

**INDIANA UNIVERSITY**



**FINANCIAL INFORMATION SYSTEM**

**Transaction Processing**

**Auxiliary Voucher Document**

**Financial Documents Group**

**Financial Management Services Department  
October, 2005**

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Auxiliary and Service units may contact their consultant with any Auxiliary Accounting questions. A list of the Auxiliary Consultants and the organizations for which they are responsible is located at <http://www.fms.indiana.edu/auxiliary/consultants.asp>.

Any organization using the auxiliary voucher may contact Auxiliary Accounting with questions regarding its use.

All auxiliary vouchers are routed to Auxiliary Accounting for final approval regardless of the fund group affected by the document.

## 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 prior fiscal period to enable preparation of accurate and timely financial reports. AV document types are accrual, adjusting, and recode entries. Postings are allowed for current, one month prior, and future fiscal periods. Note that the fiscal year defaults to the current fiscal year. When creating documents during the month of July it is important to change the fiscal year when posting to the prior month.

Offsets generated by the AV document are debited or credited appropriately to fund balance, and cash is not impacted except within the recode component. (The recode component will be discussed later in this document.) The AV document cannot be used 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 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-NU1278706 Status: ?  
Initiator: MSSHIRLE  
Created: 10/03/2005  
Amount: 0.00  
Description:

Departmental Information  
Org Doc #:  
Posting Period: 2006  
Reversal Date:  
Explanation:

AV Type:  Accrual  Recode  Adjustment

COA	Account	SubAcct	Object	SubObj	Obj	Debit	Credit
Totals						0.00	0.00

Insert Line Delete Line

OK  
CANCEL  
ROUTE  
BALANCE  
NOTES  
SubAcct

## AV Document Components

The AV document consists of four components:

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

### Document Header Information

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

<b>Auxiliary Voucher</b> Document #: 01-NU1278706    Status: ? Initiator: MSSHIRLE Created: 10/03/2005 Amount: 0.00 Description: _____	<b>Departmental Information</b> Org Doc #: _____ Posting Period: 2006 Reversal Date: _____ Explanation: _____
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#### **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 fiscal officer
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).

<b>Departmental Information</b> Org Doc #: _____ Posting Period: 2006 Reversal Date: _____ Explanation: _____
---

- An Explanation field in which information may be entered to further explain or clarify the transaction for management approval and audit requirements.

It is both important and beneficial to provide detailed information in the Explanation box to facilitate communication, routing, and management approval. An additional Notes window is also provided behind the Notes action button on the document.

## **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 will be reversed in a designated month following the posting period. The system generates a reversal date of the 15<sup>th</sup> for the transaction; however, it can be changed to a later date by the user if desired. The reversal posts to the general ledger on the reversal date or the date of final approval, whichever is 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. The offset to these entries will be object code 9897 – AV Generated Offset to fund balance. The recode entry acts in a similar manner as the “accrual” in that it automatically reverses; however, the reversal date will be the same as the date of document creation. The reversal will post to the general ledger on the reversal date or the date of final approval, whichever is later. The reversal date is system-generated and may not be changed by the user.

At the same time, a Distribution of Income or Expense (DI) transaction is automatically generated with object code 8000 – Cash as the offset transaction, which will post to the current fiscal period.

### **Adjustment (AVAD)**

The *Adjustment* type is used to post adjusting entries to the general ledger that will not be reversed. 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. The reversal date is *not* an option when using the *Adjustment* type.

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, Sub-account, Object Code, Sub-object code, Object Type, Debit, and Credit Columns. The Object Type code is system-generated. All other fields must be input by the initiator. The Accounting field requirements are described in Appendix A.

The screenshot shows a software interface for entering accounting information. At the top, there are several dropdown menus labeled 'COA', 'Account', 'SubAcct', 'Object', 'SubObj', and 'Obj'. Below these are two columns for 'Debit' and 'Credit'. At the bottom, there are two buttons: 'Insert Line' and 'Delete Line'. To the right of these buttons is a 'Totals' row with the values '0.00' under the Debit column and '0.00' under the Credit column.

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, retrieve an already Approved or Cancelled AV document via the FIS search window. Next, go to the menu bar and select **Workflow/Template**. This will create a new document, having new document number and create date. All dollar amounts in the Debit and Credit columns are cleared so that appropriate amounts may be entered for the new document. All other fields are copied from the previous document. Appropriate changes must be made 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; however, 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 *No* is selected, any information entered on the document will **not** be saved. Selecting *Yes* will save the document to the user's in box.

The **Route** button displays the Document Routing Log. (The document must have been saved or routed in order to view the routing log for the document.)

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

The **Notes** button provides additional space where the initiator or any FIS user may provide additional information about the AV document or its approval process.

The **Sub-acct** button allows the user 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 and click on the **Sub-acct** button to access the "Sub Accounting Distribution" window shown below. The fields for the "Sub Accounting Distribution" screen are described in Appendix B.

COA	Account	SubAcct	Object	SubObj	Project	Org Ref ID	Debit/Credit Amt

OK Cancel

## **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 fiscal officers 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 throughout the routing process 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*, the document initiator can retrieve the document and select **Workflow/Cancel Document** from the menu bar. A message window is then displayed in which the initiator notifies the next approver that they should 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 reversing entries that record revenues earned but not yet received, or expenses incurred but not yet paid. Accrual entries are posted to the prior fiscal period and later reversed automatically based on the reversal date appearing on the document.

### **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 September 2005 but the actual invoice was not recorded in the accounts payable system (9041) until February, 2006.	<p><i>Header component:</i> Enter description, org ref #, posting period 03, 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 03.</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 03-2006 and is specified to automatically reverse October 15, 2005, which is the next fiscal period. The accounts payable entry must be posted again to each subsequent period until the actual 9041 entry is recorded in the general ledger in February, 2006.

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

**Accrual Auxiliary Voucher Screen:**

**Auxiliary Voucher**

Document #: 01-GV1279106 Status: ?

Initiator: MSSHIRLE

Created: 10/03/2005

Amount: 60,000.00

Description: Accrued Payable Food



**Departmental Information**

Org Doc #: 05SEP-OL

Posting Period: 03 2006

Reversal Date: 10/15/2005

Explanation: Food Stores








AV Type:  Accrual  Recode  Adjustment

**Accounting**

COA	Account	SubAcct	Object	SubObj	Obj	Debit	Credit
1	BA 6042500		8311		AS	55,000.00	
	AUXENT FOOD	CAMPUS	FOOD STORES-GEN				INV DRY FOOD N
2	BA 6042500		8317		AS	1,500.00	
	AUXENT FOOD	CAMPUS	FOOD STORES-GEN				INV DAIRY N
3	BA 6042500		8342		AS	3,500.00	
	AUXENT FOOD	CAMPUS	FOOD STORES-GEN				INV ICE CREA N
4	BA 6042500		9000		LI		60,000.00
	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 are generally used to correct errors from previous periods. Organizations that manage their cash on an account-by-account basis should use the Recode to correct prior month errors between accounts. This allows for the appropriate generation of cash entries in the current fiscal period. Recode entries are posted to the prior fiscal period and reverse on the date of document creation; however, they may be posted to the current period as well. The reversal is posted to the general ledger on the document reversal date or date of final approval, whichever is later.

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 is the appropriate 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 02 2006, 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 02.</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 02-2006 that will be automatically reversed the same day. The date of the reversal is system-generated and cannot be changed by the user. A Distribution of Income/Expense (DI) transaction is automatically generated in the current fiscal period (03) with an offset to object code 8000 Cash.

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

**Recode Auxiliary Voucher Screen:**

**Auxiliary Voucher**

Auxiliary Voucher  
 Document #: 01-NQ1279006 Status: ?  
 Initiator: MSSHIRLE  
 Created: 10/03/2005  
 Amount: 100.00  
 Description: Correct Sept Account

Departmental Information  
 Org Doc #: 00SEP-05  
 Posting Period: 02 2006  
 Reversal Date: 10/03/2005  
 Explanation: Account number

AV Type:  Accrual  Recode  Adjustment

COA	Account	SubAcct	Object	SubObj	Obj	Debit	Credit
1	BA 6036492		1859		IC	100.00	
	AUXENT WWSH	WENDELL WILLKIE	QUAD RES			OTHER INCOME	N
2	BA 6032528		1859		IC		100.00
	AUXENT BRSH	BRISCOE QUAD-RESIDENCE				OTHER INCOME	N
Totals						100.00	100.00

Buttons: Insert Line, Delete Line

Right sidebar icons: OK, CANCEL, ROUTE, BALANCE, NOTES, SubAcct

Pending ledger entries can be viewed once the document is either saved to the user's in box or routed. To view the pending ledger entries, retrieve the document and double-click on the *Org Doc #* field in the top right corner of the document.

The Pending Ledger Entry for the above document would appear as follows:

**Pending Ledger Entry Display**

Origin Code: 01 Document Nbr: NQ1279006

Seq#	CoA	Acct	Sacc	Obj	Sobj	Proj	Type	BT	OT	Amount	D/C
2	BA	6036492	----	1859	---	-----	DI	AC	IN	100.00	D
3	BA	6036492	----	8000	---	-----	DI	AC	AS	100.00	C
4	BA	6032528	----	1859	---	-----	AVRC	AC	IC	100.00	C
5	BA	6032528	----	1859	---	-----	DI	AC	IN	100.00	C
6	BA	6032528	----	8000	---	-----	DI	AC	AS	100.00	D
1	BA	6036492	----	1859	---	-----	AVRC	AC	IC	100.00	D

## Explanation of Adjusting Entries (AVAD)

Adjusting entries **do not** reverse. Adjusting entries are made to recognize revenues in the period in which they are earned, and expenses in the period they are incurred.

### **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>
<p>To recognize room income previously recorded in the 9400 object code, and reduce the deferred income liability for Ashton and Forest Halls of Residence.</p> <p>(Note: the prior recording of deferred income (94xx) may have been done by the organization, the Bursar, etc.)</p>	<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 03.</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 in the FIS TP system.

**Adjustment Auxiliary Voucher Screen:**

**Auxiliary Voucher**

Auxiliary Voucher  
 Document #: 01-JL1279206 Status: ?  
 Initiator: MSSHIRLE  
 Created: 10/03/2005  
 Amount: 440,000.00  
 Description: Recognize Rm Income

Departmental Information:  
 Org Doc #: 05SEP-03  
 Posting Period: 03 2006  
 Reversal Date:  
 Explanation: Assignment of

AV Type:  Accrual  Recode  Adjustment

Accounting

COA	Account	SubAcct	Object	SubObj	Obj	Debit	Credit
1	BA 6030533		1674		IC		180,000.00
	AUXENT AWSH	ASHTON	I-GRAD	RES	CTR		RM RENT-PERM N
2	BA 6030533		9400		LI	180,000.00	
	AUXENT AWSH	ASHTON	I-GRAD	RES	CTR		DEF INCOME N
3	BA 6031128		1674		IC		260,000.00
	AUXENT FRSH	FOREST	QUADRANGLE	RESIDENCE			RM RENT-PERM N
4	BA 6031128		9400		LI	260,000.00	
	AUXENT FRSH	FOREST	QUADRANGLE	RESIDENCE			DEF INCOME N
Totals						440,000.00	440,000.00

Insert Line      Delete Line

## 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 or previous fiscal period.	<b>Required</b> Two numeric characters. (e.g., Aug = 02)
<b>Reversal Date</b>	<b>Reversal Date</b> The date the entry will reverse in the FIS. This date is system-generated; however it may be changed only on the AVAE document. An adjustment entry is not reversed, and a recode reverses on the document creation date or the date the entry posts to the general ledger, whichever is later.	<b>Required for Accrual &amp; Recode</b> Eight alphanumeric characters. Date format MM/DD/YY.
<b>Explanation</b>	<b>Explanation</b> This field allows 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 each account used on the document. 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 each account used on a document. 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 fiscal officer 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 should 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.
- *Cannot* have amounts in both Debit and Credit columns on the same line.
- The *total* of the Debit and Credit columns must be equal.
- 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 are automatically generated by the system depending upon the option selected. In the case of the accrual and adjustment entries, the offsetting entry is to 9897 (AV Generated Offset). In the case of the recode, the offsetting entry to 8000 (Cash) is automatically generated.
- Transactions may be posted to only the immediate prior fiscal period. For example, if today is October 10<sup>th</sup>, transactions may be posted back no further than September (fiscal period 03).
- Transactions may be posted to future periods.
- An accrual entry may have a reversal date that reverses in the future, even the next Fiscal Year.
- The user cannot enter negative amounts into the debit and credit fields.
- The balance type defaults to AC on all AV transactions.
- Recodes cannot be completed in period13. Cash cannot be moved after June 30<sup>th</sup>.
- An automatic Accrued Payroll entry (Object code 9050) is done every month. If it is known what the exact payroll expense is, this entry can be adjusted by doing another Auxiliary Voucher Accrual document for the difference. For more information see Auxiliary Standard Operating Procedure 9.0.
- An automatic Accounts Payable entry (Object code 9041) from the EPIC 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 Auxiliary Standard Operating Procedure 8.0.
- For users of the Accounts Receivable component of the FIS, the system automatically creates the receivable in object code 8118. To accrue Internal Accounts Receivable, use object code 8117. To accrue additional External Accounts Receivable not recorded in the FIS Accounts Receivable System (8118), use object code 8122. Non-FIS A/R users should record External Accounts Receivable in object code 8119. For more information, see the Accounts Receivable Procedure.
- The fiscal officer 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 & Attached-Fixed
BF	7305	Building & 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 Equip – 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
CO	7031, 7032, 7036, 7046, 7731, 7732	Federally Owned Equipment