VI Department of Finance

Accounting Policies and Procedures

October 1, 2025

SOPP 130 - Accounts Payable Invoice (API) Transaction Processing

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SOPP NO. / Title:
SOPP 130 – Accounts Payable Invoice (API) Transaction Processing
Effective Date:
10/01/2025
Approved Date:
10/23/2025
Approved By:
Commissioner of Finance

Section 1. PURPOSE:

The purpose of the procedure is to provide and enforce uniformity of Accounts Payable Invoices (API) processing for payments of goods and services disbursed throughout the central Government of the Virgin Islands, utilizing the Enterprise Resource Planning (ERP) System workflow.

This SOPP shall be reviewed and revised, if necessary, at a minimum of every two years from its effective date to ensure its continued relevance and accuracy.

Section 2. SCOPE:

This API Transaction Processing procedure outlines the steps necessary to ensure all requirements are met for the complete API workflow to include both payments that require a purchase order and payments that are exempt from the requisition/purchase order process or "straight payments".

ONLY for those invoices that are approved in this policy as straight payments, may the end user(s) disregard all processes tied to the requisitioning or procurement process. This SOPP includes expenditures related to federal grants.

Section 3. ROLES AND RESPONSIBILITIES:

1. **OMB Budget Analyst** – Coordinates with agencies to allocate funds for spending.
2. **DPP Procurement Officer** – Reviews and approves or rejects requisitions to generate purchase orders.
3. **D&A Invoice Entry Personnel / Fiscal Officer** – Inputs invoices into the ERP system and initiates the approval workflow.
4. **D&A Fiscal Approver** – Reviews, approves or rejects invoices, and forwards them to the next approver in the ERP system.
5. **D&A Chief Financial Officer (CFO)** – Provides final agency-level review and approval before routing invoices onward for payment.
6. **DOF Financial Accounting Analyst** – Conducts final review and approval of invoices for payment processing.
7. **DOF Chief AP (Accounts Payable)** – Oversees the invoice approvals and check run process.
8. **DOF MIS (Management Information System) Specialist** – Prints the checks and generates the EFT Files.
9. **DOF Disbursement Officer** – Disburses actual checks to vendors and coordinates check pickups as approved.
10. **D&A Draw Down Designee** – Draws federal funds based on payment.

Section 4. DEFINITIONS / ABBREVIATIONS:

SOPP Definitions	
Accounts Payable	Short-term debts owed to suppliers for goods or services it has received and pending payment. Money owed to vendors.
Regulations	Official rules or laws issued by governmental or other authoritative bodies, that control and govern activities within a specific system, industry, or society.
Workflow	Levels of approval in the ERP system. A series of approvals on different steps for approving an invoice.
VI Code	Body of laws for the U.S. VI that governs how funds are utilized for expense, and how funds are collected. Sets stipulations and governance of the funds.

SOPP Acronyms	
D&A – Department and Agency/Agencies	GAAP – Generally Accepted Accounting Principle
DOF – Department of Finance	GASB – Governmental Accounting Standard Board
DPP – Department of Property and Procurement	NOA – Notice of Award
ERP – Enterprise Resource Planning System	OMB – Office of Management and Budget
FCRF – Federal Code Request Form	PO – Purchase Order

Section 5. REGULATIONS / REFERENCES:

In addition to local territory regulations, all departments and agencies receiving federal grants and utilizing federal grant funds for program expenditures must incorporate fiscal controls and accounting procedures in accordance with the Code of Federal regulations Title 2 Part 200. For those D&A's utilizing federal grant funds, the following regulations are applicable.

- **2 CFR§ 200.302 Financial management.** Each State must expend and account for the Federal award in accordance with State laws and procedures for expending and accounting for the State's funds. All recipient and subrecipient financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by the terms and conditions; and tracking expenditures to establish that funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Section 6. POLICY:

All D&A are required to follow the conditions set forward in the Notice of Award (NOA), Authorized Legislation, and the language set forth in the V.I. Code to ensure that the payments made in the ERP system are authorized and reimbursable.

For federal funds, the conditions set forth in the NOA must be adhered to. All costs must be in compliance, reasonable, and allowable in accordance with the grant. For those applicable to the use of federal grant funds, D&As are responsible for monitoring the execution and spending of federal grant funds to ensure funds are spent for their intended purpose and prevent lapsing of funds.

In implementing this policy, Chief Financial Officers (CFO) must ensure that D & A incorporate any specific federal grantor requirements in their policies and procedures to comply with federal grantor requirements.

Section 7. PROCEDURES:

Fiscal Personnel in departments and agencies must enter all invoices in alignment with local/federal laws and Generally Accepted Accounting Principles (GAAP). They must adhere to the principles designed to establish and enforce accurate, trustworthy, and complete reporting practices that allow for accountability and transparency.

Consistent entering of invoice entry and supporting requirements are designed to assist stakeholders with a proper insight of all vendors, allotment, and interdepartmental payments. Each D&A CFO must ensure there is segregation of duties. These are the various tasks that must be performed by different people/employees.

- Receiving of goods and services.
- Entering the invoice to be paid.
- Approving the invoices via electronic workflow.
- Review AP invoice reporting and reconciliation as needed.
- Federal Funds- person responsible for drawing down the federal funds timely.

7.1 Invoice Accounting

Invoice accounting procedures include the following.

1. D&A - Invoice Entry Personnel / Fiscal Officer enters invoices into ERP upon receipt of goods/services.
2. D&A - Invoice Entry Personnel / Fiscal Officer and Approver must enter and release invoices timely to DOF. Invoices must be entered and released within 15 days unless a written dispute exists.
3. D&A Invoice Entry Personnel / Fiscal Officer must utilize the invoice number provided on the vendor invoices NO ALTERATION unless noted otherwise in this policy or any appendixes.
    i. NOTE: DOF will not approve statements with multiple invoice numbers. Each invoice number must be entered into the system, receiving its own document number generated in ERP to assist with proper AP reconciliation.
4. D&A Invoice Entry Personnel / Fiscal Officer must use correct funding sources and comply with grant terms and legislation.
5. D&A Invoice Entry Personnel / Fiscal Officer must use correct object codes when expensing invoices.
6. D&A Approvers must reject an entered invoice due to incorrect object code so end users can update using the “Reliquidate PO” or “Change Lines” in the ERP system.
7. D&A must utilize the necessary flags and updates within ERP for several areas to include receiving reporting, fixed assets and proper PO liquidation.
8. D&A CFO must ensure all costs are reasonable, timely, and supported before submission.
9. D&A CFO must ensure compliance and accuracy at all stages.

10. D&A CFO must review aging invoice daily to ensure that payments are made in a timely manner.
11. D&A CFO or D&A Designee must ensure that contractual agreements and/or justification letters are effective and dated within the year the payment is due. DOF will not be utilizing outdated justification letters. The agreements and/or justification letters must include the approved term for purchase.
12. DOF - Chief of AP calculates liabilities based on ERP entries.
13. D&A - CFO at the end of the fiscal year must provide an excel report of all pending invoices not yet entered into the ERP system so that full AP liability can be assessed.

7.2 Invoice Batching for Purchase Orders

1. D&A – Invoice Entry Personnel / Fiscal Officer must not exceed twenty-five (25) invoices in a batch.
2. D&A CFO must have separate authorized end users entering and approving invoices in ERP system.
3. D&A – Invoice Entry Personnel / Fiscal Officer must enter each invoice separately, not combined on one statement.
4. D&A – Invoice Entry Personnel / Fiscal Officer invoices must clearly and accurately state the purchase without creating confusion about what is being purchased.
5. D&A – Invoice Entry Personnel / Fiscal Officer must support each of those invoices with the actual purchase item or service received utilizing the "Receiving Report" in ERP system.
6. D&A – Invoice Entry Personnel / Fiscal Officer may only skip the "Receiving Report" in ERP system if the DOF Commissioner approves for advance payment based on the conditions of the vendor. Approved letter must be attached. See Appendix A.
7. D&A – Invoice Entry Personnel / Fiscal Officer must ensure that all the fields are filled out correctly to capture all pertinent invoice information for reconciliation purposes.
8. Vendor invoices must be valid, legible, and include the vendor's header, name, address, item descriptions, quantities, unit prices, and total amount.
9. D&A – Invoice Entry Personnel / Fiscal Officer must ensure that that correct cash account is used for each batch and that the correct org, object, and project are utilized.
10. If only part of the invoice is being paid, D&A may note the revised payment amount below or beside the original figures—without covering any of the original information on the invoice, except for drawing a line through the amount of the invoice indicating the partial amount. See Appendix Guide
11. D&A – Invoice Entry Personnel / Fiscal Officer must enter and release the invoice entry within fifteen (15) business days to DOF.
12. D&A – Invoice Entry Personnel / Fiscal Officer must ensure that travel advances are submitted to DOF within five (5) days of travel, noting that the check run is every Tuesday

and Thursday. DOF reserves the right to request proper justification for travel approval beyond this date, which must be approved by the Commissioner's Office.

13. For large groups (15+ Members) travel advances must be submitted within ten (10) business days.
14. D&A – Invoice Entry Personnel / Fiscal Officer must ensure that all travel receipts and attached for reimbursement. (i.e., Boarding Passes, Hotel Folios, etc.).
15. D&A – Invoice Entry Personnel / Fiscal Officer must ensure timely travel submission to avoid travel will be rejected for reentry as a reimbursement.

7.3 Invoice Batching Without Purchase Order- Straight Payments Allowed

1. Straight Payments: The following items **do not require a requisition** and are eligible for direct payment. Most government purchases require a purchase order managed by the Department of Property and Procurement (DPP). However, certain payments are exempt and can be processed directly through Accounts Payable without a requisition or PO.
2. Documentation: All straight payments must include complete and accurate supporting documents (e.g., invoices, leases, authorization letters) attached in the ERP system.

Charge Category	Object Code	Supporting Documentation
Sub-Grants, Scholarships, Subsidies, and Sponsorship	563000	Sponsorship Invoice, Sponsorship Letter Approval from Commissioner, Letter from Event Coordinator, and Event Poster
Petty Cash	Varies based on expense categories	Petty Cash Voucher, Receipts from the vendor and expense
Imprest Fund - Reimbursement	Varies based on expense categories	Impress Fund Voucher, Receipts
Inter-Fund Transfers and Inter-Governmental Transfers	Internal for DOF	Letter from OMB & Legislation
Court Judgments & Claims	562000	Court Release of Claims, Signed Settlement Agreement, Invoice
Tax or Stimulus Related Refunds	Internal to DOF	Tax File from IRB

Charge Category	Object Code	Supporting Documentation
Travel Reimbursements	560000	Approved GTR, Boarding Pass, Hotel CheckOut Portfolio
Travel Advances (Inter- and Off-Island)	560001	Approved GTR, Hotel Invoice (All invoices to support GTR Detail, not to include per diem and transportation unless special transportation is required.)
Board Stipends	564650	Act (Any changes in stipend amount), Stipend and Related Expense Report on Agency Letter Head.
Uniform Allowances	523000	Union Agreement, Uniform Allowance Listing on Agency Letter Head.
Utilities (i.e., day-to-day electricity, water)	530000 (Electricity) & 531010 (Water)	WAPA Utility Bill
Workmen's Compensation	522200	Employer's Invoice from Government Insurance
Bulk Transportation Tickets (for travel related to medical and/or medical emergency care only)	560100	Letter detailing medical emergency signed by agency head, Airline Invoice
Emergency Task Orders executed by Property and Procurement	564100	Letter from Governor, Letter from Property and Procurement
Private donation	564100	Letter from Private Donor and copy of check with purpose; how to be used.

Note the following:

Please refer to Section 5.0, subsection 5.1 of the Department of Property and Procurement Standard Operating Policies and Procedures Requisitions (SOPP-DPP-PROC-002-2026) Eff. June 2, 2026, for allowable straight payments.

- Private Donations: Must be used as per donor's written intent. If no intent is provided, funds should be used in the department's best interest. Competitive pricing and quality should be considered when procuring goods/services.
- Travel Agencies & Bulk Tickets: Except for medical-related travel, these must go through DPP with a requisition.

7.4 Invoice Approval

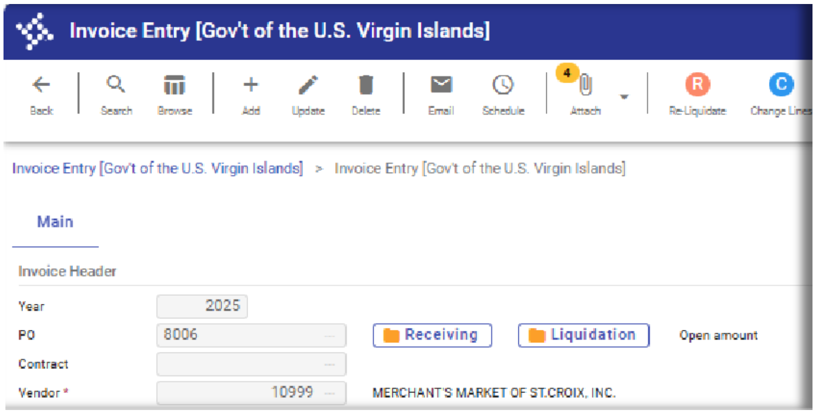
1. DOF Financial Accounting Analyst reserves the right to reject an invoice due to insufficient information, improper attachments, disparity of information on invoices verses information entered in ERP, period of performance indicated in any written documentation.
2. DOF Financial Accounting Analyst must approve/reject invoices within 10-15 business days.
3. D&A Invoice Entry Personnel / Fiscal Officer must contact DOF's Help Desk with any unusual computer issues regarding workflow and normal processing flow.
4. D&A Invoice Entry Personnel / Fiscal Officer must ensure that all invoices are supported to show authorization, scope of work, items purchases/services received, and any additional documentation required by DOF- Financial Accounting Analyst.
5. DOF Financial Accounting Analyst must ensure that prior to approval, the goods and services for payment are both on the purchase order and invoice, essentially ensuring that the "Three Way Match Process" is met.

7.4a. The Three-Way Match Process

1. Required Alignment: The Purchase Order (PO), Receiving Report, and Invoice must match before payment is approved.
2. Manual Review: DOF Approvers manually verify the match in the ERP system.
3. Receiving Report: D&A must be updated signaling a yellow-highlighted field within the "ERP-Invoice Entry Screen". Exceptions apply only for straight payments (see SOPP 105).
4. PO Verification: DOF Approver confirms the PO is linked to the invoice and considers it liquidated once matched.
5. Invoice Review: DOF Approver checks the invoice against the approved PO to ensure accuracy. Additional documents (e.g., Fixed Asset Report, Contract) may be requested before final approval.
6. PO Detail: POs must include clear item descriptions, office location, and total cost to support accurate receiving and asset tagging.
7. Receiving Accuracy: Items received must match the PO and be supported with attachments in ERP.
8. Invoiced Charges: Must match both the PO and Receiving Report.
9. Payment Conditions: Payments are made based on received items unless pre-approved in writing by the DOF Commissioner. Additional documentation may be required.

7.4.b. Example of ERP Receiving Report and Approval Workflow

1. See "Liquidation Folder" highlighted as yellow indicates that the receiving report was completed by the user agency receiving person/unit which must be completed prior to DOF Final Approver approving invoice in "Invoice Entry".



2. See inside "Liquidation Folder" which shows the itemized items received and approved. Note: the workflow for "Invoice Entry" includes the D&A and DOF as the final approver. There are many layers of approval showing the separation of duties.

Line	PO Line Description	Received	Clerk	Receiver Comment	Ordered Qty	Received Qty	Invoice Qty	Invoiced Amt	Receipt Status
1	HONEY NUT CHEERIOS CEREAL WHOL	06/30/2025	6036julbrowne		100.00	25.00	100.00	0.00	Approved
		07/15/2025	6036julbrowne			75.00		0.00	Approved
2	APPLE JACKS, WHOLE GRAIN	06/30/2025	6036julbrowne		100.00	100.00	100.00	0.00	Approved
3	RICE CRISPY, WHOLE GRAIN	06/30/2025	6036julbrowne		100.00	60.00	100.00	0.00	Approved
		07/25/2025	6036julbrowne			40.00		0.00	Approved
4	STRAWBERRY FROSTED MINI WHEAT	06/30/2025	6036julbrowne		100.00	35.00	100.00	0.00	Approved
		07/15/2025	6036julbrowne			65.00		0.00	Approved
5	COCO PUFFS WHOLE GRAIN	06/30/2025	6036julbrowne		100.00	25.00	52.00	0.00	Approved
		07/15/2025	6036julbrowne			27.00		0.00	Approved
6	FRUIT LOOPS, WHOLE GRAIN 1,OZ	06/30/2025	6036julbrowne		100.00	100.00	100.00	0.00	Approved
7	SYRUP, PANCAKE	06/30/2025	6036julbrowne		100.00	100.00	100.00	0.00	Approved
8	OATMEAL	06/30/2025	6036julbrowne		30.00	30.00	30.00	0.00	Approved
9	CREAM OF, WHEAT,	06/30/2025	6036julbrowne		30.00	30.00	30.00	0.00	Approved

3. See the overall all "Invoice Entry Approvers" which shows levels of appropriation. Note that DOF is the final approver outside of the D&A, which is on level 90. It has the date approved and time.

▸ 30	Complete (Approved)		
▾ 90	In Progress		
▾ Any approver from this group c	Group Current		
CHRISTOPHER MCDONALD		07/11/2025	16:55
DANEEZE LAMBERT		07/11/2025	16:55

7.4c. ERP Workflow & Separation of Duties

1. Access: All payments must go through ERP with attached documentation. Access must be requested via the DOF Help Desk using official forms.
2. Role Assignment: CFOs assign ERP roles and ensure proper staffing.

3. Quarterly Review: CFOs must review workflow in ERP quarterly to ensure separation of duties and that people that have departed from the agency are no longer in the workflow. MIS forms must be used for changes.

7.5 Check Run Processing

1. DOF Chief AP or Designee, processes the check runs usually on Tuesdays and Thursdays.
2. DOF Chief AP or Designee generates an approved listing of invoices from ERP system using the “Invoice History by GL report” to select invoices to be paid.
3. DOF Chief AP or Designee s “Accounts Payable Check Run Report” and submits to DOF MIS Specialist for printing and generating the EFT file for the bank.
4. Post the Check Run, checks are received to include updated “Accounts Payable Check Run Report” indicating # of checks and # of EFTs.
5. DOF Chief AP or Designee reviews what was submitted by comparing information to "updated Accounts Payable Check Run Report”, post the disbursement journal, and then generates the “Vendor Invoice List and Check Reconciliation to ensure checks and balances match to include dollar amount, cash account, and account codes in GL.
6. DOF Chief AP or Designee and/or Designee physically delivers the check to DOF - Disbursement Officer to disburse to the vendors or designated personnel.
7. D&A CFO are responsible to assist vendors utilizing the “Void and Reissue” forms to obtain a reissued check, whether not received, mutilated check, or stale dated check. The forms are located on DOF website; Affidavit of Loss Check, Mutilated and Stale Dated Form.

7.6 AP Reporting & Reconciliation

1. D&A CFO must generate AP reports weekly (Recommended Friday 12:00 p.m.) to review all vendor payments made to ensure that the payments are valid and charged to the correct grant.
2. D&A CFO must also ensure that the cost is allowable and timely for the grant. In the event there was an error, submit the necessary adjustment through the ERP –General Journal Entry Module for review and approval at DOF- General Ledger Team.
3. D&A CFO must print the following reports:
    - Invoice Tracking Report
    - Invoice History by GL Report
    - Flexible Period Report
4. D&A CFO must provide DOF-Chief of Staff a narrative of payments that need to be adjusted and the reason why. The narrative should clearly indicate the journal number that needs to be corrected.
5. D&A CFO ensures that the appropriate general journals are entered by next Friday before the end of the workday for review and approval by DOF.

6. D&A CFO must provide a copy of the Invoice Tracking Report adding a comment area for any payments entered greater than fifteen (15) days of entry. Include the corrective action to resolve for next reporting cycle.

Section 8. COMPLIANCE AND ACCOUNTABILITY:

Oversight & Internal Controls

1. **CFO RESPONSIBILITIES:**
    - Ensures internal processes follow policy, especially separation of duties.
    - Monitors and adjusts General Ledger entries for invoices.
    - Final account balances must be completed by the end of the following month; journals must be submitted within five (5) business days for DOF review.
    - Based upon weekly AP reconciliations, it provides complete and necessary adjustments weekly.
    - Promotes the Vendor Self-Service to encourage vendors to track their own payments. DOF MIS Team is available to guide accordingly.
    - Communicates via email cases where federal funds were approved and received in advance to ensure payment is pulled in the check run timely.
    - Follows through on vendor challenges and works with OMB, DOF, and DPP to rectify any issues.
    - Monitors open purchase orders to ensure that the funding is still available prior to receiving goods and/or services.
    - Ensures compliance with federal regulations and grantors' requirements including any specific conditions, if applicable, such as maintaining current standard operating procedures.

2. **CENTRAL GOVERNMENT- OMB, DOF, & DPP RESPONSIBILITIES**
    - DOF Chief AP monitors invoice timeliness and accuracy using the "Invoice Tracking Report" monthly and reports to Commissioner's Office.

	A	B	C	D	I	J
1	RECEIVEI	ENTRY DATE	VENI	VENDOR NAME	INVOICE NUMBER	DOCUMENT NI
2	12/11/2024	12/11/2024	10,135	LEW HENLEY SEWAGE DISPOSAL, LLC	2530	2573963
3	10/31/2024	12/19/2024	75,848	TODD STEVEN SAUNDERS & CENTERLINE CAR RENTALS LL(	TORT-008-DOJ-25	2581677
4	12/15/2024	01/10/2025	19,493	ADVANCE TOWING SERVICE	5474	2583977
5	01/07/2025	01/14/2025	17,338	VI WATER & POWER AUTHORITY	10205197686-12/24	2584566
6	12/06/2024	01/21/2025	7,659	GOVERNMENT INSURANCE FUND	53239	2585785
7	04/23/2025	01/23/2025	60,638	RESPONDER SAFETY AND HEALTH CONCEPT, LLC	24-8019	2586564
8	01/15/2025	01/30/2025	17,338	VI WATER & POWER AUTHORITY	170007-210730-012025	2587989
9	01/15/2025	01/30/2025	17,338	VI WATER & POWER AUTHORITY	170007-15754-012025	2587991
0	02/06/2025	02/06/2025	6,657	FAST FOTO	55000	2589232
1	02/06/2025	02/06/2025	6,657	FAST FOTO	55003	2589235

- DOF and OMB will investigate the issues and build a corrective action plan and timeline for improvement with the Commissioner of that agency.
- Last resort, OMB, DOF, and DPP escalate to Governor or Chief of Staff.

- DOF Management Team reviews and Commissioner approves policy and procedure.
- DOF Chief AP updates object code listing annually and shares with D&A.

Section 9. APPENDICES:

Appendix A. Advance Payments

- **Federal Funds**: Require approval from both the Grantor Agency and the DOF Commissioner.
- **General Rule**: No advance payments without DOF Commissioner approval, except for rent, insurance, and travel advances.
- **Documentation**: Approved advances must include a letter detailing the amount, funding source, and reason, plus vendor proof of necessity.
- **Audit Support**: CFO must email DOF with payment details and proof of goods/services received.

MEMORANDUM:

TO: Hon. Kevin McCurdy
Commissioner, Department of Finance

FROM: Lisa M. Alejandro
Commissioner

DATE: October 22, 2024

RE: ***Request to DOF for Advance Fuel Supplier Payments***

Transmitted herewith is a request from the Department of Property and Procurement to process advance payment(s) for the vendor(s) outlined below:

Total Energies Marketing Puerto Rico Corp. – Vendor #40323

- Invoice No. **09022024** dated **09/13/2024** for **$141,804.04**
- Invoice No. **01312024AB** dated **10/17/2024** for **$2,936.72**
- Invoice No. **10312023AB** dated **10/16/2024** for **$8,756.92**
- Invoice No. **12312023AB** dated **10/17/2024** for **$2,281.88**
- Invoice No. **11302023AB** dated **10/17/2024** for **$7,230.11**
- Invoice No. **09302023AB** dated **10/4/2024** for **$9,229.43**

Golden Rock Tanks, LLC – Vendor #45708

- Invoice No. **10062024** dated **10/06/2024** for **$95,629.00**
- Invoice No. **09222024** dated **09/22/2024** for **$89,327.00**
- Invoice No. **09082024** dated **09/08/2024** for **$91,805.00**

***Total Invoices Requested in Advance* - $449,000.01**

The requested advance payments are to allow the vendors to provide fuel supply to GVI vehicles/fleet in both districts in accordance with the Virgin Islands Code, Title 31, Chapter 23§ 239 (a) (9). Please feel free to contact Ms. Ladee Shanna Martin, 340-774-0828, ext. 4311 or via email address ladeeshanna.martin@dpp.vi.gov if you need additional information.

Your prompt attention to this request will be greatly appreciated.

Kevin McCurdy

APPROVED / DISAPPROVED **Date** 10/31/2024
Kevin McCurdy, Commissioner

Attachments (*Invoice No. 09022024,01312024AB, 10312023AB, 12312023AB, 11302023AB, 09302023AB, 10062024,*

Appendix B. Types of Supporting Documents

- **Required Documents:** Invoices, receipts, contracts, estimates, travel summaries, boarding passes, etc.
- **Additional Proof**: Bank/credit card statements or Governor's Office approvals may be needed.
- **Completeness**: DOF checks who, what, where, when, and why.
- **Missing Receipts**: Use a notarized "Affidavit of Loss Receipt" for local funds only, with proof of vendor contact attempts. Not accepted for federal funds.
- **Large/Sensitive Files**: Coordinate with DOF; an MOU may be required. DOF may assign an auditor or request an Inspector General review.
- **Non-Compliance**: Missing or inaccurate documentation may trigger corrective actions or more serious consequences.

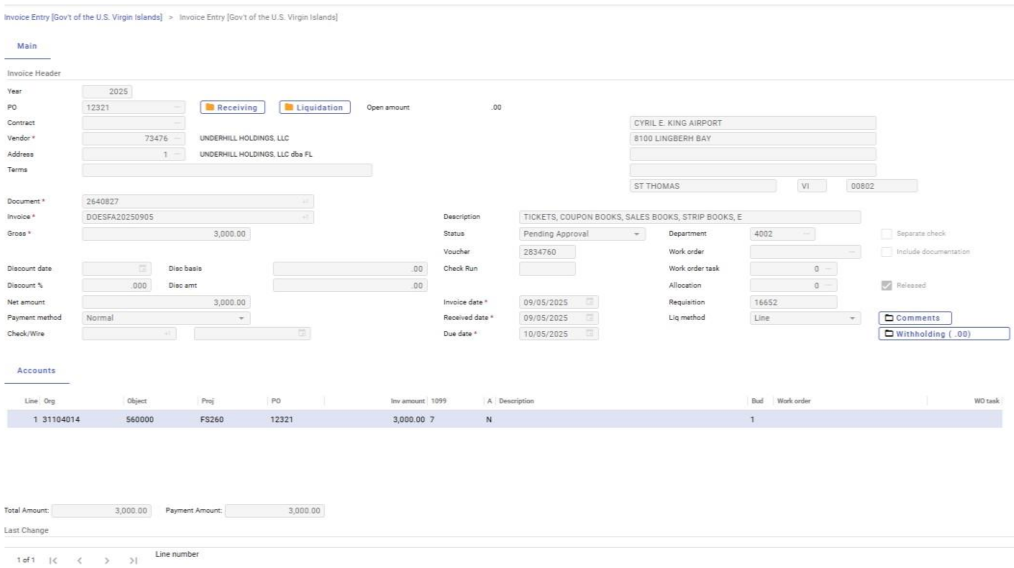
Appendix C. Cash Accounts

- **Main Accounts**:
  - **General Fund**: 010010 (Org codes start with 0 or 1)
  - **Federal Fund**: 111090 (Org codes start with 3100, 31100, 3020, or include V, D, F)
  - **Special Fund**: 010020 (Other org codes)
- **Split Funding**: Requires two invoice entries—mark partial with "P" and final with "F".
- **Project Invoices**: Use sequential numbering (e.g., 1, 2, 3) after contract number.
- **Invoice Entry**: DOF Approvers guide correct numbering to avoid duplicates.
- **Split Payments**: Vendors may receive full payment from multiple cash accounts (e.g., Federal and General)
- **Org, Object, & Project Codes**
- **Org Code**: 8-digit code identifying department/unit; used to track spending.
- **Object Code**: 6-digit code for goods/services (e.g., 534000 = Professional Services).
  - **Links:** 2024 Final Object Code Listing 9.27.2024.pdf (SECURED)
  - DOF Memo NO. 1. 2025 - Object Code.docx.pdf (SECURED)
- **Project Code**: 5-character code (starts with a letter) for federal, capital, or special projects; defines purpose and restrictions.
- **Notes**:
  - D&A sees only their assigned org codes.
  - Special object codes for federal reporting must be requested in writing with Grantor support.
  - Central agencies (OMB, DPP, DOF) have full visibility of all expense activities.

Appendix D. Invoice Details

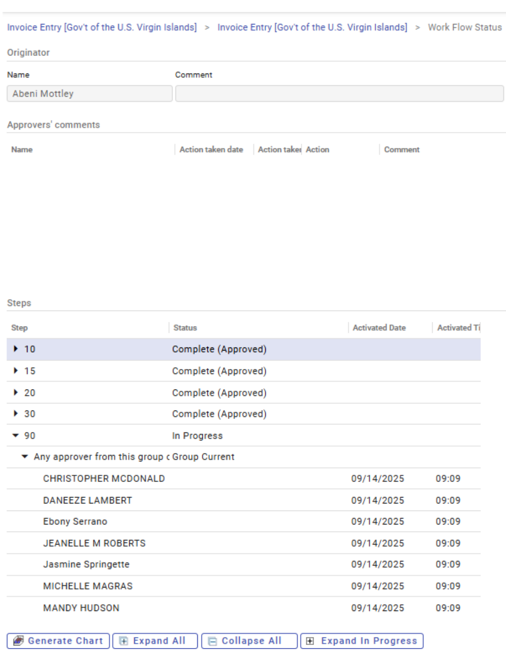
- Use ERP's search bar to access "Invoice Entry".
- **Add Batch** - system will generate batch number. NOTE: Batch numbers are used to communicate payments to DOF.
- Each invoice must be entered separately with its own number.
- Invoice # - For split or partial payments, use "P" for partial and "F" for final in the invoice number.
    - There may be several partial payments, so add a 1, 2 or 3 at after the "P".
    - There should only be one final payment, so add "F" only.
- **Document Number** - Is system-generated. NOTE: This number will remain with the invoice if the invoice needs to be voided and reissued. The document number is a very important number to have to reference.
- **Description** - An invoice must be close to the exact details of the purchase. Note that vague or generic descriptions will not be accepted. Agencies must make sure the description matches the purchase or services.
- **Check Run Field** - DO NOT enter any data in the box titled "Checkrun". While using the tab button, be sure that data does not spill into that box. Note that DOF assigns warrants, not the agencies.
- **Invoice Date** - The invoice date must match the invoice. The vendor must place an invoice date on the invoice.
- **Due Date** - Do not change the invoice's due date. DOF will track due dates and any modifications. Note that modifications are prohibited unless the vendor receives written approval from DOF.
- **Separate Check Box** - Check the "Separate Check Box" to avoid a check merging with another agency. Examples (VIYA and Home Depot).
- **Accounting Codes Entry** - Enter accounting codes as mentioned above.

Invoice Entry Header – Invoice details. This is where D&A will enter the invoice detail to submit through a workflow.



Ribbon shows the following – (Attachments, Re-Liquidate, Change Lines, Po Inquiry, and Journal Info, etc.)

This is an image of the workflow. All of the levels before DOF level 90 are at the agency level.



Appendix E. Regulations

2CFR§ 200.302 Financial management.

(a) Each State must expend and account for the Federal award in accordance with State laws and procedures for expending and accounting for the State's funds. All recipient and subrecipient financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by the terms and conditions; and tracking expenditures to establish that funds have been used in accordance with Federal statutes, regulations, and the terms and conditions of the Federal award. See § 200.450.

(b) The recipient's and subrecipient's financial management system must provide for the following (see §§ 200.334, 200.335, 200.336, and 200.337):

(c) Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through entity.

(2) Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements in §§ 200.328 and 200.329. When a federal agency or pass-through entity requires reporting on an accrual basis from a recipient or subrecipient that maintains its records other than on an accrual basis, the recipient or subrecipient must not be required to establish an accrual accounting system. This recipient or subrecipient may develop accrual data for its reports based on an analysis of the documentation on hand.

(3) Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.

(4) Effective control over and accountability for all funds, property, and assets. The recipient or subrecipient must safeguard all assets and ensure they are used solely for authorized purposes. See § 200.303.

(5) Comparison of expenditures with budget amounts for each Federal award.

(6) Written procedures to implement the requirements of § 200.305.

(7) Written procedures for determining the allowability of costs in accordance with subpart E and the terms and conditions of the Federal award.

Section 10. REVISION HISTORY:

Revision #	Date Requested	Author (Name/Title)	Description of Changes	Approved By (Name & Title)	Signature	Date Approved
0	04/03/2009	Clarina Modeste Elliott	Initial Policy	Valdamier Collens, Finance Commissioner	VC	08/05/2009
1	12/18/2009	Clarina Modeste Elliott	Revision	Valdamier Collens, Finance Commissioner	VC	12/18/2009
2	05/13/2015	Alvin Williams	Revision	Valdamier Collens, Finance Commissioner	VC	06/11/2015
3	12/21/2021	Ebony Serrano	Revision	Bosede Bruce, Finance Commissioner	BB	12/21/2021
4	10/04/2023	Ebony Serrano	Revision	Clarina Elliott, Finance Acting Commissioner	CE	12/20/2023
5	04/26/2024	Ebony Serrano	Revision	Kevin McCurdy, Finance Commissioner	KM	04/30/2025
6	10/01/2025	Ebony Serrano	Update 3 Way Match, Added Roles and Responsibility, add 2CFR language, Match, Updated the Review Process Chart, add links and reports to assist with AP Management	Kevin McCurdy, Finance Commissioner	KM	10/30/2025
7	08/05/2026	Michelle Magras	Revision to Straight Pay Items. Updated to follow DPP's SOPP-DPP-PROC-002-2026	Kevin McCurdy, Finance Commissioner	KM	8/14/2026