



**CIRCULAR**  
**STATE OF NEW JERSEY**  
**DEPARTMENT OF THE TREASURY**

NO.: 01-11-OMB	ORIGINATING AGENCY: OFFICE OF MANAGEMENT AND BUDGET	PAGE 1 OF 2
EFFECTIVE DATE: 03/20/01	EXPIRATION DATE: INDEFINITE	ADDENDUM TO: 04-05-OMB REVISION TO: 99-11-OMB
SUBJECT: EZ PASS TOLL ACCOUNTS		
ATTENTION: DIRECTORS OF ADMINISTRATION AND CHIEF FISCAL OFFICERS		
FOR INFORMATION CONTACT: EZ PASS CUSTOMER SERVICE		PHONE: 1-888-AUTO-TOLL

This circular letter sets forth standards regarding the establishment of EZ Pass toll accounts for the automatic payment of tolls in conjunction with State business travel. Where authorized by Department Heads, these accounts may be established through the use of a Procurement Card (P-Card) and charged to expense object code 3015. The circular also provides procedures to be followed to reimburse employees for State business travel charges on their personal EZ Pass accounts. These charges are to be processed against expense object 3010 when reimbursed.

**I. STATE EZ PASS ACCOUNTS**

**A. ESTABLISHMENT OF ACCOUNTS**

Where deemed appropriate, State agencies may authorize the establishment of accounts for EZ Pass automatic toll collection devices to be used on participating highways, bridges and tunnels throughout the State. The following procedures should be followed to establish an EZ Pass account:

1. Each department must make a determination as to the appropriateness of establishing EZ Pass accounts for State-owned vehicles used by employees on official State business.
2. Where it is decided that the use of an EZ Pass account is merited, the agency may establish the account through the use of the New Jersey Purchasing Card (P-Card). These transactions are entered through the Management Acquisition Control System – Enhanced (MACS-E), using an expense object code of 3015, “P-Card EZ Pass.”

**B. CONTROL AND ACCOUNTABILITY**

1. Each agency electing to establish State EZ Pass accounts must promulgate procedures to ensure the proper safeguarding of the EZ Pass devices and the proper accounting for the charges incurred. The procedures should emphasize that the EZ Pass account is for State business use only and that those individuals operating vehicles assigned EZ Pass devices are responsible for safeguarding the devices.

2. Official internal records must be maintained for State vehicles and the EZ Pass devices assigned to those vehicles.
3. Procedures must be established to provide for the timely certification and reconciliation of charges on the monthly statement for each EZ Pass account.
4. Central procedures must be developed and implemented to monitor the usage of EZ Pass devices and to investigate any apparent violations or problems related to the use of EZ Pass.
5. In the event of lost or stolen EZ Pass devices, EZ Pass should be notified and those accounts should be closed as soon as the loss is discovered to protect the State from unauthorized charges.

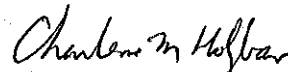
## II. USE OF PERSONAL EZ PASS ACCOUNTS

### A. REIMBURSEMENT FOR USE OF PERSONAL EZ PASS ACCOUNTS

1. Employees traveling on State business who incur toll charges on personal EZ Pass accounts should include these charges on travel mileage reimbursement requests similarly to any other toll charges. These costs may also be included as a part of a larger travel event in which toll charges are incurred.
2. The actual charged amounts appearing on the employee's monthly statement for the tolls incurred should be entered as a charge to expense object 3010, "Travel State Business."

### B. DOCUMENTATION

1. Documentation for reimbursement of EZ Pass toll charges should be in the form of a copy of the employee's EZ Pass monthly statement of account. Those charges listed that are associated with State business travel should be indicated clearly and the total amount of allowable charges included on the reimbursement request form.
2. Agencies should accept certified EZ Pass statements as they would toll receipts and retain these documents along with other travel expense documentation.



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Charlene M. Holzbaur  
Director