

DIVISION OF MENTAL HEALTH AND HOSPITALS

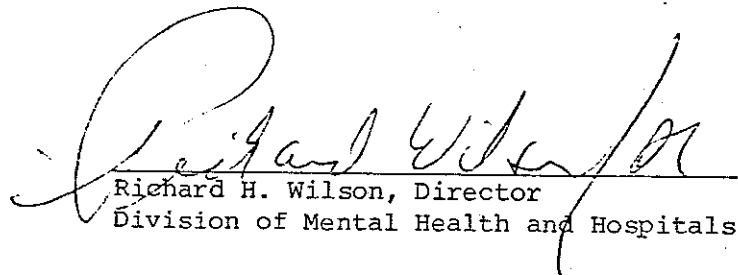
ADMINISTRATIVE BULLETIN TRANSMITTAL MEMORANDUM NUMBER 13

October 5, 1983

SUBJECT: Administrative Bulletin 7:06
Institutional Monthly Expenditure Report

This Administrative Bulletin provides for the completion and submission of an Institutional Monthly Expenditure Report form designed to monitor the expenditures incurred and projected at the institutions.

Administrative Bulletin 7:06 dated October 27, 1982, is hereby rescinded and replaced by this Administrative Bulletin.


Richard H. Wilson, Director
Division of Mental Health and Hospitals

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DIVISION OF MENTAL HEALTH AND HOSPITALS

ADMINISTRATIVE BULLETIN 7:06

DATE October 5, 1983

SUBJECT: MONTHLY EXPENDITURE REPORT

APPLICABILITY: H

I. PURPOSE

This report is designed to provide meaningful and necessary information to Institutional and Division Management regarding available resources, actual expenditures to date, total projected expenditures, approved Spending Limit amounts, projected Spending Plan variances, and projected account balances (+ or -).

II. AUTHORITY

N.J.S.A. Title 30:1-9 and 30:1-12.

III. RESPONSIBILITIES

The Chief Executive Officer, the Associate Hospital Administrator for Business and Support Services, and the Business Manager will be responsible for completing and submitting this report by the required deadline.

IV. IMPLEMENTATION

To be accomplished by provision of required data, monthly, on the fiscal report form attached. Separate pages should be used for each program element (Inpatient Care and Health Services, Physical Plant and Support Services, and Management and Administrative Services). The data will be reported by minor object account with sub-totals at the end of each Program Element and a Summary Page which reflects combined totals for all Program Elements by Spending Plan Category (Salary, Non-Salary, Special Purpose, and Additions, Improvements, and Equipment). The Summary Page should be the first page of the report and should bear signatures of the C.E.O., Associate Hospital Administrator, and the Business Manager.

V. PROCEDURES FOR COMPLETION AND SUBMISSION

For the purpose of completing and filing this report, the following instructions should be followed:

HEADING

Fill in the name of your institution and the beginning date and ending date for the period which the report covers. The "beginning date" should always be July of the current fiscal year, and the ending date should be the last day of the month for the month which the report is being filed.

EXPENDITURE REPORT INSTRUCTIONS

ACCOUNT NUMBER AND NAME - COLUMN 1

Enter the account numbers and names for each account established at your institution.

PRIOR YEAR'S ACTUAL EXPENDITURES - COLUMN 2

Enter the amount of the prior year's actual expenditures based on the most recent data available from Treasury (A.A.S. and/or hard copy reports).

CURRENT RESERVE - COLUMN 3

Enter in this column amounts which are being held in reserve status in the current fiscal year as reflected on the A.A.S. Terminal at month end. Amounts in this column should also include amounts originally appropriated for "New Positions" but, being held in "Reserve" until these positions are filled.

TOTAL CURRENT ALLOTMENT - COLUMN 4

The amounts in this column should agree with the "Total Current Allotment" figure at month's end on Treasury's records as reflected on A.A.S. Terminal.

OUTSTANDING REQUISITIONS YTD - COLUMN 5

Amounts in this column should agree with the amount of Outstanding Requisitions YTD per the A.A.S. Terminal at month end.

OUTSTANDING OBLIGATIONS YTD - COLUMN 6

Amounts in this column should agree with the amount of Outstanding Obligations YTD per the A.A.S. Terminal at month end.

YEAR-TO-DATE NET DISBURSEMENTS - COLUMN 7

Amounts in this column should reflect the "Net Disbursements" figure as it appears on Treasury's records at month end per the A.A.S. Terminal.

ALLOTMENT WORKING BALANCE - COLUMN 8

Amounts in column 8 should reflect the Allotment Working Balance Treasury figure at month end per the A.A.S. Terminal. Amounts in this column are normally referred to as the "Free Balance" and reflect

the remaining funds available for future obligations, expenditures and/or subsequent transfers. Do not show the memo balance figure!

*PLEASE NOTE

In order to properly complete Columns 3-8, the A.A.S. Terminal must be utilized via the inquiry on-line reporting capability to ascertain the account status for each minor object account at month end. In order to obtain the most accurate month end data, staff preparing this report must access such data from the terminal at the start of the first work day of the month following the month for which the report is being prepared, by utilizing the system's report ASR-1C Summary of Appropriation Accounts. This report will provide a summary status for each Appropriation Account. Utilizing the "Print" capability of the system, a print-out of report ASR-1C should be obtained and used as a reference source to complete Columns 3-8.

**SPECIAL NOTE

Information for Salary Accounts for Columns 3-8 should be based on the month end ASR-1C report as noted above; not based on your Salary Analysis Report as per previous instructions.

TOTAL PROJECTED EXPENDITURES 7/1 - 6/30 - Column 9

Amounts in this column should reflect the most updated estimate of total institutional net expenditures (see note below), for the entire fiscal year.

NOTE: Anticipated reimbursement (via Debit and Credit) should be deducted from gross costs in arriving at these amounts. Current expenditure patterns, historical cost trends as well as future expectations should all be taken into consideration in developing these estimates.

SPENDING PLAN - COLUMN 10

In this column, the institution should breakdown by minor object account the most recently approved Spending Plan limits which have been provided by Spending Plan Category.

SPENDING PLAN VARIANCE - COLUMN 11

Subtract Column 10 from Column 9. A positive result will reflect projected expenditures which exceed the Spending Plan, and a negative (-) result will reflect the amount by which the projected expenditure amount is less than the Spending Plan amount.

TOTAL PROJECTED SURPLUS OR (DEFICIT) - COLUMN 12

Subtract Column 9 from Column 4. A positive result will reflect a projected surplus, whereas a negative (-) result will reflect a projected deficit.

PENDING TRANSFERS - COLUMN 13

Enter in this column the net amount of any transfers which were pending at month's end, plus any transfers which have been submitted for processing up to the date that the report is prepared.

STATISTICS - TOP RIGHT OF FIRST PAGE

Enter the total number of patient days for the current month in the "This Period" column, and year-to-date in the "Year-To-Date" column on the "Patient Days" line. To compute the average daily population for "This Period", divide the "Patient Days" for "This Period" by the number of days in the month for the month which the report is being filed. To compute the average daily population for "Year-To-Date", divide total patient days year-to-date by the number of days in the fiscal year which have elapsed to date.

APPROVALS

This report must be signed and dated by the Chief Executive Officer, the Associate Hospital Administrator, and the Business Manager for each institution.

DUE DATE

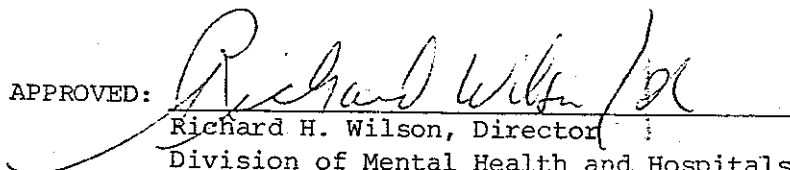
The report should be properly completed, signed, and submitted in duplicate to the Division's Bureau of Budget Planning and Fiscal Monitoring, Attention: Peter J. Revesz, no later than the 15th of the month following the month for which it is filed. Strict compliance with this deadline is essential in order to keep Institutional and Divisional Management appraised of the institution's fiscal status on a timely basis.

NARRATIVE

Each report must be accompanied by a cover letter, explaining in detail any major assumptions utilized in developing the estimates in Column 9. An explanation must also be included regarding any unusual or significant incidents which have had and/or will have a material effect on any of the data reported. Explanations must also be provided regarding any significant changes between the previous month's projections and the current report's estimates in Column 9.

Since it is incumbent upon the Chief Executive Officer to administer the Institution's programs within the confines of the approved Spending Limits, this narrative should also include an explanation and a proposed action plan for reducing expenditures to the approved Spending Plan level, any time total projected expenditures for the Institution as a whole, exceeds the total approved Spending Limit. If the institution would like to reallocate its total Spending Limit by category, a specific request to this effect should also be included in this cover memo. However, such reallocations can only be made subsequent to the approval of the above noted request by the Assistant Director, Office of Institutional Services and the Assistant Director, Office of Fiscal and Management Operations.

APPROVED:


Richard H. Wilson, Director
Division of Mental Health and Hospitals