

NJCFS Newsletter

OFFICE OF MANAGEMENT AND BUDGET
ACCOUNTING BUREAU

May 2001

Issue No. 34

NEW ACCOUNT TYPES BUDGETARY LEDGERS

Three new account types are referenced on budgetary ledger entries generated by Appropriation (AP) transactions. These three account types represent budgetary activity that previously was not captured within the budgetary ledger. The new account types, their descriptions and definitions follow.

Account Type 48 -- "Lapse Carry Forward Limit Amt." Indicates a budgetary ledger entry generated from an AP transaction that is processed with the field L/CF LIM AMT completed.

Account Type 49 -- "Appropriation Cap Amt." Indicates a budgetary ledger entry generated from an AP transaction processed with the field APPR CAP AMT completed.

Account Type 50 -- "Carry Forward to Future Bfy." Indicates a budgetary ledger entry generated from an AP transaction processed with the field CF TO FUTURE BFY completed.

The ledger entries with the new account types indicated above are displayed on the Flexible Budgetary Ledger (FLXB) and the Flexible Budgetary Ledger - Alternate View (FLB2) screens. The entries are also available via Focus reporting on the batch file SEQBUDL. If your agency receives outbound extracts of budgetary ledger data from the NJCFS for data warehousing or other data processing purposes, the new account types are also included within those files.

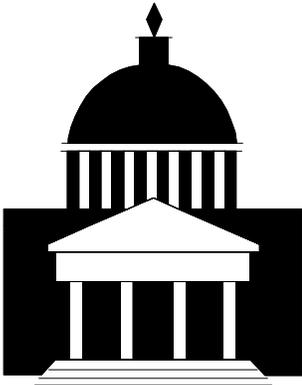
Questions related to these new account types should be directed to John Burrows at 609-984-5217.

NEW BALANCE FIELD ON OINH AND OINL

Both the Open Invoice Header (OINH) and Open Invoice Line (OINL) screens have been modified to reflect outstanding balances. The OINH now shows an outstanding balance representing the difference between the header's original invoice amount and its closed amount. The OINL also shows an outstanding balance, reflecting the difference between a line's original invoice amount and its closed amount. Both fields facilitate user understanding of the balances available on an open invoice and its lines. This proves beneficial when investigating a Cash Receipt (CR) transaction that is failing because collected funds are greater than the invoiced amount.

NEW BALANCE FIELD ON FBLT

The Federal Aid Budget Line table (FBLT) was modified to reflect an outstanding balance. The outstanding balance, as reflected in the field AVAIL BDGT AMT, is calculated by subtracting the line's EXPENDED AMT, FED AID CHARGES AMT, and ENCUMBERED AMT fields from the line's CURR BDGT AMT. The new outstanding balance amount on FBLT is important when investigating any transaction error message that indicates that federal aid funds are not available.



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ENHANCEMENTS TO ONLINE LEDGER SCREENS



The Accounting Bureau has recently completed the process of implementing a number of improvements to many of the online NJCFS ledger screens. The modifications are intended to facilitate data look-up by system users. Both agency and OMB personnel provided input into these changes. Each ledger screen is listed in the following paragraphs with a brief description of the corresponding enhancements. Any questions concerning these modifications should be directed to John Burrows at 609-984-5217.

FLEXIBLE GENERAL LEDGER— FLXG

The Flexible General Ledger (FLXG) was modified to include the batch ID and account type fields. The vendor name field was truncated to provide space for the account type and batch ID. The transaction date has now been replaced by the acceptance date.

FLEXIBLE GENERAL LEDGER 2— FLG 2

The only modification made to the FLG2 screen was that the acceptance date has replaced the transaction date.

ONLINE REAL-TIME GENERAL LEDGER — LDGR

The Online Real-Time General Ledger screen has been modified so that the budget fiscal year will be moved to the first field of the key. The appropriation unit was added to the key, following the organization field. The screen was also modified by replacing the transaction date with the acceptance date and by removing the activity code. These changes are designed to permit the real-time inquiry of transactions by specific account number.

ONLINE, REAL-TIME GENERAL LEDGER—ALTERNATE VIEW— LDG2

As with the LDGR, the budget fiscal year on the LDG2 screen was also moved to the first field of the key. The appropriation unit was also added to the key, appearing after the organization field. The activity code has been removed from the key and is now provided as an informational field. The acceptance date replaces the transaction date.

FLEXIBLE BUDGETARY LEDGER— FLXB

The Flexible Budgetary Ledger (FLXB) screen has been modified to include the following fields: accounting period, appropriation type, budget authority option and batch ID. Job number, reporting category and activity fields have been removed from the screen. The accounting period is now part of the key and the acceptance date has replaced the transaction date.

FLEXIBLE BUDGETARY LEDGER - ALTERNATE VIEW—FLB2

The Flexible Budgetary Ledger—Alternate View (FLB2) has been modified by removing reporting category, balance sheet account and activity from the screen. In addition, the accounting period, appropriation type, budget authority option, appropriation source, program, IPB object and bank account code have been added to the screen. Acceptance date has replaced the transaction date.

A number of ledger screens have been modified to make them more user friendly and more informative. Modifications made to the ledger screens are described in the following sections.

NEW TRAVEL SERVICES CONTRACTOR

The State has entered into a contract with a new travel services contractor, Vista Travel. This contract became effective March 27, 2001. State agencies are once again required to contact the travel services contractor to obtain all common carrier airline tickets in accordance with the provisions of Circular letter 01-08-OMB. Following is pertinent data regarding Vista Travel:

Hours: Monday through Friday
8:30 AM to 5:30 PM

Agents: Dianne Morgan and Renee Scheiss; Supervisor Lynn Johnston

Telephone: 1-800-526-2195 or
1-732-574-0782

After-Hours Emergency Telephone Numbers:

1-888-881-5274 toll free in the U.S.
Access Code AJF3

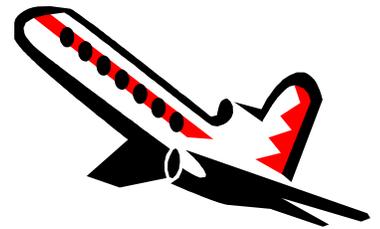
715-341-3999 collect outside the U.S.
Access Code AJF3

Tickets cannot be purchased through the after-hours telephone numbers.

Agencies are reminded that all rail travel, including Amtrak travel in the Northeast Corridor (Boston, MA to Washington, DC) must be reserved and purchased directly by the traveler upon final departmental approval and, in the case of Washington travel, the approval of the Governor's Office.

All questions concerning the travel services contract should be directed to Garry Dales, Travel Services Contract Coordinator, at (609) 984-3131.

"...agencies are once again required to contact the travel services contractor to obtain all common carrier airline tickets..."



WASHINGTON TRAVEL CONTACTS

All travel to the Washington, DC metropolitan area, including the surrounding counties of Maryland and Virginia, continues to require the prior approval of the Governor's Office. This includes travel for any purpose—conferences, conventions, training or meetings with federal officials.

Requests should be addressed to Darlene Pereksta, Deputy Chief of Staff, Governor's Office. They should be submitted to Ms. Pereksta's secretary Debbie Wilson at fax number (609) 777-0944. Ms. Wilson may be reached by telephone at (609) 777-2203.

Agencies should always obtain the approval of the Governor's Office for Washington travel before submitting requests to OMB for other required approval, such as for events involving attendance by more than five employees from the same department.

All travel to the Washington, DC metropolitan area must be approved by the Office of the Governor.



TRAVEL STATUS INDICATOR

A change was made to the NJCFCS Travel Voucher (TV) processor that permits the entry of a TV transaction against an OTH1/OTH2 record with an outstanding balance, regardless of its status.

An agency user will sometimes set a travel record status to "closed" (Status = 'C') in error when processing a partial settlement of an advance or when posting only a portion of an employee's actual receipts against authorized amounts. In the past, erroneously setting the travel authorization to "closed" resulted in a travel record with outstanding authorized balances

that could not be updated by a subsequent Travel Voucher (TV) transaction. In the case of an advance, an unsatisfied advance balance would have remained on the system for an employee under these circumstances. With the modification to the Travel Status Indicator, subsequent TV transactions can now continue to be posted against the travel tables.

POINTS TO REMEMBER:

- *Open travel advances can only be satisfied by ensuring that Travel Settlements (TV type S) and Travel Refunds (TC) refer to the original TE or TH.*
- *Unused balances on open travel tables should be canceled when the trip accounting is completed to make those amounts available in the expense budget accounts.*

THIRD PARTY GRANTS

State agencies occasionally receive grants from entities such as other states, municipalities, universities, non-profits, etc. The State agency must determine the origin of the grant funds. If the grant funds originated from a federal agency, the grant must be included in the State's annual single audit report. These third party pass-through accounts are often established as dedicated accounts (appropriation source 4XX) in NJCFCS. All new account number requests to establish such accounts should include a "G" in the grant/project field. Any such accounts already on the system but without a "G" indicator should be identified to OMB so that those records can be corrected.

Federal OMB Circular A-133, [Audits of States, Local Governments and Non-Profit Organizations](#), states that the provisions of the Circular apply to "...non-Federal entities, whether they are recipi-

ents expending federal awards received directly from Federal awarding agencies, or are subrecipients expending Federal awards received from a pass-through entity." A pass-through entity is defined as "...a non-Federal entity that provides a Federal award to a subrecipient to carry out a Federal program."

When a State agency receives a federal award from a pass-through entity, the pass-through entity must inform the State agency of the CFDA number and title, award name and number, award year and the name of the federal agency. It must be noted that these requirements also apply to the State when it passes federal funds through to subrecipients.

Each year, OMB requests that State agencies review the Federal Grant Analysis Report (GN-12) to confirm the expenditures for each federal program recorded on NJCFCS. In addition, the agencies

are requested to report any federal expenditures that are not reflected on the report. At that time, the agencies should be reporting all pass-through federal grants so that they may be reported on the Schedule of Expenditures of Federal Awards in the State's annual single audit report.

Federal funding received through a pass-through entity must be included in the State's annual single audit report.

INTRA-GOVERNMENTAL PAYMENTS

The use of intra-governmental payment transactions is required for transactions in which one State agency purchases goods or services from another. The only time that other payment transactions that generate a check to the "selling" agency may be used is when cash must be moved between funds that have different bank accounts. In all other cases, the Using Agency Payment Voucher (UA) or Accounting Bureau Payment Voucher (AV) must be used.

The AV is to be used whenever the buying agency is paying against a purchase order or when it is necessary to cross budget fis-

cal years. This is accomplished by the buying agency first establishing an Agency Order (AO) in the earlier budget fiscal year. The subsequent AV transaction must reference this AO. By coding the current budget fiscal year on the seller side of the transaction and the AO reference codes on the buyer side of the transaction, funds will move between the two fiscal years.

In the past OMB has stressed the fact that issuing checks for intra-governmental payments results in costly and unnecessary paper processing as well as the opportunity for lost or stolen checks and the additional burden of reconcil-

ing and reporting on checks issued. A more recently raised concern and one of equal importance, is the fact that transactions that qualify as intra-governmental must be identified as such so that eliminations can be performed in the Government-Wide financial statements. This is necessary to ensure that the State is in compliance with Generally Accepted Accounting Principles (GAAP) as set forth in the recent Government Accounting Standards Board (GASB) Statement Number 34 .

QUESTIONS AND ANSWERS

Q. The travel circular letter allows agencies to set up a blanket travel authorization (TE) when only registration costs will be incurred for an event. This makes it possible for the agency to pay multiple registration fees with one check. Since the agency will be using just one space on the EVAG Table for a blanket TE, is it still necessary to obtain prior OMB approval before processing such an authorization?

A. Attendance at all travel events to which an agency wishes to send more than five employ-

ees must be approved in advance by the Director of OMB. Once approval has been granted, the blanket TE can be processed and the registration costs can be paid.

Q. How should agencies determine when employees attending conferences in this area are authorized to incur hotel expenses?

A. The policy for determining who qualifies for hotel accommodations is that any employee whose home is 75 miles or more from the site of the event may incur hotel expenses. The only exceptions to this rule would be

when the employees are required to work at a conference, setting up and dismantling booths or displays and working at an exhibition booth at the conference. All such exceptions should be authorized by agency management and all related documentation should be retained in case of audit.