

EXPENDITURES BY EXPENSE BUDGET

Purpose

To show actual payments made during a designated period. The report will reflect the last working day of the period. Data is organized by funding source, object code, and transaction number information.

Use

As a tool to ensure that payments are accurate and charged to the appropriate budget.

Advice

Manager must ensure that the information on the report includes only payments that should be charged to the budget. Payroll information is summarized by object code for the pay period identified in the record date field. This information should tie to the amounts in the payroll posting audit trail. Any questions regarding the detail of a payment should be directed to the accounting staff making the payment as they should have the backup.

The Record Date on this report reflects the date the goods/services were received. This date is used to determine when the liability is included in the state's comprehensive annual financial report. This was an audit issue and training was provided to payment entry users in February.

Report Column/Field	Description
ORG	The organization number associated with the expenditure
ACTV	Activity code – an optional code that can be used if expenditures need to be tracked and/or reported by some means other than by funding source, object code or other available optional fields
OBJ COD	A classification to identify the type of expenditure such as supplies, rent, printing, etc. The object code list can be found at http://www.finance.state.mn.us/agencyapps/maps/opsman/policies/01section/0101-06.html
SUB OBJ	Sub-object code - not currently used in Admin
REF TRANS NBR	The reference transaction number identifies the encumbrance related to the payment. PO identifies that it is a purchase order. The first two digit of the transaction number identifies the division – for example FS is Financial Services. If the 3 rd digit starts with a 3, it identifies a MAPS AGPS order. Orders with an A or B as the 5 th digit identifies a MAPS CFMS contract. At the end of the transaction number, the A is the payment to the vendor, B is state tax and C is local tax
LN NO	Identifies the line number of the reference transaction number
AMOUNT	The total amount of the payment
TYPE	The type of payment. PR - Payroll PV - Payment voucher 1 –outside vendor 2 – intra-governmental payment, crosses funds 3 – intra-governmental payment same fund 4 – intra-governmental expenditure reimbursement 6 – Intra-governmental payment to MAPS Accts Rec. System EC - Expenditure correction JV - Journal Voucher CR – Cash Receipt

TRANSACTION ID	System assigned number for the transaction
ACCEPT DATE	Date the document was processed
JOB/PRJ	Job/Project is optional and identify expenditures by jobs or projects
REPT CATG	Reporting category code – used for federal grant expenditures when reporting must be done by federal fiscal year
VENDOR NAME	The name of the vendor receiving the payment. Interagency vendor names are not reported.
RECORD DATE	The date goods or services were received.