

State of New York  
Unified Court System  
Financial Planning & Control Manual

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2.000 Introduction

The purpose of this section is to present minimum standards applicable to all courts and agencies of the Unified Court System for the establishment and maintenance of inventory controls over equipment. While the specific methods of implementation may vary between districts and/or courts, (some may choose a manual system, others a microcomputer-based system) all courts and agencies must establish an inventory control system which is in compliance with the basic guidelines included in the following sections.

The primary objectives of an inventory control system are as follows:

1. To safeguard the Unified Court System's assets against loss or misuse.
2. To ensure that the Unified Court System's assets are utilized in the most effective manner possible.

In order for the above objectives to be achieved, the following minimum standards must be incorporated into all inventory control systems:

1. All equipment must be identified by a unique serial number affixed to each item.
2. Inventory control records must be maintained for each item of equipment identified by a unique serial number.
3. Periodic physical inventories of all equipment should be conducted.
4. Some method should be established to ensure that equipment is efficiently utilized.
5. A system should be established to ensure that equipment is not relocated without proper authorization and documentation.

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6. In order to establish accountability, the appropriate unit supervisor should be held administratively responsible for all equipment assigned to that unit.

For purposes of these sections, 'equipment' shall be defined as reusable items with a probable useful life of more than two years including but not limited to the following:

1. Furniture
2. Vehicles
3. Word/Data Processing Equipment
4. Typewriters
5. Cash Registers
6. Security Equipment
7. Copiers/Duplicating Equipment
8. Audio/Visual Equipment
9. Filing Equipment
10. Microfiche Equipment
11. Calculators
12. Mailing Equipment

Not to be included are small office supplies such as staplers, tape dispensers, paper punches, etc., or fixed building equipment such as heating, ventilating, plumbing or electrical items.

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### 3.000 Levels of Responsibility

The head of each administrative unit (i.e., Deputy Chief Administrator, Clerk of the Court of Appeals, Appellate Division Clerks, Executive Assistants, District Administrative Judges) is responsible for the maintenance of an inventory control system in the courts and agencies within their respective jurisdictions. Guidelines for the discharge of this responsibility are included in the following sections.

#### 3.100 Equipment Custodian

A qualified employee(s) at the appropriate administrative level(s) or location(s) should be designated Property Manager. This individual will be responsible for the centralized maintenance of the required inventory control records. This is the individual who will supervise the inventory control system to ensure that central records accurately reflect the physical inventories taken at each unit or location.

#### 3.200 Unit/Location Supervisor

When equipment is assigned for use in a particular unit or location, the supervisor of that unit becomes administratively responsible for the equipment. Transfer of responsibility for equipment between the property manager and unit/location supervisor must be accomplished by way of a written receipt.

It is the responsibility of the unit/location supervisor to:

1. Assist the Property Manager in the administration of the inventory control system.
2. Ensure the proper use and maintenance of equipment by the employees under his/her supervision.
3. Report loss, misuse or damage of equipment to the Property Manager.

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4. Assign equipment to the employees under his/her supervision.
5. Report any surplus or underutilized equipment to the Property Manager.

### 3.300 Physical Inventories

Consistent with the principles of separation of duties, the Property Managers or an appropriate designee, who is not responsible for the custody of the equipment in question, should conduct an annual physical inventory of all equipment assigned to each unit or location. Inventories should be scheduled on a rotational basis. Upon transfer or termination of an employee responsible for custody of equipment, a physical inventory should be conducted for verification against the central inventory control records maintained by the Property Manager.

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4.000 Estimating Inventory Value

For purposes of financial accountability, a dollar value must be assigned to each item of equipment included in the inventory control system. In most cases, value should be recorded at cost. Cost is defined as purchase price (less any discounts) plus freight and/or installation charges. For newly purchased items, cost should be taken from the invoice, purchase order or contract when the item is initially included in the inventory control system. Equipment which is donated, or for which it is otherwise impossible to determine cost, a fair market value should be estimated for inventory purposes.

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### 5.000 System Operation

A central inventory file of all equipment is to be maintained by the Property Manager. This inventory should be filed by equipment type and by location or unit within equipment type. Equipment identification numbers will be assigned by the Property Manager who will maintain a register of the identification numbers assigned. A record of physical inventory listing each item assigned to a particular location or unit should be maintained by the Property Manager and at each location or unit. Transfers, additions or disposal of equipment is controlled by the Property Manager. The steps for implementing an inventory control system are discussed in the following sections.

#### 5.100 Initial Inventory

The first step in the implementation of an inventory control system is the completion of an inventory to be systematically conducted within each location or unit. A sample Inventory Data Record (UCS-6000) is shown on page 2 of this section. This document is used to accumulate information that will subsequently be transferred to an Equipment Record that will be established for each inventory item.

Sufficient quantities of the Inventory Data Record should be supplied to each unit or location. A qualified employee should complete the equipment description fields of the Inventory Data Record. If it can be determined, the description field should differentiate equipment acquired from a locality (County or City) from equipment purchased with State funds. Equipment cost data should be entered by the appropriate purchasing unit personnel, after an identification number has been affixed to the item being inventoried.

The Equipment Record (UCS-6003) is an integral component of any inventory control system. A record should be established for each item of equipment. A sample Equipment Record is shown on page 3 of this section. Initially, when first implementing an inventory control system, the data to be entered on the Equipment Record will be derived from the initial Inventory Data Record. Thereafter, as new acquisitions of equipment are made, the data to be entered on the Equipment Record should be taken directly from the financial documents as they are processed. Equipment Records are filed by equipment type and by location within equipment type. This allows these records to be used as a mechanism for utilization control.



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Equipment Record (UCS-6003)

EQUIPMENT RECORD				IDENTIFICATION NUMBER					
Item Name									
Description (Trade Name, Model Year, Serial No., Attachments, etc.) (Use reverse side if necessary)				EsL <input type="text" value="9"/> Actual <input type="text" value="9"/>					
				Initial Cost _____					
				Freight _____					
				Installation _____					
				Total Cost _____					
Date Rec'd	Voucher No.	P.O. No.	Vendor	Condition at time of Inventory					
				Poor <input type="text" value="9"/> Fair <input type="text" value="9"/> Good <input type="text" value="9"/> Excel. <input type="text" value="9"/>					
LOCATION RECORD - TRANSFERS									
Date	Addresses	Lot No.	Date	Addresses	Location	Lot No.			
Final Disposition Date (see also reverse side)		Transferred <input type="text" value="9"/>		Scrapped <input type="text" value="9"/>		Sold <input type="text" value="9"/>		Stolen <input type="text" value="9"/>	
		Destroyed <input type="text" value="9"/>		Traded-in <input type="text" value="9"/>		Lost <input type="text" value="9"/>		Other <input type="text" value="9"/>	
Reverse Side for Warranty, Service and Disposal Date									

WARRANTY OR SERVICE CONTRACT DATA				
WARRANTY				
Number	Begins	Ends	Name of Contractor	Terms of Warranty
SERVICE CONTRACTS OR REPAIRS				
Date	Voucher No.	Type of Service	Amount	
FINAL DISPOSITION DATA				
Date	How Disposed Of	Receiver	Remarks and Reference	Price
ADDITIONAL REMARKS, ETC.				
UCS-6003				

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### 5.200 Affixing Identification

Once the necessary descriptive data has been entered on the Inventory Data Record, the Property Manager or designee should affix a unique identification number to each equipment item and enter the assigned number on the Inventory Data Record. Completed forms should be collected and turned over to purchasing personnel for completion of necessary cost data.

The number affixed to each item should be in the form of a decal or badge which not easily removed and should be located on the item so that a physical inventory may be conducted without moving the equipment.

The decals or badges used for identification should be serially numbered. Like financial stationary, unused decals should be kept in a secure place and a register maintained for purposes of accountability. A sample Identification Number Register (UCS-6001) is shown on page 5 of this section. The control register should include a brief description of the item inventoried. In this way, the register serves not only as a means for controlling identification numbers, but also provides an aid in verifying that all equipment has been included in the inventory.

### 5.300 Responsibility for Equipment

Assigning responsibility for equipment is a key element in the inventory control process. As previously mentioned, items are initially placed under control with the preparation of the Inventory Data Record. When equipment is to be assigned to a particular unit or location, information from the Inventory Data Record is transferred to a Record of Physical Inventory (UCS-6002) form. A sample of this form is shown on page 6 of this section. This record provides a complete listing of all equipment items assigned to a particular location. This record is prepared in duplicate and should be signed by the employee who has been assigned responsibility for all unit equipment. The employee's signature constitutes





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### 5.300 (con't)

a receipt for equipment assigned to the unit or location, so the record should be verified before it is signed. The original record is filed with the Property Manager, the duplicate filed in the unit responsible for the equipment. Annually, a physical inventory will be conducted to reconcile the central inventory records maintained by the Property Manager with those records maintained at the operating unit.

### 5.400 Equipment Transfer, Acquisition or Disposal

As equipment utilization and unit needs for equipment change, new equipment may be acquired, obsolete items disposed of, or equipment may be transferred between locations. In order to protect the integrity of the inventory control system, a record of such equipment changes must be maintained. A sample Record of Equipment Transfer, Acquisition or Disposal (UCS-6004) form is shown on page 8 of this section. This record is not to be used for combinations of types of transactions (a transfer in and a transfer out should not be shown on the same form), though multiple transactions of the same type (4 units transferred out) may be shown on the same document.

#### 5.400.1 Equipment Transfer

When an item of equipment is to be permanently transferred between units or locations, the Property Manager should be notified so that a transfer form may be prepared. The Property Manager retains two (2) copies and forwards the original and two (2) copies to the unit or location from which the equipment is being transferred. The employee responsible for the equipment signs the form, which effectively releases the equipment from his/her custody, retains one copy and forwards the equipment, the original and remaining copy of the transfer form to the unit or location that is receiving the equipment. As evidence that the equipment was received, the employee who will be responsible for the equipment signs the transfer form and returns the executed original to the Property Manager. When the original is received, the two copies originally retained by the Property Manager are filed with the respective Record of Physical Inventory files for each unit affected by the transfer. The original is retained in a numeric file.

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Record of Equipment Transfer  
 Acquisition or Disposal (UCS-6004)

<b>Press Numbered</b>			
<b>RECORD OF EQUIPMENT TRANSFER ACQUISITION OR DISPOSAL</b>			
STATE OF NEW YORK UNIFIED COURT SYSTEM			
COURT/AGENCY _____			
Check One:			
Transfer 9 _____			
Addition 9 _____			
Disposal 9 _____			
_____ (Date)			
Assigned to: _____ (Location Unit Custodian) (Location Unit)			
Transfer or Disposed of From _____ (Location Unit Custodian) (Location Unit)			
Identification Number	Description	Cost	Remarks (Show instructions for disposal of equipment)
If identification number has not been attached to item indicate reason why under "Remarks."		The above items have been received and/or disposed of by this unit.	
		_____ (Location Unit Custodian)	
		_____ (Title) (Date)	
UCS-6004			

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#### 5.400.2 Equipment Acquisition

Communication between purchasing units and the Property Manager is essential for controlling new equipment acquired. Upon delivery, all data necessary for completing the Equipment Record should be provided to the Property Manager. To assign responsibility for the equipment to the appropriate unit or location, a Record of Equipment Transfer, Acquisition or Disposal is prepared by the Property Manager. The record will indicate the inventory identification number to be affixed on the equipment. The Property Manager retains one copy and forwards the original and one copy along with the proper identification decal to the unit to which the equipment has been assigned. The remaining two copies may be discarded. As evidence that the equipment has been received and the identification decal affixed, the employee responsible for the equipment signs the form and returns the original to the Property Manager where the Central Equipment Record file is maintained. The remaining copy is retained by the unit and is filed with the Record of Physical Inventory.

#### 5.400.3 Equipment Disposal

When equipment is to be disposed or surplus, the Property Manager should be notified. If it is determined that the equipment cannot be utilized by another unit, the Property Manager prepares a Record of Transfer, Acquisition or Disposal, retains one copy and forwards the original and one copy to the unit affected. The individual responsible for the equipment signs the form and returns the original to the Property Manager to be maintained in a numeric file. A copy is filed with the Record of Physical Inventory maintained by each unit or location. The disposal is then recorded on the central Equipment Record file. Equipment that is lost or stolen should be accounted for utilizing the same procedure. All documentation should be retained for audit purposes.

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5.400.3 Cont'd.

In addition, an OGS 'Report of Surplus Personal Property' (shown on page 11 of this section) should be prepared and forwarded to OGS before the equipment is actually disposed. The OGS Bureau of Surplus Personal Property will determine if the item(s) will be picked up by OGS or if the item(s) may be disposed by the local court/agency. If there is no response from OGS within thirty (30) days, the Property Manager should arrange for local disposal of the item(s). However if it is felt that the item(s) may have a residual value, please contact the OCA Office of Court Operational Services to arrange for an auction of the item(s).



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6.000 Annual Physical Inventories

Annually, the Property Manager or his designated representative should take a physical inventory of the equipment assigned to each location. Inventories should be scheduled on a rational basis so that each location is checked once during each twelve-month period. The inventory is recorded in duplicate on the Record of Physical Inventory form.

The inventory data recorded at each unit or location is reconciled by the Property Manager against the prior years' Record of Physical Inventory and any differences checked against the Record of Equipment Transfer, Additions or Disposal file maintained by the Property Manager for each location or unit.

Any unexplained losses or missing items should be reported to the Chief Administrator or designee for approval to have the equipment removed from the inventory records. A Record of Equipment Transfer, Addition or Disposal should be completed for each item as discussed in section 5.400.

After the physical inventory has been reconciled, prior years data should be placed in an inactive file. These records may be destroyed only after audit. This applies to both central records as well as those maintained at each unit or location. The Register of Equipment Identification Numbers and the Equipment Record cards are permanent records to be retained indefinitely.

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7.000 Equipment Utilization

It is the responsibility of the Property Manager and unit employees responsible for equipment to:

1. Maintain control over stand-by equipment.
2. Ensure the continuing need for equipment.
3. Detect underutilized equipment.
4. Dispose of equipment which exceeds foreseeable future needs.

As a minimum, all courts and agencies should make a periodic review of unutilized or underutilized equipment to determine the extent to which such equipment could be transferred, surplused or disposed. Property Managers should assist in this process by developing and distributing lists of such available equipment.

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8.000 Fixed Asset Accounting

Fixed assets are defined as tangible property to be used over an extensive period of time and having a significant value. Fixed assets are not intentionally acquired for resale, and they are not readily liquidated. Consumable goods (food, fuel, etc.) are not included, nor are maintenance supplies or parts. Fixed assets include:

- all land
- land improvements costing over \$15,000
- all buildings
- all building improvements costing over \$100,000
- all equipment costing over \$15,000

Generally, courts and court-related agencies are not purchasers of equipment or other items which qualify as fixed assets. However, on occasion, items such as computers, vehicles, word processors or security equipment may have to be included in the Statewide Fixed Asset Accounting System (SFAAS) which is administered by the Office of General Services, Bureau of Fixed Assets. SFAAS was established to improve financial reporting, accountability and operational efficiencies in the managing of fixed assets on a statewide basis. The SFAAS requirements for equipment which qualifies as a fixed asset are in addition to the inventory control requirements discussed in the previous sections of this manual.

8.100 Identifying Fixed Assets

It is the responsibility of the Property Manager to determine if equipment purchases qualify as fixed assets. If the Property Manager is unsure, the following questions should be answered in order to make a determination:

Are you acquiring. . .		<u>Yes</u>	<u>No</u>
1.	Land	___	___
2.	A Building	___	___
3.	A renovation which involves the enhancement of a major part or component of a building, that costs over \$100,000 and extends the useful life of the component	___	___

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- |    |   |     |     |
|----|---|-----|-----|
| 4. | An improvement involving the addition of a building component or section that did not previously exist (cost over \$100,000).   | ___ | ___ |
| 5. | Equipment having a unit cost of over \$15,000 and a useful life of 2 years or more.   | ___ | ___ |
| 6. | An equipment improvement which costs over \$15,000, and either extends the useful life of the equipment or enhances the equipment to a condition beyond that which results from normal maintenance. | ___ | ___ |

If you have answered "Yes" to any one of questions one through six, complete question seven.

- |    |                              |            |           |
|----|------------------------------|------------|-----------|
| 7. | Is your Asset. . .           | <u>Yes</u> | <u>No</u> |
|    | Land under water?            | ___        | ___       |
|    | A road, street, or highway?  | ___        | ___       |
|    | A bridge?                    | ___        | ___       |
|    | A tunnel?                    | ___        | ___       |
|    | A sidewalk, curb, or gutter? | ___        | ___       |

If you answered Yes to any one of questions 1 through 6, and No to all parts of question 7, then you are acquiring a fixed asset.

If you answered No to all questions, 1 through 6, or Yes to any question in number 7, you are not acquiring a fixed asset.

If you are unsure about the correct answer to any of the questions above, contact the OGS Bureau of Fixed Assets.

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8.200 Recording Fixed Asset Transactions

When the Property Manager has determined that an equipment purchase qualifies as a fixed asset, he or she must coordinate with the voucher processing unit to ensure that the payment is processed properly and the equipment recorded on the Statewide Fixed Asset Accounting System (SFAAS). This requires the preparation of a Fixed Asset Transaction Form (FATF) and a Standard Voucher (AC92) with a Voucher Charge Continuation with Tail (AC2397).

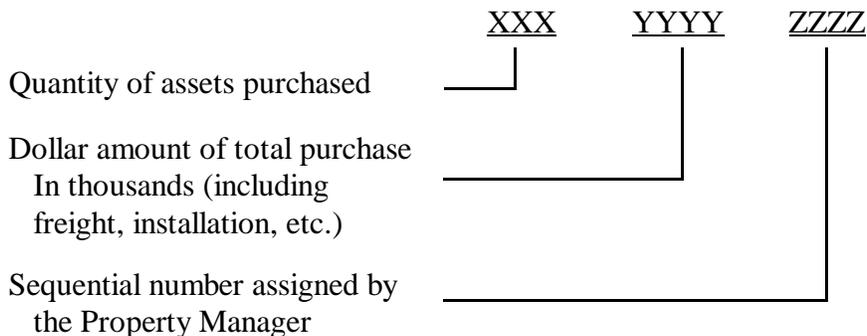
8.200.1 Fixed Asset Transaction Form (FATF)

A sample Fixed Asset Transaction Form (FATF) is shown on page 4 of this section. All relevant fields of this document, with the exception of the cost and FA Control Code should be completed by the Property Manager. The completion of the FATF requires the assignment of a sequential fixed asset identification number. The Property Manager should retain a log of the fixed asset numbers assigned. The original and copies 2 and 3 of the completed FATF should be forwarded to the voucher processing unit.

8.200.2 Voucher Processing - Fixed Assets

The procedures for processing a fixed asset payment are as follows:

- Assign a Fixed Asset Control Code to the item(s) being purchased and enter on the FATF.  
 Note: The Fixed Asset Control Code is an eleven-position code consisting of the following:



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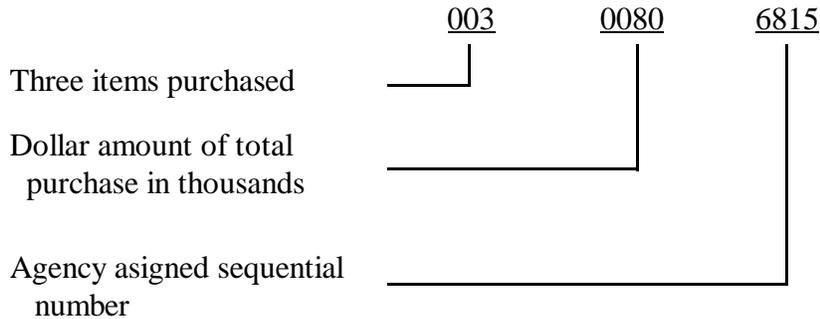
Fixed Asset Transaction Form



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Example: Three different assets are purchased costing \$20,150; \$16,800; and \$43,300, respectively, and are to be paid for on two vouchers (equal payments). The Fixed Asset Control Code for this example (for both vouchers) is '00300806815'.



2. Prepare a Voucher and Voucher Charge Continuation with Tail (AC2397), including the following special requirements for each charge line as shown on page 6 of this section.
  - Accumulator-Statewide - Enter 'F'.
  - TC Code - Enter '60'.
  - Subledger - Enter the Fixed Asset Control Code.
  
3. Batch the voucher and send to OSC using normal procedures; return the FATF, original and copies 2 and 3, to the Property Manager who will file the original FATF with OGS - Bureau of Fixed Assets.

Questions regarding the preparation of the FATF or AC2397 should be directed to the Office of General Services - Bureau of Fixed Assets.

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Voucher Charge Continuation  
 with Tail (AC2397)

AC 2397 (4/82) STATE OF NEW YORK

### VOUCHER CHARGE CONTINUATION WITH TAIL

Voucher No.

Originating Agency						Orig. Agency Code					
--------------------	--	--	--	--	--	-------------------	--	--	--	--	--

Expenditure							Liquidation				
Dept	Cost Center	Var	Yr	Object	Accum		Amount	Orig Agency	PO/Contract	Line	F/P
					Dept	Statewide					
						F	40,125.00				
Liability Date (MM) (DD) (YY)		From Date (MM) (DD)		TC	Subledger		Optional				
/ /		/ /		60	00300806815						

Expenditure							Liquidation				
Dept	Cost Center	Var	Yr	Object	Accum		Amount	Orig Agency	PO/Contract	Line	F/P
					Dept	Statewide					
Liability Date (MM) (DD) (YY)		From Date (MM) (DD)		TC	Subledger		Optional				
/ /		/ /									

Expenditure							Liquidation				
Dept	Cost Center	Var	Yr	Object	Accum		Amount	Orig Agency	PO/Contract	Line	F/P
					Dept	Statewide					
Liability Date (MM) (DD) (YY)		From Date (MM) (DD)		TC	Subledger		Optional				
/ /		/ /									