

# NEW JERSEY COMPREHENSIVE FINANCIAL SYSTEM

## INSTRUCTIONAL MANUAL



### EXPENDITURE MODULE

# OUTLINE - EXPENDITURE MODULE

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  2. OPVL (Open Payment Voucher Line Table)
  3. CCAT (Check Category Code Table)
  4. WREC (Warrant Reconciliation Table)
  5. GARN (Garnishment Table)
  6. VEND (Vendor Table)
  7. PPI N (Prompt Payment Interest Table)
  8. PPI A (Prompt Payment Interest Account Table)
  9. PPRE (Prompt Payment Reason Code Table)
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  3. ORQH (Open Requisition Header Table)
  4. ORQL (Open Requisition Line Table)
  5. APPR (Appropriation Table)
  6. EXPB (Expense Budget Account Table)
  7. ESUM (Expense Budget Summary Table)
  8. REVB ( Revenue Budget Table)
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  3. Location Code
  4. Vendor (Payee) Types
  5. MACS-E/NJSAVI Interface
  6. Purge of Vendor File
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- B. Applicable Tables
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  3. VFED (Vendor Federal ID Number Table)
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  6. VCNT (Vendor Codes Names Table)
  7. VCDS (Vendor Codes Table)
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- C. Procedures
  1. Requesting the addition of a new vendor to the vendor file
  2. Requesting a change in vendor name, federal ID number, or address
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- D. Forms
  1. State of NJ W9
  2. Common Vendor Maintenance Form (CVMF)
  3. Credit Authorization Application Form

# TOPIC I: REQUISITIONS

## A. Introduction and Key Concepts

A requisition is a statement of possible future procurement of goods or services or possible future outlay of state aid or grant monies. A requisition does not obligate funds and is not a legal obligation to make payment. In essence, a requisition serves solely to earmark or set-aside funds for a future purpose. Vendor IDs are not required on requisition transactions because a vendor need not be identified at the time a requisition is processed.

In NJCFS, a requisition is recorded as a pre-encumbrance. When a requisition transaction is processed, funding from the uncommitted balance of an appropriation account (reflected on the Appropriation Table [APPR]), is decreased and the pre-encumbered amount is increased.

### 1. Requisition Transaction Codes and Types

NJCFS supports the requisition transaction code types below:

#### a) RA: Accounting Bureau Requisition

- Used for pre-encumbrance activity that does not fall under the authority of the Purchase Bureau or the Office of Design and Construction (ODC). Typical purposes are:
  - Agency-Managed Procurement: Non-traditional procurement activities that relate directly to the mission of specific agency programs and usually involve agency expertise that does not exist centrally at the Purchase Bureau. Therefore, this procurement would not relate to a contract administered by the Purchase Bureau. Agency-managed procurements occur on an exception basis.
  - State Aid, State Grant, or State Loan Payments: Monies funded to government instrumentalities, community service organizations, educational institutions, and individuals as aid, grants, or loans.
  - Intra-governmental Payments: Monies used to pay or reimburse other state agencies or state organizations for products, services, or shared costs within the same general fund cash accounts.
  - Agency-Managed Capital Construction: Under certain threshold amounts, capital construction and maintenance projects are managed and administered by the agencies and not by ODC. In addition, some agencies, because of the unique nature of their facilities, have the authority to manage and administer capital construction regardless of dollar amount.
- Entered into NJCFS.
- Agency applies all levels of approval.

#### b) RD: DBC Requisition

- Used to pre-encumber agency funds for capital construction or maintenance projects administered and managed by ODC.
- Entered into NJCFS and forwarded to ODC.
- Lower level approvals are applied by agency; final approval is applied by ODC.

c) RP: Purchase Bureau Requisition

- Initiated in MACS-E to pre-encumber funds for goods or services procured under the authority of the Purchase Bureau.
- Interfaced in real time to NJCFS.
- References a contract number or commodity code.

## 2. Fiscal Year-end

At the end of July, the close of the State's fiscal year, requisitions are automatically closed by NJCFS, with the exception of those that reference trust funds and continuing appropriations. Requisitions are closed because they are not legal obligations; therefore, their funds should not be excluded from the appropriation lapse or carry-forward process.

RDs go through additional processing at year-end. After being closed automatically by NJCFS and after their capital construction funds carry forward to the new fiscal year, RDs are automatically re-established by NJCFS. This helps facilitate the ongoing and often lengthy construction projects that need funding regardless of whether vendors have been identified for every aspect of construction.

## 3. Circular Letters

The Treasury Department circular letter index, available via the internet at <http://www.state.nj.us/infobank/circular/circindx.htm>, should be reviewed for statewide policy information prior to the entry of NJCFS expenditure module transactions. Circular letters pertaining to requisitions should be read and understood by the personnel of each agency fiscal office. Some of the Treasury circular letters pertaining to requisitions are:

- Year-End Guidelines Fiscal Year 20XX
- Non-Purchase Bureau Encumbrances and Expenditures
- Capital Construction Fees, Contingencies and Requisitioning Procedures
- Delegation of Authority - Small Construction Projects

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

**1. ORQH (Open Requisition Header Table)**

ORQH contains summary information for outstanding requisitions and requisitions closed within the last three months. Records are added to the table via new requisition transactions and are modified based on transactions that reference the requisition records.

The information displayed comes from the header part of the requisition transaction, with the exception of CLOSED AMOUNT and OUTSTANDING AMOUNT.

The following is a screen image of ORQH:

ACTION: R	SCREEN: ORQH	USERID:	02/28/06	03:09:45 PM
OPEN REQUISITION HEADER TABLE				
KEY IS TRANS CODE, REQ AGENCY, REQ NO				
01-				
TRANS CODE: RD	REQ AGCY: 082	REQ NO: 20140000003	BUDGET FY: 00	
REQ DATE: 020716	REQ TYPE: 1	COMMENTS: MOVE FDS	OFF RSRV ACCT: 3410	
REQ AMOUNT: 144,105.00	OUTSTANDING AMOUNT: 6,802.89			
CLOSED AMOUNT: 137,302.11	REQ CLOSING DATE:			

**KEY FIELDS:**

- TRANS CODE
- REQ AGCY
- REQ NO

**TRANS CODE:** Identifies specific type of requisition. Requisition codes are as follows:

- RA: Accounting Bureau Requisition
- RD: DBC Requisition
- RP: Purchase Bureau Requisition

**REQ AGCY:** Three-character code of agency that processed requisition.

**REQ NO:** Eleven-character document number assigned to requisition.

**BUDGET FY:** Applicable budget fiscal year.

**REQ DATE:** Date requisition was processed.

**REQ TYPE:** "1" indicates the requisition was established to pre-encumber funds for an external payee. "2" indicates the requisition was for intra-governmental purposes.

**COMMENTS:** Agency use only (optional). Twelve characters may be displayed in this field to provide additional information on the requisition.

**OFF RSRV ACCT:** System generated. Balance sheet account code 3410, Fund Balance Reserve for Pre-encumbrances, is used for requisitions.

**REQ AMOUNT:** Original amount of requisition and all modifications. Equals the total of all related line amounts from ORQL.

**OUTSTANDING AMOUNT:** Amount of requisition available for use. Calculated as the amount of the original requisition and all modifications, reduced by orders or vouchers that referenced the requisition.

**CLOSED AMOUNT:** Amount closed against requisition by orders or vouchers that referenced the requisition. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the requisition for its total outstanding amount regardless of the balance that would otherwise result.

**REQ CLOSING DATE:** Date when all lines associated with requisition were closed because the total outstanding amount is \$0.00.

## 2. ORQL (Open Requisition Line Table)

ORQL contains information on outstanding requisition lines and requisition lines closed within the last three months. Records are added to the table via new requisition transactions and are modified based on transactions that reference the requisition records.

The information displayed comes from the line level of the requisition transaction, with the exception of CLOSED AMT, OBLIG AMT, and OUTSTG AMT.

The following is a screen image of ORQL:

ACTION: R	SCREEN: ORQL	USERID:	02/28/06	03:07:56 PM
OPEN REQUISITION LINE TABLE				
KEY IS TRANS CODE, REQ AGENCY, REQ NO, LINE NO				
01-				
TRANS CODE: RD	REQ AGCY: 082	REQ NO: 20140000003	LINE NO: 01	
FUND: 784	AGENCY: 082	ORG: 2014	ACTIVITY: VVVV	OBJECT: 3610
APPR UNIT: 010	I/G FUND:	I/G AGENCY:		
PROJECT NUMBER: T040900B		LINE AMT:	117,914.00	
JOB NUMBER:		CLOSED AMT:	117,914.00	
REPORTING CATEGORY: 0001		OBLIG AMT:	117,914.00	
LAST REF TRANS#/DATE: AV08220655001923	010802	OUTSTG AMT:	0.00	

### KEY FIELDS:

- TRANS CODE
- REQ AGCY
- REQ NO
- LINE NO

**TRANS CODE:** Identifies specific type of requisition. Requisition codes are as follows:

- RA: Accounting Bureau Requisition
- RD: DBC Requisition
- RP: Purchase Bureau Requisition

**REQ AGCY:** Three-character code assigned to agency that processed requisition.

**REQ NO:** Eleven-character document number assigned to requisition.

**LINE NO:** Two-character code from requisition.

**FUND:** Three-character code identifying source of funding for requisition line.

**AGENCY:** Three-character code assigned to each department.

**ORG:** Four-character code assigned to each organization or division. Not always equal to the appropriation level organization as agencies may use expense budget organization codes, or low-level reporting organizations.

**ACTIVITY:** Four-character code indicating function or activity related to requisition line.

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

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

**I/G FUND:** Left blank unless the requisition was entered to pre-encumber funds for an intra-governmental order or payment. If for an intra-governmental purpose, this field will reference the fund that will receive the funds. This field is also known as the "seller" fund.

**I/G AGENCY:** Left blank unless the requisition was entered to pre-encumber funds for an intra-governmental order or payment. If for an intra-governmental purpose, this field will reference the agency that will receive the funds. This field is also known as the "seller" agency.

**PROJECT NUMBER:** Eight-character code used to define a specific project. Left blank unless the requisition line referenced an NJCFS project number or the referenced appropriation account's G/P REQ'D field contains a "P" or a "B."

**LINE AMT:** Original amount of requisition line and all modifications.

**JOB NUMBER:** Left blank except for agencies that use the NJCFS Job Cost module for cost allocation purposes.

**CLOSED AMT:** Amount closed against the requisition line by orders or vouchers that referenced the requisition. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the requisition line for its total outstanding amount regardless of the balance that would otherwise result.

**REPORTING CATEGORY:** Left blank unless the G/P REQ'D field of the referenced APPR record contains a "G" or "B."

**OBLIG AMT:** Total amount that has been encumbered or expended against the requisition line. Does not include forced-closed line amounts.

**LAST REF TRANS#/DATE:** Transaction number and posting date of the last transaction that referenced the requisition line. May be an order or voucher transaction.

**OUTSTG AMT:** Amount of requisition line available for use. Calculated as the amount of the original requisition line and all modifications, reduced by orders or vouchers that referenced the requisition line.

### 3. APPR (Appropriation Table)

APPR contains information regarding pre-encumbered and uncommitted amounts for each appropriation account, and is updated when requisitions or requisition-referenced transactions are processed. 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	
<b>PRE-ENCUMBERED AMT:</b>		<b>276,359.00</b>		<b>276,359.00</b>	
ENCUMBERED AMT:		0.00		0.00	
EXPENDED AMT:		80,188.00		80,188.00	
PRIOR YR EXP AMT:		0.00			
<b>UNCOMMITTED:</b>	<b>29,247.73</b>	<b>/</b>	<b>7.59 %</b>	<b>UNEXPENDED:</b>	<b>305,606.73 / 79.22 %</b>

#### KEY FIELDS:

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

**PRE-ENCUMBERED AMT:** Total outstanding requisitions processed against the appropriation. Decreased by encumbrance or expenditure transactions that reference a requisition.

**UNCOMMITTED:** Amount available for pre-encumbrance, encumbrance, or expenditure. Calculated as budget authority less pre-encumbrances, encumbrances, and expenditures.

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

#### 4. EXPB (Expense Budget Account Table)

EXPB contains expense budgets that are established by agencies for each appropriation account. Records are modified via expense budget transactions (requisitions, orders, and vouchers). EXPB is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of EXPB:

ACTION: R		SCREEN: EXPB	USERID:	02/28/06	03:16:50PM
*** EXPENSE BUDGET INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT,ACTVTY,XOBJECT					
BUDGET FY: 06	FUND: 100	AGENCY: 078	ORGANIZATION: 6400		
APPR UNIT: 255	ACTIVITY:	OBJECT: 3210			
BUDGETED POS: 0.00	STATUS IND: A	SPENDING CTL IND:	REV SOURCE REF 1:		
		SUB-OBJECT OPT:	REF 2:		
			REF 3:		
		CURRENT AMOUNTS	BEGIN DAY AMOUNTS		
		-----	-----		
APPROV BUDGETED AMT:		0.00			
CUR MOD BUDGETED AMT:		5,143,000.00	5,143,000.00		
PRE-ENCUMBERED AMT:		0.00	0.00		
ENCUMBERED AMT:		0.00	0.00		
EXPENDED AMT:		2,710,273.92	1,867,347.68		
PRIOR YR EXP AMT:		0.00			
LINE DESCR: POSTAGE					
	--- AVAILABLE FUNDS ---				
UNCOMMITTED BALANCE:	2,432,726.08	UNEXPENDED BALANCE:	2,432,726.08		
PERCENT COMMITTED:	52.69 %	PERCENT EXPENDED:	52.69 %		

#### KEY FIELDS:

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

**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.

**PRE-ENCUMBERED AMT:** Total outstanding requisitions processed against expense budget. Decreased by encumbrance or expenditure transactions that reference a requisition.

**UNCOMMITTED BALANCE:** Amount of expense budget available for pre-encumbrance, encumbrance, or expenditure. Calculated as current modified budget less pre-encumbrances, encumbrances, and expenditures.

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

**5. ESUM (Expense Budget Summary Table)**

ESUM is a summary of all expense budget accounts within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. ESUM is updated by expense budget transactions (requisitions, orders, and vouchers). ESUM is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM	USERID:	03/06/06	10:25:30 AM
*** EXPENSE BUDGET SUMMARY INQUIRY ***					
BFY: 06	FUND: 100	AGY: 078	ORG: 6400	APPR UNIT: 255	ACT: <b>TOTALS IND:</b>
<b>TOTALS:</b>	28,006,000.00	12,802.30	5,667.13	18,961,144.30	9,026,386.27
OBJ	DESCRIPTION				
	CURRENT BUDGET	<b>PRE-ENCUMBERED</b>	ENCUMBERED	AMT EXPENDED	AMT <b>UNCOMMITTED</b>
2110	OFFICE EXAM NO				
	0.00	0.00		0.00	0.00
2140	PHOTOCOPY ELEC				
	0.00	0.00		0.00	0.00
2199	PRINTING AND O				
	0.00	0.00		-1,194.75	1,194.75
2210	VEHICULAR GASO				
	0.00	0.00		0.00	0.00
3015	P-CARD EZ PASS				
	33,000.00	0.00		23,080.83	9,919.17
3110	TELEPHONE				

**KEY FIELDS:**

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

**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.

**PRE-ENCUMBERED:** Total outstanding requisitions processed against each expense budget account. Decreased by encumbrance or expenditure transactions that reference a requisition.

**UNCOMMITTED:** Amount of each expense budget account available for pre-encumbrance, encumbrance, or expenditure. Calculated as current modified budget less pre-encumbrances, encumbrances, and expenditures.

## C. Procedures

### 1. Enter a new RA or RD:

- a) Ensure adequate funds are available to pre-encumber the amount of the requisition.
  - (1) Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the requisition.
  - (2) Scan EXPB to verify that an expense budget record exists for the object code being referenced. If spending control is established at this level by the agency, confirm that sufficient funds are available.
- b) Enter an RA/RD to establish the pre-encumbrance.
- c) Review the RA/RD for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the RA/RD and correct errors if necessary.
- e) If RA/RD edits are completed successfully, apply three levels of approval to process the document.  
Note: RDs require fourth level approval by ODC.

### 2. Modification/cancellation of an outstanding RA or RD:

- a) If increasing an outstanding requisition, ensure adequate funds are available.
  - (1) Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the modification.
- b) Enter the RA/RD document number to be modified/cancelled.
- c) Review the RA/RD modification/cancellation for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the RA/RD and correct errors if necessary.
- e) If RA/RD edits are completed successfully, apply three levels of approval to process the document.  
Note: RDs require fourth level approval by ODC.

### 3. Re-opening a forced-closed RA or RD:

- a) Enter the original RA/RD document number of the forced-closed requisition.
- b) Enter a \$0.00 dollar amount for the requisition.
- c) Perform a quick edit of the RA/RD and correct errors if necessary.
- d) If RA/RD edits are completed successfully, apply three levels of approval to process the document.  
Note: RDs require fourth level approval by ODC.

## D. Document Entry

### 1. RA (Accounting Bureau Requisition)

An RA is used by agencies to pre-encumber funds to pay for non-Purchase Bureau managed goods and services or to pre-encumber funds for outgoing grants and loans. An RA, however, does not represent a legal obligation to complete a purchase or to distribute grant or state aid monies.

The following is a screen image of an RA:

FUNCTION:	DOCID:	RA 082 20400000145	03/01/06	11:54:23 AM
STATUS:	BATID:		ORG:	000-000 OF 000
H-	ACCOUNTING BUREAU REQUISITION INPUT FORM			
REQ DATE:	ACCTG PRD:	BUDGET FY:		
ACTION:	TYPE:	INTRA-GOVERNMENTAL REF:	COMMENTS:	
DOCUMENT TOTAL:	CALCULATED DOC TOTAL:			
01-	LINE NO:	FUND:	AGENCY: 082	ORG: APPR UNIT:
	ACTIVITY:	OBJECT:	REPT CAT:	PROJECT NUMBER:
			AMOUNT:	I/D:
02-	LINE NO:	FUND:	AGENCY: 082	ORG: APPR UNIT:
	ACTIVITY:	OBJECT:	REPT CAT:	PROJECT NUMBER:
			AMOUNT:	I/D:

**DOCID:** When modifying, cancelling, or re-opening a forced-closed requisition, the original document ID must be entered. Note: If the modification is entered when the original requisition transaction is on SUSP in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**REQ DATE:** Enter the date associated with the requisition, in MMDDYY format. If left blank, is populated by the date the transaction is accepted by the system. Note: A future date cannot be entered.

**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 of the appropriation account(s) that will be referenced on the lines of the requisition transaction.

**ACTION:** Enter "E" for a new requisition or "M" to modify, cancel, or re-open a forced-closed requisition. Defaults to "E" if left blank. Modifying a requisition allows you to add lines to an existing requisition, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution in an existing line; you must cancel the existing line and code a new line.

**TYPE:** Enter "1" if the requisition is required for an outside payee or "2" if it is required for an intra-governmental purpose. Defaults to "1" if left blank.

**INTRA-GOVERNMENTAL REF:** Required if TYPE is "2"; otherwise leave blank. Enter the code of the fund and the agency that is to be credited for the sale.

**COMMENTS:** Optional. Enter details about requisition.

**DOCUMENT TOTAL:** Enter the total amount of the requisition lines on the document in dollars and cents (decimal point is optional). If modifying a document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**CALCULATED DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in DOCUMENT TOTAL.

**LINE NO:** Enter the two-character code required for each line on the document. This number, along with the requisition document number, will be used on an order or voucher transaction to reference a specific requisition line. When modifying a transaction, enter the line number being adjusted.

**FUND:** Enter the three-character fund code for the appropriation that will be used as the source of funding for the requisition.

**AGENCY:** Enter the three-character agency code for the appropriation.

**ORG:** Enter the four-character organization code. May be appropriation, expense budget, or low-level reporting organization code.

**APPR UNIT:** Enter the three-character appropriation unit code.

**ACTIVITY:** Enter the four-character activity code that pertains to the function or activity related to the requisition.

**OBJECT:** Enter the four-character object code that describes the service or goods related to the requisition.

**REPT CAT:** Enter the four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B." Otherwise, leave blank.

**PROJECT NUMBER:** Enter the eight-character project number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Otherwise, leave blank.

**AMOUNT:** Enter the dollar amount of the requisition line in dollars and cents (decimal point is optional). If modifying or cancelling a transaction, enter the amount by which you wish to increase or decrease the requisition line. Note: Negative indicators are not required. If re-opening a forced-closed requisition, enter a \$0.00 dollar amount. The system takes the difference between the closed and obligated amounts of the requisition line record and re-opens the requisition line for this calculated amount.

**I/D:** Enter "I" to increase or "D" to decrease the line amount. Defaults to "I" when the action is "E."

## 2. RD (DBC Requisition)

An RD is used by agencies to pre-encumber funds to pay for capital construction and capital improvement projects that are administered and managed by ODC. An RD, however, does not represent a legal obligation to complete a purchase.

The following is a screen image of an RD:

FUNCTION:	DOCID:	RD 082 20400000002	03/01/06	11:55:52 AM
STATUS:	BATID:		ORG:	000-000 OF 000
H-				
DIVISION OF BUILDING AND CONSTRUCTION REQUISITION INPUT FORM				
REQ DATE:	ACCTG PRD:	BUDGET FY:		
ACTION:	COMMENTS:			
DOCUMENT TOTAL:	CALCULATED DOC TOTAL:			
01-				
LINE NO:	FUND:	AGENCY: 082	ORG:	APPR UNIT:
ACTIVITY:	OBJECT:	REPT CAT:	PROJECT:	I/D:
		AMOUNT:		
02-				
LINE NO:	FUND:	AGENCY: 082	ORG:	APPR UNIT:
ACTIVITY:	OBJECT:	REPT CAT:	PROJECT:	I/D:
		AMOUNT:		

**DOCID:** When modifying, cancelling, or re-opening a forced-closed requisition, the original document ID must be entered. Note: If the modification is entered when the original requisition transaction is on SUSF in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**REQ DATE:** Enter the date associated with the requisition, in MMDDYY format. If left blank, is populated by the date the transaction is accepted by the system. Note: A future date cannot be entered.

**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 of the appropriation account(s) that will be referenced on the lines of the requisition transaction.

**ACTION:** Enter "E" for a new requisition or "M" to modify, cancel, or re-open a forced-closed requisition. Defaults to "E" if left blank. Modifying a requisition allows you to add lines to an existing requisition, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution in an existing line; you must cancel the existing line and code a new line.

**COMMENTS:** Optional. Enter details about requisition.

**DOCUMENT TOTAL:** Enter the total amount of the requisition lines on the document in dollars and cents (decimal point is optional). If modifying a document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**CALCULATED DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in DOCUMENT TOTAL.

**LINE NO:** Enter the two-character code required for each line on the document. This number, along with the requisition document number, will be used on an order or voucher transaction to reference a specific requisition line. When modifying a transaction, enter the line number being adjusted.

**FUND:** Enter the three-character fund code for the appropriation that will be used as the source of funding for the requisition.

**AGENCY:** Enter the three-character agency code for the appropriation.

**ORG:** Enter the four-character organization code. May be appropriation, expense budget, or low-level reporting organization code.

**APPR UNIT:** Enter the three-character appropriation unit code.

**ACTIVITY:** Enter the four-character activity code that pertains to the function or activity related to the requisition.

**OBJECT:** Enter the four-character object code that describes the service or goods related to the requisition.

**REPT CAT:** Enter the four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B." Otherwise, leave blank.

**PROJECT:** Enter the eight-character project number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Otherwise, leave blank.

**AMOUNT:** Enter the dollar amount of the requisition line in dollars and cents (decimal point is optional). If modifying or cancelling a transaction, enter the amount by which you wish to increase or decrease the requisition line. Note: Negative indicators are not required. If re-opening a forced-closed requisition, enter a \$0.00 dollar amount. The system takes the difference between the closed and obligated fields of the requisition line record and re-opens the requisition line for this calculated amount.

**I/D:** Enter "I" to increase or "D" to decrease the line amount. Defaults to "I" when the action is "E."

**3. RP (Purchase Bureau Requisition)**

An RP is used to pre-encumber funds for goods or services procured under the authority of the Purchase Bureau. An RP, however, does not represent a legal obligation to complete a purchase.

An RP is initiated in MACS-E and interfaced to NJCFS. RPs are also automatically generated by NJCFS at fiscal year-end for those funds whose requisitions are subject to automatic cancellation. Note: RPs cannot be entered directly into NJCFS.

**Screen Characteristics:** This screen may be accessed only in scan mode from the NJCFS Suspense File. Refer to the appropriate section of the MACS-E system user's manual for additional information.

FUNCTION:	DOCID: RP xxx xxxxxxxxxxxx	03/01/06	11:51:42 AM		
STATUS:	BATID: RP xxx xxxxxx	ORG:	000-000 OF 000		
H-	PURCHASE BUREAU REQUISITION INPUT FORM				
REQ DATE:	ACCTG PRD:	BUDGET FY:			
ACTION:	TYPE:	INTRA-GOVERNMENTAL REF:	COMMENTS:		
DOCUMENT TOTAL:	CALCULATED DOC TOTAL:				
01-	LINE NO:	FUND:	AGENCY:	ORG:	APPR UNIT:
	ACTIVITY:	OBJECT:	REPT CAT:	PROJECT NUMBER:	
			AMOUNT:	I/D:	
02-	LINE NO:	FUND:	AGENCY:	ORG:	APPR UNIT:
	ACTIVITY:	OBJECT:	REPT CAT:	PROJECT NUMBER:	
			AMOUNT:	I/D:	

# TOPIC II: ENCUMBRANCES

## A. Introduction and Key Concepts

An encumbrance represents an order that obligates funds for a specific vendor/payee. Unlike requisitions or pre-encumbrances, an encumbrance is a legal obligation and cannot be routinely closed at year-end. As existing obligations within the closing year's appropriations, encumbrances are reported at year-end for inclusion in the Comprehensive Annual Financial Report (CAFR). Encumbrances have a direct bearing on the amounts shown at fiscal year-end for both lapse and carry forward purposes because they reduce the free balance of an appropriation.

### 1. Order Transaction Codes and Types

NJCFS supports the order transaction codes and types below:

a) AO Type C: Agency Contract Order, Contract

- Used to purchase goods and services that do not fall under the authority of the Purchase Bureau, because the agency involved in the procurement is considered to have specialized expertise or because the contract required relates to non-traditional procurement.
- Allowed only on an exception basis.
- Entered into NJCFS.

b) AO Type H: Agency Contract Order, Holding Contract

- Used when current year funds are required after the close of the fiscal year to pay a known non-procurement liability (e.g., travel, claim, intra-governmental reimbursement, etc.).
- Travel requisitions (TEs and THs) are converted to Type H orders at fiscal year-end.
- Entered into NJCFS.

c) AO Type D: Agency Contract Order, Construction Less Than \$48,000

- Used for capital construction or capital improvement contracts that fall under the threshold amount requiring the Office of Design and Construction (ODC) to manage the construction project.
- Entered into NJCFS.

d) DO Type Z: Division of Building and Construction Order (DBC)

- Used by ODC for capital construction and capital improvement projects that are administered and managed by ODC.
- Entered into NJCFS.
- Must reference a requisition.

e) GO Type G: Grant/Loan Order, Grant

- Used for outgoing grants.
- Entered into NJCFS.
- Must reference a requisition.

f) GO Type L: Grant/Loan Order, Loan

- Used for outgoing loans.
- Entered into NJCFS.
- Must reference a requisition.

g) PO Type 1: Purchase Order, MACS-E Advertised Bid

- Used to purchase goods or services from an advertised solicitation for a set term.
- Entered into MACS-E, where it is known as a PB5, obligation code 1.
- Must reference a requisition.
- Needs Purchase Bureau approval.

h) PO Type 2: Purchase Order, MACS-E Contract Release

- Used to purchase goods or services based on a state contract that provides specifications of commodity or service, delivery, and discount terms. These items should not be purchased on the open market.
- References a contract.
- Entered into MACS-E, where it is known as a PB5, obligation code 3.
- Must reference a requisition.
- Needs Purchase Bureau approval.

i) PO Type 3: Purchase Order, MACS-E Requisition Waiver

- Used to order professional services.
- References a blanket waiver with multiple vendors.
- Entered into MACS-E, where it is known as a PB5, obligation code 6.
- Must reference a requisition.
- Needs Purchase Bureau approval.

j) PO Type 4: Purchase Order, MACS-E Unadvertised Bid

- Used when agency DPA maximum amount threshold and Purchase Bureau advertised bid minimum amount threshold do not meet. Referred to as "Request for Quotation."
- Entered into MACS-E, where it is known as a PB5, obligation code 4.
- Must reference a requisition.
- Needs Purchase Bureau approval.

k) PO Type 5: Purchase Order, MACS-E Agency Release

- Used to order specific goods or services based on a Purchase Bureau contract with defined term, unit price, etc.
- Entered into MACS-E, where it is known as a PB2.
- Does not reference a requisition.
- Does not need Purchase Bureau approval.

- l) PO Type 6: Purchase Order, MACS-E Agency DPA
- Used to order goods or services by an agency that has been granted “delegated authority” to purchase a non-contract item because the total purchase is under a threshold amount.
  - Entered into MACS-E, where it is known as a DPA.
  - Does not reference a requisition.
  - Does not need Purchase Bureau approval.
- m) PO Type 7: Purchase Order, MACS-E Agency Waiver
- Used to order goods or services against an existing Purchase Bureau waiver.
  - Entered into MACS-E, where it is known as a WAO.
  - Does not reference a requisition.
  - Does not need Purchase Bureau approval.
- n) PO Type 8: Purchase Order, MACS-E Single Vendor Blanket
- Used to order recurring goods or services from a single vendor.
  - Entered into MACS-E, where there are two types of these orders, the BPA (Blanket DPA) or the BPC (Blanket PB2). The BPA is not against a Purchase Bureau contract, while the BPC is against a contract.
  - Does not reference a requisition.
  - Does not need Purchase Bureau approval.
- o) PO Type 9: Purchase Order, MACS-E Third Party Contract
- Used to order goods or services by Human Services to provide direct or indirect assistance to a client.
  - References a contract established and entered into MACS-E by Human Services.
  - Entered into MACS-E, where it is known as a TPO.
  - Does not reference a requisition.
  - Does not need Purchase Bureau approval.
- p) PO Type F: Purchase Order, MACS-E Federal GSA Contract Release
- Used to order goods or services using contracts with vendors developed by the Federal General Services Administration.
  - Entered into MACS-E, where it is known as a GSA.
  - Does not reference a requisition.
  - Does not need Purchase Bureau approval.
- q) PO Type S: Purchase Order, MACS-E DEPTCOR
- Used to order goods provided by the Department of Corrections’ Bureau of State Use Industries.
  - References a Purchase Bureau contract established for various goods provided by DEPTCOR.
  - Entered into MACS-E, where it is known as an STU.
  - Does not reference a requisition.
  - Does not need Purchase Bureau approval.

r) PO Type T: Purchase Order, MACS-E Distribution Center

- Currently not used.

## **2. MACS-E Interface of Orders**

Most of the order types above reflect traditional procurement activity as administered and managed by the Treasury's Division of Purchase and Property. All of the procurement encumbrances are true POs for goods or services. They are initiated within the MACS-E based on the State's strict purchasing and procurement guidelines, and are interfaced in real-time to NJCFS. Unlike the non-PO transaction codes reflected above, they cannot be entered directly into NJCFS.

The interface of POs from MACS-E to NJCFS creates a unique and matching batch ticket for each PO. Both the batch ticket and order are written to the NJCFS Suspense File (SUSF) after the order is successfully processed within MACS-E, and are available for review on SUSF for three days. Only accepted transactions are written to SUSF. No NJCFS Approval Log (ALOG) record is generated, because all approvals have been recorded in MACS-E.

All accounting tables within NJCFS are updated by POs, as with any other encumbrance processed through NJCFS. Note: Contract number, commodity code, discount period, and discount rate fields can be entered only on MACS-E PO transactions. NJCFS-initiated orders (AO, DO, and GO) do not reference these fields.

In addition, some MACS-E orders are interfaced to NJCFS with different transaction codes based on the unique accounting required. MACS-E procurement card orders entered on the internal MACS-E PFST screens are interfaced as Payment Vouchers (transaction code PV, type C). They are recorded as expenditures and are therefore not reflected on any of the encumbrance screens or balances within NJCFS. In addition, the MACS-E BPM and BPV multi-vendor blanket orders entered on the MACS-E OFST screen are interfaced to NJCFS as Purchase Bureau Requisitions (RPs), because no unique vendor is identified.

## **3. OMB Cancellation of Prior Year Orders**

Unlike requisitions, NJCFS orders are not cancelled at fiscal year-end, because they represent a true obligation to pay a distinct vendor/payee upon fulfillment of the vendor/payee's reciprocal responsibility (provision of service, supply of goods, completion of successful grant application, etc.).

The OMB Accounting Bureau completes two order cancellation projects each year. These projects complete two essential objectives—to clean-up immaterial balances that may exist in orders that were long paid against or to free up prior year funds for lapsing or for carrying forward for orders that can no longer be justified by the agencies.

An automated cancellation runs in September of each year for the budget fiscal year that had closed one year previously. For example, in September 2006, budget fiscal year 2005 encumbrances were targeted. Order types H, D, 5, 6, 7, S, and T for NJCFS fund numbers less than 500 are included. These orders represent non-contract encumbrances.

Also in September, a second automated cancellation for the budget fiscal year that was closed two years prior and earlier is run. It targets open balances of all order types and funds that are under a selected dollar threshold. Orders with immaterial amounts that were unintentionally left open are closed.

Following these automated cancellations, spreadsheets of the closed encumbrances are provided to the agency fiscal offices for review. Agencies may request an order be re-opened by sending justification to the Accounting Bureau Manager. Encumbrances are re-established on an exception basis.

The second order cancellation project, a manual effort, is completed prior to the end of the calendar year. A report is generated of all outstanding encumbrances regardless of type, with a CFS fund number less than 500 and with no activity for at least two years. The budget fiscal year that had ended two years previously or earlier is reflected. For example, in December 2006, budget fiscal year 2004 and earlier encumbrances were targeted. This report is provided to the agencies with instructions to provide justification to the Accounting Bureau Manager as to why the orders should not be cancelled. If justification is not provided or is not accepted, the orders are cancelled.

The criteria used in selecting the outstanding prior year encumbrances to cancel under either process may be adjusted on an annual basis regarding targeted order types and outstanding amount thresholds. The NJCFS newsletter and online message screen will indicate these revisions to agencies.

#### **4. Circular Letters**

The Treasury Department circular letter index, available via the internet at <http://www.state.nj.us/infobank/circular/circindx.htm>, should be reviewed for statewide policy information prior to the entry of NJCFS expenditure module transactions. Circular letters pertaining to orders should be read and understood by the personnel of each agency fiscal office. Some of the Treasury circular letters pertaining to orders are:

- Year-End Guidelines Fiscal Year 20XX
- Non-Purchase Bureau Encumbrances and Expenditures
- Capital Construction Fees, Contingencies and Requisitioning Procedures
- Delegation of Authority - Small Construction Projects
- Grant Agreements - Agency Contracts
- Delegated Purchasing Authority (DPA)

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

**1. OPOH (Open Purchase Order Header Table)**

OPOH contains summary information for outstanding orders and orders closed within the last three months. Records are added to the table via new order transactions and are modified based on vouchers that reference the order records.

The information displayed comes from the header part of the order transaction, with the exception of CLOSED AMOUNT, OUTSTANDING AMT, and PO CLOSING DATE.

The following is a screen image of OPOH:

ACTION: R		SCREEN: OPOH	USERID:	12/01/06	02:53:34 PM
OPEN PO HEADER TABLE					
KEY IS VENDOR CODE, AGENCY, TRANS NUMBER					
01-					
VENDOR CODE: 450283814		AGENCY: 066		TRANS NUMBER: 15055932668	
TRANS CODE: PO		VENDOR NAME: TOOL CRIB			
:					
BUDGET FY: 05		ORDER TYPE: 6		OFF RES ACT: 3400	
COMMENTS: NJTS/CONSTRU					
START DATE:		END DATE:		MONTHS FUNDED:	
PO DATE: 040930		PO CLOSING DATE: 060901		CLOSED AMOUNT: 0.00	
PO AMOUNT: 0.00		OUTSTANDING AMT: 0.00			

**KEY FIELDS:**

- VENDOR CODE
- AGENCY
- TRANS NUMBER

**VENDOR CODE:** Nine-character vendor number consisting of taxpayer ID number or an individual's social security number. Note: Does not include the two-character location code because the remittance location of the vendor is not yet required. "NONE" for intra-governmental orders.

**AGENCY:** Three-character code of agency that processed order.

**TRANS NUMBER:** Eleven-character document number assigned to order.

**TRANS CODE:** Two-character code identifying specific kind of order. Order codes are as follows:

- AO: Agency Contract Order
- DO: Division of Building and Construction (DBC) Order
- GO: Grant/Loan Order
- PO: Purchase Bureau Order

**VENDOR NAME:** Vendor name as it appears on VEND. Blank for intra-governmental orders.

**BUDGET FY:** Applicable budget fiscal year.

**ORDER TYPE:** One-character code identifying type of order. Order types are as follows:

- C: Contract (AO)
- H: Holding Contract (AO)
- D: Capital Construction < \$48,000 (AO)
- G: Grant (GO)
- L: Loan (GO)
- Z: DBC (DO)
- 1: MACS-E Advertised Bid (PO)
- 2: MACS-E Contract Release (PO)
- 3: MACS-E Requisition Waiver (PO)
- 4: MACS-E Unadvertised Bid (PO)
- 5: MACS-E Agency Release (PO)
- 6: MACS-E Agency DPA (PO)
- 7: MACS-E Agency Waiver (PO)
- 8: MACS-E Single Vendor Blanket (PO)
- 9: MACS-E Third Party Contract (PO)
- F: MACS-E Federal GSA Contract Release (PO)
- S: MACS-E DEPTCOR (Corrections) (PO)
- T: MACS-E Distribution Center (PO)

**OFF RES ACT:** System generated. Balance sheet account code 3400, Fund Balance Reserve for Encumbrances, is used for orders.

**COMMENTS:** Agency use only (optional). Twelve characters may be displayed in field to provide additional information on the order. Note: Not available on GOs.

**START DATE:** Date an outgoing grant, loan, or contract order begins. Note: Not available on DOs.

**END DATE:** Date an outgoing grant, loan, or contract order ends. Note: Not available on DOs.

**MONTHS FUNDED:** Number of months an outgoing grant will be funded. Note: Applies only to GOs.

**PO DATE:** Date of order.

**PO CLOSING DATE:** Date when all lines associated with order were closed and total outstanding amount is \$0.00.

**CLOSED AMOUNT:** Amount closed against order by payment vouchers. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the order for its total outstanding amount regardless of the balance that would otherwise result.

**PO AMOUNT:** Original amount of order and all modifications. Equals the total of all related line amounts from OPOL.

**OUTSTANDING AMT:** Amount of order available for use. Calculated as the amount of the original order and all modifications, reduced by vouchers that referenced the order.

## 2. OPOL (Open Purchase Order Line Table)

OPOL contains information on outstanding order lines and order lines closed within the last three months. Records are added to the table via new order transactions and are modified based on voucher transactions that reference the order records.

The information displayed comes from the line level of the order transaction, with the exception of LINE CLD AMT, LINE EXP AMT, OUTSTANDING, and LAST-REF-TRAN#/DATE.

The following is a screen image of OPOL:

ACTION: R		SCREEN: OPOL	USERID:	12/01/06	02:59:39 PM
OPEN PO LINE TABLE					
KEY IS VENDOR CODE, AGENCY, TRAN NUMBER, LINE NO					
01-					
VENDOR CD:	450283814	AGENCY:	066	TRAN NO:	15055932668
LINE NO:	01	TRAN CD:	PO	LINE DESCRIPTION:	
FUND:	100	I/G REF FUND:		JOB NUMBER:	
AGENCY:	066	I/G REF AGENCY:		PROJECT:	
ORG:	1505	OBJECT:	2320	LINE AMOUNT:	0.00
SUB-ORG:	APPR	UNIT:	043	SUB-OBJ:	LINE CLD AMT: 0.00
ACTIVITY:	YEDV	REPT CATG:		LINE EXP AMT:	0.00
TEXT FLAG:				OUTSTANDING:	0.00
LAST-REF-TRAN#/DATE:					

### KEY FIELDS:

- VENDOR CD
- AGENCY
- TRAN NO
- LINE NO

**VENDOR CD:** Nine-character vendor number consisting of taxpayer ID number or an individual's social security number. Note: Does not include the two-character location code because the remittance location of the vendor is not yet required. "NONE" for intra-governmental orders.

**AGENCY:** Three-character code of agency that processed order.

**TRAN NO:** Eleven-character document number assigned to order.

**LINE NO:** Two-character code from order.

**TRAN CD:** Two-character code identifying specific kind of order. Order codes are as follows:

- AO: Agency Contract Order
- DO: Division of Building and Construction (DBC) Order
- GO: Grant/Loan Order
- PO: Purchase Bureau Order

**LINE DESCRIPTION:** Optional. Description or justification of order line.

**FUND:** Three-character code identifying source of funding for order line.

**I/G REF FUND:** Left blank unless the order was entered to encumber funds for an intra-governmental order. If for an intra-governmental purpose, this field will reference the fund that will receive the funds. This field is also known as the "seller" fund.

**JOB NUMBER:** Left blank except for agencies that use the NJCFS Job Cost module for cost allocation purposes.

**AGENCY:** Three-character code assigned to each department.

**I/G REF AGENCY:** Left blank unless the order was entered to encumber funds for an intra-governmental order. If for an intra-governmental purpose, this field will reference the agency that will receive the funds. This field is also known as the "seller" agency.

**PROJECT:** Eight-character code used to define a specific project. Left blank unless the order line referenced an NJCFS project number or the referenced appropriation account's G/P REQ'D field contains a "P" or a "B."

**ORG:** Four-character code assigned to each organization or division. Not always equal to the appropriation level organization as agencies may use expense budget organization codes or low-level reporting organizations.

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

**LINE AMOUNT:** Original amount of order line and all modifications.

**SUB-ORG:** Not used.

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

**SUB-OBJ:** Optional. Two-character code that further defines an object.

**LINE CLD AMT:** Amount closed against order line by vouchers that referenced the order. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the order line for its total outstanding amount regardless of the balance that would otherwise result.

**ACTIVITY:** Four-character code indicating function or activity related to the order line.

**REPT CATG:** Left blank unless the G/P REQ'D field of the referenced APPR record contains a "G" or "B."

**LINE EXP AMT:** Total amount that has been expended against order line. Does not include forced-closed line amounts.

**TEXT FLAG:** "Y" indicates additional text was entered for order line and is stored on POTX.

**OUTSTANDING:** Amount of order line available for use. Calculated as the amount of the original order line and all modifications, reduced by vouchers that referenced the order line.

**LAST-REF-TRANS#/DATE:** Transaction number and posting date of the last voucher that referenced the order line.

### 3. OPOD (Open Purchase Order Document Table)

OPOD contains key field information for open and closed encumbrances that exist on the Open Purchase Order Header (OPOH) and Open Purchase Order Line (OPOL) tables. Transaction ID is displayed first, allowing the vendor number to be determined easily for each order. This facilitates look-ups on OPOH or OPOL, because the first field of each of their table keys is the vendor code. A query cannot be made against OPOH or OPOL without the vendor code

OPOD is used by keying only the partial key of TRAN ID through TRAN NUMBER. VENDOR is then returned with the data required to make use of OPOH and OPOL.

The following is a screen image of OPOD:

ACTION: R SCREEN: OPOD USERID:				12/01/06 02:51:01 PM
OPEN PURCHASE ORDERS BY DOCUMENT NUMBER TABLE				
KEY IS TRAN ID, AGENCY, TRAN NUMBER, VENDOR				
	TRAN ID	AGENCY	TRAN NUMBER	VENDOR
	-----	-----	-----	-----
01-	PO	066	10005737877	911983600
02-	PO	066	10005739661	911983600
03-	PO	066	10005784251	911983600
04-	PO	066	10005871590	222497167
05-	PO	066	10005888103	231307731
06-	PO	066	10005888799	951246810
07-	PO	066	10005889986	911983600
08-	PO	066	10005893504	578628380
09-	PO	066	10005896171	911983600
10-	PO	066	10005902643	223146753
11-	PO	066	10005931073	541013306
12-	PO	066	10005932434	952775732
13-	PO	066	10005932436	952775732
14-	PO	066	10005932452	221846785
15-	PO	066	10005934394	221496795

#### KEY FIELDS:

- TRAN ID
- AGENCY
- TRAN NUMBER

**TRAN ID:** Two-character code identifying specific kind of order. Order codes are as follows:

- AO: Agency Contract Order
- DO: Division of Building and Construction (DBC) Order
- GO: Grant/Loan Order
- PO: Purchase Bureau Order

**AGENCY:** Three-character code of agency that processed order.

**TRAN NUMBER:** Eleven-character document number assigned to order.

**VENDOR:** Nine-character vendor number consisting of taxpayer ID number or an individual's social security number. Note: Does not include the two-character location code because the remittance location of the vendor is not yet required. "NONE" for intra-governmental orders.

#### 4. POTX (Purchase Order Text Table)

POTX contains text associated with encumbrance transactions (AO, GO, DO, PO). Text may be entered by leafing from AO/GO/DO input screens or by going directly into POTX and entering information. Note: Leafing function is not available when entering POs because these transactions are initiated in MACS-E.

Intra-governmental encumbrances cannot have text associated with them through this screen because they do not have a vendor code, which is part of the key to POTX.

POTX is purged monthly in conjunction with its linked encumbrance being removed from OPOH/OPOL. POTX/OPOH/OPOL data is not purged until an order has been closed for three months.

The following is a screen image of POTX:

ACTION: R SCREEN: POTX USERID:		12/01/06 03:02:31 PM
H- PURCHASING TEXT TABLE		
KEY IS VENDOR NUMBER, TRANS ID, TRANS LINE NUMBER, TEXT LINE NUMBER		
VENDOR NUMBER: 450484950		TRANS ID: A0 062 4545CT06911
VENDOR NAME : GENERAL DYNAMIC ADVANCED		LINE-NO: 00
	TEXT	TEXT LINE
-----		
01-	TO ESTABLISH AN OBLIGATION WITH GENERAL DYNAMICS BASED ON SIGNED	001
02-	CONTRACT UNDER THE (WDP) CUSTOMIZED TRAINING PROGRAM.	003
03-		
04-		
05-		
06-		
07-		
08-		
09-		
10-		
03-	*L009 HEADER CHANGE	

#### KEY FIELDS:

- VENDOR NUMBER
- LINE-NO

**VENDOR NUMBER:** Nine-character vendor number consisting of taxpayer ID number or an individual's social security number. Note: Does not include the two-character location code because the remittance location of the vendor is not yet required. "NONE" for intra-governmental orders.

**TRANSID:** Sixteen characters consisting of two-character transaction code, three-character agency code, and eleven-character document number of the order.

**LINE NO:** Two-character code from order.

**VENDOR NAME:** Vendor name as it appears on VEND.

**TEXT:** Description or justification of order.

**TEXT LINE:** Defaults to "000" for first line. Increments of two are added to each subsequent line, so additional lines may be inserted during a change action if revision of text is required.

### 5. APPR (Appropriation Table)

APPR contains information regarding encumbered and uncommitted amounts for each appropriation account, and is updated when orders or order-referenced transactions are processed. 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							
UNCOMMITTED:		29,247.73 / 7.59 %		UNEXPENDED:		305,606.73 / 79.22 %			

**KEY FIELDS:**

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

**PRE-ENCUMBERED AMT:** Total outstanding requisitions processed against the appropriation. Decreased by encumbrance or expenditure transactions that reference a requisition.

**ENCUMBERED AMT:** Total outstanding orders processed against the appropriation. Decreased by expenditure transactions that reference an encumbrance.

**UNCOMMITTED:** Amount available for pre-encumbrance, encumbrance, or expenditure. Calculated as budget authority less pre-encumbrances, encumbrances, and expenditures.

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



**7. ESUM (Expense Budget Summary Table)**

ESUM is a summary of all expense budget accounts within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. ESUM is updated by expense budget transactions (requisitions, orders, and vouchers). ESUM is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM	USERID:	03/06/06	10:25:30 AM
*** EXPENSE BUDGET SUMMARY INQUIRY ***					
BFY: 06	FUND: 100	AGY: 078	ORG: 6400	APPR UNIT: 255	ACT: <b>TOTALS IND:</b>
<b>TOTALS:</b>	28,006,000.00	12,802.30	5,667.13	18,961,144.30	9,026,386.27
OBJ	DESCRIPTION				
	CURRENT BUDGET	<b>PRE-ENCUMBERED</b>	<b>ENCUMBERED AMT</b>	EXPENDED AMT	<b>UNCOMMITTED</b>
2110	OFFICE EXAM NO				
	0.00	0.00	0.00	0.00	0.00
2140	PHOTOCOPY ELEC				
	0.00	0.00	0.00	0.00	0.00
2199	PRINTING AND O				
	0.00	0.00	0.00	-1,194.75	1,194.75
2210	VEHICULAR GASO				
	0.00	0.00	0.00	0.00	0.00
3015	P-CARD EZ PASS				
	33,000.00	0.00	0.00	23,080.83	9,919.17
3110	TELEPHONE				

**KEY FIELDS:**

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

**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.

**PRE-ENCUMBERED:** Total outstanding requisitions processed against the expense budget. Decreased by encumbrance or expenditure transactions that reference a requisition.

**ENCUMBERED AMT:** Total outstanding orders processed against the expense budget. Decreased by expenditure transactions that reference an encumbrance.

**UNCOMMITTED:** Amount available for pre-encumbrance, encumbrance, or expenditure. Calculated as budget authority less pre-encumbrances, encumbrances, and expenditures.

## C. Procedures

### 1. Enter a new AO, DO, or GO:

- a) Ensure adequate funds are available to encumber the amount of the order.
  - (1) AO not referencing a pre-encumbrance.  
Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the order. Additionally, scan EXPB to verify that an expense budget record exists for the object code being referenced. If spending control is established at this level by the agency, confirm that sufficient funds are available.
  - (2) AO/DO/GO referencing a pre-encumbrance.  
Scan ORQH/ORQL to verify that there are sufficient funds in the selected pre-encumbrance to support the order.
- b) Enter an AO/DO/GO to establish the encumbrance.
- c) Review the AO/DO/GO for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the AO/DO/GO and correct errors if necessary.
- e) If AO/DO/GO edits are completed successfully, apply all levels of approval to process the document.

### 2. Modification/cancellation of an outstanding AO, DO, or GO:

- a) If increasing an outstanding order, ensure adequate funds are available.
  - (1) AO not referencing a pre-encumbrance.  
Scan APPR to verify the uncommitted amount is sufficient to support the amount of the modification. Additionally, scan EXPB to confirm that sufficient funds are available.
  - (2) AO/DO/GO referencing a pre-encumbrance.  
Scan ORQH/ORQL to verify there are sufficient funds in the selected pre-encumbrance to support the modification.
- b) Enter the AO/DO/GO document number to be modified/cancelled.
- c) Review the AO/DO/GO modification/cancellation for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the AO/DO/GO and correct errors if necessary.
- e) If AO/DO/GO edits are completed successfully, apply all levels of approval to process the document.

**3. Re-opening a forced-closed AO, DO, or GO:**

- a) Enter the original AO/DO/GO document number of the forced-closed order.
- b) Enter a \$0.00 dollar amount for the order.
- c) Perform a quick edit of the AO/DO/GO and correct errors if necessary.
- d) If AO/DO/GO edits are completed successfully, apply all levels of approval to process the document.

## D. Document Entry

### 1. AO (Agency Contract Order)

An AO has three order types—C (Contract), H (Holding Contract), and D (Capital Construction Order less than \$48,000).

An AO can reference the free balance of an account or a previously processed Accounting Bureau Requisition (RA) that was used to set-aside or pre-encumber the necessary funds.

The following is a screen image of an AO:

```
FUNCTION: NEW          DOCID: AO          12/01/06  03:05:42 PM
STATUS:              BATID:              ORG:          000-000 OF 000
H-                  AGENCY CONTRACT ORDER INPUT FORM

AO DATE:            ACCTG PRD:          BUDGET FY:      COMMENTS:
ACTION:            ORDER TYPE:        START DATE:      END DATE:
VENDOR:            NAME:
:
I/G IND:           SELLER FUND:        SELLER AGENCY:
CALCULATED DOC TOTAL:          DOC TOTAL:
LINE  ----- REF REQ  -----          SUB APPR ACTI          SUB
NO  CD AGY  NUMBER  LN  FND AGCY ORG  ORG UNIT VITY OBJ  OBJ  PROJECT
-----
RPT CAT  UNITS          DESCRIPTION          AMOUNT          I/D P/F TXT
-----
01-
02-
03-
A-- *HD37-TYPE BATID/DOCID & PRESS ENTER
```

**DOCID:** When modifying, cancelling, or re-opening a forced-closed order, the original document ID must be entered. Note: If a modification is entered when the original order transaction is on SUSF in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**AO DATE:** Enter the date associated with the agency order, in MMDDYY format. If left blank, is populated by the date the transaction is accepted by the system. Note: A future date cannot be entered.

**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 of the appropriation account(s) that will be referenced on the lines of the order transaction.

**COMMENTS:** Optional. Enter details about the order.

**ACTION:** Enter "E" to enter a new order or "M" to modify, cancel, or re-open a forced-closed order. Defaults to "E" if left blank. Modifying an order allows you to add lines to an existing order, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution in an existing line; you must cancel the existing line and code a new line.

**ORDER TYPE:** Enter "C" for an Agency Contract, "H" for a Holding Contract, or "D" for Capital Construction less than \$48,000.

**START DATE:** Optional. Enter the date, in MMDDYY format, that the order period begins.

**END DATE:** Optional. Enter the date, in MMDDYY format, that the order period ends.

**VENDOR:** Enter the nine-character vendor number of the vendor associated with the order. Note: Vendor number does not include the two-character location code because the remittance location of the payee/vendor is not yet required. Leave blank if the order is being established for intra-governmental purposes.

**NAME:** Leave blank. Inferred from VEND.

**I/G IND:** Enter "Y" if order is being established for intra-governmental purposes (e.g., payment to another agency within state government). Otherwise, leave blank.

**SELLER FUND:** Required if "Y" is entered in I/G IND. Enter the three-character code of the fund of the agency who will be receiving the intra-governmental payment.

**SELLER AGENCY:** Required if "Y" is entered in I/G IND. Enter the three-character agency code of the agency who will be receiving the intra-governmental payment.

**CALCULATED DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in the DOCUMENT TOTAL.

**DOC TOTAL:** Enter the total amount of the order lines on the document in dollars and cents (decimal point is optional). If modifying a document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**LINE NO:** Enter the two-character code required for each line on the document. This number, along with the order document number, will be used on a voucher transaction to reference a specific order line. When modifying a transaction, enter the line number being modified.

**REF REQ CD:** Enter "RA" if pre-encumbered via an RA. Otherwise, leave blank.

**REF REQ AGY:** Enter three-character agency code if pre-encumbered via an RA. Otherwise, leave blank.

**REF REQ NUMBER:** Enter the 11-character document number of the RA if pre-encumbered via an RA. Otherwise, leave blank.

**REF REQ LN:** Enter the two-character line number of the RA line if pre-encumbered via an RA. Otherwise, leave blank.

**FND:** Enter the three-character fund code for the appropriation that will be used as the source of funding for the order. Leave blank if an RA is referenced.

**AGCY:** Enter the three-character agency code for the appropriation. Leave blank if an RA is referenced.

**ORG:** Enter the four-character organization code. May be appropriation, expense budget, or low-level reporting organization code. Leave blank if an RA is referenced.

**SUB ORG:** Not used.

**APPR UNIT:** Enter the three-character appropriation unit code. Leave blank if an RA is referenced.

**ACTIVITY:** Enter the four-character activity code that pertains to the function or activity related to order. Leave blank if an RA is referenced.

**OBJ:** Enter the four-character object code that describes the service or goods related to the order. Leave blank if an RA is referenced.

**SUB OBJ:** Enter the two-character sub-object code, which further defines the object. Leave blank if the transaction references an RA.

**PROJECT:** Enter the eight-character project number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Leave blank if the transaction references an RA.

**RPT CAT:** Enter the four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B." Leave blank if the transaction references an RA.

**UNITS:** Not used.

**DESCRIPTION:** Optional. Enter a 30-character description of order.

**AMOUNT:** Enter the dollar amount of the order line in dollars and cents (decimal point is optional). If modifying or cancelling a transaction, enter the amount by which you wish to increase or decrease the order line. Note: Negative indicators are not required. If re-opening a forced-closed order, enter a \$0.00 dollar amount. The system takes the difference between the closed and expended amounts of the order line record and re-opens the line for this calculated amount.

**I/D:** Enter "I" to increase or "D" to decrease the line amount. Defaults to "I" when the action is "E."

**P/F:** Partial/Final Indicator. Optional. Enter "P" to authorize the partial encumbrance of a requisition line amount. Enter "F" to authorize the final encumbrance of a requisition line amount (closing out). If "F," the system will close the referenced requisition line regardless of the balance remaining. The system therefore brings the requisition line down to zero outstanding despite the amount of the order line entered. This function is known as a forced close.

**TXT:** Enter "N" if text is not required. Enter "Y" if text is required and "T" in the document action field. Hit enter. Screen will leaf to POTX. Complete POTX screen. Enter "A" then "E" in the action field to return to the AO input screen. Note: As an alternative, after entering "Y," finish coding the AO, and then subsequently go to the POTX table to enter text.

**2. GO (Grant/Loan Order)**

A GO is used to encumber funds for outgoing grants or loans and is required when referencing State aid accounts. The object category must therefore equal 60 (State Aid and Grants). To assure appropriate funding for outgoing grants and loans, an Accounting Bureau Requisition (RA) must be entered to pre-encumber funds; therefore, a GO must always reference an RA.

The following is a screen image of a GO:

```

FUNCTION: NEW          DOCID:  GO          12/01/06   03:15:52 PM
STATUS:              BATID:              ORG:          000-000 OF 000
H-                  GRANT/LOAN ORDER INPUT FORM

GO DATE:            ACCTG PRD:          BUDGET FY:
ACTION:            ORDER TYPE:          GRANT/LOAN IDENTIFIER:
VENDOR:            NAME:
:
START DATE:        END DATE:            MONTHS FUNDED:
CALCULATED DOC TOTAL:          DOC TOTAL:
LINE  ----- REF RA  -----          SUB APPR ACTI          SUB
NO  AGY  NUMBER  LN  FND AGCY ORG  ORG UNIT VITY OBJ  OBJ  PROJECT
-----
RPT CAT  UNITS          DESCRIPTION          AMOUNT          I/D P/F TXT
-----
01-
02-
03-
A-- *HD37-TYPE BATID/DOCID & PRESS ENTER
  
```

**DOCID:** When modifying, cancelling, or re-opening a forced-closed order, the original document ID must be entered. Note: If the modification is entered when the original order transaction is on SUSF in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**GO DATE:** Enter the date associated with the grant or loan, in MMDDYY format. If left blank, is populated by the date the transaction is accepted by the system. Note: A future date cannot be entered.

**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 of the appropriation account(s) that will be referenced on the lines of the order transaction.

**ACTION:** Enter "E" to enter a new order or "M" to modify, cancel, or re-open a forced-closed order. Defaults to "E" if left blank. Modifying an order allows you to add lines to an existing order, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution on an existing line; you must cancel the existing line and code a new line.

**ORDER TYPE:** Enter "G" for a grant or "L" for a loan.

**GRANT/LOAN IDENTIFIER:** Enter a description of the grant or loan used for this order.

**VENDOR:** Enter the nine-character vendor number of the grantee associated with the encumbrance. Note: Vendor number does not include the two-character location code because the remittance location of the payee/vendor is not yet required.

**NAME:** Leave blank. Automatically inferred from VEND.

**START DATE:** Enter the date, in MMDDYY format, that the outgoing grant/loan begins.

**END DATE:** Enter the date, in MMDDYY format, that the outgoing grant/loan ends.

**MONTHS FUNDED:** Required if order type "G." Enter the period of months that an outstanding grant will be funded. Leading zeros must be entered. Otherwise, leave blank.

**CALCULATED DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in the DOCUMENT TOTAL.

**DOC TOTAL:** Enter the total amount of the order lines on the document in dollars and cents (decimal point is optional). If modifying a document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**LINE NO:** Enter the two-character code required for each line on the document. This number, along with the order document number, will be used on a voucher transaction to reference a specific order line. When modifying a transaction, enter the line number being modified.

**REF RA AGY:** Enter the three-character agency code of the RA that this transaction references.

**REF RA NUMBER:** Enter the 11-character document number of the RA that this transaction references.

**REF RA LN:** Enter the two-character line number of the RA line that this transaction references.

**FND:** Leave blank. Inferred from referenced RA line.

**AGCY:** Leave blank. Inferred from referenced RA line.

**ORG:** Leave blank. Inferred from referenced RA line.

**SUB ORG:** Not used.

**APPR UNIT:** Leave blank. Inferred from referenced RA line.

**ACTIVITY:** Leave blank. Inferred from referenced RA line.

**OBJ:** Leave blank. Inferred from referenced RA line.

**SUB OBJ:** Leave blank. Inferred from referenced RA line.

**PROJECT:** Leave blank. Inferred from referenced RA line.

**RPT CAT:** Leave blank. Inferred from referenced RA line.

**UNITS:** Not used.

**DESCRIPTION:** Optional. Enter a 30-character description about the grant/loan order.

**AMOUNT:** Enter the dollar amount of the order line in dollars and cents (decimal point is optional). If modifying or cancelling a transaction, enter the amount by which you wish to increase or decrease the order line. Note: Negative indicators are not required. If re-opening a forced-closed order, enter a \$0.00 dollar amount. The system takes the difference between the closed and expended amounts of the order line record and re-opens the line for this calculated amount.

**I/D:** Enter "I" to increase or "D" to decrease the line amount. Defaults to "I" when the action is "E."

**P/F:** Partial/Final Indicator. Optional. Enter "P" to authorize the partial encumbrance of an order line amount. Enter "F" to authorize the final encumbrance of an order line amount (closing out). If "F," the system will close the referenced RA line regardless of the balance remaining. The system therefore brings the RA line down to zero outstanding despite the amount of the GO line entered. This function is known as a forced close.

**TXT:** Enter "N" if text is not required. Enter "Y" if text is required and "T" in the document action field. Hit enter. Screen will leaf to POTX. Complete POTX screen. Enter "A" then "E" in the action field to return to the GO input screen. Note: As an alternative, after entering "Y," finish coding the GO, and then subsequently go to the POTX table to enter text.

### 3. DO (Division of Building and Construction Order)

A DO is used by the Office of Design and Construction (ODC) to encumber funds for capital construction and capital improvement projects that are administered and managed by ODC and must always reference pre-encumbered funds set-aside on an RD.

Note: When the dollar amount of an agency's capital construction process falls under a set threshold amount, an AO can be used without ODC participation. The threshold amount is currently set at \$48,000. Updates to the threshold amount are made periodically, and these adjustments can be found on the Purchase Bureau web site under the document titled "Adjustment to Public Bidding Threshold."

The following is a screen image of a DO:

```

FUNCTION: NEW          DOCID: DO          12/01/06  03:24:07 PM
STATUS:              BATID:              ORG:          000-000 OF 000
H-                   DIVISION OF BUILDING AND CONSTRUCTION ORDER INPUT FORM

DO DATE:            ACCTG PRD:          BUDGET FY:
ACTION:            ORDER TYPE:          COMMENTS:
VENDOR:            NAME:
                   :
CALCULATED DOC TOTAL:          DOC TOTAL:
LINE  ----- REF RD -----          SUB APPR ACTI          SUB
NO  AGY  NUMBER  LN  FND AGCY ORG  ORG UNIT VITY OBJ  OBJ  PROJECT
-----
RPT CAT  UNITS          DESCRIPTION          AMOUNT          I/D P/F TXT
-----
01-
02-
03-

A-- *HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

**DOCID:** When modifying, cancelling, or re-opening a forced-closed order, the original document ID must be entered. Note: If the modification is entered when the original order transaction is on SUSF in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**DO DATE:** Enter the associated with the construction order, in MMDDYY format. If left blank, is populated by the date the transaction is accepted by the system. Note: A future date cannot be entered.

**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 of the appropriation account(s) that will be referenced on the lines of the order transaction.

**ACTION:** Enter "E" to enter a new order or "M" to modify, cancel, or re-open a forced-closed order. Defaults to "E" if left blank. Modifying an order allows you to add lines to an existing order, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution on an existing line; you must cancel the existing line and code a new line.

**ORDER TYPE:** Leave blank. Defaults to "Z."

**COMMENTS:** Optional. Enter comments or a description related to this order.

**VENDOR:** Enter the nine-character vendor number of the vendor who will be provided services related to the construction project. Note: Does not include the two-character location code because the remittance location of the payee/vendor is not yet required.

**NAME:** Leave blank. Automatically inferred from VEND.

**CALCULATED DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in the DOCUMENT TOTAL.

**DOC TOTAL:** Enter the total amount of the order lines on the document in dollars and cents (decimal point is optional). If modifying a document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**LINE NO:** Enter the two-character code required for each line on the document. This number, along with the order document number, will be used on a voucher transaction to reference a specific order line. When modifying a transaction, enter the line number being modified.

**REF RD AGY:** Enter the three-character agency code of the RD that this transaction references.

**REF RD NUMBER:** Enter the 11-character document number of the RD that this transaction references.

**REF RD LN:** Enter the two-character line number of the RD line that this transaction references.

**FND:** Leave blank. Inferred from referenced RD line.

**AGCY:** Leave blank. Inferred from referenced RD line.

**ORG:** Leave blank. Inferred from referenced RD line.

**SUB ORG:** Not Used.

**APPR UNIT:** Leave blank. Inferred from referenced RD line.

**ACTIVITY:** Leave blank. Inferred from referenced RD line.

**OBJ:** Leave blank. Inferred from referenced RD line.

**SUB OBJ:** Leave blank. Inferred from referenced RD line.

**PROJECT:** Leave blank. Inferred from referenced RD line.

**RPT CAT:** Leave blank. Inferred from referenced RD line.

**UNITS:** Not used.

**DESCRIPTION:** Optional. Enter a 30-character description of construction order.

**AMOUNT:** Enter the dollar amount of the order line in dollars and cents (decimal point is optional). If modifying or cancelling a transaction, enter the amount by which you wish to increase or decrease the order line. Note: Negative indicators are not required. If re-opening a forced-closed order, enter a \$0.00 dollar amount. The system takes the difference between the closed and expended amounts of the order line record and re-opens the line for this calculated amount.

**I/D:** Enter "I" to increase or "D" to decrease the line amount. Defaults to "I" when the action is "E."

**P/F:** Partial/Final Indicator. Optional. Enter "P" to authorize the partial encumbrance of an order line amount. Enter "F" to authorize the final encumbrance of an order line amount (closing out). If "F," the system will close the referenced RD line regardless of the balance remaining. The system therefore brings the RD line down to zero outstanding despite the amount of the DO line entered. This function is known as a forced close.

**TXT:** Enter "N" if text is not required. Enter "Y" if text is required and "T" in the document action field. Hit enter. Screen will leaf to POTX. Complete POTX screen. Enter "A" then "E" in the action field to return to the DO input screen. Note: As an alternative, after entering "Y," finish coding the DO, and then subsequently go to the POTX table to enter text.

**4. PO (Purchase Bureau Purchase Order)**

A PO is used to encumber funds for goods or services procured under the authority of the Purchase Bureau. It represents a legal obligation to complete a purchase. POs are initiated in the MACS-E system and interfaced to NJCFS. Note: POs cannot be entered directly into NJCFS.

**Screen Characteristics:** This screen may only be accessed in scan mode from the NJCFS Suspense File. Refer to the appropriate section of the MACS-E system user's manual for additional information.

```

FUNCTION: NEW          DOCID: PO          12/01/06  03:42:41 PM
STATUS:              BATID:              ORG:          000-000 OF 000
H-                  PURCHASE BUREAU PURCHASE ORDER FORM

  PO DATE:          ACCTG PRD:          BUDGET FY:          COMMENTS:
  ACTION:          ORDER TYPE:          START DATE:          END DATE:
  VENDOR:          NAME:
                    :
  I/G IND:          SELLER FUND:          SELLER AGENCY:
  CALCULATED DOC TOTAL:          DOC TOTAL:
LINE  ----- REF REQ -----          SUB APPR ACTI          SUB
NO  CD AGY  NUMBER  LN  FND AGCY ORG  ORG UNIT VITY OBJ  OBJ  PROJECT
-----
RPT CAT  UNITS          DESCRIPTION          AMOUNT          I/D P/F TXT
-----
01-
02-
03-
A-- *HD37-TYPE BATID/DOCID & PRESS ENTER
  
```

# TOPIC III: PAYMENT VOUCHERS

## A. Introduction and Key Concepts

### 1. Voucher Transaction Codes and Types

A payment voucher is a document used to initiate payment for the receipt of goods or services. NJCFS supports the payment voucher transaction codes and types below:

- a) AV Type 1 (A1): Accounting Bureau Payment Voucher, Outside Vendor
  - Used for non-Purchase Bureau procurement (AO reference), construction services (DO reference), and State aid and grant-in-aid awards (GO reference).
  - Can reference an Accounting Bureau Requisition (RA).
  - Cannot reference the free balance of an account. A previously processed order or requisition must be referenced.
- b) AV Type 2: Accounting Bureau Intra-governmental Payment Voucher, Inter-fund Purchase
  - Used for a purchase/sale between State government units involving different funds.
  - Intra-governmental requisition (RA) or intra-governmental order (AO) must be referenced.
- c) AV Type 3: Accounting Bureau Intra-governmental Payment Voucher, Intra-fund Purchase
  - Used for a purchase/sale between State government units involving the same fund.
  - Intra-governmental requisition (RA) or intra-governmental order (AO) must be referenced.
- d) AV Type 4: Accounting Bureau Intra-governmental Payment Voucher, Agency Reimbursement
  - Can be intra-fund or inter-fund.
  - Intra-governmental requisition (RA) or intra-governmental order (AO) must be referenced.
- e) UA Type 1 (U1): Using Agency Payment Voucher, Outside Vendor
  - Used to initiate payment for purposes that do not fall within traditional procurement or the regular encumbrance/expenditure process.
  - Used to reimburse petty cash and special/confidential funds, record off-line disbursements and bank wires, pay settlement of lawsuits and other claims against the State, reimburse employees for non-travel expenditures, provide funding to autonomous State agencies, initiate payment of prior year liabilities, and refund revenue that was previously collected by the State.
  - Directly references the free balance of an appropriation account, revenue account, or balance sheet account.
- f) UA Type 2: Using Agency Intra-governmental Payment Voucher, Inter-fund Purchase
  - Used for a purchase/sale between State government units involving different funds.
  - No previous transaction can be referenced.

- g) UA Type 3: Using Agency Intra-governmental Payment Voucher, Intra-fund Purchase
- Used for a purchase/sale between State government units involving the same fund.
  - No previous transaction can be referenced.
- h) UA Type 4: Using Agency Intra-governmental Payment Voucher, Agency Reimbursement
- Can be intra-fund or inter-fund.
  - No previous transaction can be referenced.
- i) PV Type 1: Purchase Bureau Payment Voucher, Outside Vendor
- Initiated in MACS-E when purchasing vendor goods or services under the authority of the Purchase Bureau.
  - Origin is the OPAY or PPAY screen of MACS-E.
  - Can reference all PO orders entered into MACS-E and interfaced to NJCFS.
  - Can reference a commodity code, contract number, and a discount term and percentage.
- j) PV Type C: Purchase Bureau Payment Voucher, Procurement Card Purchase
- Interfaced from MACS-E to record expenditures for purchases using a State procurement card.
  - Origin is the PFST screen of MACS-E.
  - Can reference a commodity code and contract number.
- k) TV Type V: Travel Voucher, Vendor Payment
- Used to pay vendors (hotels, conference centers, etc.) directly for services provided to employees on authorized State business.
- l) TV Type A: Travel Voucher, Employee Advance
- Used to provide a cash advance to employees for use during authorized State travel.
- m) TV Type S: Travel Voucher, Employee Trip Settlement
- Used to settle amount due or amount owed by an employee after authorized State travel is complete.
- n) TV Type M: Travel Voucher, Mileage Reimbursement
- Used to reimburse employee mileage when using a personal vehicle for authorized State business away from the usual workplace.
- o) TV Type T: Travel Voucher, Travel Services Intra-governmental Payment
- Intra-governmental payment to agency's central account.
  - Used to purchase air and rail tickets.

## **2. MACS-E Interface of Procurement Card (PCard) Expenditures**

PV Type C expenditures originate in MACS-E in the Procurement Card Module. MACS-E users enter information for the expenditure as if it was an order, using the PFST screen (a sister screen to the regular MACS-E order screen, OFST).

Upon interface to NJCFS, the PFST record is translated to an expenditure with a PV designation. It is handled as an expenditure so that the referenced appropriation and expense budget accounts are updated as soon as the procurement is made. Otherwise, these accounts would be updated up to 30 days later when the procurement card bill is reconciled and the payment made to the card company. By this time, the funding once available for the procurement may have been used for a different purpose.

A PV Type C does not initiate a disbursement by creating a vouchers payable like all other vouchers. It records an expenditure, but then credits a procurement card payable, which is relieved when the credit card company is paid via a normal PV Type 1. This PV is generated within MACS-E when the monthly procurement card bill is reconciled.

Unlike other transactions, the PV Type C cannot be found on the open item tables for payment vouchers, but can be found on the online and reporting ledgers.

## **3. Use of the Miscellaneous Vendor Code**

A miscellaneous vendor code should be used on an exception basis only. Requests to use a miscellaneous vendor code routinely for a specific purpose must be authorized by the Accounting Bureau Manager.

The use of the miscellaneous vendor code is often authorized for one-time refunds of revenue (refunds of licenses or permits, for example) or for other one-time payments that have no tax implications because no 1099 for the payee income will need to be generated. Note: Reporting is negatively impacted by the use of a miscellaneous vendor code, because selection criteria based on the payee's true vendor code or taxpayer ID number would yield no results.

Use of a miscellaneous vendor code on a U1 or CR allows for the entry of any payee name and address. The most prevalent and most recognizable miscellaneous vendor code is "777777713."

## **4. Payments to the State of New Jersey Vendor Code or Agency-Specific Vendor Codes**

Intra-governmental Payment Vouchers (AV/UA) should be used when payments are made within or between State agencies. Vendor codes should be used only under two circumstances:

- 1) Cash must be moved between bank accounts. Thus, a check must be generated and deposited.
- 2) A remittance form must be sent to the billing agency along with the check. In some cases, a State agency is handled like a private entity when paying licensing or certification fees. If so, the proper paper work and the check must be mailed to the receiving agency to facilitate the receipt of payment.

Any other use of the State vendor code or individual agency vendor codes are not permitted.

## 5. Recurring Payment Vouchers via Upload Process

The data entry architecture of NJCFS does not allow for the easy entry of A1 or U1 payments to multiple vendors when referencing the same account. The input screens of NJCFS allow one vendor code to be entered with reference to multiple accounts.

To assist State agencies in processing large volume A1s and U1s against one account for multiple vendors, an upload process was formulated. All transactions are linked together via a batch, transmitted to the Accounting Bureau in OMB, and uploaded to NJCFS. An approval sheet must be forwarded to the Accounting Bureau to authorize the payments. The template for the payments can be saved for future use, such as when monthly payments must be processed with only the payee being changed.

For more information, or to obtain a copy of the A1/U1 Upload Application (on CD), contact the Accounting Bureau Manager or email your request to [AAIunit@treas.state.nj.us](mailto:AAIunit@treas.state.nj.us).

## 6. Hold Checks

The hold check feature provides the ability to interrupt the automatic mailing of checks. Hold checks can be picked up by agency personnel at OMB after 2 p.m. the next business day after processing. To create a hold check when a payment voucher is entered, the appropriate check category from CCAT must be entered in the check category field of the payment voucher.

Hold checks are primarily for:

- 1) Payments for overseas vendors requiring special handling and extra postage.
- 2) Payments where additional documentation must accompany the payment.
- 3) Payments that must be presented in person (real estate closing).
- 4) Employee travel advance payments when the timing of the trip will not permit the mailing of the check.

Note: OMB and the Office of the State Auditor review the use of hold checks because the hold check process adds manual handling to the disbursement process and, therefore, increases cost and internal control risks.

## 7. Circular Letters

The Treasury Department circular letter index, available via the internet at <http://www.state.nj.us/infobank/circular/circindx.htm>, should be reviewed for statewide policy information prior to the entry of NJCFS expenditure module transactions. Circular letters pertaining to payment vouchers should be read and understood by the personnel of each agency fiscal office. Some of the Treasury circular letters pertaining to payment vouchers are:

- Year-End Guidelines Fiscal Year 20XX
- Non-Purchase Bureau Encumbrances and Expenditures
- Payments to Vendors
- Use of the State of New Jersey Payment Voucher by State Agencies
- Tuition Reimbursement and Training Costs
- Hold Checks
- Tort Claims and Claims for Indemnification – Lawsuit Awards and Settlements
- Federal Treasury Offsets
- Entertainment, Meals, and Refreshments

**B. Applicable Tables:** Only fields specifically applicable to payment vouchers are discussed in this section.

**1. OPVD (Open Payment Voucher Document Table)**

OPVD contains key field information for open and closed vouchers that exist on the Open Payment Voucher Header (OPVH) and Open Payment Voucher Line (OPVL) tables. Transaction ID is displayed first, allowing the vendor number to be determined easily for each voucher. This facilitates look-ups on OPVH and OPVL, because the first field of each of their table keys is the vendor code. A query cannot be made against OPVH or OPVL without the vendor code.

OPVD is used by keying only the partial key of TRANS CODE through VOUCHER NUMBER. VENDOR is then returned with the data required to make use of OPVH and OPVL.

The following is a screen image of OPVD:

ACTION: R SCREEN: OPVD USERID: 11/28/06 01:53:36 PM				
OPEN PAYMENT VOUCHERS BY DOCUMENT NUMBER TABLE				
KEY IS TRANS CODE, VOUCHER AGENCY, VOUCHER NUMBER, VENDOR				
	TRANS CODE	VOUCHER AGENCY	VOUCHER NUMBER	VENDOR
	-----	-----	-----	-----
01-	PV	082	20004862305	042455641 00
02-	PV	082	20004862308	042455641 00
03-	PV	082	20004862527	221369290 00
04-	PV	082	20004862914	223009648 00
05-	PV	082	20004868266	043574101 00
06-	PV	082	20004868779	521117807 00
07-	PV	082	20004869287	060495050 06

**KEY FIELDS:**

- TRANS CODE
- VOUCHER AGENCY
- VOUCHER NUMBER

**TRANS CODE:** Two-character code identifying specific type of payment voucher transaction. Payment voucher transaction codes are as follows:

- AV:** Accounting Bureau Payment Voucher (A1).
- UA:** Using Agency Payment Voucher (U1).
- PV:** Purchase Bureau Payment Voucher. Interfaced from MACS-E.
- TV:** Travel Voucher.

**VOUCHER AGENCY:** Three-character code of agency that processed voucher. Also known as the trans agency.

**VOUCHER NUMBER:** Eleven-character document number assigned to payment voucher.

**VENDOR:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value).

## 2. OPVH (Open Payment Voucher Header Table)

OPVH contains summary information for outstanding payment vouchers and payment vouchers closed within the last three months. Records are added to the table via new voucher transactions, modified based on decreasing/increasing voucher transactions, and closed by the system generation of automated disbursements (ADs).

The information displayed comes from the header part of the payment voucher, with the exception of CLOSED VOUCHER AMT, DISC/W9/GARN AMT, OUTSTANDING AMT, and CLOSED VOUCHER DATE. IGPVs are not reflected in OPVH.

The following is a screen image of OPVH:

```
ACTION: R SCREEN: OPVH USERID: 11/28/06 02:00:53 PM
OPEN PV HEADER TABLE
KEY IS VENDOR CODE, VOUCHER AGENCY, VOUCHER NUMBER
01-
  VENDOR CD: 042455641 00 AGENCY: 082 VOUCHER NO: 20004862305 TRANS CODE: PV
    NAME: W B MASON COMPANY INC
      :
    ADDRESS: PO BOX 111
      :
      : BROCKTON MA02303 0111
BUDGET FY: 07 VOUCHER TYPE: 1 OFF LIAB ACCT: 2000
          VOUCHER AMT: 64.28 DATE: 060802
    CLOSED VOUCHER AMT: 64.28 DATE: 060807
          SCHED PYMT DATE: HOLD IND:
          CHECK CATEGORY: OUTSTANDING AMT: 0.00
          SINGLE CHECK FLAG: DISC/W9/GARN AMT: 0.64
    PROMPT PAYMENT START DATE: 060728
          REFERENCE TYPE:
    REFERENCED TRAVEL DOCUMENT:
```

### KEY FIELDS:

- VENDOR CD
- AGENCY
- VOUCHER NO

**VENDOR CD:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value).

**AGENCY:** Three-character code of agency that processed voucher. Also known as the trans agency.

**VOUCHER NO:** Eleven-character document number assigned to payment voucher.

**TRANS CODE:** Two-character code identifying specific type of payment voucher transaction. Payment voucher transaction codes are as follows:

- AV:** Accounting Bureau Payment Voucher (A1)
- UA:** Using Agency Payment Voucher (U1)
- PV:** Purchase Bureau Payment Voucher (interfaced from MACS-E)
- TV:** Travel Voucher

**NAME/ADDRESS:** Vendor name and address as they appear on VEND. If a miscellaneous vendor, name and address entered on payment voucher.

**BUDGET FY:** Applicable budget fiscal year.

**VOUCHER TYPE:** Identifies type of payment voucher. Payment voucher types are as follows:

- AV:** Defaults to "1"
- UA:** Defaults to "1"
- PV:** Defaults to "1"
- TV:** A: employee travel advance  
S: employee travel advance settlement  
M: employee travel mileage reimbursement  
V: employee travel vendor payment.

**OFF LIAB ACCT:** System generated. Balance sheet account 2000, Vouchers Payable, is used for payment vouchers.

**VOUCHER AMT:** Original amount of payment voucher and all adjustments made until disbursement is generated.

**VOUCHER DATE:** Date payment voucher was processed.

**CLOSED VOUCHER AMT:** Total amount cleared on the voucher, includes amount disbursed to payee, discount amount, and any amounts garnished or withheld. Populated with 0.00 until disbursement has been generated.

**CLOSED VOUCHER DATE:** Date when all lines associated with the payment voucher were closed because the total outstanding amount is \$0.00.

**SCHED PYMT DATE:** Date disbursement will be generated. If blank, disbursement has been generated.

**HOLD IND:** "H" indicates payment voucher is on hold and will not be disbursed regardless of SCHED PYMT DATE.

**CHECK CATEGORY:** Optional. Two-character check category code that determines how an automated disbursement generated from a payment voucher will be handled. Refer to Check Category Table (CCAT) for valid check categories.

**OUTSTANDING AMT:** If populated, entire disbursement has not been generated.

**SINGLE CHECK FLAG:** "Y" indicates a separate disbursement will be produced for each line of the payment voucher. Payment lines from other vouchers will NOT be combined with the lines of the payment voucher to create one disbursement. If blank, up to five payment lines for a vendor will be combined together on one disbursement.

**DISC/W9/GARN AMT:** Discount, back-up withholding, and/or garnishment withheld from disbursement.

**PROMPT PAYMENT START DATE:** Date that determines if the payment generated is in violation of the State's prompt payment legislation.

**REFERENCE TYPE:** One-character code identifying and validating Accounting Bureau Payment Vouchers (A1s). Payment types are as follows:

- 1: Agency Contract
- 2: Grant
- 3: Loan
- 4: DBC

**REFERENCED TRAVEL DOCUMENT:** Populated with travel authorization document (TE/TH) referenced by a TV. Note: This is the link between the TV and the NJCFS travel module. Left blank for U1s, A1s, PVs, and non-referenced TVs.

### 3. OPVL (Open Payment Voucher Line Table)

OPVL contains information on outstanding payment voucher lines and payment voucher lines closed within the last three months. Records are added to the table via new voucher transactions, modified based on decreasing/increasing voucher transactions, and closed by the system generation of automated disbursements (ADs).

The information displayed comes from the line level of the voucher transaction, with the exception of CLOSED AMT, DISB AMT, W9 WHLD, GARN, LAST CHECK/MW, and LAST CHECK/MW DATE. IGPVs are not reflected in OPVL.

The following is a screen image of OPVL:

```
ACTION: R SCREEN: OPVL USERID: 11/28/06 02:04:48 PM
OPEN PV LINE TABLE
KEY IS VENDOR CODE, VOUCHER AGENCY, VOUCHER NUMBER, PAYEE REFERENCE, LINE NO

VEND: 042455641 00 VOUCHER AGENCY: 082 VOUCHER NO: 20004862305
PAYEE REFERENCE: SUT517 LINE NO: 01
TRANS CD: PV FUND: 100 JOB NUMBER: TEXT FLAG:
AGENCY: 082 PROJECT: DESCRIPTION: SUT517
ORG: A100 BS ACCOUNT: DISC/W9/GARN AMT: 0.64
SUB-ORG: OBJECT: 2110 PV LINE AMOUNT: 64.28
APPR UNIT: 002 SUB-OBJ: CLOSED AMT: 64.28
ACTIVITY: U999 REPT CATG: DISB AMT: 63.64
REV SRCE: SUB-REV SRCE: COMMODITY: 61533 CONTRACT NBR: 59767
DISC PCT: 1.00 DISC TYPE: Y W9 WHLD: N GARN: N
LAST CHECK/MW: AD00008012677 LAST CHECK/MW DATE: 060807

***** REFERENCE DOCUMENT *****
TRANS CODE: PO AGENCY: 082 NUMBER: 20006406637 LINE: 01 DATE: 07 25 06
```

#### KEY FIELDS:

- VEND
- VOUCHER AGENCY
- VOUCHER NO
- PAYEE REFERENCE
- LINE NO

**VEND:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value).

**VOUCHER AGENCY:** Three-character code of agency that processed voucher. Also known as the trans agency.

**VOUCHER NO:** Eleven-character document number assigned to payment voucher.

**PAYEE REFERENCE:** Thirty characters used for descriptive information related to voucher line. This information will appear on check stub or addenda record for ACH payments.

**LINE NO:** Two-character code from payment voucher.

**TRANS CD:** Identifies the specific type of voucher. Payment voucher codes are as follows:

- AV:** Accounting Bureau Payment Voucher (A1)
- UA:** Using Agency Payment Voucher (U1)
- PV:** Purchase Bureau Payment Voucher (interfaced from MACS-E)
- TV:** Travel Voucher

**FUND:** Three-character code identifying source of funding for voucher line.

**JOB NUMBER:** Left blank except for agencies that use the NJCFS Job Cost Module for cost allocation purposes.

**TEXT FLAG:** "Y" indicates additional text was entered for voucher line and is stored on PVTX.

**AGENCY:** Three-character code assigned to each department.

**PROJECT:** Eight-character code used to define a specific project. Left blank unless the referenced APPR record's G/P REQ'D field contains a "P" or a "B."

**DESCRIPTION:** Twelve-character line description.

**ORG:** Four-character code assigned to each organization or division. Not always equal to the appropriation level organization as agencies may use expense budget organization codes or low-level reporting organizations.

**BS ACCOUNT:** Four-character balance sheet account code. Blank if an object or revenue source is used.

**DISC/W9/GARN AMT:** Discount (PVs only), back-up withholding, and/or garnishment withheld from disbursement.

**SUB-ORG:** Four-character code assigned to each sub-organization.

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

**PV LINE AMOUNT:** Original amount of voucher line and all modifications made until disbursement is generated.

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

**SUB-OBJ:** Optional. Two-character code that further defines an object.

**CLOSED AMT:** Total amount cleared on the voucher line, includes amount disbursed to payee, discount amount, and any amounts garnished or withheld. Populated with 0.00 until disbursement has been generated.

**ACTIVITY:** Optional. Four-character code indicating function or activity related to voucher line.

**REPT CATG:** Left blank unless the G/P REQ'D field of the referenced APPR record contains a "G" or "B."

**DISB AMT:** Amount of voucher line disbursed. Total of voucher line reduced by back-up withholding. Note: Garnishment amounts (portion of payment used to offset debts owed to the State or federal government) will be reflected in the disbursed amount.

**REV SRCE:** Four-character code indicating origin of revenue.

**SUB-REV SRCE:** Four-character code indicating origin of the sub-revenue.

**COMMODITY:** Five-character code interfaced to NJCFS on a PV from MACS-E. Blank for all other types of payment vouchers.

**CONTRACT NBR:** Five-character number interfaced to NJCFS on a PV from MACS-E. Blank for all other types of payment vouchers.

**DISC PCT:** Discount percentage interfaced to NJCFS on a PV from MACS-E. Blank for all other types of payment vouchers.

**DISC TYPE:** "Y" indicates a discount was taken when the vendor was paid. Discount calculated using DISC PCT. Amount of discount is included in DISC/W9/GARN amount.

**W9 WHLD:** "Y" indicates back-up withholding was taken before vendor was paid. Amount of withholding is included in DISC/W9/GARN.

**GARN:** "Y" indicates disbursement was garnished before vendor was paid. Amount of garnishment is included in DISC/W9/GARN.

**LAST CHECK/MW:** Disbursement number (check or ACH) of closed voucher line. Note: If payment was garnished for debts owed to the State or federal government, disbursement number denotes disbursement to garnishor.

**LAST CHECK/MW DATE:** Date disbursement was generated.

**REFERENCE DOCUMENT:** (blank for U1s)

**TRANS CODE:** Two-character transaction code of order or requisition referenced by voucher line.

**AGENCY:** Three-character code of agency submitting order or requisition referenced by voucher line.

**NUMBER:** Eleven-character transaction number of order or requisition referenced by voucher line.

**LINE:** Two-character line number of order or requisition referenced by voucher line.

**DATE:** Entry date of order or requisition referenced by voucher line.

#### 4. OPVV (Open Payment Voucher by Vendor Name)

OPVV contains payment voucher information by vendor name. Once the voucher number is determined by coding the Vendor Name on OPVV, OPVH and OPVL can be scanned for more detailed information. All outstanding payment vouchers and payment vouchers closed within the last three months are displayed.

OPVV is used by keying only the partial key of VENDOR NAME through VOUCHER AGENCY. VOUCHER NUMBER is then returned with the data required to make use of OPVH and OPVL.

Note: When scanning, vendor name must be keyed exactly as entered on payment voucher.

The following is a screen image of OPVV:

ACTION: R		SCREEN: OPVV	USERID:	11/28/06	02:12:10 PM
OPEN PAYMENT VOUCHER BY VENDOR NAME TABLE					
KEY IS VENDOR NAME, VENDOR CODE, VOUCHER AGENCY, VOUCHER NO					
	VENDOR NAME	VENDOR CODE	VOUCHER AGENCY	VOUCHER NUMBER	
	=====	=====	=====	=====	
01-	W B MASON COMPANY INC	04245564100	067	36504977752	
02-	W B MASON COMPANY INC	04245564100	067	36504978169	
03-	W B MASON COMPANY INC	04245564100	067	36504978175	
04-	W B MASON COMPANY INC	04245564100	074	25304940883	
05-	W B MASON COMPANY INC	04245564100	082	20004853917	
06-	W B MASON COMPANY INC	04245564100	082	20004862305	
07-	W B MASON COMPANY INC	04245564100	082	20004862308	
08-	W B MASON COMPANY INC	04245564100	082	20004875208	
09-	W B MASON COMPANY INC	04245564100	082	20004875225	
10-	W B MASON COMPANY INC	04245564100	082	20004882029	
11-	W B MASON COMPANY INC	04245564100	082	20004885562	
12-	W B MASON COMPANY INC	04245564100	082	20004885563	
13-	W B MASON COMPANY INC	04245564100	082	20004893439	
14-	W B MASON COMPANY INC	04245564100	082	20004893480	
15-	W B MASON COMPANY INC	04245564100	082	20004900350	

#### KEY FIELDS:

- VENDOR NAME
- VOUCHER CODE
- VOUCHER AGENCY

**VENDOR NAME:** Vendor name as it appears on VEND. If a miscellaneous vendor, name entered on payment voucher.

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value) as entered on payment voucher.

**VOUCHER AGENCY:** Three-character code of agency that processed voucher. Also known as the trans agency.

**VOUCHER NUMBER:** Eleven-character document number assigned to payment voucher.

**5. CPVL (Closed Payment Voucher Table)**

CPVL contains closed payment voucher information purged from OPVH/OPVL for 15 months. Closed payment vouchers, therefore, are stored online in NJCFS for a total of 18 months—3 months on OPVH/OPVL and 15 months on CPVL.

The following is a screen image of CPVL:

ACTION: R SCREEN: CPVL USERID: 01/08/07 04:21:05 PM																													
CLOSED PV TABLE: KEY IS VENDOR CODE, VOUCHER AGENCY AND NUMBER, PAYEE REFERENCE, LINE NUMBER, VOUCHER DATE																													
VENDOR CODE: 10000300000					VOUCHER AGCY/NUMBER: 0822080S108474																								
PAYEE REFERENCE: 102001 SOIL GIT 06 27 2006					LINE NUMBER: 01																								
VOUCHER DATE: 060712																													
<table border="1"> <thead> <tr> <th>VENDOR NAME</th> <th>BD FY</th> <th>FUND</th> <th>AGCY</th> <th>XORG</th> <th>APPR UNIT</th> <th>ACTY</th> <th>OBJ/ REV</th> <th>RPT/ CAT</th> <th>BS ACCT</th> </tr> </thead> <tbody> <tr> <td>STATE OF NJ CRI</td> <td>07</td> <td>495</td> <td>082</td> <td>2080</td> <td>004</td> <td>U999</td> <td>0009</td> <td></td> <td></td> </tr> </tbody> </table>										VENDOR NAME	BD FY	FUND	AGCY	XORG	APPR UNIT	ACTY	OBJ/ REV	RPT/ CAT	BS ACCT	STATE OF NJ CRI	07	495	082	2080	004	U999	0009		
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	06	AD00007969349	060713	147.25																									

**KEY FIELDS:**

- VENDOR CODE
- VOUCHER AGCY/NUMBER
- PAYEE REFERENCE
- LINE NUMBER
- VOUCHER DATE

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value) as entered on payment voucher.

**VOUCHER AGCY/NUMBER:** Three-character code of agency that processed voucher. Also known as the trans agency.

**PAYEE REFERENCE:** Thirty characters used for descriptive information related to voucher line. This information will appear on check stub or addenda record for ACH payments.

**LINE NUMBER:** Two-character code from payment voucher.

**VOUCHER DATE:** Date payment voucher was processed.

**VENDOR NAME:** Vendor name as it appears on VEND. If a miscellaneous vendor, name entered on payment voucher.

**BD FY:** Applicable budget fiscal year.

**FUND:** Three-character code identifying source of funding for voucher line.

**AGCY:** Three-character code of agency that processed voucher. Also known as the trans agency.

**XORG:** Four-character code assigned to each organization or division. Not always equal to the appropriation level organization as agencies may use expense budget organization codes or low-level reporting organizations.

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

**ACTY:** Four-character code indicating function or activity related to voucher line.

**OBJ/REV:** For expenditures, four-character code designating the article or service being purchased or the nature of the expense (e.g. office supplies, training, software, salaries). For revenue refunds, four-character code designating the origin of the revenue being refunded (e.g. taxes, licenses, fees, etc.).

**RPT/CAT:** Left blank unless the G/P REQ'D field of the referenced APPR record contains a "G" or "B."

**BS ACCT:** Four-character balance sheet account coded on voucher line. Blank if an object or revenue source is used.

**CNTRCT NO:** Five-character number interfaced to NJCFS on a PV from MACS-E. Blank for all other types of payment vouchers.

**CHK CAT:** Optional. Two-character check category code that determines how an automated disbursement generated from a payment voucher will be handled. Refer to Check Category Table (CCAT) for valid check categories.

**CHECK NUMBER:** Disbursement number (check or ACH) of closed payment voucher line.

**CHECK DATE:** Date disbursement was generated.

**CHECK AMOUNT:** Amount of disbursement paid against voucher line.

## 6. PVTX (Payment Voucher Text Table)

PVTX contains text associated with voucher transactions (AV, UA, PV) for outside vendors (voucher type 1). Text may be entered by leafing from the A1/U1 input screens or by going directly into PVTX. Note: Leafing function is not available on PVs because these transactions are initiated in MACS-E.

IGPVs cannot have text associated with them through this screen because IGPVs do not have a vendor code, which is part of the key to PVTX.

PVTX is purged monthly in conjunction with its linked vouchers being removed from OPVH/OPVL. PVTX/OPVH/OPVL data is not purged until an order has been closed for three months.

The following is a screen image of PVTX:

```
ACTION: R  SCREEN: PVTX  USERID:                11/29/06   09:36:17 AM
PV TEXT TABLE
KEY IS VENDOR NUMBER, PV ID, PAYEE REFERENCE, PV LINE NUMBER, AND TEXT LINE NO

VENDOR NUMBER: 04248850200  PV ID: U1 066 13108011688  PV LINE-NO: 00
VENDOR NAME   : NATIONAL CONSUMER
PAYEE REFERENCE:

                                TEXT                                TEXT
                                -----                                LINE
01- REFERENCE PUBLICATION: AUTOMOBILE FRAUD 2006 SUPPLEMENT WITH      001
02- CD-ROM                                                                003
03-
04-
05-
06-
07-
08-
09-
10-
11-
03- *L009 HEADER CHANGE
```

### KEY FIELDS:

- VENDOR NUMBER
- PV ID
- PV LINE-NO

**VENDOR NUMBER:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value) as entered on payment voucher.

**PV ID:** Sixteen characters consisting of two-character transaction code, three-character agency code, and eleven-character transaction number.

**PV LINE NO:** Two-character code from voucher.

**VENDOR NAME:** Vendor name as it appears on VEND. If a miscellaneous vendor, name entered on payment voucher.

**PAYEE REFERENCE:** Thirty characters used for descriptive information related to payment voucher. This information will appear on check stub or addenda record for ACH payments.

**TEXT:** Description or justification of payment voucher.

**TEXT LINE:** Defaults to "000" for first line. Increments of two are added to each subsequent line, so additional lines may be inserted during a change action if revision of text is required.

**7. SETL (ACH Settlement Date Table)**

SETL displays the scheduled payment date that should be entered on a payment voucher so funds will settle on the required date in the payee's bank account.

Although the ACH settlement period is generally two banking days, weekends, State holidays, and bank holidays affect when funds will settle. SETL determines the settlement date by considering the dates that State personnel are not available to transmit the electronic payment file to the bank, or when banks are not open for business.

The following is a screen image of SETL:

ACTION: R		SCREEN: SETL		USERID:		11/29/06		09:25:40 AM				
*** SETTLEMENT DATE TABLE ***												
KEY IS SCHEDULED PAYMENT DATE ( MM / DD / YY )												
	SCHEDULED PAYMENT DATE				ACH SETTLEMENT DATE							
	-----				-----							
01-	01	/	01	/	07	MONDAY	01	/	04	/	07	THURSDAY
02-	01	/	02	/	07	TUESDAY	01	/	04	/	07	THURSDAY
03-	01	/	03	/	07	WEDNESDAY	01	/	05	/	07	FRIDAY
04-	01	/	04	/	07	THURSDAY	01	/	08	/	07	MONDAY
05-	01	/	05	/	07	FRIDAY	01	/	09	/	07	TUESDAY
06-	01	/	06	/	07	SATURDAY	01	/	10	/	07	WEDNESDAY
07-	01	/	07	/	07	SUNDAY	01	/	10	/	07	WEDNESDAY

**KEY FIELDS:**

- SCHEDULED PAYMENT DATE

**SCHEDULED PAYMENT DATE:** Date disbursement will be generated.

**ACH SETTLEMENT DATE:** Date funds will be credited to payee's bank account.

### 8. CCAT (Check Category Code Table)

CCAT contains all valid check category codes. Check category codes determine how an automated disbursement generated from a payment voucher will be handled. Check category codes consisting of two numeric values (00-99) are not mailed. These "hold checks" are picked up by agencies at OMB for additional handling. Each of the 00-99 check categories describes the reason for the hold check.

Checks are not generated for alphanumeric check category codes. A credit to cash and other accounting entries are completed, but no physical check is generated. Alphanumeric check categories are used when recording vouchers completed offline from another agency's system (bank wires and checks).

The following is a screen image of CCAT:

ACTION: R		SCREEN: CCAT	USERID:	11/29/06	09:32:36 AM
CHECK CATEGORY TABLE					
KEY IS CHECK CATEGORY					
	CHECK CATEGORY		DESCRIPTION		
	-----		-----		
01-	AC		ACH DEFAULT TO CHECK		
02-	AH		OFFLINE ACH-HOMESTEAD REBATES		
03-	AM		MAINFRAME AUTOMATED CLRG HSE		
04-	AO		OFFLINE ACH-FISCAL AGENT		
05-	AP		OFFLINE ACH-LABOR		
06-	AT		OFFLINE ACH-INCOME TAX REFUNDS		
07-	OA		OFFLINE ACH-ELECTRONIC DEBIT		
08-	OB		OFFLINE B SERIES		
09-	OC		OFFLINE MOTOR FUELS		
10-	OD		OFFLINE-JUDICIARY		
11-	OE		OFFLINE ST FUND AWARDS		
12-	OF		OFFLINE FOSTER PARENT		
13-	OG		OFFLINE FISCAL AGENT		
14-	OH		OFFLINE HEAP-2 PARTY		
15-	OI		OFFLINE HEAP - 1 PARTY		

**KEY FIELD:**

- CHECK CATEGORY

**CHECK CATEGORY:** Two-character code that determines how an automated disbursement generated from a payment voucher will be handled.

**DESCRIPTION:** Defines check category code.

### 9. OPOH (Open Purchase Order Header Table)

OPOH contains summary information for outstanding orders and orders closed within the last three months. Records are added to the table via new order transactions and are modified based on vouchers that reference the order records. OPOH is covered in its entirety in Topic II: Encumbrances.

The information displayed comes from the header part of the order transaction, with the exception of CLOSED AMOUNT, OUTSTANDING AMT, and PO CLOSING DATE.

The following is a screen image of OPOH:

ACTION: R		SCREEN: OPOH	USERID:	12/01/06	02:53:34 PM
OPEN PO HEADER TABLE					
KEY IS VENDOR CODE, AGENCY, TRANS NUMBER					
01-					
VENDOR CODE: 450283814		AGENCY: 066		TRANS NUMBER: 15055932668	
TRANS CODE: PO		VENDOR NAME: TOOL CRIB			
:					
BUDGET FY: 05		ORDER TYPE: 6		OFF RES ACT: 3400	
COMMENTS: NJTS/CONSTRU					
START DATE:		END DATE:		MONTHS FUNDED:	
PO DATE: 040930		PO CLOSING DATE: 060901		CLOSED AMOUNT: 0.00	
PO AMOUNT: 0.00		OUTSTANDING AMT: 0.00			
02-					
VENDOR CODE: 450319813		AGENCY: 054		TRANS NUMBER: 77206429474	
TRANS CODE: PO		VENDOR NAME: SUPERIOR LAMP & SUPPLY INC			
:					
BUDGET FY: 07		ORDER TYPE: 6		OFF RES ACT: 3400	
COMMENTS: TLU COTTAGE					
START DATE:		END DATE:		MONTHS FUNDED:	
PO DATE: 060823		PO CLOSING DATE: 060828		CLOSED AMOUNT: 478.20	
PO AMOUNT: 478.20		OUTSTANDING AMT: 0.00			

#### KEY FIELDS:

- VENDOR CODE
- AGENCY
- TRANS NUMBER

**PO CLOSING DATE:** Date when all lines associated with order were closed and total outstanding amount is \$0.00.

**CLOSED AMOUNT:** Amount closed against order by payment vouchers. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the order for its total outstanding amount regardless of the balance that would otherwise result.

**PO AMOUNT:** Original amount of order and all modifications. Equals the total of all related line amounts from OPOL.

**OUTSTANDING AMOUNT:** Amount of order available for use. Calculated as the amount of the original order and all modifications, reduced by payment vouchers that referenced the order.

## 10. OPOL (Open Purchase Order Line Table)

OPOL contains information on outstanding order lines and order lines closed within the last three months. Records are added to the table via new order transactions and are modified based on voucher transactions that reference the order records. OPOL is covered in its entirety in Topic II : Encumbrances.

The information displayed comes from the line level of the order transaction, with the exception of LINE CLD AMT, LINE EXP AMT, OUTSTANDING, and LAST-REF-TRAN#/DATE.

The following is a screen image of OPOL:

ACTION: R	SCREEN: OPOL	USERID:	12/01/06	02:59:39 PM
OPEN PO LINE TABLE				
KEY IS VENDOR CODE, AGENCY, TRAN NUMBER, LINE NO				
01-				
VENDOR CD:	450283814	AGENCY:	066	TRAN NO: 15055932668
LINE NO:	01	TRAN CD:	PO	LINE DESCRIPTION:
FUND:	100	I/G REF FUND:		JOB NUMBER:
AGENCY:	066	I/G REF AGENCY:		PROJECT:
ORG:	1505	OBJECT:	2320	LINE AMOUNT: 0.00
SUB-ORG:	APPR	UNIT:	043	SUB-OBJ: 0.00
ACTIVITY:	YEDV	REPT CATG:		LINE EXP AMT: 0.00
TEXT FLAG:				OUTSTANDING: 0.00
LAST-REF-TRAN#/DATE:				

### KEY FIELDS:

- VENDOR CD
- AGENCY
- TRAN NO
- LINE NO

**LINE AMOUNT:** Original amount of order line and all modifications.

**LINE CLD AMT:** Amount closed against order line by vouchers that referenced the order. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the order line for its total outstanding amount regardless of the balance that would otherwise result.

**LINE EXP AMT:** Total amount that has been expended against order line. Does not include forced-closed line amounts.

**OUTSTANDING:** Amount of order line available for use. Calculated as the amount of the original order line and all modifications, reduced by vouchers that referenced the order line.

**LAST-REF-TRANS#/DATE:** Transaction number and posting date of the last voucher that referenced the order line.

## 11. ORQH (Open Requisition Header Table)

ORQH contains summary information for outstanding requisitions and requisitions closed within the last three months. Records are added to the table via new requisition transactions and are modified based on transactions that reference the requisition records. ORQH is covered in its entirety in Topic I: Requisitions.

The information displayed comes from the header part of the requisition transaction, with the exception of OUTSTANDING AMOUNT and CLOSED AMOUNT.

The following is a screen image of ORQH:

ACTION: R	SCREEN: ORQH	USERID:	02/28/06	03:09:45 PM
OPEN REQUISITION HEADER TABLE				
KEY IS TRANS CODE, REQ AGENCY, REQ NO				
01-				
TRANS CODE: RD	REQ AGCY: 082	REQ NO: 20140000003	BUDGET FY: 00	
REQ DATE: 020716	REQ TYPE: 1	COMMENTS: MOVE FDS	OFF RSRV ACCT: 3410	
REQ AMOUNT: 144,105.00		OUTSTANDING AMOUNT: 6,802.89		
CLOSED AMOUNT: 137,302.11		REQ CLOSING DATE:		

### KEY FIELDS:

- TRANS CODE
- REQ AGCY
- REQ NO

**OUTSTANDING AMOUNT:** Amount of requisition available for use. Calculated as the amount of the original requisition and all modifications, reduced by orders or vouchers that referenced the requisition.

**CLOSED AMOUNT:** Amount closed against requisition by orders or vouchers that referenced the requisition. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the requisition for its total outstanding amount regardless of the balance that would otherwise result.

**REQ CLOSING DATE:** Date when all lines associated with requisition were closed because the total outstanding amount is \$0.00.

## 12. ORQL (Open Requisition Line Table)

ORQL contains information on outstanding requisition lines and requisition lines closed within the last three months. Records are added to the table via new requisition transactions and are modified based on transactions that reference the requisition records. ORQH is covered in its entirety in Topic I: Requisitions.

The information displayed comes from the line level of the requisition transaction, with the exception of CLOSED AMT, OBLIG AMT, and OUTSTG AMT.

The following is a screen image of ORQL:

ACTION: R		SCREEN: ORQL	USERID:	02/28/06	03:07:56 PM
OPEN REQUISITION LINE TABLE					
KEY IS TRANS CODE, REQ AGENCY, REQ NO, LINE NO					
01-					
TRANS CODE:	RD	REQ AGCY:	082	REQ NO:	20140000003
FUND:	784	AGENCY:	082	ORG:	2014
APPR UNIT:	010	I/G FUND:		ACTIVITY:	VVVV
PROJECT NUMBER:	T040900B	I/G AGENCY:		OBJECT:	3610
JOB NUMBER:		LINE AMT:			117,914.00
REPORTING CATEGORY:	0001	CLOSED AMT:			117,914.00
LAST REF TRANS#/DATE:	AV08220655001923 010802	OBLIG AMT:			117,914.00
		OUTSTG AMT:			0.00

### KEY FIELDS:

- TRANS CODE
- REQ AGCY
- REQ NO
- LINE NO

**CLOSED AMT:** Amount closed against this requisition line by orders or vouchers that referenced the requisition. Additionally, any forced-closed amounts where an "F" indicator on the referencing transaction closed the requisition line for its total outstanding amount regardless of the balance that would otherwise result.

**OBLIG AMT:** Total amount that has been encumbered or expended against the requisition line. Does not include forced-closed line amounts.

**LAST REF TRANS#/DATE:** Transaction number and posting date of the last transaction that referenced the requisition line. May be an order or voucher transaction.

**OUTSTG AMT:** Amount of requisition line available for use. Calculated as the amount of the original requisition line and all modifications, reduced by orders or vouchers that referenced the requisition line.

### 13. APPR (Appropriation Table)

APPR contains information regarding encumbered and uncommitted amounts for each appropriation account, and is updated when orders or order-referenced transactions are processed. 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				
UNCOMMITTED:	29,247.73 / 7.59 %	UNEXPENDED:	305,606.73 / 79.22 %		

#### KEY FIELDS:

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

**PRE-ENCUMBERED AMT:** Total outstanding requisitions processed against the appropriation. Decreased by encumbrance or expenditure transactions that reference a requisition.

**ENCUMBERED AMT:** Total outstanding orders processed against the uncommitted balance or against the pre-encumbered amount. Decreased by expenditure transactions that reference an encumbrance.

**EXPENDED AMT:** Total expended amount charged against the uncommitted balance, pre-encumbered amount, or encumbered amount. Increased by payment vouchers.

**UNCOMMITTED:** Amount available for pre-encumbrance, encumbrance, or expenditure. Calculated as budget authority less pre-encumbrances, encumbrances, and expenditures.

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

**UNEXPENDED:** Amount available for expenditure. Calculated as budget authority less expenditures.

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

**14. EXPB (Expense Budget Account Table)**

EXPB contains expense budgets that are established by agencies for each appropriation account. Records are modified via expense budget transactions (requisitions, orders, and vouchers). EXPB is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of EXPB:

ACTION: R		SCREEN: EXPB	USERID:	02/28/06	03:16:50PM
*** EXPENSE BUDGET INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT,ACTVTY,XOBJECT					
BUDGET FY: 06	FUND: 100	AGENCY: 078	ORGANIZATION: 6400		
APPR UNIT: 255	ACTIVITY:	OBJECT: 3210			
BUDGETED POS: 0.00	STATUS IND: A	SPENDING CTL IND:	REV SOURCE REF 1:		
		SUB-OBJECT OPT:	REF 2:		
			REF 3:		
		CURRENT AMOUNTS	BEGIN DAY AMOUNTS		
		-----	-----		
APPROV BUDGETED AMT:		0.00			
CUR MOD BUDGETED AMT:		5,143,000.00	5,143,000.00		
PRE-ENCUMBERED AMT:		0.00	0.00		
ENCUMBERED AMT:		0.00	0.00		
EXPENDED AMT:		2,710,273.92	1,867,347.68		
PRIOR YR EXP AMT:		0.00			
LINE DESCR: POSTAGE					
	--- AVAILABLE FUNDS ---				
UNCOMMITTED BALANCE:	2,432,726.08	UNEXPENDED BALANCE:	2,432,726.08		
PERCENT COMMITTED:	52.69 %	PERCENT EXPENDED:	52.69 %		

**KEY FIELDS:**

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

**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.

**PRE-ENCUMBERED AMT:** Total outstanding requisitions processed against expense budget. Decreased by encumbrance or expenditure transactions that reference a requisition.

**ENCUMBERED AMT:** Total outstanding orders processed against the expense budget. Decreased by expenditure transactions that reference an encumbrance.

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

**UNCOMMITTED BALANCE:** Amount available for pre-encumbrance, encumbrance, or expenditure. Calculated as current modified budget less pre-encumbrances, encumbrances, and expenditures.

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

**UNEXPENDED BALANCE:** Amount available for expenditure. Calculated as current modified budget less expended.

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

**15. ESUM (Expense Budget Summary Table)**

ESUM is a summary of all expense budget accounts within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. ESUM is updated by expense budget transactions (requisitions, orders, and vouchers). ESUM is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM	USERID:	03/06/06	10:25:30 AM
*** EXPENSE BUDGET SUMMARY INQUIRY ***					
BFY: 06	FUND: 100	AGY: 078	ORG: 6400	APPR UNIT: 255	ACT: <b>TOTALS IND:</b>
<b>TOTALS:</b>	28,006,000.00	12,802.30	5,667.13	18,961,144.30	9,026,386.27
OBJ DESCRIPTION					
-----					
CURRENT BUDGET	<b>PRE-ENCUMBERED</b>	<b>ENCUMBERED AMT</b>	<b>EXPENDED AMT</b>	<b>UNCOMMITTED</b>	
-----					
2110 OFFICE EXAM NO					
0.00	0.00	0.00	0.00	0.00	0.00
2140 PHOTOCOPY ELEC					
0.00	0.00	0.00	0.00	0.00	0.00
2199 PRINTING AND O					
0.00	0.00	0.00	-1,194.75	1,194.75	
2210 VEHICULAR GASO					
0.00	0.00	0.00	0.00	0.00	0.00
3015 P-CARD EZ PASS					
33,000.00	0.00	0.00	23,080.83	9,919.17	
3110 TELEPHONE					

**KEY FIELDS:**

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

**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.

**PRE-ENCUMBERED:** Total outstanding requisitions processed against the expense budget. Decreased by encumbrance or expenditure transactions that reference a requisition.

**ENCUMBERED AMT:** Total outstanding orders processed against the expense budget. Decreased by expenditure transactions that reference an encumbrance.

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

**UNCOMMITTED:** Amount of each expense budget account available for pre-encumbrance, encumbrance, or expenditure. Calculated as current modified budget less pre-encumbrances, encumbrances, and expenditures.

## C. Procedures

### 1. Enter a new A1 or U1:

- a) Ensure adequate funds are available to expend.
  - (1) A1 referencing an encumbrance (AO, GO, or DO) or pre-encumbrance (RA).  
Scan OPOH/OPOL or ORQH/ORQL respectively to verify that there are sufficient funds in the selected encumbrance/pre-encumbrance to support the expenditure.
  - (2) U1 referencing an object of expenditure.  
Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the expenditure. Additionally, scan EXPB to verify that an expense budget record exists for the object code being referenced. If spending control is established at this level, confirm that sufficient funds are available.
  - (3) U1 referencing a revenue source.  
Scan REVB to verify that a revenue budget record exists for the revenue source being referenced and that there are sufficient funds for the revenue refund.
- b) Enter an A1/U1 to initiate the payment and record the expenditure.
- c) Review the A1/U1 for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the A1/U1 and correct errors if necessary.
- e) If A1/U1 edits are completed successfully, apply all levels of approval to process the document.

### 2. Modification/cancellation of an outstanding A1 or U1:

- a) If increasing an outstanding payment voucher, ensure adequate funds are available.
  - (1) A1 referencing an encumbrance or pre-encumbrance.  
Scan OPOH/OPOL or ORQH/ORQL respectively to verify that there are sufficient funds in the selected encumbrance/pre-encumbrance to support the increase.
  - (2) U1 referencing an object of expenditure.  
Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the modification. Additionally, scan EXPB to verify that an expense budget record exists for the object code being referenced. If spending control is established at this level, confirm that sufficient funds are available.
  - (3) U1 referencing a revenue source.  
Scan REVB to verify that there are sufficient funds for the revenue refund.
- b) Enter the A1/U1 document number to be modified/cancelled. Exact payee reference field must be entered on the transaction.

- c) Review the A1/U1 modification/cancellation for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the A1/U1 and correct errors if necessary.
- e) If A1/U1 edits are completed successfully, apply all levels of approval to process the document.

**3. Scheduling the check disbursement date or settlement of funds:**

- a) For checks:
  - If no date is entered, check is generated one day later.
  - If past date is entered, check is generated on current date.
  - If current date is entered, check is generated on current date.
  - If future date is entered, check is generated on future date.
- b) For ACHs (a two-day settlement period occurs before the recipient receives the funds):
  - If no date is entered, the settlement occurs on the third subsequent banking day.
  - If past date is entered, the settlement occurs on the second subsequent banking day.
  - If current date is entered, the settlement occurs on the second subsequent banking day.
  - If future date is entered, the settlement occurs on the second banking day following the future date.

Note: SETL can be used to determine the exact date that a settlement will occur based on a scheduled payment date. SETL considers weekends, banking holidays, and State holidays in determining when funds will settle in a recipient's bank account.

**4. Requesting a hold check on a payment voucher:**

- a) Scan CCAT to determine the check category code that describes the reason for the hold check.
- b) Enter the check category in the appropriate field of the payment voucher.
- c) Check will not be mailed and will be available for pick-up at OMB after 2 p.m. the next business day.

**5. Establish a petty cash or special/confidential fund:**

- a) Enter an A1/U1, using balance sheet account 1009 for a petty cash fund and balance sheet account 1010 for a special/confidential fund. Note: Reference the vendor code established specifically for the petty cash or special/confidential fund on the payment voucher.
- b) Review the A1/U1 for completeness, accuracy, and adherence to policies.
- c) Perform a quick edit of the A1/U1 and correct errors if necessary.
- d) If A1/U1 edits are completed successfully, apply all levels of approval to process the document.
- e) If applicable, deposit check in the petty cash or special/confidential fund's bank account.

**6. Reimburse a petty cash or special/confidential fund:**

- a) Enter an A1/U1 to initiate the payment and record the expenditure. Note: Reference the vendor code established specifically for the petty cash or special/confidential fund on the payment voucher.
- b) Review the A1/U1 for completeness, accuracy, and adherence to policies.
- c) Perform a quick edit of the A1/U1 and correct errors if necessary.
- d) If A1/U1 edits are completed successfully, apply all levels of approval to process the document.
- e) If applicable, deposit check in the appropriate bank account. If there is no petty cash fund bank account, cash the check.

**7. Prepare a wire transfer for offline disbursement of funds**

Payment vouchers recording expenditures for offline disbursement of State funds must be entered into NJCFS. The offline disbursement of State funds is usually an offline bank wire transfer or an offline check run.

- a) Enter an A1/U1 to record the expenditure.
  - (1) Enter check category code of WI.
  - (2) Enter requested wire date.
  - (3) Enter bank information, including wire date, amount of wire, bank name, American Banking Association (ABA) Number, account name, and bank account number, in the body of the payment voucher document or as an attachment.
- b) Review the A1/U1 for completeness, accuracy, and adherence to policies.
- c) Perform a quick edit of the A1/U1 and correct errors if necessary.
- d) If A1/U1 edits are completed successfully, apply first two levels of approval.
- e) Forward payment voucher document and wire information to OMB for review, final posting, and execution of wire.

**8. Prepare an offline check run for disbursement of funds**

- a) Prepare payment voucher document, but do not enter online.
  - (1) Ensure check category code identifies the appropriate offline check series.
- b) Certify and provide an approval officer signature on the document.
- c) Forward the payment voucher and a "check register" of the offline disbursements to OMB.

- d) OMB enters, approves, and posts the payment voucher with the current date as the scheduled payment date and notifies OIT that the offline checks can be produced and released.

**D. Document Entry**

**1. A1 (Accounting Bureau Payment Voucher)**

An A1 is used to initiate payment for non-Purchase Bureau procurements (RA or AO reference), construction services (DO reference), and State aid and grant-in-aid awards (GO reference). A previously processed order or requisition must be referenced. An A1 cannot reference the free balance of an account. Additionally, an A1 cannot be used for intra-governmental payments.

The following is a screen image of an A1:

```

FUNCTION:          DOCID:  A1 082 20400000038    11/29/06    09:48:42 AM
STATUS:           BATID:          ORG:          000-000 OF 000
H-                ACCOUNTING BUREAU VENDOR PAYMENT VOUCHER INPUT FORM

PV DATE:          ACCTG PRD:          BUDGET FY:
ACTION:  PP START:  SCH PAY DT:      CHECK CAT:   REASON:
FA IND:  OFF LIAB ACCT:  REFERENCE TYPE:  SINGLE CHECK FLAG:
VENDOR CODE:          ADDRESS:
NAME:                :
:                    :
CALC DOC TOTAL:          DOCUMENT TOTAL:
LN  REFERENCE
NO CD AGY  NUMBER  LN          PAYEE REFERENCE
-----
FND AGCY ORG  SUB ORG APPR UNIT ACTY  OBJ SUB OBJ REV SRC SUB REV  JOB NO
-----
RPT CT BS ACT DISC TYP  DESCRIPTION  QUANTITY  AMOUNT  I/D P/F TXT
-----
01-

A-- *HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

**DOCID:** When modifying, cancelling, or re-opening a payment voucher, the original document ID must be entered. Note: If a modification is entered when the original voucher transaction is on SUSF in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**PV DATE:** Optional. Enter the current date. If left blank, is populated by 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 of the appropriation account(s) that will be referenced on the lines of the voucher.

**ACTION:** Enter "E" to enter a new payment voucher or "M" to modify, decrease, or cancel an existing open payment voucher. Defaults to "E" if left blank. Modifying a voucher allows you to add lines to an existing voucher, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution on an existing line; you must cancel the existing line and code a new line.

**PP START:** Required if the vendor is subject to prompt payment guidelines; otherwise, leave blank. Enter the later of the date on which goods/services were accepted or the date on which a properly completed State invoice or similar statement was received. If payment is not generated for the vendor within 60 days of this date (30 days for CC vendors), interest on the amount is calculated and paid to vendor. A vendor is exempt from prompt payment interest if its VEND record indicates PP EXEMPT "Y."

**SCH PAY DT:** Optional. Enter date to schedule the disbursement of cash. Based on this date, an ACH payment or a check will be generated. If left blank, defaults to the next calendar date. Consult SETL for the date of settlement based on an entered SCH PAY DT.

**CHECK CAT:** If applicable, enter the appropriate two-character check category code that applies to the payment. If the end user wishes to prevent the resulting check from going thru the mail, a numeric (00-99) check category "hold check" code should be used. If the end user wishes to record checks printed offline of NJCFS or bank wires that were processed outside of NJCFS, then the appropriate alphanumeric check category should be used (ex., OB = offline B series check).

**REASON:** Leave blank. Inferred from PPI N.

**FA IND:** Leave blank. Not used.

**OFF LIAB ACCT:** System generated. Balance sheet account code 2000, Vouchers Payable, is used for payment vouchers.

**REFERENCE TYPE:** Enter "1" for an agency contract payment, "2" for a grant payment, "3" for a loan payment, and "4" for a DBC order payment.

**SINGLE CHECK FLAG:** Optional. Enter "Y" for a separate disbursement to be produced for each line of the payment voucher. Payment lines from other vouchers will NOT be combined with the lines of the payment voucher to create one disbursement. If blank, up to five payment lines for a vendor will be combined together on one disbursement.

**VENDOR CODE:** Enter the eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value).

**ADDRESS:** Leave blank. Inferred from VEND.

**NAME:** Leave blank. Inferred from VEND.

**CALC DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in DOCUMENT TOTAL.

**DOCUMENT TOTAL:** Enter the total amount of the voucher lines on the document in dollars and cents (decimal point is optional). If modifying an open voucher document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**LN NO:** Enter two-character code required for each line on the document. Number will be used to reference a specific voucher line.

**REFERENCE:**

**CD:** Enter the transaction code of the RA or order that this transaction references (e.g. AO, DO).

**AGY:** Enter the transaction agency code of the RA or order that this transaction references.

**NUMBER:** Enter the document number of the RA or order that this transaction references.

**LN:** Enter the line number of the RA or order that this transaction references.

**PAYEE REFERENCE:** Enter up to 30 characters of descriptive information related to payment voucher. This information will appear on check stub or addenda record for ACH payments.

**FND:** Leave blank. Inferred from referenced RA or order line.

**AGCY:** Leave blank. Inferred from referenced RA or order line.

**ORG:** Leave blank. Inferred from referenced RA or order line.

**SUB ORG:** Leave blank. Not used.

**APPR UNIT:** Leave blank. Inferred from referenced RA or order line.

**ACTY:** Leave blank. Inferred from referenced RA or order line.

**OBJ:** Leave blank. Inferred from referenced RA or order line.

**SUB OBJ:** Leave blank. Inferred from referenced RA or order line.

**REV SRC:** Leave blank. Not used on A1s.

**SUB REV:** Leave blank. Not used on A1s.

**JOB NO:** Leave blank. Inferred from referenced RA or order line.

**RPT CT:** Leave blank. Inferred from referenced RA or order line.

**BS ACT:** Leave blank. Not used on A1s.

**DISC TYP:** Leave blank. Not used on A1s.

**DESCRIPTION:** Optional. Enter a 12-character description about the payment voucher.

**QUANTITY:** Leave blank. Not Used.

**AMOUNT:** Enter the dollar amount of the voucher line in dollars and cents (decimal point is optional).  
Note: Negative indicators are not required.

**I/D:** Enter "I" to increase or "D" to decrease. Defaults to "I" when the action is "E."

**P/F:** Partial/Final Indicator. Optional. Enter "P" to authorize the partial use of the referenced order or requisition line. Enter "F" to authorize the closing of a referenced order or requisition line regardless of the balance that would otherwise remain. The system therefore brings the referenced line down to zero outstanding despite the amount of the A1 line entered. This function is known as a forced close.

**TXT:** Enter "N" if text is not required. Enter "Y" if text is required and "T" in the document action field. Hit enter. Screen will leaf to PVTX. Complete the PVTX screen. Enter "A" then "E" in the action field to return to the A1 input screen. Note: As an alternative, after entering "Y," finish coding the A1, and then subsequently go to PVTX to enter text.

**2. U1 (Using Agency Payment Voucher)**

A U1 is used to initiate payment for purposes that do not fall within traditional procurement or the regular encumbrance/expenditure process. Funds used on the transaction are not originally set aside via a pre-encumbrance or an encumbrance. Thus, a U1 directly references the free balance of an appropriation account, revenue account, or balance sheet account.

The following is a screen image of the U1:

```

FUNCTION: NEW          DOCID: U1 082 20400004229      11/29/06  11:01:02 AM
STATUS:              BATID:                          ORG:          000-000 OF 000
H-                   USING AGENCY VENDOR PAYMENT VOUCHER INPUT FORM

PV DATE:             ACCTG PRD:                       BUDGET FY:
ACTION:  PP START:   SCH PAY DATE:                   CHECK CATEGORY:
FA IND:   OFF LIAB ACCT:   SINGLE CHECK FLAG:   REASON:
VENDOR CODE:                ADDRESS:
NAME:                        :
:                             :
DOCUMENT TOTAL:             CALC DOC TOTAL:
LN                            AGE      SUB APPR ACTI
NO          PAYEE REFERENCE   FND NCY ORG ORG UNIT VITY
-----
OBJ SUB OBJ REV SRC SUB REV  JOB NO. REPT CATG BS ACCT DISC TYPE
-----
          DESCRIPTION          QUANTITY          AMOUNT          I/D TXT
          -----
01-

A-- *HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

**DOCID:** When modifying, cancelling, or re-opening a payment voucher, the original document ID must be entered. Note: If a modification is entered when the original voucher transaction is on SUSF in ACCPT status, then the modifying transaction must be processed with a batch ticket record to make it unique. If not, the modifying transaction will be rejected as a duplicate transaction.

**PV DATE:** Optional. Enter the current date. If left blank, is populated by 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 of the appropriation or revenue account(s) that will be referenced on the lines of the voucher.

**ACTION:** Enter "E" to enter a new payment voucher or "M" to modify, decrease, or cancel an existing open payment voucher. Defaults to "E" if left blank. Modifying a voucher allows you to add lines to an existing voucher, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: It is not possible to change the account code distribution on an existing line; you must cancel the existing line and code a new line.

**PP START:** Required if the vendor is subject to prompt payment guidelines; otherwise, leave blank. Enter the later of the date on which goods/services were accepted or the date on which a properly completed State invoice or similar statement is received. If payment is not generated for the vendor within 60 days of this date (30 days for CC vendors), interest on the amount is calculated and paid to vendor. A vendor is exempt from prompt payment interest if its VEND record indicates PP EXEMPT "Y."

**SCH PAY DT:** Optional. Enter date to schedule the disbursement of cash. Based on this date, an ACH payment or a check will be generated. If left blank, defaults to the next calendar date. Consult SETL for the date of settlement based on an entered SCH PAY DT.

**CHECK CAT:** If applicable, enter the appropriate two-character check category code that applies to the payment. If the end user wishes to prevent the resulting check from going thru the mail, a numeric (00-99) check category "hold check" code should be used. If the end user wishes to record checks printed offline of NJCFS or bank wires that were processed outside of NJCFS, then the appropriate alphanumeric check category should be used (ex., OB = offline B series check).

**FA IND:** Leave blank. Not Used.

**OFF LIAB ACCT:** System generated. Balance sheet account code 2000, Vouchers Payable, is used for payment vouchers.

**SINGLE CHECK FLAG:** Optional. Enter "Y" for a separate disbursement to be produced for each line of the payment voucher. Payment lines from other vouchers will NOT be combined with the lines of the payment voucher to create one disbursement. If blank, up to five payment lines for a vendor will be combined together on one disbursement.

**REASON:** Leave blank. Inferred from PPI N.

**VENDOR CODE:** Enter the eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code ("00" being the default value).

**ADDRESS:** Leave blank (inferred from VEND), unless a miscellaneous vendor code is used.

**NAME:** Leave blank (inferred from VEND), unless a miscellaneous vendor code is used.

**CALC DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in the DOCUMENT TOTAL.

**DOCUMENT TOTAL:** Enter the total amount of the voucher lines on the document in dollars and cents (decimal point is optional). If modifying an open voucher document, enter the total amount of the modification in dollars and cents (decimal point is optional).

**LN NO:** Enter two-character code required for each line on the document. Number will be used to reference a specific voucher line.

**PAYEE REFERENCE:** Enter up to 30 characters of descriptive information related to payment voucher. This information will appear on check stub or addenda record for ACH payments.

**FND:** Enter the three-character fund code for the appropriation or revenue account that will be used as the source of funding for this voucher.

**AGCY:** Enter the three-character agency code for the appropriation or revenue account.

**ORG:** Enter the four-character organization code. May be appropriation, expense budget, revenue budget, or low-level reporting organization code.

**SUB ORG:** Leave blank. Not used.

**APPR UNIT:** Enter the three-character appropriation unit code. Leave blank if referencing a revenue account.

**ACTIVITY:** Enter four-character activity code that pertains to the function or activity related to order. Leave blank if referencing a revenue account.

**OBJ:** Enter the four-character object code that describes the service or goods being purchased. Leave blank if referencing a revenue account.

**SUB OBJ:** Enter the two-character sub-object code further defining the object. Leave blank if referencing a revenue account.

**REV SRC:** Enter the four-character revenue source code of the revenue budget account being referenced. Leave blank if an object code is referenced.

**SUB REV:** Enter the two-character sub-revenue source code. Leave blank if an object code is referenced.

**JOB NO.:** Enter the eight-character job number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Otherwise, leave blank.

**RPT CAT:** Enter the four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B." Otherwise, leave blank.

**BS ACCT:** Enter the balance sheet account number, if transaction affects a balance sheet account (e.g. petty cash or special/confidential funds, outstanding receivable or liability). Otherwise, leave blank.

**DISC TYP:** Leave blank. Not used on U1s.

**DESCRIPTION:** Optional. Enter a 12-character description about the payment voucher.

**QUANTITY:** Leave blank. Not used.

**AMOUNT:** Enter the dollar amount of the voucher line in dollars and cents (decimal point is optional).  
Note: Negative indicators are not required.

**I/D:** Enter "I" to increase or "D" to decrease. Defaults to "I" when the action is "E."

**TXT:** Enter "N" if text is not required. Enter "Y" if text is required and "T" in the document action field. Hit enter. Screen will leaf to PVTX. Complete the PVTX screen. Enter "A" then "E" in the action field to return to the A1 input screen. Note: As an alternative, after entering "Y," finish coding the A1, and then subsequently go to PVTX to enter text.

**3. PV (Purchase Bureau Payment Voucher)**

A PV is used to pay for goods or services procured under the authority of the Purchase Bureau, and is initiated in MACS-E. It represents an expenditure to complete a purchase from an authorized State of New Jersey vendor.

**Screen Characteristics:** This screen may be accessed only in scan mode from the NJCFS Suspense File. Refer to the appropriate section of the MACS-E system user's manual for additional information.

The following is a screen image of the PV header screen:

```

FUNCTION: NEW          DOCID: PV 082 20300000002      04/10/07   02:33:10 PM
STATUS:              BATID:                          ORG:
H-                   PURCHASE BUREAU VENDOR PAYMENT VOUCHER INPUT FORM

PV DATE:             ACCTG PRD:           BUDGET FY:
ACTION:              PV TYPE:           PP START:           SCH PAY DATE:
OFF LIAB ACCT:      FA IND:           DOCUMENT TOTAL:
                                       CALC DOC TOTAL:
VENDOR CODE:        CHECK CATEGORY:     SINGLE CHECK FLAG:
VENDOR NAME:                                     REASON:
:
ADDRESS:
:
:

SELLER: FUND:        AGENCY:              ORG:
SUB-ORG:             APPR UNIT:           ACTIVITY:
REV SRC:             SUB-REV:            JOB NO:
REPT CAT:           OBJECT:              SUB-OBJ:
OFF REC ACCT:      BS ACCT:
    
```

The following is a screen image of the PV line screen:

```

FUNCTION:              DOCID: PV 082 20300000002      04/10/07   02:37:00 PM
STATUS:              BATID:                          ORG:              000-000 OF 000
LN   REFERENCE
NO CD AGY   NUMBER   LN       PAYEE REFERENCE      COMMODITY CONTRACT
-----
FND AGCY ORG  SUB ORG APPR UNIT ACTV  OBJ SUB OBJ REV SRC SUB REV  JOB NO.
-----
RPT CT BS ACT DISC% DT DESCRIPTION      QUANTITY      AMOUNT      I/D P/F TXT
-----
01-
    082
02-
    
```

4. TV (Travel Voucher)

A TV is used to initiate payment to a State employee for authorized State business travel. Additionally, a TV is used for intra-governmental reimbursement of travel costs when the air and rail tickets are paid for via a central agency account. TVs are covered in their entirety in the Travel Module.

The following is a screen image of the TV header screen:

```

FUNCTION:          DOCID: TV 010 33102000778      04/10/07   04:31:03 PM
STATUS: ACCPT          BATID:                   ORG:
                    TRAVEL VOUCHER INPUT SCREEN
DATE: 04 09 07   ACCTG PRD:          BUDGET FY: 06   ACTION: E   TYPE: S
CMNTS:          PP START:                   SCH PAY DT: 04 09 07   STATUS FLAG: 0
REF TRAVEL DOCUMENT: TRANS CD: TE TRANS AGY: 010 TRANS NUMBER: 33100000298
CHECK CAT:      SINGLE CHECK FLAG:      TRIP DATES: FROM: 02 20 07   TO: 02 23 07
EMPLY ID: 153333056 00 TRV ASGT CLS:      VENDOR:
NAME: SUSAN M LAGHASE                   NAME:
:                                         :
ADDR: 507 BUTLER RD                       ADDR:
:                                         :
: PALERGO                                NJ 08230
EVENT FY: 07   EVENT CODE: B3BM DESCRIPTION: LIVE BIRD MARKET WORK GROUP
SELLER: FUND:   AGENCY:      ORG:      APU:      ACTY:      OBJECT:
MILEAGE:      I/D:      AMOUNT:      0.00
AIR/RAIL AMT: 0.00 I/D:      CAR RENTAL AMT: 0.00 I/D:
HOTEL AMT:    437.58 I/D:      GROUND TRANS AMT: 40.95 I/D:
MEALS AMT:    111.00 I/D:      REGISTRATION AMT: 0.00 I/D:
FEES AMT:     0.00 I/D:      TUITION AMT:      0.00 I/D:
MISC EXP AMT: 9.00 I/D:      ADVANCE AMT:      0.00 I/D:
TOTAL ACTUAL AMT: 598.53 CALCULATED DOC TOTAL: 598.53
A--*HS60-DOCUMENT MARKED FOR READ ONLY
    
```

The following is a screen image of the TV line screen:

```

FUNCTION:          DOCID: TV 010 33102000778      04/10/07   04:32:03 PM
STATUS: ACCPT          BATID:                   ORG:                   001-001 OF 001
                    TRAVEL VOUCHER INPUT SCREEN
LN - ORD/REQ REFERENCE --
NO CD AGY   NUMBER LN  TE/TH LINE           PAYEE REFERENCE
-----
FND  AGCY  ORG   SUB ORG  APPR UNIT  ACTY  OBJT  SUB OBJ  JOB NO  RPT CAT
-----
                    BSAC                DESCRIPTION          AMOUNT          I/D  P/F  TXT
-----
01- 01                01                LIVE BIRD MARKET
    100 010 3310      029      CCCC 3010
                    598.53
02-
    010
    
```

# TOPIC IV: AUTOMATED DISBURSEMENTS AND MANUAL WARRANTS

## A. Introduction and Key Concepts

Automated Disbursement transactions (ADs) and Manual Warrant transactions (MWs) represent cash disbursements recorded within NJCFS. NJCFS automatically generates ADs, while OMB personnel enter, approve, and "manually" post MWs online. ADs can be check payments, automated clearinghouse (ACH) payments, offline check payments, or wire transfer payments. MWs, which are check payments only, are also known as manual checks. All ADs and MWs are accounted for on the check register of NJCFS.

ADs are uniquely identified by the transaction code "AD," followed by an 11-character alphanumeric identifier. The two-character transaction code (AD) and the first character of the identifier defines the type of disbursement generated:

- ADØ (check payments)
- ADA (ACH payments)
- ADO (offline check payments)
- ADW (wire transfer payments)

Only check and ACH payments are produced from NJCFS. Wire transfers and offline checks are produced outside of NJCFS. MWs are entered into NJCFS and a check is printed locally at OMB for pick-up by the agency. Note: The final 10 characters of an ADØ are actual check numbers in both NJCFS and the banking system.

### 1. System Generated Automated Disbursements

The daily automated cash disbursements process generates payments based on vouchers payable information in the Open Payment Voucher Header (OPVH) and Open Payment Voucher Line (OPVL) Tables. The following criteria must be met before a scheduled payment is disbursed:

- All NJCFS/MACS-E edits are cleared.
- The scheduled payment date falls within the date parameters set on the Automated Disbursement Parameters Table (ADIS). The scheduled payment date is the date the submitting agency wants the automated disbursement issued. The scheduled payment date of a transaction can be found on OPVH in the Scheduled Payment Date field. If an agency would like to change the scheduled payment date after a transaction has been posted, but before the payment has been issued, they must contact OMB and request the change.
- The referenced vendor is in good standing. A vendor is in good standing when a W-9/Vendor Questionnaire Form has been returned to the Vendor Control Unit. When a W-9 is received, the vendor is taken off hold and the automated disbursement is issued. W-9s are covered in their entirety in Topic 7: Vendor File.

Up to five payments to a single vendor can be printed on one check. The check number can be found on OPVL for three months after a payment voucher is closed. The data is then moved to the Closed Payment Voucher Line Table (CPVL) for fifteen months.

## 2. Automated Clearing House (ACH) Payments

An ACH (also known as an EFT) is an electronic payment that is credited directly to the recipient's bank account two days following the scheduled payment date on OPVH.

The Automated Clearing House Table (ACHT) contains the electronic fund transmission data for ACH vendors:

- vendor code
- American Banking Association (ABA) number
- bank account number
- account type (checking/savings)
- pre-note date

Vendors who elect to receive payments via ACH are required to complete a Credit Authorization Agreement for Automatic Deposits. The completed form along with an original voided check or bank letter is submitted to the OMB ACH Coordinator for input into NJCFS. The payee is set up in the Vendor Table (VEND) with a 2-digit location code of "08" and "Y" in the ACH Vendor field. The banking information is entered on ACHT. After a pre-note period of six business days, the vendor will be eligible to receive electronic payments directly into their bank account. Vendors will receive checks until the pre-note period ends. An ACH payment can be identified in OPVH by a check category of "AM."

ACH settlement dates can be determined using the Settlement Date Table (SETL). ACHT and SETL are covered in their entirety in Topic 7: Vendor File, and Topic 3: Payment Vouchers, respectively.

## 3. Offline Check/ACH Disbursements

An offline disbursement is generated by systems outside of NJCFS. An offline disbursement can be processed to pay a vendor by check or ACH. OMB posts payment vouchers reflecting the total offline disbursements the same day the checks or ACH payments are released.

## 4. Wire Transfers

A wire transfer is an electronic payment that is immediately credited to the recipient's bank account. Payment vouchers requiring wire transfers are entered by the requesting agency. The wire payment document must include:

- a check category of "WI "
- scheduled payment date
- wire date
- bank name
- American Banking Association (ABA) number
- account name
- bank account number

Wire transfer documents are submitted to OMB for final approval and posting. A wire payment can be identified in OPVH by a check category of "WI ."

## 5. Manual Warrants

A manual warrant (MW) is a check produced by OMB that bypasses the automated disbursement process. MWs are issued for emergency payments such as salary advances or lawsuit payments when multiple names or a specific name is required on the check.

A Manual Warrant request form is completed by the requesting agency and submitted to OMB for processing. Requests for manual checks must have sufficient justification, because of the cost and potential risk associated with the “manual” handling of these individual checks.

MWs are uniquely identified by the transaction code “MW,” followed by an 11-character alphanumeric identifier. The final 10 characters of the identifier represent the actual check number in both NJCFS and the banking system.

## **6. Web-based Vendor Payment Inquiry (VPI)**

Vendors can use VPI to:

- review one year of historical NJCFS payment information
- retrieve payee reference or remittance advice information
- view scheduled payments
- retrieve an e-mail link to the paying agency for additional information

Access is available through the MyNewJersey web portal and is granted through the one-time use of an authentication code assigned to each vendor. The authentication code, generated for each eleven-character vendor code, will allow access to all NJCFS disbursements that reference the vendor’s nine-character vendor number regardless of location code. The MyNewJersey web portal can be accessed by the public, but VPI can be accessed only by the vendor entering an authentication code and registering a logon ID.

## **7. Vendor Hold Status**

A payment will not be issued to a vendor placed on “Hold” or “Inactive” status. It is important to verify the status of a vendor by viewing VEND before completing the payment process. The “Inactive” and “Hold” fields must contain “N” for the vendor to be active. A “Y” in either field will not allow a disbursement to be issued. A vendor is placed on “Hold” or “Inactive” status for one of the following reasons:

- The W/9 Vendor Questionnaire form has not been returned (W/9 Rec’d field = N).
- A check is undeliverable and has been returned.
- The vendor’s federal ID number has changed.

The Comment field in VEND will often provide explanatory information about the vendor’s status.

When entering a payment to a vendor on “Hold” or “Inactive” status, the following messages will be displayed:

- NJQ6W—Vendor on Hold  
This is a warning message only. The document can be approved and posted but a check will not be produced.
- NJJ9E—No Increase on Inactive Vendor  
This is a fatal error. The document can be pre-approved but not posted.

## **8. Discounts/Garnishments/Back-up Withholding**

Disbursements generated from NJCFS can be reduced by discounts, garnishments, and back-up withholding. Details of each can be found in OPVL.

### **a) Discounts**

Many vendors have policies that offer discounts in return for early payment. A discount can be initiated only by payment voucher transactions interfaced from MACS-E to NJCFS. The discount term and percentage are derived from the contract information contained in MACS-E.

### **b) Garnishments**

Payments to vendors who have claims (or liens) against them from the Internal Revenue Service (IRS), the State's Division of Taxation, or the federal government's Financial Management Services (FMS) will be offset during the disbursement process. If a claim exists, the portion of the vendor payment that satisfies the claim amount will be subtracted from the vendor payment. A separate disbursement will be generated to the claimants. If the claim amount is greater than the payment to the vendor, the vendor will receive a check with the word "VOID" in the amount field. The check stub will list the invoice amount with the appropriate offset.

### **c) Back-up Withholding**

The vendor file indicates if a vendor has returned a W-9 form, confirming the federal ID number on file. If the W9 is not filed within 60 days, the State can withhold 20% of all payments made to that vendor in accordance with IRS guidelines. These amounts are kept in a liability account by fund for payment to the IRS. This process is known as "back-up withholding." Only vendors who are coded in VEND to receive a 1099 are subject to back-up withholding. NJCFS does not perform back-up withholding routinely. Currently, if a W-9 is not received, the payment is placed on hold and back-up withholding is not executed.

## **9. Prompt Payment Rules and Regulations**

The State of New Jersey has two Prompt Payment Laws. The Prompt Payment Act (P. L. 1987, c.184) was enacted to urge payment of invoices within 60 days of the receipt of a properly executed State payment voucher (or similar document) or the acceptance of the goods or services, whichever is later. If invoices are not paid within 60 days, interest is payable to the vendor at rates established by the State Treasurer for the period beyond 60 days.

Prompt payment interest is not paid to public utilities, government entities, and State employees. A vendor is required to return a properly completed W-9/Vendor Questionnaire form before a payment can be made by NJCFS. If a vendor fails to return the completed W-9/Vendor Questionnaire form within the mandated 60 days, the vendor is not entitled to receive prompt payment interest once the payment is released. If a vendor does not return a properly executed State payment voucher or if the agency perceives a problem with the goods delivered or services rendered, the vendor may not be entitled to receive interest. Interest generated by a delinquent payment must exceed \$5.00.

The second Prompt Payment Law (P.L. 2006, c.96) involves the prompt payment of construction contractors. Construction contractor vendors are uniquely identified in NJCFS/MACS-E by the vendor type "CC." These vendors must be paid within 30 days. The prompt payment interest rate is the prime rate plus one percent.

In both instances, prompt payment interest is not automatically added to the original payment. Agencies have the opportunity to validate or halt the interest prior to its payment. Summaries of prompt payment violation reasons and amounts are provided to the NJ State Senate and Assembly at the close of the calendar year.

## 10. Hold Checks

The hold check feature provides the ability to interrupt the automatic mailing of checks. Hold checks can be picked up by agency personnel at OMB after 2 p.m. the next business day after processing.

Hold checks are primarily for:

- 1) Payments for overseas vendors requiring special handling and extra postage.
- 2) Payments where additional documentation must accompany the payment.
- 3) Payments that must be presented in person (real estate closing).
- 4) Employee travel advance payments when the timing of the trip will not permit the mailing of the check.

Note: OMB and the Office of the State Auditor review the use of hold checks because the hold check process adds manual handling to the disbursement process and, therefore, increases cost and internal control risks.

Guidelines for the processing of hold checks are summarized in the Circular Letter titled, "Hold Checks."

## 11. Circular Letters

The Treasury Department circular letter index, available via the internet at <http://www.state.nj.us/infobank/circular/circindx.htm>, should be reviewed for statewide policy information related to automated disbursements and manual warrants. Circular letters pertaining to these topics should be read and understood by the personnel of each agency fiscal office. Some of the applicable Treasury circular letters are:

- Payments to Vendors
- Hold Checks
- State Vendor Set-off for State Tax

**B. Applicable Tables:** Only fields specifically applicable to automated disbursements and manual warrants are discussed in this section.

**1. OPVH (Open Payment Voucher Header Table)**

OPVH contains summary information for outstanding payment vouchers and payment vouchers closed within the last three months. Records are added to the table via new voucher transactions, modified based on decreasing/increasing voucher transactions, and closed by the system generation of automated disbursements (ADs).

The information displayed comes from the header part of the payment voucher, with the exception of CLOSED VOUCHER AMT, CLOSED VOUCHER DATE, OUTSTANDING AMT, and DISC/W9/GARN AMT. IGPs are not reflected in OPVH.

The following is a screen image of OPVH:

```
ACTION: R SCREEN: OPVH USERID: 11/28/06 02:00:53 PM
OPEN PV HEADER TABLE
KEY IS VENDOR CODE, VOUCHER AGENCY, VOUCHER NUMBER
01-
  VENDOR CD: 042455641 00 AGENCY: 082 VOUCHER NO: 20004862305 TRANS CODE: PV
    NAME: W B MASON COMPANY INC
      :
    ADDRESS: PO BOX 111
      :
      : BROCKTON MA02303 0111
BUDGET FY: 07 VOUCHER TYPE: 1 OFF LIAB ACCT: 2000
          VOUCHER AMT: 64.28 DATE: 060802
    CLOSED VOUCHER AMT: 64.28 DATE: 060807
          SCHED PYMT DATE: HOLD IND:
          CHECK CATEGORY: OUTSTANDING AMT: 0.00
          SINGLE CHECK FLAG: DISC/W9/GARN AMT: 0.64
    PROMPT PAYMENT START DATE: 060728
          REFERENCE TYPE:
    REFERENCED TRAVEL DOCUMENT:
```

**KEY FIELDS:**

- VENDOR CD
- AGENCY
- VOUCHER NO

**SCHED PYMT DATE:** Date disbursement will be generated. If blank, disbursement has been generated.

**HOLD IND:** "H" indicates payment voucher is on hold and will not be disbursed regardless of SCHED PYMT DATE.

**CHECK CATEGORY:** Optional. Two-character check category code that determines how an automated disbursement generated from a payment voucher will be handled. Refer to Check Category Table (CCAT) for valid check categories.

**SINGLE CHECK FLAG:** "Y" indicates a separate disbursement will be produced for each line of the payment voucher. Payment lines from other vouchers will NOT be combined with the lines of the payment voucher to create one disbursement. If blank, up to five payment lines for a vendor will be combined together on one disbursement.

**DISC/W9/GARN AMT:** Discount, back-up withholding, and/or garnishment withheld from disbursement.

**PROMPT PAYMENT START DATE:** Date that determines if the payment generated is in violation of the State's prompt payment legislation.

## 2. OPVL (Open Payment Voucher Line Table)

OPVL contains information on outstanding payment voucher lines and payment voucher lines closed within the last three months. Records are added to the table via new voucher transactions, modified based on decreasing/increasing voucher transactions, and closed by the system generation of automated disbursements (ADs).

The information displayed comes from the line level of the voucher transaction, with the exception of CLOSED AMT, DISB AMT, W9 WHLD, GARN, LAST CHECK/MW, and LAST CHECK/MW DATE. IGPVs are not reflected in OPVL.

The following is a screen image of OPVL:

ACTION: R		SCREEN: OPVL	USERID:	11/28/06	02:04:48 PM
OPEN PV LINE TABLE					
KEY IS VENDOR CODE, VOUCHER AGENCY, VOUCHER NUMBER, PAYEE REFERENCE, LINE NO					
VEND: 042455641 00		VOUCHER AGENCY: 082		VOUCHER NO: 20004862305	
PAYEE REFERENCE: SUT517			LINE NO: 01		
TRANS CD: PV		FUND: 100	JOB NUMBER:		TEXT FLAG:
AGENCY: 082		PROJECT:		DESCRIPTION: SUT517	
ORG: A100		BS ACCOUNT:		DISC/W9/GARN AMT: 0.64	
SUB-ORG:		OBJECT: 2110		PV LINE AMOUNT: 64.28	
APPR UNIT: 002		SUB-OBJ:		CLOSED AMT: 64.28	
ACTIVITY: U999		REPT CATG:		DISB AMT: 63.64	
REV SRCE:		SUB-REV SRCE:		COMMODITY: 61533 CONTRACT NBR: 59767	
DISC PCT: 1.00		DISC TYPE: Y		W9 WHLD: N GARN: N	
LAST CHECK/MW: AD00008012677			LAST CHECK/MW DATE: 060807		
***** REFERENCE DOCUMENT *****					
TRANS CODE: PO AGENCY: 082 NUMBER: 20006406637 LINE: 01 DATE: 07 25 06					

### KEY FIELDS:

- VEND
- VOUCHER AGENCY
- VOUCHER NO
- PAYEE REFERENCE
- LINE NO

**DISC/W9/GARN AMT:** Discount, back-up withholding, and/or garnishment withheld from disbursement.

**DISB AMT:** Amount of voucher line disbursed. Total of voucher line reduced by back-up withholding. Note: Garnishment amounts (portion of payment used to offset debts owed to the State or federal government) will be reflected in the disbursed amount.

**DISC PCT:** Discount percentage interfaced to NJCFS from MACS-E.

**DISC TYPE:** "Y" indicates a discount was taken when the vendor was paid. Discount calculated using DISC PCT. Amount of discount is included in DISC/W9/GARN amount.

**W9 WHLD:** "Y" indicates back-up withholding was taken before vendor was paid. Amount of withholding is included in DISC/W9/GARN.

**GARN:** "Y" indicates disbursement was garnished before vendor was paid. Amount of garnishment is included in DI SC/W9/GARN.

**LAST CHECK/MW:** Disbursement number (check or ACH) of closed voucher line. Note: If payment was garnished for debts owed to the State or federal government, disbursement number denotes disbursement to garnishor.

**LAST CHECK/MW DATE:** Date disbursement was generated.

### 3. CCAT (Check Category Code Table)

CCAT contains all valid check category codes. Check category codes determine how an automated disbursement generated from a payment voucher will be handled. Check category codes consisting of two numeric values (00-99) are not mailed. These "hold checks" are picked up by agencies at OMB for additional handling. Each of the 00-99 check categories describes the reason for the hold check.

Checks are not generated for alphanumeric check category codes. A credit to cash and other accounting entries are completed, but no physical check is generated. Alphanumeric check categories are used when recording vouchers completed offline from another agency's system (bank wires and checks).

The following is a screen image of CCAT:

ACTION: R		SCREEN: CCAT	USERID:	11/29/06	09:32:36 AM
CHECK CATEGORY TABLE					
KEY IS CHECK CATEGORY					
	CHECK CATEGORY		DESCRIPTION		
	-----		-----		
01-	AC		ACH DEFAULT TO CHECK		
02-	AH		OFFLINE ACH-HOMESTEAD REBATES		
03-	AM		MAINFRAME AUTOMATED CLRG HSE		
04-	AO		OFFLINE ACH-FISCAL AGENT		
05-	AP		OFFLINE ACH-LABOR		
06-	AT		OFFLINE ACH-INCOME TAX REFUNDS		
07-	OA		OFFLINE ACH-ELECTRONIC DEBIT		
08-	OB		OFFLINE B SERIES		
09-	OC		OFFLINE MOTOR FUELS		
10-	OD		OFFLINE-JUDICIARY		
11-	OE		OFFLINE ST FUND AWARDS		
12-	OF		OFFLINE FOSTER PARENT		
13-	OG		OFFLINE FISCAL AGENT		
14-	OH		OFFLINE HEAP-2 PARTY		
15-	OI		OFFLINE HEAP - 1 PARTY		

**KEY FIELD:**

- CHECK CATEGORY

**CHECK CATEGORY:** Two-character code that determines how an automated disbursement generated from a payment voucher will be handled. Generally, the first character identifies the type of disbursement.

- A: ACH disbursements
- O: Offline checks
- WI: Wire disbursement

**DESCRIPTION:** Defines check category code.

**4. WREC (Warrant Reconciliation Table)**

WREC contains warrants (checks) issued from NJCFS and the status indicating if the check is open or has been paid by the bank. Daily files representing new check issues and paid items that have cleared by the bank are interfaced between NJCFS and the bank. OMB Cash Accounting personnel may also modify the status of a check directly in WREC. Note: WREC should not be considered the "official" record in determining check status. OMB Cash Accounting can interface with the bank to confirm if a check has cleared.

The following is a screen image of WREC:

```

ACTION: R  SCREEN: WREC  USERID:                               11/29/06  11:53:09 AM
H-  WARRANT RECON TABLE
    KEY IS BANK ACCOUNT CODE, WARRANT NUMBER, FUND

    BANK ACCOUNT CODE: AB

      WARRANT          FUND          VENDOR          WARRANT          STA  LAST
      NUMBER          FUND          VENDOR          DATE  WARRANT AMOUNT  TUS  ACT DT
      -----          -
01- ADA0301020109 100  LAWNSIDE BD OF ED    030102          5,759.00  C
02- ADA0301020110 100  LAWRENCE TWP BD OF ED 030102         41,307.00  C
03- ADA0301020111 100  MIDDLETOWN TWP BD OF E 030102         43,951.00  C
04- ADA0301020112 100  LITTLE SILVER BORO BD 030102           938.00  C
05- ADA0301020113 100  LONG BRANCH BD OF ED  030102         16,287.00  C
06- ADA0301020114 100  STAFFORD TWP BD OF ED 030102         18,984.00  C
07- ADA0301020115 100  MANASQUAN BD OF ED    030102          7,358.00  C
08- ADA0301020116 100  MAPLE SHADE BD OF ED  030102         13,420.00  C
09- ADA0301020117 100  MARGATE CITY BD OF ED 030102          1,980.00  C
10- ADA0301020118 100  MARLBORO TWP BD OF ED 030102          9,953.00  C
11- ADA0301020119 100  EVESHAM TWP BD OF ED  030102         11,976.00  C
12- ADA0301020120 100  MOUNT LAUREL BD OF ED 030102           325.00  C
    
```

**KEY FIELDS:**

- BANK ACCOUNT CODE
- WARRANT NUMBER
- FUND

**BANK ACCOUNT CODE:** Two-character code identifying each bank account maintained by the State.

**WARRANT NUMBER:** Automated disbursement (AD) check number or manual warrant (MW) number. For ADØs and MWs, the last ten characters represent the check number. For all other disbursements, the last ten characters include the date and an index number. The warrant number displayed on the screen includes the two-character AD/MW transaction code and a one-character identifier that can be used to determine the type of disbursement generated. Payment types are as follows:

- ADØ: Check payments
- MWØ Manual warrant poyments
- ADA: ACH payments
- ADO: Offline check payments
- ADW: Wire transaction payments

**FUND:** Three-character code identifying source of funding.

**VENDOR:** Vendor name as it appears on VEND. If a miscellaneous vendor, name entered on payment voucher. Only the first 22 characters of the vendor name are displayed.

**WARRANT DATE:** Date disbursement was generated or transaction date of manual warrant.

**WARRANT AMOUNT:** Amount of disbursement.

**STATUS:** Indicates status of disbursement.

O: outstanding

C: cleared by bank

V: voided

**LAST ACT DT:** Not used.

## 5. GARN (Garnishment Table)

GARN stores information about State of NJ payees who have had liens or claims placed against them by another State agency, a federal agency (via the federal government's Financial Management Services [FMS]), or the IRS. GARN is updated daily by interfaces from FMS and from the State's Division of Taxation. IRS liens are added manually to GARN by the Accounting Bureau based on correspondence from the IRS. Payments to vendors are offset by the lien amount indicated in GARN.

The following is a screen image of GARN:

```
ACTION: R  SCREEN: GARN  USERID:                               11/29/06  11:55:31 AM
VENDOR GARNISHMENT TABLE
KEY IS VENDOR CODE, PRIORITY, AGENCY, LIEN NUMBER
01-
  VENDOR CODE: 020540257   PRIORITY: 2  AGENCY: 082  LIEN #: 10400001843

  LIEN DATE: 04 09 28           LIEN AMOUNT:           1,100.00
  LAST ACTION DATE: 04 09 28   AMT GARNISHED BY NJCFS:       0.00
  LAST GARNISH DATE:           OTHER ADJUSTMENTS:           0.00
  STATUS CODE: A

                                     LIEN BALANCE:           1,100.00

  SEND GARNISHMENT CHECK TO:
  -----
    NAME: DIVISION OF TAXATION
    ADDRESS: B 020-540-257/000 006
             PO BOX 190
  CITY/ST/ZIP: TRENTON           NJ 08695 - 0190
```

### KEY FIELDS:

- VENDOR CODE
- PRIORITY
- AGENCY
- LIEN #

**VENDOR CODE:** Nine-character vendor number of payee against whom a lien or claim has been issued. Note: Offsets will be made against any of the vendor's location codes.

**PRIORITY:** Represents the priority of the agency holding a lien or claim against a vendor. If more than one agency holds a lien against the same vendor, this code determines which agency is paid first. Priority codes are as follows:

- 1: IRS liens
- 2: State liens
- 3: FMS liens

**AGENCY:** Three-character code of the State agency holding the lien or claim against vendor. May also indicate "IRS" or "FMS."

**LIEN #:** Number of the lien placed on a NJCFS vendor. May be a legal lien number or an index number used solely to identify a GARN record.

**LIEN DATE:** Date lien or claim was placed on vendor in MMDDYY format.

**LIEN AMOUNT:** Amount of lien or claim placed on vendor.

**LAST ACTION DATE:** Date of last activity on garnishment record.

**AMT GARNISHED BY NJCFS:** Dollar amount of NJCFS payments that have been offset based on the lien number and vendor code.

**LAST GARNISH DATE:** Last date an NJCFS payment was offset based on the outstanding garnishment amount.

**OTHER ADJUSTMENTS:** Amount entered into GARN manually or via interface to adjust the outstanding balance of a lien or claim because it was paid, decreased, or increased.

**STATUS CODE:** Indicates the garnishment record is open (O) or closed (C).

**LIEN BALANCE:** Balance of lien remaining to be paid. Calculated as LIEN AMOUNT - AMT GARNISHED BY NJCFS - OTHER ADJUSTMENTS.

**NAME:** Name of the lien holder responsible for offset. Name used when a check is generated in payment of offset.

**ADDRESS:** Address of lien holder. Address used when a check is generated in payment of offset.

**CITY/ST/ZIP:** City, state, and ZIP code of the lien holder. Address used when a check is generated in payment of offset.

## 6. VEND (Vendor Table)

VEND contains all vendors that receive payment from NJCFS. It is used for generating checks, 1099s, and prompt payment interest. This table is maintained by OMB; however, agencies have scan capabilities.

Because of its importance within the automated disbursements process, all VEND table info is included. VEND and associated tables are covered in their entirety in Topic VII: Vendor File.

The following is a screen image of VEND:

ACTION: R	SCREEN: VEND	USERID:	11/14/06	02:29:30 PM
VENDOR TABLE	KEY IS	VENDOR CODE		
01- VENDOR ID:	222112625	00 MISC VENDOR IND:	N	--- ALTERNATE-NAME/ADDRESS ---
NAME:	ERNEST J TOMER TRUCKING			
ADDRESS:	3109 BELVIDERE RD			
	PHILLIPSBURG	NJ	08865	
PHONE:	908 - 475 - 2578	LAST ACTION DATE:	061030	
CONTACT:	E TOMER	COUNTRY:	US	INACTIVE: N
FEDERAL ID NUMBER:	222112625	VENDOR TYPE:	VG	HOLD: N
TEXT IND:		COUNTY/MUNIC:	2103	PP EXEMPT: N
COMMENT:		DISTRICT:		ACH VENDOR: N
ACCOUNT:		COMPANY SIZE:	U	1099: N
DISCNT:	PAY DAY:	VEND-YR-END:		IN-STATE: Y
W9 REC'D: Y	W9 SENT: Y	DATE: 930219		BUS. OWN CODE: U
W9 WITHHELD AMT:	0.00			BUSINESS TYPE: C
CY YTD CASH AMT:	16,850.00	PRIOR CY CASH AMT:	16,550.00	
CY YTD PCARD AMT:	0.00	PRIOR CY PCARD AMT:	0.00	
FY YTD CASH AMT:	3,950.00	PRIOR FY CASH AMT:	19,700.00	
FY YTD PCARD AMT:	0.00	PRIOR FY PCARD AMT:	0.00	
	DATE ENTERED: 930510	USERID:		

### KEY FIELDS:

- VENDOR ID

**VENDOR ID:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

**MISC VENDOR IND:** "Y" indicates miscellaneous vendor. A miscellaneous vendor code is used on a limited basis for one-time payments or refunds that do not have tax implications, and only on U1s. If "Y," payee name and address can be entered.

**ALTERNATE-NAME/ADDRESS:** Not used.

**NAME:** Vendor name as it will appear on a check (second line optional).

**ADDRESS:** Address where disbursements will be mailed (remittance address). First line must include street or PO Box. Second line is optional. Third line must include city, state, and ZIP code.

**PHONE:** Vendor phone number.

**LAST ACTION DATE:** Indicates last date a payment was made to vendor, or last date vendor record was modified.

**CONTACT:** Vendor contact name.

**COUNTRY:** Two-character country code where vendor is located.

**INACTIVE:** "Y" indicates inactive vendor. Transactions cannot be processed against inactive vendors.

**FEDERAL ID NUMBER:** Federal employer ID number or social security number of vendor. Used to report income to the IRS via 1099.

**VENDOR TYPE:** Two-character code describing the commercial/industrial activity of the vendor, as indicated on the W-9.

**HOLD:** "Y" indicates payments cannot be made to vendor. Encumbrances and vouchers can be processed; however, no disbursements will be made until vendor is removed from hold status. A vendor is on hold until a properly completed W-9 has been returned.

**TEXT IND:** Not used.

**COUNTY/MUNIC:** Four-character code identifying the county/municipality in New Jersey where vendor is located.

**PP EXEMPT:** "Y" indicates vendor does not receive interest payments even if the payment exceeds the prompt payment deadline. Vendors exempt from prompt payment interest include public utilities, governmental entities, and State employees.

**COMMENT:** Optional. Additional information provided by OMB, which may be helpful to agencies when referencing a specific vendor.

**DISTRICT:** Not used.

**ACH VENDOR:** "Y" indicates vendor is paid by electronic funds transfer (EFT) via an automated clearinghouse (ACH) disbursement directly to the vendor's bank account as recorded on ACHT.

**ACCOUNT:** Not used.

**COMPANY SIZE:** One-character code describing vendor size (interfaced with NJSAVI).

**1099:** "Y" indicates a 1099 is generated for this vendor when the vendor is paid taxable income by the State. State agencies must use an object code with a valid 1099 type to generate a 1099.

**DISCNT:** Not used.

**PAY DAY:** Not used.

**VEND-YR-END:** Not used.

**IN-STATE:** "Y" indicates vendor is located in New Jersey.

**W9 REC'D:** "Y" indicates the State has received a W-9 from vendor.

**W9 SENT:** "Y" indicates a W-9 has been mailed to vendor.

**DATE:** Date W-9 was mailed to vendor.

**BUS. OWN CODE:** Describes type of business ownership of vendor (interfaced with NJSAVI).

**W9 WITHHELD AMT:** Amount of backup withholding generated for vendor. Amount indicates vendor was paid without submitting a W-9.

**BUSINESS TYPE:** One-character code identifying vendor's organizational structure, as indicated on the W-9.

**CY YTD CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during the current calendar year. Field is updated when a disbursement is generated for a vendor.

**PRIOR CY CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during the previous calendar year.

**CY YTD PCARD AMT:** Total amount purchased from vendor via procurement card during the current calendar year. Field is updated when a Purchase Bureau Procurement Card Payment Voucher (PV-C) is interfaced from MACS-E.

**PRIOR CY PCARD AMT:** Total amount purchased from vendor via procurement card during the previous calendar year.

**FY YTD CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during the current fiscal year. Field is updated when a disbursement is generated for a vendor. Field is reset to 0.00 on July 1.

**PRIOR FY CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during previous fiscal year. Updated July 1.

**FY YTD PCARD AMT:** Total amount purchased from vendor via procurement card during the current fiscal year. Field is updated when a Purchase Bureau Procurement Card Payment Voucher (PV-C) is interfaced from MACS-E for vendor. Field is reset to 0.00 on July 1.

**PRIOR FY PCARD AMT:** Total amount purchased from vendor via procurement card during previous fiscal year. Updated July 1.

**DATE ENTERED:** Date vendor record was originally entered into VEND.

**USER ID:** Seven-character ID of last NJCFS user to update record on vendor.

### 7. PPIN (Prompt Payment Interest Table)

PPIN contains information on transactions for goods and/or services for which payments were not made within the period permitted by prompt payment guidelines, and identifies interest payments that will be paid by NJCFS if no action is taken within 14 days. The status code field enables an agency to put the interest payment on hold if further investigation is needed. The reason code will be used in annual prompt payment reports. Agencies are responsible to monitor entries and maintain the status and reason codes used on PPIN.

The following is a screen image of PPIN:

ACTION: R		SCREEN: PPIN		USERID:		11/29/06		12:09:34 PM	
PROMPT PAYMENT INTEREST TABLE									
KEY IS AGENCY, ORGANIZATION, VIOLATION DATE, FISC YEAR, DOC ID, LINE NO									
01- AGENCY 042 ORGN 4820 VIOLATION DATE 11 28 06									
LN									
BFY		DOCUMENT ID			LN NO		VENDOR NAME		VENDOR CODE
-----									
06		PV 042 48204984527			01		SYSTEMETRIX DESIGN GROUP LLC		22327394000
-----									
START DATE		CHECK DATE		INTEREST AMOUNT		STATUS	REASON		
-----									
08 30 06		11 28 06		13.15					

#### KEY FIELDS:

- AGENCY
- ORGN
- VIOLATION DATE
- BFY
- DOCUMENT ID
- LN NO

**AGENCY:** Three-character code of agency whose prompt payment information is listed.

**ORGN:** Four-character organization code whose prompt payment information is listed.

**VIOLATION DATE:** Date payment was generated in MMDDYY format. Agencies have 14 days from this date to take action before the interest payment will be generated.

**BFY:** Applicable budget fiscal year of payment voucher document listed.

**DOCUMENT ID:** Transaction code, agency code, and document number of the document listed.

**LN NO:** Document line number assigned on input form.

**VENDOR NAME:** Name of vendor.

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

**START DATE:** Date when goods/services were recognized as rendered. If payment is not sent to a vendor within 60 days of this date, or 30 days for construction vendors, interest on the amount due is calculated and written to PPI N.

**CHECK DATE:** Disbursement date. Date is tested against START DATE to see if prompt payment guidelines were violated.

**INTEREST AMOUNT:** Amount of interest incurred for a payment that has violated prompt payment guidelines. Amount will be paid in 14 days to the vendor indicated unless the agency intervenes.

**STATUS:** Code representing the status of a prompt payment interest payment. "H" if payment should be held for further review. Left blank if interest payment should be generated.

**REASON:** Two-digit code identifying reason prompt payment interest was incurred. PPRE contains a list of valid reason codes. If an error has been made and the interest generated is incorrect, agency personnel should enter "98" in this field. A memo indicating the reason the vendor is not entitled to interest and a screen print of the violation on PPI N should be forwarded to the Accounting Bureau.

**8. PPIA (Prompt Payment Interest Account Table)**

PPIA contains accounting distributions used for prompt payment interest payments.

The following is a screen image of PPIA:

ACTION: R SCREEN: PPIA USERID:				11/29/06		12:11:55 PM	
H- PROMPT PAYMENT INTEREST ACCOUNT TABLE							
KEY IS AGENCY, ORGANIZATION							
				ACCOUNT DISTRIBUTION			
AGENCY	APPR ORGN	FUND	AGENCY	ORGN	APPR UNIT	ACTIVITY	INT OBJECT
-----	-----	----	-----	----	-----	-----	-----
01-	042	4800	100	042	4800	004	VVV1 3856
02-	042	4801	100	042	4801	003	VVV1 3856
03-	042	4805	100	042	4805	003	VVV1 3856
04-	042	4810	100	042	4810	003	VVV1 3856
05-	042	4815	100	042	4815	046	VVV1 3856
06-	042	4820	100	042	4820	004	VVV1 3856
07-	042	4825	100	042	4825	033	VVV1 3856
08-	042	4835	100	042	4835	003	VVV1 3856
09-	042	4840	100	042	4840	038	VVV1 3856
10-	042	4850	100	042	4850	003	VVV1 3856
11-	042	4855	100	042	4855	026	VVV1 3856
12-	042	4860	100	042	4860	010	VVV1 3856
13-	042	4861	100	042	4861	003	VVV1 3856
14-	042	4865	100	042	4865	011	VVV1 3856
15-	042	4870	100	042	4870	003	VVV1 3856

**KEY FIELDS:**

- i. AGENCY
- ii. APPR ORGN

**AGENCY:** Three-character code assigned to each department.

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

**FUND/AGENCY/ORGN/APPR UNIT/ACTIVITY/INT OBJECT:** Accounting distribution where prompt payment interest will be charged for the corresponding agency/appropriation organization combination.

### 9. PPRE (Prompt Payment Reason Code Table)

PPRE contains codes and descriptions representing reasons why prompt payment interest was incurred.

The following is a screen image of PPRE:

ACTION: R		SCREEN: PPRE	USERID:	11/29/06	12:14:52 PM
PROMPT PAYMENT REASON TABLE					
H- KEY IS REASON CODE					
	REASON CODE	REASON DESCRIPTION			
-----					
01-	00	OTHER			
02-	01	INVOICE OVERLOOKED			
03-	02	INVOICE NOT RETURNED ON TIME			
04-	03	MISSED CUTOFF			
05-	04	PROBLEM WITH BILLING			
06-	05	ORDER MIX UP OR DISPUTE			
07-	06	BOOKKEEPING ERROR			
08-	07	DELAY RECEIVING REPORT			
09-	08	OBLIGATION APPROVAL DELAYED			
10-	09	LOST DOCUMENT			
11-	10	STAFF SHORTAGE			
12-	11	INSUFFICIENT FUNDS			
13-	12	QUESTION MATERIALS RECEIVED			
14-	13	PROCESSED LATE BY DIV OR BUR			
15-	14	INCORRECT PROMPT PAYMENT START DATE			
16-	15	VENDOR NAME ID PROBLEM			

#### KEY FIELDS:

- REASON CODE

**REASON CODE:** Two-digit code identifying reason why prompt payment interest was incurred. Used by agency personnel to make entries on PPI N.

**REASON DESCRIPTION:** Description of reason code.

## C. Procedures

### 1. Request a manual warrant (MW)

- a) Agency chief fiscal officer contacts Accounting Bureau for approval to process a manual warrant.
- b) If approval is obtained, enter a payment voucher (U1, A1, PV, or TV), apply all levels of approval, and post the payment.
- c) Complete and sign a manual warrant form.
- d) Submit the original manual warrant form and all documentation to support the payment to Accounting Bureau.
- e) Accounting Bureau reviews the document for completeness and accuracy and enters the manual warrant into NJCFS, applies approvals, posts and produces the manual warrant.

### 2. Modification/cancellation of an outstanding MW

- a) If modifying the MW, ensure that the status of the referenced record on OPVH/OPVL supports the increase or decrease.
- b) Enter the MW document number to be modified/cancelled. If the original MW is still on SUSF, enter the modifying MW with a batch ticket to make it unique.
- c) Review the MW modification/cancellation for completeness, accuracy, and adherence to policies. Ascertain that the referenced transaction data fields are correct. Pay particular attention to the payee reference field, which must be entered exactly as stored on the OPVL for the outstanding payment voucher.
- d) Perform a quick edit of the MW and correct errors if necessary.
- e) If MW edits are completed successfully, apply the required levels of approval to process the document.

# TOPIC V: INTRA-GOVERNMENTAL PAYMENT VOUCHERS

## A. Introduction and Key Concepts

An Intra-governmental Payment Voucher (IGPV) is used to make payments between units of State government. A unit may be another account within the same organization or a different division or agency. An IGPV is recorded in the ledgers of NJCFS in the same manner as an outside vendor payment. However, an IGPV does not generate a cash disbursement and, unlike the vendor payment, the seller side account (or recipient's account) is recorded. An IGPV generates the proper accounting entries to the general ledger for both the buyer and seller. It can serve as the seller's invoice as well as the buyer's payment voucher. The buyer enters, approves, and posts the transaction.

### 1. IGPV Transaction Codes and Types

When entering an IGPV AV or UA transaction, the payment voucher type field must be completed. Note: A Type 1 payment voucher is invalid for intra-governmental payments, as it indicates a payment to an external vendor. The following are the payment voucher types that can be recorded on IGPVs:

- a) Type 2 – Inter-fund Purchase
  - Used for a purchase/sale between State government units involving different funds.
  - Payments are only permitted between funds that share the same bank account.
  - AV: Intra-governmental requisition (RA) or intra-governmental order (AO) must be referenced.
  - UA: No previous transaction can be referenced.
- b) Type 3 – Intra-fund Purchase
  - Used for a purchase/sale between State government units involving the same fund.
  - AV: Intra-governmental requisition (RA) or intra-governmental order (AO) must be referenced.
  - UA: No previous transaction can be referenced.
- c) Type 4 – Agency Reimbursement
  - Used to reimburse between government units.
  - Allows reimbursement to the seller by allowing an object code rather than a revenue source in the seller's accounting distribution.
  - Can be inter-fund or intra-fund.
  - AV: Intra-governmental requisition (RA) or intra-governmental order (AO) must be referenced.
  - UA: No previous transaction can be referenced.

### 2. Due To Fund/Due From Fund Impacts of Incorrect IGPVs

An IGPV processed with a fund code on the seller side different than the buyer side generates additional ledger entries that record a liability (due to) in one fund and an asset (due from) in the other to reflect that cash must be moved between funds. Circular Letter, "Intra-governmental Payment Vouchers," prohibits agencies from doing this because additional processing steps are required to relieve both the payable (balance sheet account 2360) and the receivable (balance sheet account 1590). All Type 2 (inter-fund) and only the Type 4 (reimbursement) payment voucher that is processed with different funds on the buyer/seller sides create these extra ledger entries.

If an IGPV is generated against policy, thereby generating due to/due from ledger entries, OMB will contact the violating agency. The agency will be instructed to reverse the IGPV and follow the correct process to move cash, or enter a U1 against the payable balance sheet account and record a CR against the receivable balance sheet account. In either case, the agency will process additional transactions.

An exception to the prohibition of creating due to/due from ledger entries when different funds are used on the buyer and seller sides of an IGPV is when the funds share the same bank account (funds 100, 480, 490, 491, 495, 496). In this case, cash does not have to be physically moved; OMB closes out the due to/due from entries on a monthly basis.

Generally, any time one fund pays another, a check must be generated with a U1 or A1. The check disbursed from the referenced fund should be deposited in the appropriate bank account by the recipient agency. The receiving fund and bank account must be reflected on the CR. This process should be followed instead of the IGPV.

### **3. Crossing Fiscal Years with an IGPV**

Because prior year funding is common in encumbrances and federal fund continuing appropriations, the IGPV AV is used to process reimbursements between accounts crossing fiscal years.

The structure of most transactions precludes reimbursement across fiscal years, since one budget fiscal year is entered in the header of the transaction. AVs, because they reference another transaction at its line level, can infer another fiscal year on its buyer side that is different from what is entered in its header. In other words, the seller side can reference the current year for reimbursement while the buyer side charges a prior year. Alternately, the seller side can reimburse the prior year and charge an encumbrance established in the current year.

Crossing fiscal years cannot be completed using an IGPV UA because a transaction is not referenced and the budget fiscal year keyed in the header section of the transaction is applied to both the seller and buyer sides of the transaction.

### **4. Circular Letters**

The Treasury Department circular letter index, available via the internet at <http://www.state.nj.us/infobank/circular/circindx.htm>, should be reviewed for statewide policy information prior to the entry of NJCFS expenditure module transactions. Circular letters pertaining to vouchers should be read and understood by the personnel of each agency fiscal office. The Treasury circular letters pertaining to IGPVs are:

- Year-end Guidelines Fiscal Year 20XX
- Intra-governmental Payment Vouchers

**B. Applicable Tables:** Only fields specifically applicable to I GPVs are discussed in this section.

**1. OPOH (Open Purchase Order Header Table)**

OPOH contains summary information for outstanding orders and orders closed within the last three months. Records are added to the table via new order transactions and are modified based on vouchers that reference the order records. OPOH is covered in its entirety in Topic II: Encumbrances.

The information displayed comes from the header part of the order transaction, with the exception of CLOSED AMOUNT, OUTSTANDING AMT, and PO CLOSING DATE.

The following is a screen image of OPOH:

ACTION: R		SCREEN: OPOH	USERID:	03/12/07	09:28:26 AM
OPEN PO HEADER TABLE					
KEY IS VENDOR CODE, AGENCY, TRANS NUMBER					
01-					
VENDOR CODE: NONE		AGENCY: 001 TRANS NUMBER: 00036004617			
TRANS CODE: AO		VENDOR NAME:			
:					
BUDGET FY: 05		ORDER TYPE: C		OFF RES ACT: 3400 COMMENTS:	
START DATE:		END DATE:		MONTHS FUNDED:	
PO DATE: 040809		PO CLOSING DATE:		CLOSED AMOUNT: 0.00	
PO AMOUNT: 10,000.00		OUTSTANDING AMT:		10,000.00	

**KEY FIELDS:**

- VENDOR CODE
- AGENCY
- TRANS NUMBER

**VENDOR CODE:** Nine-character vendor number consisting of taxpayer ID number or an individual's social security number. Note: Does not include the two-character location code because the remittance location of the vendor is not yet required. "NONE" for intra-governmental orders.

**TRANS CODE:** Two-character code identifying specific kind of order. Order codes that can be referenced by an I GPV are as follows:

- AO: Agency Contract Order
- PO: Type S, Purchase Order, MACS-E DEPTCOR

**VENDOR NAME:** Vendor name as it appears on VEND. Blank for intra-governmental orders.

**ORDER TYPE:** One-character code identifying type of order. Order types that can be referenced by I GPVs are as follows:

- C: Agency Contract Order (AO)
- H: Holding Contract Order (AO)
- S: MACS-E DEPTCOR (Corrections) Order (PO)

## 2. OPOL (Open Purchase Order Line Table)

OPOL contains information on outstanding order lines and order lines closed within the last three months. Records are added to the table via new order transactions and are modified based on voucher transactions that reference the order records. OPOL is covered in its entirety in Topic II: Encumbrances.

The information displayed comes from the line level of the order transaction, with the exception of LINE CLD AMT, LINE EXP AMT, OUTSTANDING, and LAST-REF-TRAN#/DATE.

The following is a screen image of OPOL:

ACTION: R		SCREEN: OPOL	USERID:	03/12/07	09:29:07 AM
OPEN PO LINE TABLE					
KEY IS VENDOR CODE, AGENCY, TRAN NUMBER, LINE NO					
01-					
VENDOR CD: NONE		AGENCY: 001		TRAN NO: 00036004617	
LINE NO: 01	TRAN CD: AO	LINE DESCRIPTION: PRINTING			
FUND: 100	I/G REF FUND: 100	JOB NUMBER:			
AGENCY: 001	I/G REF AGENCY: 082	PROJECT:			
ORG: SNTE	OBJECT: 2110	LINE AMOUNT:	10,000.00		
SUB-ORG: APPR	UNIT: 003	SUB-OBJ:	LINE CLD AMT:	0.00	
ACTIVITY: AAAA	REPT CATG:	LINE EXP AMT:	0.00		
TEXT FLAG:		OUTSTANDING:	10,000.00		
LAST-REF-TRAN#/DATE:					

### KEY FIELDS:

- VENDOR CD
- AGENCY
- TRAN NO
- LINE NO

**VENDOR CD:** Nine-character vendor number consisting of taxpayer ID number or an individual's social security number. Note: Does not include the two-character location code because the remittance location of the vendor is not yet required. "NONE" for intra-governmental orders.

**TRAN CD:** Two-character code identifying specific kind of order. Order codes that can be referenced by an IGPV are as follows:

- AO: Agency Contract Order
- PO: Type S, Purchase Order, MACS-E DEPTCOR

**I/G REF FUND:** Left blank unless the order was entered to encumber funds for an intra-governmental order. If for an intra-governmental purpose, this field will reference the fund that will receive the funds. This field is also known as the "seller" fund.

**I/G REF AGENCY:** Left blank unless the order was entered to encumber funds for an intra-governmental order. If for an intra-governmental purpose, this field will reference the agency that will receive the funds. This field is also known as the "seller" agency.

### 3. ORQH (Open Requisition Header Table)

ORQH contains summary information for outstanding requisitions and requisitions closed within the last three months. Records are added to the table via new requisition transactions and are modified based on transactions that reference the requisition records. ORQH is covered in its entirety in Topic I: Requisitions.

The information displayed comes from the header part of the requisition transaction, with the exception of CLOSED AMOUNT and OUTSTANDING AMOUNT.

The following is a screen image of ORQH:

```
ACTION: R  SCREEN: ORQH  USERID:                                03/12/07  09:42:43 AM
OPEN REQUISITION HEADER TABLE
KEY IS TRANS CODE, REQ AGENCY, REQ NO
01-
  TRANS CODE: RA  REQ AGCY: 082  REQ NO: 20000000041  BUDGET FY: 01
  REQ DATE: 000905  REQ TYPE: 2  COMMENTS: RJV  OFF RSRV ACCT: 3410
  REQ AMOUNT:      574,834.91  OUTSTANDING AMOUNT:      0.00
  CLOSED AMOUNT:      574,834.91  REQ CLOSING DATE: 010510
```

#### KEY FIELDS:

- TRANS CODE
- REQ AGCY
- REQ NO

**REQ TYPE:** "1" indicates the requisition was established to pre-encumber funds for an external payee. "2" indicates the requisition was for intra-governmental purposes.

#### 4. ORQL (Open Requisition Line Table)

ORQL contains information on outstanding requisition lines and requisition lines closed within the last three months. Records are added to the table via new requisition transactions and are modified based on transactions that reference the requisition records. ORQL is covered in its entirety in Topic I: Requisitions.

The information displayed comes from the line level of the requisition transaction, with the exception of CLOSED AMT, OBLIG AMT, and OUTSTG AMT.

The following is a screen image of ORQL:

ACTION: G		SCREEN: ORQL	USERID:	03/12/07	09:41:28 AM
OPEN REQUISITION LINE TABLE					
KEY IS TRANS CODE, REQ AGENCY, REQ NO, LINE NO					
01-					
TRANS CODE:	RA	REQ AGCY:	082	REQ NO:	20000000041
LINE NO:	01	FUND:	100	AGENCY:	082
ORG:	2000	ACTIVITY:	U999	OBJECT:	7610
APPR UNIT:	006	I/G FUND:	100	I/G AGENCY:	094
PROJECT NUMBER:		LINE AMT:		574,834.91	
JOB NUMBER:		CLOSED AMT:		574,834.91	
REPORTING CATEGORY:		OBLIG AMT:		574,834.91	
LAST REF TRANS#/DATE:	A008220006000469	010510	OUTSTG AMT:		0.00

#### KEY FIELDS:

- TRANS CODE
- REQ AGCY
- REQ NO
- LINE NO

**I/G FUND:** Left blank unless the requisition was entered to pre-encumber funds for an intra-governmental order or payment. If for an intra-governmental purpose, this field will reference the fund that will receive the funds. This field is also known as the "seller" fund.

**I/G AGENCY:** Left blank unless the requisition was entered to pre-encumber funds for an intra-governmental order or payment. If for an intra-governmental purpose, this field will reference the agency that will receive the funds. This field is also known as the "seller" agency.

**5. APPR (Appropriation Table)**

APPR contains information regarding each appropriation account that is referenced on an IGPV. Various APPR amount fields are updated by the buyer or seller side of the transaction, based on how the payment voucher is coded. 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							
UNCOMMITTED:		29,247.73 /		7.59 %		UNEXPENDED:		305,606.73 / 79.22 %	

**KEY FIELDS:**

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

**RECEIPTS:**

**ACT:** Total revenue collected for account. Calculated as the net total of cash receipt transactions and the seller side of all IGPVs that are coded as revenue, reduced by revenue refunds and deferred revenue. Note: The posting of an IN does not update this field. ACT is updated when the funds are collected and a CR referencing the IN is posted.

**PRE-ENCUMBERED AMT:** Total outstanding requisitions processed against the appropriation. Decreased by AVs and PVs (type S) that reference a requisition established with an intra-governmental fund and agency.

**ENCUMBERED AMT:** Total outstanding purchase orders processed against the appropriation. Decreased by expenditure transactions that reference an order established with an intra-governmental fund and agency.

**EXPENDED AMT:** Total amount spent against the appropriation. Reduced by IGPVs processed with a reimbursement object (xx99) entered on the seller side of the transaction (payment voucher type 4). Increased for appropriation accounts charged on the buyer side of all types of IGPVs.

**6. EXPB (Expense Budget Account Table)**

EXPB contains expense budgets that are established by agencies for each appropriation account. Records are modified via expense budget transactions (requisitions, orders, and vouchers). EXPB is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of EXPB:

ACTION: R		SCREEN: EXPB	USERID:	02/28/06	03:16:50PM
*** EXPENSE BUDGET INQUIRY ***					
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT,ACTVTY,XOBJECT					
BUDGET FY: 06	FUND: 100	AGENCY: 078	ORGANIZATION: 6400		
APPR UNIT: 255	ACTIVITY:	OBJECT: 3210			
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:	5,143,000.00	5,143,000.00			
PRE-ENCUMBERED AMT:	0.00	0.00			
ENCUMBERED AMT:	0.00	0.00			
EXPENDED AMT:	2,710,273.92	1,867,347.68			
PRIOR YR EXP AMT:	0.00				
LINE DESCR: POSTAGE					
	---	AVAILABLE FUNDS	---		
UNCOMMITTED BALANCE:	2,432,726.08	UNEXPENDED BALANCE:	2,432,726.08		
PERCENT COMMITTED:	52.69 %	PERCENT EXPENDED:	52.69 %		

**KEY FIELDS:**

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

**PRE-ENCUMBERED:** Total outstanding requisitions processed against the expense budget. Decreased by AVs and PVs (type S) that reference a requisition established with an intra-governmental fund and agency.

**ENCUMBERED AMT:** Total outstanding purchase orders processed against the expense budget. Decreased by expenditure transactions that reference an order established with an intra-governmental fund and agency.

**EXPENDED AMT:** Total amount spent against the expense budget. Reduced by IGPVs processed with a reimbursement object (xx99) entered on the seller side of the transaction (payment voucher type 4). Increased for appropriation accounts charged on the buyer side of all types of IGPVs.

**7. ESUM (Expense Budget Summary Table)**

ESUM is a summary of all expense budget accounts within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. ESUM is updated by expense budget transactions (requisitions, orders, and vouchers). ESUM is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM	USERID:	03/06/06	10:25:30 AM
*** EXPENSE BUDGET SUMMARY INQUIRY ***					
BFY: 06	FUND: 100	AGY: 078	ORG: 6400	APPR UNIT: 255	ACT: <b>TOTALS IND:</b>
<b>TOTALS:</b>					
	28,006,000.00	12,802.30	5,667.13	18,961,144.30	9,026,386.27
OBJ	DESCRIPTION				
-----	<b>CURRENT BUDGET</b>	<b>PRE-ENCUMBERED</b>	<b>ENCUMBERED AMT</b>	<b>EXPENDED AMT</b>	<b>UNCOMMITTED</b>
-----	-----				
2110	OFFICE EXAM NO				
	0.00	0.00	0.00	0.00	0.00
2140	PHOTOCOPY ELEC				
	0.00	0.00	0.00	0.00	0.00
2199	PRINTING AND O				
	0.00	0.00	0.00	-1,194.75	1,194.75
2210	VEHICULAR GASO				
	0.00	0.00	0.00	0.00	0.00
3015	P-CARD EZ PASS				
	33,000.00	0.00	0.00	23,080.83	9,919.17
3110	TELEPHONE				

**KEY FIELDS:**

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

**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.

**PRE-ENCUMBERED:** Total outstanding requisitions processed against each expense budget account. Decreased by AVs and PVs (type S) that reference a requisition established with an intra-governmental fund and agency.

**ENCUMBERED AMT:** Total outstanding purchase orders processed against each expense budget account. Decreased by expenditure transactions that reference an order established with an intra-governmental fund and agency.

**EXPENDED AMT:** Total amount spent against each expense budget account. Reduced by IGPs processed with a reimbursement object (xx99) entered on the seller side of the transaction (payment voucher type 4). Increased for appropriation accounts charged on the buyer side of all types of IGPs.

### 8. REVB (Revenue Budget Table)

REVB contains information for each revenue source and its corresponding appropriation unit, if applicable. REVB is covered in its entirety in the Budget Module, Topic II : Revenue Budgets.

The following is a screen image of REVB:

ACTION: R SCREEN: REVB USERID:		11/08/06 10:52:26 AM	
REVENUE BUDGET TABLE			
KEY IS FISC YEAR, FUND, AGENCY, ORG, ACTIVITY, REV SOURCE			
01-			
FISC YEAR: 07	FUND: 100	AGENCY: 082	ORGANIZATION: 2080
ACTIVITY:	REV SRC: 0013	APPR REF:	STATUS IND: A
		CURRENT AMOUNTS	BEGIN DAY AMOUNTS
		-----	-----
APPROV BUDGETED AMT:		120,000,000.00	
CUR MOD BUDGETED AMT:		120,000,000.00	120,000,000.00
<b>RECOGNIZED AMT:</b>		<b>4,929,613.00</b>	4,929,613.00
UNRECOGNIZED AMT:		115,070,387.00	
PRIOR YR RECOG AMT:		0.00	
DESCRIPTION: CORPORATION TAX - BANKS			
PROGRAM: 150000			

#### KEY FIELDS:

- FISC YEAR
- FUND
- AGENCY
- ORGANIZATION
- REV SRC

**RECOGNIZED AMT:** Total revenue collected for the revenue source. Calculated as the net total of all non-invoice CR transactions, invoices, and the seller side of all IGPVs that are coded as revenue, reduced by revenue refunds and deferred revenue.

## C. Procedures

### 1. Enter a new IGPV

- a) Ensure adequate funds are available to expend in the appropriation and expense budget accounts.
  - (1) UA buyer side.

Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the intra-governmental payment.

Scan EXPB to verify that an expense budget record exists for the object code being referenced. If spending control is established at this level by the agency, confirm that sufficient funds are available.
  - (2) AV buyer side referencing an AO or RA.

Scan ORQH/ORQL for RA balance or OPOH/OPOL for PO balance to verify that there are sufficient funds in the selected referenced transaction.
- b) Enter an UA/AV to initiate the payment and record the expenditure.
- c) Review the UA/AV for completeness, accuracy, and adherence to policies. This includes verifying that the seller side account is correct, based on a review of REVB for types 2 and 3 or a review of APPR/EXPB for type 4.
- d) Perform a quick edit of the UA/AV and correct errors if necessary.
- e) If UA/AV edits are completed successfully, apply the levels of approval to process the document.

### 2. Modification/correction of an IGPV

Because IGPVs are not stored in the open item tables for vouchers (OPVH/OPVL), they cannot be modified in the same manner as vouchers for outside vendors. IGPVs are corrected, in most cases, by processing another IGPV using the procedures above. The document number does not have to be the same on the correcting IGPV unless using the same document number assists with tracking of the correction activity. As with all transactions, if the same document number is used and the original transaction is on SUSF, then the modifying transaction must be entered with a batch number to make it unique.

- a) Change amount.
  - (1) To increase the dollar amount of a previously entered IGPV, enter a new IGPV using the same buyer and seller side accounts and the incremental dollar amount reflected on the transaction.
  - (2) To decrease the dollar amount of a previously entered IGPV entered with the same agency on buyer and seller sides, enter a modifying (Action = M) IGPV using the same buyer and seller side accounts and the incremental dollar amount (increase/decrease code = "D") reflected on the transaction. Note: A different agency on both sides prompts an error message. This prevents the buyer agency from reversing their postings to another agency's revenue accounts.

(3) To decrease the dollar amount of a previously entered IGPV entered with a different agency on the buyer and seller sides, the agency that received the funds on the original transaction must enter a new IGPV. Note: A "D" code cannot be used. IGPVs type 4 should be processed with the original revenue account now charged on the buyer side. In this case, a revenue refund is recorded on the buyer side.

b) Change Buyer Account.

To modify a buyer side account that referenced an object of expenditure, use an expenditure modification transaction (EM) to move the expenditure to the correct account.

c) Change Seller Account.

To modify the seller side of the revenue account, a UA should be processed by the seller agency that decreases the revenue in the incorrect revenue account and increases the revenue in the correct account.

**D. Document Entry**

**1. AV (Accounting Bureau Intra-governmental Payment Voucher)**

An AV is used by State agencies to initiate payment where there is a buyer and seller relationship without a disbursement being generated, and when a related requisition (RA) or encumbrance (AO) has been established previously. The State account being charged for a purchase or reimbursement is considered the buyer side account. The State account receiving the revenue or reimbursement is considered the seller side account.

On AVs, the buyer side account code distribution is inferred by referencing an RA or AO at the line level of the transaction. The seller side account code distribution is entered within the header section of the AV.

Because an RA or AO is referenced on the AV transaction, the crossing of fiscal years can occur. For example, the revenue on the seller side of a transaction can be recorded in the current budget fiscal year, while the buyer side can be charged against a prior budget fiscal year.

The following is a screen image of the AV:

```

FUNCTION: NEW          DOCID: AV 082 20400002063    11/30/06    01:39:05 PM
STATUS:                BATID:                      ORG:          000-000 OF 000
H- ACCOUNTING BUREAU INTRA-GOVERNMENTAL PAYMENT VOUCHER
PV DATE:              ACCTG PRD:          BUDGET FY:
ACTION:               PV TYPE:            REFERENCE TYPE:
OFF LIAB ACCT:       FA IND:             DOCUMENT TOTAL:
                                      CALC DOC TOTAL:
SELLER: FUND:         AGENCY:                ORG:
      SUB-ORG:        APPR UNIT:          ACTIVITY:
      REV SRC:        SUB-REV:           JOB NO:
      REPT CAT:       OBJECT:            SUB-OBJ:
OFF REC ACCT:        BS ACCT:
LN   REFERENCE
NO  CD  AGY   NUMBER   LN           PAYEE REFERENCE
-----
FND AGCY ORG  SUB ORG APPR UNIT ACTY  OBJ SUB OBJ REV SRC SUB REV  JOB NO
-----
RPT CT BS ACT DISC TYP  DESCRIPTION  QUANTITY  AMOUNT  I/D P/F TXT
-----
01-
A--*HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

**DOCID:** Unlike other vouchers, IGPVs are not written to an open item table. Therefore, a modifying transaction and the re-use of a document number are not required. A new IGPV is entered that reverses, increases, or decreases the amounts of the original transaction. Note: If a new IGPV uses the same doc ID as the original (for tracking purposes) and the original IGPV is on SUSF in ACCPT status, then the IGPV must be processed with a batch ticket record to make it unique. If not, the IGPV will be rejected as a duplicate transaction.

**PV DATE:** Optional. Enter the current date. If left blank, is populated by 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 of the appropriation or revenue account that will be referenced on the header (seller) side of the IGPV. Note: Budget fiscal year relates only to the seller side of the IGPV. The buyer side budget fiscal year is inferred from the referenced RA or AO.

**ACTION:** Enter "E" for a new IGPV or "M" to modify a previously completed IGPV when using the same document ID for tracking purposes. Defaults to "E" if left blank.

**PV TYPE:**

- 2: Inter-fund payments, where the seller side receives revenue and the buyer side is charged through an expenditure. An inter-fund payment occurs when the fund on the seller side of the transaction does not match the fund of the buyer side.
- 3: Intra-fund payments, where the seller side receives revenue and the buyer side is charged through an expenditure. An intra-fund payment occurs when the fund on the seller side of the transaction matches the fund of the buyer side.
- 4: Reimbursement of expenditures. Can be either inter-fund or intra-fund. An xx99 object code account will be referenced on the seller side.

**REFERENCE TYPE:** Enter "1," agency "contract" payment.

**OFF LIAB ACCT:** Leave blank. System generated.

**FA IND:** Leave blank. Not used.

**DOCUMENT TOTAL:** Enter the total amount of the voucher lines on the document in dollars and cents (decimal point is optional). If modifying an IGPV, enter the total amount of the modification in dollars and cents (decimal point is optional).

**CALC DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in the DOCUMENT TOTAL.

**SELLER:**

**FUND:** Enter the three-character code of the fund being credited for the purchase or reimbursement.

**AGENCY:** Enter the three-character code of the agency being credited for the purchase or reimbursement.

**ORG:** Enter the four-character code of the organization receiving the revenue or reimbursement. May be a low-level reporting organization.

**SUB-ORG:** Leave blank. Not used.

**APPR UNIT:** Enter the three-character code of the appropriation unit being credited for the purchase or reimbursement. Note: Not required when a referenced revenue account is not linked to an appropriation.

**ACTIVITY:** Enter the four-character activity code. Required for IGPVs type 4 because an expenditure account will be referenced on the seller side. Optional for IGPVs types 2 and 3, because revenue will be referenced.

**REV SRC:** Enter the four-character revenue source. Required for IGPVs types 2 and 3, because revenue is referenced on the seller side.

**SUB-REV:** Optional. Enter the two-character sub-revenue source for IGPVs types 2 and 3, because revenue is referenced on the seller side. Cannot be entered for type 4.

**JOB NO:** Leave blank. Required for DEP only.

**REPT CAT:** Enter the four-character reporting category if the G/P REQ'D field of the referenced seller side account contains a "G" or "B." Otherwise, leave blank.

**OBJECT:** Enter the four-character object code. Required for IGPVs type 4, because an expenditure account will be referenced on the seller side. Cannot be entered on types 2 and 3, because revenue is referenced.

**SUB-OBJ:** Optional. Enter the two-character sub-object code for IGPVs type 4, because an expenditure account is referenced on the seller side. Cannot be entered for types 2 and 3.

**OFF REC ACCT:** Leave blank.

**BS ACCT:** Leave blank. Not used on IGPVs.

**BUYER:**

**LN NO:** Enter the two-character code required for each line on the document. Number will be used to reference a specific voucher line.

**REFERENCE:**

**CD:** Enter the transaction code (RA or AO) that this transaction references.

**AGY:** Enter the agency code of the RA or AO that this transaction references.

**NUMBER:** Enter the document number of the RA or AO that this transaction references.

**LN:** Enter the line number of the RA or AO that this transaction references.

**PAYEE REFERENCE:** Enter up to 30 characters of descriptive information to identify the payment for the seller agency.

**FND:** Leave blank. Inferred from referenced RA or AO line.

**AGCY:** Leave blank. Inferred from referenced RA or AO line.

**ORG:** Leave blank. Inferred from referenced RA or AO line.

**SUB ORG:** Leave blank. Not used.

**APPR UNIT:** Leave blank. Inferred from referenced RA or AO line.

**ACTY:** Leave blank. Inferred from referenced RA or AO line.

**OBJ:** Leave blank. Inferred from referenced RA or AO line.

**SUB OBJ:** Leave blank. Inferred from referenced RA or AO line.

**REV SRC:** Leave blank. Not used on AVs.

**SUB REV:** Leave blank. Not used on AVs.

**JOB NO:** Leave blank. Inferred from referenced RA or AO line.

**RPT CT:** Leave blank. Inferred from referenced RA or AO line.

**BS ACT:** Leave blank. Not used on AVs.

**DISC TYP:** Leave blank. Not used on AVs.

**DESCRIPTION:** Optional. Enter a 12-character description about the IGPV.

**QUANTITY:** Leave blank. Not used.

**AMOUNT:** Enter the dollar amount of the voucher line in dollars and cents (decimal point is optional).  
Note: Negative indicators are not required.

**I/D:** Enter "I" to increase or "D" to decrease. Defaults to "I" when the action is "E." Note: "D" cannot be used on an IGPV if the agency codes on the seller and buyer sides do not match.

**P/F:** Partial/Final Indicator. Optional. Enter "P" to authorize the partial use of the referenced requisition or order line. Enter "F" to authorize the closing of a referenced requisition or order regardless of the balance that would otherwise remain. The system therefore brings the referenced line down to zero outstanding despite the amount of the AV line entered. This function is known as a forced close.

**TXT:** Leave blank. Not used on IGPVs.

**2. UA (Using Agency Intra-governmental Payment Voucher)**

A UA is used by State agencies to initiate payment where there is a buyer and seller relationship without a disbursement being generated, and without a related requisition or encumbrance transaction having been established. The State account being charged for a purchase or reimbursement is considered the buyer side account. The State account receiving the revenue or reimbursement is considered the seller side account.

On UAs, the buyer side account code distribution is entered at the line level of the transaction. There is no reference on the UA; therefore, the buyer side is a direct charge against the uncommitted balance of the account entered. The seller side account is entered within the header section of the UA.

UAs do not allow the crossing of budget fiscal years, because the budget fiscal year entered within the header applies to both the seller and buyer sections of the transaction.

The following is a screen image of the UA:

```

FUNCTION: NEW          DOCID: UA 082 20400018795    11/30/06    02:19:08 PM
STATUS:              BATID:                      ORG:        000-000 OF 000
H-                  USING AGENCY INTRA-GOVERNMENTAL PAYMENT VOUCHER
PV DATE:            ACCTG PRD:          BUDGET FY:
ACTION:             PV TYPE:
OFF LIAB ACCT:     FA IND:             DOCUMENT TOTAL:
                                CALC DOC TOTAL:
SELLER:  FUND:      AGENCY:           ORG:
          SUB-ORG:   APPR UNIT:         ACTIVITY:
          REV SRC:   SUB-REV:          JOB NO:
          REPT CAT:  OBJECT:           SUB-OBJ:
OFF REC ACCT:     BS ACCT:
LN
NO              PAYEE REFERENCE          AGE      SUB APPR ACTI
                                FND NCY ORG ORG UNIT VITY
--
OBJ SUB OBJ REV SRC SUB REV  JOB NO.  REPT CATG BS ACCT DISC TYPE
-----
          DESCRIPTION              QUANTITY          AMOUNT              I/D TXT
-----
01-
A--*HD37-TYPE BATID/DOCID & PRESS ENTER
    
```

**DOCID:** Unlike other vouchers, IGPVs are not written to an open item table. Therefore, a modifying transaction and the re-use of a document number are not required. A new IGPV is entered that reverses, increases, or decreases the amounts of the original transaction. Note: If a new IGPV uses the same doc ID as the original (for tracking purposes) and the original IGPV is on SUSF in ACCPT status, then the IGPV must be processed with a batch ticket record to make it unique. If not, the IGPV will be rejected as a duplicate transaction.

**PV DATE:** Optional. Enter the current date. If left blank, is populated by 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 applicable budget fiscal year. Note: Must be same for both the seller and buyer side accounts.

**ACTION:** Enter "E" for a new IGPV or "M" to modify a previously completed IGPV when using the same document ID for tracking purposes. Defaults to "E" if left blank.

**PV TYPE:**

- 2: Inter-fund payments, where the seller side receives revenue and the buyer side is charged through an expenditure. An inter-fund payment occurs when the fund on the seller side of the transaction does not match the fund of the buyer side.
- 3: Intra-fund payments, where the seller side receives revenues and the buyer side is charged through an expenditure. An intra-fund payment occurs when the fund on the seller side of the transaction matches the fund of the buyer side.
- 4: Reimbursement of expenditures. Can be either inter-fund or intra-fund. A xx99 object code account will be referenced on the seller side.

**OFF LIAB ACCT:** Leave blank. System generated.

**FA IND:** Leave blank. Not used.

**DOCUMENT TOTAL:** Enter the total amount of the voucher lines on the document in dollars and cents (decimal point is optional). If modifying an IGPV, enter the total amount of the modification in dollars and cents (decimal point is optional).

**CALC DOC TOTAL:** Leave blank. Automatically populated as the total of all line amounts. Verifies the amount keyed in the DOCUMENT TOTAL.

**SELLER:**

**FUND:** Enter the three-character code of the fund being credited for the purchase or reimbursement.

**AGENCY:** Enter the three-character code of the agency being credited for the purchase or reimbursement.

**ORG:** Enter the four-character code of the organization receiving the revenue or reimbursement. May be a low-level reporting organization.

**SUB-ORG:** Leave blank. Not used.

**APPR UNIT:** Enter the three-character code of the appropriation unit being credited for the purchase or reimbursement. Note: Not required when a referenced revenue account is not linked to an appropriation.

**ACTIVITY:** Enter the four-character activity code that pertains to the function or activity related to the IGPV. Required for IGPVs type 4 because an expenditure account will be referenced on the seller side. Optional for IGPVs types 2 and 3, because revenue will be referenced.

**REV SRC:** Enter the four-character revenue source. Required for IGPVs types 2 and 3, because revenue is referenced on the seller side.

**SUB-REV:** Optional. Enter the two-character sub-revenue code for IGPVs types 2 and 3, because revenue is referenced on the seller side. Cannot be entered for type 4.

**JOB NO:** Leave blank. Required for DEP only.

**REPT CAT:** Enter the four-character reporting category if the G/P required field of the referenced seller side account contains a "G" or "B." Otherwise, leave blank.

**OBJECT:** Enter the four-character object code. Required for IGPVs type 4, because an expenditure account will be referenced on the seller side. Cannot be entered on types 2 and 3, because revenue is referenced.

**SUB-OBJ:** Optional. Enter the two-character sub-object code for IGPVs type 4, because an expenditure account is referenced on the seller side. Cannot be entered for types 2 and 3.

**OFF REC ACCT:** Leave blank.

**BS ACCT:** Leave blank. Not used on IGPVs.

**BUYER:**

**LN NO:** Enter the two-character code required for each line on the document. Number will be used to reference a specific voucher line.

**PAYEE REFERENCE:** Enter up to 30 characters of descriptive information to identify the payment for the seller agency.

**FND:** Enter the three-character code of the fund being charged for the purchase or reimbursement.

**AGENCY:** Enter the three-character code of the agency being charged for the purchase or reimbursement.

**ORG:** Enter the four-character code of the organization being charged for the purchase or reimbursement. May be a low-level reporting organization.

**SUB ORG:** Leave blank. Not used.

**APPR UNIT:** Enter the three-character code of the appropriation unit being charged for the purchase or reimbursement. Note: Not required when a referenced revenue account is not linked to an appropriation.

**ACTIVITY:** Enter the four-character activity code being charged for the purchase or reimbursement. Optional if a revenue account is being used.

**OBJ:** Enter the four-character object code being charged for the purchase or reimbursement. Leave blank if a revenue account is being used.

**SUB OBJ:** Optional. Enter the two-character sub-object code of the account being charged for the purchase or reimbursement. Leave blank if a revenue account is being used.

**REV SRC:** Enter the four-character revenue source being charged for the purchase or reimbursement. Leave blank if an expense budget account is being used.

**SUB REV:** Enter the two-character sub-revenue source. Required when a revenue account is used. Leave blank if an expense budget account is being used.

**JOB NO:** Leave blank. Required for DEP only.

**REPT CATG:** Enter the four-character reporting category if the G/P REQ'D field of the referenced buyer side account contains a "G" or "B." Otherwise, leave blank.

**BS ACCT:** Leave blank. Not used on IGPVs.

**DIS TYP:** Leave blank. Not used on IGPVs.

**DESCRIPTION:** Optional. Enter a 12-character description about the IGPV.

**QUANTITY:** Leave blank. Not Used.

**AMOUNT:** Enter the dollar amount of the voucher line in dollars and cents (decimal point is optional). Note: Negative indicators are not required.

**I/D:** Enter "I" to increase or "D" to decrease. Defaults to "I" when the action is "E." "D" cannot be used on an IGPV if the agency codes on the seller and buyer sides do not match.

**TXT:** Leave blank. Not used on IGPVs.

### 3. PV (Purchase Bureau Payment Voucher)

A PV is used to record expenditures and initiate payment for the purchase of goods and services under the authority of the Purchase Bureau. Although typically for outside vendors, it is used for intra-governmental procurement when a State agency does business with State Use Industries within the Department of Corrections.

A PV is initiated in MACS-E and interfaced to NJCFS. The MACS-E order type referenced for intra-governmental purposes is "STU" that translates to an "S" order in NJCFS. The NJCFS payment voucher type recorded on the IGPV when interfaced to NJCFS is either 3 (for intra-fund payments) or 2 (for inter-fund payments). Note: PVs cannot be entered directly into NJCFS.

**Screen Characteristics:** This screen may only be accessed in scan mode from the NJCFS Suspense File. Refer to the appropriate section of the MACS-E system user's manual for additional information.

#### Buyer Side Image:

FUNCTION:	DOCID: PV 046 42105090255	03/12/07	09:54:27 AM
STATUS: ACCPT	BATID: PV 046 020727	ORG:	
H-	PURCHASE BUREAU VENDOR PAYMENT VOUCHER INPUT FORM		
PV DATE:	ACCTG PRD:	BUDGET FY:	06
ACTION:	PV TYPE: 3	PP START:	SCH PAY DATE:
OFF LIAB ACCT:	FA IND:	DOCUMENT TOTAL:	31976.00
		CALC DOC TOTAL:	31976.00
VENDOR CODE:	CHECK CATEGORY:	SINGLE CHECK FLAG:	
VENDOR NAME:		REASON:	
:			
ADDRESS:			
:			
:			
SELLER: FUND: 100	AGENCY: 026	ORG: 7020	
SUB-ORG:	APPR UNIT: 001	ACTIVITY:	
REV SRC: 3769	SUB-REV:	JOB NO:	
REPT CAT:	OBJECT:	SUB-OBJ:	
OFF REC ACCT:	BS ACCT:		

Seller Side Image:

FUNCTION:		DOCID: PV 046 42105090255		03/08/07		10:35:10 AM										
STATUS: ACCPT		BATID: PV 046 020727		ORG:		000-000 OF 001										
LN	REFERENCE															
NO	CD	AGY	NUMBER	LN	PAYEE REFERENCE		COMMODITY CONTRACT									
-----																
FND	AGCY	ORG	SUB	ORG	APPR	UNIT	ACTV	OBJ	SUB	OBJ	REV	SRC	SUB	REV	JOB	NO.
-----																
RPT	CT	BS	ACT	DISC%	DT	DESCRIPTION		QUANTITY		AMOUNT		I/D		P/F		TXT
-----																
01-	01	PO	046	42106431123	01	66115, 67614				42518				49131		
	100	046	4401			134	J003	7610								
	MEDA			0000		66115, 67614				31976.00		I		F		
02-	046															

# TOPIC VI: EXPENDITURE MODIFICATIONS

## A. Introduction and Key Concepts

Expenditure Modification transactions (EMs) are used to decrease expenditures in one account code distribution and increase expenditures in another. Although similar in effect to an intergovernmental payment voucher type 4, EMs are designed for correction and not for reimbursement. EMs can correct activity code, object code, appropriation unit, budget fiscal year, appropriation level organization code, low-level reporting organization, reporting category, job number, and/or project number. An expenditure/expense (account type 22) is generated for each line of an EM. The activity of EMs is reflected only in net amounts on EXPB and ESUM—the original transaction appearing as if it was not processed. However, the ledger shows the step-by-step detailed correction activity of an EM.

EMs cannot be used across funds, since many funds reference different bank accts. Therefore, EMs only allow one fund to be entered in the header of the transaction. If EMs were permitted across funds, due to and due from accounts would need to be resolved through the movement of cash. When crossing funds a U1 and CR should be used so that the associated cash is moved correctly.

Note: No vendor is referenced on an EM. An EM can be used to adjust an expenditure for a vendor, but all reports run by vendor code will continue to show the original account code distribution.

### 1. Impact of EMs on Appropriation Accounts

EMs often have no impact on appropriation accounts. For example, if a payment voucher was processed using the wrong object of expenditure and it is corrected via an EM; the APPR's expended amount would show no change after the EM is processed. The EXPB account pertaining to the objects used will reflect the change. The expended amount of the original erroneous object will be decreased and the new correct object account will show an increase in expended.

Neither the appropriation account nor expense budget account is impacted when a reporting element is changed. The impact is found only in the ledger and is therefore reflected on reports. If the same appropriation and expense budget account is reflected on the two lines of an EM, but the activity code is corrected, APPR and EXPB will show no change. The ledger will show a decrease in expenditures for the erroneous activity code and an increase in expenditures for the corrected activity code.

The greatest impact caused by an EM transaction is when the appropriation unit or the budget fiscal year is changed. In both cases, an appropriation's expended amount will be decreased and at least one other appropriation account's expended amount will increase. This impacts APPR and any of the budgetary reports that report on this field or the uncommitted amount.

EMs are generally not permitted after an account's appropriation end date has been reached. This safeguards the recorded lapse and carry forward amounts recorded at year-end for these types of state accounts.

EMs can be used to cross budget fiscal years, however only OMB can override an error message that indicates that the budget fiscal year of a line does not agree with the budget fiscal year of the first line. Because OMB can override this error, OMB personnel must consider any State accounts that exist on the EM that may have lapsed or carried forward funds.

**B. Applicable Tables:** Only fields specifically applicable to expenditure modifications are discussed in this section.

**1. APPR (Appropriation Table)**

APPR contains information regarding each appropriation account. Based on how an EM is coded, the expended amount and the uncommitted amount of the appropriation account will either increase or decrease. 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	
<b>EXPENDED AMT:</b>		<b>80,188.00</b>		80,188.00	
PRIOR YR EXP AMT:		0.00			
<b>UNCOMMITTED:</b>	<b>29,247.73</b>	/	7.59 %	<b>UNEXPENDED:</b>	<b>305,606.73</b>
					/ 79.22 %

**KEY FIELDS:**

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

**EXPENDED AMT:** Total expenditures for an appropriation account. Increased or decreased by the "I" or "D" action on an EM where any element of the appropriation account is changed between transaction lines. There is no impact on this field if the increasing and decreasing lines of the EM have a net effect of 0.00 on the same appropriation account.

**UNCOMMITTED:** Amount available for pre-encumbrance, encumbrance, or expenditure. Calculated as budget authority less pre-encumbrances, encumbrances, and expenditures.

**UNEXPENDED:** Amount available for expenditure. Calculated as budget authority less expenditures.

## 2. EXPB (Expense Budget Account Table)

EXPB contains expense budgets that are established by agencies for each appropriation account. Records are modified by expenditure transactions including EMs. EXPB is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

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

**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.

**EXPENDED AMT:** Total amount spent against the expense budget account. Increased or decreased by the "I" or "D" action on an EM where any element of the appropriation account is changed between transaction lines. There is no impact on this field if the increasing and decreasing lines of the EM have a net effect of 0.00 on the same expense budget account.

**UNCOMMITTED BALANCE:** Amount of expense budget available for pre-encumbrance, encumbrance, or expenditure. Calculated as current modified budget less pre-encumbrances, encumbrances, and expenditures.

**UNEXPENDED BALANCE:** Amount of expense budget available for expenditure. Calculated as current modified budget less expenditures.

### 3. ESUM (Expense Budget Summary Table)

ESUM is a summary of all expense budget accounts within the key components of budget fiscal year, fund, agency, expense budget organization, and appropriation unit. This table is updated by all expenditure transactions, including the EM. ESUM is covered in its entirety in the Budget Module, Topic V: Expense Budgets.

The following is a screen image of ESUM:

ACTION: R		SCREEN: ESUM		USERID:	03/06/06	10:25:30 AM
*** EXPENSE BUDGET SUMMARY INQUIRY ***						
BFY: 06		FUND: 100	AGY: 078	ORG: 6400	APPR UNIT: 255	ACT: TOTALS IND:
TOTALS:						
	28,006,000.00	12,802.30	5,667.13	18,961,144.30	9,026,386.27	
OBJ	DESCRIPTION					
-----						
	CURRENT BUDGET	PRE-ENCUMBERED	ENCUMBERED AMT	EXPENDED AMT	UNCOMMITTED	
-----						
2110	OFFICE EXAM NO					
	0.00	0.00	0.00	0.00	0.00	0.00
2140	PHOTOCOPY ELEC					
	0.00	0.00	0.00	0.00	0.00	0.00
2199	PRINTING AND O					
	0.00	0.00	0.00	-1,194.75	1,194.75	
2210	VEHICULAR GASO					
	0.00	0.00	0.00	0.00	0.00	0.00
3015	P-CARD EZ PASS					
	33,000.00	0.00	0.00	23,080.83	9,919.17	
3110	TELEPHONE					
	2,442,000.00	0.00	0.00	1,351,073.11	1,090,926.89	

#### KEY FIELDS:

- BFY
- FUND
- AGY
- ORG
- APPR UNIT

**EXPENDED AMT:** Total amount spent against the expense budget account. Increased or decreased by the "I" or "D" action on an EM where any element of the appropriation account is changed between transaction lines. There is no impact on this field if the increasing and decreasing lines of the EM have a net effect of 0.00 on the same expense budget account.

**UNCOMMITTED:** Amount of each expense budget account available for pre-encumbrance, encumbrance, or expenditure. Calculated as current modified budget less pre-encumbrances, encumbrances, and expenditures.

**4. FLXG (Flexible On-line General Ledger)**

FLXG contains accounting (expenditure, revenue, and balance sheet) transaction detail. FLXG contains the same transactions as the real-time ledgers but is updated in an overnight batch. FLXG allows a user to search for transactions by account number by entering the budget fiscal year (BD FY) through appropriation unit (APR).

The following is a screen image of FLXG:

ACTION: R SCREEN: FLXG USERID:										05/17/07 03:50:24 PM		
KEY IS FY, FUND, AGCY, APPR-ORG, APPR, OBJ/REV, TRANS CODE, TRANS ORG,												
ACCEPT DATE, TRANS ID, VENDOR NUMBER												
BD	APPR	OBJ/	TR	TRAN	ACPT	DT		VEND/PROV		REPT		
FY	FND	AGY	ORGN	APR	REV	CD	ORGN	YYMMDD	TRANS ID	NUMBER	ACTV CAT	
-----												
	REF	TRANS ID	JOB				VENDOR NAME	AC	BATCH		D	
			NUMBER					TP	ID	DOLLAR	AMOUNT	C
-----												
06	100	001	0001	002	1210	EM	SREP	060503	001	00010000042	AAAA	
								22			-1,992.22	C

**KEY FIELDS:**

- BD FY
- FND
- AGY
- APPR ORGN
- APR
- OBJ/REV
- TRCD
- TRAN ORGN
- ACPT DT
- TRANS ID
- VEND/PROV NUMBER

**BD FY:** Applicable budget fiscal year.

**FND/AGY/APPR ORGN/APR:** Accounting distribution for applicable appropriation account.

**OBJ/REV:** Object code associated with transaction. Note: EMs cannot reference a revenue source.

**TR CD:** Two-character code representing transaction type.

**TRAN ORGN:** Four-character code assigned to each organization or division. Not always equal to the appropriation level organization as agencies may make use of expense budget organization codes, or low level reporting organizations when processing requisitions and other expenditure module transactions.

**ACPT DT YYMMDD:** Date transaction was processed in year, month, day (YYMMDD) format.

**TRANS ID:** Fourteen characters consisting of three-character transaction agency code and eleven-character document number.

**VEND/PROV NUMBER:** Blank for EMs.

**ACTV:** Four-character code indicating function or activity related to transaction, if applicable.

**REPT CAT:** Four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B."

**REF TRANS ID:** Blank for EMs.

**JOB NUMBER:** Eight-character project number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B."

**VENDOR NAME:** Blank for EMs.

**AC TP:** Account type for each transaction identifying the type of asset, liability, fund balance or temporary account (expense, revenue). Refer to the Account Type Table (ACCT) for descriptions.

**BATCH ID:** Batch number, if transaction is part of a batch.

**DOLLAR AMOUNT:** Amount of transaction applied to accounting distribution.

**D C:** Indicates whether transaction is a debit or credit.

**5. FLG2 (Flexible On-line General Ledger - Alternate View)**

FLG2 contains accounting (expenditure, revenue, and balance sheet) transaction detail. FLG2 contains the same transactions as the real-time ledgers but is updated in an overnight batch. FLG2 allows a user to search for transactions by transaction number by entering the transaction code (TR CD) through the transaction number (TRANS NUMBER). Both the debit and credit (D C) of the transaction will be displayed.

The following is a screen image of FLG2:

ACTION: R SCREEN: FLG2 USERID:										05/17/07 11:29:06 AM		
KEY IS TRANS CODE, TRANS AGENCY, TRANS NUMBER, LINE NUMBER												
TR CD	TRAN AGCY	TRANS NUMBER	LN NO	BD FY	FUND AGCY	ORGN	APR	OBJ/REV	VEND/PROV NUMBER	ACPT DT YMMDD	D C	ACCT TYPE
BS	REPT		REF	TRANS ID		VENDOR NAME		DOLLAR AMOUNT		BATCH ID		
EM 001	AAAA	00010000042	06	100	001	SDEM 002	1210			060503	D	22
								1,992.22				
EM 001	AAAA	00010000042	06	100	001	SREP 002	1210			060503	C	22
								-1,992.22				
EM 001	AAAA	00010000043	06	100	001	SDEM 002	1210			060627	C	22
								-2,333.34				
EM 001	AAAA	00010000043	06	100	001	0001 002	1310			060627	D	22
								2,333.34				
EM 001	AAAA	00030000165	06	100	001	DOES 003	2110			060411	C	22
								-3,031.98				
EM 001	AAAA	00030000165	06	100	001	DOES 003	2112			060411	D	22
								644.67				

**KEY FIELDS:**

- TR CD
- TRAN AGCY
- TRANS NUMBER
- LN NO

**TR CD:** Two-character code representing transaction type.

**TRAN AGCY:** Three-character code of agency processing the transaction.

**TRANS NUMBER:** Eleven-character document number.

**LN NO:** Line number for transaction record.

**BD FY:** Applicable budget fiscal year.

**FUND/AGCY/ORGN/APR:** Accounting distribution for applicable appropriation account.

**OBJ/REV:** Object code associated with transaction. Note: EMs cannot reference a revenue source.

**VEND/PROV NUMBER:** Blank for EMs.

**ACCTP DT:** Date transaction was processed in year, month, day (YYMMDD) format.

**D/C:** Indicates whether transaction is a debit or credit.

**ACCT TYPE:** Account type for each line in the transaction identifying the type of asset, liability, fund balance or temporary account (expense, revenue). Refer to the Account Type Table (ACCT) for descriptions.

**BS ACCT:** If applicable, balance sheet account for the transaction line identifying the asset, liability, reserve or fund balance. Refer to the Balance Sheet Account Table (BACC) for descriptions.

**ACTV:** Four-character code indicating function or activity related to transaction, if applicable.

**REPT CAT:** Four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B."

**REF TRANS ID:** Blank for EMs.

**VENDOR NAME:** Blank for EMs.

**DOLLAR AMOUNT:** Amount of transaction applied to accounting distribution.

**BATCH ID:** Batch number, if transaction is part of a batch.

## C. Procedures

### 1. Enter a new EM

- a) Ensure adequate funds are available to expend.
  - (1) Scan APPR to verify that the uncommitted amount is sufficient to support the amount of the increase line(s).
  - (2) Scan EXPB to verify that an expense budget record exists for the object code being referenced on the increase line(s). If spending control is established at this level by the agency, confirm that sufficient funds are available.
- b) Enter an EM to modify the line actions of the original document.
- c) Review the EM for completeness, accuracy, and adherence to policies.
- d) Perform a quick edit of the EM and correct errors if necessary.
- e) If EM edits are completed successfully, apply all levels of approval to process the document.

### 2. Modification/correction of a previous EM

Because EMs are not stored in the open item tables, the document number does not have to be the same on a correcting EM unless using the same document number assists with tracking of the correction activity. As with all transactions, if the same document number is used and the original transaction is on SUSF, then the modifying transaction must be entered with a batch number to make it unique. EMs are corrected by processing another EM (following the procedures above) that reverses the line actions of the original transaction.

### 3. Correction of an account code distribution across two budget fiscal years

EMs can be used to move an expenditure across fiscal years, however OMB must apply an online override. Agencies must be careful not to affect any accounts where the funds have already lapsed or carried forward.

The accounting period of any such EM should equal the open accounting period of the latest budget fiscal year entered on the transaction. For example, the accounting period should be 1207 in July for an EM with BFYs 07 and 06 entered even though accounting period 0108 is open. If 0108 were used, then the EM would not be reported in the CAFR or in the actual expenditures reported through the Budget Book.

Because most EMs that are processed between budget fiscal years pertain to expenditures associated with federal grants, the Grant Analysis Unit of OMB should be contacted for override. An error message, A0120 - BFY NOT EQUAL FIRST LINE BFY, occurs when these EMs are processed. An "O" as the last character of the error code signifies that the error condition can be overridden by OMB. If adequate justification is provided (along with a copy of the transaction), OMB will override and post the transaction. EMs with multiple budget fiscal years are processed because State accounts are often operating in a different budget fiscal year than federally funded accounts.

## D. Document Entry

### 1. EM (Expenditure Modification)

EMs allow for the processing of multiple account code distributions with corresponding increase/decrease indicators to correct where past expenditures have posted.

EMs are self-balancing. They calculate the net amount of all transaction lines to verify that decreases equal increases. The CALC DOC TOTAL of every EM transaction should therefore equal 0.00.

The following is a screen image of the EM:

```
FUNCTION: NEW          DOCID: EM 082 20400000477    11/30/06    02:52:45 PM
STATUS:               BATID:                      ORG:          000-000 OF 000
H-
                EXPENDITURE MODIFICATION INPUT FORM
        TRANS DATE:          ACCT PRD:          FUND:
                CALC DOC TOTAL:
                SUB          SUB
        BFY  AGCY  ORGN  ORG  APPR  ACTV  OBJT  OBJ  JOB/PROJ  RPT CAT
        ---  ---  ---  ---  ---  ---  ---  ---  ---  ---
                DESCRIPTION          AMOUNT          I/D
        -----
01-
02-
03-
04-
A- - *HD37-TYPE BATID/DOCID & PRESS ENTER
```

**DOCID:** Unlike other documents, EMs are not written to an open item table. Therefore, a modifying transaction and the re-use of a document number are not required. A new EM is entered that reverses, increases, or decreases the amounts of the original transaction. Note: If a new EM uses the same doc ID as the original (for tracking purposes) and the original EM is on SUSF in ACCPT status, the new EM must be processed with a batch ticket record to make it unique. If not, the EM will be rejected as a duplicate transaction.

**TRANS DATE:** Enter the current date. If left blank, is populated by the date the transaction is accepted by the system.

**ACCT 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.

**FUND:** Enter the three-character fund code that is referenced by the account code distribution of all transaction lines.

**CALC DOC TOTAL:** Leave blank. Automatically populated with the computed total of all line amounts.

**BFY:** Enter the last two digits of the applicable budget fiscal year.

**AGCY:** Enter the three-character agency code of account being adjusted.

**ORGN:** Enter the four-character organization code of account being adjusted. May be appropriation, expense budget, or low-level reporting organization code.

**SUB ORG:** Leave blank. Not used.

**APPR:** Enter the three-character appropriation unit code of account being adjusted.

**ACTV:** Enter the four-character activity code of account being adjusted.

**OBJT:** Enter the four-character object code of account being adjusted.

**SUB OBJ:** Enter the two-character sub-object code of account being adjusted.

**JOB/PROJ:** Enter the eight-character job number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Otherwise, leave blank.

**RPT CAT:** Enter the four-character reporting category if the G/P REQ'D field of the referenced APPR record contains a "G" or "B." Otherwise, leave blank.

**DESCRIPTION:** Optional. Enter up to 30 characters to describe or justify the EM.

**AMOUNT:** Enter the dollar amount of the voucher line in dollars and cents (decimal point is optional). Note: Negative indicators are not required.

**I/D:** Enter "I" to increase or "D" to decrease.

Note: Multiple lines can be entered on the EM as required. All must reference the fund entered in the header section of the EM and the net amount of the lines must equal \$0.00. Additional lines can be accessed by pressing the enter key following the entry of all lines on the initial input screen.

# TOPIC VII: VENDOR FILE

## A. Introduction & Key Concepts

The vendor file contains all vendors that receive payment from NJCFS. It is used for generating checks, 1099s, and prompt payment interest. For purposes of this manual, the terms vendor file and vendor table (VEND) are used interchangeably.

### 1. W-9s and 1099s

Vendors desiring to do business with the State, State employees seeking reimbursement for travel or training expenses, and governmental entities receiving grant or state aid funding must register with the State by completing a W-9. A completed W-9 will identify a vendor's taxpayer ID number (TIN). The TIN consists of nine characters, which correspond to either a federal employer ID number (EIN) or social security number (SSN). The State W-9 is similar to the federal W-9, but has been modified to capture non-tax related data such as municipality and county codes, selected vendor types, business activity, and business entity type. NJCFS records the date when a blank W-9 is sent to the vendor and the date when the completed form is returned. If a W-9 is not returned by a vendor but an expenditure is recorded, no disbursement will be generated until a W-9 is returned. The HOLD vendor file flag is set to "Y" for any such vendor.

The W-9 is also used to determine whether income paid to a vendor by the State is reportable to the IRS via a 1099 and if a vendor is eligible for prompt payment interest. Following the close of the calendar year, 1099s are generated for transmission to the IRS and mailing to the NJCFS payee. For this to occur, the vendor file must indicate that the vendor is taxable (1099 = "Y") and a taxable object of expenditure must have been used on the payment(s) to the vendor. Both cash and procurement card payments are reportable on the State's 1099s. Three types of 1099s are produced: 1099-Misc, which reports all miscellaneous income types, such as awards, settlements, service income, etc.; 1099-S, which reports proceeds from the sale of real estate; and 1099-I, which reports all types of interest payments.

NJCFS does not routinely perform back-up withholding on payments. However, if no W-9 is received and the vendor is inadvertently taken off payment hold, 20% of the disbursement will be withheld for submission to the IRS. The withheld amount is reported along with the taxable gross proceeds on the appropriate 1099.

### 2. Vendor Number vs. EIN/SSN

The vendor number and the EIN/SSN are the same when a vendor is first registered in NJCFS. The vendor number remains the same regardless of changes in EIN/SSN. Changes to EINs/SSNs are simply recorded in the Federal ID Number field of the vendor file. Thus, open encumbrances, outstanding payments, and historical data will reference the original vendor number. In NJCFS, the vendor number is identified by 9 characters, however, the vendor ID/vendor code include the location code and are 11 characters.

### 3. Location Code

A two-character suffix is attached to every vendor number to differentiate between multiple remittance addresses for a vendor. The default location code for every vendor is "00" which increases by one whenever a new remittance address is recorded for a vendor. NJCFS also makes use of some location codes to represent vendor records established for a distinct purpose (e.g., location code 08 usually

represents a vendor record established for the purpose of ACH; location code 40 usually represents a vendor record established for wire transfers).

#### **4. Vendor (Payee) Types**

The vendor type is a two-character code that describes the commercial/industrial activity of the vendor. Vendor type "OT" (Other) should be used for any payee/vendor that is not described better by the available vendor types. Vendor type "U" (Unknown) should be used for any payee/vendor that has not provided a completed W-9 or has provided incomplete information.

Vendor type "MV" (Miscellaneous) should be used when processing a one-time payment for a payee with no vendor record (W-9) on file. Any payee name and address can be used when referencing a miscellaneous vendor code, but the payment must not have tax implications. If the payment is reportable as taxable income, a miscellaneous vendor type "MV" cannot be used. Vendor code 77777777 13 is the miscellaneous vendor code used by most State agencies. A limited number of others exist for specific types of one-time payments.

#### **5. MACS-E/NJSAVI Interface**

The vendor file is maintained online by OMB's Vendor Control Unit; however, updates are received via interfaces from the Management and Acquisition Control System—Enhanced (MACS-E) and from the Selective Assistance Vendor Information System (NJSAVI) of the Commerce Commission. Through an online real-time process, any vendor record added or changed in the MACS-E system will result in the same change to NJCFS. A system assurance report verifies that the two vendor files contain the same information. In addition, the Commerce Commission's NJSAVI provides data elements to the MACS-E vendor file that are interfaced to the NJCFS vendor file during the overnight NJCFS batch process. The NJSAVI data is displayed in the company size and business ownership codes of the vendor file.

#### **6. Purge of Vendor File**

A purge of the vendor file is performed annually. This process purges vendors that have not had activity for 18 months or have been set to Inactive = "Y" on VEND. Vendors with bid history, open orders, or payments are not purged. All vendors that are identified for purging during the purge cycle are verified by MACS-E prior to being purged.

#### **7. Vendor Amounts**

Cumulative dollar amounts per vendor ID are reflected on VEND. The YTD fields are updated only when cash is disbursed and not when an expenditure is recorded for a vendor. Although a payment voucher may have been processed for a vendor, the YTD cash amounts will not be updated until the voucher's scheduled payment date is reached or until the vendor is taken off payment hold. The PCard amount is recorded based on a procurement card record being interfaced to NJCFS from MACS-E to reflect the procurement card purchase. A successfully processed PFST order within the MACS-E system results in the YTD fields being updated. The payment to the credit card company has no impact on the PCard fields.

## B. Applicable Tables

### 1. VEND (Vendor Table)

VEND contains all vendors that receive payment from NJCFS. It is used for generating checks, 1099s, and prompt payment interest. This table is maintained by OMB; however, agencies have scan capabilities.

The following is a screen image of VEND:

ACTION: R	SCREEN: VEND	USERID:	11/14/06	02:29:30 PM
VENDOR TABLE	KEY IS	VENDOR CODE		
01- VENDOR ID:	222112625	00 MISC VENDOR IND:	N	--- ALTERNATE-NAME/ADDRESS ---
NAME:	ERNEST J TOMER TRUCKING			
ADDRESS:	3109 BELVIDERE RD			
	PHILLIPSBURG	NJ	08865	
PHONE:	908 - 475 - 2578	LAST ACTION DATE:	061030	
CONTACT:	E TOMER	COUNTRY:	US	INACTIVE: N
FEDERAL ID NUMBER:	222112625	VENDOR TYPE:	VG	HOLD: N
TEXT IND:		COUNTY/MUNIC:	2103	PP EXEMPT: N
COMMENT:		DISTRICT:		ACH VENDOR: N
ACCOUNT:		COMPANY SIZE:	U	1099: N
DISCNT:	PAY DAY:	VEND-YR-END:		IN-STATE: Y
W9 REC'D: Y	W9 SENT: Y	DATE:	930219	BUS. OWN CODE: U
W9 WITHHELD AMT:	0.00	BUSINESS TYPE:	C	
CY YTD CASH AMT:	16,850.00	PRIOR CY CASH AMT:	16,550.00	
CY YTD PCARD AMT:	0.00	PRIOR CY PCARD AMT:	0.00	
FY YTD CASH AMT:	3,950.00	PRIOR FY CASH AMT:	19,700.00	
FY YTD PCARD AMT:	0.00	PRIOR FY PCARD AMT:	0.00	
	DATE ENTERED:	930510	USERID:	

#### KEY FIELDS:

- VENDOR ID

**VENDOR ID:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

**MISC VENDOR IND:** "Y" indicates miscellaneous vendor. A miscellaneous vendor code is used on a limited basis for one-time payments or refunds that do not have tax implications, and only on U1s. If "Y," payee name and address can be entered.

**ALTERNATE-NAME/ADDRESS:** Not used.

**NAME:** Vendor name as it will appear on a check (second line optional).

**ADDRESS:** Address where disbursements will be mailed (remittance address). First line must include street or PO Box. Second line is optional. Third line must include city, state, and ZIP code.

**PHONE:** Vendor phone number.

**LAST ACTION DATE:** Indicates last date a payment was made to vendor, or last date vendor record was modified.

**CONTACT:** Vendor contact name.

**COUNTRY:** Two-character country code where vendor is located.

**INACTIVE:** "Y" indicates inactive vendor. Transactions cannot be processed against inactive vendors.

**FEDERAL ID NUMBER:** Federal employer ID number or social security number of vendor. Used to report income to the IRS via 1099.

**VENDOR TYPE:** Two-character code describing the commercial/industrial activity of the vendor, as indicated on the W-9.

**HOLD:** "Y" indicates payments cannot be made to vendor. Encumbrances and vouchers can be processed; however, no disbursements will be made until vendor is removed from hold status. A vendor is on hold until a properly completed W-9 has been returned.

**TEXT IND:** Not used.

**COUNTY/MUNIC:** Four-character code identifying the county/municipality in New Jersey where vendor is located.

**PP EXEMPT:** "Y" indicates vendor does not receive interest payments even if the payment exceeds the prompt payment deadline. Vendors exempt from prompt payment interest include public utilities, governmental entities, and State employees.

**COMMENT:** Optional. Additional information provided by the VCU, which may be helpful to agencies when referencing a specific vendor.

**DISTRICT:** Not used.

**ACH VENDOR:** "Y" indicates vendor is paid by electronic funds transfer (EFT) via an automated clearinghouse (ACH) disbursement directly to the vendor's bank account as recorded on ACHT.

**ACCOUNT:** Not used.

**COMPANY SIZE:** One-character code describing vendor size (interfaced with NJSAVI).

**1099:** "Y" indicates a 1099 is generated for this vendor when the vendor is paid taxable income by the State. State agencies must use an object code with a valid 1099 type to generate a 1099.

**DISCNT:** Not used.

**PAY DAY:** Not used.

**VEND-YR-END:** Not used.

**IN-STATE:** "Y" indicates vendor is located in New Jersey.

**W9 REC'D:** "Y" indicates the State has received a W-9 from vendor.

**W9 SENT:** "Y" indicates a W-9 has been mailed to vendor.

**DATE:** Date W-9 was mailed to vendor.

**BUS. OWN CODE:** Describes type of business ownership of vendor (interfaced with NJSAVI).

**W9 WITHHELD AMT:** Amount of backup withholding generated for vendor. Amount indicates vendor was paid without submitting a W-9.

**BUSINESS TYPE:** One-character code identifying vendor's organizational structure, as indicated on the W-9.

**CY YTD CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during the current calendar year. Field is updated when a disbursement is generated for a vendor.

**PRIOR CY CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during the previous calendar year.

**CY YTD PCARD AMT:** Total amount purchased from vendor via procurement card during the current calendar year. Field is updated when a Purchase Bureau Procurement Card Payment Voucher (PV-C) is interfaced from MACS-E.

**PRIOR CY PCARD AMT:** Total amount purchased from vendor via procurement card during the previous calendar year.

**FY YTD CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during the current fiscal year. Field is updated when a disbursement is generated for a vendor. Field is reset to 0.00 on July 1.

**PRIOR FY CASH AMT:** Total amount paid to vendor via cash payments (checks and ACH) during previous fiscal year. Updated July 1.

**FY YTD PCARD AMT:** Total amount purchased from vendor via procurement card during the current fiscal year. Field is updated when a Purchase Bureau Procurement Card Payment Voucher (PV-C) is interfaced from MACS-E for vendor. Field is reset to 0.00 on July 1.

**PRIOR FY PCARD AMT:** Total amount purchased from vendor via procurement card during previous fiscal year. Updated on July 1.

**DATE ENTERED:** Date vendor record was originally entered into VEND.

**USER ID:** Seven-character ID of last NJCFS user to update a record on vendor.

## 2. VNAME (Vendor Name Table)

VNAME displays vendor names and vendor codes in alphabetical order. This table is system maintained and updated whenever VEND is updated. VNAME may be used to search for a vendor code when only the vendor name is known. It is also useful in finding multiple vendor codes for one vendor.

The following is a screen image of VNAME:

ACTION: R SCREEN: VNAME USERID:		11/14/06	02:31:28 P
VENDOR NAME TABLE			
KEY IS VENDOR NAME, VENDOR CODE			
	VENDOR NAME	VENDOR CODE	
	-----	-----	
01-	ERNEST J TOMER TRUCKING	222112625 00	
02-	ERNEST J TOMER TRUCKING DOC	222112625 08	
03-	ERNEST L HARPER	087346791 00	
04-	ERNEST L HASSELL	151386515 00	
05-	ERNEST LEE	229561189 00	
06-	ERNEST LEIBOV MD	223115510 00	

### KEY FIELDS:

- VENDOR NAME
- VENDOR CODE

**VENDOR NAME:** Vendor name as it appears on VEND. When scanning for records, enter information known. Use first names when searching for individuals. Salutations are placed at the end of an individual's name (e.g., John Smith Dr). NJCFS does not use punctuation or the word "the" for business names.

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

### 3. VFED (Vendor Federal ID Number Table)

VFED displays vendor federal ID number, vendor code, and vendor name. This table is system maintained and updated whenever VEND is updated. VFED may be used to search for a vendor code when only the vendor's federal ID is known.

The following is a screen image of VFED:

ACTION: R		SCREEN: VFED	USERID:	11/14/06	02:33:34 PM
VENDOR - FEDERAL ID TABLE					
KEY IS FEDERAL-ID NUMBER, VENDOR CODE					
	FEDERAL ID	VENDOR CODE	VENDOR NAME		
01-	222112625	222112625 00	ERNEST J TOMER TRUCKING		
02-	222112625	222112625 08	ERNEST J TOMER TRUCKING DOC		
03-	222112782	222112782 00	STEPHEN FRIEFELD		
04-	222112850	222112850 00	TURF PRODUCTS CORP		
05-	222112863	222112863 00	BACON & GRAHAM INC		
06-	222112911	222112911 00	RUTGERS ELECTRIC SUPPLY		

#### KEY FIELDS:

- FEDERAL ID
- VENDOR CODE

**FEDERAL ID NUMBER:** Federal employer ID number or social security number of vendor.

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

**VENDOR NAME:** Vendor name as it appears on VEND.

**4. VINC (Vendor Income Table)**

VINC displays amounts that may be reportable under IRS 1099 guidelines and determines the 1099s that are generated. Amounts are summarized by calendar year, return type, vendor, and income type. 1099s are generated based on the eleven-character vendor code, so separate 1099s will be generated for each of a vendor's location codes. VINC is automatically updated by NJCFS, but can be updated by OMB to correct 1099s.

The following is a screen image of the VINC:

ACTION: R				SCREEN: VINC				USERID:		11/14/06		02:38:20 PM	
VENDOR INCOME TABLE													
KEY IS CALENDAR YEAR, TYPE OF RETURN, VENDOR CODE, TYPE OF INCOME													
REP CY TYP	VENDOR CODE	INC TYP	CY CASH AMOUNT	CY PCARD AMOUNT	CY RPT AMOUNT	RPT IND							
05 A	139587612 00	7	1,255.83	0.00	1,255.83	Y							
05 A	139600199 00	7	350.00	0.00	350.00	N							
05 A	139604466 00	7	146.00	0.00	146.00	N							
05 A	139606569 00	7	450.00	0.00	450.00	N							
05 A	139608255 42	7	161.00	0.00	161.00	N							
05 A	139622024 00	7	400.00	0.00	400.00	N							
05 A	139622567 00	7	3,200.00	0.00	3,200.00	Y							

**KEY FIELDS:**

- CY
- REP TYP
- VENDOR CODE
- INC TYP

**CY:** Calendar year (tax year) for reported amounts.

**REP TYP:** 1099 Income. "A" indicates miscellaneous income. "I" indicates interest payments. "S" indicates proceeds from real estate transactions.

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

**INC TYP:** Description of type "A" (miscellaneous income) return:

- 1: Rents
- 3: Other Income, Lawsuit Awards
- 4: Federal Tax Withheld
- 7: Non-employee Compensation
- C: Gross Proceeds Paid to an Attorney

**CY CASH AMOUNT:** Year-to-date amount of income paid to vendor via check or ACH payments.

**CY PCARD AMOUNT:** Year-to-date amount of income received by vendor via procurement card.

**CY RPT AMOUNT:** Year-to-date total of vendor income that may be reportable to the IRS.

**RPT IND:** "Y" indicates amount is to be reported to the IRS. "N" indicates amount is less than \$600 and is not reported to the IRS.

## 5. VZIP (Vendor ZIP Code Table)

VZIP displays vendor ZIP Codes.

The following is a screen image of VZIP:

ACTION: R		SCREEN: VZIP	USERID:	11/14/06	02:40:43 P
VENDOR ZIP CODE					
KEY IS VENDOR NAME, ZIP CODE, VENDOR CODE					
	VENDOR NAME	ZIP CODE	VENDOR CODE		
-----					
01-	ERNEST J TOMER TRUCKING	08865	222112625	00	
02-	ERNEST J TOMER TRUCKING DOC	08865	222112625	08	
03-	ERNEST L HARPER	08201 1811	087346791	00	
04-	ERNEST L HASSELL	08093	151386515	00	
05-	ERNEST LEE	08015 1762	229561189	00	
06-	ERNEST LEIBOV MD	07871 1150	223115510	00	

### KEY FIELDS:

- VENDOR NAME
- ZIP CODE
- VENDOR CODE

**VENDOR NAME:** Vendor name as it appears on VEND.

**VENDOR ZIP CODE:** Vendor ZIP code as it appears on VEND.

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and a two-character location code (00 being the default value).

**6. VCNT (Vendor Codes Names Table):**

VCNT displays vendor code types and names, each of which can be scanned for values on the Vendor Codes Table (VCDS).

The following is a screen image of VCNT:

ACTION: S		SCREEN: VCNT	USERID:	11/14/06	02:47:21 PM
VENDOR CODES NAME TABLE					
KEY IS CODE TYPE					
	CODE TYPE	CODE TYPE NAME			
	-----	-----			
01-	BTC	BUSINESS TYPE CODES			
02-	CMC	COUNTY/MUNICIPAL CODES			
03-	CRCD	COUNTRY CODES			
04-	CSCD	COMPANY SIZE CODES			
05-	LDCD	LEGISLATIVE DISTRICT CODES			
06-	MICD	BUSINESS OWN CODES			
07-	RTCD	RECORD TYPE CODES			
08-	SCCD	CENTRAL AUTHORITY USERS			
09-	STCD	STATE CODES			
10-	VTCD	VENDOR TYPE CODES			

**KEY FIELDS:**

- CODE TYPE

**CODE TYPE:** Abbreviation that identifies table containing values used in VEND.

**CODE TYPE NAME:** Name associated with code type.

7. VCDS (Vendor Codes Table):

VCDS displays type values and descriptions for vendor code types contained on VEND.

The following is a screen image of VCDS:

ACTION: S		SCREEN: VCDS	USERID:	11/14/06	02:20:05 PM
VENDOR CODES TABLE					
KEY IS CODE TYPE, TYPE VALUE					
CODE TYPE:					
	TYPE VALUE		TYPE VALUE	DESCRIPTION	
	-----		-----	-----	
01-					
02-					
03-					
04-					
05-					
06-					

KEY FIELDS:

- CODE TYPE
- TYPE VALUE

CODE TYPE: Abbreviation that identifies table containing values used in VEND.

TYPE VALUE: Individual value for a specific code type.

TYPE VALUE DESCRIPTION: Description of type value.

The following are screen images of valid code types:

BTCD: Business Type

ACTION: R		SCREEN: VCDS	USERID:	11/14/06	01:32:47 PM
VENDOR CODES TABLE					
KEY IS CODE TYPE, TYPE VALUE					
CODE TYPE: BTCD BUSINESS TYPE CODES					
	TYPE VALUE		TYPE VALUE	DESCRIPTION	
	-----		-----	-----	
01-	A			ASSOCIATION	
02-	C			CORPORATION	
03-	I			INDIVIDUAL	
04-	J			JOINT VENTURE	
05-	O			OTHER	
06-	P			PARTNERSHIP	
07-	U			UNKNOWN	

CMCD: County/Municipality (Note: Multiple screens)

ACTION: R SCREEN: A USERID: 11/14/06 01:39:28 PM  
VENDOR CODES TABLE  
KEY IS CODE TYPE, TYPE VALUE

CODE TYPE: **CMCD COUNTY/MUNICIPAL CODES**

	TYPE VALUE	TYPE VALUE DESCRIPTION
01-	0101	ABSECON CITY
02-	0102	ATLANTIC CITY
03-	0103	BRIGANTINE CITY
04-	0104	BUENA BORO
05-	0105	BUENA VISTA TWP.
06-	0106	CORBIN CITY

CRCD: Country (Note: Multiple screens)

ACTION: R SCREEN: VCDS USERID: 11/14/06 01:43:21 PM  
VENDOR CODES TABLE  
KEY IS CODE TYPE, TYPE VALUE

CODE TYPE: **CRCD COUNTRY CODES**

	TYPE VALUE	TYPE VALUE DESCRIPTION
01-	AF	AFRICA
02-	AR	ARGENTINA
03-	AU	AUSTRALIA
04-	BD	BERMUDA
05-	BE	BELGIUM
06-	BR	BRAZIL

CSCD: Company Size

ACTION: R SCREEN: VCDS USERID: 11/14/06 01:53:44 PM  
VENDOR CODES TABLE  
KEY IS CODE TYPE, TYPE VALUE

CODE TYPE: **CSCD COMPANY SIZE CODES**

	TYPE VALUE	TYPE VALUE DESCRIPTION
01-	D	SMALL DISAPPROVED
02-	I	INCOMPLETE QUESTIONNAIRE
03-	L	LARGE
04-	O	OTHER
05-	S	SMALL
06-	U	UNKNOWN

**MICD: Business Ownership (Note: Multiple screens)**

ACTION: R SCREEN: VCDS USERID:		11/14/06 01:56:39 PM
VENDOR CODES TABLE		
KEY IS CODE TYPE, TYPE VALUE		
CODE TYPE: <b>MICD BUSINESS OWN CODES</b>		
	TYPE VALUE	TYPE VALUE DESCRIPTION
	-----	-----
01-	G	GOVERNMENT STATE OF NJ
02-	M	MINORITY
03-	MA	MINORITY APPROVED
04-	MD	MINORITY DISAPPROVED
05-	N	NON-MINORITY
06-	O	OTHER

**RTCD: Record Type**

ACTION: R SCREEN: VCDS USERID:		11/14/06 02:08:31 PM
VENDOR CODES TABLE		
KEY IS CODE TYPE, TYPE VALUE		
CODE TYPE: <b>RTCD RECORD TYPE CODES</b>		
	TYPE VALUE	TYPE VALUE DESCRIPTION
	-----	-----
01-	PV	PURCHASE VENDOR
02-	VMBB	CENTRAL VENDOR MAINTENANCE

**STCD: State (Note: Multiple Screens)**

ACTION: R SCREEN: VCDS USERID:		11/14/06 02:10:48 PM
VENDOR CODES TABLE		
KEY IS CODE TYPE, TYPE VALUE		
CODE TYPE: <b>STCD STATE CODES</b>		
	TYPE VALUE	TYPE VALUE DESCRIPTION
	-----	-----
01-	AK	ALASKA
02-	AL	ALABAMA
03-	AR	ARKANSAS
04-	AZ	ARIZONA
05-	CA	CALIFORNIA
06-	CO	COLORADO

VTCD: Vendor Type (Note: Multiple Screens)

ACTION: R SCREEN: VCDS USERID:  
VENDOR CODES TABLE  
KEY IS CODE TYPE, TYPE VALUE

11/14/06 02:13:19 PM

CODE TYPE: VTCD VENDOR TYPE CODES

	TYPE VALUE	TYPE VALUE DESCRIPTION
	-----	-----
01-	AC	AUTHORITIES / COMMISSIONS
02-	CC	CONSTRUCTION CONTRACTOR
03-	CF	CONFIDENTIAL FUND
04-	CM	COUNTY / MUNICIPAL GOVERNMENT
05-	CU	COLLEGE / UNIVERSITIES
06-	EP	EMPLOYEE

### 8. ACHT (Automated Clearing House Table)

ACHT displays electronic fund transmission (EFT) data for vendors who elect to receive payment via EFT directly to their checking or savings account (requested by completing the Credit Authorization Agreement form). Information contained on ACHT is used by the Federal Reserve's ACH payment process to route payments to each vendor. When a vendor record is added or changed on this table, a pre-note EFT record must be sent to the bank for verification of the information entered. A vendor is not a valid ACH vendor until ten (10) days after a pre-note date. Vendors will receive checks until the pre-note period ends. ACHT is maintained by OMB.

The following is a screen image of ACHT:

ACTION: R SCREEN: ACHT USERID:				11/14/06	03:02:23
AUTOMATED CLEARING HOUSE TABLE					
KEY IS VENDOR CODE					
	VENDOR CODE	ABA NUMBER	BANK ACCOUNT	C/S IND	PRE-NOTE DATE
	-----	-----	-----	---	-----
01-	22211262508	123456700	5551212965	C	960418
02-	22211635608	022446655	9993335550	C	970501
03-	22211657108	112233445	6549873560	C	040913
04-	22211696508	654321051	0022558899	C	060622
05-	22211838708	333666111	8547965823	C	050705
06-	22211843308	876543210	6658314568	C	020920

**KEY FIELD:**

- VENDOR CODE

**VENDOR CODE:** Eleven-character code consisting of nine-character taxpayer ID number or an individual's social security number, and "08" as the two-character location code, which indicates an electronic payment.

**ABA NUMBER:** American Banking Association (ABA) routing number used to send vendor's payment to the appropriate financial institution.

**BANK ACCOUNT:** Vendor's bank account number. Used to identify the bank account that should receive the electronic payment.

**C/S IND:** "C" indicates a checking account. "S" indicates a savings account.

**PRE-NOTE DATE:** Date a pre-notification record was sent to the banking system. Pre-notes verify the information for a vendor to receive electronic payments. For a period of 10 days following the pre-note, all disbursements to vendor will default to a check.

## C. Procedures

### 1. Requesting the addition of a new vendor to the vendor file

A vendor record can be established on the vendor file in the following ways:

a) Common Vendor Maintenance Form (CVMF)

Agencies can request that OMB establish a non-contract vendor on the vendor file via a CVMF. The requesting agency should scan VEND, VNAM, and VFED to determine if the vendor is on file before submitting the form. If the vendor is not on file, the agency should submit a CVMF to the Vendor Control Unit (VCU), who will enter the vendor ID, vendor name, and address into NJCFS. The VCU will generate a W-9, which will be mailed to the vendor for completion of the form and certification signature. At this time, agencies are able to process a purchase order and payment voucher; however, a check will not be issued until the W-9 is returned to the VCU and the vendor is placed in good standing.

b) State of New Jersey W-9 Form

Vendors can complete and submit a State of New Jersey W-9 to the VCU. The W-9 is used to verify the vendor name, address, and federal ID number and to determine 1099 and prompt payment interest eligibility. The W-9 is available at:

<http://www.state.nj.us/treasury/forms.html#omb>.

c) Internet Registration

Vendors can register with the State at:

<http://www.state.nj.us/treasury/purchase/doingbusiness.shtml>.

### 2. Requesting a change in vendor name, federal ID number, or address

Vendors requesting a change in the vendor name, federal ID number, or address must submit a signed memo on company letterhead to the VCU stating the old and new information. State employees requesting a change must submit a letter or e-mail to the VCU.

### 3. Requesting a modification to common vendor information (contact, e-mail, etc.)

State agencies may request a modification to vendor information via an e-mail to the VCU or the MACS-E Vendor Data Management Unit.

D. Forms

1. State of NJ W-9

Vendors wanting to do business with the State, State employees seeking reimbursement for travel or training expenses, and governmental entities to be receiving grant or State aid funding must register with the State by completing a W-9. Unless otherwise indicated, all information must be completed.

STATE OF NEW JERSEY W-9 QUESTIONNAIRE		Clear Form																												
<p>THE STATE OF NEW JERSEY REQUIRES COMPLETION OF THE W-9 VENDOR QUESTIONNAIRE TO VERIFY/ESTABLISH YOUR NAME, ADDRESS, AND TAXPAYER ID ON STATE RECORDS. PLEASE REVIEW THE INFORMATION BELOW, CORRECT ERRORS, AND ANSWER THE QUESTIONS PER SPECIFIC INSTRUCTIONS. RETURN THE COMPLETED FORM TO THE STATE IN THE ENVELOPE PROVIDED AS SOON AS POSSIBLE.</p> <p><b>IMPORTANT:</b> YOU WILL NOT BE PAID BY THE STATE OF NEW JERSEY UNTIL THIS FORM IS COMPLETED, SIGNED, AND RETURNED TO THE STATE OF NJ. FOR ADDITIONAL INFORMATION CALL (609) 292-8124.</p>																														
<b>PART I. NAME/ADDRESS</b> (REMIT TO:)	<b>REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION</b> Enter your taxpayer identification number and indicate whether it is a social security or employee identification number by marking the appropriate box.	Return completed form to: OMB VENDOR CONTROL PO BOX 221 TRENTON, NJ 08626 FAX:(609)-292-4882																												
		Make any corrections to the pre-printed data in the space provided below. Please type or print clearly.																												
<b>4. Taxpayer Identification Number (TIN)</b> (Enter your correct TIN below ONLY if it differs from the # printed in the box.)		MARK THE APPROPRIATE BOX: <input type="checkbox"/> SOCIAL SECURITY NUMBER <input type="checkbox"/> EMPLOYEE IDENTIFICATION NUMBER																												
<b>5. For Employees Exempt From Backup Withholding</b> (Contact the IRS for instructions)		Requester's name and address (optional)																												
<b>6. Certification: Under penalties of perjury, I certify that:</b> (1) The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me) AND (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding. <b>Certification Instructions:</b> You must cross out item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because of underreported interest or dividends on your tax return. For real estate transactions, item (2) does not apply. For mortgage interest paid, the acquisition or abandonment of secured property, cancellation of debt, contributions to an IRA, and generally payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.																														
Please Sign Here	Signature > _____	Date > _____																												
<b>PART II. VENDOR DATA</b>		<b>STATE OF NEW JERSEY VENDOR INFORMATION QUESTIONNAIRE</b>																												
<b>1. Enter the code from the list below that best describes your business function:</b> <table border="0"> <tr> <td colspan="2"><b>VENDORS</b></td> <td colspan="2"><b>GOVERNMENTAL ENTITIES</b></td> </tr> <tr> <td>HC = HEALTH CARE SERVICE (NON-STATE AGENCIES)</td> <td>VG = VENDORS WHO SELL OR MANUFACTURE GOODS</td> <td>AC = AUTHORITY/COMMISSION</td> <td>FD = FIRE DISTRICT</td> </tr> <tr> <td>VS = VENDORS WHO RENDER A SERVICE OR VENDORS WHO RECEIVE RENT PAYMENTS</td> <td></td> <td>CF = CONFIDENTIAL FUND</td> <td>PC = PETTY CASH</td> </tr> <tr> <td></td> <td></td> <td>CM = COUNTY/MUNICIPAL GOVT.</td> <td>SA = STATE AGENCY</td> </tr> <tr> <td></td> <td></td> <td>CU = STATE COLLEGE/UNIVERSITY</td> <td>SD = SCHOOL DISTRICT</td> </tr> <tr> <td></td> <td></td> <td>EP = NJ STATE EMPLOYEE</td> <td>WB = WELFARE BOARD</td> </tr> <tr> <td></td> <td></td> <td>FA = FEDERAL AGENCY</td> <td></td> </tr> </table> <p><b>MISCELLANEOUS VENDORS</b>                  OT = OTHER MISCELLANEOUS VENDORS (PLEASE SPECIFY) _____</p>			<b>VENDORS</b>		<b>GOVERNMENTAL ENTITIES</b>		HC = HEALTH CARE SERVICE (NON-STATE AGENCIES)	VG = VENDORS WHO SELL OR MANUFACTURE GOODS	AC = AUTHORITY/COMMISSION	FD = FIRE DISTRICT	VS = VENDORS WHO RENDER A SERVICE OR VENDORS WHO RECEIVE RENT PAYMENTS		CF = CONFIDENTIAL FUND	PC = PETTY CASH			CM = COUNTY/MUNICIPAL GOVT.	SA = STATE AGENCY			CU = STATE COLLEGE/UNIVERSITY	SD = SCHOOL DISTRICT			EP = NJ STATE EMPLOYEE	WB = WELFARE BOARD			FA = FEDERAL AGENCY	
<b>VENDORS</b>		<b>GOVERNMENTAL ENTITIES</b>																												
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		EP = NJ STATE EMPLOYEE	WB = WELFARE BOARD																											
		FA = FEDERAL AGENCY																												
<b>2. Enter Primary Contact Information Below.</b> PHONE: _____ NAME: _____ TITLE: _____																														
<b>IF YOU ARE A NJ STATE EMPLOYEE, NJ MANAGER OF A CONFIDENTIAL FUND OR A PETTY CASH FUND, DO NOT ANSWER THE BALANCE OF THE QUESTIONNAIRE.</b>																														
<b>3. What is the principle activity of your organization?</b> <input type="checkbox"/> M = MANUFACTURING <input type="checkbox"/> H = HEALTH RELATED SERVICE <input type="checkbox"/> C = CONSTRUCTION SERVICE AND/OR MATERIALS <input type="checkbox"/> S = SERVICE <input type="checkbox"/> G = GOVERNMENT <input type="checkbox"/> O = OTHER (Please Specify) _____																														
<b>4. Enter the code from the list below that best describes your organization.</b> <input type="checkbox"/> C = CORPORATION <input type="checkbox"/> I = INDIVIDUAL <input type="checkbox"/> P = PARTNERSHIP <input type="checkbox"/> A = ASSOCIATION <input type="checkbox"/> J = JOINT <input type="checkbox"/> O = OTHER (Please Specify) _____																														
<b>5. Enter your 4 digit County/Municipality Code for NJ Addresses ONLY.</b> [ ][ ][ ][ ]																														
<b>IMPORTANT: ANSWER ALL QUESTIONS (Please Print or Type Clearly)</b>																														

**PART I. NAME/ADDRESS:** Required by the IRS to verify vendor name, address, and social security number/federal employer ID number. Vendors place an 'X' in appropriate box for social security number or

employer ID number in Section 4 and complete the required data, sign, and date the form in Section 6. If the form is pre-printed with vendor information and the name and address are not correct, the vendor should make changes in the box to the right of the name and address. If the TIN is pre-printed and incorrect in Section 4, the vendor should enter the correct TIN in the box to the right of the preprinted TIN.

**PART II. Vendor Data:**

Section 1: Two-character code describing the business function or type of governmental entity.

Section 2: Telephone number, name, and title of the individual completing the W-9. If the person completing the form is an employee of the State or manages special or confidential/petty cash funds for a State agency, the remaining portion of the questionnaire should not be completed.

Section 3: One-character code identifying the principal activity of the organization. Vendors record the appropriate letter in the box provided. Vendors record an "O" and specify the principal activity of their organization if their principal activity does not match the descriptions provided.

Section 4: One-character code describing the type of business organization of the vendor. Vendors record the appropriate letter in the box provided. Vendors record an "O" and specify the business structure of their organization if their organizational structure does not match the descriptions provided.

Section 5: Four-character county/municipality code for vendors with a NJ Address. County/municipality codes are listed in alphabetical order by county on the back of the W-9.

Completed forms should be returned to the following address or faxed to (609) 292-4882:

OMB VENDOR CONTROL UNIT  
PO BOX 221  
TRENTON, NJ 08625

2. Common Vendor Maintenance Form (CVMF)

CVMF is used by State agencies to add new non-contract vendors to the NJCFS/MACS-E systems. This form contains all required or common fields that exist in NJCFS and MACS-E.

**NEW JERSEY COMPREHENSIVE FINANCIAL SYSTEM  
COMMON VENDOR MAINTENANCE**

VENDOR CODE:

**CLEAR FORM**

NAME \_\_\_\_\_

NAME2 \_\_\_\_\_

ADDRESS \_\_\_\_\_

ADDRESS2 \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

COUNTRY \_\_\_\_\_

CONTACT \_\_\_\_\_

PHONE \_\_\_\_\_

FEIN

	YES	NO
IN STATE IND	<input type="checkbox"/>	<input type="checkbox"/>
1099 VENDOR IND	<input type="checkbox"/>	<input type="checkbox"/>
PP EXEMPT IND	<input type="checkbox"/>	<input type="checkbox"/>
BUSINESS/ORG TYPE	<input type="checkbox"/>	
VENDOR TYPE	<input type="checkbox"/>	

<b>REASON FOR FORM:</b>	
New Vendor	<input type="checkbox"/>
Add Location Code	<input type="checkbox"/>

REQUESTER'S NAME \_\_\_\_\_

AGENCY \_\_\_\_\_

REQUESTER'S PHONE # \_\_\_\_\_

REQUESTER'S FAX # \_\_\_\_\_

Completed forms should be returned to the following address or faxed to (609) 292-4882:

OMB VENDOR CONTROL UNIT  
PO BOX 221  
TRENTON, NJ 08625



**NAME:** Authorizing unit (vendor, government instrumentality, agency, employee, etc.) approving receipt of payment by automatic deposit. The name must not exceed 30 characters including spaces and punctuation. Abbreviations are permitted.

**PAYMENT TYPE:** ACH Electronic Payment.

**DEPOSITORY NAME:** Name of the payee's depository bank/financial institution.

**BRANCH:** Name of the payee's bank branch office/location.

**BANK ADDRESS LINE:** Bank's city, state, and ZIP code.

**BANK TRANSIT/ABA NO.:** Bank's nine-character American Banking Association Number (also known as the routing/transit number).

**ACCOUNT NO.:** Checking/savings account number of the payee (variable length). Actual length of account number is dependent on the bank's account structure.

**ACCOUNT TITLE:** Title or name of the depository account, if applicable.

**AUTHORIZED AGENTS' NAME, TITLE, DATE, AND SIGNATURES:** Vendor's office manager, supervisor, or individual responsible for the depository process must sign as the "Agent". A minimum of two signatures is required when payment is made to a corporation, partnership, or joint account. State employees receiving reimbursement of travel or training expenses need only one signature.

**TELEPHONE NO(S):** Telephone number, including area code, of payee.

**VENDOR NO:** Nine-character vendor number. Note: Do not enter two-character location code following the vendor number. Location code will be assigned by the VCU.

**BANK TRANSIT/ABA NO.:** Same as above.

**ACCOUNT NO:** Same as above.

Completed forms along with original voided check or bank letter should be returned to:

Department of the Treasury  
Office of Management and Budget  
PO Box 221  
5th Floor - Room 539  
Trenton, N.J. 08625-0221