

Volume No. 1—Policies & Procedures	TOPIC NO.	20410
Function No. 20400—Inter- and Intra-Agency Transactions	TOPIC	INTRA-AGENCY TRANSACTIONS
	DATE	July 2002

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Overview

Introduction

All accounting transactions must be recorded with specific pre-assigned codes so detailed information can be identified in the applicable fund ledger accounts for meaningful fund reporting.

The Agency Transaction Voucher (ATV), Form DA-06-152, provides a means for transferring data or correcting entries posted in the Commonwealth Accounting and Reporting System (CARS). This voucher is used for **internal** agency entries within the automated system. Form DA-06-152 (ATV) must not be used for any accounting transactions affecting another State agency unless authorized, in writing, by the Manager, General Accounting, Department of Accounts (DOA).

Use the Agency Transaction Voucher to

- distribute,
- adjust, and/or
- correct revenue and expenditure type transactions

already processed by CARS. All transactions input on an ATV must be for the same submitting agency. Transaction codes which an agency is allowed to submit on an ATV are listed in CAPP Topic No. 60103, *Transaction Codes*.

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Policy

Requirements A transaction(s) decreasing cash must be submitted on the same ATV with transaction(s) increasing cash by the same total dollar amount. This requirement for offsetting transactions on every ATV is necessary to ensure the net effect on the cash account (GLA 101) is zero in all cases. A transfer or correcting entry should not be submitted until the original transaction has been reflected on an agency's CARS report.

When entries are completed on the Agency Transaction Voucher, DOA and agency copies are separated. DOA's copy must be

- properly prepared,
- batched,
- data entered and
- forwarded (if required) to DOA.

Accumulating ATVs Each agency should establish a routine schedule for accumulating and submitting ATVs during the month. Agencies are urged to review CARS reports when received and submit corrections promptly.

Submission Deadline Agency Transaction Vouchers must be submitted by the same cut-off dates specified for vouchers in CAPP Topic No. 20310, *Expenditures*.

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Procedures

How To Prepare An ATV Form

Detailed instructions for preparing the Agency Transaction Voucher, Form DA-06-152, follow.

Refer to the Transaction Code Edit Indicators found in CAPP Topic No. 60103, *Transaction Codes*, to determine if the items listed below are

- required,
- optional, or
- should be left blank.

ATV Form Layout

The numbered items below correspond to the circled numbers on the following sample form.

Circled Item Number	Form Field	Description
1	Agency Name & Number	Name of the submitting agency and corresponding number. (See CAPP Topic No. 60104, <i>Agency and FIPS Codes</i> .)
2	Voucher No.	A maximum of 8 digits assigned by the agency to each voucher.
3	Date	Date (MMDDYYYY) the voucher is prepared for submission.
4	Trans	Three-digit Transaction Code. (See CAPP Topic No. 60103, <i>Transaction Codes</i> .)
5	Agency	3-digit Agency Number. (See CAPP Topic No. 60104, <i>Agency and FIPS Codes</i> .)
6	GLA	Three-digit General Ledger Account. Complete only if the transaction code used requires a GLA.
7	Fund/Detail	Two-digit Fund Code and 2-digit Fund Detail Code. (See CAPP Topic No. 60106, <i>Fund Codes</i> .) Leave last 2-digits blank if Fund Detail is not required.
8	FFY	Required four-digit Funding Fiscal Year.

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Procedures, Continued

ATV Form Layout (continued)

Circled Item Number	Form Field	Description
9	Program	Three-digit Program Code, two-digit Subprogram Code, and 2-digit Element Code for expenditure type transactions only. If not applicable, leave blank. (See CAPP Topic No. 60107, <i>Program Codes</i> .)
10	Object	Four-digit digit Object of Expenditure Code (see CAPP Topic No. 60108, <i>Expenditure Codes</i>) for expenditure type transactions only. If not applicable, leave blank.
11	Revenue	Five-digit Revenue Source Code (see CAPP Topic No. 60109, <i>Revenue Source Codes</i>) for revenue type transactions only. If not applicable, leave blank.
12	Amount	Dollar and cents amount of the transaction.
13	Project	Five-digit Project Code, if applicable. (See CAPP Topic No. 60110, <i>Project Codes</i> .) If not applicable, leave blank.
14	TK	Two-digit Project Task, if applicable
15	PH	Two-digit Project Phase, if applicable.
16	Cost Code	Three-digit Cost Code.
17	FIPS	Three-digit FIPS Code.
18	PSD	Three-digit Political Subdivision Code.
19	Agency Reference	Nine-digit Agency Reference Number
20	Invoice Date	Eight-digit Vendor Invoice Date.
21	Vendor Invoice Number	Twelve-digit Vendor Invoice Number.
22	Due Date	Eight-digit (MMDDYYYY) Due Date. Not applicable for ATVs.
23	Reference Document	Eight-digit Reference Document Number.
24	SX	Two-digit Reference Document Number Suffix.
25	Check Box	One-digit modifier (Leave Blank).
26	Description	Optional twenty-two character Description Field.
27	Current Document	Eight-digit Current Document Number. Not applicable for ATVs.

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Procedures, Continued

ATV Form Layout (continued)

Circled Item Number	Form Field	Description
29	Subsidiary Account	Six-digit Subsidiary Account (Leave blank, unavailable in CARS.)
30	Multi-Purpose	Six digit Multi-Purpose Code.
31	Reason for Transaction	Reason for adjustment and provides pertinent reference data to identify original and/or supporting documents and audit trail. Examples <u>Revenue-related transaction</u> (viz., code 134 and 136), the deposit certificate control number and date may be entered. <u>Expenditure transaction</u> (viz., code 180 or 380) <u>to correct detailed coding</u> already processed within CARS, the batch number (agency list) in which the original transaction was submitted may be entered.
32	Signature	Signature of preparer certifying that codes and amounts have been checked and are correct.
33	Page Total	Total dollar amount of detailed transaction amounts (Item 12).

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Agency Transaction Voucher

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VOUCHER DATE 07/01/02

AGENCY TRANSACTION VOUCHER

COMMONWEALTH OF VIRGINIA
FORM DA-06-152 (Rev. 7/06)

AGENCY NAME: _____ AGENCY NO.: _____

VOUCHER NO. 02

TRANS CODE	AGENCY	GLA	FUND	DET	FFY	PROG	SUB	ELE	OBJECT	REVENUE SOURCE	AMOUNT	PROJECT	TK	PN	MULTI- PURPOSE												
																INVOICE NUMBER	DATE	MM	DD	YY	INVOICE NUMBER	DATE	MM	DD	YY		
04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
DESCRIPTION																											
DESCRIPTION																											
DESCRIPTION																											

REASON FOR TRANSACTION: 01

DEPARTMENT OF ACCOUNTS

APPROVED: _____ TITLE: _____

SIGNATURE: _____ AGENCY AUTHORIZATION: 32

PAGE TOTAL: 03 DOR COPY

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Internal Control

Internal Control

The approving officer should review supporting documentation to ensure the Agency Transaction Voucher (ATV) contains proper coding for the adjustment. The ATV must be approved by an authorized individual in the agency.

Records Retention

Time Period Retain for 5 years or until audited.

Contacts

DOA Contact Director, General Accounting
Voice: (804) 225-2244
FAX: (804) 225-4250
E-mail: gacct@doa.virginia.gov

Subject Cross References

References
CAPP Topic No. 20310, *Expenditures*
CAPP Topic No. 60103, *Transaction Codes*
CAPP Topic No. 60104, *Agency and FIPS 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*
