NEW JERSEY COMPREHENSIVE FINANCIAL SYSTEM

INSTRUCTIONAL MANUAL

REVENUE MODULE

01/07

OUTLINE – REVENUE MODULE

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TOPIC I: REVENUE

A. Introduction & Key Concepts

The primary purpose of the Revenue Accounting Module is to record and account for revenues received by the State.

A revenue budget account is established for the purpose of recording the revenue estimate (budget) and the receipt of revenues within the key components of budget fiscal year, fund, agency, organization, and revenue source. The revenue source is a four-character code that defines the origin of the revenue (e.g. Sales Tax, Donations, License Fees, etc.) and is the level of detail used in the revenue budget. The sub-revenue source code provides the capability to track revenue sources at a lower level than the budget. In NJCFS, revenue can be classified at six levels: revenue source, revenue group, revenue type, revenue category, revenue class, and sub-revenue. Similar revenue sources are grouped together to form a revenue class, similar revenue classes are grouped together to form a revenue category, and similar revenue categories are grouped together to form a revenue group. The revenue group is the highest level in the hierarchy and is how revenue is reported on financial statements.

Some revenue sources are linked to an appropriation account by use of the appropriation unit. In these cases, revenue received is appropriated to a department. The authority to spend these receipts is governed by Appropriations Act language and is established in NJCFS by the budget authority option set on the appropriation record. Revenue that is not linked to an appropriation account is not given to a department, but remains part of general State revenues.

Revenue can be recognized as follows:

1. Revenue is earned and cash is received.
   A cash receipt (CR) transaction is coded with the revenue source, and the Revenue Budget Table is updated reflecting the receipt of cash.

2. Revenue is earned but not received.
   An invoice (IN) transaction, coded with the revenue source, establishes an accounts receivable. Once cash is received, the CR is coded to relieve the accounts receivable.

3. Revenue is unearned and cash is received.
   A CR transaction is coded with the revenue source, and the Revenue Budget Table is updated reflecting the receipt of cash. A revenue modification (RM) transaction is created to defer the unearned portion of revenue. Due to complex accounting rules, RM's are not commonly used in NJCFS.

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

1. REVB (Revenue Budget Table)

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

The following is a screen image of REVB:

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

KEY FIELDS:

- FISC YEAR
- FUND
- AGENCY
- ORGANIZATION
- REV SRC

FISC YEAR: Applicable budget fiscal year.

FUND: Three-character code assigned to each fund.

AGENCY: Three-character code assigned to each department.

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

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

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

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

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

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

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

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

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

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

DESCRIPTION: Name of revenue budget account.

PROGRAM: Six-character code assigned to each program.

2. RSUM (Revenue Budget Summary Table)

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

The following is a screen image of RSUM:

```
ACTION: R  SCREEN: RSUM USERID:                        07/07/06   09:40:14 AM

                    *** REVENUE BUDGET SUMMARY INQUIRY ***

BFY: 06 FUND: 100 AGY: 034 ORG: 5011 ACT:        TOTALS IND:

            TOTALS:

RSRC  DESCRIPTION   CURRENT BUDGET   RECOGNIZED      BALANCE
---- -------------- -------------- -------------- --------------
4603 SQUIBB SUMMER            0.00           0.00           0.00
4604 KPSO                     0.00           0.00           0.00
4612 ESTATE OF HALL           0.00           0.00           0.00
4861 MEDICALLY COMP   1,090,000.00     636,149.00     453,851.00
8166 ELEM PREVEN PR           0.00           0.00           0.00
8328 SCHOOL DIST TU           0.00           0.00           0.00
8369 ESTATE OF ANGE           0.00           0.00           0.00
8475 VOCATIONAL TEC     200,000.00           0.00     200,000.00
8523 MICHELE GIBO T           0.00           0.00           0.00
```

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG

BFY: Applicable budget fiscal year.

FUND: Three-character code assigned to each fund.

AGY: Three-character code assigned to each department.

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

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

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

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

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

DESCRIPTION: Name of revenue budget account.

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

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

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

3. RSRC (Revenue Source Table)

RSRC contains a listing of all valid revenue sources. Revenue sources indicate the origin of the revenues. RSRC is maintained by OMB.

The following is a screen image of RSRC:

```
ACTION: R  SCREEN: RSRC USERID:                        11/08/06   10:49:03 AM
REVENUE SOURCE TABLE
KEY IS FISC YEAR, REVENUE SOURCE
01-
    FY: 07   REV SOURCE: 0001   REV SOURCE NAME: SALES TAX - TAXATION
      REV CLASS: 050     REV CATEGORY: 01     REV GROUP: 01       REV TYPE: 02
    SUB REV SRCE OPTION: Y     OFF BLD REC ACCT:          USE TAX:
    SHORT NAME: SALES TAX         OP/NON-OP IND: O  FHWA REV CRDT: N  GASB: G1
02-
    FY: 07   REV SOURCE: 0002   REV SOURCE NAME: SALES TAX - ENTERPRISE ZONE
      REV CLASS: 050     REV CATEGORY: 01     REV GROUP: 01       REV TYPE: 02
    SUB REV SRCE OPTION: N     OFF BLD REC ACCT:          USE TAX:
    SHORT NAME: SALES TAX         OP/NON-OP IND: O  FHWA REV CRDT: N  GASB: G1
03-
    FY: 07   REV SOURCE: 0003   REV SOURCE NAME: SALES TAX - ATLANTIC CITY
      REV CLASS: 050     REV CATEGORY: 01     REV GROUP: 01       REV TYPE: 02
    SUB REV SRCE OPTION: N     OFF BLD REC ACCT:          USE TAX:
    SHORT NAME: SALES TAX         OP/NON-OP IND: O  FHWA REV CRDT: N  GASB: G1
```

KEY FIELDS:

- FY
- REV SOURCE

FY: Applicable budget fiscal year.

REV SOURCE: Four-character code assigned to the origin of the revenues.

REV SOURCE NAME: Name of revenue source.

REV CLASS: Three-character code used to summarize revenue sources into reporting lines on revenue schedules. Revenue classes are defined in the Revenue Class Table (RCLS).

REV CATEGORY: Two-character code used to summarize revenue classes for reporting purposes. Revenue categories are defined in the Revenue Category Table (RCAT).

REV GROUP: Two-character code used to summarize revenue categories for financial statement purposes. Revenue groups are defined in the Revenue Group Table (RGRP).

REV TYPE: Two-character code used to identify federal, State, bond, local/other revenues for reporting purposes in the Grant and Project Modules. Revenue types are defined in the Revenue Type Table (RTYP).

SUB REV SRCE OPTION: "Y" indicates a sub-revenue source is required on all accounting transactions referencing the revenue source. "N" indicates a sub-revenue source is not required. Sub-revenue sources provide agencies with additional detail for reporting purposes (e.g., fees and late fees).

OFF BLD REC ACCT: Populated in federal accounts only. Identifies balance sheet account debited when billed receivables for the revenue source are recognized.

USE TAX: Not used.

SHORT NAME: Abbreviated name of revenue source.

OP/NON-OP IND: Not used.

FHWA REV CRDT: Not used.

GASB: Used for reporting purposes. Segregates revenue into groups as defined by the Governmental Accounting Standards Board (GASB). Refer to Revenue GASB Table (GASB) for descriptions.

4. SREV (Sub-Revenue Source Table)

SREV contains a listing of all valid sub-revenue sources and establishes revenue source/sub-revenue source relationships. Sub-revenue sources further define the origin of revenues and provide agencies with additional detail for reporting purposes. SREV is maintained by OMB.

The following is a screen image of SREV (Note: Multiple screens):

```
ACTION: R  SCREEN: SREV USERID:                          01/04/07   11:24:24 AM
  SUB-REV SOURCE TABLE
 KEY IS FISC YEAR, REVENUE SOURCE, SUB-REV SOURCE

 FY REVENUE SOURCE SUB-REV SOURCE SUB-REV SOURCE NAME             SHORT NAME
 -- -------------- -------------- ------------------------------ ------------
 07      0001            01       SALES TAX REGULAR              ST REGULAR
 07      0001            02       STREAMLINED SALES TAX          SST
 07      0004            10       SALES TAX OTHER STATES         SALES OTR ST
 07      0004            12       NY/NJ WIRE TRANSFER            NY/NJ WIRE
 07      0004            60       REVENUE FOR TRANSFER           REV FOR TRAN
```

KEY FIELDS:

- FY
- REVENUE SOURCE
- SUB-REV SOURCE

FY: Applicable budget fiscal year.

REVENUE SOURCE: Four-character code assigned to the origin of the revenues.

SUB-REV SOURCE: Two-character code assigned to further define origin of revenues.

SUB-REV SOURCE NAME: Name of sub-revenue source.

SHORT NAME: Abbreviated name of sub-revenue source.

5. RCLS (Revenue Class Table)

RCLS contains a listing of all valid revenue classes. Revenue classes summarize revenue sources into reporting lines on revenue schedules. RCLS is maintained by OMB.

The following is a screen image of RCLS (Note: Multiple screens):

```
ACTION: R  SCREEN: RCLS USERID:                          01/05/07   02:50:02 PM
     REVENUE CLASS TABLE
     KEY IS FISC YEAR, REVENUE CLASS

     FISCAL YEAR REVENUE CLASS REVENUE CLASS NAME              SHORT NAME
     ----------- ------------- ------------------------------ ------------
 01-     07           A01      OTHER TRANSFERS                OTH TRAN
 02-     07           A02      OTHER INCREASES                OTH INC
 03-     07           D00      PRIVATE GRANT                  PRIVATE GRNT
 04-     07           D01      PRIVATE GRANT                  PRIVATE GRNT
 05-     07           D02      PRIVATE GRANT                  PRIVATE GRNT
 06-     07           D03      PRIVATE GRANT                  PRIVATE GRNT
```

KEY FIELDS:

- FISCAL YEAR
- REVENUE CLASS

FISCAL YEAR: Applicable budget fiscal year.

REVENUE CLASS: Three-character code used to summarize revenue sources into reporting lines on revenue schedules.

REVENUE CLASS NAME: Name of revenue class.

SHORT NAME: Abbreviated name of revenue class.

6. RCAT (Revenue Category Table)

RCAT contains a listing of all valid revenue categories. Revenue categories summarize revenue classes for reporting purposes. RCAT is maintained by OMB.

The following is a screen image of RCAT:

```
ACTION: S  SCREEN: RCAT USERID:                  01/05/07   02:47:09 PM
    REVENUE CAT TABLE
    KEY IS FISC YEAR, REVENUE CATEGORY

    FISC YEAR REVENUE CATEGORY REV CATEGORY NAME                SHORT NAME
    --------- ---------------- ------------------------------ ------------
01-    07            01        MAJOR TAXES                    MAJOR TAXES
02-    07            02        MISC TAXES, FEES, REVENUES     MISC
03-    07            03        INTERFUND                      INTERFUND
04-    07            04        DEDICATED                      DEDICATED
05-    07            05        FEDERAL                        FEDERAL
06-    07            06        REVOLVING                      REVOLVING
07-    07            07        OTHER FINANCING SOURCES        OTH FIN SRC
```

KEY FIELDS:

- FISC YEAR
- REVENUE CATEGORY

FISC YEAR: Applicable budget fiscal year.

REVENUE CATEGORY: Two-character code used to summarize revenue classes for reporting purposes.

REV CATEGORY NAME: Name of revenue category.

SHORT NAME: Abbreviated name of revenue category.

7. RGRP (Revenue Group Table)

RGRP contains a listing of all valid revenue groups. Revenue groups summarize revenue categories for financial statement purposes. RGRP is maintained by OMB.

The following is a screen image of RGRP (Note: Multiple screens):

```
ACTION: S  SCREEN: RGRP USERID:                          01/09/07   11:57:51 AM
     REVENUE GROUP TABLE
     KEY IS FISC YEAR, REVENUE GROUP

     FY  REVENUE GRP  NAME                              SHORT NAME
     --  -----------  -------------------------------  ------------
 01- 07      OT       OTHER SOURCES                    OTHER SOURCE
 02- 07      PR       PROCEEDS                         PROCEEDS
 03- 07      RT       RESIDUAL EQUITY TRANSFER         RES EQ TRANF
 04- 07      TR       TRANSFERS IN                     TRANSFERS IN
 05- 07      01       TAXES                            TAXES
 06- 07      02       FEDERAL AND OTHER GRANTS         GRANTS
 07- 07      03       LICENSES AND FEES                LICENSE& FEE
 08- 07      04       SERVICES AND ASSESSMENTS         SERV & ASSES
 09- 07      05       INVESTMENT EARNINGS              INVEST EARN
```

KEY FIELDS:

- FY
- REVENUE GRP

FY: Applicable budget fiscal year.

REVENUE GRP: Two-character code used to summarize revenue categories for financial statement purposes.

NAME: Name of revenue group.

SHORT NAME: Abbreviated name of revenue group.

8. RTYP (Revenue Type Table)

RTYP contains a listing of all valid revenue types. Revenue types are used for revenue reporting purposes in the Grant and Project Modules. RTYP is maintained by OMB.

The following is a screen image of RTYP:

```
ACTION: S  SCREEN: RTYP USERID:                        01/05/07   02:26:15 PM
    REVENUE TYPE TABLE
    KEY IS FISC YEAR, REVENUE TYPE

    FISCAL YEAR REVENUE TYPE  REVENUE TYPE NAME                SHORT NAME
    ----------- ------------- ------------------------------ ------------
01-     07           01       FEDERAL                        FEDERAL
02-     07           02       STATE                          STATE
03-     07           03       BOND                           BOND
04-     07           04       LOCAL/OTHER                    LOCAL/OTHER
```

KEY FIELDS:

- FISCAL YEAR
- REVENUE TYPE

FISCAL YEAR: Applicable budget fiscal year.

REVENUE TYPE: Two-character code used for revenue reporting purposes in the Grant and Project Modules.

REVENUE TYPE NAME: Name of revenue type.

SHORT NAME: Abbreviated name of reporting type.

9. GASB (Revenue GASB Table)

GASB contains a listing of valid revenue groups as defined by the Governmental Accounting Standards Board (GASB).

The following is a screen image of GASB:

```
ACTION: S  SCREEN: GASB USERID:                          01/09/07   11:22:56 AM
    REVENUE GASB TABLE
    KEY IS FISC YEAR, REVENUE GASB

    FISCAL YEAR REVENUE GASB  REVENUE GASB NAME                SHORT NAME
    ----------- ------------- ------------------------------ ------------
01-     07           G1       GENERAL REVENUE                GEN REV
02-     07           IN       INACTIVE                       INACTIVE
03-     07           NR       NON-REVENUE GOVERNMENT-WIDE    NON-REV
04-     07           P1       CHARGES FOR SERVICES           CHRG FOR SVS
05-     07           P2       OPERATING GRANTS AND CONTRIBU  GRTS/CONTRIB
06-     07           P3       CAPITAL GRANTS AND CONTRIBUTIO CAP GRANTS
07-     07           TR       TRANSFERS                      TRANSFERS
```

KEY FIELDS:

- FISCAL YEAR
- REVENUE GASB

FISCAL YEAR: Applicable budget fiscal year.

REVENUE GASB: Two-character code assigned to GASB revenue group.

REVENUE GASB NAME: Name of GASB revenue group.

SHORT NAME: Abbreviated name of GASB revenue group.

10. APPR (Appropriation Table)

APPR contains information for each appropriation account. APPR is covered in its entirety in the Budget Module, Topic I: Appropriations.

The following is a screen image of APPR:

```
ACTION: R  SCREEN: APPR USERID:                          11/13/06   11:47:52 AM
                        *** APPROPRIATION INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT

BUDGET FY: 07  FUND: 100  AGENCY: 010  ORGANIZATION: 3360  APPR UNIT: 110
APPR TYPE: 01  MY IND: N  STATUS: A  APPR END DATE: 07 31 07 BUD AUTH OPT: A
APPR USE: SS  APPR SOURCE: 100  PROGRAM: 064000  IPB OBJ: 1   G/P REQ'D:
 BANK ACCT:      APPR NAME: MARKETIN    -PER SERV
LAP / CF LIM :           0.00   CF TO FUTURE BFY:           0.00
APPROP:  ORIG:     624,000.00   CUR:     624,000.00  SUPPL APPR:           0.00
                             REAPPROP:           0.00      REVERT:           0.00
RECEIPTS: ORIG EST:           0.00 CUR EST:           0.00  ACT:     222,910.29
                                ADDL APPR:     222,910.29  CAP:           0.00
TRAN IN:           0.00 TRANS OUT:           0.00 BUD AUTH RESV:           0.00
BD AUTH:     846,910.29     ALLOT:     624,000.00       EXP BUD:     680,000.00

                             CURRENT AMOUNTS        BEGIN DAY AMOUNTS
PRE-ENCUMBERED AMT:                   0.00                    0.00
    ENCUMBERED AMT:                   0.00                    0.00
      EXPENDED AMT:            239,106.55              239,106.55
  PRIOR YR EXP AMT:                   0.00

UNCOMMITTED:     607,803.74 /  71.77 %   UNEXPENDED:     607,803.74 /  71.77 %
```

KEY FIELDS:

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

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

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

RECEIPTS:

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

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

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

TOPIC II: CASH RECEIPTS

A. Introduction & Key Concepts

A Cash Receipt Document (CR) is necessary whenever funds are deposited into a State bank account. Cash receipts pertain to earned revenue, deferred revenue, non-revenue, and collections against outstanding accounts receivable.

CR's must be coded with a valid accounting distribution and revenue source when recording earned revenue. The revenue source is a four-character code that defines the origin of the revenue (e.g. Sales Tax, Donations, License Fees, etc.). CR's referencing invoices are used to link the receipt of cash with an outstanding accounts receivable. The processing of an invoice (IN) recognizes revenue and creates an accounts receivable. Once the cash is received, a CR is created referencing the original invoice, thus posting an increase to cash and a decrease to the accounts receivable. If cash is received against an IN and the IN is not properly referenced on the CR, a duplication of revenue occurs.

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

1. 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
          RECOGNIZED AMT:        4,929,613.00           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

APPR REF: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization. If populated, revenue is considered appropriated to an agency, and CR documents posted to the revenue budget account will link to the referenced appropriation account and populate the actual receipts field in APPR. The authority to spend these receipts is governed by Appropriations Act language and is established in NJCFS by the budget authority option set on the appropriation record. If not populated, revenue is not linked to an appropriation account and is not given to an agency, remaining part of general State revenues.

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

2. RSUM (Revenue Budget Summary Table)

RSUM is a summary of all revenue accounts within a given organization. RSUM is covered in its entirety in the Budget Module, Topic II: Revenue Budgets.

The following is a screen image of RSUM:

```
ACTION: R  SCREEN: RSUM USERID:                          11/08/06   11:49:47 AM

                    *** REVENUE BUDGET SUMMARY INQUIRY ***

BFY: 07 FUND: 100 AGY: 066 ORG: 1200 ACT:        TOTALS IND:

            TOTALS:

RSRC  DESCRIPTION   CURRENT BUDGET   RECOGNIZED      BALANCE
---- -------------- -------------- -------------- --------------
0007 SALES TAX - ST           0.00           0.00           0.00
0089 RETIRED OFFICE           0.00      74,100.00     -74,100.00
0158 FIREARM BACKGR           0.00     116,561.65    -116,561.65
0335 AUTH RECRUIT C           0.00           0.00           0.00
0403 ENHANCED DEBT            0.00           0.00           0.00
0405 STATE POLICE N   1,600,000.00           0.00   1,600,000.00
0414 NJ EMERGENCY M  21,000,000.00   3,757,872.75  17,242,127.25
0798 SALE OF HELICO           0.00           0.00           0.00
0815 STATE POLICE L      23,000.00       5,538.00      17,462.00
0816 PRIVATE DETECT     220,000.00     169,030.00      50,970.00
0817 RECREATIONAL B   3,000,000.00     385,681.50   2,614,318.50
```

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG

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

3. APPR (Appropriation Table)

APPR contains information for each appropriation account. APPR is covered in its entirety in the Budget Module, Topic I: Appropriations.

The following is a screen image of APPR:

```
ACTION: R  SCREEN: APPR USERID:                          11/13/06   11:47:52 AM
                        *** APPROPRIATION INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT

BUDGET FY: 07  FUND: 100  AGENCY: 010  ORGANIZATION: 3360  APPR UNIT: 110
APPR TYPE: 01  MY IND: N  STATUS: A  APPR END DATE: 07 31 07 BUD AUTH OPT: A
APPR USE: SS  APPR SOURCE: 100  PROGRAM: 064000  IPB OBJ: 1   G/P REQ'D:
 BANK ACCT:      APPR NAME: MARKETIN    -PER SERV
LAP / CF LIM :           0.00   CF TO FUTURE BFY:           0.00
APPROP:  ORIG:     624,000.00   CUR:     624,000.00  SUPPL APPR:           0.00
                             REAPPROP:           0.00      REVERT:           0.00
RECEIPTS: ORIG EST:           0.00 CUR EST:           0.00  ACT:     222,910.29
                                ADDL APPR:     222,910.29  CAP:           0.00
TRAN IN:           0.00 TRANS OUT:           0.00 BUD AUTH RESV:           0.00
BD AUTH:     846,910.29     ALLOT:     624,000.00       EXP BUD:     680,000.00

                             CURRENT AMOUNTS        BEGIN DAY AMOUNTS
PRE-ENCUMBERED AMT:                   0.00                    0.00
    ENCUMBERED AMT:                   0.00                    0.00
      EXPENDED AMT:            239,106.55              239,106.55
  PRIOR YR EXP AMT:                   0.00

UNCOMMITTED:     607,803.74 /  71.77 %   UNEXPENDED:     607,803.74 /  71.77 %
```

KEY FIELDS:

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

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

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

RECEIPTS:

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

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

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

4. BANK (Bank Account Table)

BANK contains bank codes for each bank account maintained by the State. These two-character bank codes are required on all CR transactions, to identify where the funds were deposited.

The following is a screen image of BANK:

```
ACTION: S  SCREEN: BANK USERID:                        05/19/06   01:32:14 PM
BANK ACCOUNT TABLE
KEY IS FISC YEAR, BANK ACCOUNT CODE
01-
    FISCAL YEAR:      BANK ACCOUNT CODE:     CASH ACCOUNT:       CHK STOCK:
    BANK NUMBER:             BANK ACCOUNT NUMBER:
      BANK NAME:                                BANK ACCOUNT NAME:
02-
    FISCAL YEAR:      BANK ACCOUNT CODE:     CASH ACCOUNT:       CHK STOCK:
    BANK NUMBER:             BANK ACCOUNT NUMBER:
      BANK NAME:                                BANK ACCOUNT NAME:
03-
    FISCAL YEAR:      BANK ACCOUNT CODE:     CASH ACCOUNT:       CHK STOCK:
    BANK NUMBER:             BANK ACCOUNT NUMBER:
      BANK NAME:                                BANK ACCOUNT NAME:
04-
    FISCAL YEAR:      BANK ACCOUNT CODE:     CASH ACCOUNT:       CHK STOCK:
    BANK NUMBER:             BANK ACCOUNT NUMBER:
      BANK NAME:                                BANK ACCOUNT NAME:
```

KEY FIELDS:

- FISCAL YEAR
- BANK ACCOUNT CODE

FISCAL YEAR: Applicable budget fiscal year.

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

CASH ACCOUNT: Cash balance sheet account associated with bank account.

CHK STOCK: Identifies check stock used on automated disbursements.

BANK NUMBER: Routing and transit number of bank.

BANK ACCOUNT NUMBER: Account number assigned by bank.

BANK NAME: Name of bank.

BANK ACCOUNT NAME: Descriptive name of account.

5. OINH (Open Invoice Header Table)

OINH contains summary information for outstanding invoices and invoices closed within the last three months. Records are added to the table via new invoice transactions and are modified based on transactions that reference an invoice. Agencies are responsible for monitoring OINH to ensure all invoices are referenced and closed properly. OINH is covered in its entirety in Topic III: Invoices.

The information displayed comes from the header part of the invoice, with the exception of the closed invoice amount and the outstanding invoice amount.

The following is a screen image of OINH:

```
ACTION: R  SCREEN: OINH USERID:                          12/20/06   09:07:31 AM
OPEN IN HEADER TABLE
KEY IS INVOICE AGENCY, INVOICE NUMBER
01-
      INVOICE AGENCY: 066   INVOICE NUMBER: 10500000171   BUDGET FY: 06
        INVOICE DATE: 051027                INVOICE AMT:      64,310.00
    INV CLOSING DATE: 060919         CLOSED INVOICE AMT:      64,310.00
        INVOICE TYPE: P             OUTSTANDING INV AMT:           0.00
    PROVIDER CODE/NAME:             / BURLINGTON CO MEDICAL EXAMINER
               ADDRESS: PO BOX 6000

                        WESTAMPTON, NJ                  ZIP: 08060
02-
      INVOICE AGENCY: 066   INVOICE NUMBER: 10500000174   BUDGET FY: 06
        INVOICE DATE: 051027                INVOICE AMT:     230,100.00
    INV CLOSING DATE: 060921         CLOSED INVOICE AMT:     230,100.00
        INVOICE TYPE: P             OUTSTANDING INV AMT:           0.00
    PROVIDER CODE/NAME:             / ESSEX CO TREASURER'S OFFICE
               ADDRESS: 465 MLK BLVD 5TH FL
                        RM 510
                        NEWARK, NJ                      ZIP: 07102
```

KEY FIELDS:

- INVOICE AGENCY
- INVOICE NUMBER

INVOICE AMT: Original amount of invoice and all modifications. This amount equals the total of all related line amounts from OINL.

INV CLOSING DATE: Date when all lines associated with the invoice were closed because the total outstanding amount became $0.00.

CLOSED INVOICE AMT: Amount closed against the invoice by CR's that referenced the invoice. When this amount equals the original invoice amount, the invoice is considered closed.

OUTSTANDING INV AMT: Amount of invoice that remains to be collected. Calculated as the amount of the original invoice and all modifications, reduced by CR's that referenced the invoice.

6. OINL (Open Invoice Line Table)

OINL contains information on outstanding invoice lines and invoice lines closed within the last three months. Records are added to the table via new invoice transactions and are modified based on transactions that reference an invoice. Agencies are responsible for monitoring OINL to ensure all invoices are referenced and closed properly. OINL is covered in its entirety in Topic III: Invoices.

The information displayed comes from the detail lines of the invoice, with the exception of the in line collected amount, in line closed amount, and the outstanding line amount.

The following is a screen image of OINL:

```
ACTION: R  SCREEN: OINL USERID:                          12/20/06   09:21:59 AM
OPEN IN LINE TABLE
KEY IS INVOICE AGENCY, INVOICE NUMBER, LINE NO
01-
    INVOICE AGENCY: 066   INVOICE NO: 10500000171       LINE NO: 01
          FUND: 100      ORG/SUB ORG: 1050            APPR UNIT: 028
        AGENCY: 066      OBJ/SUB OBJ:                BS ACCOUNT:
      ACTIVITY: YTOX REV/SUB REV SRC: 4180          IN LINE AMT:      15,045.00
     REPT CATG:           JOB NUMBER:          IN LINE COLL AMT:      15,045.00
    OFF BLD REC ACCT: 1209   PROJECT:           IN LINE CLD AMT:      15,045.00
           TEXT FLAG:                       OUTSTANDING LINE AMT:           0.00
         DESCRIPTION: BURLINGTON COUNTY TOX Q1
02-
    INVOICE AGENCY: 066   INVOICE NO: 10500000171       LINE NO: 02
          FUND: 100      ORG/SUB ORG: 1050            APPR UNIT: 028
        AGENCY: 066      OBJ/SUB OBJ:                BS ACCOUNT:
      ACTIVITY: YTOX REV/SUB REV SRC: 4180          IN LINE AMT:      10,325.00
     REPT CATG:           JOB NUMBER:          IN LINE COLL AMT:      10,325.00
    OFF BLD REC ACCT: 1209   PROJECT:           IN LINE CLD AMT:      10,325.00
           TEXT FLAG:                       OUTSTANDING LINE AMT:           0.00
         DESCRIPTION: BURLINGTON COUNTY TOX Q2
```

KEY FIELDS:

- INVOICE AGENCY
- INVOICE NO
- LINE NO

IN LINE AMT: Original amount of the invoice line and all modifications.

IN LINE COLL AMT: Total amount that has been collected against the invoice line.

IN LINE CLD AMT: Amount closed against the invoice line by CR's that referenced the invoice line.

OUTSTANDING LINE AMT: Amount of invoice line that remains to be collected. Calculated as the amount of the original invoice line and all modifications, reduced by CR's that referenced the invoice line.

C. Procedures

1. Enter a revenue cash receipt:

a) Review the account on REVB and, if applicable, APPR.

b) Enter a CR to record the receipt of cash.

c) Ensure the deposit date and total of the CR match the deposit slip.

d) Review the CR for completeness, accuracy, and adherence to policies.

e) Perform a quick edit of the CR and correct errors if necessary.

f) If all CR edits are completed successfully, apply all approvals to process the document.

g) Review REVB and, if applicable, APPR to ensure the document processed correctly and all applicable fields were updated properly.

2. Modify a revenue cash receipt:

a) Review the account on REVB and, if applicable, APPR.

b) Enter a modifying CR by using same CR number as original document and an "M" in the action field.

c) Ensure the deposit date matches the deposit slip.

d) Review the CR for completeness, accuracy, and adherence to policies.

e) Perform a quick edit of the CR and correct errors if necessary.

f) If all CR edits are completed successfully, apply all approvals to process the document.

g) Review REVB and, if applicable, APPR to ensure the document processed correctly and all applicable fields were updated properly.

3. Enter a cash receipt referencing an invoice:

a) Review the account on REVB and, if applicable, APPR. Review the IN on OINH and OINL.

b) Enter a CR to record the receipt of cash.

c) Ensure the deposit date and total of the CR match the deposit slip.

d) Review the CR for completeness, accuracy, and adherence to policies.

e) Perform a quick edit of the CR and correct errors if necessary.

f) If all CR edits are completed successfully, apply all approvals to process the document.

g) Review OINH, OINL, REVB and if applicable, APPR to ensure the document processed correctly and all applicable fields were updated properly.

D. Document Entry

1. CR (Cash Receipt Document)

A CR is used to record the deposit of funds into a State bank account. A CR can also be used to correct a dollar amount or accounting distribution on a previously entered document.

The following is a screen image of a CR:

```
FUNCTION: NEW            DOCID:  CR                    11/09/06   10:09:59 AM
STATUS:                  BATID:                 ORG:            000-000 OF 000
H-                            CASH RECEIPT INPUT FORM

    DEP DATE:               ACCTG PRD:        BUDGET FY:
    ACTION:     BANK ACCOUNT CODE:       CASH ACCT:
    COMMENTS:                                 DOCUMENT TOTAL:
    TYPE OF RECEIPT:                CALCULATED DOCUMENT TOTAL:

    REF REF    REF      REF            SUB APPR ACTI REV SUB   JOB    REPT  BS
    CD  AGY   NUMBER    LN FND AGY ORG ORG UNIT VITY SRC REV  NUMBER  CATG ACCT
    --- --- ----------- -- --- --- ---- -- ---- ---- ---- -- -------- ---- ----
        SUB
    OBJ OBJ VEND/PROVDR          DESCRIPTION               AMOUNT      I/D  P/F
    ---- -- ----------- ------------------------------ --------------  ---  ---
01-

02-
```

DOC ID: When modifying a CR, the original document ID must be entered. Note: If a modification is entered when a CR is on SUSF in ACCPT status, then the modifying CR must be processed with a batch ticket record to make it unique. If not, the modifying CR will be rejected as a duplicate transaction.

DEP DATE: Enter the date of the deposit of funds into the bank. Must match deposit slip date.

ACCTG PERIOD: 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, and regardless of when the deposit was made. For example, if you are processing a transaction against a budget fiscal year 2005 account in September 2006, the accounting period should be 0306.

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

ACTION: Enter "E" to enter a new CR. Enter "M" to modify a CR. "M" can be used to change the accounting distribution on a line. The total net amount on a modifying document must equal zero.

BANK ACCOUNT CODE: Enter the two-character bank code where the funds were deposited. Must be established on the BANK Table.

CASH ACCT: Leave blank. Automatically inferred from the BANK table.

COMMENTS: Optional. Enter details about the transaction.

DOCUMENT TOTAL: Enter the total dollar amount, including decimals and cents, of all lines on the document. Must match total on deposit slip.

TYPE OF RECEIPT: Enter "1" for a dishonored check, "2" for the return of a revenue refund, or "3" for a correcting CR. Otherwise, leave blank.

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

REF: Fields used for cash receipts referencing invoices. Otherwise, leave blank.

CD: Enter "IN".

AGY: Enter the three-character agency code for the original IN.

NUMBER: Enter the document number of the original IN.

LN: Enter the line number of the original IN.

FUND: Enter the three-character fund code for the CR. If referencing an IN, leave blank.

AGY: Enter the three-character agency code for the CR. If referencing an IN, leave blank.

ORG: Enter the four-character organization code for the CR. If referencing an IN, leave blank.

SUB ORG: Leave blank.

APPR UNIT: Leave blank. Automatically inferred from the REVB table.

ACTIVITY: Leave blank.

REV SRC: Enter the four-character revenue source of the receipt. If referencing an IN, leave blank.

SUB REV: Enter the two-character sub-revenue source code, if applicable. If referencing an IN, leave blank.

JOB NUMBER: Enter the eight-character job number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Leave blank if the transaction does not reference a project or is referencing an IN.

REPT CATG: 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 does not reference a grant or is referencing an IN.

BS ACCT: If transaction affects the balance sheet (e.g. petty cash or special/confidential funds, loans, investments), enter balance sheet account number. Otherwise, leave blank.

OBJ: Leave blank, used only for vendor refunds.

SUB OBJ: Leave blank, used only for vendor refunds.

VEND/PROVDR: Leave blank, used only for vendor refunds.

DESCRIPTION: Enter description of cash receipt.

AMOUNT: Enter the dollar amount, including decimals and cents, of the receipt. If correcting a dollar amount, enter dollar amount of the increase or decrease to cash. If modifying the accounting distribution, the original CR line must be cancelled (decreased to zero) and a new line must be entered.

I/D: Enter "I" when increasing cash or "D" when decreasing cash (such as a correction of a dollar amount on a CR).

P/F: Enter "P" if partially closing an IN. Enter "F" if full amount of the IN has been collected. Otherwise, leave blank.

2. C1 (Alternate Cash Receipt Document)

A C1 is the same as a CR except separate header and line screens are provided. Users enter header information and, upon pressing enter, are taken to the line screen. A C1 can be used when an agency receives four or more checks requiring different accounting distributions deposited to the same bank account.

The following is a screen image of the C1 header screen:

```
FUNCTION: NEW             DOCID:  C1                    11/09/06   11:37:41 AM
 STATUS:                   BATID:                 ORG:
 H-                             CASH RECEIPT INPUT FORM

     DEP DATE:               ACCTG PRD:        BUDGET FY:
     ACTION:     BANK ACCOUNT CODE:       CASH ACCT:
     COMMENTS:                                 DOCUMENT TOTAL:
     TYPE OF RECEIPT:                CALCULATED DOCUMENT TOTAL:
```

The following is a screen image of the C1 line screen:

```
FUNCTION:                 DOCID:  C1                    11/09/06   11:38:34 AM
STATUS:                   BATID:                 ORG:            000-000 OF 000

    REF REF    REF    REF              SUB APPR ACTI REV SUB   JOB    REPT  BS
    CD  AGY   NUMBER   LN FUND AGY ORG ORG UNIT VITY SRC REV  NUMBER  CATG ACCT
    --- --- ---------- -- ---- --- ---- -- ---- ---- ---- -- -------- ---- ----
        SUB
    OBJ OBJ VEND/PROVDR          DESCRIPTION               AMOUNT      I/D  P/F
    ---- -- ----------- ------------------------------ --------------  ---  ---
01-

02-

03-

04-

05-

06-
```

All fields are the same as the CR. Refer to Document 1: CR.

3. QR (Quick Receipt Document)

A QR is a condensed version of the CR, which eliminates optional and situation-specific fields so the user can enter the receipt quickly. QR's cannot be used for vendor refunds.

The following is a screen image of the QR:

```
FUNCTION: NEW             DOCID:  QR                    11/09/06   11:41:03 AM
STATUS:                   BATID:                 ORG:            000-000 OF 000
H-                            QUICK RECEIPT INPUT FORM
    QR DATE:                ACCTG PRD:        BUDGET FY:
    ACTION:     BANK ACCOUNT CODE:       CASH ACCT:
    COMMENTS:                                 DOCUMENT TOTAL:
    TYPE OF RECEIPT:                CALCULATED DOCUMENT TOTAL:

    REF REF    REF      REF             ACTI REV
    CD  AGY   NUMBER    LN FND AGY ORG  VITY SRCE     AMOUNT
    --- --- ----------- -- --- --- ---- ---- ---- --------------
    APPR  JOB #   RCAT  PROVIDER            DESCRIPTION           I/D P/F
    ---- -------- ---- ----------- ------------------------------ --- ---
01-

02-

03-

04-
```

All fields are the same as the CR. Refer to Document 1: CR.

TOPIC III: INVOICES

A. Introduction & Key Concepts

An Invoice Document (IN) is used at fiscal year-end to record revenue that is measurable and collectible within 12 months. An IN creates an accounts receivable and recognizes revenue before it is collected. An IN is required when an account that receives spending authority based on estimated receipts spends more than has been collected in actual receipts.

For example, an account with estimated receipts of $1,000,000 and actual receipts of $750,000 has spent $900,000 at year end. The account has a deficit of $150,000 (actual receipts minus expended). If the deficit of $150,000 has been billed and is collectible within the next 12 months, an IN must be created and approved by the Office of Management and Budget (OMB) to recognize revenues sufficient to cover the expenditures.

Agencies are responsible to monitor and collect their outstanding receivables. If collection efforts are not successful, agencies should refer to Circular Letter 06-03-OMB, Statewide Non-Tax Debt Collection and Write-Off.

B. Applicable Tables Only fields specifically applicable to IN's are discussed in this section.

1. OINH (Open Invoice Header Table)

OINH contains summary information for outstanding invoices and invoices closed within the last three months. Records are added to the table via new invoice transactions and are modified/closed based on transactions that reference an invoice. Agencies are responsible for monitoring OINH to ensure all invoices are referenced and closed properly.

The information displayed comes from the header part of the invoice, with the exception of the closed invoice amount and the outstanding invoice amount.

The following is a screen image of OINH:

```
ACTION: R  SCREEN: OINH USERID:                        12/20/06   09:07:31 AM
OPEN IN HEADER TABLE
KEY IS INVOICE AGENCY, INVOICE NUMBER
01-
      INVOICE AGENCY: 066   INVOICE NUMBER: 10500000171   BUDGET FY: 06
        INVOICE DATE: 051027                INVOICE AMT:      64,310.00
    INV CLOSING DATE: 060919         CLOSED INVOICE AMT:      64,310.00
        INVOICE TYPE: P             OUTSTANDING INV AMT:           0.00
    PROVIDER CODE/NAME:             / BURLINGTON CO MEDICAL EXAMINER
               ADDRESS: PO BOX 6000

                        WESTAMPTON, NJ                  ZIP: 08060
02-
      INVOICE AGENCY: 066   INVOICE NUMBER: 10500000174   BUDGET FY: 06
        INVOICE DATE: 051027                INVOICE AMT:     230,100.00
    INV CLOSING DATE: 060921         CLOSED INVOICE AMT:     230,100.00
        INVOICE TYPE: P             OUTSTANDING INV AMT:           0.00
    PROVIDER CODE/NAME:             / ESSEX CO TREASURER'S OFFICE
               ADDRESS: 465 MLK BLVD 5TH FL
                        RM 510
                        NEWARK, NJ                      ZIP: 07102
```

KEY FIELDS:

- INVOICE AGENCY
- INVOICE NUMBER

INVOICE AGENCY: Three-character code of agency issuing invoice.

INVOICE NUMBER: Eleven-character document number assigned to invoice.

BUDGET FY: Applicable budget fiscal year.

INVOICE DATE: Date invoice was processed.

INVOICE AMT: Original amount of invoice and all modifications. This amount equals the total of all related line amounts from OINL.

INV CLOSING DATE: Date when all lines associated with the invoice were closed because the total outstanding amount became $0.00.

CLOSED INVOICE AMT: Amount closed against the invoice by CR's that referenced the invoice. When this amount equals the original invoice amount, the invoice is considered closed.

INVOICE TYPE: Agency-defined.

OUTSTANDING INV AMT: Amount of invoice that remains to be collected. Calculated as the amount of the original invoice and all modifications, reduced by CR's that referenced the invoice.

PROVIDER CODE/NAME: Name of debtor.

ADDRESS: Address of debtor.

2. OINL (Open Invoice Line Table)

OINL contains information on outstanding invoice lines and invoice lines closed within the last three months. Records are added to the table via new invoice transactions and are modified based on transactions that reference an invoice. Agencies are responsible for monitoring OINL to ensure all invoices are referenced and closed properly.

The information displayed comes from the detail lines of the invoice, with the exception of the in line collected amount, in line closed amount, and the outstanding line amount.

The following is a screen image of OINL:

```
ACTION: R  SCREEN: OINL USERID:                          12/20/06   09:21:59 AM
OPEN IN LINE TABLE
KEY IS INVOICE AGENCY, INVOICE NUMBER, LINE NO
01-
    INVOICE AGENCY: 066   INVOICE NO: 10500000171       LINE NO: 01
          FUND: 100      ORG/SUB ORG: 1050            APPR UNIT: 028
        AGENCY: 066      OBJ/SUB OBJ:                BS ACCOUNT:
      ACTIVITY: YTOX REV/SUB REV SRC: 4180          IN LINE AMT:      15,045.00
     REPT CATG:           JOB NUMBER:          IN LINE COLL AMT:      15,045.00
    OFF BLD REC ACCT: 1209   PROJECT:           IN LINE CLD AMT:      15,045.00
           TEXT FLAG:                      OUTSTANDING LINE AMT:           0.00
         DESCRIPTION: BURLINGTON COUNTY TOX Q1
02-
    INVOICE AGENCY: 066   INVOICE NO: 10500000171       LINE NO: 02
          FUND: 100      ORG/SUB ORG: 1050            APPR UNIT: 028
        AGENCY: 066      OBJ/SUB OBJ:                BS ACCOUNT:
      ACTIVITY: YTOX REV/SUB REV SRC: 4180          IN LINE AMT:      10,325.00
     REPT CATG:           JOB NUMBER:          IN LINE COLL AMT:      10,325.00
    OFF BLD REC ACCT: 1209   PROJECT:           IN LINE CLD AMT:      10,325.00
           TEXT FLAG:                      OUTSTANDING LINE AMT:           0.00
         DESCRIPTION: BURLINGTON COUNTY TOX Q2
```

KEY FIELDS:

- INVOICE AGENCY
- INVOICE NO
- LINE NO

INVOICE AGENCY: Three-character code of agency issuing invoice.

INVOICE NO: Eleven-character document number assigned to invoice.

LINE NO: Line number in the invoice.

FUND: Three-character code assigned to each fund.

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

APPR UNIT: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization. If populated, the revenue is appropriated and actual receipts will appear on APPR once the amount invoiced is collected. If not populated, the actual receipts remain general State revenues.

AGENCY: Three-character code of agency issuing invoice.

OBJ/SUB OBJ: Not used.

BS ACCOUNT: Not used.

ACTIVITY: Optional. Four-character code assigned to function being performed by agency.

REV/SUB REV SRC: Four-character code assigned to the origin of the revenue/sub-revenue.

IN LINE AMT: Original amount of the invoice line and all modifications.

REPT CATG: Four-character code used to capture expenditure and revenue data based on the reporting requirements of the federal grant award.

JOB NUMBER: Eight-character code used to define a specific job. This code is required when using the Job Cost Module.

IN LINE COLL AMT: Total amount that has been collected against the invoice line.

OFF BLD REC ACCT: Four-character code used to identify balance sheet account for accounts receivable.

PROJECT: Eight-character code used to define a specific project. This code is required for an appropriation account that has a Grant/Project indicator of "P" or "B."

IN LINE CLD AMT: Amount closed against the invoice line by CR's that referenced the invoice line.

TEXT FLAG: "D" indicates additional text was entered on IN.

OUTSTANDING LINE AMT: Amount of invoice line that remains to be collected. Calculated as the amount of the original invoice line and all modifications, reduced by CR's that referenced the invoice line.

DESCRIPTION: Line description.

3. 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:                        12/20/06   10:56:12 AM
REVENUE BUDGET TABLE
KEY IS FISC YEAR, FUND, AGENCY, ORG, ACTIVITY, REV SOURCE
01-
    FISC YEAR: 07      FUND: 100    AGENCY: 066 ORGANIZATION: 1050
     ACTIVITY:      REV SRC: 4180 APPR REF: 028   STATUS IND: A
                                CURRENT AMOUNTS       BEGIN DAY AMOUNTS
                                ---------------       -----------------
     APPROV BUDGETED AMT:         9,055,000.00
    CUR MOD BUDGETED AMT:         9,055,000.00           9,055,000.00
          RECOGNIZED AMT:         2,037,643.00           2,037,643.00
        UNRECOGNIZED AMT:         7,017,357.00
      PRIOR YR RECOG AMT:                 0.00
          DESCRIPTION: MEDICAL EXAMINER SERVICE
              PROGRAM: 110020
```

KEY FIELDS:

- FISC YEAR
- FUND
- AGENCY
- ORGANIZATION
- REV SRC

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

4. RSUM (Revenue Budget Summary Table)

RSUM is a summary of all revenue accounts within a given organization. RSUM is covered in its entirety in the Budget Module, Topic II: Revenue Budgets.

The following is a screen image of RSUM:

```
ACTION: R  SCREEN: RSUM USERID:                          11/08/06   11:49:47 AM

                    *** REVENUE BUDGET SUMMARY INQUIRY ***

BFY: 07 FUND: 100 AGY: 066 ORG: 1200 ACT:        TOTALS IND:

            TOTALS:

RSRC  DESCRIPTION   CURRENT BUDGET   RECOGNIZED      BALANCE
---- -------------- -------------- -------------- --------------
0007 SALES TAX - ST           0.00           0.00           0.00
0089 RETIRED OFFICE           0.00      74,100.00     -74,100.00
0158 FIREARM BACKGR           0.00     116,561.65    -116,561.65
0335 AUTH RECRUIT C           0.00           0.00           0.00
0403 ENHANCED DEBT            0.00           0.00           0.00
0405 STATE POLICE N   1,600,000.00           0.00   1,600,000.00
0414 NJ EMERGENCY M  21,000,000.00   3,757,872.75  17,242,127.25
0798 SALE OF HELICO           0.00           0.00           0.00
0815 STATE POLICE L      23,000.00       5,538.00      17,462.00
0816 PRIVATE DETECT     220,000.00     169,030.00      50,970.00
0817 RECREATIONAL B   3,000,000.00     385,681.50   2,614,318.50
```

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG

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

5. APPR (Appropriation Table)

APPR contains information for each appropriation account. APPR is covered in its entirety in the Budget Module, Topic I: Appropriations.

The following is a screen image of APPR:

```
ACTION: R  SCREEN: APPR USERID:                          11/13/06   11:47:52 AM
                        *** APPROPRIATION INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT

BUDGET FY: 07  FUND: 100  AGENCY: 010  ORGANIZATION: 3360  APPR UNIT: 110
APPR TYPE: 01  MY IND: N  STATUS: A  APPR END DATE: 07 31 07 BUD AUTH OPT: A
APPR USE: SS  APPR SOURCE: 100  PROGRAM: 064000  IPB OBJ: 1   G/P REQ'D:
 BANK ACCT:      APPR NAME: MARKETIN    -PER SERV
LAP / CF LIM :           0.00   CF TO FUTURE BFY:           0.00
APPROP:  ORIG:     624,000.00   CUR:     624,000.00  SUPPL APPR:           0.00
                            REAPPROP:           0.00      REVERT:           0.00
RECEIPTS: ORIG EST:           0.00 CUR EST:           0.00  ACT:     222,910.29
                                ADDL APPR:     222,910.29  CAP:           0.00
TRAN IN:           0.00 TRANS OUT:           0.00 BUD AUTH RESV:           0.00
BD AUTH:     846,910.29     ALLOT:     624,000.00       EXP BUD:     680,000.00

                            CURRENT AMOUNTS        BEGIN DAY AMOUNTS
PRE-ENCUMBERED AMT:                   0.00                    0.00
    ENCUMBERED AMT:                   0.00                    0.00
      EXPENDED AMT:            239,106.55              239,106.55
  PRIOR YR EXP AMT:                   0.00

UNCOMMITTED:     607,803.74 /  71.77 %   UNEXPENDED:     607,803.74 /  71.77 %
```

KEY FIELDS:

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

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

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

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

C. Procedures

1. Create an invoice:

a) Determine correct amount of earned revenue that is measurable and collectible, and prepare supporting documentation of this amount (e.g., a bill sent to the debtor, a spreadsheet of reimbursable expenditures incurred, etc.).

b) Review REVB and APPR to verify current recognized revenue amount.

c) Enter an IN to create the invoice.

d) Review the IN for completeness, accuracy, and adherence to policies.

e) Perform a quick edit of the IN and correct errors if necessary.

f) If all IN edits are completed successfully, apply the first three levels of approval, and submit IN to OMB for fourth and fifth level approvals.

g) Review REVB to ensure revenue was recognized. Note: Actual receipts have not been updated in APPR.

2. Modify an invoice:

a) Determine revised amount of earned revenue that is measurable and collectible, and prepare supporting documentation of this amount (e.g. a bill sent to the debtor, a spreadsheet of reimbursable expenditures incurred, etc.).

b) Review REVB and APPR to verify current recognized revenue amount.

c) Enter a modifying IN by using same IN number as original invoice and an "M" in the action field.

d) Review the IN for completeness, accuracy, and adherence to policies.

e) Perform a quick edit of the IN and correct errors if necessary.

f) If all IN edits are completed successfully, apply the first three levels of approval, and submit IN to OMB for fourth and fifth level approvals.

g) Review REVB to ensure revenue was modified accordingly. Note: Actual receipts have not been updated in APPR.

D. Document Entry

1. IN (Invoice Document)

An IN is used by agencies at fiscal year-end to recognize revenue for funds that will be received in the future. Revenue that is deemed measurable and collectible within the next 12 months is recognized, and an accounts receivable is created. The IN consists of two screens: the header screen and the line screen.

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

```
FUNCTION: NEW            DOCID:  IN                    12/26/06   10:30:01 AM
STATUS:                  BATID:                 ORG:
H-                              INVOICE INPUT FORM

    INV DATE:          ACCTG PRD:         BUDGET FY:
    ACTION:       PROVIDER CODE:                 INVOICE TYPE:
    COMMENTS:                                    DOCUMENT TOTAL:
    OFF BILL REC ACCT:                     CALCULATED DOC TOTAL:
        PROVIDER NAME:
                 ADDR:

                                                        ZIP:
```

DOC ID: When modifying an IN, the original document ID must be entered. Note: If a modification is entered when an IN is on SUSF in ACCPT status, then the modifying IN must be processed with a batch ticket record to make it unique. If not, the modifying IN will be rejected as a duplicate transaction.

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

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

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

ACTION: Enter "E" to create a new IN. Enter "M" to modify an IN. "M" can be used to change the accounting distribution on a line, add a line, or modify the amount of a line of an existing IN.

PROVIDER CODE: Not used.

INVOICE TYPE: Optional. Enter the IN type.

COMMENTS: Optional. Enter comments regarding the IN.

DOCUMENT TOTAL: Enter the total amount of all IN lines in the document, including decimals and cents.

OFF BILL REC ACCT: Leave blank. Automatically populated.

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

PROVIDER NAME, ADDR, ZIP: Enter the name, address and zip code of the debtor.

Pressing enter will advance the document to the line screen.

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

```
FUNCTION:                  DOCID:  IN 082 20400000064    12/26/06   10:31:16 AM
STATUS:                    BATID:                 ORG:            000-000 OF 000

    LINE     AGE      SUB APPR ACTI      SUB REV  SUB   JOB    REPT  BS  TEXT
     NO FUND NCY ORG  ORG UNIT VITY OBJ  OBJ SRCE REV  NUMBER  CATG ACCT FLAG
    --- ---- --- ---- --- ---- ---- ---- --- ---- --- -------- ---- ---- ----
        AMOUNT       I/D           DESCRIPTION
    --------------   ---  ------------------------------
01-          082

02-          082

03-          082

04-          082

05-          082

06-          082
```

LINE NO: Enter the line number (01-99) to create or modify.

FUND: Enter the three-character fund code for the invoice.

AGENCY: Enter the three-character agency code for the invoice.

ORG: Enter the four-character organization code for the invoice.

SUB ORG: Leave blank.

APPR UNIT: Leave blank. Automatically inferred from the REVB table.

ACTIVITY: Leave blank.

OBJ: Leave blank.

SUB OBJ: Leave blank.

REV SRCE: Enter the four-character revenue source.

SUB REV: Enter the two-character sub-revenue source.

JOB NUMBER: Enter the eight-character job number if the G/P REQ'D field of the referenced APPR record contains a "P" or "B." Leave blank if the transaction does not reference a project.

REPT CATG: 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 does not reference a grant.

BS ACCT: Leave blank.

TEXT FLAG: Optional. Enter "Y" in this field and "T" in the action field to add additional text to the IN.

AMOUNT: If creating a new IN, enter the amount of the IN line, including decimals and cents. If modifying an IN, enter the amount of the increase or decrease, including decimals and cents.

I/D: Enter "I" to create a new IN or to increase an existing IN. Enter "D" to decrease an IN.

DESCRIPTION: Enter line description.

2. QI (Quick Invoice Document)

A QI is a condensed version of the IN. It eliminates optional and situation-specific fields so the user can enter the IN quickly. The QI contains the header and line information on one screen.

The following is a screen image of the QI:

```
FUNCTION: NEW             DOCID:  QI                    12/26/06   11:19:57 AM
STATUS:                   BATID:                 ORG:            000-000 OF 000
H-                            QUICK INVOICE INPUT FORM
    INV DATE:          ACCTG PRD:         BUDGET FY:
    ACTION:         COMMENT:                   DOCUMENT TOTAL:
    PROVIDER CODE:                          CALCULATED DOC TOTAL:
    PROVIDER NAME:
             ADDR:

                                                      ZIP:
    LINE    AGE      ACTI REV                        APPR   JOB    REPT
     NO FND NCY ORG  VITY SRCE     AMOUNT     I/D UNIT  NUMBER  CATG
    --- --- --- ---- ---- ---- -------------- --- ---- -------- ----
                                                         DESCRIPTION
                                              ------------------------------
01-

02-

03-

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

All fields are the same as the IN. Refer to Document 1: Invoices.

TOPIC IV: REVENUE REFUND USING AGENCY PAYMENT VOUCHER

A. Introduction & Key Concepts

A Using Agency Payment Voucher (UA) is necessary when initiating a payment that does not reference encumbered or pre-encumbered funds. A UA can be used to pay against the free balance of either an appropriation account (with an object of expenditure code), balance sheet account (with a balance sheet account code), or revenue account (with a revenue source code).

A UA Type 1 (commonly referred to as a U1) is used to initiate payment of a revenue refund. Revenue refund U1's must be coded with a valid accounting distribution and revenue source. The U1 reduces revenue previously recognized and establishes a vouchers payable liability account. The liability account is liquidated when a disbursement (check or ACH) is generated based on the scheduled payment date entered on the U1.

Because a revenue refund U1 is a payment voucher, all payment voucher processing steps must be followed, including approvals and system controls. In addition, U1 revenue refund information is written to all online tables that display payment voucher and general disbursement information. Tables applicable to payment voucher documents are detailed in the Expenditure Module.

B. Applicable Tables: Only fields specifically applicable to revenue refund U1's 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 (AD's).

The information displayed comes from the header part of the payment voucher, with the exception of closed voucher amount and outstanding amount.

The following is a screen image of OPVH:

```
ACTION: R  SCREEN: OPVH USERID:                          01/08/07   04:02:47 PM
OPEN PV HEADER TABLE
KEY IS VENDOR CODE, VOUCHER AGENCY, VOUCHER NUMBER
01-
    VENDOR CD: 777777777 13 AGENCY: 082 VOUCHER NO: 20008004957 TRANS CODE: UA
         NAME: DONALD B VESTRA
             : WAYNE TILE
      ADDRESS: 1459 RTE 23 SOUTH
             :
             : WAYNE NJ 07470-7500
    BUDGET FY: 07   VOUCHER TYPE: 1     OFF LIAB ACCT: 2000
                      VOUCHER AMT:      1,419.91 DATE: 061011
               CLOSED VOUCHER AMT:      1,419.91 DATE: 061012
                  SCHED PYMT DATE:           HOLD IND:
                   CHECK CATEGORY:    OUTSTANDING AMT:          0.00
                SINGLE CHECK FLAG:   DISC/W9/GARN AMT:          0.00
        PROMPT PAYMENT START DATE:
                   REFERENCE TYPE:
      REFERENCED TRAVEL DOCUMENT:
```

KEY FIELDS:

- VENDOR CD
- AGENCY
- VOUCHER NO

Definitions are specific to revenue refund U1's.

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 processing U1.

VOUCHER NO: Eleven-character document number assigned to U1.

TRANS CODE: "UA," transaction code for revenue refund.

NAME/ADDRESS: Vendor name and address as they appear on VEND. If a miscellaneous vendor, name and address entered on U1.

BUDGET FY: Applicable budget fiscal year.

VOUCHER TYPE: "1," Vendor Payment.

OFF LIAB ACCT: System generated. Balance sheet account 2000, Vouchers Payable is used for U1's.

VOUCHER AMT: Original amount of U1 and all adjustments made until disbursement is generated.

DATE: Date U1 was processed.

CLOSED VOUCHER AMT: Populated with 0.00 until disbursement has been generated.

DATE: Date when CLOSED VOUCHER AMT equals VOUCHER AMT.

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

HOLD IND: "H" indicates U1 is on hold and will not be disbursed regardless of SCHED PYMT DATE.

CHECK CATEGORY: Two-character check category code associated with U1. Refer to Check Category Table (CCAT) for valid check categories.

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

SINGLE CHECK FLAG: "Y" indicates a separate disbursement will be produced for each line of the U1. Payment lines from other vouchers will NOT be combined with the lines of the U1 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: Back-up withholding and/or garnishment withheld from revenue refund 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 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 following is a screen image of OPVL:

```
ACTION: R  SCREEN: OPVL USERID:                          01/08/07   04:00:38 PM
  OPEN PV LINE TABLE
 KEY IS VENDOR CODE, VOUCHER AGENCY, VOUCHER NUMBER, PAYEE REFERENCE, LINE NO

  VEND: 777777777 13    VOUCHER AGENCY: 082    VOUCHER NO: 20008004957
  PAYEE REFERENCE: REF OVP BILL ID 000219000431N    LINE NO: 01
   TRANS CD: UA  FUND: 709      JOB NUMBER:             TEXT FLAG:
     AGENCY: 082          PROJECT:              DESCRIPTION:
        ORG: 2000      BS ACCOUNT:          DISC/W9/GARN AMT:           0.00
    SUB-ORG:               OBJECT:            PV LINE AMOUNT:       1,419.91
  APPR UNIT: 001          SUB-OBJ:               CLOSED AMT:       1,419.91
   ACTIVITY:            REPT CATG:                 DISB AMT:       1,419.91
   REV SRCE: 5031    SUB-REV SRCE:       COMMODITY:        CONTRACT NBR:
   DISC PCT: 0.00       DISC TYPE:        W9 WHLD: N  GARN: N
  LAST CHECK/MW: AD00000820908            LAST CHECK/MW DATE: 061012

  ******************** REFERENCE DOCUMENT *********************************
  TRANS CODE:    AGENCY:     NUMBER:              LINE:     DATE:
```

KEY FIELDS:

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

Definitions are specific to revenue refund U1's.

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 processing U1.

VOUCHER NO: Eleven-character document number assigned to U1.

PAYEE REFERENCE: Vendor invoice number or descriptive information related to U1. Payee Reference information will appear on check stub provided to vendor.

LINE NO: Line number in U1.

TRANS CD: "UA," transaction code for revenue refund.

FUND: Three-character code assigned to each fund.

TEXT FLAG: "Y" indicates additional text was entered on U1.

AGENCY: Three-character code assigned to each department.

PROJECT: Eight-character code used to define a specific project. Code is required for an appropriation account that has a Grant/Project indicator of "P" or "B."

DESCRIPTION: Twelve-character line description.

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

DISC/W9/GARN AMT: Back-up withholding and/or garnishment withheld from revenue refund disbursement.

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

PV LINE AMOUNT: Original amount of U1 line and all adjustments made until disbursement is generated.

APPR UNIT: Not required on revenue refund U1's.

CLOSED AMT: Populated with 0.00 until disbursement has been generated.

ACTIVITY: Optional. Four-character code assigned to function or activity related to U1.

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 U1 line disbursed. Total of U1 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 assigned to the origin of the revenue being refunded.

SUB-REV SRCE: Four-character code assigned to the origin of the sub-revenue being refunded.

W9 WHLD: "Y" indicates back-up withholding was taken before the revenue refund was disbursed. Amount of withholding is included in DISC/W9/GARN.

GARN: "Y" indicates disbursement was garnished before the revenue refund was disbursed. Amount of garnishment is included in DISC/W9/GARN.

LAST CHECK/MW: Disbursement number (check or ACH) of closed U1 line. Note: If U1 line 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. 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
          RECOGNIZED AMT:       4,929,613.00           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 from the revenue source. Calculated as the net total of all non-invoice CR transactions, invoices, and the seller side of all intra-governmental payment vouchers that are coded as revenue, reduced by revenue refunds and deferred revenue.

4. RSUM (Revenue Budget Summary Table)

RSUM is a summary of all revenue budget accounts within a given organization. RSUM is covered in its entirety in the Budget Module, Topic II: Revenue Budgets.

The following is a screen image of RSUM:

```
ACTION: R  SCREEN: RSUM USERID:                          11/08/06   11:49:47 AM

                    *** REVENUE BUDGET SUMMARY INQUIRY ***

BFY: 07 FUND: 100 AGY: 066 ORG: 1200 ACT:        TOTALS IND:

            TOTALS:

RSRC  DESCRIPTION   CURRENT BUDGET   RECOGNIZED      BALANCE
---- -------------- -------------- -------------- --------------
0007 SALES TAX - ST           0.00           0.00           0.00
0089 RETIRED OFFICE           0.00      74,100.00     -74,100.00
0158 FIREARM BACKGR           0.00     116,561.65    -116,561.65
0335 AUTH RECRUIT C           0.00           0.00           0.00
0403 ENHANCED DEBT            0.00           0.00           0.00
0405 STATE POLICE N   1,600,000.00           0.00   1,600,000.00
0414 NJ EMERGENCY M  21,000,000.00   3,757,872.75  17,242,127.25
0798 SALE OF HELICO           0.00           0.00           0.00
0815 STATE POLICE L      23,000.00       5,538.00      17,462.00
0816 PRIVATE DETECT     220,000.00     169,030.00      50,970.00
0817 RECREATIONAL B   3,000,000.00     385,681.50   2,614,318.50
```

KEY FIELDS:

- BFY
- FUND
- AGY
- ORG

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

5. APPR (Appropriation Table)

APPR contains information for each appropriation account. APPR is covered in its entirety in the Budget Module, Topic I: Appropriations.

The following is a screen image of APPR:

```
ACTION: R  SCREEN: APPR USERID:                          11/13/06   11:47:52 AM
                        *** APPROPRIATION INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR UNIT

BUDGET FY: 07  FUND: 100  AGENCY: 010  ORGANIZATION: 3360  APPR UNIT: 110
APPR TYPE: 01  MY IND: N  STATUS: A  APPR END DATE: 07 31 07 BUD AUTH OPT: A
APPR USE: SS  APPR SOURCE: 100  PROGRAM: 064000  IPB OBJ: 1   G/P REQ'D:
 BANK ACCT:      APPR NAME: MARKETIN    -PER SERV
LAP / CF LIM :           0.00   CF TO FUTURE BFY:           0.00
APPROP:  ORIG:     624,000.00   CUR:     624,000.00  SUPPL APPR:           0.00
                            REAPPROP:           0.00      REVERT:           0.00
RECEIPTS: ORIG EST:           0.00 CUR EST:           0.00  ACT:     222,910.29
                                ADDL APPR:     222,910.29  CAP:           0.00
TRAN IN:           0.00 TRANS OUT:           0.00 BUD AUTH RESV:           0.00
BD AUTH:     846,910.29     ALLOT:     624,000.00       EXP BUD:     680,000.00

                            CURRENT AMOUNTS        BEGIN DAY AMOUNTS
PRE-ENCUMBERED AMT:                   0.00                    0.00
    ENCUMBERED AMT:                   0.00                    0.00
      EXPENDED AMT:            239,106.55              239,106.55
  PRIOR YR EXP AMT:                   0.00

UNCOMMITTED:     607,803.74 /  71.77 %   UNEXPENDED:     607,803.74 /  71.77 %
```

KEY FIELDS:

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

ACT: Total revenue collected for account. Calculated as the net total of cash receipt transactions and the seller side of all intra-governmental payment vouchers that are coded as revenue, reduced by revenue refunds and deferred revenue. Because a revenue refund can reduce the actual receipts reported on a linked appropriation record, the additional appropriation, budget authority, and uncommitted balance fields may be impacted by the processing of a revenue refund U1.

C. Procedures

1. Enter a new revenue refund U1:

a) Review the account on REVB to verify that the recognized amount is sufficient to support the amount of the refund.

b) Enter a U1 to create the revenue refund.

c) Review the U1 for completeness, accuracy, and adherence to policies.

d) Perform a quick edit of the U1 and correct errors if necessary.

e) If all U1 edits are completed successfully, apply all approvals to process the document.

f) Review REVB and, if applicable, APPR to ensure the document processed correctly and all applicable fields were updated properly.

g) Review OPVH and OPVL to ensure that the U1 was processed correctly and that the inferred vendor information, scheduled payment date, and other payment indicators are correct.

2. Modify/cancel a revenue refund U1:

a) If increasing a revenue refund U1, ensure adequate funds are available.

b) Review REVB to verify that the recognized amount is sufficient to support the amount of the modification.

c) Enter the document number of the U1 to be modified/cancelled.

d) Review the U1 modification/cancellation for completeness, accuracy, and adherence to policies.

e) Perform a quick edit of the U1 and correct errors if necessary.

f) If U1 edits are completed successfully, apply all approvals to process the document.

g) Review REVB and, if applicable, APPR to ensure the document was modified/cancelled correctly and all applicable fields were updated properly

h) Review OPVH and OPVL to ensure that the U1 was modified/cancelled correctly.

D. Document Entry

1. Revenue Refund U1

A U1 is used to initiate payment of a revenue refund and to cancel/modify the dollar amount of a previously entered revenue refund before the scheduled payment date.

The following is a screen image of a revenue refund U1:

```
FUNCTION: NEW             DOCID:  U1                    01/04/07   02:07:19 PM
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
             -----------         ------------ --------------     --- ---
```

DOCID: When modifying or cancelling a U1, the original document ID must be entered. Note: If a modification is entered when a U1 is on SUSF in ACCPT status, then the modifying U1 must be processed with a batch ticket record to make it unique. If not, the modifying U1 will be rejected as a duplicate transaction.

PV DATE: Enter the date associated with the U1, usually the current date, in MMDDYY format. If left blank, the date defaults to the date the U1 is accepted by the system. 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 revenue account(s) that will be referenced on the lines of the U1.

ACTION: Enter "E" to enter a new U1. Enter "M" to modify or cancel a U1. Modifying a U1 allows you to add lines to an existing revenue refund, change the amounts of existing lines, or to cancel a line (decrease a line amount to zero). Note: To change the account code distribution on an existing line, you must cancel the existing line and enter a new line.

PP START: Required if a vendor code is referenced and the vendor is not exempt from prompt payment interest. Enter the date on which the prompt payment interest clock begins—which is usually the later of the receipt of goods or services, or of the receipt of a properly executed vendor invoice.

SCH PAY DATE: Optional. Enter the date the disbursement is to be generated. If left blank, defaults to the next day.

CHECK CATEGORY: Optional. Required if the revenue refund check must be held from the mail for additional handling. Defaults to "AM" if an ACH-designated vendor is referenced.

FA IND: Leave Blank.

OFF LIAB ACCT: Leave Blank. System generated.

SINGLE CHECK FLAG: Optional. Enter "Y" if the payment lines of the U1 should not be combined with other payment lines when disbursed. Defaults to "Y" if a Check Category code is used.

REASON: Leave Blank. System generated.

VENDOR CODE: Enter the eleven-character vendor code of the payee. Note: Revenue refund U1's often use a miscellaneous vendor code because revenue refunds are often one-time events with no tax implications to the payee.

ADDRESS: Leave blank if a valid vendor code is used. If a miscellaneous vendor code is used, the first address line and the third address line must be completed. The second address line is optional.

NAME: Leave blank if a valid vendor code is used. If a miscellaneous vendor code is used, the first line of the field must be completed.

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

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

LN NO: Two-character code required for each line on the document. If modifying a U1, the line number being adjusted must be entered.

PAYEE REFERENCE: Enter up to 30 characters of descriptive information that will appear on the check stub or ACH payment. If modifying a U1, the payee reference must be keyed exactly as entered on the original U1.

FND: Enter the three-character fund code of the revenue account associated with the refund.

AGENCY: Enter the three-character agency code of the revenue account associated with the refund.

ORG: Enter the four-character revenue budget or low level reporting organization code of the revenue account associated with the refund.

SUBORG: Leave blank.

APPR UNIT: Leave blank. Automatically inferred from the REVB table.

ACTIVITY: Optional. Not required on a revenue refund U1.

OBJ: Leave blank.

SUB-OBJ: Leave blank.

REV SRC: Enter the four-character revenue source code of the revenue budget account associated with the revenue refund.

SUB REV: Enter the two-character sub-revenue source code, if applicable.

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." Leave blank if the revenue refund is not associated with a project.

REPT CAT: Enter the four-character reporting category code if the G/P REQ'D field of the referenced APPR record contains a "G" or "B." Leave blank if the revenue refund does not reference a grant.

BS ACCT: Leave blank.

DISC TYPE: Leave blank.

DESCRIPTION: Optional. Enter up to 16 characters of descriptive information that will appear on tables and reports.

QUANTITY: Leave blank.

AMOUNT: Enter the dollar amount of the U1 in dollars and cents (decimal point is optional). If modifying or cancelling a U1, enter the amount by which you wish to increase or decrease the U1 line. Note: Negative indicators are not required.

I/D: Enter "I" to increase or "D" to decrease the line amount if modifying a U1. Defaults to "I" when the action is "E."

TXT: Enter "Y" if text has been added to the Payment Voucher Text Table (PVTX) for U1.