

**Controller Objects Commodity Exclusion List
Also known as "GAD List"**

Compt. Object D10 Profile	Title	STARS Conv. Source / Object	Definition
0102	ADDITIONAL ASSISTANCE	A02	Salaries and wages paid to temporary and emergency employees.
1515	ADMINISTRATIVE AND GENERAL EXPENSES		Administrative and General Expenses - These are assumed to be business expenses not subject to 1099 reporting. They would be expenditures for the general administration of whatever activity (health, public safety, recreation, etc.) they are being performed for. They should only be reported here if they cannot be specifically identified with another object.
0831	ADMINISTRATIVE HEARINGS	H31	To record any fees paid to the Office of Administrative Hearings.
1202	AID TO POLITICAL SUBDIVISIONS	T04	Subsidies, gratuities and other aid paid by a state agency to a political subdivision.
1532	AMORITIZATION EXPENSE		
1305	ASSOCIATION DUES	W05	Fees paid for membership to various organizations.
1320	BAD DEBT EXPENSE	W20	To be used by those agencies (such as Colleges and Universities) where the basis of accounting employed requires that bad debt expense be recorded as an expense rather than a reduction to revenue.
0724	BOAT SHIP RENTAL/LAUNCHING FEES	G24	Boat slip rental/launching fees
1306	BOND PAYMENTS	W06	Principal payments against a bond issue made to purchasers and the subsequent retirement of the bonded indebtedness.
1411	BUILDINGS-PURCHASE /TRADE	X11	Costs associated with the acquisition of a facility or structure via the transfer of cash or property.
1121	CAP LEASE PAYMENT TO TREASURER (NON-	R21	To record payments to the State Treasurer's Office for non-data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria defining a capital lease.
1021	CAP LEASE PAYMENT TO TREASURER(NON-T	N21	To record payments to the State Treasurer's Office for non-data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria for a defining of capital leases.
1022	CAPITAL LEAS (S) (NON-DP)	N22	To record payments that meet the criteria of N21, but are <u>not</u> paid to the State Treasurer's Office.
1122	CAPITAL LEAS (S) (NON-DP)	R22	To record payments that meet the criteria of R21, but are <u>not</u> paid to the State Treasurer's Office.
0322	CAPITAL LEASE (S) TELECOMMUNICATIONS	C22	Includes all costs identified in subobject C02 and C03 which are financed through Centrex capital leases.
1141	CAPITAL LEASE- PAYMENTS TO TREASURER	S21	To record payments to the State Treasurer's Office for data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria defining a capital lease.
1042	CAPITAL LEASE(S) (DP)	P22	To record payments that meet the criteria of P21, but aren't paid to the State Treasurer's Office.
1142	CAPITAL LEASE(S) (DP)	S22	To record payments that meet the criteria of S21, but are <u>not</u> paid to the State Treasurer's Office.
1041	CAPITAL LEASE-PAYMENTS TO TREASURER(P21	To record payments to the State Treasurer's Office for data processing related equipment acquisitions financed through capital leases. See page IX.29a for criteria defining a capital lease.
2999	COST ALLOCATION EXPENSE		
0305	DBM PAID TELECOMMUNICATIONS	C05	Includes all costs identified in subobject code C02 which are coordinated through and paid to the Department of Budget and Management, Division of Telecommunications.
1531	DEPRECIATION EXPENSE		
1481	EASEMENT ACQUISITIONS	X81	Expenditures related to purchases or installment payments for the acquiring of easements.
1204	EDUCATIONAL GRANTS	T05	Payments distributed to persons designated and covered under an educational grant.
0211	EMP TUITION REIMB & OTHER AWARD NON-T	B11	Payments for employee awards.
0180	EMPLOYEES BENEFITS CREDITS	A80	To record state agency charges for offsetting the employees' share of their benefits costs.
0162	EMPLOYEES' PENSION SYSTEM	A62	To record employer's contributions on state employees enrolled in the Employees' Pension System.
1210	EMPLOYEES' PENSION SYSTEM GRANTS	T11	To record employer's contributions on non-state employees enrolled in the Employees' Pension System.
0161	EMPLOYEES' RETIREMENT	A61	To record employer's contributions on state employees enrolled in the Employees' Retirement System. Also includes employer's contributions for members in the Legislative Retirement System.
1209	EMPLOYEES' RETIREMENT SYSTEM GRANTS	T10	To record employer's contributions on non-state employees enrolled in the Employees' Retirement System.
1516	EQUIPMENT SERVICE COST		
1529	EXPENDITURE TRANSFER		
1530	EXPENDITURE TRANSFER (CONTRA)		
1528	EXPENDITURES - GAAP PR YR REVERSAL		
0619	FUEL - MISCELLANEOUS	F19	Any charges for fuel not defined in specific Statewide Subobjects for "Fuels."
0606	FUEL - NATURAL GAS/PROPANE	F06	Any gas propane used to generate heat or power.
0608	FUEL - STEAM	F08	Any charges for steam used to generate heat or power.
0607	FUEL - WOOD	F07	Any wood used to generate heat or power.

1525	GAAP - ACCTS PAYABLE EXPENDITURE		
1526	GAAP- GRANT EXPENDITURE		
0734	GARAGE OR STORAGE SPACE RENTAL	G34	Garage or storage space rental
0705	GARAGE RENT	G05	Garage rent
1206	GRANTS OTHER ST GOV PROG/AGENCIES(M	T07	Grants given to various State agencies by another State agency acting as a grantor.
1296	GRANTS FOR SUBSIDIZED RENTS	T96	This subobject is to be used by the Department of Housing and Community Development.
1297	GRANTS TO HEALTH PROVIDERS	T97	Any grants, subsidies, or contributions paid to health related organizations (excluding hospitals).
1207	GRANTS TO NON-GOVERNMENTAL ENTITIES	T08	Grants given to non-governmental entities in which the State agency acts as a grantor.
0714	HANGAR RENTAL/LANDING FEE	G14	Hangar rental/landing fees
1203	HEALTH AND INSURANCE GRANTS	T03	To record employer's share of the health insurance subsidy payable to the health insurance carrier on non-state employees enrolled in the health insurance program.
0152	HEALTH INSURANCE	A52	To record employer's share of the health insurance subsidy payable to the health insurance carrier.
1444	HEATING	X44	Expenditures for services related to the Heating/Air Conditioning Plant of a building, including incidental materials.
0402	IN STATE/CONFERENCES/SEMINARS/TRAININ	D02	In State conferences/seminars/training to include such items as mileage, fares, lodging, meals, parking, fees, and tolls.
0401	IN STATE/ROUTINE OPERATIONS	D01	In State-Business-Routine Operations category for those costs incurred in an activity, which is directly related to the normal or day to day functioning of the agency and which were incurred within the geographical boundaries of Maryland and the District of Columbia. To include such items as mileage, fares, lodging, meals, parking, and tolls. Also included are subsistence/special Allowances, Client Travel Recruitment Travel, and Volunteer Travel.
1205	INMATE PAYMENTS	T06	Payments to inmates who are not paid under salaries and wages.
1144	INSTALL PAYMENT- TREASURER (DB, NON-CA	S24	To record payments that meet the criteria of S23, but <u>are</u> paid to the State Treasurer's Office.
1044	INSTALL PAYMENT(S)-TREASURER(DB, NON-	P24	To record payments that meet the criteria of P23, but <u>are</u> paid to the State Treasurer's Office.
1024	INSTALL PAYMENT-TREASURER(NON-DP, NO	N24	To record payments that meet the criteria of N23, but <u>are</u> paid to the State Treasurer's Office.
1124	INSTLL PAYMENT-TREASURER(NON-DP, NON	R24	To record payments that meet the criteria of R23, but <u>are</u> paid to the State Treasurer's Office.
0704	INSURANCE	G04	Insurance
0713	INSURANCE	G13	Insurance
0723	INSURANCE	G23	Insurance
0733	INSURANCE	G33	Insurance
1302	INSURANCE COVERAGE PAID TO STO	W02	All premiums paid to STO for insurance held by the State against fire, tornado, accident, death or property damage, forgery, surety and theft. (Excludes automobile insurance that is chargeable to Object .07).
1307	INTEREST	W07	Interest paid on bonds that were sold to investors in order to finance state projects.
1310	INTEREST ON LATE PAYMENTS	W10	Interest paid for late payments of invoices as set forth in Title 15, Sections 101 through 105 of the State Finance and Procurement Article.
1311	INTEREST ON TREASURY CASH OVERDRAFT	W11	To record interest resulting from cash overdrafts in the State Treasury.
1312	INTEREST ON TREASURY DEPOSITS	W12	Interest paid on funds held in the State Treasury on behalf of payees.
0951	ITEMS FOR RESALE	K51	Items which are not purchased for use or consumption by an agency.
0166	JUDGES' PENSION SYSTEM	A66	To record employer's contributions on state employees enrolled in the Judges' Pension System.
1401	LAND	X01	Includes the acquisition of real estate by purchase or acquisition, by condemnation proceedings and the amounts of settlement of damage claims resulting from State construction projects, including costs such as title abstracts, recording fees, etc.
1402	LAND IMPROVEMENTS	X02	Costs of improvements which increase the value of land. Includes such items as grading and installation of drainage facilities, standard and essential landscaping, street or other outdoor lighting, etc. Also includes costs associated with additions to, alteration, conversion, expansion or relocation of an existing facility or structure.
1308	LISCENSES	W08	Fees paid for licenses issued in the performance of state related operations.
0698	LOAN REPAYMENTS-ENERGY CONVSRV LOA	F98	Any loan repayments made to the Energy Conservation Loan Fund.
1433	LOANS TO PRIVATE / NONPROFIT INDVDLS/C	X33	Includes <u>cost related to mortgage and other type loans</u> made to private or non-profit individuals or organizations for their purchase of land or structures.
0167	MASS TRANSIT ADMIN PENSION SYSTEM	A67	To record employer's contributions to a retirement program established for certain employees of the Mass Transit Administration.
0697	MES CHARGES	F97	To record payment to the Maryland Environmental Service for operation of facilities.
0110	MISCELLANEOUS ADJUSTMENTS	A10	Moneys paid to employees as an adjustment to regular earnings exclusive of overtime earnings and shift differential.
0304	MISCELLANEOUS COMMUNICATIONS CHARG	C04	Any charges not defined specifically in other statewide subobjects for "Communications".
0169	NATURAL RESOURCES POLICE RETIREMENT SYSTEM		
1043	OPERATING LEASE(S) (DP)	P23	To record lease payments for data processing related equipment that do <u>not</u> meet the criteria of a capital lease.

1143	OPERATING LEASE(S) (DP)	S23	To record lease payments for data processing related equipment that do <u>not</u> meet the criteria of a capital lease.
1023	OPERATING LEASE(S) (NON-DP)	N23	To record lease payments for non-data processing related equipment that do <u>not</u> meet the criteria of a capital lease.
1123	OPERATING LEASE(S) (NON-DP)	R23	To record lease payments for non-data processing related equipment that do <u>not</u> meet the criteria of a capital lease.
1213	OPT RETIREMENT/PENSION SYS (TIAA) GRAN	T16	To record employer's contributions on non-state employees enrolled in the Teacher Insurance Annuity Association (TIAA) Retirement System, the TIAA tax deferred retirement system, the TIAA pension system, and the TIAA tax deferred pension system.
0168	OPTIONAL RETIREMENT/PENSION SYSTEM(T	A68	To record employer's contributions on state employees enrolled in the Teacher Insurance Annuity Association (TIAA) retirement system, the TIAA tax deferred retirement system, the TIAA pension system, and the TIAA tax deferred pension system as well as other optional plans with same employer contribution rate as TIAA (7.25q).
1399	OTHER	W99	Miscellaneous recurring costs not specified above. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
0199	OTHER FRINGE BENEFIT COSTS	A99	To record payments of other fringe benefits (e.g. cash payments for housing allowance, uniform allowances, laundry allowances and other similar allowances).
1299	OTHER GRANTS, SUBSIDIES & CONTRIBUTIO	T99	Any other grants, subsidies, and contributions costs which cannot be specifically identified to another subobject. The Department of Budget and Management's Office of Budget Analysis should be consulted before using this subobject code.
1499	OTHER LAND AND STRUCTURES	X99	Any other land and structure cost which cannot be specifically categorized with another subobject.
0799	OTHER MOTOR VEHICLE CHARGES	G99	Any item which can be categorized within Motor Vehicle Operations and Maintenance, but cannot be identified with a specific Statewide Subobject for this category.
0171	OTHER PENSION SYSTEMS	A71	To record employer's contributions on those state employees in political subdivisions' pension systems (e.g. certain Assessments and Taxation employees).
0170	OTHER RETIREMENT SYSTEMS	A70	To record employer's contributions on those state employees in political subdivisions' retirement systems (e.g. certain Assessments and Taxation and Court employees as well as federal civil service, local subdivision and overseas personnel in the University System of Maryland).
0404	OUT-OF-STATE/CONFERENCES/SEMINARS/TI	D04	out-of-state conferences/seminars/training to include such items as mileage, fares, lodging, meals, parking, fees, and tolls.
0403	OUT-OF-STATE/ROUTINE OPERATIONS	D03	out-of-state routine operations to include such items as mileage, fares, lodging, meals, parking, tolls, subsistence/special allowances, client travel recruitment travel, volunteer travel.
0104	OVERTIME EARNINGS	A04	Moneys paid to employees for hours worked in excess of their normal work week.
0198	PAYROLL REIMBURSEMENTS	A98	
0202	PER DIEM PAYMENTS	B02	Payments to members of Boards, Commissions, and Committees. (Not to include any per diem payments included under major object 01). Payments should <u>not</u> include any reimbursements submitted on an expense report (GAD X-5).
0301	POSTAGE	C01	Includes stamps, meters, P.O. Box rentals, express and mailing services related to the operator of the agency. Examples include income tax form and rebate mailings, hospital billings and payment due notices, automobile/driver licenses mailings, or any general administrative postage.
1445	POWER LINES	X45	Expenditures related to Exterior and Interior <u>Electrical services</u> , including incidental materials.
0221	PRIZES AND AWARDS TO NON EMPLOYEES	B21	Payments to non-employees for prizes and awards.
1214	PUBLIC ASSISTANCE PAYMENTS	T18	To record all payments to persons receiving public assistance. This subobject is to be used by the Department of Human Resources only.
0101	REGULAR EARNINGS	A01	Salaries and wages paid to permanently appointed, unclassified, faculty, and temporary pending examination employees.
1301	RENT (non-DGS)	W01	Rentals and royalties paid by the State, not paid to the Department of General Services, for the use of buildings, structures, machinery, equipment, safe deposit boxes, postage, etc.
1519	RESERVE FOR REVERSIONS		
0154	RETIREEES HEALTH INSURANCE PREMIUMS	A54	To record the state subsidy for retirees health insurance premium. An annual assessment will be made by the Department of Budget & Management as to the percentage or amount of surcharge to be calculated each year.
1447	ROADS	X47	These are services for the repair of roadways and parking lots, generally contractual, and subject to 1099 reporting.
0216	ROYALTY PAYMENTS	B16	Payments of royalties to individuals or employees.
0105	SHIFT DIFFERENTIAL	A05	Moneys paid to employees for working designated shifts.
0151	SOCIAL SECURITY CONTRIBUTIONS	A51	To record employer's share of social security payments based on effective rate and base as provided by federal law and adjusted for the non-taxability of certain employee - paid health insurance and "spending account" items. Also includes employer's share of hospital insurance tax for federal civil service employees at the University System of Maryland who do not warrant "normal" FICA payments.
0213	SOCIAL SECURITY CONTRIBUTIONS	B13	To record employer's share of social security payments for contractual employees based on effective rate and base as provided by federal law.
1201	SOCIAL SECURITY CONTRIBUTIONS-GRANTS	T01	To record the grant for non-state employees for the employer's share of social security payments based on effective rate and base as provided by federal law.

0220	SPECIAL PAYMENTS PAYROLL	B20	Moneys paid to contractual employees through the Central Payroll Bureau's Contractual Payroll System.
0153	SPECIAL SUBSIDIES	A53	To record any special subsidies that may be assessed from time to time by the Department of Budget & Management (DBM). Also included are retirees health insurance amounts that are paid directly to vendors by an agency.
0165	STATE POLICE RETIREMENT SYSTEM	A65	To record employer's contributions on state employees enrolled in the State Police Retirement System.
1208	STATEWIDE COST ALLOCATION	T09	All indirect costs including fringe benefits, departmental management support and central services such as central payroll, accounting and personnel administration costs chargeable to State agencies receiving Federal, Special, and Non-Budgeted Funds.
1498	STATEWIDE CRITICAL MAINTENANCE	X98	To record expenditures related to the Department of General Services administered Statewide Critical Maintenance Program.
1304	SUBSCRIPTIONS	W04	Subscriptions for magazines, newspapers and periodicals.
1542	TAX REFUNDS - IRS NON REPORTABLE		
1541	TAX REFUNDS - IRS REPORTABLE		
1298	TAXABLE GRANTS, CONTRIBUTIONS 1099G	T98	Any grants, subsidies, or contributions made to individuals, sole proprietors, or partnerships which are considered as taxable income for such entities.
0164	TEACHERS' PENSION SYSTEM	A64	To record contributions on state employees enrolled in the Teachers' Pension System.
1212	TEACHERS' PENSION SYSTEM GRANTS	T13	To record contributions on non-state employees enrolled in the Teachers' Pension System.
0163	TEACHERS' RETIREMENT SYSTEM	A63	To record contributions on state employees enrolled in the Teachers' Retirement System.
1211	TEACHERS' RETIREMENT SYSTEM GRANTS	T12	To record contributions on non-state employees enrolled in the Teachers' Retirement System.
0303	TELECOMMUNICATIONS	C03	All telecommunications equipment and services other than those procured from a common carrier and excluding equipment purchased under Object Class 10 and 11.
0302	TELEPHONE	C02	Telephone lines and equipment including private lines procured from a common carrier. Designated on telephone bills as a "Local Service." Also includes all toll calls and such telegrams are as filed by telephone and included in telephone bills. Designated on telephone bills as "Calls and Telegrams," charges for local area calls over and above any allowance of free calls, and designated on telephone bills as "Additional Message Units," and charges for moves and installation designated on telephone bills as "Other Charges and Credits." (that portion of "Other charges and Credits" related to a partial month's service for lines and equipment is to be included) "under telephone." Does not include any payments to the Department of Budget and Management, Division of Telecommunications or equipment financed through capital leases. (See subobject codes (C05 and C22).
0181	TUITION WAIVERS	A81	To record the cost for any tuition waivers granted to institutional employees or their dependents. This subobject is to be used by Public Institutions of Higher Education only.
0189	TURNOVER EXPECTANCY	A89	Percentage that reflects the unconstrained resignations/recruitment behavior.
1538	UNDISTRIBUTED DISBURSEMENTS		
1599	UNDISTRIBUTED OBJECT CODE (DEFAULT)		
0174	UNEMPLOYMENT COMPENSATION	A74	To record biweekly premiums charged to state agencies and held in trust by the Department of Budget & Management (DBM). DBM on behalf of state agencies will reimburse the Department of Labor, Licensing, and Regulation (DLLR) for claims paid to former employees.
0214	UNEMPLOYMENT COMPENSATION	B14	To record biweekly premiums charged to state agencies and held in trust by the (DBM) Office of Human Resources. The DBM on behalf of state agencies will reimburse the DOLLAR for claims paid to former contractual employees.
0622	UTILITIES - COMBINED UTILITY PURCHASES	F22	Any combination of charges involving specific "utility" statewide subobjects.
0620	UTILITIES - ELECTRICITY	F20	Any electricity supplied by a utility company used to generate heat or power or lighting.
0699	UTILITIES - MISCELLANEOUS	F99	Any charges for utilities not defined in specific Statewide subobjects for "Utilities." The DBM's Office of Budget Analysis should be consulted before using this subobject code.
0621	UTILITIES - WATER/SEWAGE	F21	Any charges for utilities not defined in specific Statewide subobjects for "Utilities."
0789	VEHICLE COMMUTER CHARGE	G89	Represents the commute charge to state employees using state vehicles associated with Zones I-IV.
1443	WATER	X43	Expenditures related to <u>Plumbing services</u> , including incidental materials.
0175	WORKERS' COMPENSATION	A75	Premiums paid to the Injured Workers' Insurance Fund (the State's Workers' Compensation Insurance Carrier) by state agencies to insure themselves against accidental liability to employees covered under the Workers' Compensation Laws.
0215	WORKERS' COMPENSATION	B15	Premiums paid to the Injured Workers' Insurance Fund (the State's Workers' Compensation Insurance Carrier) by state agencies to insure themselves against accidental liability to contractual employees covered under the Workers' Compensation Laws.
0176	WORKERS' COMPENSATION RESERVE FUND	A76	To record payments to the Injured Workers' Insurance Fund for the purpose of funding a reserve for accrued workers' compensation claims.

COMMODITY_ID	COMMODITY_NAME		
91577	TELEPHONE SERVICES, LONG DISTANCE AND LOCAL (INCLUDING TELEX AND WATTS SERVICES)		
96137	FLEET MANAGEMENT		
96141	FUEL MANAGEMENT SERVICES		
96171	TALENT AGENCY SERVICES		
96287	TRAVEL, LOCAL (PROVIDED BY THIRD PARTY)		
97145	OFFICE SPACE RENTAL OR LEASE		
99510	GOVERNMENT PAYMENT - EXCLUDING STATE OF MD		
99525	WORKING FUND PAYMENT, TRANSMITTALS		
99572	GOVERNMENT PAYMENT - US POSTAL SERVICE		
99575	REFUNDS		
99580	EXPENSE ACCOUNT PAYMENTS/REIMBURSEMENTS (EXCLUDING TUITION)		
99595	UTILITY PAYMENT		
99540	INMATE WORKING FUND		
99641	does not exist in ADPICS		
95655	SUBSCRIPTIONS: TELEVISION, SATELLITE, ON LINE SERVICE, COMPUTER		

*** NOTES FROM SBR ANNUAL REPORT INSTRUCTIONS:**

All purchases, including credit cards, made from control agency statewide contracts are reportable unless they are specifically listed on the GAD exclusions list.

Example #1: Purchases made from the three current DGS statewide office supply contracts (Rudolph's, Staples, and AJ Stationers) are SBR-reportable because office supplies are not specifically excluded on the GAD list. Therefore, these transactions should be included in your report totals.

Example #2: The DGS statewide contract with Mansfield Oil for fuel oil; fuel oil is listed on the GAD document as a non-reportable expense and therefore should not be included in your report totals

*** EXCERPT FROM FY2015 ANNUAL MBE PROCUREMENT REPORT GUIDELINES PAGES 3&4:**

DGS Contracts: Regarding AWARDS, *agency-specific* commodities and maintenance contracts awarded by or through the Department of General Services (DGS) should be included on the *agency's* annual report on Forms 1 and 2. Non-delegated DGS contracts (i.e., Statewide, Capital Construction, etc.) should be excluded from Forms 1 and 2, as DGS will report these awards.

Regarding EXPENDITURES *all MBE expenditures from DGS statewide contracts and delegated contracts* should be included on the using agency's Form 3 Payments/Subcontractor Utilization Database.

DoIT/DBM Master Contracts: Certain Department of Budget and Management (DBM) and Department of Information Technology (DoIT) master contracts have been delegated to the using agency for purposes of MBE compliance and reporting. All task order awards made from these delegated contracts should be reported on Forms 1 and 2 by the using agency. Payments made to task order contractors (MBE prime and MBE subcontractor) during FY 2015 are to be reported on Form 3. For non-delegated DoIT/DBM Statewide contracts, agencies should report only expenditures to MBEs in the Form 3 Payments/Subcontractor Utilization Database. (See the [DBM website](#) and the DoIT Master Contracts (on the GOMA website) for the most current list of contracts for which MBE responsibility has been delegated.)

Multi-year contracts: The full value of a multi-year contract should be reported on Forms 1 and 2 in the year that the multi-year contract was awarded. Ex: A 3-year contract for \$4,000,000 was awarded on November 12, 2014 by Agency X. The contract includes 2 one-year option periods and has a 25% MBE subcontracting goal. For FY 2015, Agency X should include the entire \$4,000,000 award on Form 1, and the \$1,000,000 subcontract amount on Form 2 in the appropriate MBE categories. If exercised, the 1st option should be reported in FY 2018 and the 2nd in FY 2019. **DO NOT spread the value of the 3-year initial award amount over the 3-year term of the contract.**

Form 3 MBE payment/subcontractor utilization data for multi-year contracts should reflect the actual payments disbursed to all MBE prime contractors and MBE subcontractors during: a) the current fiscal year reporting period, and b) contract-to-date.

Contract modifications: Changes to contracts that increase the overall contract value (i.e., change orders, extra work orders, supplemental agreements, contract amendments, etc.) are part of the agency's contract award activity and are to be reported in the year in which the modification is issued. Any MBE participation associated with the modification amounts should be included.

Direct Vouchers: Direct Vouchers are considered one-time-only procurement reportable purchases to be reported as awards on Forms 1 and 2 and as payments on Form 3. However, direct vouchers that represent DGS statewide master contract purchases or non-delegated DBM or DoIT contracts should only be reported as payments on Form 3. Do not report these voucher amounts as awards on Forms 1 and 2, as the control agencies have already reported these contracts on Forms 1 and 2 of their annual MBE report.

Corporate Purchasing Cards: P-card procurement reportable purchases are to be reported as awards on Forms 1 and 2, and as payments on Form 3 with the following exception: P-card purchases from all non-delegated DBM, DGS, and DoIT contracts should be excluded from Forms 1 and 2, as the control agency (DBM, DoIT or DGS) has already reported these contracts as part of their annual MBE report.

MBE Prime Contracts: PLEASE NOTE: For Forms 1 and 2 only, MBE subcontractor participation associated with a MBE prime contract award may not be reported twice. If the procurement unit reports the full value of the MBE prime contract in the MBE Prime Awards section on Form 2, the value of the MBE subcontract participation for that contract cannot be included in the MBE Subcontract Awards section of Form 2.