

**INDIANA UNIVERSITY**



**FINANCIAL INFORMATION SYSTEM**

**Transaction Processing**

**Auxiliary Voucher Document**

**Financial Documents Group**

**Financial Management Services Department  
June, 2000**

# TABLE OF CONTENTS

<u><a href="#">OVERVIEW OF THE AUXILIARY VOUCHER DOCUMENT</a></u> .....	3
<u><a href="#">AV DOCUMENT COMPONENTS</a></u> .....	4
<u><a href="#">DOCUMENT HEADER INFORMATION</a></u> .....	4
<u><a href="#">ACTION TO BE PERFORMED</a></u> .....	5
<u><a href="#">ACCOUNTING INFORMATION</a></u> .....	6
<u><a href="#">ACTION BUTTONS</a></u> .....	6
<u><a href="#">EXPLANATION OF ACCRUAL ENTRIES (AVAE)</a></u> .....	9
<u><a href="#">ACCRUAL EXAMPLE</a></u> .....	9
<u><a href="#">EXPLANATION OF RECODE ENTRIES (AVRC)</a></u> .....	11
<u><a href="#">RECODE EXAMPLE</a></u> .....	11
<u><a href="#">EXPLANATION OF ADJUSTING ENTRIES (AVAD)</a></u> .....	13
<u><a href="#">ADJUSTMENT EXAMPLE</a></u> .....	13
<u><a href="#">APPENDIX A – FIELD REQUIREMENTS</a></u> .....	15
<u><a href="#">APPENDIX B – SUB-ACCOUNTING FIELD REQUIREMENTS</a></u> .....	17
<u><a href="#">APPENDIX C – DOCUMENT RULES AND RESTRICTIONS</a></u> .....	18
<u><a href="#">APPENDIX D – OBJECT CODE SUB-TYPES NOT ALLOWED ON AV'S</a></u> .....	19

Please contact one of the following Auxiliary Accounting Consultants if you have questions or if you require additional information and clarification related to the Auxiliary Voucher document.

**April Woods - (812) 855-8033    [apwoods@indiana.edu](mailto:apwoods@indiana.edu)    Poplars 535**

- Bookstores
- Transportation - Parking & Motor Vehicles
- Communications - UITS, Mail Services, Telephone, IUPUI Equipment Rental Pool
- Physical Plants

**Sally Link - (812) 855-2129    [sslink@indiana.edu](mailto:sslink@indiana.edu)    Poplars 535**

- Student Living - Residential Programs and Services

**Susan Fleener - (812) 855-4741    [scorwin@indiana.edu](mailto:scorwin@indiana.edu)    Poplars 537**

- Event - Athletics, Conferences, IMU, Auditorium, Bradford Woods
- Publishing - IU Press, Business Horizons, Arbutus, IDS, Copy Machines, Printing Plant, Duplicating
- Student Living - Central Houses & Rentals, Campus Card, Health Center, Learning Resource

## Overview of the Auxiliary Voucher Document

The Auxiliary Voucher (AV) document is based on the fundamentals of accrual accounting and the matching principle. The matching principle dictates that expenses be matched with revenues whenever it is reasonable and practicable. The AV document records entries to the proper posting period of the transaction for preparation of accurate and timely financial reports. AV document types are accrual, adjusting, and recode entries. Postings are allowed for the current period and the two most recent prior periods.

Offsets that are generated by the AV document are debited or credited to fund balance, and cash is not impacted except within the recode component. A recode automatically generates a Distribution of Income (DI) to correct cash in the current period in addition to the offsets to fund balance. The AV document cannot be utilized for transactions between fund groups or for plant fund accounts.

Refer to Appendix D for a complete list of object codes and object sub-types that are prohibited from use on the AV document.

Within the Financial Information System (FIS), the Transaction Processing (TP) Auxiliary Voucher document looks like this:

**Auxiliary Voucher**

Auxiliary Voucher  
Document #: 01-QE1430700 Status: ?  
Initiator: SSLINK  
Created: 03/03/2000  
Amount: 0.00  
Description:

Departmental Information  
Org Ref #:   
Posting Period: 2000  
Reversal Date:   
Explanation:

AV Type:  Accrual  Recode  Adjustment

Chart	Account	Object	Obj	Debit	Credit
<input type="checkbox"/>					
Totals				0.00	0.00

Insert Line Delete Line

OK  
CANCEL  
ROUTE  
BALANCE  
NOTES  
Sub Acct

## AV Document Components

The AV document is composed of four components:

- Header Information
- Action to be Performed
- Accounting Information
- Action Buttons

### Document Header Information

This component is composed of two areas, Auxiliary Voucher and Departmental Information.

Auxiliary Voucher	Departmental Information
Document #: 01-QE1430700 Status: ?	Org Ref #: _____
Initiator: SSSLINK	Posting Period: 2000
Created: 03/03/2000	Reversal Date: _____
Amount: 0.00	Explanation: _____
Description:	

#### **Auxiliary Voucher Area**

The *Auxiliary Voucher* area fields are system-generated except for the *required* Description field.

The Description field will appear on financial reports and various inquiry screens, so it is important to provide a useful description for each document.

System-generated information includes a system-assigned document number, the status of the document, the User ID of the person who initiated the document, the date the document was created, and the total amount of the document.

Document status code descriptions are:

?? = Not Yet Initiated	C = Cancelled
A = Approved	II = Ad hoc routed by initiator
I = In Process	PP = Ad hoc routed by account manager
P = Pending Account Approval	OO = Ad hoc routed by organization approver
Q = Pending Organization Approval	RR = Ad hoc routed by special conditions approver

## Departmental Information Area

The *Departmental Information* area varies depending on the option chosen in the “Action to be Performed” component. Under *Departmental Information* the following can be found:

- An Organization Reference field for unique, user-defined identifiers.
- The Posting Period field for the transaction.
- The Reversal Date field, if applicable (see Action to be Performed).
- A box in which information may be entered that will further explain or clarify the transaction for management approval and audit requirements.

It is both important and beneficial to provide detailed information within the Explanation box to facilitate communication, routing, and management approval. An additional Notes field is also provided within the Action Buttons component.

## Action to be Performed

The Action to be Performed component lists three unique AV types:

AV Type:  Accrual  Recode  Adjustment

### **Accrual (AVAE)**

The Accrual type is used to post accrual entries to the general ledger that need to be reversed in a designated month following the posting period. A reversal date, entered in calendar date format, is required for this option and is normally during the next fiscal period, although it may be later. The offset to these entries will be object code 9897 AV Generated Offset to fund balance. An accrual entry should always be used to correct an accrual entry.

### **Recode (AVRC)**

The Recode type is used to properly reclassify account numbers posted to a prior fiscal period so that the reclassifications occur within the same fiscal period. The offset to these entries will be object code 9897 AV Generated Offset to fund balance. The recode entry acts as an “accrual” and will be automatically reversed in the current fiscal period. A reversal date, entered in calendar date format, is required and is automatically system-generated, defaulting to the document create date.

At the same time, a Distribution of Income or Expense (DI) document will be generated automatically with object code 8000 Cash as the offset transaction, which will post directly into the current period.

### **Adjustment (AVAD)**

The Adjustment type is used to post adjusting entries to the general ledger that will not be reversed in the following month. The offset to these entries will be 9897 AV Generated Offset to fund balance. An adjusting entry should always be used to correct an adjusting entry. A reversal date is *not* allowed for this option.

Refer to the Table of Contents for detailed sections describing accrual, recode, and adjustment entries.

## Accounting Information

The Accounting Information area consists of the data entry fields, which include the Account, Object Code, Object Type, Debit and Credit Columns. The Object Type code is system-generated. All other fields must be input by the initiator.

Accounting		Chart	Account	Object	Obj	Debit	Credit
<input type="checkbox"/>			↓	↓			
Totals						0.00	0.00
Insert Line		Delete Line					

The Accounting field requirements are described in Appendix A.

A *Template* of a similar, previous AV document that was created during the current fiscal year may be used to save time during data entry. First, you must have an already Approved or Cancelled AV document pulled up on your screen. Next, go to the menu bar and select **Workflow/Template**. This will create a template of the document with a new document number and create date, and clears all dollar amounts from the Debit and Credit columns. All other fields are copied from the previous document. You must make appropriate changes for Posting Period, Reversal Dates, Descriptions, Explanations and Organization Reference fields.

Within the Accounting Information component the following is true:

	Debit	Credit	Object Type
Increase an Asset Object Code Balance	X		AS
Decrease an Asset Object Code Balance		X	AS
Increase a Liability Object Code Balance		X	LI
Decrease a Liability Object Code Balance	X		LI
Increase an Expense Object Code Balance	X		ES
Decrease an Expense Object Code Balance		X	ES
Increase an Income Object Code Balance		X	IC
Decrease an Income Object Code Balance	X		IC

## Action Buttons

The **OK** button saves the document and begins the routing process. If the total of the Debit and Credit columns are not equal, the system will not route the document and the initiator will be allowed to edit and balance the document.

The **Cancel** button may be used to exit without approving the document. A pop-up screen will ask if you would like to save your changes. If you click *No* any information you have entered will **not** be saved.

The **Route** button will display the Document Routing Log.

The **Balance** button brings up the Balance Reports Menu to allow inquiries without exiting the AV document.

The **Notes** button provides additional space to allow the initiator or any of the approvers to provide additional information about the AV document or its approval process.

The **Sub-acct** button allows you to assign an existing sub-account, sub-object code, a project code, and/or an additional reference number to a transaction. Place the cursor on the accounting line to be assigned, then click on the **Sub-acct** button to access the “Sub Accounting Distribution” window shown below.

COA	Account	SubAcct	Object	SubObj	Project	Reference	Debit/Credit	Amt

OK Cancel

The fields for the “Sub Accounting Distribution” screen are described in Appendix B.

## Routing/Approval

Click the **OK** button once a document is completed to begin the approval routing process, or click the Cancel button to save the document for routing at a later time.

The designated account managers or their delegates must approve all Auxiliary Vouchers by clicking the **OK** button, or disapprove (cancel) the documents by selecting **Workflow/Disapprove** from the menu bar.

If approved, the document is then routed to the FMS Auxiliary Workgroup and the designated Auxiliary Consultant for that account will give final approval or disapproval.

Additional approvals may be designated within the review hierarchy by activating ad hoc routing via the **Options/User Options** from the menu bar.

If an error is detected after the AV document has been *routed*, select **Workflow/Cancel Document** from the menu bar. This notifies the next approver by attaching a note asking them to disapprove the document.

If an error is detected after the AV document has been *approved*, select **Workflow/Error Correction** from the menu bar. This creates a template of the document with a new document number and reverses the erroneous entry.

For more detailed information related to FIS Transaction Processing, please refer to the Introduction to Transaction Processing document.

## **Explanation of Accrual Entries (AVAE)**

Accrual entries are those entries to record revenues earned but not yet received, or to record expenses incurred but not yet paid. Accrual entries are posted to a prior fiscal period and later reversed automatically in a user specified fiscal period, entered in calendar date format, to allow matching of income with expenses.

### **Common Accrual Entries:**

- Accounts Payable
- Accounts Receivable
- Inventory
- Cash in Transit

### **Accrual Example**

Accrue accounts payable and inventory purchases.

<u>Situation</u>	<u>Procedure</u>	<u>Steps and Results</u>
Halls food inventory purchases were received in February 2000 but the actual invoice was not recorded in February.	<p><i>Header component:</i> Enter description, org ref #, posting period 08, reversal date, and explanation.</p> <p><i>Action component:</i> Choose Accrual option.</p> <p><i>Accounting component:</i> Enter account number, object code and amounts to be debited and credited.</p>	<p>User-specified description, org ref # and explanation.</p> <p>Posting period 08.</p> <p>Reversal date, calendar date format, in subsequent fiscal period.</p> <p>Debit object codes 8311, 8317 and 8342, account 6042500.</p> <p>Credit accounts payable object code 9000, account 6042500.</p>

In this example, the accrual entry is posted to fiscal period 08 2000 and is specified to automatically reverse March 5, 2000, which is the next fiscal period. The accounts payable entry must be posted again to each subsequent period until the actual invoice is recorded within FIS.

Following is an illustration of this accrual example within the FIS TP system.

**Accrual Auxiliary Voucher Screen:**

Auxiliary Voucher
\_ □ ×

**Auxiliary Voucher**

Document #: 01-BU1430600 Status: A  
 Initiator: SSLINK  
 Created: 03/03/2000  
 Amount: 60,000.00  
 Description: Accrued Payable Food

**Departmental Information**

Org Ref #: 00FEB-01  
 Posting Period: 08 2000  
 Reversal Date: 03/05/2000  
 Explanation: Food Stores

Accrual   
  Recode   
  Adjustment

**Accounting**

Chart	Account	Object	Obj	Debit	Credit	
1 BA	6042500	8311	AS	55,000.00		
<input type="checkbox"/>	AUXENT FOOD	CAMPUS FOOD	STORES-GEN		INV DRY FOOD	N
2 BA	6042500	8317	AS	1,500.00		
<input type="checkbox"/>	AUXENT FOOD	CAMPUS FOOD	STORES-GEN		INV DAIRY	N
3 BA	6042500	8342	AS	3,500.00		
<input type="checkbox"/>	AUXENT FOOD	CAMPUS FOOD	STORES-GEN		INV ICE CREA	N
4 BA	6042500	9000	LI		60,000.00	
<input type="checkbox"/>	AUXENT FOOD	CAMPUS FOOD	STORES-GEN		ACCOUNTS PAY	N
Totals				60,000.00	60,000.00	

Insert Line
Delete Line

## **Explanation of Recode Entries (AVRC)**

Recode entries correct errors from previous periods. Organizations that manage their cash on an account-by-account basis should utilize the Recode to correct prior month errors between accounts. This allows for the appropriate generated cash entries in the current fiscal period. Recode entries are posted to a prior fiscal period and later reversed automatically in a user specified fiscal period entered in calendar date format.

Note, however, that a recode entry is not necessary when corrections are made within the same account/sub-account since cash is not moved. In this case an adjustment entry is preferred.

If the error is detected in the current month and the current month is still open, use the General Error Correction (GEC) document and *not* the recode entry.

### **Recode Example**

Recode of an expense object code from one account to another.

<u>Situation</u>	<u>Procedure</u>	<u>Steps and Results</u>
Briscoe Quad Residence receives miscellaneous cash receipts in object code 1859, fiscal period 08 2000, but the Willkie Quad Residence account #6036492 was used in error.	<p><i>Header component:</i> Enter description, org ref #, posting period, and explanation.</p> <p><i>Action component:</i> Choose Recode option.</p> <p><i>Accounting component:</i> Enter account number, object code and amounts to be debited and credited.</p>	<p>User-specified description, org ref # and explanation.</p> <p>Posting period 08.</p> <p>Debit income object code 1859, account #6036492.</p> <p>Credit income object code 1859, account #6032528.</p>

The resulting entry is to set up an accrual in fiscal period 08 2000 that will be automatically reversed in the next fiscal period (month 09). The date of the reversal is system-generated.

A Distribution of Income/Expense (DI) is automatically generated in the current period (month 09) with an automatic offset to object code 8000 Cash.

Following is an illustration of this recode example within the FIS TP system.

**Recode Auxiliary Voucher Screen:**

**Auxiliary Voucher**

<b>Auxiliary Voucher</b> Document #: 01-IC1430300 Status: A Initiator: SSLINK Created: 03/03/2000 Amount: 100.00 Description: Correct Feb account		<b>Departmental Information</b> Org Ref #: 00FEB-02 Posting Period: 08 2000 Reversal Date: 03/03/2000 Explanation: Acct. number	
--	--	---	--

AV Type:  Accrual  Recode  Adjustment

Chart	Account	Object	Obj	Debit	Credit
1	BA 6036492	1859	IC	100.00	
	<input type="checkbox"/> AUXENT WWSH WENDELL WILLKIE QUAD RES				OTHER INCOME N
2	BA 6032528	1859	IC		100.00
	<input type="checkbox"/> AUXENT BRSH BRISCOE QUAD-RESIDENCE				OTHER INCOME N
Totals				100.00	100.00

Buttons: Insert Line, Delete Line

Vertical toolbar: OK, CANCEL, ROUTE, BALANCE, NOTES, SubAcct

*The Pending Ledger Entry would look like this:*

**Pending Ledger Entry Display**

Origin Code: 01 Document Nbr: IC1430300

Seq #	Chart	Account	Obj	Bal Typ	Obj typ	Amount	DB/CR
1	BA	6036492	1859	AC	IC	100.00	D
2	BA	6036492	1859	AC	IN	100.00	D
3	BA	6036492	8000	AC	AS	100.00	C
4	BA	6032528	1859	AC	IC	100.00	C
5	BA	6032528	1859	AC	IN	100.00	C
6	BA	6032528	8000	AC	AS	100.00	D

## Explanation of Adjusting Entries (AVAD)

Adjusting entries are made to record revenues in the period in which they are earned, and that expenses are recognized in the period in which they are incurred. Adjusting entries are permanent and are **not** reversed in a subsequent period.

### Common Adjusting Entries:

- Deferred Income
- Prepaid Expense
- Bad Debt Expense
- Cost of Sales
- Interest Expense for Bonds

### Adjustment Example

Recognize income earned by reclassifying amounts from deferred income liability.

<u>Situation</u>	<u>Procedure</u>	<u>Steps and Results</u>
To recognize room income earned, and reduce the deferred income liability for Ashton and Forest Halls of Residence.	<p><i>Header component:</i> Enter description, org ref #, posting period, and explanation.</p> <p><i>Action component:</i> Choose Adjustments option.</p> <p><i>Accounting component:</i> Enter account number, object code and debit and credit amounts.</p>	<p>User-specified description, org ref # and explanation.</p> <p>Posting period 08.</p> <p>Credit income object code 1674 for accounts 6030533 and 6031128.</p> <p>Debit liability object code 9400 for accounts 60130533 and 6031128.</p>

Following is an illustration of this adjustment example within the FIS TP system.

**Adjustment Auxiliary Voucher Screen:**

Auxiliary Voucher		Departmental Information	
Document #:	01-IS1430500 Status: A	Org Ref #:	00FEB-03
Initiator:	SSLINK	Posting Period:	08 2000
Created:	03/03/2000	Reversal Date:	
Amount:	440,000.00	Explanation:	Assignment of
Description:	Recognize Rm Income		

AV Type:  Accrual  Recode  Adjustment

Chart	Account	Object	Obj	Debit	Credit
1 BA	6030533	1674	IC		180,000.00
<input type="checkbox"/>	AUXENT AWSH	ASHTON I-GRAD RES	CTR		RM RENT-PERM N
2 BA	6030533	9400	LI	180,000.00	
<input type="checkbox"/>	AUXENT AWSH	ASHTON I-GRAD RES	CTR		DEF INCOME N
3 BA	6031128	1674	IC		260,000.00
<input type="checkbox"/>	AUXENT FRSH	FOREST QUADRANGLE RESIDENCE			RM RENT-PERM N
4 BA	6031128	9400	LI	260,000.00	
<input type="checkbox"/>	AUXENT FRSH	FOREST QUADRANGLE RESIDENCE			DEF INCOME N
Totals				440,000.00	440,000.00



## Appendix A – Field Requirements

The following table provides a breakdown of field requirements specific to the AV document:

<b>Field Name</b>	<b>Title &amp; Description</b>	<b>Other Information</b>
<b>Description</b>	<b>Description</b> This field requires the user to provide a brief description of the transaction being performed. The description from this field will be printed on the monthly standard report.	<b>Required</b> Up to forty alphanumeric characters.
<b>Org Ref #</b>	<b>Organization Reference Number</b> This field provides a user defined reference identifier for the department or organization initiating the document.	<b>Optional</b> Up to eight alphanumeric characters.
<b>Posting Period</b>	<b>Posting Period</b> This field allows the user to post to the current period or the two most recent prior periods.	<b>Required</b> Two numeric characters. (e.g., Aug = 02)
<b>Reversal Date</b>	<b>Reversal Date</b> This field allows the user to set a date for an accrual to automatically reverse. A recode reversal date is system-generated. An adjustment entry is not reversed.	<b>Required for Accrual &amp; Recode</b> Eight alphanumeric characters. Date format MM/DD/YY.
<b>Explanation</b>	<b>Explanation</b> This field requires the initiator to provide more information regarding the transaction and to meet external and internal auditing requirements.	<b>Required</b> Up to four hundred characters. Double-click on empty field for an expansion window. Double-click on filled-in field to see the complete text in the expansion window.
<b>Chart</b>	<b>Financial COA Code</b> This code identifies the chart of accounts for an account. It is part of the primary key.	<b>Required</b> Two characters. This field is automatically generated when a valid account number is entered in the account field.

<b>Field Name</b>	<b>Title &amp; Description</b>	<b>Other Information</b>
<b>Account</b>	<b>Account Number</b> This number is an identifier for a pool of funds assigned to a specific university division, for a specific function.	<b>Required</b> Seven alphanumeric characters. Double-click on empty field for look-up screen. Double-click on filled-in field for more information about that account number.
<b>Object</b>	<b>Financial Object Code</b> This field provides a specific classification identifier used in a particular financial transaction.	<b>Required</b> Four characters. Double-click on empty field for look-up screen. Double-click on filled-in field for more information about that object code.
<b>Object Type</b>	<b>Object Type Code</b> This field describes a specific object code and what type of transaction is being performed.	<b>Required</b> Two characters. Defaults to IC or ES for Accruals and Adjusting entries. Defaults to IN or EX for reclassification entries.
<b>Debit</b>	<b>Debit Column</b> This field increases Expenses and Assets and decreases Income and Liabilities.	<b>Required</b> Up to twelve numbers, including two numbers separated by a decimal point. Negative numbers are not allowed.
<b>Credit</b>	<b>Credit Column</b> This field increases Income and Liabilities and decreases Expenses and Assets.	<b>Required</b> Up to twelve numbers, including two numbers separated by a decimal point. Negative numbers are not allowed.
<b>Total</b>	<b>Total</b> This field provides the total amount of the Debit and Credit columns. They must equal.	<b>Required</b> Up to twelve numbers, including two numbers separated by a decimal point. Negative numbers are not allowed.

## Appendix B – Sub-Accounting Field Requirements

<b>Field Name</b>	<b>Title &amp; Description</b>	<b>Other Information</b>
<b>COA</b>	<b>Financial COA Code</b> This code identifies the chart of accounts for an account. It is part of the primary key.	<b>Display only</b> Two characters. This field is system-retrieved when a valid account number is entered in the account field.
<b>Account</b>	<b>Account Number</b> This is an identifier for a pool of funds assigned to a specific university division, for a specific function.	<b>Display only</b> Seven alphanumeric characters. This field is system-retrieved.
<b>Sub Account</b>	<b>Sub-account Number</b> This is an identifier specified by the account manager to provide more account detail. Reports to the account.	<b>Optional</b> Five alphanumeric characters. Click on down arrow for a lookup screen.
<b>Object</b>	<b>Financial Object Code</b> This field provides a specific classification identifier used in a particular financial transaction.	<b>Display only</b> Four characters. This field is system-retrieved.
<b>SubObj</b>	<b>Sub-object Code</b> This is an identifier to provide more object code detail. Reports to the object code.	<b>Optional</b> Three alphanumeric characters.
<b>Project</b>	<b>Project</b> This field tracks individual projects or specific items across an account or several accounts, units or RCs.	<b>Optional</b> Six or seven alphanumeric characters.
<b>Reference</b>	<b>Reference</b> This is an additional reference field for any further information that needs to be added to the document.	<b>Optional</b> Eight characters.
<b>Amount</b>	<b>Amount</b> This field provides the amount of the transaction referenced on an individual line of the “From” or “To” zones.	<b>Required</b> Up to fifteen characters, plus two characters separated by a decimal point. Negative numbers are not allowed.

## **Appendix C – Document Rules and Restrictions**

- The document must contain data in the Debit *and* Credit columns.
- The *total* of the Debit and Credit columns must be equal.
- *Cannot* have amounts in both Debit and Credit columns on the same line.
- Transactions *between* Fund Groups are *not* allowed.
- Transactions *between* Sub-fund Groups are *not* allowed.
- Transactions *between* Charts are *not* allowed.
- Transactions *must* balance. FIS will check and prompt the initiator if the transaction does not balance.
- Offsetting entries to 8000 (cash) and 9897 (AV Generated Offset) object codes are automatically generated by the system depending upon the option selected.
- Posting periods are open for three months at a time: the current month plus two prior months. For example, if today is June 29, 1999, April (period 10), May (period 11) and June (period 12) are open for auxiliary to post entries.
- An accrual entry may have a reversal date that reverses in the future, even the next Fiscal Year.
- An automatic Accrued Payroll entry (Object code 9050) is done every month. If you know what exact payroll expense is this entry can be adjusted by doing another Auxiliary Voucher Accrual document for the difference. For more information see the Accrued Payroll Procedure.
- An automatic Accounts Payable entry (Object code 9041) from the TOPS system is automatically done every month. To accrue additional Internal Accounts Payable, use object code 9117. To accrue additional External Accounts Payable, use object code 9000. For more information, see the Accounts Payable Procedure.
- If you are using the Accounts Receivable component of the FIS, the system automatically creates the receivable for you in object code 8118. To accrue additional Internal Accounts Receivable, use object code 8117. To accrue additional External Accounts Receivable, use object code 8119. For more information, see the Accounts Receivable Procedure.
- An account manager or his/her delegate can make changes to the Auxiliary Voucher document once it has been routed to them. Once it has been routed to FMS-Auxiliary Accounting for final approval, no other changes can be made to the document.

## **Appendix D – Object Code Sub-Types Not Allowed on AV's**

<b>Object Code Sub-Type</b>	<b>Object Code(s)</b>	<b>Description</b>
LD	4998	Loss on Disposal of Capital Assets
CM	7000	Capital Moveable Equipment
PI	9100, 9202, 9603	Plant – Indebtedness
PL	8601, 8602, 8603, 8604, 8605, 8608, 8610, 8901, 8908, 8910	Plant – Capital Assets
LE	7800	Leasehold Improvements
AM	7600	Art and Museum
UO	7531	University Constructed – Federal Owned
UF	7530	University Constructed – Fed Funded
UC	7500	University Constructed
IF	7400	Infrastructure
BD	7300, 7301, 7303	Building and Attached-Fixed
BF	7305	Building and Attached Fixed - Fed Funded
LA	7200	Land
LF	7130	Library Acquisition – Fed Owned
LI	7100	Library Acquisition
CL	7099	Capital Lease Purchases
ES	7098	Equipment Start-Up Costs
CU	8001	Custodial Funds
CF	7030	Capital Moveable Equipment – Fed Funded
MT	1697,1698,1699, 5197, 5198, 5199	Mandatory Transfers
TI	Any income object code used on a Transfer of Funds	Transfers - Income
LE	Any expense object code used on a Transfer of Funds	Transfers - Expense
BU	0110	Budget Only Object Codes
CA	8000	Cash
FB	9896, 9899	Fund Balance/Net Worth Adjustments

