



## ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 15 – Contract Administration 4.4	EFFECTIVE DATE: 06/13/2016
TITLE: CARS Voucher and Funding Table Maintenance	REVISION DATE: 06/13/2016
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

### BACKGROUND

The main purpose of the CARS Voucher and Funding Tables is to identify coding to be used for the payments generated from the current CARS processing cycle. The coding information is associated with a CARS profile for a contract year. The Funding Table is also used to facilitate annual underspending and lapse calculations, and budget monitoring by the BFS aids monitoring accountant in the Managerial Accounting Section.

The CARS Funding Table is used to track all funding for a profile for a contract year. It should reflect all current and anticipated funds that are the basis for the total contracted amount.

### POLICY

The funding and voucher tables will be updated timely to reduce the need for correcting transactions and insure correct coding.

**Location:** CARS staff maintains the CARS Voucher Table and Funding Tables. Both Tables are available on the L: Drive at L:\BfsCommAidsFmsQueries. In order to access this data, you need both a mainframe login ID (PWR#) and a SQLServer login ID. In addition, ODBC connections to both the mainframe and SQLServer need to be set up on your PC.

**Data Source:** The CARS prepaket is the source for the original voucher coding and funding information for a CARS profile.

Funding may be immediately available or anticipated in a future period. The Funding Table information is on the PrePacket Workbook “BFS Accountant page.” For additional information and instructions, see APP 4.0 Contract Administration. The sum of the current and anticipated funding must equal the proposed contract amount in the prepaket and the total on the Funding Table must equal the total contract amount approved “to date.” Reconciliation of the budget and CARS contract is a requirement for the quarterly reconciliation.

The Voucher Table should reflect the instructions for the CARS system for how to initially record payments for each voucher processed through CARS. This information is also included on the Division pages 1 and 2 in the prepaket workbook and in APP 4.0 Contract Administration.

**Account Codes:** The account code used on the CARS Voucher Table is not necessarily the account code used to record the expenditure on the accounting systems. The CARS process uses the account code from the Voucher Table plus the CARS Agency Type Code to determine the actual account to use on the voucher. The table below shows how the codes work together.

CARS: A or E	Agency Classification	PrePacket Coding	CARS Voucher Table Account	FMS Expense	STAR Core Acct	STAR Acct Descript	WISMART Object Code	WISMART Appr Unit	FMS Budget Acct
A	Non-Profit (type 90)	Aids	59200	57000	8800000	Grants & Aids to Indiv & Orgs	5700	6	75700A
E	Municipalities (types 01 - 60)	Aids	59200	51000	8500000	Aids to Localities	5100	6	75700A
E	Tribes (type 70)	Aids	59200	57000	8800000	Grants & Aids to Indiv & Orgs	5700	6	75700A
A	Other State Agency (type 80)	Aids	59200	59200	9700000	Intrafund Transfers Out	5900	6	75700A
A/E	MA Benefits (types 90, 01)	MA	57500	57500	8950000	Aids to Individuals – MA Benef	5750	6	75700A
A	Host & Occupancy - Income Maint. (type 90)	IM	23800	23800	7467000	Host and Occupanc y	2380	4	72300W
A/E	Contractual (St Ops) with non-profits or municipalities (types 01-60, 90)	OPS	27000	27000	7700000	Profess Serv – Managem ent Cons	2700	4	72700X
A	State Operations Appropriation with Other State Agencies (type 80)	OPS	27000	59000	9700000	Intrafund Transfers Out	5900	7	75900A

## PROCEDURES

Monitoring accountants will make updates to the Voucher Table as necessary. A voucher and funding table change template in CARS Share Point can be used for change requests to the CARS voucher coding. This should be submitted to CARS staff. Changes may include but are not limited to appropriation, project, and activity to account for updates or changes.

Accounting staff need to make coding changes on a timely basis so the vouchers are processed accurately. The Template can be found in CARS Share Point under “Reference documents – BFS monitoring accountants.”

The monitoring accountants need to assure that the payments in the accounting system (STAR) agree with the funding in CARS.

The following chart identifies the planned monthly CARS run dates and due dates for coding changes for calendar year 2016.

CODE CHANGES DUE	CARS RUN DATE
03/14/16	03/21/16
04/01/16	04/07/16
05/11/16	05/18/16
06/09/16	06/16/16
07/11/16	07/18/16
08/11/16	08/18/16

**SAMPLE CARS VOUCHER TABLE-PROFILE VIEW**

Year	ProfID	Profile_Name	Appn	Dept_ID	Project	Activity	Pcnt	Account
15	277	IMAA FED SHARE ACA CY	41400	4354000000	435004000000044	Aids	0	Aids
15	277	IMAA FED SHARE ACA CY	46900	4354000000	435004000000027	CARS_469	0.00552	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004005000585	CARS_FED	0.37826	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004006000054	CARS_FED	0.31865	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004005000591	CARS_FED	0.00402	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004006000975	CARS_FED	0.05261	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004006000976	CARS_FED	0.00087	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004005000586	CARS_FED	0.00814	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004006000692	FS_OTHER_442	0.04164	Aids
15	277	IMAA FED SHARE ACA CY	45400	4354000000	43500400A000828	MA_ADM_PREPACK	0	Aids
15	277	IMAA FED SHARE ACA CY	44200	4354000000	435004006000851	MA_FED_RMS	0.16351	Aids

**SAMPLE CARS FUNDING TABLE—PROFILE VIEW**

Pack #	Profile#	Profile_ Name	Appn	Account	Dept ID	Project	Activity Code	Journal Line Ref	Current_Start Date	Current_Amount	Future_Start Date	Future_Amount
3723	65300	FAMILY SERVICES	59700	AIDS	4355000000	435005SAPTBG016	SABG_AIDS_597	2016 065300	10/1/2015	\$251,400.00		\$0.00
3723	65300	FAMILY SERVICES	56300	AIDS	4355000000	435005TGMREV563	TRB_FAM_SRV_PRV	2016 065300	10/1/2015	\$445,500.00		\$0.00
3723	65300	FAMILY SERVICES	56100	AIDS	4355000000	435005TGMREV561	TRB_FAM_SRV_HSJ	2016 065300	10/1/2015	\$242,000.00		\$0.00

**CONTACTS**

- [BFS Aids Accountant](#)
- [CARS Accountants](#)