

NEW JERSEY COMPREHENSIVE FINANCIAL SYSTEM
INSTRUCTIONAL MANUAL



BUDGET MODULE

OUTLINE - BUDGET MODULE

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TOPIC I: APPROPRIATIONS

A. Introduction & Key Concepts

An appropriation is defined as the spending limit authorized by an act of the Legislature for expenditure in a particular fiscal year. It represents the authorized amount to be used for a specific activity, organization, or object. An appropriation is recorded in NJCFS in an account that is comprised of the key components: budget fiscal year, fund, agency, organization, and appropriation unit. Since a fund, agency, or organization could have several appropriations, the appropriation unit provides a unique identifier for each appropriation account. The appropriation account structure allows for a hierarchy for summary and reporting purposes.

Appropriation accounts (i.e. records on the Appropriation Table [APPR]) are usually established via the IPB/NJCFS interface discussed in the *Governmental Accounting Section*, but may be established during the fiscal year with an Appropriation Document (AP). Only the Office of Management and Budget (OMB) is permitted to enter new appropriation accounts into NJCFS. However, if an existing prior year account needs to be re-established in the current fiscal year, agencies will code an AP for OMB approval. Agencies also use an AP to modify an existing revolving or dedicated appropriation account for changes in estimated receipts (with OMB approval).

B. Applicable Tables

1. APPR (Appropriation Table)

APPR contains information for each appropriation account. An appropriation account is defined by budget fiscal year, fund, agency, organization, and appropriation unit. Records are added to the table via the IPB/NJCFS interface or an AP.

The following is a screen image of APPR:

ACTION: R		SCREEN: APPR		USERID:		07/07/06		08:17:18 AM	
*** APPROPRIATION INQUIRY ***									
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT									
BUDGET FY: 06 FUND: 100 AGENCY: 046 ORGANIZATION: 4210 APPR UNIT: 008									
APPR TYPE: 01 MY IND: N STATUS: A APPR END DATE: 07 31 06 BUD AUTH OPT: X									
APPR USE: SS APPR SOURCE: 100 PROGRAM: 990000 IPB OBJ: 1 G/P REQ'D:									
BANK ACCT: APPR NAME: M & A S -PER SERV									
LAP / CF LIM : 0.00 CF TO FUTURE BFY: 0.00									
APPROP: ORIG: 293,000.00 CUR: 293,000.00 SUPPL APPR: 0.00									
REAPPROP: 0.00 REVERT: 0.00									
RECEIPTS: ORIG EST: 0.00 CUR EST: 0.00 ACT: 7,325.95									
ADDL APPR: 7,325.95 CAP: 0.00									
TRAN IN: 5,925,000.00 TRANS OUT: 0.00 BUD AUTH RESV: 0.00									
BD AUTH: 6,225,325.95 ALLOT: 6,221,277.30 EXP BUD: 293,000.00									
					CURRENT AMOUNTS		BEGIN DAY AMOUNTS		
PRE-ENCUMBERED AMT:					0.00		0.00		
ENCUMBERED AMT:					0.00		0.00		
EXPENDED AMT:					6,285,823.41		6,285,823.41		
PRIOR YR EXP AMT:					0.00				
UNCOMMITTED: -60,497.46 / -0.97 %					UNEXPENDED: -60,497.46 / -0.97 %				

KEY FIELDS:

- BUDGET FY
- FUND
- AGENCY
- ORGANIZATION
- APPR UNIT

BUDGET FY: Applicable budget fiscal year.

FUND: Self-balancing set of accounts established for the purpose of achieving specific objectives or performing certain activities. The following is a list of the most commonly used fund numbers:

100	General Fund
480	Transportation Trust Fund
490	Casino Control Fund
491	Casino Revenue Fund
495	Property Tax Relief Fund
496	Gubernatorial Elections Fund
5XX & 7XX	Bond and Trust Funds

AGENCY: Three-character code assigned to each department.

ORGANIZATION: Four-character code assigned to each organization or division.

APPR UNIT: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization.

APPR TYPE: Appropriation type governs whether uncommitted funds at fiscal year-end are retained by the agency and carried forward into the next fiscal year, or lapsed to the General Fund surplus. The language in the Appropriations Act governs the appropriation type. There are five different appropriation types identified in NJCFS:

- 01** Lapse: Unused funds at fiscal year-end are returned to the General Fund surplus. All State funded appropriations are type 01 unless there is language in the Appropriations Act stating otherwise.
- 02** Continuing: Funds span more than one fiscal year. For budgeting purposes, the account maintains the original budget fiscal year, but activity extends across several fiscal years, ending on the "APPR END DATE". All federally funded appropriations are type 02.
- 04** Carry Forward: Unused funds at fiscal year-end are retained by the agency and are reflected and available for use in the next fiscal year. State funded accounts with language in the Appropriations Act that allow for carry forward are type 04. All revolving, dedicated, equipment, and capital accounts are type 04 based on general provision language in the Appropriations Act, unless there is specific language to the contrary.
- C1** Carry Forward to a Limit: Unused funds at fiscal year-end, up to a specified limit, are retained by the agency and are reflected and available for use in the next fiscal year; the remainder is lapsed. C1 types are governed by Appropriations Act language. General provision language provides for the carry forward of a supplemental appropriation enacted after April 1.
- C2** Lapse to a Limit: Unused funds at fiscal year-end, up to a specified limit, are returned to the General Fund surplus; the remainder is carried forward. C2 types are governed by Appropriations Act language.

MY IND: "Y" indicates multi-year appropriation (used with continuing appropriations). "N" indicates not a multi-year appropriation.

STATUS: "A" indicates active appropriation. "I" indicates inactive appropriation. Transactions cannot be processed against inactive appropriations.

APPR END DATE: Last effective date of appropriation. All accounts except federally funded accounts have an appropriation end date of 07 31 of the budget fiscal year in which the appropriation account exists.

BUD AUTH OPT: Budget authority option relates to revenue and governs which amounts are used to calculate an additional appropriation. There are seven budget authority options:

- N:** Additional appropriation is zero. Revenue does not grant additional authority.
- A:** Additional appropriation is equal to actual receipts.
- E:** Additional appropriation is equal to estimated receipts.
- G:** Additional appropriation is equal to actual or estimated receipts, whichever is greater.
- L:** Additional appropriation is equal to actual or estimated receipts, whichever is lesser.
- X:** Additional appropriation is equal to actual receipts minus estimated receipts.
- C:** Additional appropriation is equal to actual receipts minus estimated receipts, up to a cap amount.

APPR USE: Appropriation use indicates how appropriations are used (e.g. direct state services, grants-in-aid, etc.). Appropriation uses are defined in the Appropriation Use Table (APUS). (See page APPR: 10.)

APPR SOURCE: Three-character code indicating from which source the funds originate. Same as IPB Fund code. Appropriation sources are defined in the Appropriation Source Table (APSR). (See page APPR: 9.) Appropriation source codes are as follows:

100-199	State Funded
200-299	Federally Funded
300-399	Revolving Account
400-479	Dedicated Account
> 479	Special Funds

PROGRAM: Six-character code assigned to each program. Program descriptions are defined in the Program Table (PROG). (See page APPR: 11.)

IPB OBJ: IPB Object is a one-digit number, which designates the allowable object code series for the account. An object code classifies the article or service being purchased or otherwise indicates the nature of the expenditure. Object codes on any expense budget or expenditure transaction processed against the appropriation account must begin with the same number as the IPB Object (e.g. IPB Object = 1, Expense Budget and Expenditures object = 1xxx). The only exception to this is IPB Object 5, which designates special purpose accounts, and any object code may be used on expense budget and expenditure transactions. Additionally, federal, revolving, and dedicated accounts will not have an IPB object assigned. Therefore, any object code may be used on expense budget and expenditure transactions. All State funded appropriations have an IPB Object assigned to them. Object codes are maintained in the Object Table (OBJT).

G/P REQ'D: Grant/project indicator designates whether a grant, project, or both are associated with the appropriation. "G" indicates that a grant is associated with the account, and a reporting category is required on all accounting transactions. "P" indicates that a project is associated with the account, and a project code is required on all accounting transactions. "B" indicates that both grant and project information is required on all accounting transactions.

BANK ACCT: OMB use only.

APPR NAME: Name assigned to appropriation account.

LAP/CF LIM: If the appropriation is a C1 or C2 appropriation type, the LAP/CF field displays the carry forward or lapse limit amount, respectively.

CF TO FUTURE BFY: Amount of uncommitted balance that is carried forward to the subsequent budget fiscal year.

APPROP: ORIG: Amount appropriated for the account at the time the Appropriations Act was enacted. This amount is retained throughout the fiscal year for historical purposes.

APPROP: CUR: Current amount appropriated for the account. Calculated as the sum of the original appropriation and any supplemental appropriation.

SUPPL APPR: An appropriation made in addition to amounts appropriated in the Appropriations Act. A supplemental appropriation is granted through directory letter via language in the Appropriations Act, or enacted legislation.

REAPPROP: Amount carried forward from prior budget fiscal year.

REVERT: Amounts lapsed to General Fund surplus by OMB.

RECEIPTS:

ORIG EST: Estimated revenue for account when the Appropriations Act was enacted. This amount is retained throughout the fiscal year for historical purposes.

CUR EST: Current estimated revenue amount for account. Includes changes made after the Appropriations Act was enacted.

ACT: Total revenue collected for account. Calculated as the net total of cash receipt transactions and the seller side of all intra-governmental payment vouchers that are coded as revenue, reduced by revenue refunds and deferred revenue.

ADDL APPR: Additional appropriation authority as determined by the budget authority option discussed above.

CAP: If the budget authority option is "C", the CAP field displays the maximum amount available to spend of excess receipts.

TRANS IN: A transfer of appropriation reallocates budget authority from one item of appropriation to another. Budget authority may be transferred in from another appropriation account.

TRANS OUT: A transfer of appropriation reallocates budget authority from one item of appropriation to another. Budget authority may be transferred out to another appropriation account.

BUD AUTH RESV: Amounts reserved by OMB during budget constraint periods or to be held for contingency purposes. If not released, these amounts are lapsed at the end of the fiscal year or carried forward in reserve as determined by the appropriation type discussed above.

BD AUTH: Budget authority is the amount of appropriation available for use. Calculated as follows:

- Current Appropriation (Original + Supplemental)
- + Reappropriated
- + Transfers In
- Transfers Out
- + Additional Appropriation
- Reserved
- Reverted

ALLOT: Allotment amount is the spending control ceiling of the appropriation. Allotments are discussed further in Topic III: Allotments.

EXP BUD: Total expense budgets that have been established for the appropriation. Expense budgets are discussed further in Topic V: Expense Budgets.

PRE-ENCUMBERED: Total outstanding requisitions processed against the appropriation. Pre-encumbrances are discussed further in the Expenditure Module.

ENCUMBERED: Total outstanding purchase orders processed against the appropriation. Encumbrances are discussed further in the Expenditure Module.

EXPENDED: Total amount spent against the appropriation. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Expenditures are discussed further in the Expenditure Module.

PRIOR YR EXP: Total amount spent against the appropriation in the prior budget fiscal year.

UNCOMMITTED: Amount available for pre-encumbrance, encumbrance, or expenditure.

UNCOMMITTED %: Uncommitted amount as a percentage of budget authority amount. Calculated by dividing uncommitted by budget authority.

UNEXPENDED: Calculated as budget authority less expenditures.

UNEXPENDED %: Unexpended amount as a percentage of budget authority amount. Calculated by dividing unexpended by budget authority.

2. ASUM (Appropriation Summary Table)

ASUM is a summary of all appropriation accounts within a given organization. This table is updated as changes are made to APPR.

The following is a screen image of ASUM:

```

ACTION: R  SCREEN: ASUM  USERID:                                07/07/06  08:23:37 A
                *** APPROPRIATION SUMMARY TABLE ***
KEY IS FISCAL YEAR, FUND, AGENCY, ORGANIZATION

FISC YEAR: 06  FUND: 100  AGENCY: 046  ORGANIZATION: 4210

TOTALS:  B/A:  27,222,957.10  UNEXP:  6,702,185.25  UNCOM:  5,155,107.14
        PRE-ENC:  61,255.78  ENCUM:  1,485,822.33  EXPEN:  20,520,771.85

APPR      APPR NAME          BUDGET AUTH          UNEXPENDED          UNCOMMITTED
-----
                PRE-ENCUMBERED          ENCUMBERED          EXPENDED
                -----
008      M & A S              6,225,325.95          -60,497.46          -60,497.46
                0.00                      0.00          6,285,823.41
009      M & A S              49,000.00            12,071.82           6,956.88
                0.00          5,114.94          36,928.18
010      M & A S              587,000.00          142,952.00          99,000.00
                0.00          43,952.00          444,048.00
    
```

KEY FIELDS:

- FISC YEAR
- FUND
- AGENCY
- ORGANIZATION

FISC YEAR: Applicable budget fiscal year.

FUND: Self-balancing set of accounts established for the purpose of achieving specific objectives or performing certain activities. The following is a list of the most commonly used fund numbers:

- 100** General Fund
- 480** Transportation Trust Fund
- 490** Casino Control Fund
- 491** Casino Revenue Fund
- 495** Property Tax Relief Fund
- 496** Gubernatorial Elections Fund
- 5XX & 7XX** Bond and Trust Funds

AGENCY: Three-character code assigned to each department.

ORGANIZATION: Four-character code assigned to each organization or division.

TOTALS: This section totals each data field for all appropriations in an organization.

B/A: Total amount available for use in all appropriations in an organization.

UNEXP: Total unexpended amount for all appropriations in an organization. Calculated as budget authority less expenditures.

UNCOM: Total uncommitted amount for all appropriations in an organization. Total available for pre-encumbrance, encumbrance, or expenditure.

PRE-ENC: Total outstanding requisitions processed against all appropriations in an organization.

ENCUM: Total outstanding purchase orders processed against all appropriations in an organization.

EXPEN: Total amount spent against all appropriations in an organization. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures.

APPR: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization.

APPR NAME: Name assigned to appropriation account.

BUDGET AUTH: Budget authority is the amount of appropriation available for use.

UNEXPENDED: Calculated as budget authority less expenditures.

UNCOMMITTED: Amount available for pre-encumbrance, encumbrance, or expenditure.

PRE-ENCUMBERED: Total outstanding requisitions processed against the appropriation. Pre-encumbrances are discussed further in the Expenditure Module.

ENCUMBERED: Total outstanding purchase orders processed against the appropriation. Encumbrances are discussed further in the Expenditure Module.

EXPENDED: Total amount spent against the appropriation. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures.

3. APSR (Appropriation Source Table)

APSR contains a list of valid appropriation source codes and their descriptions. Appropriation source codes are used to identify the source of funds for a given appropriation. Appropriation source codes are as follows:

100-199	State Funded
200-299	Federally Funded
300-399	Revolving Account
400-479	Dedicated Account
> 479	Special Funds

The following is a screen image of APSR:

ACTION: R		SCREEN: APSR	USERID:	07/07/06	08:26:
*** APPROPRIATION SOURCE ***					
KEY IS FISCAL YEAR, AGENCY, APPROPRIATION SOURCE					
FY	AGCY	APPR SOURCE	SHORT NAME	DESCRIPTION	
06	046	100	GENL ST	GENERAL STATE FUND	
06	046	101	GSF-D	GENERAL STATE FUND - DEDICATED FUNDS	
06	046	140	GIA	GRANTS IN AID	
06	046	141	GFC-D	GENERAL STATE FUND - DEDICATED FUNDS	
06	046	150	STATEAID	STATE AID	
06	046	151	SA-D	STATE AID - DEDICATED FUNDS	
06	046	200	MISC FED	FEDERAL - ALL OTHER	

KEY FIELDS:

- FY
- AGENCY
- APPR SOURCE

FY: Applicable budget fiscal year.

AGCY: Three-character code assigned to each department.

APPR SOURCE: Three-character code indicating from which source the funds originate. Same as IPB Fund code.

SHORT NAME: Abbreviation of source name.

DESCRIPTION: Name of appropriation source.

4. APUS (Appropriation Use Table)

APUS contains a list of valid appropriation use codes and their associated descriptions. The appropriation use indicates how the funds are being used (e.g. direct state services, grants-in-aid, etc.).

The following is a screen image of APUS:

ACTION: R		SCREEN: APUS	USERID:	01/24/06	01:53:15 PM
*** APPROPRIATION USE ***					
KEY IS APPROPRIATION USE					
APPR USE	SHORT NAME	DESCRIPTION			
-----	-----	-----			
AL	OTHER	ALL OTHER FUNDS			
CC	CAPITAL CONS	CAPITAL CONSTRUCTION			
CD	CRF DSS	CASINO REVENUE FUND DSS			
CF	CASINO CONTR	CASINO CONTROL FUND DSS			
CG	CRF GIA	CASINO REVENUE FUND GIA			
CS	CRF SA	CASINO REVENUE FUND SA			
DS	DEBT SERVICE	DEBT SERVICE			
FF	FEDERAL	FEDERAL FUNDS			
GE	GUBER	GUBERNATORIAL ELECTION FUND			
GI	GRANT IN AID	GRANTS IN AID			
PF	PROPERTY TAX	PROP TAX RELIEF FUND SA			
PG	PTRF GIA	PROP TAX REL FUND GIA			
RV	REVOLVING	REVOLVING FUNDS			
SA	STATE AID	STATE AID			
SS	DSS	DIRECT STATE SERVICES			
TT	STTF	SPECIAL TRANSP TRUST FUND			

KEY FIELD:

- APPR USE

APPR USE: Two-character code indicating how appropriations are used.

SHORT NAME: Abbreviation of appropriation use name.

DESCRIPTION: Name of appropriation use.

5. PROG (Program Table)

PROG contains all valid program codes by fiscal year, agency and organization. A program is a group of activities directed toward the accomplishment of an objective.

The following is a screen image of PROG:

```

ACTION: R  SCREEN: PROG  USERID:                                07/07/06  09:30:31 AM
*** PROGRAM TABLE ***
KEY IS FISCAL YEAR, AGENCY, ORGANIZATION, PROGRAM NUMBER

  FISC      STATEWIDE      STATEWIDE      PROGRAM
  YEAR      AGCY  ORGN   PROGRAM   PROGRAM   CATEGORY   SHORT NAME
  ----      -
          PROGRAM DESCRIPTION
-----
  06   046  4210  042110    25         20   SUB ABUSE BL
SUBSTANCE ABUSE BLOCK GRANT
  06   046  4210  072090    20         20   BEHAV RISK
BEHAVIORIAL RISK FACTOR SURVEILLANCE SYSTEM
  06   046  4210  700020    20         20   CONST
CONSTRUCTION
  06   046  4210  870490    25         20   C O NEED
CERTIFICATE OF NEED
  06   046  4210  874620    25         20   EXPCHC
COMMUNITY HEALTH CENTERS EXPANDED OPERATION HOURS
  06   046  4210  874630    25         20   COMPINIT
COMPETITIVE INITIATIVE FUND
  
```

KEY FIELDS:

- FISC YEAR
- AGCY
- ORGN
- PROGRAM

FISC YEAR: Applicable budget fiscal year.

AGCY: Three-character code assigned to each department.

ORGN: Four-character code assigned to each organization or division.

PROGRAM: Six-character code assigned to each program.

STATEWIDE PROGRAM: Two-character code assigned to each statewide program. Statewide programs are defined in the Statewide Program Table (SWPG). (See page APPR: 12.)

STATEWIDE CATEGORY: Two-character code assigned to each statewide category. Statewide categories are defined in the Statewide Program Category Table (SWPC). (See page APPR: 13.)

PROGRAM SHORT NAME: Abbreviation of program name.

PROGRAM DESCRIPTION: Name of program.

6. SWPG (Statewide Program Table)

SWPG contains a listing of the statewide program codes and their corresponding descriptions. A statewide program is a group of related programs that contributes to a broader objective. Each statewide program is presented as a component of the total budget of a department or agency. The statewide program allows for lower level groupings of programs within the statewide category.

The following is a screen image of SWPG including some examples:

```
ACTION: R  SCREEN: SWPG  USERID:                                01/25/06  02:52:29 PM
*** STATEWIDE PROGRAM TABLE ***
KEY IS STATEWIDE PROGRAM NUMBER

STWD
PROG      SHORT NAME      DESCRIPTION
-----
10        PUBLIC SAFE      PUBLIC SAFETY AND CRIMINAL JUSTICE
11        VEH SAFETY      VEHICULAR SAFETY
12        LAW ENFORCE     LAW ENFORCEMENT
13        SPEC LAW ENF   SPECIAL LAW ENFORCEMENT ACTIVITIES
14        MIL SERVICES   MILITARY SERVICES
15        JUD SERVICES   JUDICIAL SERVICES
16        DET & REHAB    DETENTION AND REHABILITATION
17        PAROLE & COM   PAROLE AND COMMUNITY PROGRAMS
18        JUVENILE COR   JUVENILE CORRECTIONAL SERVICES
19        PLAN/DIR/MGT  CENTRAL PLANNING DIRECTION MANAGEMENT
20        PHY HEALTH    PHYSICAL AND MENTAL HEALTH
21        HEALTH SERV   HEALTH SERVICES
22        HLTH PLN/EVL  HEALTH PLANNING AND EVALUATION
23        MENTAL HLTH   MENTAL HEALTH SERVICES
```

KEY FIELD:

- STWD PROG

STWD PROG: Two-character code assigned to each statewide program

SHORT NAME: Abbreviation of statewide program name.

DESCRIPTION: Name of statewide program.

7. SWPC (Statewide Program Category Table)

SWPC contains a listing of the statewide program category codes and their corresponding descriptions. Statewide program categories are the broadest grouping of the programs presented in the budget for a department or agency.

The following is a screen image of SWPC:

ACTION: S	SCREEN: SWPC	USERID:	02/02/06	01:48:22 PM
*** STATEWIDE CATEGORY TABLE ***				
KEY IS STATEWIDE CATEGORY NUMBER				
STWD	STATEWIDE CATEGORY DESCRIPTION			
CAT	-----			
10	PUBLIC SAFETY AND CRIMINAL JUSTICE			
20	PHYSICAL AND MENTAL HEALTH			
30	EDUCATIONAL, CULTURAL AND INTELLECTUAL DEVELOPMENT			
40	COMMUNITY DEVELOPMENT AND ENVIRONMENTAL MANAGEMENT			
50	ECONOMIC PLANNING, DEVELOPMENT AND SECURITY			
55	DEPARTMENT HUMAN SERVICES HEAP			
60	TRANSPORATION PROGRAMS			
70	GOVERNMENT DIRECTION, MANAGEMENT AND CONTROL			
80	SPECIAL GOVERNMENT SERVICES			

KEY FIELD:

- STWD CAT

STWD CAT: Two-character code assigned to each statewide category.

STATEWIDE CATEGORY DESCRIPTION: Name of statewide category.

C. Procedures

1. Request a new appropriation account:

- a) Verify account does not exist in prior year.
- b) Fill out "Account Number - Agency Request" form.
- c) Submit completed form to OMB for approval and establishment of account on NJCFS.
- d) Review APPR to verify account was established.

2. Re-establish an existing prior year appropriation account in the current fiscal year:

- a) Review the existing prior year account on APPR.
- b) Enter an AP to establish the account in the current fiscal year.
- c) Review the AP for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the AP and correct errors if necessary.
- e) If all AP edits are completed successfully, apply the first three levels of approval, and submit AP to OMB for fourth and fifth level approvals.
- f) Review APPR to verify account was established.

3. Modify an existing revolving or dedicated account for estimated receipts:

- a) Review APPR in NJCFS to obtain the current estimated receipt amount.
- b) Prepare supporting documentation for the estimated receipt amount you wish to modify (e.g. a contract from an organization guaranteeing a specific amount of money, a spreadsheet of projected revenue or projected expenditures, etc.).
- c) Enter an AP in NJCFS to change the estimated receipt amount. Note: a Revenue Budget Document (RB) is also required in this process. (See Topic II: Revenue Budgets.)
- d) Review the AP for completeness, accuracy, and adherence to policies.
- e) Perform a quick edit of the AP and correct errors if necessary.
- f) If all AP edits are completed successfully, apply the first three levels of approval, and submit AP and supporting documentation to OMB for fourth and fifth level approvals.
- g) Review APPR to verify estimated receipts were modified.

D. Document Entry

1. AP (Appropriation Document)

An AP is used by agencies to re-establish an existing prior year account in the current fiscal year, or to modify an existing account for estimated receipts. Estimated receipts can be adjusted throughout the fiscal year in order to reflect the updated estimated revenue amount.

The following is a screen image of the AP:

FUNCTION: NEW	DOCID: AP	01/26/06	10:52:51 AM
STATUS:	BATID:	ORG:	000-000 OF 000
H-	APPROPRIATION INPUT SCREEN		
APPR DATE:	ACCTG PRD:	BUDGET FY:	
FUND:	AGENCY:	ORGN:	TOTAL APPR AMOUNT:
			NET EST RECEIPT AMT:
ACT	UNIT	APPR G/P	
USE SRC	PROGRAM	IPB OBJ	APPR AMOUNT
			I/D B/R/S
			EST REC AMT
			I/D B/A OPT
L/CF	LIM AMT	I/D	BANK
			CODE
			APPR
			CAP AMT
			I/D
			CF TO FUTURE
			BFY
			I/D
01-			
02-			

APPR DATE: Enter the date associated with the transaction, usually the current date in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system.

ACCTG PRD: Enter the accounting period in fiscal month, fiscal year (FMFY) format. The accounting period must equal the current open accounting period, regardless of the budget fiscal year applicable to the transaction. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

BUDGET FY: Enter the last two digits of the fiscal year to which the transaction applies.

FUND: Enter the fund code for the appropriation.

AGENCY: Enter the agency code for the appropriation.

ORGN: Enter the organization code for the appropriation. Lower level organization codes are not permitted on AP transactions.

TOTAL APPR AMOUNT: OMB use only.

NET EST RECEIPT AMT: If modifying the estimated receipt amount in a revolving or dedicated appropriation, enter the dollar amount, including decimals and cents, of the change in estimated receipt amount. Note: Do not code the revised amount, but the amount of the change. If requesting an existing prior year account to be re-established in the current fiscal year, leave this field blank.

ACT: The action you wish NJCFS to perform. If requesting an existing prior year account to be re-established in the current fiscal year, enter "A" to add the account to APPR. If modifying an estimated receipt amount, enter "C" to change a field on the existing APPR.

APPR UNIT: Enter the appropriation unit of the account to be re-established or modified.

APPR TYPE: If re-establishing an appropriation account, enter the appropriation type that was associated with the account previously. If modifying the estimated receipts, leave blank.

G/P REQD: If re-establishing an appropriation account, enter the grant/project indicator that was associated with the account previously. If modifying the estimated receipts, leave blank.

END DATE: Enter the date the appropriation ends, in MMDDYY format. All accounts except federally funded accounts have an appropriation end date of 0731XX (XX should be entered as the last two digits of the budget fiscal year of the appropriation account being re-established.) If modifying the estimated receipts, leave blank.

APPROPRIATION NAME: If re-establishing an appropriation account, enter the appropriation name that was associated with the account previously. If modifying the estimated receipts, leave blank.

SHORT NAME: If re-establishing an appropriation account, enter an abbreviated appropriation name that was associated with the account previously. If modifying the estimated receipts, leave blank.

USE: If re-establishing an appropriation account, enter the appropriation use code that was associated with the account previously. If modifying the estimated receipts, leave blank.

SRC: If re-establishing an appropriation account, enter the appropriation source code that was associated with the account previously. If modifying the estimated receipts, leave blank.

PROGRAM: If re-establishing an appropriation account, enter the program code that was associated with the account previously. If modifying the estimated receipts, leave blank.

IPB OBJ: If re-establishing an appropriation account, enter the one-digit IPB object number that was associated with the account previously. If modifying the estimated receipts, leave blank.

APPR AMOUNT: OMB use only.

I/D: OMB use only.

B/R/S: OMB use only.

EST REC AMT: If modifying the estimated receipt amount in a revolving or dedicated appropriation, enter the dollar amount, including decimals and cents, of the change in estimated receipt amount. Note: Do not code the revised amount, but the amount of the change. If requesting an existing prior year account to be re-established in the current fiscal year, leave this field blank.

I/D: Enter "I" if you are increasing the estimated receipt amount in the appropriation account, and "D" if you are decreasing the estimated receipt amount of the appropriation.

B/A OPT: If re-establishing an appropriation account, enter the budget authority option that was associated with the account previously. If modifying the estimated receipts, leave blank.

L/CF LIM AMT: OMB use only.

I/D: OMB use only.

BANK CODE: OMB use only.

APPR CAP AMT: OMB use only.

I/D: OMB use only.

CF TO FUTURE BFY: OMB use only.

I/D: OMB use only.

All AP documents must be submitted to OMB for fourth and fifth level approvals. If modifying an existing appropriation account for estimated receipts, an RB must be submitted to OMB along with the AP. (See Topic II: Revenue Budgets)

TOPIC II: REVENUE BUDGETS

A. Introduction & Key Concepts

A revenue budget account is established for the purpose of recording the revenue estimate (budget) and the receipt of revenues within the key components of budget fiscal year, fund, agency, organization, and revenue source. The revenue source is a four-character code that defines the origin of the revenue (e.g. Sales Tax, Donations, License Fees, etc.).

If a revenue source is associated with an appropriation, the appropriation unit must be coded on the revenue budget account. The appropriation unit links the revenue budget account to the appropriation so that actual receipts received against the revenue budget account are recorded in the actual receipt field on the appropriation record. The authority to spend these receipts is governed by the Appropriations Act language and is established in NJCFS by the budget authority option set on the appropriation record. (See Topic I: Appropriations.) Revenue budget accounts that do not have a link to an appropriation are considered "unlinked" or "anticipated" revenue. This means that the revenue recorded against that particular revenue source is not appropriated to the given fund, agency, and organization, but remains part of general state revenues.

Note: Multiple revenue sources can be linked to the same appropriation record. For example, the Department of Health might receive funding from five different hospitals to perform cancer research. Cancer research is one appropriation account, and each of the five hospitals is a revenue source. However, one revenue account can not be linked to multiple appropriation accounts.

Revenue budget accounts (i.e. records on the Revenue Budget [REVB] Table) are usually established via the IPB/NJCFS interface discussed in the Governmental Accounting Section, but may be established during the fiscal year with a Revenue Budget Document (RB). Only the Office of Management and Budget (OMB) is permitted to enter new revenue budget accounts into NJCFS. However, if an existing prior year revenue account needs to be re-established in the current fiscal year, agencies will code an RB for OMB approval. Agencies also use an RB to modify an existing revolving or dedicated revenue account for changes in estimated receipts (with OMB approval).

B. Applicable Tables

1. REVB (Revenue Budget Table)

REVB contains information for each revenue source and its corresponding appropriation unit, if applicable. Records are added to the table via the IPB/NJCFS interface or an RB.

The following is a screen image of REVB:

ACTION: R		SCREEN: REVB	USERID:	11/22/06	10:18:34 AM
REVENUE BUDGET TABLE					
KEY IS FISC YEAR, FUND, AGENCY, ORG, ACTIVITY, REV SOURCE					
01-					
FISC YEAR: 06	FUND: 100	AGENCY: 034	ORGANIZATION: 5011		
ACTIVITY:	REV SRC: 4861	APPR REF: 085	STATUS IND: A		
		CURRENT AMOUNTS	BEGIN DAY AMOUNTS		
		-----	-----		
APPROV BUDGETED AMT:		1,090,000.00			
CUR MOD BUDGETED AMT:		1,090,000.00	1,090,000.00		
RECOGNIZED AMT:		636,149.00	636,149.00		
UNRECOGNIZED AMT:		453,851.00			
PRIOR YR RECOG AMT:		636,149.00			
DESCRIPTION: MEDICALLY COMPLEX/BEHAV					
PROGRAM: 130220					

KEY FIELDS:

- FISC YEAR
- FUND
- AGENCY
- ORG
- REV SOURCE

FISC YEAR: Applicable budget fiscal year.

FUND: Self-balancing set of accounts established for the purpose of achieving specific objectives or performing certain activities. The following is a list of the most commonly used fund numbers:

100	General Fund
480	Transportation Trust Fund
490	Casino Control Fund
491	Casino Revenue Fund
495	Property Tax Relief Fund
496	Gubernatorial Elections Fund
5XX & 7XX	Bond and Trust Funds

AGENCY: Three-character code assigned to each department.

ORGANIZATION: Four-character code assigned to each organization or division.

ACTIVITY: Activity code is not used on this table. Do not key when scanning for records.

REV SRC: Four-character code indicating the origin of the revenues.

APPR REF: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization. If this field is populated, additional budget authority exists and actual receipts will appear on APPR. If not populated, the actual receipts remain general state revenues.

STATUS IND: "A" indicates active revenue budget. "I" indicates inactive revenue budget. Transactions cannot be processed against inactive revenue budgets.

APPROV BUDGETED AMT: Estimated revenue for the revenue source at the time the Appropriations Act was enacted. This amount is retained throughout the fiscal year for historical purposes.

CUR MOD BUDGETED AMT: Current estimated revenue amount for the revenue source. Includes changes made after the Appropriations Act was enacted.

RECOGNIZED AMT: Total revenue collected from the revenue source. Calculated as the net total of all non-invoice cash receipt transactions, invoices, and the seller side of all intra-governmental payment vouchers that are coded revenue, reduced by revenue refunds and deferred revenue.

UNRECOGNIZED AMT: Calculated as current modified budgeted amount less recognized amount.

PRIOR YR RECOG AMT: Total revenue collected from the revenue source in the prior budget fiscal year.

DESCRIPTION: Name of revenue budget account.

PROGRAM: Six-character code assigned to each program. Program descriptions are defined in the Program Table (PROG). (See Topic I: Appropriations.)

2. RSUM (Revenue Budget Summary Table)

RSUM is a summary of all revenue budget accounts within a given organization. This table is updated because of changes made to REVB.

The following is a screen image of RSUM:

ACTION: R		SCREEN: RSUM	USERID:	07/07/06	09:40:14 AM
*** REVENUE BUDGET SUMMARY INQUIRY ***					
BFY: 06	FUND: 100	AGY: 034	ORG: 5011	ACT:	TOTALS IND:
TOTALS:					
RSRC	DESCRIPTION	CURRENT BUDGET	RECOGNIZED	BALANCE	
4603	SQUIBB SUMMER	0.00	0.00	0.00	
4604	KPSO	0.00	0.00	0.00	
4612	ESTATE OF HALL	0.00	0.00	0.00	
4861	MEDICALLY COMP	1,090,000.00	636,149.00	453,851.00	
8166	ELEM PREVEN PR	0.00	0.00	0.00	
8328	SCHOOL DIST TU	0.00	0.00	0.00	
8369	ESTATE OF ANGE	0.00	0.00	0.00	
8475	VOCATIONAL TEC	200,000.00	0.00	200,000.00	
8523	MICHELE GIBO T	0.00	0.00	0.00	
8618	TOBACCO AWAREN	0.00	0.00	0.00	

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG

BFY: Applicable budget fiscal year.

FUND: Self-balancing set of accounts established for the purpose of achieving specific objectives or performing certain activities. The following is a list of the most commonly used fund numbers:

- 100** General Fund
- 480** Transportation Trust Fund
- 490** Casino Control Fund
- 491** Casino Revenue Fund
- 495** Property Tax Relief Fund
- 496** Gubernatorial Elections Fund
- 5XX & 7XX** Bond and Trust Funds

AGY: Three-character code assigned to each department.

ORG: Four-character code assigned to each organization or division.

ACT: Activity code is not used on this table. Do not key when scanning for records.

TOTALS IND: Enter "Y" to have totals for each column displayed above the column header. Leave blank or enter "N" to not view totals.

TOTALS: If "Y" was entered in the totals indicator field, totals of the current budget, recognized, and balance amounts will be displayed above the column headers.

RSRC: Four-character code indicating the origin of the revenues. All active revenue sources for the specified accounting distribution are displayed.

DESCRIPTION: Name of revenue budget account.

CURRENT BUDGET: Current estimated revenue amount for each revenue source. Includes changes made after the Appropriations Act was enacted.

RECOGNIZED: Total revenue collected from each revenue source. Calculated as the net total of all non-invoice cash receipt transactions, invoices, and the seller side of all intra-governmental payment vouchers that are coded revenue, reduced by revenue refunds and deferred revenue.

BALANCE: Balance is calculated as current budget amount less recognized amount.

C. Procedures

1. Request a new revenue budget account:

- a) Verify account does not exist in prior year
- b) Fill out "Account Number - Agency Request" form and write "Yes" in the field for "Revenue Source Required."
- c) Submit completed form to OMB for approval and establishment of account on NJCFS.
- d) Review REVB to verify account was established.

2. Re-establish an existing prior year revenue budget account in the current fiscal year:

- a) Review the existing prior year account on REVB.
- b) Enter an RB to establish the revenue account in the current fiscal year.
- c) Review the RB for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the RB and correct errors if necessary.
- e) If all RB edits are completed successfully, apply the first three levels of approval, and submit RB to OMB for fourth and fifth level approvals.
- f) Review REVB to verify account was established.

3. Modify an existing revolving or dedicated account for estimated receipts:

- a) Review REVB in NJCFS to obtain current budgeted revenue amount.
- b) Prepare supporting documentation for the estimated receipt amount you wish to modify (e.g. a contract from an organization guaranteeing a specific amount of money, a spreadsheet of projected revenue or projected expenditures, etc.).
- c) Enter an RB in NJCFS to change the estimated receipt amount. Note: an Appropriation Document (AP) is also required in this process. (See Topic I: Appropriations.)
- d) Review the RB for completeness, accuracy, and adherence to policies.
- e) Perform a quick edit of the RB and correct errors if necessary.
- f) If all RB edits are completed successfully, apply the first three levels of approval, and submit RB and supporting documentation to OMB for fourth and fifth level approvals.
- g) Review REVB to verify budgeted revenue was modified.

D. Document Entry

1. RB (Revenue Budget Document)

An RB is used by agencies to re-establish an existing prior year account in the current fiscal year, or to modify an existing account for estimated receipts. Estimated receipts can be adjusted throughout the fiscal year in order to reflect the updated estimated revenue amount.

The following is a screen image of the RB:

FUNCTION: NEW	DOCID: RB	02/02/06	10:34:54 AM			
STATUS:	BATID:	ORG:	000-000 OF 000			
H-	REVENUE BUDGET INPUT FORM					
TRANS DATE:	ACCTG PRD:	BUDGET FY:				
FUND:	AGENCY:	TOTAL REVISED REVENUE AMT:				
		CALCULATED REVISED REVENUE AMT:				
LINE	ACTI	REVENUE	APPR			
ACTN	ORGN	VITY	SOURCE	UNIT	REVISED AMOUNT	INC/DEC AMOUNT
-----	-----	-----	-----	-----	-----	-----
				PROGRAM	DESCRIPTION	
				-----	-----	
01-						
02-						
03-						
04-						
A - *HD37-TYPE BATID/DOCID & PRESS ENTER						

TRANS DATE: Enter the date associated with the transaction, usually the current date in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system.

ACCTG PRD: Enter the accounting period in fiscal month, fiscal year (FMFY) format. The accounting period must equal the current open accounting period, regardless of the budget fiscal year applicable to the transaction. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

BUDGET FY: Enter the last two digits of the fiscal year to which this transaction applies.

FUND: Enter the fund code for the appropriation.

AGENCY: Enter the agency code for the appropriation.

TOTAL REVISED REVENUE AMT: If modifying the budgeted revenue amount in a revolving or dedicated revenue account, enter the dollar amount, without decimals and cents, of the new revenue budget amount. Note: Do not enter the amount of the change, but the new total amount. If requesting an existing prior year account to be re-established in the current fiscal year, leave this field blank.

CALCULATED REVISED REVENUE AMT: Leave blank. Automatically populated as the total of all revised line amounts.

LINE ACTN: The action you wish NJCFS to perform. If requesting an existing prior year account to be re-established in the current fiscal year, enter "A" to add the account to REVB. If modifying an estimated revenue amount, enter "C" to change a field on the existing REVB.

ORGN: Enter the organization code for the revenue budget. Lower level organization codes are not permitted on RB transactions.

ACTIVITY: Leave blank. Activity codes are not used on RB transactions.

REVENUE SOURCE: Enter the revenue source to be re-established or modified.

APPR UNIT: Enter the appropriation unit, if applicable, for the revenue budget account.

REVISED AMOUNT: If modifying the budgeted revenue amount in a revolving or dedicated revenue account, enter the dollar amount, without decimals and cents, of the new revenue budget amount. Note: Do not enter the amount of the change, but the new total amount. For example, if the current modified budgeted amount on REVB is \$30,000 and the new amount is \$10,000, enter 10000 in this field. If requesting an existing prior year account to be re-established in the current fiscal year, leave this field blank.

INC/DEC AMOUNT: Enter the amount of the change in budgeted revenue, without decimals or cents. For example, if the current modified budgeted amount on REVB is \$30,000 and the new amount is \$10,000, enter 20000 in this field. Note: Negative indicators are not required.

PROGRAM: If re-establishing a prior year revenue account, enter the program code associated with the revenue budget account previously. If modifying an existing revenue account, leave blank.

DESCRIPTION: Leave blank. Defaults as the revenue source name from the Revenue Source Table (RSRC).

All RB documents must be submitted to OMB for fourth and fifth level approvals. If modifying an existing revenue budget account for budgeted revenue, an AP must also be submitted to OMB along with the RB. (See Topic I: Appropriations)

TOPIC III: ALLOTMENTS

A. Introduction & Key Concepts

An allotment establishes spending control limits within an appropriation account. The total of pre-encumbrances, encumbrances, and expenditures cannot exceed allotted funds.

In the beginning of the fiscal year, allotments are automatically established in appropriation accounts in amounts equal to the appropriation. Subsequently, allotment transactions do not require OMB approval. Agencies can choose to use allotments as an internal spending control by allotting funds periodically throughout the year for a portion of the appropriation account's budget authority.

Whenever the budget authority of an account is increased, the allotment also must be increased in order to pre-encumber, encumber, or expend the additional authority. However, the allotment can never exceed the budget authority for that appropriation. Whenever a transfer of appropriation out of an account is requested, the allotment must be decreased by the amount of the transfer before the transfer is posted. This ensures that the funds needed for the transfer are not pre-encumbered, encumbered, or expended prior to the transfer being processed.

B. Applicable Tables: Only fields specifically applicable to allotments are discussed in this section.

1. ALLT (Allotment Table)

ALLT contains information relating to allotments within an appropriation account. Lines are added to the table when new allotments are recorded and are updated by modifications submitted on AL and expenditure transactions (pre-encumbrances, encumbrances, and expenditures).

The following is a screen image of ALLT:

ACTION: R		SCREEN: ALLT	USERID:	07/07/06	09:45:32 AM
*** ALLOTMENT INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT, ALLT PERIOD					
BFY: 06	FUND: 100	AGCY: 022	ORGN: 8015	APPR UNIT: 036	
ALLT PRD	ALLOTMENT AMT	PRE-ENCUMBRD AMT	ENCUMBRD AMT	EXPENDED AMT	
-----	-----	-----	-----	-----	-----
01- 06	11,663,188.88	14,593.58	2,686,453.48	6,732,253.35	
	UNCOMMITTED:	2,229,888.47	UNEXPENDED:	4,930,935.53	
02-	UNCOMMITTED:		UNEXPENDED:		
03-	UNCOMMITTED:		UNEXPENDED:		
04-	UNCOMMITTED:		UNEXPENDED:		
05-	UNCOMMITTED:		UNEXPENDED:		
06-	UNCOMMITTED:		UNEXPENDED:		

KEY FIELDS:

- BFY
- FUND
- AGENCY
- ORGN
- APPR UNIT
- ALLT PRD

BFY: Applicable budget fiscal year.

FUND: Three-character code assigned to each fund.

AGENCY: Three-character code assigned to each department.

ORGANIZATION: Four-character code assigned to each organization or division.

APPR UNIT: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization.

ALLT PERIOD: Allotment year, in YY format. In the case of continuing appropriations, the allotment may span several fiscal years. For all non-continuing appropriations, the allotment period will be the same as the budget fiscal year.

ALLOTMENT AMT: Spending control limit in the allotment period.

PRE-ENCUMBERED AMT: Total outstanding requisitions processed in the allotment period.

ENCUMBERED AMT: Total outstanding purchase orders processed in the allotment period.

EXPENDED AMT: Total amount spent in the allotment period. This includes the total of payment vouchers, manual warrants, and the buyer side of intra-governmental payment vouchers coded as expenditures.

UNCOMMITTED: Amount available for pre-encumbrance, encumbrance, or expenditure.

UNEXPENDED: Calculated as allotment amount less expenditures.

2. APPR (Appropriation Table)

APPR contains information regarding the total allotted amount of an appropriation account. APPR is covered in its entirety in the Budget Module, Topic 1: Appropriations.

The following is a screen image of APPR.

ACTION: R		SCREEN: APPR	USERID:	11/02/06	11:09:19 AM
*** APPROPRIATION INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT					
BUDGET FY: 06 FUND: 100 AGENCY: 022 ORGANIZATION: 8015 APPR UNIT: 036					
APPR TYPE: 04 MY IND: N STATUS: A APPR END DATE: 07 31 06 BUD AUTH OPT: G					
APPR USE: RV APPR SOURCE: 311 PROGRAM: 060000 IPB OBJ: G/P REQ'D:					
BANK ACCT: APPR NAME: UCC -					
LAP / CF LIM :	0.00	CF TO FUTURE	BFY:	1,780,439.47	
APPROP: ORIG:	0.00	CUR:	0.00	SUPPL APPR:	0.00
		REAPPROP:	2,340,247.73	REVERT:	0.00
RECEIPTS: ORIG EST:	6,800,000.00	CUR EST:	6,800,000.00	ACT:	10,561,393.80
		ADDL APPR:	10,561,393.80	CAP:	0.00
TRAN IN:	0.00	TRANS OUT:	0.00	BUD AUTH RESV:	0.00
BD AUTH:	12,901,641.53	ALLOT:	11,663,188.88	EXP BUD:	0.00
			CURRENT AMOUNTS	BEGIN DAY AMOUNTS	
PRE-ENCUMBERED AMT:			0.00		0.00
ENCUMBERED AMT:			1,896,318.02		1,896,318.02
EXPENDED AMT:			9,224,884.04		9,224,884.04
PRIOR YR EXP AMT:			8,799,111.65		
UNCOMMITTED:	1,780,439.47	/	13.81 %	UNEXPENDED:	3,676,757.49 / 28.50 %

KEY FIELDS:

- BUDGET FY
- FUND
- AGENCY
- ORGANIZATION
- APPR UNIT

ALLOT: Spending control limit in the allotment period.

C. Procedures:

1. Establish and/or change an allotment:

- a) Review the account on ALLT.
- b) Enter an AL to establish, increase, or decrease the allotment.
- c) Review the AL for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the AL and correct errors if necessary.
- e) If all document edits are completed successfully, apply all approvals to process the document.
- f) Review ALLT to ensure the document processed correctly and all applicable fields were updated properly.

D. Document Entry

1. AL (Allotment Document)

An AL is used to establish a new allotment or to modify an existing allotment. Modifications to allotments are necessary to allow or restrict spending activities when an account's budget authority is changed.

Note: The AL will contain only one line of detail. Total Allot Amount and Allotment Amt are the same.

The following is a screen image of the AL:

FUNCTION: NEW	DOCID: AL	11/22/06	10:16:31 AM
STATUS:	BATID:	ORG:	000-000 OF 000
H-	ALLOTMENT INPUT SCREEN		
ALLOT DATE:	ACCTG PRD:	BUDGET FY:	
ALLOT YEAR:	AGENCY:		ACTION:
FUND:	ORGANIZATION:		
APPROPRIATION UNIT:	TOTAL ALLOT AMOUNT:		
ALLOTMENT PERIOD	ALLOTMENT AMT	INC/DEC	
-----	-----	-----	
01-			
02-			
03-			

ALLOT DATE: Enter the date associated with the transaction, usually the current date, in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system.

ACCTG PRD: Enter the accounting period in fiscal month, fiscal year (FMFY) format. The accounting period must equal the current open accounting period, regardless of the budget fiscal year applicable to the transaction. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

BUDGET FY: Enter the last two digits of the fiscal year to which the transaction applies.

ALLOT YEAR: Enter the last two digits of the year in which the allotment period exists.

ACTION: Enter "A" to establish a new allotment. Enter "C" to modify an existing allotment.

FUND: Enter the fund code for the allotment.

AGENCY: Enter the agency code for the allotment.

ORGANIZATION: Enter the organization code for the allotment. Lower level organization codes are not permitted on AL transactions.

APPROPRIATION UNIT: Enter the appropriation unit for the allotment.

TOTAL ALLOT AMOUNT: If adding a new allotment, enter the total amount of the allotment, including decimals and cents. If modifying an allotment, enter the amount of the increase or decrease, including decimals and cents. Total Allot Amount = Allotment Amount.

ALLOTMENT PERIOD: Enter "01".

ALLOTMENT AMOUNT: If adding a new allotment, enter the total amount of the allotment, including decimals and cents. If modifying an allotment, enter the amount of the increase or decrease, including decimals and cents. Allotment Amount = Total Allot Amount.

INC/DEC: Enter "I" to establish a new allotment or to increase an allotment. Enter "D" to decrease an allotment.

TOPIC IV: TRANSFERS OF APPROPRIATION

A. Introduction & Key Concepts

A transfer of appropriation moves budget authority from one appropriation to another. Because appropriations are determined in the beginning of a fiscal year, agencies may need to reallocate spending authority between appropriation accounts during the fiscal year due to surpluses and shortfalls. Only the budget authority amount of an appropriation record (APPR) may be transferred (See Topic 1: Appropriations). Uncommitted balances created by negative expenditures do not increase budget authority and, therefore, are not available for transfer. Additionally, amounts **may not** be transferred between state funded and federally funded accounts.

All transfers of appropriation documents (TA's) require OMB, and in some cases Office of Legislative Services (OLS), approval. Whether a TA will need OLS approval is governed by the rules in the Appropriations Act and summarized in a circular letter titled *Transfer Guidelines*. The circular is available via the internet link <http://www.state.nj.us/infobank/circular/circindx.htm>, but key rules are summarized below.

An internal transfer is one in which the accounts' organization, appropriation source, and program number are the same. Internal transfers, with the exception of 2b below, do not require OLS approval. A non-internal transfer is one in which the accounts' organization, appropriation source, or program number are different. Transfers require OLS approval if they meet one of the following criteria:

1. Non-internal transfer in excess of \$300,000.
2. Transfers in excess of \$50,000 for:
 - a) Non-internal transfers to/from a special purpose (IPB Object 5) or grant account (Major Object 6).
 - b) Internal transfers to/from a special purpose or grant account that changes the Legislative intent of the appropriation.
 - c) Any transfer between departments or between different appropriation uses (e.g., direct state services, grants-in-aid, state-aid, etc.). These may also require approval by the Joint Budget Oversight Committee (JBOC).
3. OMB reserves the right to refer any transfer to OLS for approval to ensure compliance with the Legislative intent of the Appropriations Act.

Funds to be transferred out of an account must be unallotted via an AL (See Topic III: Allotments). This is to ensure that funds intended for transfer are not inadvertently spent.

B. Applicable Tables: Only fields specifically applicable to transfers of appropriation are discussed in this section.

1. APPR (Appropriation Table)

APPR contains information regarding budget authority, allotments, and transfers for each appropriation account.

The following is a screen image of APPR:

ACTION: R		SCREEN: APPR	USERID:	07/07/06	09:48:41 AM
*** APPROPRIATION INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT					
BUDGET FY: 06 FUND: 100 AGENCY: 066 ORGANIZATION: 1000 APPR UNIT: 007					
APPR TYPE: 01 MY IND: N STATUS: A APPR END DATE: 07 31 06 BUD AUTH OPT: N					
APPR USE: SS APPR SOURCE: 100 PROGRAM: 990000 IPB OBJ: 1 G/P REQ'D:					
BANK ACCT: APPR NAME: M & A S -PER SERV					
LAP / CF LIM :	0.00	CF TO FUTURE	BFY:	0.00	
APPROP: ORIG:	3,387,000.00	CUR:	3,387,000.00	SUPPL APPR:	0.00
		REAPPROP:	0.00	REVERT:	0.00
RECEIPTS: ORIG EST:	0.00	CUR EST:	0.00	ACT:	0.00
		ADDL APPR:	0.00	CAP:	0.00
TRAN IN:	5,950,000.00	TRANS OUT:	140,000.00	BUD AUTH RESV:	0.00
BD AUTH:	9,197,000.00	ALLOT:	9,197,000.00	EXP BUD:	0.00
CURRENT AMOUNTS BEGIN DAY AMOUNTS					
PRE-ENCUMBERED AMT:	0.00			0.00	
ENCUMBERED AMT:	72,491.76			72,491.76	
EXPENDED AMT:	8,858,387.72			8,858,387.72	
PRIOR YR EXP AMT:	0.00				
UNCOMMITTED:	266,120.52 /	2.90 %	UNEXPENDED:	338,612.28 /	3.69 %

KEY FIELDS:

- BUDGET FY
- FUND
- AGENCY
- ORGANIZATION
- APPR UNIT

TRAN IN: A transfer of appropriation reallocates budget authority from one item of appropriation to another. Budget authority may be transferred in from another appropriation account.

TRANS OUT: A transfer of appropriation reallocates budget authority from one item of appropriation to another. Budget authority may be transferred out to another appropriation account.

BD AUTH: Budget Authority is the amount of appropriation available for use. Only funds not exceeding available budget authority may be transferred. Budget Authority is calculated as follows:

Current Appropriation (Original + Supplemental)
+ Reappropriated
+/- Transfers In/Out
+ Additional Appropriation
- Reserved & Reverted

ALLOT: Allotment amount is the spending control limit of the appropriation in the allotment period. When requesting a TA out of an account, the allotment must be decreased by the amount of the transfer before the transfer is posted.

2. TATX (Transfer of Appropriation Text Table)

TATX contains justification text, which is required for each transfer. The system provides the ability to navigate easily between the TA and TATX.

The following is a screen image of TATX:

ACTION: R	SCREEN: TATX	USERID:	11/22/06	10:24:09 AM
H-	TA TEXT TABLE			
	KEY IS TA DOC ID AND TEXT LINE NUMBER			
	TA DOC ID: 066 10200000804			
	TEXT		TEXT	LINE
	-----			----
01-	TRANSFER MONEY TO DEPT OF HUMAN SERVICE IN SFY 06 FOR THE			001
02-	HUMAN SERVICE POLICE FEDERAL 05 BULLETPROOF VEST PARTNERSHIP			003
03-	PROGRAM			005
04-				
05-				
06-				
07-				
08-				
09-				
10-				
11-				
02-	*L009 HEADER CHANGE			

KEY FIELDS:

- TA DOC ID

TA DOC ID: Unique number assigned to TA when created.

TEXT: Justification for transfer of appropriation. Note: Up to 99 lines of text.

TEXT LINE: Automatically populated.

C. Procedures

1. Transfer of Appropriation:

- a) Review APPR to ensure budget authority exists to allow the transfer.
- b) Process an AL to decrease the allotment in the transfer out account (See Topic III: Allotments).
- c) Enter a TA, including the justification for the transfer on TATX.
- d) Review the TA for completeness, accuracy, and adherence to policies.
- e) Perform a quick edit of the TA and correct errors if necessary.
- f) If all TA edits are completed successfully, apply the first three levels of approval, and submit TA and supporting text justification to OMB for fourth and fifth level approvals.
- g) After approvals are obtained, review APPR to verify transfer was completed properly.
- h) If responsible for the transfer in appropriation account, increase the allotment to allow the amount transferred in to be spent (See Topic III: Allotments).

D. Document Entry

1. TA (Transfer of Appropriation Document)

A TA is used to transfer budget authority from one account to another.

The following is a screen image of the TA:

FUNCTION: NEW	DOCID: TA	02/03/06	10:35:37 AM
STATUS:	BATID:	ORG:	000-000 OF 000
H-	TRANSFER OF APPROPRIATION INPUT SCREEN		
TRANS DATE:	ACCTG PRD:	BUDGET FY:	TOTAL AMOUNT:
FROM APPROPRIATION		TO APPROPRIATION	
-----	-----	-----	-----
FUND AGCY ORGANIZATION APPR	FUND AGCY ORGANIZATION APPR	AMOUNT	
-----	-----	-----	-----
01-			
02-			
03-			
04-			
05-			
06-			
07-			
08-			
09-			
10-			
11-			
A-- *HD37-TYPE BATID/DOCID & PRESS ENTER			

TRANS DATE: Enter the date associated with the transaction, usually the current date in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system.

ACCTG PRD: Enter the accounting period in fiscal month, fiscal year (FMFY) format. The accounting period must equal the current open accounting period, regardless of the budget fiscal year applicable to the transaction. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

BUDGET FY: Enter the last two digits of the fiscal year to which this transaction applies.

TOTAL AMOUNT: Enter the total amount of all transfer lines on the document, including decimals and cents.

FROM APPROPRIATION: Enter the accounting distribution code (fund, agency, organization, and appropriation unit) of the account that is transferring out.

TO APPROPRIATION: Enter the accounting distribution code (fund, agency, organization, and appropriation unit) of the account that is receiving the transfer.

AMOUNT: Enter the amount of the transfer from/to the specified accounts, including decimals and cents.

Note: At this point, the user must enter the justification for the TA on the transfer of appropriation text table (TATX).

In the **FUNCTION** field, enter "TX" and press enter to go to the TATX table.

2. TATX (Transfer of Appropriation Text Table)

The following is a screen image of TATX:

ACTION: S		SCREEN: TATX	USERID:	07/10/06	09:30:44 AM
H- TA TEXT TABLE					
KEY IS TA DOC ID AND TEXT LINE NUMBER					
TA DOC ID:		TEXT			TEXT LINE

01-					
02-					
03-					

ACTION: Enter "A" to add text.

Enter the justification for the TA. Include identification of the funds being transferred. It is helpful to include a contact person should OMB personnel have questions. NJCFS does not wrap text at the end of a line; if necessary; you must tab to the second line and continue entering text. Note: Up to 99 lines of text.

When text has been added, press enter. A message at the bottom left of the screen will read "All Lines Added".

ACTION: Enter "E" to exit the TATX table and return to the TA. Quick edits can be performed at this time.

All TA documents must be submitted to OMB for fourth and fifth level approvals. According to the guidelines established in the Appropriations Act and Transfer Guidelines Circular Letter, OMB will determine if the transfer document requires OLS approval.

TOPIC V: EXPENSE BUDGETS

A. Introduction & Key Concepts

An expense budget account is established for the purpose of estimating and recording spending activity within the key components of budget fiscal year, fund, agency, organization, appropriation unit, and object code. The object code is a four-character code designating the article or service being purchased or the nature of the expense (e.g., office supplies, software, training, salaries).

Expense budget accounts allow agencies to control and monitor spending at a level lower than the appropriation. An expense budget is linked to an appropriation account by the appropriation unit. One expense budget must be established for each object code an agency wishes to use. Expense budget accounts (i.e., records on the Expense Budget [EXPB] Table) are usually established via a year-end rollover process, but may be established during the fiscal year with an Expense Budget Document (EB). Note: Office of Management and Budget (OMB) approval is not required on EB's.

Agencies can choose to setup expense budgets as follows:

1. Zero budget amounts and no spending control.

Expense budget is linked to the appropriation account without an established budget amount. Thus, there is no control or monitoring of spending within the expense budget.

2. Budget amounts and no spending control.

Expense budget is linked to the appropriation account with an established budget amount. Agencies use this as a tool to plan for and monitor spending without placing limits on how much can be spent within the expense budget. Budget amounts can be compared to actual amounts.

3. Budget amounts and spending control.

Expense budget is linked to the appropriation account with an established budget amount and spending control.

Regardless of the option, total spending can never exceed the previously established allotment and appropriation levels of control.

B. Applicable Tables: Only fields specifically applicable to expense budgets are discussed in this section.

1. APPR (Appropriation Table)

APPR contains information regarding the total amount of all expense budgets that have been established by the agency within each appropriation account. APPR is covered in its entirety in the Budget Module, Topic 1: Appropriations.

The following is a screen image of APPR:

ACTION: R		SCREEN: APPR	USERID:	02/28/06	03:03:43 PM
*** APPROPRIATION INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT					
BUDGET FY:	06	FUND:	100	AGENCY:	082
ORGANIZATION:	2067	APPR UNIT:	035		
APPR TYPE:	04	MY IND:	N	STATUS:	A
APPR END DATE:	07 31 06	BUD AUTH OPT:	N		
APPR USE:	CC	APPR SOURCE:	590	PROGRAM:	260000
IPB OBJ:	7	G/P REQ'D:	P		
BANK ACCT:	APPR NAME: REAL PROPERTY				
LAP / CF LIM :	0.00	CF TO FUTURE	BFY:	0.00	
APPROP: ORIG:	0.00	CUR:	0.00	SUPPL APPR:	0.00
		REAPPROP:	385,794.73	REVERT:	0.00
RECEIPTS: ORIG EST:	0.00	CUR EST:	0.00	ACT:	0.00
		ADDL APPR:	0.00	CAP:	0.00
TRAN IN:	800,000.00	TRANS OUT:	800,000.00	BUD AUTH RESV:	0.00
BD AUTH:	385,794.73	ALLOT:	382,315.73	EXP BUD:	0.00
		CURRENT AMOUNTS		BEGIN DAY AMOUNTS	
PRE-ENCUMBERED AMT:		276,359.00		276,359.00	
ENCUMBERED AMT:		0.00		0.00	
EXPENDED AMT:		80,188.00		80,188.00	
PRIOR YR EXP AMT:		0.00			

KEY FIELDS:

- BUDGET FY
- FUND
- AGENCY
- ORGANIZATION
- APPR UNIT

EXP BUD: Total of all expense budgets that have been established to control and monitor spending at a level lower than the appropriation.

2. EXPB (Expense Budget Table)

EXPB contains information for each expense budget that has been established by an agency within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. Records are added to the table via a year-end rollover process or an EB.

The following is a screen image of EXPB:

ACTION: R		SCREEN: EXPB	USERID:	07/07/06	10:26:04 AM
*** EXPENSE BUDGET INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT, ACTVTY, XOBJECT					
BUDGET FY: 06	FUND: 100	AGENCY: 082	ORGANIZATION: 2067		
APPR UNIT: 005	ACTIVITY:	OBJECT: 7610			
BUDGETED POS: 0.00	SPENDING CTL IND:	REV SOURCE REF 1:			
STATUS IND: A	SUB-OBJECT OPT:	REF 2:			
		REF 3:			
	CURRENT AMOUNTS	BEGIN DAY AMOUNTS			
	-----	-----			
APPROV BUDGETED AMT:	0.00				
CUR MOD BUDGETED AMT:	0.00	0.00			
PRE-ENCUMBERED AMT:	63.50	63.50			
ENCUMBERED AMT:	52,792.92	52,792.92			
EXPENDED AMT:	165,497.49	165,497.49			
PRIOR YR EXP AMT:	0.00				
LINE DESCR: OTHER EQUIPMENT					
--- AVAILABLE FUNDS ---					
UNCOMMITTED BALANCE:	-218,353.91	UNEXPENDED BALANCE:	-165,497.49		
PERCENT COMMITTED:	0.00 %	PERCENT EXPENDED:	0.00 %		

KEY FIELDS:

- BUDGET FY
- FUND
- AGENCY
- ORGANIZATION
- APPR UNIT
- OBJECT

BUDGET FY: Applicable budget fiscal year.

FUND: Three-character code assigned to each fund.

AGENCY: Three-character code assigned to each department.

ORGANIZATION: Four-character code assigned to each expense budget organization.

APPR UNIT: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization.

ACTIVITY: Activity is not used in this table. Do not key when scanning for records.

OBJECT: Four-character code designating the article or service being purchased or the nature of the expense (e.g., office supplies, training, software, salaries).

BUDGETED POS: For payroll/salary objects, displays the number of staff positions the expense budget is expected to cover. A value in this field is not required.

SPENDING CTL IND: "Y" indicates agency has elected to control spending at the expense budget level. Spending is restricted to the current modified budget amount in the expense budget. If blank, there is no spending control at the expense budget level.

REV SOURCE REF 1/REF 2/REF 3: For expense budgets that receive revenue as part of spending authority, displays up to three revenue sources to which the expense budget is linked. (See Topic II: Revenue Budgets.) Values in these fields are not required.

STATUS IND: "A" indicates active expense budget. "I" indicates inactive expense budget. Transactions cannot be processed against inactive expense budgets.

SUB-OBJECT OPT: "Y" indicates sub-object code is required on all accounting transactions for the expense budget. Sub-objects provide agencies with additional detail for reporting purposes. If blank, sub-object codes are not being used for the expense budget line.

APPROV BUDGETED AMT: Will be zero. The rollover process establishes the expense budget account but does not populate a budgeted amount.

CUR MOD BUDGETED AMT: Amount budgeted by agency for expense budget. Amount includes any changes made after the expense budget was originally established by the agency.

PRE-ENCUMBERED AMT: Total outstanding requisitions processed against the expense budget.

ENCUMBERED AMT: Total outstanding purchase orders processed against the expense budget.

EXPENDED AMT: Total amount spent against expense budget. Includes payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures.

PRIOR YR EXP AMT: Total amount spent against expense budget in the prior budget fiscal year.

LINE DESCR: Description of expense budget as found on the Object Table (OBJT).

UNCOMMITTED BALANCE: Amount of expense budget available for pre-encumbrance, encumbrance, or expenditure.

PERCENT COMMITTED: Committed amount (pre-encumbered, encumbered, and expended) as a percentage of current modified budget amount.

UNEXPENDED BALANCE: Calculated as current modified budget amount less expended.

PERCENT EXPENDED: Expended amount as a percentage of current modified budget amount.

3. ESUM (Expense Budget Summary Table)

ESUM is a summary of all expense budget accounts for a given budget fiscal year, fund, agency, expense budget organization, and appropriation unit. All object codes that exist for a given expense budget organization are displayed.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM	USERID:	07/07/06	10:28:59 AM		
*** EXPENSE BUDGET SUMMARY INQUIRY ***							
BFY: 06	FUND: 100	AGY: 082	ORG: 2067	APPR UNIT: 003	ACT:	TOTALS IND:	
TOTALS:							
OBJ	DESCRIPTION						
		CURRENT BUDGET	PRE-ENCUMBERED	ENCUMBERED AMT	EXPENDED AMT	UNCOMMITTED	
3510	HOUSEHOLD	0.00	0.00	10,145.62	22,714.73	-32,860.35	
3520	SECURITY	0.00	0.00	0.00	20,035.50	-20,035.50	
3599	HOUSEHOLD/SECU	0.00	0.00	0.00	-61.70	61.70	
3610	CONSULTANT/ADV	0.00	0.00	9,000.00	360.00	-9,360.00	
3620	TECHNICAL/PROF	0.00	176,767.59	14,140.00	41,091.41	-231,999.00	
3621	MED DOCS/NURSE	0.00	0.00	0.00	500.00	-500.00	

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

BFY: Applicable budget fiscal year.

FUND: Three-character code assigned to each fund.

AGY: Three-character code assigned to each department.

ORG: Four-character code assigned to each expense budget organization.

APPR UNIT: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization.

ACT: Activity is not used in this table. Do not key when scanning for records.

TOTALS IND: Enter "Y" to have totals for each column displayed above the column header. Leave blank or enter "N" to not view totals.

TOTALS: If "Y" was entered in the totals indicator field, totals of the current budget, pre-encumbered, encumbered, expended and uncommitted amounts will be displayed above the column headers.

OBJ: Four-character code designating the article or service being purchased or the nature of the expense (e.g., office supplies, training, software, salaries). All active object codes for the specified accounting distribution are displayed.

DESCRIPTION: Description of the object code as found on the Object Table (OBJT).

CURRENT BUDGET: Current amount of the expense budget for the object code.

PRE-ENCUMBERED: Total outstanding requisitions processed against the object code.

ENCUMBERED AMT: Total outstanding purchase orders processed against the object code.

EXPENDED AMT: Total amount spent against the object code. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures.

UNCOMMITTED: Amount of each object code for pre-encumbrance, encumbrance, or expenditure.

C. Procedures

1. Establish a new expense budget:

- a) Determine the object code that will be used for the expenditure using OBJT or the comprehensive object code list, which includes detailed definitions and examples.
- b) Enter an EB to establish the expense budget in the current fiscal year.
- c) Review the EB for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the EB and correct errors if necessary.
- e) If all EB edits are completed successfully apply all levels of approval.
- f) Review EXPB to ensure the expense budget was created properly.

2. Modify an existing expense budget:

- a) Determine the object code that must be modified.
- b) Enter an EB to change the expense budget as desired.
- c) Review the EB for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the EB and correct errors if necessary.
- e) If all EB edits are completed successfully apply all levels of approval.
- f) Review EXPB to ensure the expense budget was created properly.

D. Document Entry

1. EB (Expense Budget Document)

An EB is used to establish a new expense budget or to modify an existing expense budget.

The following is a screen image of the EB:

FUNCTION: NEW	DOCID: EB	05/16/06	03:44:02 PM
STATUS:	BATID:	ORG:	000-000 OF 000
H-	EXPENSE BUDGET INPUT FORM		
TRANS DATE:	ACCTG PRD:	BUDGET FY:	
FUND:	AGENCY:	TOTAL REVISED EXP AMT:	
		CALCULATED REVISED EXP AMT:	
LIN	APPR	SUB SPD BUDGET	
ACT ORG	UNIT ACTV OBJ	OPT IND POSTNS	REVISED AMOUNT INC/DEC AMOUNT
-----	-----	-----	-----
	REVENUE SOURCE		
	REF1 REF2 REF3	DESCRIPTION	
	-----	-----	-----
01-			
02-			
03-			
04-			
A-- *HD37-TYPE BATID/DOCID & PRESS ENTER			

TRANS DATE: Enter the date associated with the transaction, in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system.

ACCTG PRD: Enter the accounting period in fiscal month, fiscal year (FMFY) format. The accounting period must equal the current open accounting period, regardless of the budget fiscal year applicable to the transaction. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

BUDGET FY: Enter the last two digits of the budget fiscal year to which the transaction applies.

FUND: Enter the fund code for the expense budget.

AGENCY: Enter the agency code for the expense budget.

TOTAL REVISED EXP AMT: Enter the total dollar amount, without decimals and cents, of all expense budget lines on the document.

CALCULATED REVISED EXP AMT: Leave blank. Automatically populated as the total of all revised line amounts.

LIN ACT: Enter "A" if establishing a new expense budget or "C" if modifying the dollar amount on an existing expense budget. Enter "S" if adding or deleting a spending control indicator.

ORG: Enter the organization code for the expense budget.

APPR UNIT: Enter the appropriation unit code.

ACTV: Leave blank.

OBJ: Enter the object code that will be used in the expense budget.

SUB OPT: Optional. Enter "Y" if sub-object codes are required on all transactions processed against the expense budget. Leave blank if sub-objects are not required.

SPD IND: Optional. Enter "Y" to establish spending control at the object level. Leave blank if spending control is not required.

BUDGET POSTNS: Optional. For payroll/salary objects, enter the number of staff positions the expense budget line is expected to cover (display purposes only).

REVISED AMOUNT: Enter the dollar amount, without decimals and cents, of the desired budgeted amount for the expense budget (could be zero).

INC/DEC AMOUNT: Enter the dollar amount, without decimals and cents, of the change to the existing expense budget. If establishing a new expense budget, leave blank.

REV SOURCE REF 1/REF 2/REF 3: Optional. Enter up to three revenue sources to which the expense budget line is linked (display purposes only).

DESCRIPTION: Leave blank. Automatically inferred from OBJT.

TOPIC VI: TRANSFERS OF EXPENSE BUDGETS

A. Introduction & Key Concepts

A transfer of expense budget (TB) transfers expense budget authority from one expense budget to another. This transaction is necessary if spending control is in place on the expense budget receiving the authority and there is a need to spend more than the current authority in that expense budget account (See Topic V: Expense Budgets).

For example, an appropriation account has \$1 million budget authority and ten \$100,000 expense budgets with full spending control. If one expense budget account has a need to spend more than \$100,000, the TB would be used to transfer monies from one of the expense budget accounts to another. This would continue to limit the sum of the expense budgets to the appropriation amount.

Note: Office of Management and Budget (OMB) approval is not required on TB's.

B. Applicable Tables: Only fields specifically applicable to transfers of expense budgets are discussed in this section.

1. EXPB (Expense Budget Table)

EXPB contains information for each expense budget that has been established by an agency within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. Records are modified via expense budget transactions.

The following is a screen image of EXPB:

ACTION: R		SCREEN: EXPB	USERID:	07/11/06	09:14:44 AM
*** EXPENSE BUDGET INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT, ACTVTY, XOBJECT					
BUDGET FY: 06	FUND: 100	AGENCY: 098	ORGANIZATION: A710		
APPR UNIT: 006	ACTIVITY:	OBJECT: 1910			
BUDGETED POS: 0.00	STATUS IND: A	SPENDING CTL IND: Y	SUB-OBJECT OPT:	REV SOURCE REF 1:	REF 2:
				REF 3:	
		CURRENT AMOUNTS	BEGIN DAY AMOUNTS		
		-----	-----		
APPROV BUDGETED AMT:		0.00			
CUR MOD BUDGETED AMT:		326,743.00	326,743.00		
PRE-ENCUMBERED AMT:		0.00	0.00		
ENCUMBERED AMT:		0.00	0.00		
EXPENDED AMT:		324,778.39	324,778.39		
PRIOR YR EXP AMT:		0.00			
LINE DESCR: EMPLOYEE BENEFITS					
--- AVAILABLE FUNDS ---					
UNCOMMITTED BALANCE:	1,964.61	UNEXPENDED BALANCE:	1,964.61		
PERCENT COMMITTED:	99.39 %	PERCENT EXPENDED:	99.39 %		

KEY FIELDS:

- BUDGET FY
- FUND
- AGENCY
- ORGANIZATION
- APPR UNIT
- OBJECT

OBJECT: Four-character code designating the article or service being purchased or the nature of the expense (e.g., office supplies, training, software, salaries).

SPENDING CTL IND: "Y" indicates agency has elected to control spending at the expense budget level. Spending is restricted to the current modified budget amount in the expense budget. If blank, there is no spending control at the expense budget level.

APPROV BUDGETED AMT: Will be zero. The rollover process establishes the expense budget account but does not populate a budgeted amount.

CUR MOD BUDGETED AMT: Amount budgeted by agency for expense budget. Amount includes any changes made after the expense budget was originally established by the agency

2. ESUM (Expense Budget Summary Table)

ESUM is a summary of all expense budget accounts for a given budget fiscal year, fund, agency, expense budget organization, and appropriation unit. All object codes that exist for a given expense budget organization are displayed.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM	USERID:	07/11/06	09:18:40 AM
*** EXPENSE BUDGET SUMMARY INQUIRY ***					
BFY: 06	FUND: 100	AGY: 098	ORG: A710	APPR UNIT: 006	ACT: TOTALS IND:
TOTALS:					
OBJ	DESCRIPTION				
CURRENT BUDGET	PRE-ENCUMBERED	ENCUMBERED	AMT	EXPENDED	AMT UNCOMMITTED
1210	SALARIES AND W				
	1,133,659.00	0.00	0.00	1,192,894.37	-59,235.37
1215	OVERTIME PAY				
	200.00	0.00	0.00	67.10	132.90
1299	SAL WAG OTH RE				
	-111,176.00	0.00	0.00	-111,176.92	0.92
1910	EMPLOYEE BENEF				
	326,743.00	0.00	0.00	324,778.39	1,964.61
2110	OFFICE EXAM NO				
	6,700.00	0.00	0.72	6,678.34	20.94
2112	DATA PROCESSIN				
	484.00	0.00	0.00	483.11	0.89

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

OBJ: Four-character code designating the article or service being purchased or the nature of the expense (e.g., office supplies, training, software, salaries).

CURRENT BUDGET: Current amount of expense budget for the object code.

C. Procedures

1. Transfer an expense budget:

- a) Review EXPB to determine if there is spending control on the object needing additional authority and to determine if there is sufficient expense budget authority to allow the transfer.
- b) Enter a TB to transfer funding from one object to another.
- c) Perform a quick edit of the TB and correct errors if necessary.
- d) If all document edits are completed successfully, apply all approvals to process the document.
- e) Review EXPB and ESUM to ensure the funds were transferred properly.

D. Document Entry

1. TB (Transfer of Expense Budget Document)

A TB is used to transfer expense budget authority from one expense budget account to another.

The following is a screen image of the TB:

FUNCTION: NEW	DOCID: TB	05/17/06	03:37:34 PM		
STATUS:	BATID:	ORG:	000-000 OF 000		
H-	BUDGET TRANSFER INPUT FORM				
TRANS DATE:	ACCTG PRD:	BUDGET FY:			
FUND:	AGENCY:	CALCULATED TOTAL:			
FROM/ TO	ORGANIZATION	APPR UNIT	ACTIVITY	OBJECT	AMOUNT
-----	-----	-----	-----	-----	-----
01-					
02-					
03-					
04-					
05-					
06-					
07-					
08-					
09-					
10-					
A-- *HD37-TYPE BATID/DOCID & PRESS ENTER					

TRANS DATE: Enter the date associated with the transaction, usually the current date in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system.

ACCTG PRD: Enter the accounting period in fiscal month, fiscal year (FMFY) format. The accounting period must equal the current open accounting period, regardless of the budget fiscal year applicable to the transaction. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

BUDGET FY: Enter the last two digits of the budget fiscal year to which the transaction applies.

FUND: Enter the fund code for the expense budget.

AGENCY: Enter the agency code for the expense budget.

CALCULATED TOTAL: Leave blank. Automatically populated as the total of all "from" and "to" line amounts.

FROM/TO: Enter "F" for the "from" expense budget account. Enter "T" for the "to" expense budget account.

ORGANIZATION: Enter the organization code for the expense budget.

APPR UNIT: Enter the appropriation unit code.

ACTIVITY: Leave blank.

OBJ: Enter the object code from which the funds will be transferred on the "from" line. Enter the object code to which the funds will be transferred on the "to" line.

AMOUNT: Enter the dollar amount, without dollars and cents, to be transferred. The total of all "from" lines must equal the total of all "to" lines.

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
OFFICE OF MANAGEMENT AND BUDGET
ACCOUNT NUMBER REQUEST**

IXAP ONLY	
IXPR ONLY	
BOTH	

IPB/PAYROLL ACCOUNT NUMBER					
ORGANIZATION	FUND	PROGRAM			MAJ
		CLASS	SUBCLASS	GR YR	OBJ

COMPREHENSIVE FINANCIAL SYSTEM										
FY	FUND	AGENCY	ORG	APPR	ACTV	G/P	B/A	AU	RPT CAT	TYPE

ACCOUNT NAME	
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SHORT NAME	
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STATEWIDE PROGRAM

STATEWIDE CATEGORY

APPROP SOURCE

APPROP SOURCE DESCRIPTION

APPROP END DATE	
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REVENUE SOURCE REQUIRED?	
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REVENUE SOURCE NUMBER	
-----------------------	--

GASB	
------	--

JUSTIFICATION

DEPARTMENT APPROVALS	
PREPARED BY:	DATE:
APPROVED BY:	DATE:

OMB APPROVALS	
BUDGET APPROVAL:	DATE:
ACCOUNTING APPROVAL:	DATE:

If federal funds, please attach copy of grant award or supporting documentation.