OUTLINE - EXPENDITURE MODULE

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      2. Fiscal Year-end
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      2. ORQL (Open Requisition Line Table)
      3. APPR (Appropriation Table)
      4. EXPB (Expense Budget Account Table)
      5. ESUM (Expense Budget Summary Table)
   C. Procedures
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      2. Modification/cancellation of an outstanding RA or RD
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      3. RP (Purchase Bureau Requisition)

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      2. OPOL (Open Purchase Order Line Table)
      3. OPOD (Open Purchase Order Document Table)
      4. POTX (Purchase Order Text Table)
      5. APPR (Appropriation Table)
      6. EXPB (Expense Budget Account Table)
      7. ESUM (Expense Budget Summary Table)
   C. Procedures
      1. Enter a new AO, DO, or GO
      2. Modification/cancellation of an outstanding AO, DO, or GO
      3. Re-opening a forced-closed AO, DO or GO
   D. Document Entry
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   2. MACS-E Interface of Procurement Card (Pcard) Expenditures
   3. Use of the Miscellaneous Vendor Code
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   6. Hold Checks
   7. Circular Letters

B. Applicable Tables
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   2. OPVH (Open Payment Voucher Header Table)
   3. OPVL (Open Payment Voucher Line Table)
   4. OPVV (Open Payment Voucher by Vendor Name)
   5. CPVL (Closed Payment Voucher Table)
   6. PVTX (Payment Voucher Text Table)
   7. SETL (ACH Settlement Date Table)
   8. CCAT (Check Category Code Table)
   9. OPOH (Open Purchase Order Header Table)
   10. OPOL (Open Purchase Order Line Table)
   11. ORQH (Open Requisition Header Table)
   12. ORQL (Open Requisition Line Table)
   13. APPR (Appropriation Table)
   14. EXPB (Expense Budget Account Table)
   15. ESUM (Expense Budget Summary Table)

C. Procedures
   1. Enter a new A1 or U1
   2. Modification/cancellation of an outstanding A1 or U1
   3. Scheduling the check disbursement date or settlement of funds
   4. Requesting a hold check on a payment voucher
   5. Establish a petty cash or special/confidential fund
   6. Reimburse a petty cash or special/confidential fund
   7. Prepare a wire transfer for offline disbursement of funds
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D. Document Entry
   1. A1 (Accounting Bureau Payment Voucher)
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**Topic IV: Automated Disbursements and Manual Warrants**

A. Introduction & Key Concepts
   1. System Generated Automated Disbursements
   2. Automated Clearing House (ACH) Payments
   3. Offline Check/ACH Disbursements
   4. Wire Transfers
   5. Manual Warrants
   6. Web-based Vendor Payment Inquiry (VPI)
   7. Vendor Hold Status
8. Discounts/Garnishments/Back-up Withholding
9. Prompt Payment Rules and Regulations
10. Hold Checks
11. Circular Letters

B. Applicable Tables
1. OPVH (Open Payment Header Table)
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. PPIN (Prompt Payment Interest Table)
8. PPIA (Prompt Payment Interest Account Table)
9. PPRE (Prompt Payment Reason Code Table)

C. Procedures
1. Request a manual warrant (MW)
2. Modification/cancellation of an outstanding MW

Topic V: Intra-Governmental Payment Vouchers
A. Introduction & Key Concepts
1. IGPV Transaction Codes and Types
2. Due To Fund/Due From Fund Impacts if Incorrect IGPVs
3. Crossing Fiscal Years with an IGPV
4. Circular Letters

B. Applicable Tables
1. OPOH (Open Purchase Order Header Table)
2. OPOL (Open Purchase Order Line Table)
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)

C. Procedures
1. Enter a new IGPV
2. Modification/correction of an IGPV

D. Document Entry
1. AV (Accounting Bureau Intra-governmental Payment Voucher)
2. UA (Using Agency Intra-governmental Payment Voucher)
3. PV (Purchase Bureau Intra-governmental Payment Voucher)

Topic VI: Expenditure Modifications
A. Introduction & Key Concepts
1. Impact of EMs on Appropriation Accounts

B. Applicable Tables
1. APPR (Appropriation Table)
2. EXPB (Expense Budget Account Table)
3. ESUM (Expense Budget Summary Table)
4. FLXG (Flexible On-line General Ledger)
5. FLG2 (Flexible On-line General Ledger - Alternate View)

C. Procedures
   1. Enter a new EM
   2. Modification/correction of a previous EM
   3. Correction of an account code distribution across two budget fiscal years

D. Document Entry
   1. EM (Expenditure Modification)

Topic VII: Vendor File

A. Introduction & Key Concepts
   1. W-9s and 1099s
   2. Vendor Number vs. EIN/SSN
   3. Location Code
   4. Vendor (Payee) Types
   5. MACS-E/NJSAVI Interface
   6. Purge of Vendor File
   7. Vendor Amounts

B. Applicable Tables
   1. VEND (Vendor Table)
   2. VNAM (Vendor Name Table)
   3. VFED (Vendor Federal ID Number Table)
   4. VINC (Vendor Income Table)
   5. VZIP (Vendor Zip Code Table)
   6. VCNT (Vendor Codes Names Table)
   7. VCDS (Vendor Codes Table)
   8. ACHT (Automated Clearing House Table)

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
   3. Requesting a modification to common vendor information (contact, email, etc.)

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](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 |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |
| TRANS CODE: RD   REQ AGCY: 082   REQ NO: 20140000003   BUDGET FY: 00 |
| KEY IS TRANS CODE, REQ AGENCY, REQ NO 01- |

**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.

08/07  REQ: 3
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:

<table>
<thead>
<tr>
<th>ACTION: R SCREEN: ORQL USERID:</th>
<th>02/28/06 03:07:56 PM</th>
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<tr>
<td>OPEN REQUISITION LINE TABLE</td>
<td></td>
</tr>
<tr>
<td>KEY IS TRANS CODE, REQ AGENCY, REQ NO, LINE NO</td>
<td>01-</td>
</tr>
<tr>
<td>TRANS CODE: RD REQ AGENCY: 082 REQ NO: 20140000003 LINE NO: 01</td>
<td></td>
</tr>
<tr>
<td>APPR UNIT: 010 I/G FUND: I/G AGENCY:</td>
<td></td>
</tr>
<tr>
<td>PROJECT NUMBER: T040900B LINE AMT: 117,914.00</td>
<td></td>
</tr>
<tr>
<td>JOB NUMBER: CLOSED AMT: 117,914.00</td>
<td></td>
</tr>
<tr>
<td>REPORTING CATEGORY: 0001 OBLIG AMT: 117,914.00</td>
<td></td>
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<tr>
<td>LAST REF TRANS#/DATE: AV08220655001923 010802 OUTSTG AMT: 0.00</td>
<td></td>
</tr>
</tbody>
</table>

KEY FIELDS:
- TRANS CODE
- REQ AGENCY
- 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 AGENCY: 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
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.

**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  SPENDING CTL IND:  REV SOURCE
STATUS IND: A  SUB-OBJECT OPT:
REF 1:  REF 2:  REF 3:
CURRENT AMOUNTS  BEGIN DAY AMOUNTS

--- 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:

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*** EXPENSE BUDGET SUMMARY INQUIRY ***

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<th>BFY</th>
<th>FUND</th>
<th>AGY</th>
<th>ORG</th>
<th>APPR UNIT</th>
<th>TOTALS IND</th>
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<tbody>
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<td>100</td>
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<td>6400</td>
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**TOTALS:**

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<th>OBJ</th>
<th>DESCRIPTION</th>
<th>CURRENT BUDGET</th>
<th>PRE-ENCUMBERED</th>
<th>ENCUMBERED</th>
<th>AMT EXPENDED</th>
<th>AMT</th>
<th>UNCOMMITTED</th>
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<td>OFFICE EXAM NO</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>2140</td>
<td>PHOTOCOPY ELEC</td>
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<tr>
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</table>

**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 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.

08/07  REQ: 11
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."

08/07  REQ: 12
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: | 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: | ORG: | APPR UNIT: |
| ACTIVITY: | OBJECT: | REPT CAT: | PROJECT: | AMOUNT: | I/D: |
| 02- | LINE NO: | FUND: | AGENCY: | ORG: | APPR UNIT: |
| ACTIVITY: | OBJECT: | REPT CAT: | PROJECT: | 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 SUSF in ACCEPT 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 xxxxxxxxxxx 03/01/06 11:51:42 AM |
| STATUS: | BATID: RP xxx xxxxx ORG: 000-000 0F 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:

![Screen Image of OPOL](image)

**KEY FIELDS:**
- **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:

<table>
<thead>
<tr>
<th>TRAN ID</th>
<th>AGENCY</th>
<th>TRAN NUMBER</th>
<th>VENDOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>P0</td>
<td>066</td>
<td>10005737877</td>
</tr>
<tr>
<td>02-</td>
<td>P0</td>
<td>066</td>
<td>10005739661</td>
</tr>
<tr>
<td>03-</td>
<td>P0</td>
<td>066</td>
<td>10005784251</td>
</tr>
<tr>
<td>04-</td>
<td>P0</td>
<td>066</td>
<td>10005871590</td>
</tr>
<tr>
<td>05-</td>
<td>P0</td>
<td>066</td>
<td>10005888103</td>
</tr>
<tr>
<td>06-</td>
<td>P0</td>
<td>066</td>
<td>10005888799</td>
</tr>
<tr>
<td>07-</td>
<td>P0</td>
<td>066</td>
<td>10005889986</td>
</tr>
<tr>
<td>08-</td>
<td>P0</td>
<td>066</td>
<td>10005893504</td>
</tr>
<tr>
<td>09-</td>
<td>P0</td>
<td>066</td>
<td>10005896171</td>
</tr>
<tr>
<td>10-</td>
<td>P0</td>
<td>066</td>
<td>10005902643</td>
</tr>
<tr>
<td>11-</td>
<td>P0</td>
<td>066</td>
<td>10005931073</td>
</tr>
<tr>
<td>12-</td>
<td>P0</td>
<td>066</td>
<td>10005932434</td>
</tr>
<tr>
<td>13-</td>
<td>P0</td>
<td>066</td>
<td>10005932436</td>
</tr>
<tr>
<td>14-</td>
<td>P0</td>
<td>066</td>
<td>10005932452</td>
</tr>
<tr>
<td>15-</td>
<td>P0</td>
<td>066</td>
<td>10005934394</td>
</tr>
</tbody>
</table>

**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/OPOH 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  LINE-NO: 00
VENDOR NAME : GENERAL DYNAMIC ADVANCED

TEXT

01- TO ESTABLISH AN OBLIGATION WITH GENERAL DYNAMICS BASED ON SIGNED
02- CONTRACT UNDER THE (WDP) CUSTOMIZED TRAINING PROGRAM.

03- *L009 HEADER CHANGE

TEXT LINE

001
003

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:

```
*** 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.
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

**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 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 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.
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:

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

**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-ENCUMBRED:** 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 ACCEPT 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.

08/07 ENCM: 22
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:

<table>
<thead>
<tr>
<th>FUNCTION: NEW</th>
<th>DOCID: GO</th>
<th>12/01/06 03:15:52 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATUS:</td>
<td>BATID:</td>
<td>ORG: 000-000 OF 000</td>
</tr>
<tr>
<td>H-</td>
<td>GRANT/LOAN ORDER INPUT FORM</td>
<td></td>
</tr>
<tr>
<td>GO DATE:</td>
<td>ACCTG PRD:</td>
<td>BUDGET FY:</td>
</tr>
<tr>
<td>ACTION:</td>
<td>ORDER TYPE:</td>
<td>GRANT/LOAN IDENTIFIER:</td>
</tr>
<tr>
<td>VENDOR:</td>
<td>NAME:</td>
<td></td>
</tr>
<tr>
<td>START DATE:</td>
<td>END DATE:</td>
<td>MONTHS FUNDED:</td>
</tr>
<tr>
<td>CALCULATED DOC TOTAL:</td>
<td>DOC TOTAL:</td>
<td></td>
</tr>
<tr>
<td>LINE ----- REF RA -----</td>
<td>SUB APPR ACTI SUB</td>
<td></td>
</tr>
<tr>
<td>NO AGY NUMBER LN FND AGCY ORG ORG UNIT VITY OBJ OBJ PROJECT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>---- --- ----------- --  --- ---- ---- --- ---- ---- ---- --- --------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RPT CAT UNITS DESCRIPTION AMOUNT I/D P/F TXT</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

08/07 ENCM: 24
**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 ACCEPT 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.

08/07    ENCM: 26
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.

<table>
<thead>
<tr>
<th>FUNCTION: NEW</th>
<th>DOCID: PO</th>
<th>12/01/06 03:42:41 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATUS:</td>
<td>BATID:</td>
<td>ORG: 000-000 OF 000</td>
</tr>
<tr>
<td>H-</td>
<td>PURCHASE BUREAU PURCHASE ORDER FORM</td>
<td></td>
</tr>
<tr>
<td>PO DATE:</td>
<td>ACCTG PRD:</td>
<td>BUDGET FY:</td>
</tr>
<tr>
<td>ACTION:</td>
<td>ORDER TYPE:</td>
<td>START DATE:</td>
</tr>
<tr>
<td>VENDOR:</td>
<td>NAME:</td>
<td></td>
</tr>
<tr>
<td>I/G IND:</td>
<td>SELLER FUND:</td>
<td>SELLER AGENCY:</td>
</tr>
<tr>
<td>CALCULATED DOC TOTAL:</td>
<td>DOC TOTAL:</td>
<td></td>
</tr>
<tr>
<td>LINE -------</td>
<td>REF REQ ------</td>
<td>SUB APPR ACTI</td>
</tr>
<tr>
<td>NO</td>
<td>CD AGY</td>
<td>NUMBER</td>
</tr>
<tr>
<td>----</td>
<td>--</td>
<td>---</td>
</tr>
<tr>
<td>RPT CAT</td>
<td>UNITS</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>----</td>
<td>---</td>
<td>------------</td>
</tr>
<tr>
<td>01-</td>
<td></td>
<td></td>
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<tr>
<td>02-</td>
<td></td>
<td></td>
</tr>
<tr>
<td>03-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 paperwork 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.

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](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:

<table>
<thead>
<tr>
<th>ACTION: R SCREEN: OPVD USERID:</th>
<th>11/28/06  01:53:36 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPEN PAYMENT VOUCHERS BY DOCUMENT NUMBER TABLE</td>
<td></td>
</tr>
<tr>
<td>KEY IS TRANS CODE, VOUCHER AGENCY, VOUCHER NUMBER, VENDOR</td>
<td></td>
</tr>
<tr>
<td>TRANS CODE</td>
<td>VOUCHER AGENCY</td>
</tr>
<tr>
<td>-----------</td>
<td>---------------</td>
</tr>
<tr>
<td>01- PV 082</td>
<td>20004862305</td>
</tr>
<tr>
<td>02- PV 082</td>
<td>20004862308</td>
</tr>
<tr>
<td>03- PV 082</td>
<td>20004862527</td>
</tr>
<tr>
<td>04- PV 082</td>
<td>20004862914</td>
</tr>
<tr>
<td>05- PV 082</td>
<td>20004868266</td>
</tr>
<tr>
<td>06- PV 082</td>
<td>20004868779</td>
</tr>
<tr>
<td>07- PV 082</td>
<td>20004869287</td>
</tr>
</tbody>
</table>

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.


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

**********************************************************
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:

<table>
<thead>
<tr>
<th>VENDOR NAME</th>
<th>VENDOR CODE</th>
<th>VOUCHER AGENCY</th>
<th>VOUCHER NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>01- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>067</td>
<td>36504977752</td>
</tr>
<tr>
<td>02- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>067</td>
<td>36504978169</td>
</tr>
<tr>
<td>03- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>067</td>
<td>36504978175</td>
</tr>
<tr>
<td>04- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>074</td>
<td>25304940883</td>
</tr>
<tr>
<td>05- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004853917</td>
</tr>
<tr>
<td>06- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004862305</td>
</tr>
<tr>
<td>07- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004862308</td>
</tr>
<tr>
<td>08- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004875208</td>
</tr>
<tr>
<td>09- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004875225</td>
</tr>
<tr>
<td>10- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004882029</td>
</tr>
<tr>
<td>11- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004885562</td>
</tr>
<tr>
<td>12- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004885563</td>
</tr>
<tr>
<td>13- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004893439</td>
</tr>
<tr>
<td>14- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004893480</td>
</tr>
<tr>
<td>15- W B MASON COMPANY INC</td>
<td>04245564100</td>
<td>082</td>
<td>20004900350</td>
</tr>
</tbody>
</table>

**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.

08/07  PAYV: 13
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:

<table>
<thead>
<tr>
<th>ACTION</th>
<th>SCREEN: CPVL USERID:</th>
<th>01/08/07 04:21:05 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>CLOSED PV TABLE: KEY IS VENDOR CODE, VOUCHER AGENCY AND NUMBER, PAYEE REFERENCE, LINE NUMBER, VOUCHER DATE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VENDOR CODE: 10000300000 VOUCHER AGCY/NUMBER: 0822080S108474</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAYEE REFERENCE: 102001 SOIL GIT 06 27 2006 LINE NUMBER: 01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VOUCHER DATE: 060712</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VENDOR NAME</th>
<th>BD</th>
<th>FY</th>
<th>FUND</th>
<th>AGCY</th>
<th>XORG</th>
<th>UNIT</th>
<th>ACTY</th>
<th>OBJ/ RPT/ BS</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>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CNTRCT</th>
<th>CHK</th>
<th>CHECK</th>
</tr>
</thead>
<tbody>
<tr>
<td>NO</td>
<td>CAT</td>
<td>CHECK NUMBER</td>
</tr>
<tr>
<td>------</td>
<td>-------</td>
<td>--------------</td>
</tr>
<tr>
<td>06</td>
<td>AD000007969349</td>
<td>060713</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: PVTX</th>
<th>USERID:</th>
<th>11/29/06 09:36:17 AM</th>
</tr>
</thead>
<tbody>
<tr>
<td>PV TEXT TABLE</td>
<td>KEY IS VENDOR NUMBER, PV ID, PAYEE REFERENCE, PV LINE NUMBER, AND TEXT LINE NO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>VENDOR NUMBER: 04248850200</td>
<td>PV ID: U1 066 13108011688</td>
<td>PV LINE-NO: 00</td>
<td></td>
</tr>
<tr>
<td>VENDOR NAME: NATIONAL CONSUMER</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAYEE REFERENCE:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TEXT</th>
<th>TEXT LINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01- REFERENCE PUBLICATION: AUTOMOBILE FRAUD 2006 SUPPLEMENT WITH</td>
<td>001</td>
</tr>
<tr>
<td>02- CD-ROM</td>
<td>003</td>
</tr>
<tr>
<td>03-</td>
<td></td>
</tr>
<tr>
<td>04-</td>
<td></td>
</tr>
<tr>
<td>05-</td>
<td></td>
</tr>
<tr>
<td>06-</td>
<td></td>
</tr>
<tr>
<td>07-</td>
<td></td>
</tr>
<tr>
<td>08-</td>
<td></td>
</tr>
<tr>
<td>09-</td>
<td></td>
</tr>
<tr>
<td>10-</td>
<td></td>
</tr>
<tr>
<td>11-</td>
<td></td>
</tr>
<tr>
<td>03-*L009 HEADER CHANGE</td>
<td></td>
</tr>
</tbody>
</table>

**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.

08/07 PAYV: 16
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 ) |                                            |

<table>
<thead>
<tr>
<th>SCHEDULED PAYMENT DATE</th>
<th>ACH SETTLEMENT DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01- 01/01/07 MONDAY</td>
<td>01/04/07 THURSDAY</td>
</tr>
<tr>
<td>02- 01/02/07 TUESDAY</td>
<td>01/04/07 THURSDAY</td>
</tr>
<tr>
<td>03- 01/03/07 WEDNESDAY</td>
<td>01/05/07 FRIDAY</td>
</tr>
<tr>
<td>04- 01/04/07 THURSDAY</td>
<td>01/08/07 MONDAY</td>
</tr>
<tr>
<td>05- 01/05/07 FRIDAY</td>
<td>01/09/07 TUESDAY</td>
</tr>
<tr>
<td>06- 01/06/07 SATURDAY</td>
<td>01/10/07 WEDNESDAY</td>
</tr>
<tr>
<td>07- 01/07/07 SUNDAY</td>
<td>01/10/07 WEDNESDAY</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>CHECK CATEGORY</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>AC ACH DEFAULT TO CHECK</td>
</tr>
<tr>
<td>02-</td>
<td>AH OFFLINE ACH-HOMESTEAD REBATES</td>
</tr>
<tr>
<td>03-</td>
<td>AM MAINFRAME AUTOMATED CLRG HSE</td>
</tr>
<tr>
<td>04-</td>
<td>AO OFFLINE ACH-FISCAL AGENT</td>
</tr>
<tr>
<td>05-</td>
<td>AP OFFLINE ACH-LABOR</td>
</tr>
<tr>
<td>06-</td>
<td>AT OFFLINE ACH-INCOME TAX REFUNDS</td>
</tr>
<tr>
<td>07-</td>
<td>OA OFFLINE ACH-ELECTRONIC DEBIT</td>
</tr>
<tr>
<td>08-</td>
<td>OB OFFLINE B SERIES</td>
</tr>
<tr>
<td>09-</td>
<td>OC OFFLINE MOTOR FUELS</td>
</tr>
<tr>
<td>10-</td>
<td>OD OFFLINE-JUDICIARY</td>
</tr>
<tr>
<td>11-</td>
<td>OE OFFLINE ST FUND AWARDS</td>
</tr>
<tr>
<td>12-</td>
<td>OF OFFLINE FOSTER PARENT</td>
</tr>
<tr>
<td>13-</td>
<td>OG OFFLINE FISCAL AGENT</td>
</tr>
<tr>
<td>14-</td>
<td>OH OFFLINE HEAP-2 PARTY</td>
</tr>
<tr>
<td>15-</td>
<td>OI OFFLINE HEAP - 1 PARTY</td>
</tr>
</tbody>
</table>
```

**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:

<table>
<thead>
<tr>
<th>ACTION: R SCREEN: OPOH USERID:</th>
<th>12/01/06 02:53:34 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPEN PO HEADER TABLE</td>
<td></td>
</tr>
<tr>
<td>KEY IS VENDOR CODE, AGENCY, TRANS NUMBER</td>
<td></td>
</tr>
<tr>
<td>01-</td>
<td></td>
</tr>
<tr>
<td>VENDOR CODE: 450283814</td>
<td>AGENCY: 066 TRANS NUMBER: 15055932668</td>
</tr>
<tr>
<td>TRANS CODE: P0</td>
<td>VENDOR NAME: TOOL CRIB</td>
</tr>
<tr>
<td>BUDGET FY: 05 ORDER TYPE: 6 OFF RES ACT: 3400 COMMENTS: NJTS/CONSTRU</td>
<td></td>
</tr>
<tr>
<td>START DATE:</td>
<td>END DATE:</td>
</tr>
<tr>
<td>PO DATE: 040930</td>
<td>PO CLOSING DATE: 060901 CLOSED AMOUNT: 0.00</td>
</tr>
<tr>
<td>PO AMOUNT: 0.00</td>
<td>OUTSTANDING AMT: 0.00</td>
</tr>
<tr>
<td>02-</td>
<td></td>
</tr>
<tr>
<td>VENDOR CODE: 450319813</td>
<td>AGENCY: 054 TRANS NUMBER: 77206429474</td>
</tr>
<tr>
<td>TRANS CODE: P0</td>
<td>VENDOR NAME: SUPERIOR LAMP &amp; SUPPLY INC</td>
</tr>
<tr>
<td>BUDGET FY: 07 ORDER TYPE: 6 OFF RES ACT: 3400 COMMENTS: TLU COTTAGE</td>
<td></td>
</tr>
<tr>
<td>START DATE:</td>
<td>END DATE:</td>
</tr>
<tr>
<td>PO DATE: 060823</td>
<td>PO CLOSING DATE: 060828 CLOSED AMOUNT: 478.20</td>
</tr>
<tr>
<td>PO AMOUNT: 478.20</td>
<td>OUTSTANDING AMT: 0.00</td>
</tr>
</tbody>
</table>

**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:
   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

**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-TRAN#/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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: ORQH</th>
<th>USERID:</th>
<th>02/28/06 03:09:45 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPEN REQUISITION HEADER TABLE</td>
<td>KEY IS TRANS CODE, REQ AGENCY, REQ NO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TRANS CODE: RD</td>
<td>REQ AGCY: 082</td>
<td>REQ NO: 2014000003</td>
<td>BUDGET FY: 00</td>
</tr>
<tr>
<td>REQ DATE: 020716</td>
<td>REQ TYPE: 1</td>
<td>COMMENTS: MOVE FDS</td>
<td>OFF RSRV ACCT: 3410</td>
</tr>
<tr>
<td>REQ AMOUNT: 144,105.00</td>
<td>OUTSTANDING AMOUNT: 6,802.89</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CLOSED AMOUNT: 137,302.11</td>
<td>REQ CLOSING DATE:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>ACTION: R SCREEN: ORQL USERID:</th>
<th>02/28/06  03:07:56 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPEN REQUISITION LINE TABLE</td>
<td></td>
</tr>
<tr>
<td>KEY IS TRANS CODE, REQ AGENCY,</td>
<td></td>
</tr>
<tr>
<td>REQ NO, LINE NO</td>
<td></td>
</tr>
<tr>
<td>01-</td>
<td></td>
</tr>
<tr>
<td>TRANS CODE: RD</td>
<td></td>
</tr>
<tr>
<td>REQ AGENCY: 082</td>
<td></td>
</tr>
<tr>
<td>REQ NO: 20140000003</td>
<td></td>
</tr>
<tr>
<td>LINE NO: 01</td>
<td></td>
</tr>
<tr>
<td>FUND: 784</td>
<td></td>
</tr>
<tr>
<td>AGENCY: 082</td>
<td></td>
</tr>
<tr>
<td>ORG: 2014</td>
<td></td>
</tr>
<tr>
<td>ACTIVITY: VVVV</td>
<td></td>
</tr>
<tr>
<td>OBJECT: 3610</td>
<td></td>
</tr>
<tr>
<td>APPR UNIT: 010</td>
<td></td>
</tr>
<tr>
<td>I/G FUND:</td>
<td></td>
</tr>
<tr>
<td>PROJECT NUMBER: T040900B</td>
<td></td>
</tr>
<tr>
<td>JOB NUMBER:</td>
<td></td>
</tr>
<tr>
<td>REPORTING CATEGORY: 0001</td>
<td></td>
</tr>
<tr>
<td>LAST REF TRANS#/DATE: AV082206555001923</td>
<td>010802</td>
</tr>
<tr>
<td>LINE AMT: 117,914.00</td>
<td></td>
</tr>
<tr>
<td>CLOSED AMT: 117,914.00</td>
<td></td>
</tr>
<tr>
<td>OBLIG AMT: 117,914.00</td>
<td></td>
</tr>
<tr>
<td>OUTSTG AMT: 0.00</td>
<td></td>
</tr>
</tbody>
</table>

**KEY FIELDS:**
- TRANS CODE
- REQ AGENCY
- 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:

**KEY FIELDS:**
- **ACTION:** R
- **SCREEN:** EXPB
- **USERID:**
- **DATE:** 02/28/06 03:16:50PM

**KEY IS EXPENSE BUDGET INQUIRY**

**BUDGET FY:** 06  
**FUND:** 100  
**AGENCY:** 078  
**ORGANIZATION:** 6400  
**APPR UNIT:** 255  
**ACTIVITY:**  
**OBJECT:** 3210

- **BUDGETED POS:** 0.00  
- **SPENDING CTL IND:**  
- **STATUS IND:** A  
- **SUB-OBJECT OPT:**  
- **REV SOURCE REF 1:**  
- **REF 2:**  
- **REF 3:**

**CURRENT AMOUNTS**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>APPRV BUDGETED AMT</td>
<td>0.00</td>
</tr>
<tr>
<td>CUR MOD BUDGETED AMT</td>
<td>5,143,000.00</td>
</tr>
<tr>
<td>PRE-ENCUMBERED AMT</td>
<td>0.00</td>
</tr>
<tr>
<td>ENCUMBERED AMT</td>
<td>0.00</td>
</tr>
<tr>
<td>EXPENDED AMT</td>
<td>2,710,273.92</td>
</tr>
<tr>
<td>PRIOR YR EXP AMT</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**BEGIN DAY AMOUNTS**

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>5,143,000.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td>1,867,347.68</td>
</tr>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

**--- AVAILABLE FUNDS ---**

- **UNCOMMITTED BALANCE:** 2,432,726.08  
- **UNEXPENDED BALANCE:** 2,432,726.08  
- **PERCENT COMMITTED:** 52.69%  
- **PERCENT EXPENDED:** 52.69%

**LINE DESCR:** POSTAGE

**PAYV:** 26

**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 IGPVs 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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: ESUM</th>
<th>USERID:</th>
<th>03/06/06 10:25:30 AM</th>
</tr>
</thead>
</table>

*** EXPENSE BUDGET SUMMARY INQUIRY ***

<table>
<thead>
<tr>
<th>TOTALS IND:</th>
</tr>
</thead>
<tbody>
<tr>
<td>28,006,000.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OBJ DESCRIPTION</th>
<th>CURRENT BUDGET</th>
<th>PRE-ENCUMBERED</th>
<th>ENCUMBERED AMT</th>
<th>EXPENDED AMT</th>
<th>UNCOMMITTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110 OFFICE EXAM NO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2140 PHOTOCOPY ELEC</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2199 PRINTING AND O</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>-1,194.75</td>
<td>1,194.75</td>
</tr>
<tr>
<td>2210 VEHICULAR GASO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3015 P-CARD EZ PASS</td>
<td>33,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>23,080.83</td>
<td>9,919.17</td>
</tr>
<tr>
<td>3110 TELEPHONE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 IGPVs 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:

| STATUS:   | BATID:  | 000-000 OF 000     |          |             |
| ACCOUNTING BUREAU VENDOR PAYMENT VOUCHER INPUT FORM |

PV DATE: | ACCTG PRD: | BUDGET FY: |
ACTION: | PP START: | SCH PAY DT: |
FA IND: | OFF LIAB ACCT: | REFERENCE TYPE: |
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 PPIN.

FA IND: Leave blank. Not used.


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.

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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.

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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:

<table>
<thead>
<tr>
<th>FUNCTION: NEW</th>
<th>DOCID: U1 082 20400004229</th>
<th>11/29/06 11:01:02 AM</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATUS:</td>
<td>BATID: 000-000 OF 000</td>
<td></td>
</tr>
<tr>
<td>PV DATE:</td>
<td>USING AGENCY VENDOR PAYMENT VOUCHER INPUT FORM</td>
<td></td>
</tr>
<tr>
<td>ACTION:</td>
<td>PP START: SCH PAY DATE: CHECK CATEGORY:</td>
<td></td>
</tr>
<tr>
<td>FA IND:</td>
<td>OFF LIAB ACCT: SINGLE CHECK FLAG: REASON:</td>
<td></td>
</tr>
<tr>
<td>VENDOR CODE:</td>
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<tr>
<td>NAME:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DOCUMENT TOTAL:</td>
<td>CALC DOC TOTAL:</td>
<td></td>
</tr>
<tr>
<td>LN</td>
<td>PAYEE REFERENCE</td>
<td>FND NCY ORG ORG UNIT VITY</td>
</tr>
<tr>
<td>OBJ SUB OBJ REV SRC SUB REV JOB NO. REPT CATG BS ACCT DISC TYPE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DESCRIPTION</td>
<td>QUANTITY</td>
<td>AMOUNT</td>
</tr>
<tr>
<td>01-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 ACCEPT 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 processes outside of NJCFS, then the appropriate alphanumeric check category should be used (ex., OB = offline B series check).

FA IND: Leave blank. Not Used.


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 PPIN.

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 203000000002     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 203000000002     04/10/07   02:37:00 PM
STATUS:               BATID: ORG: 000-000 OF 000
REFERENCE
LN 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-
```

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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:

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<tr>
<th>FUNCTION:</th>
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<tr>
<td>TRAVEL VOUCHER INPUT SCREEN</td>
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<td></td>
</tr>
<tr>
<td>DATE:</td>
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<td></td>
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<tr>
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</tr>
<tr>
<td>SCH PAY DT:</td>
<td>04 09 07</td>
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</tr>
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<td>STATUS FLAG:</td>
<td>O</td>
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<td>NJ 08230</td>
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<tr>
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A--*HS60-DOCUMENT MARKED FOR READ ONLY

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

<p>| FUNCTION: | DOCID: TV 010 33102000778 | 04/10/07 | 04:32:03 PM |
| STATUS:   | ACCPT                      |           |             |
| BATID:    |                             |           |             |
| TRAVEL VOUCHER INPUT SCREEN |
| LN - ORD/REQ REFERENCE -- |
| NO CD AGY NUMBER | LN | TE/TH LINE | PAYEE REFERENCE |
| -- | -- | ------------ | -- | --- | --- |</p>
<table>
<thead>
<tr>
<th>FND</th>
<th>AGCY</th>
<th>ORG</th>
<th>SUB ORG</th>
<th>APPR UNIT</th>
<th>ACTY</th>
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</table>

08/07   PAYV: 43
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.

08/07

ADMW: 1
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](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. 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: P0 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: 082
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 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.
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:

<table>
<thead>
<tr>
<th>CHECK CATEGORY</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>AC ACH DEFAULT TO CHECK</td>
</tr>
<tr>
<td>02-</td>
<td>AH OFFLINE ACH-HOMESTEAD REBATES</td>
</tr>
<tr>
<td>03-</td>
<td>AM MAINFRAME AUTOMATED CLRG HSE</td>
</tr>
<tr>
<td>04-</td>
<td>AO OFFLINE ACH-FISCAL AGENT</td>
</tr>
<tr>
<td>05-</td>
<td>AP OFFLINE ACH-LABOR</td>
</tr>
<tr>
<td>06-</td>
<td>AT OFFLINE ACH-INCOME TAX REFUNDS</td>
</tr>
<tr>
<td>07-</td>
<td>OA OFFLINE ACH-ELECTRONIC DEBIT</td>
</tr>
<tr>
<td>08-</td>
<td>OB OFFLINE B SERIES</td>
</tr>
<tr>
<td>09-</td>
<td>OC OFFLINE MOTOR FUELS</td>
</tr>
<tr>
<td>10-</td>
<td>OD OFFLINE-JUDICIARY</td>
</tr>
<tr>
<td>11-</td>
<td>OE OFFLINE ST FUND AWARDS</td>
</tr>
<tr>
<td>12-</td>
<td>OF OFFLINE FOSTER PARENT</td>
</tr>
<tr>
<td>13-</td>
<td>OG OFFLINE FISCAL AGENT</td>
</tr>
<tr>
<td>14-</td>
<td>OH OFFLINE HEAP-2 PARTY</td>
</tr>
<tr>
<td>15-</td>
<td>OI OFFLINE HEAP - 1 PARTY</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>BANK ACCOUNT CODE</th>
<th>WARRANT NUMBER</th>
<th>VENDOR</th>
<th>FUND</th>
<th>WARRANT DATE</th>
<th>WARRANT AMOUNT</th>
<th>STA</th>
<th>ACT DT</th>
</tr>
</thead>
<tbody>
<tr>
<td>AB</td>
<td>ADA0301020109</td>
<td>LAWNSIDE BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>5,759.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020110</td>
<td>LAWRENCE TWP BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>41,307.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020111</td>
<td>MIDDLETOWN TWP BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>43,951.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020112</td>
<td>LITTLE SILVER BORO BD</td>
<td>100</td>
<td>030102</td>
<td>938.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020113</td>
<td>LONG BRANCH BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>16,287.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020114</td>
<td>STAFFORD TWP BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>18,984.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020115</td>
<td>MANASQUAN BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>7,358.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020116</td>
<td>MAPLE SHADE BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>13,420.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020117</td>
<td>MARGATE CITY BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>1,980.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020118</td>
<td>MARLBORO TWP BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>9,953.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020119</td>
<td>EVESHAM TWP BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>11,976.00</td>
<td>C</td>
<td></td>
</tr>
<tr>
<td>AB</td>
<td>ADA0301020120</td>
<td>MOUNT LAUREL BD OF ED</td>
<td>100</td>
<td>030102</td>
<td>325.00</td>
<td>C</td>
<td></td>
</tr>
</tbody>
</table>

**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 payments
- **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:

```
VENDOR GARNISHMENT TABLE
KEY IS VENDOR CODE, PRIORITY, AGENCY, LIEN NUMBER
   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: 04 09 28  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:** 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.

08/07   ADMW: 15
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.

08/07 ADMW: 16
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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: PPIN USERID:</th>
<th>11/29/06 12:09:34 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROMPT PAYMENT INTEREST TABLE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>KEY IS AGENCY, ORGANIZATION, VIOLATION DATE, FISC YEAR, DOC ID, LINE NO</td>
<td></td>
<td></td>
</tr>
<tr>
<td>01 - AGENCY 042 ORGN 4820 VIOLATION DATE 11 28 06</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BFY</td>
<td>DOCUMENT ID</td>
<td>NO</td>
</tr>
<tr>
<td>---</td>
<td>------------</td>
<td>----</td>
</tr>
<tr>
<td>06</td>
<td>PV 042</td>
<td>48204984527</td>
</tr>
<tr>
<td>START DATE</td>
<td>CHECK DATE</td>
<td>INTEREST AMOUNT</td>
</tr>
<tr>
<td>----------</td>
<td>----------</td>
<td>---------------</td>
</tr>
<tr>
<td>08 30 06</td>
<td>11 28 06</td>
<td>13.15</td>
</tr>
</tbody>
</table>

**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 PPIN.

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 PPIN 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:

<table>
<thead>
<tr>
<th>ACTION</th>
<th>SCREEN</th>
<th>USERID</th>
<th>DATE</th>
<th>TIME</th>
</tr>
</thead>
<tbody>
<tr>
<td>R</td>
<td>PPIA</td>
<td></td>
<td>11/29/06</td>
<td>12:11:55 PM</td>
</tr>
</tbody>
</table>

H- PROMPT PAYMENT INTEREST ACCOUNT TABLE
KEY IS AGENCY, ORGANIZATION

<table>
<thead>
<tr>
<th>AGENCY</th>
<th>APPR ORGN</th>
<th>FUND</th>
<th>AGENCY</th>
<th>ORGN</th>
<th>APPR UNIT</th>
<th>ACTIVITY</th>
<th>INT OBJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>042</td>
<td>4800</td>
<td>100</td>
<td>042</td>
<td>4800</td>
<td>004</td>
<td>VVV1</td>
</tr>
<tr>
<td>02-</td>
<td>042</td>
<td>4801</td>
<td>100</td>
<td>042</td>
<td>4801</td>
<td>003</td>
<td>VVV1</td>
</tr>
<tr>
<td>03-</td>
<td>042</td>
<td>4805</td>
<td>100</td>
<td>042</td>
<td>4805</td>
<td>003</td>
<td>VVV1</td>
</tr>
<tr>
<td>04-</td>
<td>042</td>
<td>4810</td>
<td>100</td>
<td>042</td>
<td>4810</td>
<td>003</td>
<td>VVV1</td>
</tr>
<tr>
<td>05-</td>
<td>042</td>
<td>4815</td>
<td>100</td>
<td>042</td>
<td>4815</td>
<td>046</td>
<td>VVV1</td>
</tr>
<tr>
<td>06-</td>
<td>042</td>
<td>4820</td>
<td>100</td>
<td>042</td>
<td>4820</td>
<td>004</td>
<td>VVV1</td>
</tr>
<tr>
<td>07-</td>
<td>042</td>
<td>4825</td>
<td>100</td>
<td>042</td>
<td>4825</td>
<td>033</td>
<td>VVV1</td>
</tr>
<tr>
<td>08-</td>
<td>042</td>
<td>4835</td>
<td>100</td>
<td>042</td>
<td>4835</td>
<td>003</td>
<td>VVV1</td>
</tr>
<tr>
<td>09-</td>
<td>042</td>
<td>4840</td>
<td>100</td>
<td>042</td>
<td>4840</td>
<td>038</td>
<td>VVV1</td>
</tr>
<tr>
<td>10-</td>
<td>042</td>
<td>4850</td>
<td>100</td>
<td>042</td>
<td>4850</td>
<td>003</td>
<td>VVV1</td>
</tr>
<tr>
<td>11-</td>
<td>042</td>
<td>4855</td>
<td>100</td>
<td>042</td>
<td>4855</td>
<td>026</td>
<td>VVV1</td>
</tr>
<tr>
<td>12-</td>
<td>042</td>
<td>4860</td>
<td>100</td>
<td>042</td>
<td>4860</td>
<td>010</td>
<td>VVV1</td>
</tr>
<tr>
<td>13-</td>
<td>042</td>
<td>4861</td>
<td>100</td>
<td>042</td>
<td>4861</td>
<td>003</td>
<td>VVV1</td>
</tr>
<tr>
<td>14-</td>
<td>042</td>
<td>4865</td>
<td>100</td>
<td>042</td>
<td>4865</td>
<td>011</td>
<td>VVV1</td>
</tr>
<tr>
<td>15-</td>
<td>042</td>
<td>4870</td>
<td>100</td>
<td>042</td>
<td>4870</td>
<td>003</td>
<td>VVV1</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>REASON CODE</th>
<th>REASON DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-00</td>
<td>OTHER</td>
</tr>
<tr>
<td>02-01</td>
<td>INVOICE OVERLOOKED</td>
</tr>
<tr>
<td>03-02</td>
<td>INVOICE NOT RETURNED ON TIME</td>
</tr>
<tr>
<td>04-03</td>
<td>MISSED CUTOFF</td>
</tr>
<tr>
<td>05-04</td>
<td>PROBLEM WITH BILLING</td>
</tr>
<tr>
<td>06-05</td>
<td>ORDER MIX UP OR DISPUTE</td>
</tr>
<tr>
<td>07-06</td>
<td>BOOKKEEPING ERROR</td>
</tr>
<tr>
<td>08-07</td>
<td>DELAY RECEIVING REPORT</td>
</tr>
<tr>
<td>09-08</td>
<td>OBLIGATION APPROVAL DELAYED</td>
</tr>
<tr>
<td>10-09</td>
<td>LOST DOCUMENT</td>
</tr>
<tr>
<td>11-10</td>
<td>STAFF SHORTAGE</td>
</tr>
<tr>
<td>12-11</td>
<td>INSUFFICIENT FUNDS</td>
</tr>
<tr>
<td>13-12</td>
<td>QUESTION MATERIALS RECEIVED</td>
</tr>
<tr>
<td>14-13</td>
<td>PROCESSED LATE BY DIV OR BUR</td>
</tr>
<tr>
<td>15-14</td>
<td>INCORRECT PROMPT PAYMENT START DATE</td>
</tr>
<tr>
<td>16-15</td>
<td>VENDOR NAME ID PROBLEM</td>
</tr>
</tbody>
</table>

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 PPIN.

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](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 IGPVs 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 IGPV 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 IGPVs 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
TRANS CODE: RA  REQ AGENCY: 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: 010510
LINE AMT: 574,834.91
JOB NUMBER: REPORTING CATEGORY: OBLIG AMT: 574,834.91
LAST REF TRANS#/DATE: A008220006000469 010510 OUTSTG AMT: 0.00
```

**KEY FIELDS:**
- TRANS CODE
- REQ AGENCY
- 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.

08/07 IGPV: 7
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:

```
--- 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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: ESUM</th>
<th>USERID:</th>
<th>03/06/06 10:25:30 AM</th>
</tr>
</thead>
</table>

*** 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

<table>
<thead>
<tr>
<th>OBJ</th>
<th>DESCRIPTION</th>
<th>CURRENT BUDGET</th>
<th>PRE-ENCumberED</th>
<th>ENCumberED AMT</th>
<th>EXPENDED AMT</th>
<th>UNCOMMITTED</th>
</tr>
</thead>
<tbody>
<tr>
<td>2110</td>
<td>OFFICE EXAM NO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2140</td>
<td>PHOTOCOPY ELEC</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2199</td>
<td>PRINTING AND O</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>-1,194.75</td>
<td>1,194.75</td>
</tr>
<tr>
<td>2210</td>
<td>VEHICULAR GASO</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>3015</td>
<td>P-CARD EZ PASS</td>
<td>33,000.00</td>
<td>0.00</td>
<td>0.00</td>
<td>23,080.83</td>
<td>9,919.17</td>
</tr>
<tr>
<td>3110</td>
<td>TELEPHONE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 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.
8. **REV (Revenue Budget Table)**

REV contains information for each revenue source and its corresponding appropriation unit, if applicable. REV is covered in its entirety in the Budget Module, Topic II: Revenue Budgets.

The following is a screen image of REV:

**KEY FIELDS:**
- **REV SOURCE**
- **RECOGNIZED AMT**

**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-
```

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.

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IGPV: 15
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.

08/07 IGPV: 17
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   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
--- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- ---- 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```

**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 ACCEPT 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.

08/07  IGPV: 19
**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.

08/07 IGPV: 20
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:**

<p>| FUNCTION: | DOCID: PV 046 42105090255 03/12/07 09:54:27 AM |
| STATUS: ACCPT | BATID: PV 046 020727 ORG: H- |
| PV DATE: | ACTION: PP START: PV TYPE: 3 |
| ACCTG PRD: | SCH PAY DATE: |
| BUDGET FY: 06 | 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: | APRR UNIT: 001 |
| REV SRC: 3769 | SUB-REV: |
| REPT CAT: | JOB NO: |
| OFF REC ACCT: | OBJECT: |
| BS ACCT: | SUB-OBJ: |</p>
<table>
<thead>
<tr>
<th>LN</th>
<th>REFERENCE</th>
<th>NO CD AGY</th>
<th>NUMBER</th>
<th>LN</th>
<th>PAYEE REFERENCE</th>
<th>COMMODITY CONTRACT</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>01 P0 046</td>
<td>42106431123</td>
<td>01 66115, 67614</td>
<td>42518</td>
<td>49131</td>
<td></td>
</tr>
<tr>
<td>02</td>
<td>MEDA 0000</td>
<td>66115, 67614</td>
<td>31976.00</td>
<td>I</td>
<td>F</td>
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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 accounts. 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
APPRP: 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

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
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.

08/07 EMOD: 3
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:

<table>
<thead>
<tr>
<th>ACTION: R SCREEN: ESUM USERID:</th>
<th>03/06/06 10:25:30 AM</th>
</tr>
</thead>
<tbody>
<tr>
<td>*** EXPENSE BUDGET SUMMARY INQUIRY ***</td>
<td></td>
</tr>
<tr>
<td>BFY: 06 FUND: 100 AGY: 078 ORG: 6400 APPR UNIT: 255 ACT:</td>
<td>TOTALS IND:</td>
</tr>
<tr>
<td>TOTALS:</td>
<td></td>
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<tr>
<td>28,006,000.00</td>
<td>12,802.30</td>
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<tr>
<td>OBJ DESCRIPTION</td>
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<td>---- --------------</td>
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<tr>
<td>CURRENT BUDGET</td>
<td>PRE-ENCUMBERED</td>
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</tr>
<tr>
<td>2110 OFFICE EXAM NO</td>
<td>0.00</td>
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<tr>
<td>2140 PHOTOCOPY ELEC</td>
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<td>2199 PRINTING AND O</td>
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<td>2210 VEHICULAR GASO</td>
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<td>3015 P-CARD EZ PASS</td>
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<tr>
<td>3110 TELEPHONE</td>
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</tr>
</tbody>
</table>

**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:

![Screen Image of FLXG](image_url)

### Key Fields:

- **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.

08/07  EMOD: 5
**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.

**DC:** Indicates whether transaction is a debit or credit.
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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: FLG2</th>
<th>USERID:</th>
</tr>
</thead>
<tbody>
<tr>
<td>KEY IS TRANS CODE, TRANS AGENCY, TRANS NUMBER, LINE NUMBER</td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>TR CD</th>
<th>TRAN AGCY</th>
<th>LN BD</th>
<th>OBJ/REV</th>
<th>VEND/PROV</th>
<th>ACPT DT</th>
<th>D ACCT</th>
<th>BD FY</th>
<th>FUND/AGCY/ORGN/APR</th>
<th>ACCT</th>
<th>ACTV</th>
<th>CAT</th>
<th>REF</th>
<th>TRANS ID</th>
<th>VENDOR NAME</th>
<th>DOLLAR AMOUNT</th>
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<td>EM 001</td>
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<td>06 100 001</td>
<td>DOES 003 2110</td>
<td>060411</td>
<td>C 22</td>
<td>-3,031.98</td>
<td></td>
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</tr>
<tr>
<td>EM 001</td>
<td>00030000165</td>
<td>06 100 001</td>
<td>DOES 003 2112</td>
<td>060411</td>
<td>D 22</td>
<td>644.67</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**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: H- | BATID: | ORG: 000-000 OF 000 |

EXPENDITURE MODIFICATION INPUT FORM

| TRANS DATE: | ACCT PRD: | FUND: |
| CALC DOC TOTAL: |

<table>
<thead>
<tr>
<th>SUB</th>
<th>BFY</th>
<th>AGCY</th>
<th>ORGN</th>
<th>ORG</th>
<th>APPR</th>
<th>ACTV</th>
<th>OBJ</th>
<th>OBJ</th>
<th>JOB/PROJ</th>
<th>RPT CAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>DESCRIPTION</td>
<td>AMOUNT</td>
<td>I/D</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
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<td>01-</td>
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<td>02-</td>
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<tr>
<td>03-</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>04-</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.

ORG: 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 777777777 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

I. 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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: VEND USERID: 11/14/06 02:29:30 PM</th>
</tr>
</thead>
<tbody>
<tr>
<td>VENDOR TABLE</td>
<td>KEY IS VENDOR CODE</td>
</tr>
<tr>
<td>01- VENDOR ID: 222112625 00 MISC VENDOR IND: N --- ALTERNATE-NAME/ADDRESS ---</td>
<td></td>
</tr>
<tr>
<td>NAME: ERNEST J TOMER TRUCKING</td>
<td></td>
</tr>
<tr>
<td>ADDRESS: 3109 BELVIDERE RD</td>
<td></td>
</tr>
<tr>
<td>PHILLIPSBURG    NJ 08865</td>
<td></td>
</tr>
<tr>
<td>PHONE: 908 - 475 - 2578 LAST ACTION DATE: 061030</td>
<td></td>
</tr>
<tr>
<td>CONTACT: E TOMER COUNTRY: US INACTIVE: N</td>
<td></td>
</tr>
<tr>
<td>FEDERAL ID NUMBER: 222112625 VENDOR TYPE: VG HOLD: N</td>
<td></td>
</tr>
<tr>
<td>TEXT IND: COUNTY/MUNIC: 2103 PP EXEMPT: N</td>
<td></td>
</tr>
<tr>
<td>COMMENT: DISTRICT: ACH VENDOR: N</td>
<td></td>
</tr>
<tr>
<td>ACCOUNT: COMPANY SIZE: U 1099: N</td>
<td></td>
</tr>
<tr>
<td>DISCNT: PAY DAY: VEND-YR-END:</td>
<td></td>
</tr>
<tr>
<td>W9 REC'D: Y W9 SENT: Y DATE: 930219</td>
<td></td>
</tr>
<tr>
<td>W9 WITHHELD AMT: 0.00 BUSINESS TYPE: C</td>
<td></td>
</tr>
<tr>
<td>CY YTD CASH AMT: 16,850.00 PRIOR CY CASH AMT: 16,550.00</td>
<td></td>
</tr>
<tr>
<td>FY YTD CASH AMT: 3,950.00 PRIOR FY CASH AMT: 19,700.00</td>
<td></td>
</tr>
<tr>
<td>FY YTD PCARD AMT: 0.00 PRIOR FY PCARD AMT: 0.00</td>
<td></td>
</tr>
<tr>
<td>DATE ENTERED: 930510 USERID:</td>
<td></td>
</tr>
</tbody>
</table>

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.

08/07 VEND: 4
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. VNAM (Vendor Name Table)
VNAM displays vendor names and vendor codes in alphabetical order. This table is system maintained and updated whenever VEND is updated. VNAM 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 VNAM:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: VNAM USERID:</th>
</tr>
</thead>
<tbody>
<tr>
<td>VENDOR NAME TABLE</td>
<td></td>
</tr>
<tr>
<td>KEY IS VENDOR NAME, VENDOR CODE</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VENDOR NAME</th>
<th>VENDOR CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01- ERNEST J TOMER TRUCKING</td>
<td>222112625 00</td>
</tr>
<tr>
<td>02- ERNEST J TOMER TRUCKING DOC</td>
<td>222112625 08</td>
</tr>
<tr>
<td>03- ERNEST L HARPER</td>
<td>087346791 00</td>
</tr>
<tr>
<td>04- ERNEST L HASSELL</td>
<td>151386515 00</td>
</tr>
<tr>
<td>05- ERNEST LEE</td>
<td>229561189 00</td>
</tr>
<tr>
<td>06- ERNEST LEIBOV MD</td>
<td>223115510 00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>FEDERAL ID</th>
<th>VENDOR CODE</th>
<th>VENDOR NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>222112625</td>
<td>222112625 00 ERNEST J TOMER TRUCKING</td>
</tr>
<tr>
<td>02-</td>
<td>222112625</td>
<td>222112625 08 ERNEST J TOMER TRUCKING DOC</td>
</tr>
<tr>
<td>03-</td>
<td>222112782</td>
<td>222112782 00 STEPHEN FRIEFELD</td>
</tr>
<tr>
<td>04-</td>
<td>222112850</td>
<td>222112850 00 TURF PRODUCTS CORP</td>
</tr>
<tr>
<td>05-</td>
<td>222112863</td>
<td>222112863 00 BACON &amp; GRAHAM INC</td>
</tr>
<tr>
<td>06-</td>
<td>222112911</td>
<td>222112911 00 RUTGERS ELECTRIC SUPPLY</td>
</tr>
</tbody>
</table>
```

**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

<table>
<thead>
<tr>
<th>CY</th>
<th>REP TYP</th>
<th>VENDOR CODE</th>
<th>INC TYP</th>
<th>CY CASH AMOUNT</th>
<th>CY PCARD AMOUNT</th>
<th>CY RPT AMOUNT</th>
<th>IND</th>
</tr>
</thead>
<tbody>
<tr>
<td>05</td>
<td>A</td>
<td>139587612</td>
<td>00</td>
<td>7</td>
<td>1,255.83</td>
<td>0.00</td>
<td>1,255.83</td>
</tr>
<tr>
<td>05</td>
<td>A</td>
<td>139600199</td>
<td>00</td>
<td>7</td>
<td>350.00</td>
<td>0.00</td>
<td>350.00</td>
</tr>
<tr>
<td>05</td>
<td>A</td>
<td>139604466</td>
<td>00</td>
<td>7</td>
<td>146.00</td>
<td>0.00</td>
<td>146.00</td>
</tr>
<tr>
<td>05</td>
<td>A</td>
<td>139606569</td>
<td>00</td>
<td>7</td>
<td>450.00</td>
<td>0.00</td>
<td>450.00</td>
</tr>
<tr>
<td>05</td>
<td>A</td>
<td>139622024</td>
<td>00</td>
<td>7</td>
<td>400.00</td>
<td>0.00</td>
<td>400.00</td>
</tr>
<tr>
<td>05</td>
<td>A</td>
<td>139622567</td>
<td>00</td>
<td>7</td>
<td>3,200.00</td>
<td>0.00</td>
<td>3,200.00</td>
</tr>
</tbody>
</table>

KEY FIELDS:
- **CY**: Calendar year (tax year) for reported amounts.
- **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:

<table>
<thead>
<tr>
<th>ACTION: R</th>
<th>SCREEN: VZIP</th>
<th>USERID:</th>
<th>11/14/06</th>
<th>02:40:43 P</th>
</tr>
</thead>
<tbody>
<tr>
<td>VENDOR ZIP CODE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

KEY IS VENDOR NAME, ZIP CODE, VENDOR CODE

<table>
<thead>
<tr>
<th>VENDOR NAME</th>
<th>ZIP CODE</th>
<th>VENDOR CODE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01- ERNEST J TOMER TRUCKING</td>
<td>08865</td>
<td>222112625 00</td>
</tr>
<tr>
<td>02- ERNEST J TOMER TRUCKING DOC</td>
<td>08865</td>
<td>222112625 08</td>
</tr>
<tr>
<td>03- ERNEST L HARPER</td>
<td>08201 181</td>
<td>087346791 00</td>
</tr>
<tr>
<td>04- ERNEST L HASSELL</td>
<td>08093</td>
<td>151386515 00</td>
</tr>
<tr>
<td>05- ERNEST LEE</td>
<td>08015 176</td>
<td>229561189 00</td>
</tr>
<tr>
<td>06- ERNEST LEIBOV MD</td>
<td>07871 115</td>
<td>223115510 00</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>CODE TYPE</th>
<th>CODE TYPE NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>BTCD BUSINESS TYPE CODES</td>
</tr>
<tr>
<td>02-</td>
<td>CMCD COUNTY/MUNICIPAL CODES</td>
</tr>
<tr>
<td>03-</td>
<td>CRCD COUNTRY CODES</td>
</tr>
<tr>
<td>04-</td>
<td>CSCD COMPANY SIZE CODES</td>
</tr>
<tr>
<td>05-</td>
<td>LDCD LEGISLATIVE DISTRICT CODES</td>
</tr>
<tr>
<td>06-</td>
<td>MICD BUSINESS OWN CODES</td>
</tr>
<tr>
<td>07-</td>
<td>RTCD RECORD TYPE CODES</td>
</tr>
<tr>
<td>08-</td>
<td>SCCD CENTRAL AUTHORITY USERS</td>
</tr>
<tr>
<td>09-</td>
<td>STCD STATE CODES</td>
</tr>
<tr>
<td>10-</td>
<td>VTCD VENDOR TYPE CODES</td>
</tr>
</tbody>
</table>

**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:

<table>
<thead>
<tr>
<th>CODE TYPE</th>
<th>TYPE VALUE</th>
<th>TYPE VALUE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>A</td>
<td>ASSOCIATION</td>
</tr>
<tr>
<td>02-</td>
<td>C</td>
<td>CORPORATION</td>
</tr>
<tr>
<td>03-</td>
<td>I</td>
<td>INDIVIDUAL</td>
</tr>
<tr>
<td>04-</td>
<td>J</td>
<td>JOINT VENTURE</td>
</tr>
<tr>
<td>05-</td>
<td>O</td>
<td>OTHER</td>
</tr>
<tr>
<td>06-</td>
<td>P</td>
<td>PARTNERSHIP</td>
</tr>
<tr>
<td>07-</td>
<td>U</td>
<td>UNKNOWN</td>
</tr>
</tbody>
</table>
```

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**

<table>
<thead>
<tr>
<th>CODE TYPE</th>
<th>TYPE VALUE</th>
<th>TYPE VALUE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>A</td>
<td>ASSOCIATION</td>
</tr>
<tr>
<td>02-</td>
<td>C</td>
<td>CORPORATION</td>
</tr>
<tr>
<td>03-</td>
<td>I</td>
<td>INDIVIDUAL</td>
</tr>
<tr>
<td>04-</td>
<td>J</td>
<td>JOINT VENTURE</td>
</tr>
<tr>
<td>05-</td>
<td>O</td>
<td>OTHER</td>
</tr>
<tr>
<td>06-</td>
<td>P</td>
<td>PARTNERSHIP</td>
</tr>
<tr>
<td>07-</td>
<td>U</td>
<td>UNKNOWN</td>
</tr>
</tbody>
</table>
```
### CMCD: County/Municipality (Note: Multiple screens)

<table>
<thead>
<tr>
<th>CODE TYPE: CMCD COUNTY/MUNICIPAL CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE VALUE</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>01-</td>
</tr>
<tr>
<td>02-</td>
</tr>
<tr>
<td>03-</td>
</tr>
<tr>
<td>04-</td>
</tr>
<tr>
<td>05-</td>
</tr>
<tr>
<td>06-</td>
</tr>
</tbody>
</table>

### CRCD: Country (Note: Multiple screens)

<table>
<thead>
<tr>
<th>CODE TYPE: CRCD COUNTRY CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE VALUE</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>01-</td>
</tr>
<tr>
<td>02-</td>
</tr>
<tr>
<td>03-</td>
</tr>
<tr>
<td>04-</td>
</tr>
<tr>
<td>05-</td>
</tr>
<tr>
<td>06-</td>
</tr>
</tbody>
</table>

### CSCD: Company Size

<table>
<thead>
<tr>
<th>CODE TYPE: CSCD COMPANY SIZE CODES</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE VALUE</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>01-</td>
</tr>
<tr>
<td>02-</td>
</tr>
<tr>
<td>03-</td>
</tr>
<tr>
<td>04-</td>
</tr>
<tr>
<td>05-</td>
</tr>
<tr>
<td>06-</td>
</tr>
</tbody>
</table>
### MICD: Business Ownership

**VENDOR CODES TABLE**

**KEY IS CODE TYPE, TYPE VALUE**

**CODE TYPE:** MICD BUSINESS OWN CODES

<table>
<thead>
<tr>
<th>TYPE VALUE</th>
<th>TYPE VALUE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>G</td>
</tr>
<tr>
<td>02-</td>
<td>M</td>
</tr>
<tr>
<td>03-</td>
<td>MA</td>
</tr>
<tr>
<td>04-</td>
<td>MD</td>
</tr>
<tr>
<td>05-</td>
<td>N</td>
</tr>
<tr>
<td>06-</td>
<td>O</td>
</tr>
</tbody>
</table>

### RTCD: Record Type

**VENDOR CODES TABLE**

**KEY IS CODE TYPE, TYPE VALUE**

**CODE TYPE:** RTCD RECORD TYPE CODES

<table>
<thead>
<tr>
<th>TYPE VALUE</th>
<th>TYPE VALUE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>PV</td>
</tr>
<tr>
<td>02-</td>
<td>VMBB</td>
</tr>
</tbody>
</table>

### STCD: State

**VENDOR CODES TABLE**

**KEY IS CODE TYPE, TYPE VALUE**

**CODE TYPE:** STCD STATE CODES

<table>
<thead>
<tr>
<th>TYPE VALUE</th>
<th>TYPE VALUE DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>AK</td>
</tr>
<tr>
<td>02-</td>
<td>AL</td>
</tr>
<tr>
<td>03-</td>
<td>AR</td>
</tr>
<tr>
<td>04-</td>
<td>AZ</td>
</tr>
<tr>
<td>05-</td>
<td>CA</td>
</tr>
<tr>
<td>06-</td>
<td>CO</td>
</tr>
</tbody>
</table>
### VTCD: Vendor Type (Note: Multiple Screens)

**Action:** R  **Screen:** VCDS  **User ID:** 11/14/06  02:13:19 PM

**Vendor Codes Table**

**Key is Code Type, Type Value**

**Code Type:** VTCD  **Vendor Type Codes**

<table>
<thead>
<tr>
<th>Type Value</th>
<th>Type Value Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01-</td>
<td>AC  Authorities / Commissions</td>
</tr>
<tr>
<td>02-</td>
<td>CC  Construction Contractor</td>
</tr>
<tr>
<td>03-</td>
<td>CF  Confidential Fund</td>
</tr>
<tr>
<td>04-</td>
<td>CM  County / Municipal Government</td>
</tr>
<tr>
<td>05-</td>
<td>CU  College / Universities</td>
</tr>
<tr>
<td>06-</td>
<td>EP  Employee</td>
</tr>
</tbody>
</table>

**Vendor Code:** 15  **Vendor:** 15
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:

<table>
<thead>
<tr>
<th>VENDOR CODE</th>
<th>ABA NUMBER</th>
<th>BANK ACCOUNT</th>
<th>C/S IND</th>
<th>PRE-NOTE DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>01- 22211262508</td>
<td>123456700</td>
<td>5551212965</td>
<td>C</td>
<td>960418</td>
</tr>
<tr>
<td>02- 22211635608</td>
<td>022446655</td>
<td>9993335550</td>
<td>C</td>
<td>970501</td>
</tr>
<tr>
<td>03- 22211657108</td>
<td>112233445</td>
<td>6549873560</td>
<td>C</td>
<td>040913</td>
</tr>
<tr>
<td>04- 22211696508</td>
<td>654321051</td>
<td>0022558899</td>
<td>C</td>
<td>060622</td>
</tr>
<tr>
<td>05- 22211838708</td>
<td>333666111</td>
<td>8547965823</td>
<td>C</td>
<td>050705</td>
</tr>
<tr>
<td>06- 22211843308</td>
<td>876543210</td>
<td>6658314568</td>
<td>C</td>
<td>020920</td>
</tr>
</tbody>
</table>

**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.

---

**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 federal employer ID number.

---

**PART II. VENDOR DATA:**

**STATE OF NEW JERSEY VENDOR INFORMATION QUESTIONNAIRE**

1. Enter the code from the list below that best describes your business function:

   - HC = HEALTH CARE SERVICES (NON-STATE AGENCIES)
   - VG = VENDORS WHO SELL OR MANUFACTURE GOODS
   - VS = VENDORS WHO RENDER A SERVICE OR VENDORS WHO RECEIVE RENT PAYMENTS
   - OT = OTHER MISCELLANEOUS VENDORS (PLEASE SPECIFY)

2. Enter Primary Contact Information Below.

   - PHONE: ___________
   - NAME: ___________
   - TITLE: ___________

   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.

3. What is the principle activity of your organization?

   - M = MANUFACTURING
   - H = HEALTH RELATED SERVICE
   - C = CONSTRUCTION SERVICE AND/OR MATERIALS
   - G = GOVERNMENT
   - A = ASSOCIATION
   - J = JOINT
   - O = OTHER (PLEASE SPECIFY)

4. Enter the code from the list below that best describes your organization.

   - P = PARTNERSHIP
   - I = INDIVIDUAL
   - C = CORPORATION
   - A = ASSOCIATION
   - J = JOINT
   - O = OTHER (PLEASE SPECIFY)

5. Enter your 4 digit County/Municipality Code for NJ Addresses ONLY.

---

**IMPORTANT:** ANSWER ALL QUESTIONS (Please Print or Type Clearly)
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:**

**NAME**

**NAME2**

**ADDRESS**

**ADDRESS2**

**CITY**

**STATE ZIP**

**COUNTRY**

**CONTACT**

**PHONE**

**FEIN**

**REASON FOR FORM:**

- [ ] New Vendor
- [ ] Add Location Code

**IN STATE IND**

**1099 VENDOR IND**

**PP EXEMPT IND**

**BUSINESS/ORG TYPE**

**VENDOR TYPE**

**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**

---

08/07   VEND: 20
3. Credit Authorization Application Form

To receive payments via EFT from the State, a vendor must complete and return the Credit Authorization Application form with an original voided check or bank letter. The bank letter must include and ABA number (routing/transit number), bank account number, and whether the account is a checking or savings account. Note: When a change is made to the vendor's ABA number and/or account number, the vendor is required to notify the State as soon as possible to allow time for the preparation of a new authorization form and to allow for pre-notification of the changes to the State's disbursing bank.

Unless otherwise indicated, all information must be completed.

CREDIT AUTHORIZATION AGREEMENT
FOR AUTOMATIC DEPOSITS (ACH CREDITS)
NEW JERSEY DEPARTMENT OF THE TREASURY

I (we) hereby authorize the New Jersey Department of the Treasury hereafter called the STATE to initiate CREDIT entries to the checking account and depository (bank) named below, hereinafter called the DEPOSITORY.

All such Credits shall be in order for the STATE to meet its obligation to - (Enter agency, county office, department, agent, vendor, etc. name):

NAME: ___________________________ (30 Positions max.)

PAYMENT TYPE: ACH ELECTRONIC PAYMENT

DEPOSITORY NAME: ___________________________ BRANCH: ___________________________

CITY: ___________________________ STATE: __________ ZIP: __________

BANK TRANSIT/ABA NO: ___________________________ ACCOUNT NO: __________

ACCOUNT TITLE: ___________________________

This authority is to remain in full force and effect until the Department of the Treasury has received written notification from the above authorizing unit of any changes, and in such manner as to afford the Department of the Treasury a reasonable opportunity to act.

AUTHORIZED AGENTS' NAME AND TITLE (A minimum of two (2) signatures required):

DATE:__/__/__ SIGNED: ___________________________ TITLE: ___________________________

DATE:__/__/__ SIGNED: ___________________________ TITLE: ___________________________

DATE:__/__/__ SIGNED: ___________________________ TITLE: ___________________________

TELEPHONE NOS. (__) __________-_________ (__) __________-_________

PLEASE ATTACH AN ORIGINAL VOIDED CHECK TO THE FORM FROM THE ABOVE ACCOUNT.
ENTER THE SPECIFIED THREE (3) NUMBERS BELOW.

VENDOR NUMBER: ___________________________ BANK TRANSIT/ABA NO: ___________________________

ACCOUNT NUMBER: ___________________________

ENTERED BY OMB:

VEND T [ ] ACH T [ ] OMB APPROVAL ___________________________ DATE __/__/___

FORM DISTRIBUTION: Original - To STATE Copy INITIATOR

08/07 VEND: 21
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