sample Affidavit for Duplicate State Warrant

A sample *Affidavit for Duplicate State Warrant* form is presented on the following page. This form is used to support a request for the issuance of a new warrant when a warrant has been lost, stolen, mutilated, or never received by the payee. All the blanks on the form above the “For DFA Use Only” space should be completed and the form notarized prior to it being submitted to DFA/FCD with a *Warrant Cancellation* request.

DEPARTMENT OF FINANCE AND ADMINISTRATION (DFA)
FINANCIAL CONTROL DIVISION

AFFIDAVIT FOR DUPLICATE STATE WARRANT

\_\_\_\_\_ being duly sworn according to law deposes and
(Principal)
says that warrant number ( ) / / / / / / / , dated \_\_\_\_\_,
drawn against the \_\_\_\_\_ on Voucher Number \_\_\_\_\_
(Name of State Account)
in the amount of \$ \_\_\_\_\_ to the order of \_\_\_\_\_
was \_\_\_\_\_
(Lost, Destroyed, or Never Received)

The affiant further states that he never received any benefit from or any
value of said warrant or any part thereof, and further states that he did not
present this warrant for negotiation or payment as provided in Section 6-10-60
NMSA 1978.

(Signed by Principal)

Subscribed and sworn to before me
this \_\_\_\_ day of \_\_\_\_\_, 19\_\_

Notary Public

My Commission Expires: \_\_\_\_\_

FOR DFA USE ONLY

I certify this is a true and exact
copy of the original.

Subscribed and sworn to before me
this \_\_\_\_ day of \_\_\_\_\_, 19\_\_

Notary Public

My Commission Expires: \_\_\_\_\_

Signature

Date

## 10 Sample — Vendor Form (W9)

A sample of the *Form W-9* is included in the following page. This form is used to add vendors to the vendor file. State agencies that voucher through DFA/FCD wanting to conduct business with a vendor not already in the C-FRAS vendor file must ensure that DFA/FCD receives a completed *Form W-9* from the vendor and adds that vendor to the C-FRAS vendor file prior to conducting business with the proposed vendor. The form must be signed by the vendor (or authorized representative) prior to the form being sent to DFA/FCD for entry to C-FRAS. Agencies that send the *Form W-9* to vendors for completion should ensure that instructions on completing the form appear on the back of the form or are attached to the form.



Vendor Form (Substitute W-9)

Substitute Form Request for Taxpayer Identification Number (TIN) Verification New Mexico Department of Finance and Administration (DFA)

**W-9**  
PRINT OR TYPE

Do Not Send to IRS  
RETURN TO ADDRESS BELOW

Individual Name or Business Name \_\_\_\_\_

STATE OF NEW MEXICO  
DFA, FINANCIAL CONTROL DIV.

Doing Business As (dba) \_\_\_\_\_

P. O. BOX 25116  
SANTA FE, NEW MEXICO

Address \_\_\_\_\_

87503-5116  
PHONE (505) 827-5071

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

FAX (505) 827-3692

Below, please place an 'X' beside the type of designation with which you conduct business with the State. Enter your taxpayer identification number (TIN) at the right.

<u>Individual or Organization</u>	<u>Type of Taxpayer Identification Required</u>	<u>9 Digit Taxpayer Identification No.</u>
<input type="checkbox"/> Individual	Individual's SSN (See Reverse Side)	_____ - _____ - _____
<input type="checkbox"/> Sole Proprietorship	Owner's SSN or FEIN (See Reverse)	_____ - _____ - _____
<input type="checkbox"/> Partnership	Partnership's FEIN	_____ - _____ - _____
<input type="checkbox"/> Estate/Trust	Legal Entity's FEIN	_____ - _____ - _____
<input type="checkbox"/> Corporation	Corporation's FEIN	_____ - _____ - _____
<input type="checkbox"/> Tax Exempt Including Medical Services Under Sec. 501(c)(3)	Organization's FEIN	_____ - _____ - _____
<input type="checkbox"/> Governmental	Government Entity's FEIN	_____ - _____ - _____
<input type="checkbox"/> Professional Corporation	Professional Corporation FEIN	_____ - _____ - _____
Providing a Medical Service	Professional Corporation FEIN	_____ - _____ - _____
Licensed Realtor Yes <input type="checkbox"/> No <input type="checkbox"/>		

Under penalties of perjury, I certify that:

- (1) The number shown on this form is my correct taxpayer identification number AND
- (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends or (c) the IRS has notified me that I am no longer subject to backup withholding (does not apply to real estate transactions, mortgage interest paid, the acquisition or abandonment of secured property, contribution to an individual retirement account (IRA), and payments other than interest and dividends)

Certification instructions -- You must cross out item (2) above if you have been notified by IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return. (Also see Signing the Certification on the reverse side of this form.)

Name (Print or Type) \_\_\_\_\_ Title (Print or Type) \_\_\_\_\_  
Signature \_\_\_\_\_ Date \_\_\_\_\_ Telephone (\_\_\_\_) \_\_\_\_\_

**DO NOT WRITE BELOW THIS LINE**

<b>AGENCY USE ONLY</b>	<b>DFA USE ONLY</b>
Agency Name _____	VEND Addition _____ Change _____
Sent by _____	1099 Yes _____ No _____
Division/Bureau _____	Action Completed By _____
Office Location _____	Date _____

## 11 Form Completion Instructions — Vendor Form (W9)

### **INSTRUCTIONS FOR COMPLETING SUBSTITUTE FORM W-9**

#### **NAME**

Individual or sole proprietorship

Enter your name EXACTLY as it appears on your Social Security card. If you have changed your last name, for instance due to marriage, without informing the Social Security Administration of the name change, please enter your first name and both the last name shown on your social security card and your new last name. If applicable, enter the name under which you are Doing Business As (dba) on the second line.

Corporation, partnership, trust, association or other entity

Enter your business's legal name EXACTLY as registered with the IRS. If doing business under a second name enter the dba name on the second line.

#### **ADDRESS**

Enter the address to which orders and payments should be mailed. If you have both a post office box and a street address, please use your post office box number.

#### **TAXPAYER IDENTIFICATION NUMBER**

If you are doing business with the State of New Mexico as individual or a sole proprietorship, your Taxpayer Identification Number (TIN) is your social security number. A Federal Employer Identification Number (FEIN) may also have been assigned to your sole proprietorship, and this may also be used for 1099 reporting purposes.

Other business entities should use their Federal Employer Identification Number (FEIN).

#### **SIGNING THE CERTIFICATION**

The following rules explain the IRS requirements for placing your signature on this form.

(1) Interest, Dividend, and Barter Exchange Accounts Opened Before 1984 and Broker Accounts That Were Considered Active During 1983.-You are not required to sign the certification. You must provide your correct TIN.

## 11 Form Completion Instructions — Vendor Form (W9) (continued)

(2) Interest, Dividend, and Barter Exchange Accounts Opened After 1983 and Broker Accounts That Were Considered Inactive During 1983.- You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item (2) in the certification before signing the form.

(3) Real Estate Transaction.-You must sign the certification. You may cross out item (2) of the certification if you wish.

(4) Other Payments.- You are required to furnish your correct TIN, but are not required to sign the certification unless you have been notified of an incorrect TIN. Other payments include payments made in the course of the Requester's trade or business for rents, royalties, goods (other than bills for merchandise), and payments to certain fishing boat crew members.

(5) Mortgage Interest Paid by You, Acquisition or Abandonment of Secured Property, or IRA Contributions.-You are required to furnish your correct TIN, but you are not required to sign the certification.

(6) Exempt Payees and Payments.-If you are exempt from backup withholding, you should complete this form to avoid possible erroneous backup withholding. Enter your Correct TIN in the Individual or Organization' section, write "EXEMPT" above your signature, and sign and date the form. If you are a nonresident alien or foreign entity not subject to backup withholding, give the requester a completed W-8, Certificate of Foreign Status.

### **PRIVACY ACT NOTICE**

Section 6109 of the IRC requires you to furnish your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, or contributions you made to an IRA. The IRS uses the TIN for identification purposes and to help verify the accuracy of your return. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 20% of taxable interest, dividend, and certain other payments to a payee who does not furnish a TIN to a payer. Certain IRS penalties may also apply.

## **Chapter 6 — General Journal Vouchers**

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## 1 Introduction

This chapter presents document completion instructions for *Journal Vouchers*.

*Journal Vouchers* cannot be used to transfer cash between funds. Cash transfers between funds for C-FRAS users are made with *Operating Transfer* entries. *Payment Vouchers* (warrants) are used for transfers between non-C-FRAS users or between C-FRAS and non-C-FRAS agencies.

*Journal Voucher* entries, other than for correction or reclassification of previous transactions, will require prior authorization and approval from DFA/FCD Director or Deputy Director.

The policies and procedures for General Journal Vouchers are presented in *Volume I, Chapter 7 — General Journal Vouchers* in this manual.

## **2     *Sample Journal Voucher Form***

A sample of the *Journal Voucher* form is presented on the following page.

DFA APPROVAL

SIGNATURE \_\_\_\_\_

DATE \_\_\_\_\_ (1)

**STATE OF NEW MEXICO  
JOURNAL VOUCHER**

AGENCY NAME \_\_\_\_\_ (2)

PAGE (3)	DATE (4)
AGENCY CODE (5)	DOC NUMBER (6)
BUDG FY (7)	ACCT PRD (8)

ACCT TYPE (9)	FUND (10)	AGCY (11)	ORG (12)	APPR UNIT CODE (13)	OBJECT/REVENUE SOURCE (14)	BALANCE SHEET ACCT (15)	REPT CATG (16)	VENDOR CODE (17)	DESCRIPTION (18)	DEBIT AMOUNT (19)	CREDIT AMOUNT (20)
TOTALS										(21)	(22)

VALID ACCOUNT TYPES: 01 - ASSET 02 - LIABILITY 03 - FUND BALANCE 11 - ASSET OFFSET TO EXPENSES 22 - EXPENSE/EXPENDITURE	23 - EXPENDITURE 24 - EXPENSE 31 - REVENUE	EXPLANATION:  (23)
--	--	--------------------------

PREPARED BY: (24)	AGENCY AUTHORIZED SIGNATURE (25)
DATE	DATE
PHONE NUMBER	PHONE NUMBER

FCD C-FRAS 06 (5/96) © 1996 State of NM DISTRIBUTION: WHITE - DFA COPY CANARY - AGENCY NOTIFICATION COPY PINK - AGENCY SUSPENSE COPY



### **3 Form Completion Instructions — *Journal Voucher***

The form completion instructions for the *Journal Voucher* are presented on the following page. The policies and procedures for *Journal Vouchers* are presented in *Volume I, Chapter 7 — General Journal Vouchers* of this manual.

### 3.1 *Journal Voucher* **Record Correction of Object Code Used on a Previously Recorded Transaction to Another Object Code.**

No.	Field Name	Usage and Description
		It may sometimes be necessary to first complete and process the “credit” entry for this transaction to ensure that sufficient budget is available for processing the “debit” entry.
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.

**3.1 Journal Voucher Record Correction of Object Code Used on a Previously Recorded Transaction to Another Object Code.**

No.	Field Name	Usage and Description
7.	BUDG FY	<p>Field length: 2. Data type: numeric.</p> <p><b>NOT REQUIRED-</b> If the transaction is affecting the current budget fiscal year.</p> <p><b>REQUIRED-</b> If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.</p> <p>NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i>; one for each budget fiscal year affected.</p>
8.	ACCT PRD	LEAVE BLANK.
		<u>Line 1</u>
9.	ACCT TYPE	<p>REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as an expenditure, account type code '22' for this transaction.</p>
10.	FUND	<p>REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.</p>
11.	AGCY	<p>REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.</p>
12.	ORG	<p>REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.</p>
13.	APPR UNIT CODE	<p>REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code that corresponds to the object code used for this transaction.</p>

**3.1 *Journal Voucher* Record Correction of Object Code Used on a Previously Recorded Transaction to Another Object Code.**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the correct object code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	OPTIONAL. If the correction is from a form 1099 reportable object code to a non-reportable object code, or vice versa, this field should be completed.
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.
20.	CREDIT AMOUNT	LEAVE BLANK

Line 2

9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded, and is required on all <i>Journal Voucher</i> lines. This <i>Journal Voucher</i> line must be coded as an expenditure, account type code '22' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.

**3.1 Journal Voucher Record Correction of Object Code Used on a Previously Recorded Transaction to Another Object Code.**

No.	Field Name	Usage and Description
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code under which this line of the transaction will be classified.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the same <i>incorrect</i> object code that was entered on the original transaction.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	OPTIONAL. If the correction is from a form 1099 reportable object code to a non-reportable object code, or vice versa, this field should be completed.
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .

**3.1 Journal Voucher Record Correction of Object Code Used on a Previously Recorded Transaction to Another Object Code.**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

**3.2 Journal Voucher Record Correction of Revenue Source Code Used on a Previously Recorded Transaction to Another Revenue Source Code.**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.

**3.2 Journal Voucher Record Correction of Revenue Source Code Used on a Previously Recorded Transaction to Another Revenue Source Code.**

No.	Field Name	Usage and Description
7.	BUDG FY	<p>Field length: 2. Data type: numeric.</p> <p><b>NOT REQUIRED-</b> If the transaction is affecting the current budget fiscal year.</p> <p><b>REQUIRED-</b> If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.</p> <p>NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i>; one for each budget fiscal year affected.</p>
8.	ACCT PRD	LEAVE BLANK.
<u>Line 1</u>		
9.	ACCT TYPE	<p>REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a revenue, account type code '31' for this transaction.</p>
10.	FUND	<p>REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.</p>
11.	AGCY	<p>REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.</p>
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	<p>REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the same <i>incorrect</i> revenue source code that was entered on the original transaction.</p>



**3.2 Journal Voucher Record Correction of Revenue Source Code Used on a Previously Recorded Transaction to Another Revenue Source Code.**

No.	Field Name	Usage and Description
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the revenue source code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.
20.	CREDIT AMOUNT	LEAVE BLANK

Line 2

9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a revenue, account type code '31' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK

**3.2 Journal Voucher Record Correction of Revenue Source Code Used on a Previously Recorded Transaction to Another Revenue Source Code.**

No.	Field Name	Usage and Description
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the correct revenue source code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the revenue source code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

**3.3 Journal Voucher Record Correction of a Balance Sheet Account Used on a Previously Recorded Transaction to Another Balance Sheet Account.**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.

**3.3 Journal Voucher Record Correction of a Balance Sheet Account Used on a Previously Recorded Transaction to Another Balance Sheet Account.**

No.	Field Name	Usage and Description
7.	BUDG FY	Field length: 2. Data type: numeric. <b><u>NOT REQUIRED</u></b> - If the transaction is affecting the current budget fiscal year. <b><u>REQUIRED</u></b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year. NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i> ; one for each budget fiscal year affected.
8.	ACCT PRD	LEAVE BLANK.
<u>Line 1</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” codes shown on the form. Identifies the type of accounting event being recorded This <i>Journal Voucher</i> line must be coded as a balance sheet account, account type code '01', '02' or '03' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK

**3.3 Journal Voucher Record Correction of a Balance Sheet Account Used on a Previously Recorded Transaction to Another Balance Sheet Account.**

No.	Field Name	Usage and Description
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. DO NOT ENTER BALANCE SHEET ACCOUNTS “1329 - Accounts Receivable” or “2029 - Voucher Payable.”
16.	REPT CATG	REQUIRED. FOR AGENCY FUND TYPES ONLY. Use the same reporting category entered on the original transaction.
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter a description of the balance sheet account code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.
20.	CREDIT AMOUNT	LEAVE BLANK

Line 2

9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a balance sheet account, account type code '01, '02', or '03' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK

**3.3 Journal Voucher Record Correction of a Balance Sheet Account Used on a Previously Recorded Transaction to Another Balance Sheet Account.**

No.	Field Name	Usage and Description
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. DO NOT ENTER BALANCE SHEET ACCOUNTS “1329 - Accounts Receivable” or “2029 - Voucher Payable.”
16.	REPT CATG	REQUIRED. FOR AGENCY FUND TYPES ONLY. Use the same reporting category entered on the original transaction.
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the balance sheet account code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.

3.3 *Journal Voucher*      **Record Correction of a Balance Sheet Account Used on a Previously Recorded Transaction to Another Balance Sheet Account.**

No.	Field Name	Usage and Description
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

### 3.4 *Journal Voucher*      **Record Receivable from an Outside Entity When Revenue must Be Recognized**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.
7.	BUDG FY	Field length: 2. Data type: numeric. <b><u>NOT REQUIRED</u></b> - If the transaction is affecting the current budget fiscal year. <b><u>REQUIRED</u></b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year. NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i> ; one for each budget fiscal year affected.



### 3.4 *Journal Voucher*      **Record Receivable from an Outside Entity When Revenue must Be Recognized**

No.	Field Name	Usage and Description
8.	ACCT PRD	LEAVE BLANK.
		<u>Line 1</u>
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as an asset, account type code '01' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK.
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. DO NOT ENTER “1329 - Accounts Receivable.”
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter a description of the balance sheet account code entered.

### 3.4 *Journal Voucher*      **Record Receivable from an Outside Entity When Revenue must Be Recognized**

No.	Field Name	Usage and Description
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this accounting distribution.
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a revenue, account type code '31'.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the revenue source code entered.

### 3.4 *Journal Voucher*      **Record Receivable from an Outside Entity When Revenue must Be Recognized**

No.	Field Name	Usage and Description
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

### 3.5 *Journal Voucher*      **Record Receivable from Another Fund or Agency When Revenue must be Recognized**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	<p>REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:</p> <p>FY (2) - Fund Code (3) - Agcy Defined No. (6)</p> <p>NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.</p>
7.	BUDG FY	<p>Field length: 2. Data type: numeric.</p> <p><b><u>NOT REQUIRED</u></b>- If the transaction is affecting the current budget fiscal year.</p> <p><b><u>REQUIRED</u></b>- If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.</p> <p>NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i>; one for each budget fiscal year affected.</p>

### 3.5 *Journal Voucher*      **Record Receivable from Another Fund or Agency When Revenue must be Recognized**

No.	Field Name	Usage and Description
8.	ACCT PRD	LEAVE BLANK.
		<u>Line 1</u>
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as an asset, account type code '01' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. DO NOT ENTER “1329 - Accounts Receivable.”
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the balance sheet account code entered.

### 3.5 *Journal Voucher*      **Record Receivable from Another Fund or Agency When Revenue must be Recognized**

No.	Field Name	Usage and Description
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this accounting distribution.
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a revenue source code, account type code '31' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK

### 3.5 *Journal Voucher*      **Record Receivable from Another Fund or Agency When Revenue must be Recognized**

No.	Field Name	Usage and Description
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the revenue source code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

**3.6 Journal Voucher Record Recognition of Revenue Previously Deferred**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.
7.	BUDG FY	Field length: 2. Data type: numeric. <b>NOT REQUIRED-</b> If the transaction is affecting the current budget fiscal year. <b>REQUIRED-</b> If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year. NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i> ; one for each budget fiscal year affected.



**3.6 Journal Voucher Record Recognition of Revenue Previously Deferred**

No.	Field Name	Usage and Description
8.	ACCT PRD	LEAVE BLANK.
<u>Line 1</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a liability, account type code '02' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet code section of the chart of accounts provided by DFA/FCD. Enter balance sheet account code “2519 — Deferred Revenue.”
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the balance sheet account code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.

**3.6 Journal Voucher Record Recognition of Revenue Previously Deferred**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: list of “Valid Account Types” codes shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a revenue, account type code '31' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source code section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the revenue source code entered.
19.	DEBIT AMOUNT	LEAVE BLANK

**3.6 Journal Voucher Record Recognition of Revenue Previously Deferred**

No.	Field Name	Usage and Description
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

### 3.7 *Journal Voucher*      **Record Expenditures and Liability After the Receipt of Goods or Services from Other Funds or Agencies**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	<p>REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:</p> <p>FY (2) - Fund Code (3) - Agcy Defined No. (6)</p> <p>NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.</p>
7.	BUDG FY	<p>Field length: 2. Data type: numeric.</p> <p><b><u>NOT REQUIRED</u></b>- If the transaction is affecting the current budget fiscal year.</p> <p><b><u>REQUIRED</u></b>- If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.</p> <p>NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i>; one for each budget fiscal year affected.</p>

### 3.7 *Journal Voucher*      **Record Expenditures and Liability After the Receipt of Goods or Services from Other Funds or Agencies**

No.	Field Name	Usage and Description
8.	ACCT PRD	LEAVE BLANK.
		<u>Line 1</u>
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a expenditure, account type code '22' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code under which this line of the transaction will be classified.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK

### 3.7 *Journal Voucher*      **Record Expenditures and Liability After the Receipt of Goods or Services from Other Funds or Agencies**

No.	Field Name	Usage and Description
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a liability, account type code '02' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code “2319 - Due to Other Funds” or “2329 - Due to Other State Agencies” as applicable for this transaction.
16.	REPT CATG	LEAVE BLANK

**3.7 Journal Voucher Record Expenditures and Liability After the Receipt of Goods or Services from Other Funds or Agencies**

No.	Field Name	Usage and Description
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the balance sheet account code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

**3.8 Journal Voucher Record Expenditures and Liability After the Receipt of Goods or Services from Outside Entities (Including Other Governments)**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.



**3.8 Journal Voucher Record Expenditures and Liability After the Receipt of Goods or Services from Outside Entities (Including Other Governments)**

No.	Field Name	Usage and Description
7.	BUDG FY	<p>Field length: 2. Data type: numeric.</p> <p><b>NOT REQUIRED-</b> If the transaction is affecting the current budget fiscal year.</p> <p><b>REQUIRED-</b> If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.</p> <p>NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i>; one for each budget fiscal year affected.</p>
8.	ACCT PRD	LEAVE BLANK.
<u>Line 1</u>		
9.	ACCT TYPE	<p>REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a expenditure, account type code '22' for this transaction.</p>
10.	FUND	<p>REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.</p>
11.	AGCY	<p>REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.</p>
12.	ORG	<p>REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.</p>
13.	APPR UNIT CODE	<p>REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code under which this line of the transaction will be classified.</p>

**3.8 Journal Voucher Record Expenditures and Liability After the Receipt of Goods or Services from Outside Entities (Including Other Governments)**

No.	Field Name	Usage and Description
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.
20.	CREDIT AMOUNT	LEAVE BLANK

Line 2

9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a liability, account type code '02', for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK

**3.8 Journal Voucher Record Expenditures and Liability After the Receipt of Goods or Services from Outside Entities (Including Other Governments)**

No.	Field Name	Usage and Description
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code “2359 - Due to Federal Government” or “2929 - Other Liabilities”, etc.
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the balance sheet account code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.

**3.8 Journal Voucher Record Expenditures and Liability After the Receipt of Goods or Services from Outside Entities (Including Other Governments)**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

### 3.9 *Journal Voucher*      **Record Reversal of Expenditure and Reduce the Related Accounts Payable Previously Recorded**

No.	Field Name	Usage and Description
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.
7.	BUDG FY	Field length: 2. Data type: numeric. <b><u>NOT REQUIRED</u></b> - If the transaction is affecting the current budget fiscal year. <b><u>REQUIRED</u></b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year. NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i> ; one for each budget fiscal year affected.

### 3.9 *Journal Voucher*      **Record Reversal of Expenditure and Reduce the Related Accounts Payable Previously Recorded**

No.	Field Name	Usage and Description
8.	ACCT PRD	LEAVE BLANK.
		<u>Line 1</u>
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a liability, account type code '02' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	LEAVE BLANK
13.	APPR UNIT CODE	LEAVE BLANK
14.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
15.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code “2019 - Accounts Payable” for this transaction.
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the balance sheet account code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this transaction.

**3.9 Journal Voucher Record Reversal of Expenditure and Reduce the Related Accounts Payable Previously Recorded**

No.	Field Name	Usage and Description
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: list of “Valid Account Types” codes shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a expenditure, account type code '22' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Source: appropriation unit code listing provided by DFA/FCD. Enter the appropriation unit code under which this line of the transaction will be classified.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this line of the transaction will be classified.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK

### 3.9 *Journal Voucher*      **Record Reversal of Expenditure and Reduce the Related Accounts Payable Previously Recorded**

No.	Field Name	Usage and Description
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this transaction.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.



### 3.10 *Journal Voucher*      **Record Correction From Organization Code Used on Previously Recorded Transaction to Another Organization Code**

No.	Field Name	Usage and Description
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Note: Line 1 of this Journal Voucher reflects the correction, line 2 reverses the original "ORG" entry.

- |    |              |   |
|----|--------------|---|
| 1. | DFA APPROVAL | LEAVE BLANK   |
| 2. | AGENCY NAME  | REQUIRED. Enter the name of the agency initiating this document.  |
| 3. | PAGE         | NOT REQUIRED. For agency use to enter the page number of the form.  |
| 4. | DATE         | REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.  |
| 5. | AGENCY CODE  | REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.  |
| 6. | DOC NUMBER   | REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows: |

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.

### 3.10 *Journal Voucher* Record Correction From Organization Code Used on Previously Recorded Transaction to Another Organization Code

No.	Field Name	Usage and Description
7.	BUDG FY	Field length: 2. Data type: numeric. <b><u>NOT REQUIRED</u></b> - If the transaction is affecting the current budget fiscal year. <b><u>REQUIRED</u></b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year. NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i> ; one for each budget fiscal year affected.
8.	ACCT PRD	LEAVE BLANK.  <u>Line 1</u>
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a expenditure, account type code '22' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Enter the same code as the original document.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as the original document.
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Enter the <i>correct</i> organization code.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as on the original document.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Enter the same object code as on the original document.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK

### 3.10 *Journal Voucher*      **Record Correction From Organization Code Used on Previously Recorded Transaction to Another Organization Code**

No.	Field Name	Usage and Description
17.	VENDOR CODE	LEAVE BLANK
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the same amount as appears on the original document.
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a expenditure, account type code '22' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Enter the same code as on the original document.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as on the original document.
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Enter the same code as on the original document.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as on the original document.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Enter the same code as on the original document.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	LEAVE BLANK

**3.10 Journal Voucher Record Correction From Organization Code Used on Previously Recorded Transaction to Another Organization Code**

No.	Field Name	Usage and Description
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the same amount as appears on the original document.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.

### 3.11 *Journal Voucher* Record Correction From Vendor Code Used on Previously Recorded Transaction to Another Vendor Code

No.	Field Name	Usage and Description
		<b>Note: Line 1 of this <i>Journal Voucher</i> reflects the correction, line 2 reverses the original “Vendor code” entry.</b>
1.	DFA APPROVAL	LEAVE BLANK
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
4.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
5.	AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number cannot be duplicated within an agency for the same document type. <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Journal Voucher</i> documents is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-520001' is a valid document number.

### 3.11 *Journal Voucher* Record Correction From Vendor Code Used on Previously Recorded Transaction to Another Vendor Code

No.	Field Name	Usage and Description
7.	BUDG FY	Field length: 2. Data type: numeric. <b><u>NOT REQUIRED</u></b> - If the transaction is affecting the current budget fiscal year. <b><u>REQUIRED</u></b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year. NOTE: A transaction that affects two budget fiscal years must be submitted on two <i>Journal Vouchers</i> ; one for each budget fiscal year affected.
8.	ACCT PRD	LEAVE BLANK.  <u>Line 1</u>
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Journal Voucher</i> line must be coded as a expenditure, account type code '22' for this transaction.
10.	FUND	REQUIRED. Field length: 3. Enter the same code as appears on the original document.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as appears on the original document.
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Enter the same organization code as appears on the original document.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Enter the same organization code as appears on the original document.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Enter the same object code as appears on the original document.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK

### 3.11 *Journal Voucher*      **Record Correction From Vendor Code Used on Previously Recorded Transaction to Another Vendor Code**

No.	Field Name	Usage and Description
17.	VENDOR CODE	REQUIRED. Field length: 10. Data type numeric. Enter the vendor code that <i>corrects</i> the original document processed.
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the same amount as appears on the original document.
20.	CREDIT AMOUNT	LEAVE BLANK
<u>Line 2</u>		
9.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Enter the same code as appears on the original document.
10.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Enter the same code as appears on the original document.
11.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as appears on the original document.
12.	ORG	REQUIRED. Field length: 4. Data type: numeric. Enter the same code as on the original document.
13.	APPR UNIT CODE	REQUIRED. Field length: 3. Data type: numeric. Enter the same code as appears on the original document.
14.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Enter the same object code as appears on the original document.
15.	BALANCE SHEET ACCT	LEAVE BLANK
16.	REPT CATG	LEAVE BLANK
17.	VENDOR CODE	REQUIRED. Field length: 10. Data type numeric. Enter the same vendor code as appears on the document being corrected.

### 3.11 *Journal Voucher*      **Record Correction From Vendor Code Used on Previously Recorded Transaction to Another Vendor Code**

No.	Field Name	Usage and Description
18.	DESCRIPTION	REQUIRED. Field length: 30. Data type: alphanumeric. Source: chart of accounts listing provided by DFA/FCD. Enter the description of the object code entered.
19.	DEBIT AMOUNT	LEAVE BLANK
20.	CREDIT AMOUNT	REQUIRED. Field length: 14. Data type: numeric. Enter the same amount as the original document.
21.	DEBIT TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
22.	CREDIT TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
23.	EXPLANATION	REQUIRED. Enter a <b>complete</b> explanation and justification for the <i>Journal Voucher</i> .
24.	PREPARED BY	REQUIRED. Enter the signature of the person preparing the <i>Journal Voucher</i> , preparation date and phone number of the preparer.
25.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to approve <i>Journal Vouchers</i> for the agency initiating this document, the date approved, and the phone number.



## **Chapter 7 — Transfers**

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## 1 Introduction

This chapter presents the instructions for completing the *Operating Transfer* form. *Operating Transfers* are entered as *Journal Vouchers* into C-FRAS and require account type codes. The asset "Cash" is not entered on an *Operating Transfer* but is inferred by C-FRAS when processed.

## **2 Sample Operating Transfer Form**

A sample of the *Operating Transfer* form is presented on the following page.

TO STATE TREASURER  
PLEASE EFFECT THE FOLLOWING TRANSFER(S) ON YOUR BOOKS

**STATE OF NEW MEXICO  
OPERATING TRANSFER**

BUDGET FY <b>2</b>	DATE <b>3</b>	PAGE <b>4</b>
INITIATING AGENCY CODE <b>5</b>	DOC NUMBER <b>6</b>	

INITIATING AGENCY NAME **1**

ACCT TYPE	FUND	AGCY	ORG	OBJECT/REVENUE SOURCE	BALANCE SHEET ACCOUNT	REPT CATG	AGENCY AND FUND NAME (S)	AMOUNT FROM (DEBIT)	AMOUNT TO (CREDIT)
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
TOTALS								<b>17</b>	<b>18</b>

VALID ACCOUNT TYPES: 01- ASSET 02- LIABILITY 03- FUND BALANCE / EQUITY 22- EXPENSE/EXPENDITURE 31- REVENUE	AUTHORITY / PURPOSE: <div style="text-align: center;"><b>19</b></div>
---	--

AGENCY AUTHORIZED SIGNATURE (INITIATING AGENCY) <b>20</b>	DATE	DFA APPROVAL <b>21</b>	DATE
---	------	------------------------	------

FCD C-FRAS 04 (5/96) © 1996 State of NM DISTRIBUTION: WHITE - DFA COPY GREEN - STATE TREASURER COPY CANARY - AGENCY COPY PINK - AGENCY COPY GOLDENROD - AGENCY SUSPENSE COPY

### **3 Form Completion Instructions — *Operating Transfer* Form**

Form completion instructions for the *Operating Transfer* form are presented on the following page.

**3.1 Operating Transfer**      **To Record Receivable and Cash Distribution to Another Fund or Agency, and To Record Liability To, and Cash Received From, Another Fund or Agency**

**No. Field Name Usage or Description**

Header Fields

- |    |                        |   |
|----|------------------------|---|
| 1. | INITIATING AGENCY NAME | REQUIRED. Enter the name of the agency initiating this document.  |
| 2. | BUDG FY                | Field length: 2. Data type: numeric.<br><b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year.<br><b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.   |
| 3. | DATE                   | REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.  |
| 4. | PAGE                   | NOT REQUIRED. For agency use to enter the page number of the form.  |
| 5. | INITIATING AGENCY CODE | REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.  |
| 6. | DOC NUMBER             | REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows: |

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

**3.1 Operating Transfer**      **To Record Receivable and Cash Distribution to Another Fund or Agency, and To Record Liability To, and Cash Received From, Another Fund or Agency**

No.	Field Name	Usage or Description
<u>Line 1 Fields (Transfer From)</u>		
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfers</i> line must be coded as an asset, account type code '01' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. Enter the balance sheet account code for the "receivable." <i>Note:</i> Agencies are not allowed to use Balance Sheet Account "1329 - Accounts Receivable."
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred to record the receivable.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK



**3.1 Operating Transfer**      **To Record Receivable and Cash Distribution to Another Fund or Agency, and To Record Liability To, and Cash Received From, Another Fund or Agency**

No.	Field Name	Usage or Description
<u>Line 2 Fields (Transfer To):</u>		
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as a liability, account type code '02' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. Enter the balance sheet account code for the "payable." <i>Note:</i> Agencies are not allowed to use Balance Sheet Account "2029 - Vouchers Payable."
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred to record the liability.

**3.1 Operating Transfer**      **To Record Receivable and Cash Distribution to Another Fund or Agency, and To Record Liability To, and Cash Received From, Another Fund or Agency**

No.	Field Name	Usage or Description
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
19.	AUTHORITY/PURPOSE	REQUIRED. Enter a complete explanation and justification for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE (INITIATING AGENCY)/DATE	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfers</i> for the initiating agency.
21.	DFA APPROVAL	LEAVE BLANK

**3.2 Operating Transfer**      **To Record Cash Disbursement and Decrease the Payable in a Fund Other than Agency Fund Type and To Record Cash Receipts and Decrease the Receivable from Another Fund or Agency**

**No.    Field Name                      Usage or Description**

Header Fields

- |    |                           |   |
|----|---------------------------|---|
| 1. | INITIATING<br>AGENCY NAME | REQUIRED. Enter the name of the agency initiating this document.  |
| 2. | BUDG FY                   | Field length: 2. Data type: numeric.<br><b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year.<br><b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.   |
| 3. | DATE                      | REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.  |
| 4. | PAGE                      | NOT REQUIRED. For agency use to enter the page number of the form.  |
| 5. | INITIATING<br>AGENCY CODE | REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.  |
| 6. | DOC NUMBER                | REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows: |

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

**3.2 Operating Transfer**      **To Record Cash Disbursement and Decrease the Payable in a Fund Other than Agency Fund Type and To Record Cash Receipts and Decrease the Receivable from Another Fund or Agency**

No.	Field Name	Usage or Description
<u>Line 1 Fields (Transfer From)</u>		
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as a liability, account type code '02' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. Enter the balance sheet account code for the "payable." <i>Note:</i> Agencies are not allowed to use Balance Sheet Account "2029 - Vouchers Payable"
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to decrease the payable.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK

**3.2 Operating Transfer**      **To Record Cash Disbursement and Decrease the Payable in a Fund Other than Agency Fund Type and To Record Cash Receipts and Decrease the Receivable from Another Fund or Agency**

No.	Field Name	Usage or Description
		<u>Line 2 (Transfer To):</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as an asset, account type code '01' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. Enter the balance sheet account code for the "receivable." <i>Note:</i> Agencies are not allowed to use Balance Sheet Account "1329 - Accounts Receivable."
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to decrease the receivable.

**3.2 Operating Transfer**                      **To Record Cash Disbursement and Decrease the Payable in a Fund Other than Agency Fund Type and To Record Cash Receipts and Decrease the Receivable from Another Fund or Agency**

No.	Field Name	Usage or Description
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
19.	AUTHORITY/ PURPOSE	REQUIRED. Enter a complete explanation and justification for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE (INITIATING AGENCY)	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfers</i> for the initiating agency. Enter the date approved.
21.	DFA APPROVAL	LEAVE BLANK

### 3.3 Operating Transfer To Record Reimbursement of Expenditure, and To Record Reduction of Expenditure Due to Reimbursement

No.	Field Name	Usage or Description
<u>Header Fields</u>		
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	BUDG FY	Field length: 2. Data type: numeric. <b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year. <b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	INITIATING AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

<b>3.3 Operating Transfer</b>		<b>To Record Reimbursement of Expenditure, and To Record Reduction of Expenditure Due to Reimbursement</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description</b>
		<u>Line 1 (Transfer From)</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as an expenditure, account type code '22' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.
11.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this line of the transaction will be classified.
12.	BALANCE SHEET ACCOUNT	LEAVE BLANK
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to record the expenditure.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK



<b>3.3 Operating Transfer</b>		<b>To Record Reimbursement of Expenditure, and To Record Reduction of Expenditure Due to Reimbursement</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description</b>
<u>Line 2 Fields (Transfer To)</u>		
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as an expenditure, account type code '22' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.
11.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this line of the transaction will be classified.
12.	BALANCE SHEET ACCOUNT	LEAVE BLANK
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to decrease the expenditure.

<b>3.3 Operating Transfer</b>		<b>To Record Reimbursement of Expenditure, and To Record Reduction of Expenditure Due to Reimbursement</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description</b>
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
19.	AUTHORITY/ PURPOSE	REQUIRED. Enter a complete explanation and justification for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE (INITIATING AGENCY)	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfers</i> for the initiating agency. Enter the date approved.
21.	DFA APPROVAL	LEAVE BLANK

3.4	Operating Transfer	To Record Transfer of Fund Balance to Another Fund, and To Record Transfer of Fund Balance from Another Fund
No.	Field Name	Usage or Description ( <i>Note: Enterprise funds and internal service funds use a retained earnings account rather than fund balance.</i> )
<u>Header Fields</u>		
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	BUDG FY	Field length: 2. Data type: numeric. <b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year. <b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	INITIATING AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

<b>3.4 Operating Transfer</b>		<b>To Record Transfer of Fund Balance to Another Fund, and To Record Transfer of Fund Balance from Another Fund</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description (Note: Enterprise funds and internal service funds use a retained earnings account rather than fund balance.)</b>
		<u>Line 1 (Transfer From)</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded to fund equity, account type code '03' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code “3289 - Fund Balance/Unres., Undes.”
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred to decrease the fund balance.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK

<b>3.4 Operating Transfer</b>		<b>To Record Transfer of Fund Balance to Another Fund, and To Record Transfer of Fund Balance from Another Fund</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description (Note: Enterprise funds and internal service funds use a retained earnings account rather than fund balance.)</b>
		<u>Line 2 (Transfer To):</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded to fund equity, account type code '03' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code “3289 - Fund Balance/Unres., Undes.”
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to increase the fund balance.
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.

3.4	Operating Transfer	To Record Transfer of Fund Balance to Another Fund, and To Record Transfer of Fund Balance from Another Fund
No.	Field Name	Usage or Description ( <i>Note: Enterprise funds and internal service funds use a retained earnings account rather than fund balance.</i> )
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
19.	AUTHORITY/PURPOSE	REQUIRED. Enter the complete explanation and justification for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfers</i> for the initiating agency. Enter the date approved.
21.	DFA APPROVAL	LEAVE BLANK

### 3.5 Operating Transfer To Record Expenditure and Cash Disbursement to Another Fund, and To Record Revenue and Cash Receipt From Another Fund

No.	Field Name	Usage or Description
<u>Header Fields</u>		
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	BUDG FY	Field length: 2. Data type: numeric. <b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year. <b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	INITIATING AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows:  FY (2) - Fund Code (3) - Agcy Defined No. (6)  NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

### 3.5 Operating Transfer To Record Expenditure and Cash Disbursement to Another Fund, and To Record Revenue and Cash Receipt From Another Fund

No.	Field Name	Usage or Description
		<u>Line 1 (Transfer From)</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as an expenditure, account type code '22' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	REQUIRED. Field length: 4. Data type: numeric. Source: organization code listing provided by DFA/FCD. Enter the organization code under which this line of the transaction will be classified.
11.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: object code section of the chart of accounts provided by DFA/FCD. Enter the object code under which this line of the transaction will be classified.
12.	BALANCE SHEET ACCOUNT	LEAVE BLANK
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK



### 3.5 Operating Transfer To Record Expenditure and Cash Disbursement to Another Fund, and To Record Revenue and Cash Receipt From Another Fund

No.	Field Name	Usage or Description
		<u>Line 2 (Transfer To):</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as a revenue, account type code '31' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	REQUIRED. Field length: 4. Data type: numeric. Source: revenue source section of the chart of accounts provided by DFA/FCD. Enter the revenue source code under which this line of the transaction will be classified.
12.	BALANCE SHEET ACCOUNT	LEAVE BLANK
13.	REPT CATG	LEAVE BLANK
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred in.
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.

**3.5 Operating Transfer**                      **To Record Expenditure and Cash Disbursement to Another Fund, and To Record Revenue and Cash Receipt From Another Fund**

No.	Field Name	Usage or Description
19.	AUTHORITY/ PURPOSE	REQUIRED. Enter a complete explanation and justification for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfer</i> for the initiating agency. Enter the date approved.
21.	DFA APPROVAL	LEAVE BLANK

### 3.6 Operating Transfer To Record Transfer Out of an Agency Fund Type, And To Record Transfer into an Agency Fund Type

No.	Field Name	Usage or Description
<u>Header Fields</u>		
1.	INITIATING AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	BUDG FY	Field length: 2. Data type: numeric. <b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year. <b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	INITIATING AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

### 3.6 Operating Transfer To Record Transfer Out of an Agency Fund Type, And To Record Transfer into an Agency Fund Type

No.	Field Name	Usage or Description
		<u>Line 1 (Transfer From)</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded a liability, account type code '02' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter balance sheet account code under which this line of the transaction will be classified. Enter the appropriate liability balance sheet account.
13.	REPT CATG	REQUIRED. Field length: 4. Data type: numeric. Source: reporting category code listing provided by DFA/FCD. Enter "2000" for Deletions to Agency Fund.
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred to decrease the liability.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK

<b>3.6 Operating Transfer</b>		<b>To Record Transfer Out of an Agency Fund Type, And To Record Transfer into an Agency Fund Type</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description</b>
		<u>Line 2 (Transfer To):</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as a liability account type code "02" for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCOUNT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. For certain fiduciary fund types (agency funds), enter the balance sheet account code under which this line of the transaction will be classified. Enter the appropriate liability balance sheet account code.
13.	REPT CATG	REQUIRED. Field length: 4. Data type: numeric. Source: reporting category code listing provided by DFA/FCD. Enter "1000" for Additions to Agency Fund.
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be transferred to increase or establish the liability.

<b>3.6 Operating Transfer</b>		<b>To Record Transfer Out of an Agency Fund Type, And To Record Transfer into an Agency Fund Type</b>
<b>No.</b>	<b>Field Name</b>	<b>Usage or Description</b>
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
19.	AUTHORITY/ PURPOSE	REQUIRED. Enter complete explanation for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfers</i> for the initiating agency. Enter the date approved.
21.	DFA APPROVAL	LEAVE BLANK

### 3.7 Operating Transfer

#### To Record Correction of Duplicate Posting of Receipt in an Agency Fund Type, and To Record Correction of Duplicate Posting of Disbursement in an Agency Fund Type

No.	Field Name	Usage or Description
<u>Header Fields</u>		
1.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
2.	BUDG FY	Field length: 2. Data type: numeric. <b>NOT REQUIRED</b> - If the transaction is affecting the current budget fiscal year. <b>REQUIRED</b> - If the transaction is affecting a prior budget fiscal year. Source: fiscal year in which the appropriation was budgeted. Enter the appropriate budget fiscal year if the transaction is to be recorded in a fiscal year other than the current budget fiscal year.
3.	DATE	REQUIRED. Field length: 6. Data type: numeric. Source: date of transaction. Enter the transaction date in MM/DD/YY format.
4.	PAGE	NOT REQUIRED. For agency use to enter the page number of the form.
5.	INITIATING AGENCY CODE	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
6.	DOC NUMBER	REQUIRED. Field length: 11. Data type: alphanumeric. Source: agency numbering sequences. Enter the appropriate document number, not to exceed eleven characters. The eleven-character document number cannot be duplicated within an agency for the same document type, <i>Operating Transfers</i> and <i>Journal Vouchers</i> are considered to be the same document type in C-FRAS. Duplicate document numbers will be rejected. The numbering scheme for <i>Operating Transfers</i> is as follows:

FY (2) - Fund Code (3) - Agcy Defined No. (6)

NOTE: Each section of the document number should be separated by a dash (-). For example, '96-010-920001' is a valid document number.

### 3.7 Operating Transfer To Record Correction of Duplicate Posting of Receipt in an Agency Fund Type, and To Record Correction of Duplicate Posting of Disbursement in an Agency Fund Type

No.	Field Name	Usage or Description
		<u>Line 1 (Transfer From)</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: "Valid Account Types" shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as a liability account type code "02" for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. Do not use a "cash" code.
13.	REPT CATG	REQUIRED. Field length: 4. Data type: numeric. Source: reporting category code listing provided by DFA/FCD. Enter the appropriate reporting category designation.
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be debited for this accounting distribution.
16.	AMOUNT TO (CREDIT)	LEAVE BLANK



### 3.7 Operating Transfer To Record Correction of Duplicate Posting of Receipt in an Agency Fund Type, and To Record Correction of Duplicate Posting of Disbursement in an Agency Fund Type

No.	Field Name	Usage or Description
		<u>Line 2 (Transfer To)</u>
7.	ACCT TYPE	REQUIRED. Field length: 2. Data type: numeric. Source: “Valid Account Types” shown on the form. Identifies the type of accounting event being recorded. This <i>Operating Transfer</i> line must be coded as a liability account type code '02' for this transaction.
8.	FUND	REQUIRED. Field length: 3. Data type: alphanumeric. Source: fund code listing provided by DFA/FCD. Enter the fund code under which this line of the transaction will be classified.
9.	AGCY	REQUIRED. Field length: 3. Data type: numeric. Source: agency code listing provided by DFA/FCD. Enter the agency code under which this line of the transaction will be classified.
10.	ORG	LEAVE BLANK
11.	OBJECT/ REVENUE SOURCE	LEAVE BLANK
12.	BALANCE SHEET ACCT	REQUIRED. Field length: 4. Data type: numeric. Source: balance sheet account code section of the chart of accounts provided by DFA/FCD. Enter the balance sheet account code under which this line of the transaction will be classified. Do not use a “cash” code.
13.	REPT CATG	REQUIRED. Field length: 4. Data type: numeric. Source: reporting category code listing provided by DFA/FCD. Enter the appropriate reporting category designation.
14.	AGENCY AND FUND NAME(S)	OPTIONAL. Enter the name of the agency and fund affected by this accounting line.
15.	AMOUNT FROM (DEBIT)	LEAVE BLANK
16.	AMOUNT TO (CREDIT)	REQUIRED. Field length: 14. Data type: numeric. Enter the amount to be credited for this accounting distribution.

3.7	Operating Transfer	To Record Correction of Duplicate Posting of Receipt in an Agency Fund Type, and To Record Correction of Duplicate Posting of Disbursement in an Agency Fund Type
No.	Field Name	Usage or Description
17.	[AMOUNT FROM] TOTAL	REQUIRED. Enter the total of all debit accounting lines on this document.
18.	[AMOUNT TO] TOTAL	REQUIRED. Enter the total of all credit accounting lines on this document.
19.	AUTHORITY/ PURPOSE	REQUIRED. Enter complete explanation for the <i>Operating Transfer</i> .
20.	AGENCY AUTHORIZED SIGNATURE	REQUIRED. Enter the signature of the person authorized to sign <i>Operating Transfer</i> for the initiating agency. Enter the date approved.
21.	DFA APPROVAL	LEAVE BLANK

## **Chapter 8 — Error Correction**

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## 1 Introduction

DFA/FCD rejects incorrect documents from agencies without processing them in C-FRAS. This chapter lists the most common document errors and the possible causes and solutions. Errors that require further definition or explanation before they can be corrected should be brought to the attention of the DFA/FCD pre-auditor assigned to your agency for resolution. Specific information regarding possible solutions to the error is provided in the comments section of the *C-FRAS Document Rejection Transmittal Form*.

Please refer to *Volume I, Chapter 10 — Error Correction* in this manual for the related DFA/FCD policies.

This chapter includes:

- 1 - Introduction,
- 2 - Sample *C-FRAS Document Rejection Transmittal Form*, and
- 3 - Error Correction — Causes and Solutions. This includes the most common errors that result in document rejection:

## **2     *Sample C-FRAS Document Rejection Transmittal Form***

The *C-FRAS Document Rejection Transmittal Form* presented on the following page is used by DFA/FCD personnel to explain to agencies the reasons that a document was rejected and returned for correction. This form will accompany all rejected documents and must be returned to DFA/FCD when the corrected document is resubmitted for processing.

DEPARTMENT OF FINANCE AND ADMINISTRATION  
FINANCIAL CONTROL DIVISION  
C-FRAS DOCUMENT REJECTION TRANSMITTAL

DATE: \_\_\_\_\_  
AGENCY NAME/CODE: \_\_\_\_\_  
DOC NUMBER: \_\_\_\_\_

FCD PREAUDITOR: \_\_\_\_\_  
PHONE NUMBER: \_\_\_\_\_

The attached forms were not processed for the reason(s) checked below. If possible, correct the errors on the forms and resubmit them to the Financial Control Division for processing. Please resubmit the corrected forms within seven calendar days of the rejection date. Return this C-FRAS Document Rejection Transmittal form with the documents resubmitted..

- 1.  Approval Signature
- 2.  Invalid, Missing or Incorrect Fund Code
- 3.  Invalid, Missing or Incorrect Agency Code
- 4.  Invalid, Missing or Incorrect Organization Code
- 5.  Invalid, Missing or Incorrect Account Type
- 6.  Invalid, Missing or Incorrect Appropriation Unit Code
- 7.  Invalid, Missing or Incorrect Object Code
- 8.  Invalid, Missing or Incorrect Revenue Source Code
- 9.  Invalid, Missing or Incorrect Balance Sheet Account Code
- 10.  Invalid, Missing or Incorrect Reporting Category Code
- 11.  Computation Error
- 12.  Missing Original Invoice or Certified Copy of Invoice
- 13.  Missing, Incorrect or Incomplete Itemized Schedule of Travel Expenses
- 14.  Invalid or Missing Vendor Code
- 15.  Unmatched or Missing Encumbrance Number
- 16.  Payee Address Missing
- 17.  Missing Proper Supporting Documentation
- 18.  Incorrect Form Used
- 19.  Duplicate, Missing or Incorrect Document Number
- 20.  Insufficient Encumbrance Amount
- 21.  Insufficient Budget In Appropriation Unit
- 22.  Insufficient Cash Balance
- 23.  Unequal Debit and Credit Amounts on Journal Voucher
- 24.  Unequal "To" and "From" Amounts On Operating Transfers
- 25.  Missing DFA State Budget Division Approval
- 26.  Missing Budget Fiscal Year Designation Code
- 27.  Missing "Request for Approval to Pay Prior Year Bills" From Current Year Budgets
- 28.  Missing Price Agreement, Contract, or Purchase Order
- 29.  Invalid or Incorrect Price Agreement, Contract, or Purchase Order Number
- 30.  Missing DFA Approved "Carryforward Encumbrance Form"
- 31.  Vendor Name and/or Address Does Not Match C-FRAS Vendor File

PREAUDITOR REMARKS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### **3 Error Correction — Causes and Solutions**

There are many reasons that documents are rejected. This section presents the most common problems and the solutions.



<b>3.1 Approval Signature</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The approval signature is missing.</li> </ul>	<ul style="list-style-type: none"> <li>Affix authorized signature to document.</li> </ul>
<ul style="list-style-type: none"> <li>The approval signature does not match the list of authorized signatures provided to DFA/FCD.</li> </ul>	<ul style="list-style-type: none"> <li>Provide DFA/FCD with a new list of authorized signatures on the <i>FCD C-FRAS-99 (04/93) Signature Authorization Form</i> that includes the signature in question.</li> </ul>
<ul style="list-style-type: none"> <li>The approval signature is not original.</li> </ul>	<ul style="list-style-type: none"> <li>Affix original signature to document.</li> </ul>

<b>3.2 Invalid, Missing, or Incorrect Fund Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The fund code on the document is missing, incorrect or invalid in the system.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the fund code listing.</li> <li>If the fund code is valid but does not exist on the listings, request an addition to the Fund Table in C-FRAS by submitting an Account Maintenance Form.</li> </ul>

<b>3.3 Invalid, Missing, or Incorrect Agency Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The agency code on the document is missing, incorrect, or invalid in the system.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the agency code listing.</li> <li>If the agency code is valid but does not exist on the listings, request an addition of the agency code to C-FRAS by submitting an Account Maintenance Form.</li> </ul>

<b>3.4 Invalid, Missing, or Incorrect Organization Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The organization code on the document is missing, incorrect, or invalid in the system.</li> </ul> <p><i>Note:</i> Organization codes are not required with revenue or balance sheet account codes.</p>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the organization code listing.</li> <li>If the organization code is valid but does not exist on the listings, request an addition of the organization code to C-FRAS by submitting an Account Maintenance Form.</li> </ul>

<b>3.5 Invalid, Missing, or Incorrect Account Type</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The account type is incorrect, invalid, or missing for this transaction (<i>Journal Voucher</i> or <i>Operating Transfer</i>).</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check account type for typographical errors and correct if wrong.</li> <li>Refer to form instructions on coding the correct account type.</li> </ul>

<b>3.6 Invalid, Missing, or Incorrect Appropriation Unit Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The appropriation unit code on the <i>Journal Voucher</i> is either missing, invalid in the system, or incorrect for this transaction.</li> </ul> <p><i>Note:</i> Appropriation unit codes are not required with revenue or balance sheet account codes.</p>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the object code listing.</li> <li>Review the object code to determine if the associated appropriation code is the proper classification.</li> </ul>

<b>3.7 Invalid, Missing or Incorrect Object Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The object code on the document is missing, invalid in the system, or incorrect for this transaction.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the object code listing.</li> <li>Re-evaluate nature of the expenditure to determine if the object code is the proper classification.</li> </ul>

<b>3.8 Invalid, Missing or Incorrect Revenue Source Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The revenue source code on the document is missing, invalid in the system or incorrect for this transaction.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for typographical errors.</li> <li>Refer to the revenue source code listing.</li> <li>Re-evaluate transaction to determine if the revenue source code is the proper accounting code to enter on the line of the document.</li> </ul>

<b>3.9 Invalid, Missing or Incorrect Balance Sheet Account Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The balance sheet account code on the document is missing, invalid in the system, or incorrect for this transaction.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the balance sheet account code listing.</li> <li>Re-evaluate transaction to determine if the balance sheet account code is the proper accounting code to enter on the line of the document.</li> </ul>

<b>3.10 Invalid, Missing or Incorrect Reporting Category Code (for Agency Funds only)</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The reporting category code on the document is invalid in the system or incorrect for this transaction.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the document for typographical errors.</li> <li>Refer to the reporting category code listing provided by DFA/FCD.</li> <li>Re-evaluate transaction to determine if the reporting category code is the proper accounting code to enter on the line of the document.</li> </ul>

<b>3.11 Computation Error</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>A computation on the document, invoice or supporting documentation is not correct.</li> </ul>	<ul style="list-style-type: none"> <li>Check for typographical errors.</li> <li>Recalculate the computations on the document or invoice.</li> </ul>

<b>3.12 Missing Original Invoice or Certified Copy of Invoice</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>• Invoice(s) and/or supporting documentation are not attached to the payment document.</li> </ul>	<ul style="list-style-type: none"> <li>• Attach original invoice(s) and/or supporting documentation to the payment document. Supporting documentation for a payment usually consists of one or more of the following: invoice, copy of State Statute, copy of contract, copy of joint powers agreement or memorandum of understanding,</li> </ul>
<ul style="list-style-type: none"> <li>• The certification is missing from the attached invoice and/or supporting documentation, that states this is a certified copy of the original invoice.</li> </ul>	<ul style="list-style-type: none"> <li>• Verify the certification is properly affixed.</li> </ul>

<b>3.13 Missing, Incorrect or Incomplete Itemized Schedule of Travel Expenses</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>• Missing itemized schedule of travel expense with Payment Voucher.</li> </ul>	<ul style="list-style-type: none"> <li>• Check the document for missing information.</li> </ul>
<ul style="list-style-type: none"> <li>• Itemized Schedule of Travel Expenses is incorrect, incomplete and/or supporting documentation is missing.</li> </ul>	<ul style="list-style-type: none"> <li>• Provide more information on the reimbursed travel and include any necessary supporting documentation.</li> <li>• Recalculate the amounts on the itemized schedule.</li> <li>• Verify that the Request for Reimbursement of Payment Voucher and Itemized Schedule are the same.</li> </ul>

<b>3.14 Invalid or Missing Vendor Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The vendor code is invalid or missing from the document.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Check the vendor code on the document for a typographical error.</li> <li>Verify that the vendor code is on C-FRAS vendor file.</li> <li>Obtain substitute W-9 from vendor or W-4 from state employees with the correct vendor code and submit to DFA/FCD vendor file.</li> <li>Enter the correct vendor code on the document.</li> </ul>

<b>3.15 Unmatched or Missing Encumbrance Number</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The encumbrance (reference document) number is missing.</li> </ul>	<ul style="list-style-type: none"> <li>Check the document for missing information.</li> <li>Verify that the reference codes are correct.</li> <li>Include reference <i>Purchase Document</i> number (if processed through DFA/FCD).</li> </ul>
<ul style="list-style-type: none"> <li>The encumbrance document line referenced is not found in C-FRAS.</li> </ul>	<ul style="list-style-type: none"> <li>If an encumbrance is not found, re-establish the current year encumbrance by submitting a new <i>Purchase Document</i>.</li> </ul>
<ul style="list-style-type: none"> <li>The vendor code on the payment voucher does not match the vendor code on the reference document.</li> </ul>	<ul style="list-style-type: none"> <li>Verify the C-FRAS vendor code and change if not correct.</li> <li>Verify C-FRAS encumbrance number and change if not correct.</li> <li>Process <i>Purchase Document Modification</i> to disencumber funds and re-encumber with the correct vendor code.</li> </ul>

<b>3.16 Payee Address Missing</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The payee address is missing from the document.</li> </ul>	<ul style="list-style-type: none"> <li>Enter the payee address on the document.</li> </ul>



<b>3.17 Missing Proper Supporting Documentation</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Invoice(s) and/or supporting documentation are not attached to the payment document.</li> </ul>	Attach original invoice(s) and/or supporting documentation to the payment document. Supporting documentation for a payment usually consists of one or more of the following: invoice, copy of State Statute, copy of contract, copy of joint powers agreement or memorandum of understanding.

<b>3.18 Incorrect Form Used</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The agency has submitted the incorrect C-FRAS form for the required transaction..</li> </ul>	<ul style="list-style-type: none"> <li>Research C-FRAS procedures to determine correct form to be submitted.</li> <li>Resubmit transaction on the correct processing form.</li> </ul>

<b>3.19 Duplicate, Missing, or Incorrect Document Number</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The document number is missing from the submitted document.</li> </ul>	<ul style="list-style-type: none"> <li>Enter the document number on the submitted document.</li> </ul>
<ul style="list-style-type: none"> <li>The document number entered on the document is already in C-FRAS and cannot be entered again.</li> </ul>	<ul style="list-style-type: none"> <li>Renumber the document with a unique document number.</li> </ul>
<ul style="list-style-type: none"> <li>The document number does not conform to C-FRAS document coding conventions.</li> </ul>	<ul style="list-style-type: none"> <li>Correct the document number.</li> </ul>

<b>3.20 Insufficient Encumbrance Amount</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>• The encumbrance amount is not sufficient to process the source document.</li> <li>• The encumbrance amount is not sufficient to decrease by the amount on the <i>Purchase Document Modification</i>.</li> </ul>	<ul style="list-style-type: none"> <li>• Verify that fund, agency, organization, and object codes are correct.</li> <li>• Verify reference document information.</li> <li>• Verify that there is sufficient balance. If not, resubmit <i>Purchase Document Modification</i> with corrected amount.</li> <li>• Increase current year encumbrance amount through a <i>Purchase Document Modification</i>.</li> </ul>

<b>3.21 Insufficient Budget in Appropriation Unit</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>• The uncommitted balance in the appropriation unit is not sufficient to process the amount on the document.</li> </ul>	<ul style="list-style-type: none"> <li>• Verify that fund, agency, organization, and object codes are correct.</li> <li>• Verify that the amount is correct.</li> <li>• Determine if there are other encumbrances in the appropriation unit that can be disencumbered.</li> <li>• Verify that pending transactions affecting the appropriation unit have cleared on C-FRAS.</li> <li>• Verify fiscal year designation (e.g., multi-year appropriations).</li> <li>• Prepare and process Budget Adjustment Request (BAR) to move budget from another appropriation unit to increase budget available for encumbrance or payment.</li> </ul>

<b>3.22 Insufficient Cash Balance</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The cash balance in the fund is not sufficient to pay the amount on the document.</li> </ul>	<ul style="list-style-type: none"> <li>Verify that the fund code is correct.</li> <li>Verify that pending cash deposits have cleared.</li> <li>Verify that the amount of the payment is correct.</li> <li>Determine if other errors have caused the cash balance to be incorrectly reduced.</li> <li>Deposit and /or transfer cash into the fund to provide cash balance sufficient for the payment.</li> </ul>

<b>3.23 Unequal Debit and Credit Amounts on <i>Journal Voucher</i></b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Total of the debit column and the total of the credit column on the <i>Journal Voucher</i> are unequal.</li> </ul>	<ul style="list-style-type: none"> <li>Check amounts on <i>Journal Voucher</i> for typographical errors.</li> <li>Check calculations on both columns for errors in calculations.</li> <li>Change entries on form to make the debit column total equal to the credit column total.</li> </ul>

<b>3.24 Unequal "To" and "From" Amounts on <i>Operating Transfers</i></b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Total of the "Amount To" column and the "Amount From" column on the <i>Operating Transfer</i> are unequal.</li> </ul>	<ul style="list-style-type: none"> <li>Check amounts on <i>Operating Transfer</i> for typographical errors.</li> <li>Check calculations on both columns for errors in calculations.</li> <li>Correct entries on form to make the "Amount To" column total equal to the "Amount From" column total.</li> </ul>

<b>3.25 Missing DFA State Budget Division Approval</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The required Budget Division approval is missing from this document.</li> </ul>	<ul style="list-style-type: none"> <li>Submit document to Budget Division for required approvals.</li> <li>Resubmit approved document for processing.</li> </ul>

<b>3.26 Missing Budget Fiscal Year Designation Code</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Payment document references two different budget fiscal years.</li> </ul>	<ul style="list-style-type: none"> <li>Check the fiscal year of the appropriation or encumbrance.</li> <li>Separate <i>Payment Vouchers</i> required for different fiscal years.</li> <li>Correct the <i>Payment Voucher</i> with proper information and resubmit.</li> </ul>

<b>3.27 Missing Request For Approval To Pay Prior Year Bills From Current Year Budget</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Document is missing authorization to pay prior year bills out of current year funds.</li> </ul>	<ul style="list-style-type: none"> <li>Affix the authorization to pay prior year bills out of current year funds.</li> </ul>

<b>3.28 Missing Price Agreement, Contract, or Purchase Order</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Document is missing GSD/State Purchasing <i>Award Bid Form</i>.</li> </ul>	<ul style="list-style-type: none"> <li>Attach the GSD/ State Purchasing <i>Award Bid Form</i>.</li> </ul>

<b>3.29 Invalid or Incorrect Price Agreement, Contract, or Purchase Order Number</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>Document is missing or has an incorrect Statewide/Agency Price Agreement, Contract or Purchase Order Number.</li> </ul>	<ul style="list-style-type: none"> <li>Verify the Statewide/Agency Price Agreement, Contract or Purchase Order Number on the document and that the expiration date is correct.</li> <li>Enter a valid Statewide/Agency Price Agreement, Contract or Purchase Order Number on the document.</li> <li>Provide a copy of the proper and valid Statewide/Agency Price Agreement, Contract or Purchase Order.</li> </ul>

<b>3.30 Missing DFA Approved <i>Encumbrance Carry Forward</i> Form</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The DFA approved <i>Encumbrance Carry Forward</i> Form is missing for <i>Payment Vouchers</i> referencing related encumbrances.</li> </ul>	<ul style="list-style-type: none"> <li>Attach the DFA/FCD approved <i>Encumbrance Carry Forward</i> Form.</li> </ul>

<b>3.31 Vendor Name and/or Vendor Address Does Not Match C-FRAS</b>	
<i>Cause</i>	<i>Solutions</i>
<ul style="list-style-type: none"> <li>The vendor name and/or address does not match the C-FRAS Vendor File.</li> </ul>	<ul style="list-style-type: none"> <li>Check the alternate indicator.</li> <li>Check the C-FRAS Vendor File to verify the name and/or address.</li> <li>Correct the document with proper information and resubmit.</li> </ul>

## **Chapter 9 — Reports And Reconciliation**

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## 1 Introduction

C-FRAS produces reports designed to assist agencies in monitoring and reconciling their financial records. Most reports are distributed to the agencies on a daily and/or monthly basis. When the monthly C-FRAS reports are received, the agencies should reconcile C-FRAS reports with internal agency records.

This chapter presents the *C-FRAS Reconciliation Confirmation Form*.

The policies and procedures that apply to reports reconciliation are discussed in *Volume I, Chapter 8 — General Accounting* in this manual.

## 2 C-FRAS Reconciliation Confirmation Form

Each agency receives a *C-FRAS Reconciliation Confirmation Form* with its monthly reports. DFA/FCD requires agencies to submit the completed form after the reports have been reconciled by the agency each month. Differences identified during reconciliation should be corrected in the following manner:

- Any differences between C-FRAS reports and agencies records that must be corrected in C-FRAS should be listed on the *C-FRAS Reconciliation Confirmation Form*. **The agency should prepare *Journal Vouchers or Operating Transfers* to make the corrections in C-FRAS;**
- Any differences between C-FRAS reports and agencies records that do *not* require changes in C-FRAS should be noted by the agency internally; and
- Any differences that result from timing discrepancies between agencies records and the monthly reports should *not* be listed on the *C-FRAS Reconciliation Confirmation Form* and no correcting documents should be submitted to DFA/FCD.

## **2.1 Sample C-FRAS Reconciliation Confirmation Form**

A copy of the *C-FRAS Reconciliation Confirmation Form* is presented on the next page.

DEPARTMENT OF FINANCE AND ADMINISTRATION  
 FINANCIAL CONTROL DIVISION  
 C-FRAS RECONCILIATION CONFIRMATION FORM

AGENCY CODE     ①     AGENCY NAME     ②    

FUND/AGY/ORG	DOC TYPE	DOC ID	AMOUNT	EXPLANATION
③	④	⑤	⑥	⑦

I certify that the C-FRAS reports for the month of     ⑧     have been reconciled and are correct except for the reconciling items listed above that require correcting entries in C-FRAS. I am submitting with the form, documents to correct the entries listed above.

Preparer's Name     ⑨     (Please Print)      Preparer's Signature     ⑩      
 © 1996 State of NM      Date     /    /    ⑪          Preparer's Phone Number     ⑫

## **2.2 Form Completion Instructions — *C-FRAS Reconciliation Confirmation Form***

Instructions on how to complete the *C-FRAS Reconciliation Confirmation* form are presented on the following page.

### 2.3 Instructions for Completing the C-FRAS Reconciliation Confirmation Form

No.	Field Name	Usage and Description
1.	AGENCY CODE	REQUIRED. Field length: 3. Data type - numeric. Source - agency code listing provided by DFA/FCD. Enter the code of the agency initiating this document.
2.	AGENCY NAME	REQUIRED. Enter the name of the agency initiating this document.
3.	FUND/AGENCY/ ORG	REQUIRED. Field length: 10. Data type: alphanumeric. Source: Chart of accounts listing provided by DFA/FCD. Enter the fund, agency, and organization (if applicable) codes.
4.	DOC TYPE	REQUIRED. Enter the document type that caused the incorrect entry to C-FRAS. The following are the valid document type codes: PC - <i>Purchase Document</i> or <i>Purchase Document Modification</i> PV - <i>Payment Voucher</i> CR - <i>Cash Receipt</i> JV - <i>Operating Transfer</i> or <i>Journal Voucher</i>
5.	DOC ID	REQUIRED. Enter the document number of the document that caused the incorrect entry to C-FRAS. For example, 96-010-190001.
6.	AMOUNT	REQUIRED. Enter the dollar amount of the incorrect entry from that document.
7.	EXPLANATION	REQUIRED. Enter a complete explanation of the error and the required correction.
8.	MONTH	REQUIRED. Enter the month for which the reports have been reconciled.
9.	PREPARER'S NAME	REQUIRED. Enter the printed name of the person who prepared the form.
10.	PREPARER'S SIGNATURE	REQUIRED. Enter the signature of the person who prepared the form.
11.	DATE	REQUIRED. Enter the date the form was signed.
12.	PREPARER'S PHONE NO.	REQUIRED. Enter the phone number of the person who prepared the form.

### **3 Monthly Budget Status Report (NM02)**

The Monthly Budget Status Report (NM02) provides the following information at the organization level within the fund and agency:

- Approved appropriation budgets;
- Appropriation budget adjustments;
- Adjusted appropriation budgets;
- Expenditures to date;
- Outstanding encumbrances;
- Unencumbered budget balances; and
- Amounts expended in the current month.

The NM02 report is produced at the end of each month. A separate NM02 report will be produced for each budget fiscal year for which there are outstanding, unliquidated encumbrances.

### **3.1 Sample Report Page — Monthly Budget Status Report (NM02)**



### 3.2 Report Field Descriptions — Monthly Budget Status Report (NM02)

#### Titles:

---

Run Date	The date the report was processed.
Report ID	NM02 identifies the Monthly Budget Status Report.
Title	The title includes the name of the report, the period ending date and the C-FRAS budget fiscal year designation.
Page No.	A sequential page number. The method used to produce this report in C-FRAS, may result in non-sequential page numbering of an agency's report.
Fund	The fund code and name.
Agency	The agency code and name.
Orgn	The organization code and name.

#### Columns:

---

Aprr Unit/Object	The title of the appropriation unit code or object code referenced on a line.
Objt Code	The appropriation unit code or object code referenced on an expenditure or encumbrance line.
Approved Budget	The approved appropriation budget amount.
Budget Adjustments	The approved budget adjustment amounts.
Adjusted Budget	The total approved budget plus or minus any approved budget adjustments.
Expended to Date	The year-to-date amount expended by object code for the budget fiscal year.
Outstanding Encumbrances	The month-end balance of total outstanding encumbrances by object code.
Unencumbered Budget Balance	The total adjusted budget amount less the amounts expended to date and outstanding encumbrances by appropriation unit.
Expended This Month	The amount expended for the month by object code.

### 3.2 Report Field Descriptions — Monthly Budget Status Report (NM02) (continued)

#### Columns (cont.):

---

% CPT	The percentage of amounts expended and encumbered year-to-date from the total adjusted budget for an appropriation unit. For example, if \$1,000.00 had been expended and encumbered out of a \$10,000.00 budget, the CPT% would be 1/10 or 10 percent.
% STD	The standard percentage rate based on the number of months for which the report was produced. For example, July is only one month out of the twelve months for the fiscal year, and therefore the standard percentage rate for July reports is 1/12 or rounded to 8 percent.

#### Rows:

---

Appr Unit Total	The subtotal of each column by appropriation unit.
Orgn Total	The subtotal of each column by organization (within fund).
Fund Total	The total of each column by fund.

### 3.3 Reconciliation Recommendations

Agencies should use the following suggestions when reconciling C-FRAS reports with agency records. Any items that require correction in C-FRAS must be listed on the *C-FRAS Reconciliation Confirmation Form*. This form should be submitted to DFA/FCD together with any documents (e.g., *Journal Vouchers*) needed to make the correction. ***Timing differences and/or internal agency corrections SHOULD NOT be submitted on the C-FRAS Reconciliation Confirmation Form.***

#### 3.3.1 Reconciling Budget Amounts

- Verify that the amounts under the column heading "Approved Budget" match the amounts on the agency's approved OPBUD3 form for each appropriation unit.
- Verify that the amounts under the column heading "Budget Adjustments" match the total of all approved *BARs* for each appropriation unit within each organization.

#### 3.3.2 Reconciling Expenditure Amounts

- Verify that the amounts listed for each object code under the column heading "Expended to Date" are correct by comparing those amounts to amounts on agency internal accounting systems or records (may need to use report A611 — Trial Balance by Accounting Distribution for detail expenditure listings).
- Any expenditures made from prior year encumbrances will not appear as current year expenditures on the Budget Status Report. A Budget Status Report for the prior fiscal year must be used to verify prior year expenditures.
- Note any timing differences in the expenditure amounts. For example, a transaction submitted to DFA/FCD on July 31 may not process through C-FRAS until the August accounting period, in which case the transaction will appear on the August C-FRAS reports and not on the July reports. A timing difference does not require a correction.

#### 3.3.3 Reconciling Encumbrance Amounts

- Verify that the amounts listed for each object code under the column heading "Outstanding Encumbrances" are correct by comparing them to amounts on agency internal accounting systems or records (may need to use report A611 - Trial Balance by Accounting Distribution or report NM03 - Summary Listing of Encumbrances).
- Note any timing differences in the encumbrance amounts. For example, a transaction submitted to DFA/FCD on July 31 may not process through C-FRAS until the August accounting period, in which case the transaction will appear on the August C-FRAS reports and not on the July reports. A timing difference does not require a correction.

## **4 Monthly Revenue Status Report (A203NM)**

The Monthly Revenue Status Report (A203NM) provides revenue budget information by fund. The information on the report includes:

- Original approved revenue budgets,
- Revenue budget adjustments,
- Adjusted revenue budget amount,
- Current revenues recognized,
- Fiscal year-to-date revenue recognized, and
- Unrecognized budget balance.

The A203NM report is produced at the end of each month. The report includes all revenue budget and revenue information through the end of the month. A separate A203NM will be produced for each budget fiscal year in which revenue are recorded.

**4.1 Sample Report Page — Monthly Revenue Status Report (A203NM)**

## 4.2 Report Field Descriptions — Monthly Revenue Status Report (A203NM)

### Titles:

---

Report ID	A203NM identifies the Monthly Revenue Status Report.
Run Date	The date the report was processed.
Run Time	The time of day the report was processed.
Title	The title of the report includes the name of the report, the period ending date, and the C-FRAS budget fiscal year.
Page No.	A sequential page number. The method used to produce this report in C-FRAS, may result in non-sequential page numbering of an agency's report.
Fund	The fund code and name.
Agency	The agency code and name.
Organization	The organization code and name will be blank. Revenue budgets are maintained by fund and agency, since DFA/FCD does not allow revenues to be recorded at the organization level.

### Columns:

---

Revenue Source Code	The revenue source code referenced on a line.
Revenue Source Description	The title of the revenue source.
Approved Budget	The approved revenue budget amount from an OPBUD3 form.
Budget Adjustments	Revenue budget adjustment amounts processed from approved <i>Budget Adjustment Request</i> (BAR) transactions.
Adjusted Budget	The total of the approved revenue budget plus or minus any approved revenue budget adjustments entered.
Revenue Recognized This Month	The amount of revenue recognized during the current month.

## 4.2 Report Field Descriptions — Monthly Revenue Status Report (A203NM) (continued)

### Columns:

---

Revenue Recognized To Date	The total of fiscal year to date revenue recognized at the end date of this report.
Unrecognized Budget Balance	The adjusted budget amount less the revenue recognized to date for a revenue source code.
Percent Recog	The percentage of amounts recognized to date out of the total adjusted budget for a revenue source code.

### Rows:

---

Org Total	The subtotal of each column by organization (within fund).
Fund Total	The total of each column by fund.

### 4.3 Reconciliation Recommendations

Agencies should use the following suggestions when reconciling C-FRAS reports with agency records. Any items that require correction in C-FRAS must be listed on the *C-FRAS Reconciliation Confirmation Form*. This form should be submitted to DFA/FCD together with any documents (e.g., *Journal Vouchers*) needed to make the correction. ***Timing differences and/or internal agency corrections SHOULD NOT be submitted on the C-FRAS Reconciliation Confirmation Form.***

#### 4.3.1 Reconciling Budget Amounts

- Verify that the amounts under the column heading "Approved Budget" are the amounts on the agency's approved OPBUD3 form for each revenue source. Note that amounts budgeted under "Cash Balance" on the OPBUD form will not appear on a Monthly Revenue Status Report.
- Verify that the amounts under the column heading "Budget Adjustments" are the total of all approved *Budget Adjustment Requests* (BAR's) for each revenue source in this fund.

#### 4.3.2 Reconciling Revenue Amounts

- Verify that the amounts listed for each revenue source code under the column heading "Revenue Recognized This Month" are correct by comparing those amounts to amounts on agency internal accounting system or records (may need to use report A611 - Trial Balance by Accounting Distribution for detail revenue transactions).
- Note any timing differences in the revenue amounts. For example, a cash receipt is submitted to State Treasurer on July 31 may not process through C-FRAS until the August accounting period, in which case the transaction will appear on the August C-FRAS reports and not on July reports. A timing difference does not require a correction.



## **5 Trial Balance by Accounting Distribution (A611BFY)**

The Trial Balance by Accounting Distribution (A611BFY) provides information by balance sheet account, object code, and revenue source within the fund. Each accounting transaction processed during the period is listed on the trial balance. The information for each account includes:

- Opening balances,
- Detail of activity during the period, and
- Ending balances.

This report shows balance sheet account activity and balances in addition to activity and balances for nominal accounts. Cash must be reconciled monthly with C-FRAS. All other balance sheet accounts should be reconciled to internal agency accounting records.

The A611BFY report is usually produced at the end of each month. A separate A611BFY will be produced for each budget fiscal year in which activity occurred in the nominal accounts.

**5.1 Sample Report Page — Trial Balance by Accounting Distribution (A611BFY)**

## 5.2 Report Field Descriptions — Trial Balance by Accounting Distribution (A611BFY)

### Titles:

---

Run Date	The date the report was processed.
Report ID	A611BFY is the report ID in C-FRAS that identifies the Trial Balance by Accounting Distribution.
Title	The title includes the name of the report, the period ending date and the C-FRAS budget fiscal year designation.
Page No.	A sequential page number. The method used to produce this report in C-FRAS, may result in non-sequential page numbering of an agency's report.
Fund	The fund code and name.
Agency	The agency code and name.
Organization	The organization code and name.
Activity	C-FRAS activity classification. The activity classification designates the function of government. The activity classification is inferred from the organization code. It is not entered on any C-FRAS documents.

### Columns:

---

Transaction ID	Includes the transaction code, agency code, and document number of the transaction.
Tran Date	The document date entered into C-FRAS.
Vendor/Provider	The vendor code on the transaction when applicable.
Sub Org	Sub-organization codes are not used in C-FRAS.
Sub-Obj/Rev Src	Sub-object and sub-revenue source codes are not used in C-FRAS.
Job Number	Not used in C-FRAS

## 5.2 Report Field Descriptions — Trial Balance by Accounting Distribution (A611BFY) (continued)

### Columns:

---

Reporting Category	The reporting category associated with the transaction. (Only Agency Fund type transactions should have a reporting category code.)
I/G Ref	Not used in C-FRAS.
Description	Descriptions entered on journal vouchers or other documents for which the descriptions are keyed into C-FRAS.
Total Debits	All debit transaction amounts are listed under this column.
Total Credits	All credit transaction amounts are listed under this column.
Ending Balance	Ending balance for the account.

### Rows:

---

Acct Type	The code and description of the account type.
BS Acct	The code and description of the balance sheet account, if applicable.
Obj/Rev Src	The code and description of the object or revenue source account, if applicable.
Opening Balance	The balance of this account at the beginning of the report period. The beginning balance for this period will be the same as the ending balance from last period.
Net for Obj/ Rev/BS	Total debits, total credits and ending balance for object, revenue source and balance sheet accounts for the period of the report.
Net for Activity	Total debits, total credits and ending balance for the activity.
Net for Organization	Total debits, total credits and ending balance for the organization.
Net for Agency	Total debits, total credits and ending balance by agency (within fund).
Net for Fund	Total debits, total credits and ending balance by fund.

## 5.3 Reconciliation Recommendations

Agencies should use the following suggestions when reconciling C-FRAS reports with agency records. Any items that require correction in C-FRAS must be listed on the *C-FRAS Reconciliation Confirmation Form*. This form should be submitted to DFA/FCD together with any documents (e.g., *Journal Vouchers*) needed to make the correction. ***Timing differences and/or internal agency corrections SHOULD NOT be submitted on the C-FRAS Reconciliation Confirmation Form.***

### 5.3.1 Reconciling Beginning Balances

- The prior year balances will not be carried forward to the current year until the year-end close is processed. The agencies will use prior year reports to confirm the beginning balances of balance sheet accounts. Revenue and expenditure account balances are closed at the end of each fiscal year and therefore do not have opening balances in a new fiscal year.
- Current period beginning balances of the accounts should match the ending balances of those accounts from the prior period's reports.

### 5.3.2 Reconciling Detail Activity

- The A611BFY report reflects the general ledger accounting activity of a fund. Balance sheet account activity that affects separate budget fiscal years are listed together in an account because the accounting effect is in the same year. Nominal account activity that affects separate budget fiscal years will be reported in separate A611BFY reports.
- The year-end closing process will affect account balances on the A611 report. For example, before year-end closing in C-FRAS, all nominal account activity (expenditure, encumbrance, etc.) for that year will remain on the prior year's reports. After the year-end closing process, the nominal accounts close to balance sheet accounts and balance sheet balances are rolled to the new year.

### 5.3.3 Reconciling Ending Balances

- The prior year balances will not be carried forward to the current year until the year-end close is processed. Cash must be reconciled monthly.
- Verify that cash is correct in every fund. Consider any timing differences (documents submitted in July, not processed in C-FRAS until August) when reconciling. A timing difference does not require a correction.

## **6 Summary Listing of Prior Year Encumbrances (NM01)**

The Summary Listing of Prior Year Encumbrances (NM01) includes prior year encumbrance information through the end of the month for each budgeted organization within an agency. The information for each organization includes:

- Object code,
- Encumbrance number,
- Balance at July 1,
- Current month activity,
- Year-to-date activity, and
- Unliquidated encumbrance amounts.

The NM01 report is produced at the end of each month.

**6.1 Sample Report Page — Summary Listing of Prior Year Encumbrances (NM01)**

## 6.2 Report Field Descriptions — Summary Listing of Prior Year Encumbrances (NM01)

### Titles:

---

Report ID	NM01 identifies the Summary Listing of Prior Year Encumbrances.
Run Date	The date the report was processed.
Run Time	The time of day the report was processed.
Title	The title includes the name of the report, the period ending date and the C-FRAS fiscal year.
Page No.	A sequential page number. The method used to produce this report in C-FRAS, may result in non-sequential page numbering of an agency's report.
Agency	The agency code and name.
Fund	The fund code and name.
Orgn	The organization code and name.

### Columns:

---

Line Item	The object code under which the amount is encumbered.
Encumbrance Number	The encumbrance number assigned to the encumbrance.
Balance July 1	The outstanding encumbrance balance at July 1 of the current fiscal year.
Current Month Adjusted	The encumbrance amount adjusted in the current month. The adjustment is entered on a <i>Purchase Document Modification</i> that reduced the prior year encumbrance.
Current Month Liquidated	The encumbrance amount paid during the current month. The payment is entered on a <i>Payment Voucher</i> that referenced the prior year encumbrance.
Year-to-Date Adjusted	The encumbrance amount adjusted during the year. The adjustment is entered on a <i>Purchase Document Modification</i> that reduced the prior year encumbrance.
Year-to-Date Liquidated	The encumbrance amount paid during the year. The payment is entered on a <i>Payment Voucher</i> that referenced the prior year encumbrance.



## 6.2 Report Field Descriptions — Summary Listing of Prior Year Encumbrances (NM01) (continued)

### Columns:

---

Unliquidated	The encumbrance amount remaining unpaid and available for payments or reductions.
--------------	---

### Rows:

---

Org Total	The subtotal of each column by organization (within fund).
-----------	--

Fund Total	The total of each column by fund.
------------	-----------------------------------

## 6.3 Reconciliation Recommendations

Agencies should use the following suggestions when reconciling C-FRAS reports with agency records. Any items that require correction in C-FRAS must be listed on the *C-FRAS Reconciliation Confirmation Form*. This form should be submitted to DFA/FCD together with any documents (e.g., *Journal Vouchers*) needed to make the correction. ***Timing differences and/or internal agency corrections SHOULD NOT be submitted on the C-FRAS Reconciliation Confirmation Form.***

### 6.3.1 Reconciling July 1 Balances

- Verify the beginning balances of encumbrances against the June 30, NM01 report of unliquidated balances.

### 6.3.2 Reconciling Current Month Activity

- Any adjustments (*Purchase Document Modifications*) in the current month to prior year encumbrances are reported in the "Current Month Adjusted" column of the report.
- Any payments in the current month against prior year encumbrances are presented in the "Current Month Liquidated" column of the report.

### 6.3.3 Reconciling Year-to-Date Activity

- All adjustments (*Purchase Document Modifications*) of prior year encumbrances are presented in the "Year to Date Adjusted" column of the report.
- All payments against prior year encumbrances are reported in the "Year to Date Liquidated" column of the report.
- Encumbrances that have been adjusted or liquidated and have a zero (\$0) unliquidated balance will not appear on the report after three months.

### 6.3.4 Reconciling Unliquidated Balances

- The "Unliquidated" Balances should be the balance of prior year encumbrances that are still valid and expected to be paid.

## **7 Summary Listing of Encumbrances (NM03)**

The Summary Listing of Encumbrances (NM03) includes all current year encumbrance activity through the end of the month and includes reports for each budgeted organization within an agency. The information for each organization includes:

- Object code,
- Encumbrance number,
- Original encumbrance amount,
- Current month activity,
- Inception-to-date activity, and
- Unliquidated encumbrance amounts.

The NM03 report is produced at the end of each month.

**7.1 Sample Report Page — Summary Listing of Encumbrances (NM03)**

## 7.2 Report Field Descriptions — Summary Listing of Encumbrances (NM03)

### Titles:

---

Report ID	NM03 identifies the Summary Listing of Encumbrances.
Run Date	The date the report was processed.
Run Time	The time of day the report was processed.
Title	The title includes the name of the report, the period ending date and the C-FRAS fiscal year.
Page No.	A sequential page number. The method used to produce this report in C-FRAS, may result in non-sequential page numbering of an agency's report.
Agency	The agency code and name.
Fund	The fund code and name.
Orgn	The organization code and name.

### Columns:

---

Object	The object code under which the amount is encumbered.
Encumbrance Number	The encumbrance number assigned to the encumbrance.
Original Amount	The original encumbrance amount.
Current Month Adjusted	The encumbrance amount adjusted in the current month. The adjustment is entered on a <i>Purchase Document Modification</i> .
Current Month Liquidated	The encumbrance amount paid during the current month. The payment is entered on a <i>Payment Voucher</i> .
Year-to-Date Adjusted	The encumbrance amount adjusted since the encumbrance was originally established. The adjustment is entered on a <i>Purchase Document Modification</i> .
Year-to-Date Liquidated	The encumbrance amount paid during the year. The payment is entered on a <i>Payment Voucher</i> .

## 7.2 Report Field Descriptions — Summary Listing of Encumbrances (NM03) (continued)

### Columns:

---

Unliquidated	The encumbrance amount remaining unpaid and available for payments or adjustments.
--------------	--

### Rows:

---

Object Total	The column subtotals for the object code.
Appr Total	The column subtotals for the appropriation unit.
Org Total	The column subtotals for the organization.
Fund Total	The total of each column by fund.
Agency Total	The total of each column by agency within fund.

## 7.3 Reconciliation Recommendations

Agencies should use the following suggestions when reconciling C-FRAS reports with agency records. Any items that require correction in C-FRAS must be listed on the *C-FRAS Reconciliation Confirmation Form*. This form should be submitted to DFA/FCD together with any documents (e.g., *Journal Vouchers*) needed to make the correction. ***Timing differences and/or internal agency corrections SHOULD NOT be submitted on the C-FRAS Reconciliation Confirmation Form.***

### 7.3.1 Reconciling Original Amount Balances

- Verify the original encumbrance amount against the original encumbering *Purchase Document*.

### 7.3.2 Reconciling Current Month Activity

- Any current month adjustments (*Purchase Document Modifications*) of encumbrances are presented in the "Current Month Adjusted" column of the report.
- Any payments in the current month against encumbrances are presented in the "Current Month Liquidated" column of the report.

### 7.3.3 RECONCILING INCEPTION TO DATE ACTIVITY

- All encumbrance adjustments (*Purchase Document Modifications*) are reported in the "Inception to Date Adjusted" column of the report.
- All payments against encumbrances are presented in the "Inception to Date Liquidated" column of the report.
- Encumbrances that have been adjusted or liquidated and have a zero (\$0) unliquidated balance will not appear on the report after three months.

### 7.3.4 Reconciling Unliquidated Balances

- The "Unliquidated" Balances are the remaining balance of valid encumbrances. If these balances are not correct, they should be adjusted with a *Purchase Document Modification*.

## **8 Balance Sheet (F100)**

The Balance Sheet (F100) includes each agency's balance sheet account balances for the current period and for inception-to-date by fund. The information on the report includes:

- Assets,
- Liabilities, and
- Fund balances.

The F100 report is produced at the end of each month.



**8.1 Sample Report Page — Balance Sheet (F100)**

## 8.2 Report Field Descriptions — Balance Sheet (F100)

### Titles:

---

Run Date	The date the report was processed.
Report ID	F100 is the report ID in C-FRAS that identifies the Balance Sheet.
Title	The title includes the name of the report and the period ending date.
Page No.	A sequential page number. The method used to produce this report in C-FRAS, may result in non-sequential page numbering of an agency's report.
Fund	The fund code and name.

### Columns:

---

Current Period	The balance sheet accounting information for the current period is in the first column.
Inception-to-Date	The balance sheet accounting information from inception of the fund is in the second column. This column is the true balance sheet balances as of the period ending date in the title of the report.

### Rows:

---

Assets	The account balance of each asset account is listed and totaled.
Liabilities, Reserves, & Fund Balance	The account balance of each liability, reserve, and fund balance account is listed and totaled.

### 8.3 Reconciliation Recommendations

Agencies should use the following suggestions when reconciling C-FRAS reports with agency records. Any items that require correction in C-FRAS must be listed on the *C-FRAS Reconciliation Confirmation Form*. This form should be submitted to DFA/FCD together with any documents (e.g., *Journal Vouchers*) needed to make the correction. **Timing differences and/or internal agency corrections SHOULD NOT be submitted on the C-FRAS Reconciliation Confirmation Form.**

#### 8.3.1 Reconciling Asset, Liability and Fund Balance Amounts

- Agencies must reconcile all accounts, including balance sheet accounts, to the agency's internal accounting records.

## **9 Distribution Voucher Reconciliation Report (DV01)**

The Distribution Voucher Reconciliation Report is a tool used by agencies to reconcile individual payees on distribution vouchers to the distribution voucher number. Each payee line on a distribution voucher results in an "MP" voucher number that is assigned by C-FRAS. This report lists all of the "MP" numbers that were assigned to the individual payee lines on a particular distribution voucher.

The DV01 is produced daily for each distribution voucher processed. It will be distributed to the agencies with the warrants produced from the distribution voucher.

Agencies are not required to submit reconciliations of this report to DFA/FCD. It is for internal agency reconciliation only.

**9.1 Sample Report Page — Distribution Voucher Reconciliation Report (DV01)**

## **10 Voucher Payment Warrant Register (A657NM)**

The Voucher Payment Warrant Register Report lists the warrants given to each agency. It is distributed to the agencies with their warrants and signed by both a Financial Control Division representative and the agency representative who receives the warrants.

The A657NM is produced daily for each agency that receives warrants on that day.

Agencies are required to verify that the warrants they receive are on the Voucher Payment Warrant Register. The agencies are not, however, required to submit reconciliations of this report to DFA/FCD.

**10.1 Sample Report Page — Voucher Payment Warrant Register (A657NM)**





## **Appendix A — Chart of Accounts**

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# **1 Chart of Accounts**

## **1.1 Overview**

Appendix A contains the C-FRAS Chart of Accounts and guidance on account maintenance in C-FRAS. Specific instructions on how to use the C-FRAS Chart of Accounts are included within the individual chapters of this manual.

The following are the various elements that comprise that chart of accounts:

- Fund codes,
- Agency codes,
- Organization codes,
- Appropriation unit codes,
- Object codes,
- Revenue source codes,
- Balance sheet account codes, and
- Reporting category codes.

The Appropriation Unit Codes, Object Codes, Revenue Source Codes, Balance Sheet Account Codes and Reporting Category Codes are provided with the manual. Agencies should insert in this appendix the remainder of the codes above applicable to them, listings of which can be obtained from DFA/FCD.

## **1.2 Fund Codes**

C-FRAS funds adhere to the standard Generally Accepted Accounting Principles (GAAP) fund types such as special revenue, agency, internal service, and enterprise. The C-FRAS fund code identifies each fund and makes it possible to classify and report transactions by fund.

All C-FRAS transactions require a fund code. Therefore, any fund code used must be established in C-FRAS before a transaction can be processed. DFA/ FCD assigns the fund code.

## **1.3 Agency Codes**

The C-FRAS agency code is a code unique to each agency. C-FRAS maintains only one agency code for each agency.

## 1.4 Organization Codes

The C-FRAS organization code establishes the appropriation level organization that must be coded on all expenditure and encumbrance documents submitted to DFA/FCD. This code makes it possible to classify and report encumbrances and expenditures by organization.

Transactions with balance sheet accounts and revenue source codes do not require the use of organization codes.

## 1.5 Appropriation Unit Codes

The appropriation unit code classifies expenditures by grouping objects codes for budgetary control and reporting purposes. C-FRAS infers the appropriation unit from the object code on most expenditure and encumbrance documents. However, journal vouchers require the coding of an appropriation unit. In general, C-FRAS controls budgets at the appropriation unit level.

The following appropriation unit codes are used in C-FRAS:

<u>APPROPRIATION UNIT CODE</u>	<u>DESCRIPTION</u>
000	Personal Services
010	Employee Benefits
020	In-State Travel
030	Maintenance & Repairs
040	Supplies
050	Contractual Services
060	Operating Costs
070	Other Costs
080	Capital Outlay
095	Out-of-State Travel
150	Other Financing Uses
160	Reversions

## 1.6 Object Codes

C-FRAS object codes are used to classify expenditures by their nature (e.g., office supplies, training, etc.), by their status as reportable or non-reportable on Internal Revenue Service Form 1099, and by the level of encumbrance/budgetary control. For most reporting purposes, objects will be reported at the nature of expenditure level. The following is an example of object codes:

OBJECT CODE	DESCRIPTION
0011	Exempt - Full Time
0411	Office Supplies
0681	Training - 1099 Non-Reportable
0682	Training - 1099 Reportable

Appendix A includes a copy of the object code listing.

**1.7 Revenue Source Codes**

C-FRAS revenue source codes represent a grouping of revenues for reporting in C-FRAS. The following are examples of revenue codes:

REVENUE SOURCE	
CODE	DESCRIPTION
0430	Oil & Gas Severance Taxes
4120	Interest on Investments
6130	Court Fines and Forfeitures

Appendix A includes a copy of the revenue source code listing.

**1.8 Balance Sheet Account Codes**

C-FRAS provides a full range of balance sheet accounts. C-FRAS maintains balance sheet accounts at the control account level. FCD requires prior approval for the use of some balance sheet accounts.

Appendix A includes a copy of the balance sheet account code listing.

**1.9 Reporting Category Codes**

C-FRAS reporting category codes establish sub-balance sheet accounts for Agency Fund accounting. A reporting category code of "1000" entitled "Additions" aggregates all additions to Agency Fund balance sheet accounts. Similarly, a reporting category code of "2000" entitled "Deletions" aggregates all deletions to Agency Fund balance sheet accounts. Therefore, true additions and deletions to the Agency Fund balance sheet accounts are segregated from corrections or adjustments to those accounts. The total of the reporting categories will be reported as follows:

Beginning Balance + Additions - Deletions = End Bal Sheet Acct Bal  
(Bal Sheet Balance) (Rep Cat Bal) (Rep Cat Bal) (calculated)

C-FRAS requires reporting category codes on all Agency Fund transactions.

## **2     *Sample Account Maintenance Form***

A sample *Account Maintenance Form* is provided on the following page. This form is used to add, change, or delete C-FRAS account codes and their corresponding titles. Agency codes, fund codes, and cash account codes are assigned by DFA/FCD and should be provided by the agency only when maintenance is requested on existing accounts. All Instructions for completing the form are provided following the form.

DEPT OF FINANCE AND ADMINISTRATION  
FINANCIAL CONTROL DIVISION  
C-FRAS ACCOUNT MAINTENANCE FORM

Requesting Agency Name: \_\_\_\_\_ Date: \_\_\_\_\_

C-FRAS Account Codes:

Fund Information: Add  Change  Delete   
Fund Code: \_\_\_\_\_ Fund Type: \_\_\_\_\_ Function of Government: \_\_\_\_\_  
Fund Name: \_\_\_\_\_ Budgeted  Non-budgeted

Agency Information: Add  Change  Delete   
Agency Code: \_\_\_\_\_ Agency Name: \_\_\_\_\_

Organization Information: Add  Change  Delete   
Organization Code: \_\_\_\_\_ Organization Name: \_\_\_\_\_

CES Account Codes:

Cash Account Information: Add  Change  Delete   
Cash Account Code: \_\_\_\_\_ Cash Account Name: \_\_\_\_\_

Budgeted  Non-budgeted

Agency Information: Add  Change  Delete   
Agency Code: \_\_\_\_\_ Agency Name: \_\_\_\_\_

Activity Information: Add  Change  Delete   
Activity Code: \_\_\_\_\_ Activity Name: \_\_\_\_\_

For Additions - Establishing Authority

Statutory Citation: \_\_\_\_\_

Executive Order \_\_\_\_\_

Court Order \_\_\_\_\_

Custodian of Account \_\_\_\_\_

Purpose: \_\_\_\_\_  
\_\_\_\_\_

Agency  
Approval: \_\_\_\_\_

===== DFA USE ONLY =====

C-FRAS Maintenance: Add  Change  Delete

FUND - Fund code Assigned: \_\_\_\_\_  
AGCY - Agency Code Assigned: \_\_\_\_\_  
ORGN - Organization Code Assigned: \_\_\_\_\_

CES Maintenance: Add  Change  Delete

Cash Account: \_\_\_\_\_ Agency Code: \_\_\_\_\_ Activity Code: \_\_\_\_\_  
EFFECTIVE DATE: \_\_\_\_\_  
APPROVED: \_\_\_\_\_ DISAPPROVED: \_\_\_\_\_  
DATE APPROVED: \_\_\_\_\_  
FCD C-FRAS - 09 (07/92)



### 3 Form Completion Instructions — *Account Maintenance Form*

#### 3.1 Account Maintenance Form

No.	Field Name	Usage and Description
1.	REQUESTING AGENCY NAME	REQUIRED: Enter the name of the agency initiating this document.
2.	DATE	REQUIRED: Enter the preparation date of the account maintenance form.
<b>C-FRAS ACCOUNT CODES</b>		
3.	FUND INFORMATION	REQUIRED FOR MAINTENANCE ON FUND CODES. Check the appropriate box: “Add”, “Change”, and “Delete”. Enter the fund code, fund type, function of government and fund name if requesting maintenance on a fund code or name. If adding a fund, leave the fund code blank. Also check the appropriate box: “Budgeted” or “Non-Budgeted”. Appendix A contains fund type and function of government listings.
4.	AGENCY INFORMATION	REQUIRED FOR MAINTENANCE ON AGENCY CODES. Check the appropriate box: “Add”, “Change”, and “Delete”. Enter the agency code and agency name if requesting maintenance on an agency code or name. If adding an agency, leave the agency code blank.
5.	ORGANIZATION INFORMATION	REQUIRED FOR MAINTENANCE ON ORGANIZATION CODES. Check the appropriate box: “Add”, “Change”, or “Delete”. Enter the organization code and organization name if requesting maintenance on an organization code or name.

**3.1 Account Maintenance Form**

<b>No.</b>	<b>Field Name</b>	<b>Usage and Description</b>
<b>CES ACCOUNT CODES</b>		
6.	CASH ACCOUNT INFORMATION	REQUIRED FOR MAINTENANCE ON FUNDS CODES. Check the appropriate box: “Add”, “Change”, or “Delete”. Enter the cash account code and cash account name if requesting maintenance on a fund code or name. Also check the appropriate box: “Budgeted” or “Non-Budgeted”.
7.	AGENCY INFORMATION	REQUIRED FOR MAINTENANCE ON AGENCY CODES: Check the appropriate box: “Add”, “Change”, or “Delete”. Enter the agency code and agency name if requesting maintenance on an agency code or name.
8.	ACTIVITY INFORMATION	REQUIRED FOR MAINTENANCE ON ORGANIZATION CODES. Check the appropriate box: “Add”, “Change”, or “Delete”. Enter the activity code and activity name if requesting maintenance on an organization code or name.
9.	FOR ADDITIONS - ESTABLISHING AUTHORITY	REQUIRED FOR ADDITIONS OF CODES. Enter the authority for the addition of a new code, either a statutory citation, an executive order, or a court order.
10.	CUSTODIAN OF ACCOUNT	REQUIRED. Enter the name of the entity responsible for the accounting in this account (fund).
11.	PURPOSE	REQUIRED. Enter a narrative description of the purpose of the account maintenance requested.
12.	AGENCY APPROVAL	REQUIRED. Enter the signature of the person authorized to sign the <i>Accounts Maintenance Form</i> for the agency initiating this document.
13.	DFA USE ONLY	LEAVE BLANK.

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## **Appendix B — C-FRAS Document Numbering**

## **1 Introduction**

Agencies assign document numbers to all of the forms or documents when submitted to DFA/FCD, and all document numbers assigned by agencies must be eleven characters and must be unique within the document type. In addition, in order to maintain internal control and to provide a reliable audit trail, document numbers must not be duplicated within a given fiscal year.

Appendix B consists of two sections:

- 1 - Introduction, and
- 2 - C-FRAS Document Numbering Conventions

## **2 C-FRAS Document Numbering Conventions**

The following pages present the document numbering parameters to be used by agencies for C-FRAS documents. The C-FRAS Document Numbering Conventions for agency assigned numbers require that all document numbers:

1. Must be eleven characters,
2. must be unique within document type, and
3. must not be duplicated within a fiscal year.

2.1	<b>Document Numbering — Purchase Document Type</b>
	The purchase document type includes <i>Purchase Documents</i> , <i>Purchase Document Continuation Sheets</i> , and <i>Purchase Document Modifications</i> .
A.	<b>Document Numbering — Purchase Document</b>
	Agency Assigns Document Number (Document Number and Encumbrance Number are the Same)
	<p>The numbering scheme for purchase document types is:  <u>FY (2) - Fund code (3) - Agency Defined (6)</u></p> <p>Example: the first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field Length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any form in the Purchase Document Type. Duplicate document numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-320001' is a valid document number.</p>

<b>2.1</b>	<b>Document Numbering — Purchase Document Type</b>
<b>B.</b>	<b><i>Document Numbering — Purchase Document Continuation Sheet</i></b>
	Agency assigns same document number used on the <i>Purchase Document</i> (the first page).
	The numbering scheme for purchase document types is: <u>FY (2) - Fund code (3) - Agency Defined (6)</u>
	REQUIRED. Field Length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any form in the Purchase Document Type. Duplicate document numbers for original <i>Purchase Documents</i> will be rejected. The document number assigned on the continuation sheet must be identical to the document number assigned on the first page of the <i>Purchase Document</i> . <i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-320001' is a valid document number.
<b>C.</b>	<b><i>Document Numbering — Purchase Document Modification</i></b>
	Agency uses original <i>Purchase Document</i> number.
	The numbering scheme for purchase document types is: <u>FY (2) - Fund code (3) - Agency Defined (6)</u>
	REQUIRED. Field Length: 11. Data type: numeric. Source: original <i>Purchase Document</i> . Enter the appropriate eleven character document number. This document number must duplicate the document number used on the original <i>Purchase Document</i> being modified. <i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-320001' is a valid document number.



<b>2.2</b>	<b>Document Numbering — Payment Voucher Document Type</b>
	The payment voucher document type includes <i>Payment Voucher</i> , <i>Itemized Schedule of Travel Expenses</i> , <i>Distribution Payment Vouchers</i> , and <i>Distribution Payment Voucher Continuation Sheet</i> .
<b>A.</b>	<b>Document Numbering — Payment Voucher</b>
	Agency assigns document number.
	<p>The numbering scheme for payment voucher document types is:  <u>FY (2) - Fund code (3) - Agcy Defined No. (6)</u></p> <p>Example: The first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any form in the Payment Voucher Document Type. The document numbers used for original <i>Payment Vouchers</i> must be unique, duplicate numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-120001' is a valid document number.</p>

<b>2.2</b>	<b>Document Numbering — Payment Voucher Document Type</b>
<b>B.</b>	<b><i>Document Numbering — Itemized Schedule of Travel Expenses</i></b>
	Agency assigns document number.
	<p>The numbering scheme for payment voucher document types is:  <u>FY (2) - Fund code (3) - Agcy Defined No. (6)</u></p> <p>Example: he first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any form in the Payment Voucher Document Type. The document numbers used for original <i>Payment Vouchers</i> must be unique, duplicate numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-120001' is a valid document number.</p>
<b>C.</b>	<b><i>Document Numbering — Distribution Payment Voucher</i></b>
	Agency assigns document number.
	<p>The numbering scheme for payment voucher document types is:  <u>FY (2) - Fund code (3) - Agcy Defined No. (6)</u></p> <p>Example: The first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any other Distribution Payment Voucher. The document numbers used for original <i>Payment Vouchers</i> must be unique, duplicate numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-120001' is a valid document number.</p>

2.2	<b>Document Numbering — Payment Voucher Document Type</b>
D.	<b><i>Document Numbering — Distribution Payment Voucher Continuation Sheet</i></b>
	Agency assigns same document number used on the <i>Distribution Payment Voucher</i> (the first page).
	<p>The numbering scheme for payment voucher document types is:  <u>FY (2) - Fund code (3) - Agency Defined No. (6)</u></p> <p>Example: The first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any other <i>Distribution Payment Voucher</i>. The Document number assigned on the <i>Continuation Sheet</i> should be identical to the document number assigned on the first page of the <i>Distribution Payment Voucher</i>. The document numbers used for original <i>Payment Vouchers</i> must be unique, duplicate numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-120001' is a valid document number.</p>

<b>2.3</b>	<b>Document Numbering — Operating Transfer and Journal Voucher Document Type</b>
	The journal voucher document type includes <i>Operating Transfers</i> and <i>Journal Vouchers</i> .
<b>A.</b>	<b><i>Document Numbering — Operating Transfer</i></b>
	Agency assigns document number
	<p>The numbering scheme for operating transfer documents is:  <u>FY (2) - Fund code (3) - Agcy Defined No. (6)</u></p> <p>Example: The first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any form in the Operating Transfer or Journal Voucher Document Type. Duplicate document numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-320001' is a valid document number. The fund number used should represent the fund of the agency that initiated the transaction.</p>
<b>B.</b>	<b><i>Document Numbering — Journal Voucher</i></b>
	Agency assigns document number.
	<p>The numbering scheme for journal voucher documents is:  <u>FY (2) - Fund code (3) - Agcy Defined No. (6)</u></p> <p>Example: The first document number in fiscal year 97, Fund 010 becomes document number "97-010-000001"</p>
	<p>REQUIRED. Field length: 11. Data type: numeric. Source: agency numbering sequences. Enter the appropriate eleven character document number. The eleven-character document number must not be duplicated within an agency for any form in the Journal Voucher Document or Operating Transfer Type. Duplicate document numbers will be rejected.</p> <p><i>Note:</i> Each section of the document number should be separated by a dash (-). For example, '97-010-320001' is a valid document number. The fund number used should represent the fund of the agency that initiated the transaction.</p>

<b>2.4</b>	<b>Document Numbering — Budget Document Type</b>
	The budget document type includes <i>Operating Budget Establishment Forms (OPBUD3)</i> , <i>Capital Budget Establishment Forms (CAPBUD)</i> , and <i>Budget Adjustment Requests (BAR)</i> .
<b>A.</b>	<b>Document Numbering — Operating Budget Establishment Form (OPBUD3)</b>
	DFA State Budget Division (DFA/SBD) assigns document number that is modified for C-FRAS by DFA/FCD.
	The numbering scheme for budget document types is: <u>FY (2) - Fund code (3) - Control Number (6)</u>  Example: The document number in fiscal year 97, Fund 010, Control Number 123456 becomes document number "97-010-123456"
	NOT REQUIRED. Assigned by DFA/SBD and modified for C-FRAS by DFA/FCD.
<b>B.</b>	<b>Document Numbering — Capital Budget Establishment Form (CAPBUD)</b>
	DFA State Budget Division (DFA/SBD) assigns document number that is modified for C-FRAS by DFA/FCD.
	The numbering scheme for budget document types is: <u>FY (2) - Fund code (3) - Control Number (6)</u>  Example: The document number in fiscal year 97, Fund 010, Control Number 123456 becomes document number "97-010-123456"
	NOT REQUIRED. Assigned by DFA/SBD and modified for C-FRAS by DFA/FCD.
<b>C.</b>	<b>Document Numbering — Budget Adjustment Request (BAR)</b>
	DFA State Budget Division (DFA/SBD) assigns document number that is modified for C-FRAS by DFA/FCD.
	The numbering scheme for budget document types is: <u>FY (2) - Fund code (3) - Control Number (6)</u>  Example: The document number in fiscal year 97, Fund 010, Control Number 123456 becomes document number "97-010-123456"
	NOT REQUIRED. Assigned by DFA/SBD and modified for C-FRAS by DFA/FCD.

2.5	<b>Document Numbering — Cash Receipt Document Type</b>
	The cash receipt document type includes <i>Deposit Slips (Cash Receipts)</i> .
A.	<b><i>Document Numbering — Cash Receipt (Deposit Slip)</i></b>
	State Treasurer assigns document number that is modified for C-FRAS by DFA/FCD.
	<p>The numbering scheme for the cash receipt document type is:  <u>FY (2) - 000(3) - Deposit Slip Number (6)</u></p> <p>Example: The document number in fiscal year 97, State Treasurer <i>Deposit Slip</i> Number 234561 becomes <i>Cash Receipt</i> document number "97-000-234561"</p>

<b>2.6</b>	<b>Document Numbering — Warrant Document Type</b>
	The warrant Document type includes all warrants.
<b>A.</b>	<b>Document Numbering — Warrant</b>
	DFA/FCD assigns number.
	NOT REQUIRED. Assigned by DFA/Financial Control Division. <i>Note:</i> A “B” series warrant, such as B123456, that has been issued as an automated disbursement in C-FRAS appears on reports as AD000123456. However, for <i>Warrant Cancellations</i> this same warrant would be referenced by B123456.

2.7	<b>Document Numbering — Warrant Cancellation Document Type</b>
	The warrant cancellation Document type includes <i>Warrant Cancellations</i> .
A.	<b><i>Document Numbering — Warrant Cancellation</i></b>
	Agency assigns document number.
	<p>The numbering scheme for the warrant cancellation document type is:  <u>FY (2) - CNB (3) - Warrant Number (6)</u></p> <p>Example: The document number for a warrant issued in 95 cancelled in fiscal year 97, with warrant number 456789 becomes document number “95-CNB-456789”</p>
	<p>REQUIRED. Field length: 11. Data type: alphanumeric. Source: Warrant Cancellation numbering scheme. Enter the appropriate Eleven character document number. The eleven-character Document number cannot be duplicated within an agency for any <i>Warrant Cancellation Form</i>. Duplicate Document numbers will be rejected.</p> <p><i>Note:</i> Each section of the Document number should be separated by a dash (-). For example, '97-CNB-320001' is a valid Document number. The fiscal year used must represent the year in which the warrant was originally issued. The warrant number used must represent the number of the warrant being cancelled by this transaction.</p> <p><b>Document numbers that do not follow the <i>Warrant Cancellation</i> numbering scheme will be rejected by DFA/FCD.</b></p>