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Overview

Introduction

This topic prescribes policies and procedures governing the expenditure of State funds and addresses expenditure documents prepared by agencies for input to the Commonwealth Accounting and Reporting System (CARS).

Policy

Disbursements of State funds are made to businesses or individuals that furnish goods or services to the Commonwealth. To receive payment, these entities must submit vendor invoices to the agency that received the goods or services. The term, *invoice*, refers to the original vendor prepared bill that must be attached to the payment as supporting documentation.

Payments can be made from an itemized statement if a contractual agreement exists with the vendor allowing this practice. Under these circumstances, the payment terms for the itemized statement should be specified in the vendor contract.

The **vendor payment due date** is defined as **either**

- the date on which payment is due under terms of the contract for provision of goods or services, **or**

- if such a date has not been established by a contract, thirty days after receipt of the vendor's invoice or thirty days after receipt of the goods or services, as specified by the date-stamped receiving report, whichever is later.

Special Expenditure Processing Policy

General Policy Exceptions

You may request an exception to these policies by

- providing a written justification to DOA's manager of *General Accounting*,
- having this exception signed by the Agency Head or designee, and
- including a copy of any approval with the voucher to support payment.

DOA Contact
Director, General Accounting
☎ (804) 225-2244
✉ dreview@doa.virginia.gov

Vouchers Initiated by Purchase Order

When goods and services are obtained through the normal procurement process, the Accounting Voucher may be initiated when the purchase order is prepared.

Depending upon the items involved, the purchase order may be originated by the agency or Division of Purchases and Supply. In either case, an eight-part Combo form that includes the Accounting Voucher may be used.

After issue of the purchase order, the agency purchasing staff sends a copy of the purchase order and all copies of the Accounting Voucher to the agency accounting unit that handles the accounts payable function. These documents are held in a pending file until the vendor's invoice is received. *The agency must date stamp the vendor's invoice when it is initially received at the agency (not the date the accounting unit receives the invoice).* If applicable, the Receiving Reports are sent to the unit that will receive the goods and services.

When the goods and services are received, the original signed copy of the Receiving Report may be sent to the agency accounting unit. After the vendor's invoice is received, the accounting (accounts payable) staff may complete the Accounting Voucher. *Generally the due date is determined using the date goods/services were received or the date the vendor's invoice was received, whichever is later. See CAPP Topic 20315, Prompt Payment for further details.*

Continued on next page

Special Expenditure Processing Policy, Continued

The agency accounting unit retains in the closed file a copy of each part of the Combo form:

- Accounting Voucher (goldenrod)
- Purchase Order (green)
- Receiving Report (canary)

See CAPP Topic No. 60113, *CARS Forms Index*, for further details on forms distribution.

Separate Payment Vouchers

Whenever (1) a purchase order is not required or (2) a partial payment is needed, a separate Accounting Voucher may be used.

This 4-part form, referred to as the Combo "short set," consists of two vouchers and two receiving reports. These documents have the same form numbers and colors as in the 8-part Combo form set.

If partial payment is needed, such as when several shipments will be made over a period of time, there are two options for handling the payment. First, the invoice for a partial shipment can be added to an existing voucher payable to the same vendor. See "Advance Payments" for additional instructions.

Or, a new, separate voucher can be prepared. It is recommended that the original voucher (the one initiated with the purchase order) be used for the final payment.

Remittance Advice Coupons—Batch Type X Payments

A separate batch type (Type X) has been established for those payments that require a vendor coupon or similar document to be returned with the payment. No document with an attachment to be returned with the payment may be included in any batch type other than Type X.

Remittance Advice Coupons—General Requirements

Some vendors provide their own remittance coupons or similar documents that they require to be returned with the payment. X Batch checks are returned to your agency by Treasury to be matched with remittance documents and mailed. Treasury will process X Batch checks in the same manner as payroll checks and they will be distributed through the U. S. Postal Service or agency pick up.

Special Expenditure Processing Policy, Continued

Change requests regarding the method or destination of these checks must be presented in a written memorandum to the Assistant Director of Administration of the Department of the Treasury. A control document listing the check numbers is included in the distribution of checks mailed to the agency. A control document listing the check numbers is not included in the distribution of checks by agency pick up.

However, **CARS Report ACTR1310, "Report of Payments Made - X Batches**," is distributed to agencies on a weekly basis and should serve as a primary control listing for agencies who pick up their checks directly from the Department of the Treasury. The checks listed on this report should be compared to the agency maintained log of checks received from the Department of the Treasury.

If the ACTR1310 report reflects a payment for which no check was received or a payment for which the check was for an amount less than requested, the payment status should be checked.

If the payment status is **7**, then monies have been setoff by the **Comptroller's Debt Setoff Program** to satisfy a debt owed to the Commonwealth. If the payment status is **7** and there is no check number, the entire payment was setoff.

X Batch Checks' Distribution Procedures

To ensure adequate control is maintained over the vendor payment process, agencies must establish procedures governing the distribution of X Batch checks, including the following:

- Segregate duties between the individual authorizing and releasing transactions into CARS and the individual mailing the X Batch checks.
- Develop a log to record the receipt of the X Batch checks from Treasury. Compare the control document provided by Treasury and/or the ACTR1310 report with the log to ensure all checks are received.
- Handle X Batch checks according to prudent business practices.
- Match and mail remittance coupons and checks on the day of receipt.

Make every attempt to work with your vendors to accept the standard check stub as the remittance advice in lieu of vendor required remittance documents.

Special Expenditure Processing Policy, Continued

X batch payments that contain a Taxpayer ID which matches an EDI trading partner will be sent via Financial EDI. A check will not be generated and returned to you. Contact the payment recipient to determine if a payment coupon is needed. In most instances, the remittance information keyed into CARS is adequate for the payee to apply the payment.

What are Advance Payments?

Advance payments are those that are made prior to receipt of goods or services. After an agency or institution makes an advance payment, there is no absolute guarantee that the vendor will deliver the goods or perform the requested services, placing the Commonwealth's assets at risk.

When considering an advance payment, an agency or institution must conform to the following policies listed here and described in detail below.

- Advance Payment Policies
- Allowable Advance Payments
- Advance Payments: Written Contracts, Leases, or Agreements
- Advance Payments on Third-Party Contracts
- Third-Party Contracts: Terms & Conditions for Advance Payments

Advance Payment Policies

Agencies and institutions must adhere to all receiving report requirements. Standard policy prohibits the approval of an invoice for payment without first obtaining an approved receiving report in accordance with CAPP Topic No. 20305, *Receiving Reports*.

However, advance payments are allowed for expenditures normally prepaid as a standard industry practice or where such prepayments are considered cost beneficial to the Commonwealth. Documentation should be retained within the agency and made available for review upon request to substantiate the decision to make advance payments.
Interagency advance payments for goods and services are governed by these same criteria.

Allowable Advance Payments

The following describes those payments, which under certain terms and conditions, may be prepaid. These lists are not all inclusive. **All allowable miscellaneous advance payments are subject to a maximum prepayment period of 90 days.**

Special Expenditure Processing Policy, Continued

1	**Organization Memberships**	Includes employee or agency annual membership dues for professional organizations. As stated above, agencies are not allowed to make annual membership prepayments more than 90 days prior to the expiration of the previous year's membership.
2	**Publication Subscriptions**	Includes initial and renewal annual subscriptions for technical and professional publications. As stated above, agencies are not allowed to make subscription prepayments more than 90 days prior to the expiration of the previous year's subscription.
3	**Convention and Educational Services**	Limited to advance registration fees for conventions, conferences, seminars, and employee workshops. Agencies and institutions must be reasonably sure that travel will occur as planned. Excludes other travel expenditures except for public carriers.
4	**Travel Public Carriers**	Limited to prepayments for individual travel by aircraft, train, and bus. Excludes rental vehicle expenditures.
5	**Mail Order Purchases**	Limited to mail order purchases where payments must be included with the order.
6	**Human Subject Payments**	Includes expenses for advance payments to individuals (human subjects) for experimental research, engineering projects, and medical projects.
7	**U.S. Postal Service Purchases**	Limited to postage purchased from the U.S. Postal Service. Excludes courier service and freight expenditures.
8	**Hotel/Motel Deposits**	Limited to one night deposit for direct bill payments on hotel/motel rooms for employees who travel on behalf of the Commonwealth. Advance payments for direct billed hotel/motel expenses are discouraged. Use of the State sponsored Travel Charge Card is encouraged to secure room confirmations. Actual advance payments using the travel charge card program will not be reimbursed prior to the trip.
9	**Film Acquisitions or Rentals**	Limited to payments for the acquisition or rental of educational or training and development films.
10	**Advertising Expenses**	Limited to prepayments for newspaper, magazine, journal, and periodical advertisements.
11	**Telecommunication Services**	Limited to advance payments for recurring monthly telephone, pagers, and television cable charges.
12	**Internet Purchases**	The Electronic Commerce Policy administered by the Department of General Services authorizes online buying of goods and services through the Internet, with limits and conditions specified in the policy.

Special Expenditure Processing Policy, Continued

Advance Payments: Written Contracts, Leases, or Agreements

Allowable advance payments pursuant to written contracts, leases, or agreements are subject to a maximum prepayment period of one year, where delivery, performance, or refund is assured based on written obligations. Vendors should be encouraged to invoice the agency on a monthly or quarterly basis in the absence of a sufficiently reduced annual pricing arrangement.

1	**Legal Services**	Includes fees to retain outside legal counsel for the Commonwealth. (See restrictions stated in Section 4-5.04 of the Appropriation Act).
2	**Media Services**	Limited to payments for radio and television advertising. May also include expenses paid to advertising firms for these services.
3	**Specialized Pharmaceutical Supplies and Rare Medical Drugs**	Limited to payments for specialized manufactured pharmaceutical supplies and rare medical drugs. **Excludes the purchase of ordinary supplies and drugs**.
4	**Mechanical, Electrical, and Equipment Repair & Maintenance Contracts**	Limited to payments for services provided to repair and maintain mechanical and electrical systems and equipment. **Excludes material and equipment purchases**.
5	**Computer Hardware and Software Maintenance Contracts**	Limited to payments for services provided to repair and maintain computer hardware and software. **Excludes computer hardware and software purchases.**
6	**Licensing Agreements**	Limited to payments for the licensing fees associated with the use of computer software. Approval for certain licensing arrangements must be obtained through DIT. DIT may approve on the "Agency Procurement Request," for a prepayment period of more than one year where the pricing arrangements make it cost beneficial, and the vendor is well established.
7	**Specialized Equipment Purchases**	Limited to payments for the purchase of specialized custom manufactured equipment**. Excludes ordinary equipment purchases**.
8	**Real Property & Equipment Rentals**	Limited to payments for the use of buildings, land, and equipment.
9	**Insurance Premiums**	Limited to premiums for insurance contracts.

Continued on next page

Special Expenditure Processing Policy, Continued

Advance Payments on Third-Party Contracts

Advance payments for third party contracts are defined as those in which a State agency (1st party) contracts with a vendor/contractor (2nd party) to provide certain services, where the vendor/contractor must hire a subcontractor (3rd party) to fulfill all or a portion of the contract.

The subcontractor requests an advance payment from the vendor/contractor to begin work. The vendor/contractor typically requests payment from the State agency so that the payment to the subcontractor may be made.

Third-Party Contracts: Terms & Conditions for Advance Payments

The Agency Head may authorize advance payments on third-party contracts subject to the following terms and conditions. Prepayments are subject to a maximum of $50,000, or 1/12th of the total contract amount, whichever is less; and, a maximum prepayment amount of 30 days of estimated charges.

	Terms & Conditions
1	Advance payments for third party contracts are limited to those programs where the agency head or designee can attest that such method of payment is a standard industry practice. This practice must be documented and available for review upon request.
2	Where federal funds are involved and federal regulations stipulate the terms and conditions of advance funding, the agency head or designee must certify the expenditure is in compliance with federal cash management policies.
3	The State Comptroller can deny such payments on behalf of the Commonwealth of Virginia, if there is sufficient reason. He also has the right to require performance bonds, or other guarantees or assurances as may be appropriate.
4	The State Comptroller may request the Office of the Attorney General to review the third party contract to ensure adequate protection of the rights, assets, and resources of the Commonwealth.

Cellular Telephone Policy

The acquisition and use of cellular telephones must be authorized by the Agency Head or designee prior to procurement. An approved written request and justification must be on file for each telephone. Elected Officials, Cabinet Secretaries, Agency Heads, and Presidents of Institutions of Higher Education may obtain cellular telephones without further approval.

Special Expenditure Processing Policy, Continued

Recurring monthly billings for Commonwealth owned cellular telephone usage must be received in the agency fiscal office. Invoices must be forwarded to the telephone user for review. DIT's general telephone procedures state that Commonwealth provided telephone services are to be used for conducting official business only, and should not be used for personal purposes.

Agencies are responsible for safeguarding telephones. *Sufficient internal controls should be in place to ensure that employees are accountable for cellular phones issued to them. One alternative would be to record these items as controlled assets in the Fixed Asset Accounting and Control System (FAACS).*

Individuals using personally-owned cellular telephones may be reimbursed for business calls when shown to be cost beneficial or out of necessity. *An itemized cell phone statement must be submitted with the voucher.* In the event that free minutes are used for business calls, individuals are not allowed reimbursement for these calls.

Improper Expenditures

DOA may question any State-funded expenditure (Section 2.2-1822, *Code of Virginia).*

Agency purchases must be considered essential to the operation of the agency and in support of the agency's mission to justify the use of State funds. Since all State-funded expenditures are subject to public scrutiny, agencies should consider the appearance of unusual purchases on the agency and on State government in general prior to authorization. Since individual circumstances vary widely, adequate documentation for unusual purchases should always be included with the voucher.

The following lists contain examples of expenditures considered to be improper uses of State funds. These lists are intended to provide general guidance to agencies in judging the appropriate use of State funds. However, any State-funded expenditure may be questioned, even those which are not included on the following lists.

Continued on next page

Special Expenditure Processing Policy, Continued

Improper Expenditure Examples

Employee personal expenses such as—

1. Books for classes (unless they remain property of the State)
2. Snacks or refreshments
3. Baby sitting
4. Non-business related newspapers or magazine subscriptions
5. Personal articles that are lost or stolen
6. Tuxedos or other formal wear
7. Clothing (non-uniform) or repairs to clothing damaged in the work-place
8. All expenses related to personal negligence of the employee, such as traffic fines.

Agency-sponsored event expenses incurred which do not clearly support the agency mission such as—

1. Retirement parties or employee going away parties
2. Holiday decorations
3. Alcoholic beverages
4. Charitable contributions
5. Gifts and flowers

Vendor Payment Handling: Special or Rush

Special handling payments are often needed for vendors who must be paid immediately or for emergency purposes. These payments are relatively costly to prepare due to the manual controls and processing required. Therefore, such requests must be made only when absolutely necessary. Such payments will not be made earlier than the required payment due date. (See CAPP Topic No. 20315, *Prompt Payment*.)

To expedite the processing of special or rush vendor payments, adhere to the following parameters:

- Address all requests for special handling in writing to the Supervisor of Disbursements Review and include the Agency Head or designee's signature.
- State the reason for special handling and the date the check is needed.
- Attach this request to the front of the corresponding batch header, accounting voucher, and vendor's invoice.
- Code the accounting voucher at your agency before routing your hardcopies to DOA to have the data keyed into CARS.
- DOA keys “Specials” into CARS once daily.

Special Expenditure Processing Policy, Continued

Special/Rush: Checks Only

If an agency wants to pick up the check from the Department of the Treasury, a ***Hold for Agency Pickup*** slip must be completed by the agency and one slip must be attached for each check to be held. All other checks will be mailed directly to the address specified on the accounting voucher.

Contact:
Supervisor, Disbursements Review
☎ (804) 225-2384
✉ dreview@doa.virginia.gov

Hold For Agency Pickup Attachment Slip

HOLD FOR AGENCY PICKUP

Agency No.	**Batch No.**	**Batch No.**	**Voucher No.**
_____	_____	_____	_____

HOLD FOR AGENCY PICKUP

Agency No.	**Batch No.**	**Batch No.**	**Voucher No.**
_____	_____	_____	_____

HOLD FOR AGENCY PICKUP

Agency No.	**Batch No.**	**Batch No.**	**Voucher No.**
_____	_____	_____	_____

HOLD FOR AGENCY PICKUP

Agency No.	**Batch No.**	**Batch No.**	**Voucher No.**
_____	_____	_____	_____

Continued on next page

Special Expenditure Processing Policy, Continued

Vendor Payment Deletions

Requests for the deletion of undisbursed vendor payment transactions (i.e., payment status 1 awaiting due date) must be directed in writing to the Supervisor of Disbursements Review via fax (804) 371-8387.

Decentralized and Non-Decentralized agencies must give (1) complete Batch ID, (2) Voucher Number, (3) Sequence Number, and (4) reason for deletion.

Decentralized agencies only must also furnish (1) a copy of original documentation, (2) a copy of batch header, transmittal listing or screen print, and (3) vendor's invoice.

Example
The payment was previously made using the Small Purchase Charge Card. The transaction may be deleted preventing a duplicate payment. Upon completion, DOA's General Accounting Unit sends the agency a memorandum via email verifying the payment deleted and listing the Batch Id for the DOA journal entry that reversed the original accounting entry.

Vendor Payment Address Corrections

Requests for the updating of addresses on undisbursed vendor payment transactions (i.e., payment status 1 awaiting due date) must be directed in writing from the fiscal officer to the Supervisor of Disbursements Review via fax (804) 371-8387. Only the address fields may be updated. The vendor name or vendor tax identification number ***cannot*** *be changed.*

Decentralized and Non-Decentralized agencies *must give (1) complete Batch ID, (2) Voucher Number, (3) Sequence Number, and (4) reason for change. The fiscal officer's email address and fax number must be included in the written request.*

Decentralized agencies only must also furnish *(1) a copy of original documentation, (2) a copy of batch header, transmittal listing or screen print, and (3) vendor's invoice.*

Example
The vendor address was miskeyed into CARS. The transaction's address may be updated by DOA. Upon completion, DOA's Disbursement Review Unit sends the agency fiscal officer a copy of the CARS screen showing the corrected address.

Special Expenditure Processing Policy, Continued

Environmental Impact Reports

The State Comptroller must not disburse payments for major capital projects for new construction or acquisition of land (projects over $100,000) unless an Environmental Impact Report (EIR) has been completed by the Department of Environmental Quality, and approval has been obtained from the Secretary of Administration (*Code of Virginia*, Section 10.1-1188 through 10.1-2502).

Vendor Payments to Outside Legal Services

Object Code 1243 includes fees to retain outside legal counsel for the Commonwealth which requires prior approval of the Office of the Attorney General before payment will be made. All invoices must be accompanied by the Office of the Attorney General's approval.

Financial Aid Payments: Federally Funded

Prior to making federally-funded financial aid payments to students, each college or institution must have supplied information on each federal financial aid program to DOA's Comptroller's Debt Setoff (CDS) Coordinator.

Contact:
Coordinator, Comptroller's Debt Setoff
☎ (804) 225-3098
✉ lisa.watts@doa.virginia.gov

Repayment of Guaranteed Student Loans

Higher Education Institutions Only

When paying guaranteeing loan agencies, either directly to the guaranteeing agency or to a bank on behalf of the guaranteeing agency, higher education institutions should use the following coding:

Vendor Number: The Taxpayer Identification Number (EIN or SSN) of the payee.

Transaction Code: 967 if batch type 3 or X (debits GLA 901, expenditures, and credits GLA 101, cash)

OR

978 if batch type R (debits GLA 961, revenue, and credits GLA 101, cash)

Approval Authorization

Authorized Signatories Form

Each agency is required to provide DOA with a current **Authorized Signatories Form (DA-04-121)** on a fiscal year basis. This form is kept on file in the Disbursements Review section at DOA and is signed by those individuals who are delegated the authority to approve expenditure documents and release disbursement transactions to CARS.

This form requires a separate identification of individuals authorized to approve expenditures from those authorized to certify payroll. The agency's Authorized Signatories Form must be signed by the Agency Head. In the event an Agency Head delegates responsibility for the Authorized Signatories Form, a letter from the Agency Head appointing the designee must be sent to DOA. As changes occur in agency personnel or their job assignments, updated and entirely new signature forms must be sent to DOA.

Updated Annually

A blank Authorized Signatories Form will be sent to each agency prior to the beginning of each fiscal year.

Additional Copies:
Supervisor, Disbursements Review
☎ (804) 225-2384
✉ dreview@doa.virginia.gov

Agency Certification Statement

The certification statement for disbursement documents is found on the **CARS Batch Header Form (DA-02-176)**, and/or the hard copy transmittal listing produced by electronic media agencies. Each batch of documents must contain a certification statement authorized with the original signature of an individual on the agency's Authorized Signatories Form.

Batches containing vouchers payable to a Fiscal Officer or an individual listed on the Authorized Signatories Form, cannot be approved or released to CARS by the payee. In order to maintain internal control, another authorized signatory must approve and release the batch.

DOA Verification

Disbursements Review will verify that authorized signatories on the batch header documents or transmittal listings appear on the agency's Authorized Signatories Form.

Continued on next page

Approval Authorization, Continued

CARS Security Officer Designated

A primary and secondary CARS Security Officer must be designated on the Authorized Signatories Form. See CAPP Topic No. 70220, *Security*, for additional information.

When Another Authorized Signatory Occurs

Each time an addition to an authorized signatory occurs, an entire new form must be submitted. The updated form will replace the one on file at DOA; therefore, each current authorized person must sign the form.

How to Complete the Signatories Form

Instructions for preparing the 5-part, *Authorized Signatories Form DA-04-121* are located after the form that follows. All information must be typewritten and each signatory must sign legibly in ink

Form Distribution

Route the first 4 copies to DOA and retain the last copy for agency reference.

Authorized Signatories Form DA-040-121

Form DA-04-121 (Rev. 5/02)
Department of Accounts

AUTHORIZED SIGNATORIES

Commonwealth of Virginia

Fiscal Year: 1 **Agency Name:** 2 **Agency No.:** 3

Agency Address: 4 **Control Agency No:** 5

Fiscal Officer: 6 **Phone No.:** ( ) 7 **Fax No.:** ( ) 8

Fiscal Officer E - Mail Address: 9

To the Comptroller: ***The employees whose signatures appear below are authorized to approve and release expenditure documents and transactions and/or certify payroll for this agency department or institution.***

Head of Agency, Department or Institution

Print Name: 10 **Signature:** 12

Title: 11 **Date:** 13 **Agency Head Phone No:** ( ) 14

(This form remains effective through the end of the designated fisal year).

Print Name: 15	**Title:** 16	**Signature:** 17	**Check Authorization:** ***Expend. Payroll***

(The CARS Security Officer (CSO) must be designated above)

WHITE - DOA - PRE-AUDIT GREEN - DOA - PAYROLL CANARY - DOA - ACCOUNTING PINK - DOA - PUBLIC RECORDS GOLDENROD - DOA - AGENCY

Approval Authorization, Continued

The numbered items below correspond with the numbers circled on the sample Signatories (DA-040-121) form.

No.	Item	Information to be Entered
1	Fiscal Year	Fiscal Year in which this form is in effect
2	Agency Name	Proper agency name
3	Agency No.	Three-digit code
4	Agency Address	Where accounting-related information should be sent
5	Control Agency No.	Three-digit code of controlling agency, if applicable
6	Fiscal Officer	Name of agency fiscal officer
7	Phone No.	Area code and telephone number (including extension) of fiscal officer
8	Fax No.	Area code and fax number of fiscal officer
9	Fiscal Officer Email Address	Email address of fiscal officer
10	Name	Agency head or designee
11	Title	Agency head or designee's official title
12	Signature	Agency head or designee's signature to give approval authority to the person(s) whose signature(s) are entered below
13	Date	Approval date by agency head or designee
14	Agency Head Phone No.	Area code and telephone number (including extension) of Agency Head or designee
15	Name/Title	Each official authorized to approve and certify agency expenditure documents
16	Signature	Each authorizing official signs on the line corresponding to his/her name at the left
17	Authorization	Place a check mark in the "Expenditures" column if the individual is authorized to approve and release expenditure documents and/or the "Payroll" column for individuals authorized to certify payrolls.

Expenditure Processing Procedures

Five Expenditure Documents

Agencies may use five disbursement-related documents to authorize, document, and control input to CARS.

Instructions for preparing the first three forms follow within this *CAPP Manual* topic.

- Combination
- Accounting Voucher
- Distribution Continuation Sheet may be used when additional coding grids are needed
- Travel Expense Voucher
  See CAPP Topic 20336, Agency Travel Processing, for instructions.
- Petty Cash Reimbursement Voucher
  See CAPP Topic 20330, *Petty Cash*, for instructions.

Combination Form

Use Is Optional

Although use of the Combo form indicates adherence to Statewide requirements, its use is optional and substitute forms and procedures by individual agencies are allowed. These substitute forms must be approved in advance by DOA.

Specific requirements are provided under "Accounting Voucher" below. *Please contact the Supervisor, Disbursements Review at (804) 225-2384 or E-mail to dreview@doa.virginia.gov for further information.*

Description

The Combination or Combo form is a multi-purpose series of forms used to record the purchase and receipt of goods and services and/or the expenditure of State funds.

The Combo form is available in two configurations:

- Short, 4-part set—contains the **accounting voucher** (original and copy) and the **receiving** and **remittance** copies.
- Long, 8-part set— includes the **Agency Purchase Order** (4 copies) in addition to Short, 4-part set above.

The forms are available in both snap-apart and continuous-run construction.

Continued on next page

Accounting Voucher Form DA-20-250

ACCOUNTING VOUCHER

CONTRACT NUMBER | DATE P.O. PREPARED | P.O. NO.

AGENCY NAME/DELIVERY ADDRESS:

BID OPENING DATE | BID REF./REQUISITION NO. | TERMS P.O.

CUSTOMER ACCOUNT NO.

PAGE of

VENDOR INVOICE NO.	DUE DATE MO.	DAY	YR.	STATE REF. NO. OR P.O. NO.	AMOUNT PAID

FOR AGENCY USE ONLY

MUST BE DELIVERED BY

INSIDE DELIVERY ☐ YES (IF CHECKED)

Name:

Address:

City:

State: Zip: —

Vendor ID: — Suffix:

PLEASE BE SURE TO INCLUDE ZIP CODE IN ALL ADDRESSES

INVOICE TO ADDRESS:

VOUCHER NUMBER AND DATE | TOTAL AMOUNT PAID

VENDOR NAME | P.O. NUMBER

INTRA-AGENCY CONTACT | TELEPHONE

ITEM NO.	COMMODITY CODE	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
				TOTAL AMOUNT ▶		

INTRA-INST. USE

I certify that the P.O., Receiving Report (if applicable), Invoice, and Voucher are in agreement with the merchandise or service being paid for; and further, that computations and coding on the Voucher are correct and discounts taken are proper.

INITIAL

TRANS	AGENCY	GLA	FUND: FUND	FUND: DET	FFY	PROGRAM: PROG	PROGRAM: SUB	PROGRAM: ELE	OBJECT	REVENUE SOURCE	AMOUNT	PROJECT: PROJECT	PROJECT: TK	PROJECT: PH

COST CODE	FIPS	PSD	AGENCY REFERENCE	INVOICE: DATE	INVOICE: NUMBER	DUE DATE: MM	DD	YY	REFERENCE DOC.: NUMBER	SX	✓

DESCRIPTION	CURRENT DOCUMENT: NUMBER	SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE	

☐ CHECK IF CONTINUATION SHEET ATTACHED

DA-20-250

DPS/DOA - COMBO 6 - AGENCY ACCOUNTING

Agency Purchase Order Form DGS-41-056

COMMONWEALTH OF VIRGINIA

AGENCY PURCHASE ORDER

CONTRACT NUMBER | DATE P.O. PREPARED | P.O. NO.

AGENCY NAME/DELIVERY ADDRESS:

BID OPENING DATE | BID REF./REQUISITION NO. | TERMS P.O.

DO NOT TYPE OR WRITE IN THIS SPACE

ADDRESS ALL INQUIRIES AND CORRESPONDENCE TO

PURCHASE OFFICER | TELEPHONE

MUST BE DELIVERED BY | INSIDE DELIVERY ☐ YES (IF CHECKED)

VENDOR ID: | SUFFIX:

NAME & ADDRESS

IMPORTANT

SEE INSTRUCTIONS, TERMS AND CONDITIONS ON REVERSE SIDE

DELIVERY IS F.O.B. DESTINATION UNLESS OTHERWISE NOTED IN THE BODY OF PURCHASE ORDER

INVOICE TO ADDRESS:

◀— NOTE: PLEASE SEND INVOICE TO THIS ADDRESS

VENDOR NAME | P.O. NUMBER

INTRA-AGENCY CONTACT | TELEPHONE

ITEM NO.	COMMODITY CODE	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT

INTRA-INST. USE

TOTAL AMOUNT ▶

PURCHASE AUTHORIZED BY

TITLE

TRANS	AGENCY	GLA	FUND: FUND	FUND: DET	FFY	PROGRAM: PROG	PROGRAM: SUB	PROGRAM: ELE	OBJECT	REVENUE SOURCE	AMOUNT	PROJECT: PROJECT	PROJECT: TK	PROJECT: PH
0 6 0														

COST CODE	FIPS	PSD	AGENCY REFERENCE	INVOICE: DATE	INVOICE: NUMBER	DUE DATE: MM	DUE DATE: DD	DUE DATE: YY	REFERENCE DOC: NUMBER	REFERENCE DOC: SX	✓

DESCRIPTION	CURRENT DOCUMENT: NUMBER	CURRENT DOCUMENT: SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE	1099

☐ CHECK IF CONTINUATION SHEET ATTACHED

DGS-41-056 DPS/DOA-COMBO 1-VENDOR

Accounting Voucher Form DA-20-250

Use Is Optional

The requirement to authorize, record, and control disbursement transactions is mandatory. However, the preparation of accounting vouchers is optional.

Many agencies have eliminated the preparation of accounting vouchers where their sole purpose is to control data entry. Often, these agencies stamp vendor's invoices with customized accounting grids and manually code data elements for data entry. Other agencies attach a copy of the accounting grid to the vendor's invoice to facilitate coding and data entry. Such steps to reduce paperwork and streamline the accounts payable process are encouraged as long as a clear audit trail specifying the individuals authorizing each transaction is maintained. In lieu of the grid on vendor invoices, the transmittal listing is used for disk agencies to display the accounting grid for vendor payments.

Form Description

The **Accounting Voucher Form DA-20-250**, is a two-part document within the Combo form consisting of original and duplicate (goldenrod) copies.

The voucher is a record of accounting transactions and not an invoice. It is not appropriate to designate the Accounting Voucher or any other part of the Combo form as the "Original Invoice."

Continued on next page

Accounting Voucher Form DA-20-250, Continued

When Not to Use the Form

The Accounting Voucher may **not be used** for the following:

- Any **transaction within the same agency**. An expenditure transaction within the same agency must be recorded on an Agency Transaction Voucher (ATV).
- **Petty cash reimbursements**. These must be submitted on the Petty Cash Reimbursement Voucher (see CAPP Topic 20330, *Petty Cash*).
- **Travel expense reimbursements**. These must be made on the Travel Expense Reimbursement Voucher (see CAPP Topic 20335, State Travel Regulations *and CAPP Topic 20336, Agency Travel Processing*). **Note**: Direct billing for lodging can be on an accounting Voucher. Travel-related expenses paid on an Accounting Voucher or Petty Cash must be in compliance with current travel regulations *and must be included in the estimate of travel expenses as required by the current travel regulations.*
- **Revenue refunds**. These are submitted on the Revenue Refund Voucher.
- **Transfer, reimbursement and recovery of cost transactions between different state agencies**. These must be submitted on an Interagency Transfer (IAT) *unless the agency has been approved to eliminate use of IATs. See CAPP Topic No. 20405, Inter-Agency Transactions*.
- **Producing a warrant (check)** which will be sent to another state agency. Use an IAT in these cases.

How to Prepare the Accounting Voucher Form

Instructions for preparing the Accounting Voucher Form DA-20-250 are located after the form that follows.

Continued on next page

Accounting Voucher Form-20-250

ACCOUNTING VOUCHER

CONTRACT NUMBER | DATE P.O. PREPARED | P.O. NO.

AGENCY NAME/DELIVERY ADDRESS

BID OPENING DATE | BID REF./REQUISITION NO. | TERMS P.O.

1

CUSTOMER ACCOUNT NO. | 4 | PAGE of

VENDOR INVOICE | DUE DATE MO. DAY YR. | STATE REF. NO. OR P.O. NO. | AMOUNT PAID

MUST BE DELIVERED BY | INSIDE DELIVERY ☐ YES (IF CHECKED)

Name:

Address: 2

City:

State: | Zip: –

Vendor ID: – | Suffix:

FOR AGENCY USE ONLY

VOUCHER NUMBER AND DATE | TOTAL AMOUNT PAID

5 | 6

PLEASE BE SURE TO INCLUDE IN ALL ADDRESSES

INVOICE TO ADDRESS: 3

VENDOR NAME | P.O. NUMBER

INTRA-AGENCY CONTACT | TELEPHONE

ITEM NO.	COMMODITY CODE	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
		7	8	9	10	11
	INTRA-INST. USE	12	14	TOTAL AMOUNT ▶	13	

I certify that the P.O., Receiving Report (if applicable), Invoice, and Voucher are in agreement with the merchandise or servic paid for; and further, that computations and coding on the Voucher are correct and discounts taken are proper.

INITIAL

TRANS	AGENCY	GLA	FUND: FUND	FUND: DET	FFY	PROGRAM: PROG	PROGRAM: SUB	PROGRAM: ELE	OBJECT	REVENUE SOURCE	AMOUNT	PROJECT: PROJECT	PROJECT: TK	PROJECT: PH

COST CODE	FIPS	PSD	AGENCY REFERENCE	INVOICE: DATE	INVOICE: NUMBER	DUE DATE: MM	DUE DATE: DD	DUE DATE: YY	REFERENCE DOC.: NUMBER	REFERENCE DOC.: SX

DESCRIPTION	CURRENT DOCUMENT: NUMBER	CURRENT DOCUMENT: SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE

15

☐ CHECK IF CONTINUATION SHEET ATTACHED

DA-20-250

DPS/DOA - COMBO 6 - AGENCY ACCOUNTING

Accounting Voucher Form DA-20-250, Continued

The numbered items below correspond with the same numbers circled on the sample Accounting Voucher Form 20-250 located above.

No.	Item	Information to be Entered
1	Agency Name / Delivery Address	**Required** This information will already be recorded if a purchase order initiated the procurement of the goods or services. Where a purchase order was not issued, the accounting staff must record the actual delivery address including the street, city, state and ZIP Code below the agency name.
2	Vendor Name and Address	**Required** This information will already appear if a purchase order initiated the procurement of the goods or services. If this information is missing, it must be recorded by the accounting staff. If the address to which the check is to be sent is different from the address already entered on the voucher, this space must be replaced with a mailing label bearing the correct address.
3	Vendor ID	**Required** The twelve-character Vendor ID is comprised of three components: an alpha vendor indicator; a nine-digit Taxpayer Identification Number; and a two-digit numeric suffix. Information about the coding for each of these components follows.

Entering Vendor Information

There are two methods to enter vendor information on expenditure documents as follows:

- Type the complete vendor name, address, and vendor identification number, or
- When data from the CARS Vendor Edit Table will be accessed, enter the vendor indicator of **T**, 9-digit Taxpayer Identification Number, and 2-digit vendor suffix associated with a specific agency vendor on the CARS vendor edit table.

Continued on next page

Accounting Voucher Form DA-20-250, Continued

Vendor Indicator Codes

The following CARS codes have been established as vendor indicators.

Indicator Code	Description
E	**Employer Identification Number (EIN)** Indicates an actual federal Employer Identification Number will follow in the nine-digit vendor number field. State agency and Local Government payments for goods and services are to be coded with an **E**.
S	**Social Security Number (SSN)** Indicates an actual Social Security Number will follow in the nine-digit vendor number field.
T	**Table** Used to access information on the CARS Vendor Edit Table. Before a vendor indicator of **T** and vendor number may be used, the vendor must be established in the CARS vendor edit table via a standard table maintenance transaction. (See CAPP Volume 2, Topic No. 60111, *Vendor Edit Table*.) Special instructions apply for prepayments, payments to federal agencies, and for vouchers containing credit memo transactions. The Vendor Edit Table cannot be used for prepayments or for payments to federal agencies. Vendor Indicator codes **P** or **G** must be used—not a **T**. Therefore, the name, address, and, if desired, EIN or SSN must be keyed manually. Vendor Edit Table users will not be able to use the table for name and address on any vouchers containing credit memo transactions. The letter **O** must be used in the Vendor Indicator field for each transaction on a voucher containing a credit transaction. The name and address must be keyed manually.
F	**Foreign Entities** Used for payments to foreign entities who do not have SSN's or EIN's, such as foreign nationals, or for payments to foreign entities for which an agency does not have the SSN or EIN. If the EIN or SSN is available, then the appropriate indicator code, either an **E** or an **S**, must be used.

Accounting Voucher Form DA-20-250, Continued

Vendor Indicator Codes (continued)

G	**Governmental** Used for payments to federal agencies. This does not include payments to local governments which should be coded with an **E**.
P	**Prepayments** Used for payments such as magazine subscriptions, conference registration, membership dues, mail order, for example.
O	**Other** Used for entities that do not have EIN's or SSN's such as 4-H Clubs, and for vendors for which an agency cannot obtain the EIN or SSN. This code must be used on vouchers containing credit memos and backup withholding transactions.

Vendor Number and Suffix

The nine-digit Vendor Number must be an

- EIN,
- SSN, or
- valid Taxpayer Identification Number from the CARS Vendor Edit Table.

A suffix is always required. For most payments, the suffix will be numeric **00** placed in the Vendor Identification suffix position

If …is placed in the Vendor Indicator position,	THEN …
E	an actual EIN should follow in the nine-digit Vendor Number field. A numeric suffix is required. For most payments this suffix will be **00**.
S	an actual SSN should follow in the nine-digit Vendor Number field. A numeric suffix is required. For most payments this suffix will be **00**.
T	a Taxpayer Identification Number and its associated suffix from the CARS Vendor Edit Table should follow.
F	the remaining spaces in the Vendor ID field are required to be blank. A suffix is not required.

Accounting Voucher Form DA-20-250, Continued

Vendor Number and Suffix (continued)

If … is placed in the Vendor Indicator position,	**THEN …**
G or **P**	an actual Taxpayer Identification Number is required. A numeric suffix is required. For most payments the suffix will be **00**.
O	the following requirements apply to vouchers containing NO credit memo transactions: • Remaining spaces in the Vendor ID field can be blank or contain alphas or numerics • Suffix is not required—however, alphas or numerics can be entered in this field.

Credit Memo Transactions

The letter **O** must be placed in the Vendor Indicator field of all vouchers containing transaction codes 145 or 148-153. The remaining spaces in the Vendor ID field should reflect an actual EIN or SSN. Vendor IDs from the CARS Vendor Edit Table cannot be used for credit memo transactions. For most payments the suffix will be **00**.

Validate TINs

When paying an entity that positively does not have a Taxpayer Identification Number, document this information and attach it to the voucher. However, most payment recipients have TINs in order to maintain a banking relationship.

The numbered items below correspond with the same numbers circled on the sample Accounting Voucher Form 20-250 shown previously.

No.	Item	Information to be Entered
4	Customer Account No.	If the vendor has assigned a customer account number for the agency, it must be recorded in this space. Field length = 15 characters.
5	Voucher Number and Date	**Required** The agency-assigned voucher number (maximum 8 characters) and date (MMDDYYYY).

Accounting Voucher Form DA-20-250, Continued

Validate TINs (continued)

No.	Item	Information to be Entered
6	Total Amount Paid	**Optional** Total amount to be paid to the vendor/payee. Must equal the amount of the check(s) to be drawn.
7	Description	**Required** Should already be entered on the form if a purchase order initiated the voucher. If not, a brief detailed description of each good or service must be provided. Travel expenses (e.g., hotel or airline bills) to be paid on an Accounting Voucher must include the name of the traveler, his/her social security number, destination, and reason for travel. Any discount taken and other charges/credits added should be itemized in this block. If the space provided is not adequate, the appropriate copy of the Purchase Order, Continuation form, or another Accounting Voucher, should be attached itemizing the other quantities, units, unit prices, etc. If additional forms are used, a notation must be entered in this block to indicate that a continuation is attached**.**
8	Quantity	Total number of units of each good/service.
9	Unit	Unit of measure for the quantity stated in hours, pounds, dozens, cases, each, for example.
10	Unit Price	Amount charged per unit.
11	Amount	The dollar and cents amount charged for the good/service (quantity times the unit price).
12	Intra-Inst. Use	Area may be used for any agency-defined information.
13	Total Amount	**Required** The total dollar amount of all goods and/or services itemized on the voucher.
14	Voucher Certification	**Required** The initials of the person who completes the voucher should be placed next to the printed certification statement. **Note**: The mandatory approval certification of an authorized official, as designated on the signature cards on file at DOA, is located on the Batch Header for manual submissions (See CAPP Topic No. 70235, *Input Batching*). Different procedures apply for interface submissions (see CAPP Topic No. 70210, *CARS Magnetic Media Interface Requirements*.)

Accounting Voucher Form DA-20-250, Continued

Validate TINs (continued)

No.	Item	Information to be Entered
15	Distribution Grid	See standard distribution coding requirements, "Accounting Voucher Coding and Standard Distribution Coding." Disbursements against different purchase orders may be recorded on the same voucher. Include appropriate coding for applicable credits and returns; these transactions will appear on the check stub.

Entering Name, Address, and Vendor ID

The accounting voucher contains space for entering the required vendor identification number, name, and address of the party to or for whom an expenditure is to be charged in CARS. It is important that the payee's correct vendor identification number from the CARS vendor edit table or complete name, address, and vendor identification number be recorded on disbursement documents.

To expedite payment transaction processing through CARS and the issuance of payments (checks and EDI) from the State Treasurer's Office, the following rules must be adhered to by agencies in entering payee name, address, and vendor identification number information on disbursement documents.

Item	Rule
1	Names, addresses and vendor identification numbers must be printed or typewritten.
2	Names and addresses of the payee must correspond to vendor information retrieved from the CARS vendor edit table by the 12-digit vendor identification number, where applicable.

Continued on next page

Accounting Voucher Form DA-20-250, Continued

Entering Name, Address, and Vendor ID (continued)

Item	Rule
3	Enter name(s) and address data for a single payee within four (4) lines. Payee name(s) may extend to the second line. If there is an attention line, it should be entered in the first line (vendor name). The vendor's name is then entered in the second line (address 1). The standard postal addressing rule follows: Complete Address (**items in bold required**) Attention Line (Person Addressed) **Recipient Line (Vendor Name)** Secondary Address Line (Suite, Apt, Bldg, Floor) **Delivery Address Line (Street, Avenue, Blvd, etc)** **Last Line (City, State, Zip)** If the Secondary Address Line can be combined on one line with the Delivery Address Line, it is preferred. The Secondary Address Line would come after the Delivery Address Line when combined. For example either of the following is correct, the second example is preferred: John Doe Apt 32 114 Main Street Richmond, VA 23219 John Doe 114 Main Street Apt 32 Richmond, VA 23219
4	If the payee has a foreign address and a U.S. state is not applicable, enter * * for state. If * * has been entered for state, enter * * * * * in the ZIP Code field to indicate a foreign address.
5	Include the 5-digit or 9-digit U.S. Postal Service ZIP Code after the state abbreviation.

Accounting Voucher Form DA-20-250, Continued

Entering Name, Address, and Vendor ID (continued)

Item	Rule
6	Use standard abbreviations and initials whenever possible. For instance: APT – Apartment CIR – Circle INC – Incorporated FWY – Freeway RD – Road HTS – Heights AVE – Avenue HWY – Highway BLVD – Boulevard JCT – Junction PKWY- Parkway SQ – Square TER – Terrace TPKE - Turnpike Direction information (i.e., N, S, E, W, NE, NW, SE, SW) should always be abbreviated if it is the first or last word in a delivery address line unless the direction information is the actual name of the location (i.e., SOUTHEAST BLVD).
7	Use post office box numbers (abbreviated as POB NO) in place of street addresses. Do not include both. Rural Route Address: Always use RR and BOX. Do not use RURAL ROUTE, NUMBER, NO., or the # sign in these addresses.
8	Avoid using titles and surnames, such as Mr., Miss, Mrs., Dr., Attorney, Bill, Jim, Sue, The Honorable, President, etc., unless that usage is required for payment.
9	Use spaces in place of common punctuation marks, specifically period (.) and comma (,).
10	**Never** use parentheses ( ), double quotation ("), double hyphen (=), brackets [ ], ellipsis (. . .), colon (:), or semi-colon (;).
11	**Do not use special characters** such as a dash/hyphen (-), slash (/), ampersand (&) and number (#). The asterisk (*) may only be used in place of state and zip code for foreign countries and the apostrophe (') may only be used when the symbol is part of the proper, legal name or address.
12	The following chart summarizes the maximum number of characters for name and address, including spaces, that CARS and Checkwrite will accept. Note the maximum number of characters that will appear on checks.

Accounting Voucher Form DA-20-250, Continued

Entering Name, Address, and Vendor ID (continued)

Line No.	Purpose	CARS Characters	Checkwrite Characters
1	Payee's Name	40	35
2	Street (or extended payees' name)	32	32
3	Street Address (continued)	32	32
4	City State = VA (Virginia) MD (Maryland) Zip Code	17 2 9	15 2 9

Continued on next page

Accounting Voucher Form DA-20-250, Continued

Entering Name, Address, and Vendor ID (continued)

Item	Rule
13	Multiple vouchers bearing the same payee name, address, and due date will be consolidated into one payment. When separate checks to the same vendor are necessary, a unique character may be added to each name to distinguish them. For example: **Postmaster 1** **Postmaster 2** **Postmaster 3** A disbursement document payable to a single payee with multiple names will produce one payment with the names of the payment parties. Examples of multiple names are: **R S SMITH CUSTODIAN FOR** **R S SMITH JR** **T S WISE AND T O GRAY** **ADMINISTRATORS** **J H BLACK ESTATE AND T M WHITE** **EXECUTOR** **JONES BROWN SMITH &** **ASSOCIATES LTD** Financial EDI transactions are consolidated by each unique taxpayer identification number and suffix.

Payment Authorization

Payment authorization for expenditures submitted on an Accounting Voucher (or transmittal listing) is made on the Batch Header Form, DA-02-176. (See CAPP Topic No. 70235, *Input Batching*.)

The agency Fiscal Officer or other authorized official is not required to sign each Accounting Voucher. However, the agency Fiscal Officer is responsible for certifying on the Batch Header that each voucher has been audited as to legality, regularity, correctness, and that the payment has not been made previously. Signature should appear as it is on the signatory card.

Accounting Voucher Form DA-20-250, Continued

Screen Prints

Agencies that key data to CARS may submit a screen print of the expenditure screen in lieu of submitting an accounting voucher. Agencies that submit disk data for CARS must prepare a transmittal listing of the data submitted. (Reference CAPP Topic No. 70210, *CARS Magnetic Media Interface Requirements*.) Both a screen print/transmittal listing and accounting voucher should not be submitted. The submission of screen prints or transmittal listings is intended to reduce paperwork and/or reduce the manual preparation of paperwork.

Sort the disbursement documents for submission to DOA as follows:

1) Batch Header (original)

2) Printout (transmittal or screen print) with Distribution Continuations

3) Original vendor invoice(s)

4) Other supporting documentation as needed

Agency Maintains Copies

Copies of the batches with approved purchasing, receiving, and payment authorizations are maintained at the agency.

Cutoff Times

The cutoff time for disbursement batches (batch types 2, 3, 4, D, P, R and X) for the receipt of documentation (batches, transmittal listings) and submission of the batches for data to be entered in CARS for the fiscal month is the last workday of the month.

- **Data keyed** directly to CARS or written to DOA's disk must be completed by 6:00 p.m.

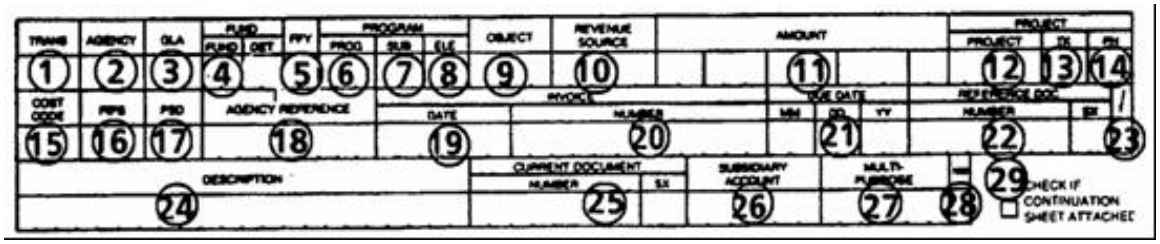
Distribution Coding Grid

Instructions for completing the standard distribution coding grid that appears on each expenditure document are as follows.

The numbered items below correspond with the circled numbers on the sample distribution grid shown below.

Continued on next page

Accounting Voucher Form DA-20-250, Continued



No.	Item	Information to be Entered
1	TRANS	**Required** 3-digit transaction code defines the purpose of the coding line ("line item") for inputting data into CARS. Authorized transaction codes are listed in CAPP Topic No. 60103, *Transaction Codes*. Note that certain TRANS codes may be entered on specified forms only.
2	AGENCY	**Required** 3-digit code number of the agency to be charged for the expense. (See CAPP Topic No. 60104, *Agency and FIPS Codes*.)
3	GLA	3-digit general ledger account code (leave blank unless the transaction code requires it to be entered.)
4	FUND/DET	The first 2 digits are required and denote the fund. The last 2 digits indicate fund detail which is left blank, if not applicable. (See CAPP Topic No. 60106, *Fund Codes*.
5	FFY	**Required** 2-digit State funding fiscal year against which expenditures are to be charged. **Four** digits required for online entry.

Continued on next page

Accounting Voucher Form DA-20-250, Continued

Distribution Coding Grid (continued)

No.	Item	Information to be Entered
-- 6 7 8	PROGRAM	7-digit code identifying the operational function for which the expenditure was appropriated. See CAPP Topic No. 60107, *Program Codes*. **PROGRAM CODE consists of three parts:** • PROG **Required** 3-digit program (998 for capital outlay project expenses) • SUB 2-digit subprogram when further program identification is applicable. If subprogram does not apply (such as for capital outlay projects), leave blank • ELE 2-digit element for additional detailed information
9	OBJECT	**Required** 4-digit object/subobject of expenditure code. (See CAPP Topic No. 60108, *Expenditure Codes*.)
10	REVENUE SOURCE	5-digit revenue source code (leave blank for expenditures). (See CAPP Topic No. 60109, *Revenue Source Codes*.)
11	AMOUNT	Space is provided for coding an expenditure amount in dollars and cents up to $100 billion. If the expense is distributed to more than one combination of codes (Items 2-27), the net amount of the individual amounts entered on the form and continuation sheet(s) must equal the "Total" amount or "Amount Certified for Payment" on the face of the document.
12	PROJECT	Optional 5-digit project code; this number must be entered for all capital outlay, special, and mandatory use projects. (See CAPP Topic No. 60110, *Project Codes*.) If a cost code is set up to identify a project, the cost code must be entered and the project code left blank.
13	TK	Two-digit project task identifying a further breakdown of project (leave blank if not applicable).

Accounting Voucher Form DA-20-250, Continued

Distribution Coding Grid (continued)

No.	Item	Information to be Entered
14	PH	Two-digit project phase identifying a further breakdown of project task (leave blank if not applicable or if project task is blank).
15	COST CODE	Optional 3-digit cost code. (See CAPP Topic No. 60105, *Cost Codes*.) Leave blank if not used. If a cost code is set up in CARS to identify a project, the cost code must be entered and the project code (item 12) left blank.
16	FIPS	Three-digit code identifying the locality (see CAPP Topic No. 60104, *Agency and FIPS Codes*) to which the disbursement is being made (leave blank if not applicable or if a cost code is being used to identify a FIPS code).
17	PSD	Leave blank—not currently available in CARS.
18	AGENCY REFERENCE	Optional 9-digit code to be used as a reference number for agency use.
19	INVOICE DATE	Optional 6-digit (MMDDYY) vendor invoice date. **Eight** digits (MMDDYYYY) required for online entry.
20	VENDOR INVOICE NUMBER	If the vendor has not given an invoice number, an appropriate identifying reference number may be used. If several invoices are listed on one voucher (Recap), each invoice number must be recorded to show on the check stub or Financial EDI transaction. (Field Length - 12 characters)
21	PAYMENT DUE DATE	Date that payment is due to the vendor. (See CAPP Topic No. 20315, *Prompt Payment*.) Always entered with six digits in the format: MMDDYY. Use leading zeros for months and days less than 10, without slashes (/) or other punctuation. **Example**: January 1, 2000 = 010100. **Eight** digits (MMDDYYYY) required for online entry.
22	REFERENCE DOCUMENT NUMBER/SX	Eight-digit reference document number and the two-digit suffix (leave blank).
23	CHECK BOX	One position modifier (leave blank).

Accounting Voucher Form DA-20-250, Continued

Distribution Coding Grid (continued)

No.	Item	Information to be Entered
24	DESCRIPTION	Further identification or brief description of the vendor invoice (item 20) may be coded for this transaction distribution line. This description will appear on the check stub or Financial EDI transaction for each unique invoice number within a voucher. The description field can only be used when data appears in the invoice number field (field length - 22 characters). *When coding a credit transaction include the invoice number in the description field.*
25	CURRENT DOCUMENT	Optional 8-digit current document number and a 2-digit suffix (leave blank).
26	SUBSIDIARY ACCOUNT	Six-digit subsidiary account number (Leave blank; feature currently unavailable in CARS.)
27	MULTI-PURPOSE	Optional 6-position multi-purpose code for agency use.
28	1099 INDICATOR	One-digit indicator used by agencies participating in the 1099 reporting program to denote 1099 reportable transactions. (See CAPP Topic No. 20320, *1099 Reporting*.)
29	CONTINUA-TION SHEET	When more than one grid is needed to distribute an expenditure, a *Distribution Continuation Sheet* must be coded. If used, this box must be checked indicating that a continuation sheet(s) is attached.

Distribution Continuation Sheet Form

When To Use

A *Distribution Continuation Sheet*, Form DA-02-038A must be used whenever more coding grids are needed to distribute an expenditure. This continuation sheet is designed for use with the forms listed above in "General Requirements."

Continued on next page

Distribution Continuation Sheet Form, Continued

Distribution Continuation Sheet Form DA-02-038A

Commonwealth of Virginia
Form DA-02-038A (7/91)

DISTRIBUTION CONTINUATION SHEET

30 Page ___ OF ___

AGENCY NAME 31 _____

VOUCHER 32 _____ DATE 33 _____ (MM DD YY)

TRANS	AGENCY	GLA	FUND: FUND	FUND: DET	FFY	PROGRAM: PROG	PROGRAM: SUB	PROGRAM: ELE	OBJECT	REVENUE SOURCE	AMOUNT					PROJECT: PROJECT	PROJECT: TK	PROJECT: PH

COST CODE	FIPS	PSD	AGENCY REFERENCE	INVOICE: DATE	INVOICE: NUMBER	DUE DATE: MM	DUE DATE: DD	DUE DATE: YY	REFERENCE DOC: NUMBER	REFERENCE DOC: SX	/

DESCRIPTION	CURRENT DOCUMENT: NUMBER	CURRENT DOCUMENT: SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE	MM

TRANS	AGENCY	GLA	FUND: FUND	FUND: DET	FFY	PROGRAM: PROG	PROGRAM: SUB	PROGRAM: ELE	OBJECT	REVENUE SOURCE	AMOUNT					PROJECT: PROJECT	PROJECT: TK	PROJECT: PH

COST CODE	FIPS	PSD	AGENCY REFERENCE	INVOICE: DATE	INVOICE: NUMBER	DUE DATE: MM	DUE DATE: DD	DUE DATE: YY	REFERENCE DOC: NUMBER	REFERENCE DOC: SX	/

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TRANS	AGENCY	GLA	FUND: FUND	FUND: DET	FFY	PROGRAM: PROG	PROGRAM: SUB	PROGRAM: ELE	OBJECT	REVENUE SOURCE	AMOUNT					PROJECT: PROJECT	PROJECT: TK	PROJECT: PH

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COST CODE	FIPS	PSD	AGENCY REFERENCE	INVOICE: DATE	INVOICE: NUMBER	DUE DATE: MM	DUE DATE: DD	DUE DATE: YY	REFERENCE DOC: NUMBER	REFERENCE DOC: SX	/

DESCRIPTION	CURRENT DOCUMENT: NUMBER	CURRENT DOCUMENT: SX	SUBSIDIARY ACCOUNT	MULTI-PURPOSE	MM

☐ CHECK IF CONTINUATION SHEET ATTACHED

Continued on next page

Distribution Continuation Sheet Form, Continued

Distribution Continuation Sheet Form Instructions

The following are detailed instructions for preparing the Distribution Continuation Sheet.

The numbered items below correspond with the numbers on the sample form above. **The instructions for items 1 through 29 are the same as those outlined above in the "Distribution Coding Grid."**

No.	Item	Information to be Entered
30	PAGE NUMBER	The first continuation sheet will be numbered "2" and succeeding pages will be numbered sequentially. When the last page has been numbered, that number will also be recorded on each page. For example, if the last sheet is "Page 4" the first continuation sheet will be numbered "Page 2 of 4", etc.
31	AGENCY NAME	Name of the agency being charged for the goods/services.
32	VOUCHER NUMBER	A unique number (maximum 8 characters) assigned by the agency to the expenditure document/voucher. Must correspond to the transmittal listing or screen print.
33	VOUCHER DATE	The date (MMDDYY) that this voucher was certified and approved by the agency for payment.

When coding is completed, the amount column(s) should be added to ensure that the net amount of all distribution grids agree with the amount in the "Amount Certified for Payment" or similar total block on the face of the expenditure form.

Expenditure Review Process

Why Review?

Expenditure documents are subject to review by DOA's Disbursement Review Section to ensure

- transactions are complete and proper, and
- the required supporting documentation is included.

Discrepancy

If a discrepancy is found during this process, DOA will either

- Delete the entire batch, or
- Delete the erroneous item within the batch,
- And return to the agency.

Once the discrepancy has been corrected, the agency should rekey to resubmit the corrected documents to DOA.

Problem Resolution

DOA occasionally contacts an agency by telephone to resolve a problem.

When a call is received, you should resolve the error and notify DOA of the correct entries as soon as possible.

Prompt agency action is necessary to avoid delays in processing and posting. (See CAPP Topic 70235, *Input Batching*.) Late payments caused by such delays are not considered central delays under the prompt payment policy. (See CAPP Topic 20315, *Prompt Payment*.)

Electronic Data Interchange (EDI)

Financial EDI Payment Processing

Electronic Data Interchange (EDI) is the computer-to-computer exchange of information between two or more parties, known as trading partners.

EDI is used by trading partners to exchange data on

- shipping notices,
- purchase orders,
- invoices, and
- remittance advices.

Financial EDI combines Electronic Funds Transfer (EFT) with EDI to electronically transmit both funds and payment remittance data to trading partners. EDI is an alternate, low cost, payment method to the traditional paper check. EDI electronically transfers funds from the State's bank account to the bank account of the trading partner. Electronic payments are made through the Automated Clearinghouse (ACH). EDI payments result in availability of funds on the invoice due date. When all costs are considered, ACH payments are less expensive than paper checks, both for the payer and payee.

Enrolling Financial EDI Trading Partners

DOA is responsible for enrolling all EDI trading partners. *Agencies are encouraged to direct vendors to DOA's website (www.doa.virginia.gov) to obtain enrollment information.* The EDI trading partners are established in the CARS Vendor Edit table under agency "000." All agencies have access to view these EDI trading partners, but banking information is not accessible. CARS will control, based upon the Taxpayer Identification Number (TIN) entered into the Vendor ID/Suffix field, the method by which the payment will be made, either by check or Financial EDI.

If an incorrect Taxpayer ID number is used which matches an EDI trading partner, the payment will go to that trading partner and your agency will be responsible for recovering the erroneous payment.

X batch payments containing a Taxpayer ID and matching an EDI trading partner will be sent via Financial EDI. A check will not be generated and returned to you. You will need to contact the payment recipient to determine if a payment coupon is needed; however, in most instances, the remittance information keyed into CARS is adequate for the payee to apply the payment.

Continued on next page

Expenditure Review Process, Continued

Financial EDI Payment Information

On the CARS disbursement reports, such as the ACTR1303 and on the on-line CARS vendor payment screens (Screen 65, Vendor Payment Detail, and Screen 66, Vendor Payment Display), you will see check numbers pre-fixed with a **T** to indicate payment was made by Financial EDI.

The number following the **T** is the trace number. The trace number can be used like a check number to research a payment transaction.

The check date field on the vendor payment reports and the on-line CARS screens reflects the payment settlement date. The settlement date is the date the money is deposited in the recipient's bank account.

Financial EDI Payment Flow

Payments made by Financial EDI will follow the same disbursement process through CARS as payments made by check.

Example

A payment which has a **due date** of Wednesday will be processed as follows:

Stage	Description
1	**Monday**—Agency keys and releases payment to CARS. Payment processed through CARS checkwrite and subjected to CDS.
2	**Tuesday**—Payment information sent to the Commonwealth's originating bank and on to Federal Reserve which transmits payment to trading partner's bank.
3	**Wednesday**—Payment deposited in trading partner's bank account.

Since the funds are deposited in the recipient's account on Wednesday, this is referred to as the **payment settlement date**.

Financial EDI Payment Consolidation

Financial EDI consolidates all payments into a single electronic payment to the same Vendor ID being paid by agencies and having the same due date.

The vendor (trading partner) will receive remittance information detail input by each paying agency.

Comptroller's Debt Setoff Withdrawal from Setoff

Introduction

The Comptroller's Debt Setoff (CDS) Program intercepts vendor payments to offset debts owed by vendors to State agencies.

The procedure that releases monies that are setoff inappropriately because of a problem with the payment is called **withdrawal.**

Disbursing and claimant agencies use different forms to request payment withdrawals. **This section will address the Disbursing agency form only**. The claimant agency form is located in the CDS User's Guide, which was issued to agencies that signed up to participate in CDS.

Note: It is extremely important to have the withdrawal form completed and sent to DOA as soon as possible. In some cases, the payee can request to be paid interest for the delayed payment.

Process for Confirmation of Need for Withdrawal

The following process details the confirmation of the need for withdrawal.

Stage	Description
1	Confirm that the payment was offset by CDS by checking: • CARS payment status of **7** on CARS screens 65 or 66 • *Report of Payments Made* - ACTR 1303 • *Report of Payments Made – X Batches* - ACTR 1310
2	After confirmation of status **7**, ask the payee if a letter from a State agency was received explaining the reason for the offset.
3	If a **letter was received**, ask the payee to contact the name and number shown on the letter for further information regarding the claim. The disbursing agency stops at this step and waits to hear further instructions either from the payee, Taxation or DOA before proceeding. If the **letter was *not* received**, continue to Steps 4 through 6.
4	If the **letter was not received**, confirm that the mailing address was correct by comparing the address given to the agency by the payee to the address your agency supplied for the payment.

Comptroller's Debt Setoff Withdrawal from Setoff, Continued

Process for Confirmation of Need for Withdrawal (continued)

Stage	Description
5	If a federal Employer Identification Number (EIN) was coded in the CARS Vendor ID field, there will also be a line on the letter reading "Attention Accounts Receivable Department". If appropriate, ask the payee to check with their accounts receivable department to see if that department has received the letter.
6	If one of the following occurs, have the payee call the Debt Setoff Unit at the Department of Taxation (804-367-8380) to find out which agency is owed, and who to contact at that agency about the debt: • the mailing address is deemed incorrect, • or the letter has not been received [could be lost in the mail] • or the payee is persistent in speaking with someone about the situation. At this point, the agency will wait to hear further from the payee, Taxation, or DOA before proceeding to Steps 7 through 10.
7	If any one of the following situations exist, a Payment Withdrawal from Setoff Request form will be necessary: • the payee indicates that the EIN or social security number (SSN) shown on the letter does NOT belong to the payee, [the disbursing agency must confirm that is the case], or • the payment was the result of a refund of Federal Grant Monies. This is routinely applicable to Higher Education Institutions only. Federal Grant refunds are NOT eligible for setoff , or • the payment was made in error.
8	If any of the above situations apply let the payee know that your agency will begin the process to withdraw the monies from setoff.
9	It is after this step that your agency completes the *Payment Withdrawal from Setoff Request* form.
10	Once the withdrawal process is complete, the Department of Taxation in a separate payment transaction in CARS releases the monies.

Comptroller's Debt Setoff Withdrawal from Setoff, Continued

How to Find the Disbursing Agency Withdrawal Form

The disbursing agency withdrawal form may be found in any of the following places:

- CAPP Manual – Topic 20310, *Expenditures*
- DOA website at http://www.doa.virginia.gov/General_Accounting/CDS/CDS_Main.cfm
- Hardcopy can be e-mailed or faxed to your agency from DOA

Disbursing Agency Withdrawal Form Sample

The following illustrates the two-page *Payment Withdrawal from Setoff Request* form.

PAYMENT WITHDRAWAL FROM SETOFF REQUEST
(DISBURSING AGENCY USE ONLY)

FROM: _____

DATE: _____

TITLE: _____ **PHONE #:** _____

E-MAIL ADDRESS: _____

AGENCY: _____

The payment identified by the following CARS coding should be withdrawn from setoff because either: (1) the Vendor Identification Number was coded incorrectly, (2) the payment should not have been made, or (3) this type of payment has been determined to be ineligible for setoff.

Vendor Indicator and EIN or SSN: _____
("E", "S" or "T" **and** 9 digit number)

Vendor Name: _____

Transaction ID Number: _____
(agency #, batch date, batch type, batch #, sequence #)

Transaction Amount: $_____

Withdraw this payment for the following reason (check **one** only):

* _____ Vendor submitted incorrect EIN or SSN
* _____ Disbursing agency submitted incorrect EIN or SSN
* _____ EIN or SSN was keyed incorrectly

_____ Incorrect vendor indicator. It should have been E, S, P, F, or G. (Circle one)

_____ Payment is ineligible for setoff, because_____

_____ Payment should not have been made (Explain) _____

_____ Other (Explain) _____

* If payment is withdrawn for one of the first three reasons above, please provide:

Correct Vendor Indicator and EIN or SSN: _____

Source of proof of correct EIN/SSN: _____
(Pre-printed invoice, W-9, Social Security Card, etc.)

* I certify that the source of the incorrect EIN or SSN from which the coding for this payment was obtained (CARS Vendor Edit Table, vendor's file, etc.) has been updated and now reflects the correct EIN or SSN and that payments made in the future will reflect the correct EIN or SSN.

_____ _____
(Signature) (Date)

ATTACHED IS DOCUMENTATION SUPPORTING THE REASON FOR WITHDRAWAL

Page 1

PAYMENT WITHDRAWAL FROM SETOFF REQUEST

SUBMISSION OF WITHDRAWAL FORM TO DOA

Please send this withdrawal form and any supporting documentation to **Lisa Watts (phone: 804-225-3098)** using **one of the following 4** methods:

1) **U.S. Mail:** Department of Accounts
Attention: Lisa Watts – 3rd floor
P.O. Box 1971
Richmond, VA 23218-1971

2) **Fax:** To: Lisa Watts
Fax number: 804-371-8387

3) **Interagency Mail:** Department of Accounts
Attention: Lisa Watts
101 North 14th Street
3rd Floor
Richmond, VA 23219-3684

4) **E-mail an attached file to:** lwatts@doa.state.va.us

NOTE for E-mail submissions: If you prefer sending the withdrawal form via e-mail, please **fax** the supporting documentation to DOA. Withdrawals cannot be processed without the proper supporting documentation.

Comptroller's Debt Setoff Withdrawal from Setoff, Continued

How to Prepare the Form

The following procedure is used to prepare the form.

Step	Action
1	Enter the required information at the top of the form: • Name and title of the individual filling out the form • Date • Disbursing agency name and agency number • Phone number of the individual filling out the form • E-mail address of the individual filling out the form
2	Enter the Vendor Indicator, along with the EIN or SSN (whichever is appropriate) that is reflected on the transaction. Coding instructions for the VIN fields are located in CAPP Topic 20310, *Expenditures*.
3	Complete the Transaction ID number (Batch ID number) for the batch that includes the transaction in question.
4	Enter the Transaction Amount.
5	Check the applicable reason for withdrawal.
6	Provide the correct number in the space provided, as well as the source of proof of the correct number if the withdrawal involves the incorrect EIN or SSN.
7	If **STEP 6** is the reason for the withdrawal, sign and date the form at the bottom.
8	Submit the form, along with the required documentation to DOA's CDS Coordinator using one of the methods listed on the 2nd page of the form.
9	Once the form is received at DOA, it is reviewed for approval. If the form is approved, it is sent to the Department of Taxation (TAX) for processing. If TAX agrees with the approved withdrawal, the monies are released back to the payee.

EIN and SSN Sources of Proof

The following are approved sources of proof for EIN's and SSN's:

- Pre-printed invoice
- W-9
- Social Security card
- copy of a driver's license
- copy of health insurance card showing the name and SSN of the individual involved

Comptroller's Debt Setoff Withdrawal from Setoff, Continued

Need CDS Assistance?

Department of Taxation for vendor (payee) questions regarding the debt:

Marian Jackson or Steve Shannon– 804-367-8380

Department of Accounts for questions related to payment eligibility for offset**:**

Lisa Watts, CDS Coordinator
☎ (804) 225-3098
✉ lisa.watts@doa.virginia.gov
FAX (804) 371-8387

Checks

General Warrant Check

The General Warrant Check is utilized for the following disbursements:

- Vendor Payment
- Travel Expense Reimbursement
- Revenue Refund
- Petty Cash Reimbursement
- Other CARS-generated disbursements

The CARS checkwrite system produces a check stub attached to each check generated. This stub is designed to contain information to assist the payee in posting the payment.

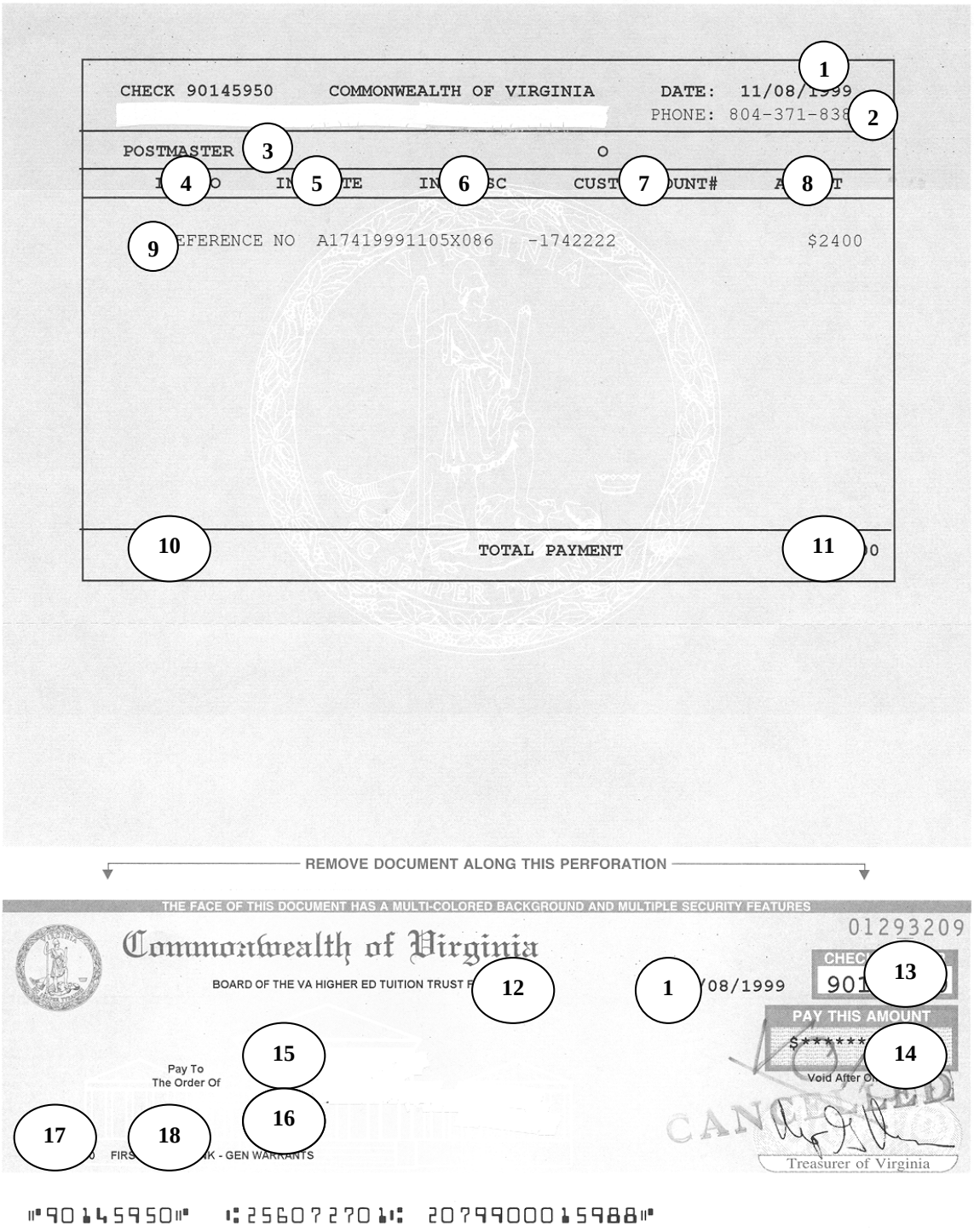
General Warrant Check Information Elements

The following information elements are provided on the General Warrant Check. The numbered items below correspond with the numbers circled on the sample check and stub.

Continued on next page

Checks, Continued

General Warrant Check



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Checks, Continued

No.	Item	Information Provided
1	**Date**	Date (MMDDYYYY) of the check
2	**Phone Number**	Area code and telephone number of agency
3	**Vendor Identification Number**	1-character Vendor Indicator, 9-digit Taxpayer Identification Number, 2-digit suffix
4	**Invoice No.**	Vendor's invoice number (maximum of 12 positions)
5	**Invoice Date**	Vendor's invoice date
6	**Invoice Desc.**	Description of vendor's invoice (maximum of 22 positions)
7	**Customer Account #**	Customer account number of the payee (15 positions)
8	**Invoice Amount**	Amount of invoice
9	**Reference No.**	CARS batch ID and agency list number containing the voucher with which the invoice was input to CARS
10	**CDS Message**	A message will be printed if the payment amount was impacted by the Comptroller's Debt Setoff Program (CDS)
11	**Total Payment**	Sum of invoice amounts less amount of monies suspended by CDS, if any (same as item no. 5)
12	**Agency Name**	Name of agency charged with payment
13	**Check Number**	Unique 8-digit check number
14	**Amount**	Amount of payment
15	**Name**	Payee Name
16	**Address**	Payee Address
17	**Routing Symbol**	ABA bank route and transit numbers
18	**Bank Name**	Bank on which check is drawn

Continued on next page

Checks, Continued

Accurate Payment Remittance Information

The remittance information furnished to trading partners/vendors must be accurate, whether it is provided through check-stubs or EDI. For example, certain payment recipients require invoice numbers to apply payments, some require customer account numbers, while others require both.

Other vendors with whom we have established electronic trading partner agreements have automated cash application systems which are designed to obtain customer account numbers from the CARS customer account number field. These automated systems cannot obtain this number from the CARS invoice number field. Where this information is not provided properly, the vendor must apply the payment manually, typically following a telephone call to your accounts payable staff and/or DOA. These examples highlight the importance of providing the precise payment identifying information, as well as the need to provide this information in the appropriate CARS field.

To assist in identifying payments, enter, when applicable, the

- Customer Account Number,
- Invoice Number,
- Payment Description, and
- Invoice Date to assist in identifying payments.

In the absence of specific invoice identification information, key other payment identifying information in these fields.

Internal Control

Internal Control

Each agency must establish a program of internal control which addresses the expenditure of State funds. Expenditure forms must be completed properly and due dates established in accordance with the Prompt Payment Act. Expenditures must be approved and disbursement transactions released to CARS. There must be a segregation of duty between the preparation and entry of CARS transactions and the approval and release of transactions to CARS. Internal agency procedures should ensure the proper use of funds for all State expenditures.

Records Retention

Time Period

Copies of expenditure documents are to be maintained on file in each agency for three years. Agencies and institutions participating in Decentralization of Financial Records must maintain original expenditure documents for a period of 3 years.

Contacts

DOA Contact

Director, General Accounting
☎ (804) 225-2244
✉ gacct@doa.virginia.gov

Donna Brown, Comptroller's Debt Setoff Program
☎ (804) 371-8383
✉ donna.brown@doa.virginia.gov

EDI Enrollment Information
✉ edi@doa.virginia.gov

EDI Remittance Information
☎ (804) 692-0473
✉ edi@doa.virginia.gov

Continued on next page

Subject Cross References

References

CAPP Topic No. 20205, "Deposits"
CAPP Topic No. 20305, "Receiving Reports"
CAPP Topic No. 20315, "Prompt Payment"
CAPP Topic No. 20320, "1099 Reporting"
CAPP Topic No. 20325, "Revenue Refunds"
CAPP Topic No. 20330, "Petty Cash"
CAPP Topic No. 20335, "State Travel Regulations"
CAPP Topic No. 20336, " Agency Travel Processing"
CAPP Topic No. 20405, "Inter-Agency Transactions"
CAPP Topic No. 20410, "Intra-Agency Transactions"
CAPP Topic No. 60103, "Transaction Codes"
CAPP Topic No. 60104, "Agency and FIPS Codes"
CAPP Topic No. 60105, "Cost Codes"
CAPP Topic No. 60106, "Fund Codes"
CAPP Topic No. 60107, "Program Codes"
CAPP Topic No. 60108, "Expenditure Codes"
CAPP Topic No. 60109, "Revenue Source Codes"
CAPP Topic No. 60110, "Project Codes"
CAPP Topic No. 60111, "Vendor Edit Table"
CAPP Topic No. 60113, "CARS Forms Index"
CAPP Topic No. 70210, "CARS Magnetic Media Interface Requirements"
CAPP Topic No. 70220, "Security"
CAPP Topic No. 70235, "Input Batching"