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**Requirements governing preparation and rendition of accounts, including pre-audit, final audit and payment in accordance with the provisions of statutory law regulating appropriations and the receipt and disbursements of state moneys**

New Jersey. State Comptroller

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# STATE OF NEW JERSEY

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Requirements Governing Preparation and Rendition  
of Accounts, including Pre-Audit, Final Audit  
and Payment in Accordance with the Pro-  
visions of Statutory Law Regulating  
Appropriations and the Receipt and  
Disbursements of State Moneys

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1914.

## INTRODUCTION.

It is intended by the publication of this pamphlet to make easy for all Departments of the State Government the preparation of all accounts against the State, so that the public business may be facilitated. The statutes by which the receipts and disbursements of State funds were regulated have been materially changed by the recent legislation enacted and methods of transacting public business and the preparation of the accounts of the several departments of the government must be adapted to conform to this legislation so that the State may receive the full benefits thereof. Its preparation is, therefore, intended for the use of the various State departments, institutions, commissions, committees, officials, boards or bodies of the State government, whose accounts are presented to the State Comptroller for audit and payment.

It will also serve to show vendors and contractors the requirements necessary on their

part to advance payment of their accounts with State departments.

The change in the system of auditing accounts, which has been gradually enforced during the year just passed, has been supplemented by the enactment of a law which requires countersignature of requisitions by the Comptroller prior to the incurring of any obligation against the State. The primary object of this legislation was to prevent any State department, institution, commission, committee, official, board or body of the State government, from incurring obligations in excess of the amounts provided in the annual and supplemental appropriation acts.

In addition, by the passage of Chapter 219, P. L. 1914, a supplement to the Crimes Act, provision was made for the punishment of the officers of every department of the State for the incurring of obligations in excess of the total appropriations in any year for their respective department.

The operation of Chapter 158, P. L. 1914, requires what is practically a system of pre-

audit and for that reason its administration will be directed in connection with the regular auditing of State accounts. This does not mean that by the countersignature of the Comptroller on any requisition, the subsequent auditing of the bills presented in connection with the same will be eliminated, but it will be apparent to State officers by a strict compliance with the rules and regulations herein set forth, that the system of requisitions which will become effective on notice from the Comptroller on June 14th, while primarily intended to prevent any obligation being incurred in excess of appropriation, by its very operation will afford opportunity for a pre-audit as to prices, legality of expenditure and correctness of purpose of expense, which did not obtain hitherto.

A strict compliance with the laws regulating the operation of departments and of the rules herein set forth will not only facilitate the auditing of accounts and make more prompt their payment, but will soon determine the value of legislation now on the law books of the State in reference to the administration of

these departments and institutions. It is not intended by these rules and regulations that the practices in the expenditure of money shall be defined, nor does this department intend to interfere with the operation of departments or institutions, except where actual or possible conflict with statutory law is evident. Neither is it intended to fix a limit as to the amount that will be allowed in all cases. The limitations are merely intended to describe the maximum that will be allowed under any circumstances. It is not possible to deal with specific cases in departments, and these rules and regulations have been broadened so as to cover different and varying conditions. It will be the duty of each department, in so far as it can, to adopt such detailed rules and regulations of their own, in conformity with those herein set forth, to best serve their internal affairs and management.

As the laws governing the present system of disbursements of State funds have been in operation for a period of seven years, and the new system of auditing for the past year, this

pamphlet is intended to make more easy the operation of what is known as the requisition law, and to adjust it to such of the methods already in force as are worth continuing, or so regulating its enforcement as to bring about the greatest good to the State.

Requisition forms have been prepared which will be supplied to all State departments, institutions, commissions, committees, officials, boards or bodies of the State government, in such detail as to make them easy of adjustment to any of the departments or institutions where requisitions or order forms have been in use.

During the past year the institutions have increased the lists of supplies for which they contract in periods, until in some cases eighty per cent. of the total amount of such supplies are now furnished by contract. Wherever contracts have been entered into for supplies, a form of requisition or order is in use which can be easily adjusted to the official form adopted by the Comptroller. For those articles not provided for by contract, the same form of requisition has been approved for use with



certain requirements which must be strictly lived up to. This particularly refers to the price last paid for the articles required, which must be stated wherever possible to do so.

As it has been the practice in all departments to require vendors to furnish duplicate statements of accounts for supplies, so the requirement that all bills in triplicate be forwarded will work no hardship. It is intended that heads of departments and institutions shall anticipate their current needs sufficiently to allow of the preparation of a proper requisition on the official form and its submission to this office for countersignature by the Comptroller. With proper celerity and co-operation on the part of both departments, the vendor will be able to furnish what is so purchased when it is needed or in anticipation of its need.

The operation of the law is entered into in specific detail throughout these rules and needs no further comment. The statute makes it the duty of the Comptroller to promulgate official forms of statements of account against the State, and of requisitions, within sixty

days, but it also gives him the power to indicate the manner and method in which those accounts shall be paid. As the law becomes effective in the middle of the fiscal year, and as books and accounts have been purchased in accordance with forms hitherto in use, as provided by statutes in force prior to the enactment of Chapter 158, P. L. 1914, it has not seemed wise for me to change the present method of payment until the end of the present fiscal year, except as to pay rolls of institutions. As soon as the wardens and superintendents of these institutions have been sufficiently bonded, pay rolls containing wages of employees will be paid direct to the wardens and superintendents. This will facilitate their payment by a period of from two days to a week, and abolish an abuse which has caused much irritation among those receiving wages.

It has been found that the system of payment to treasurers of the total amount of schedules of expense for institutions has caused delay, for the reason that the total of the schedule controlled the amount of the

check to the treasurer and the incorrectness of one item prevented its quick audit and payment. It is intended to follow the practice now in force in connection with the State Prison and Rahway Reformatory, of paying the individual items listed on the schedules of expense directly to the vendor from the State Treasurer after November 1st next.

The co-operation of State officers, departments, institutions, commissions, committees, boards or bodies of the State government, is requested not only in the enforcement of the new law, but in complying with all statutory legislation regulating the receipt and disbursements of State moneys.

Departments, institutions, commissions, committees, officials, boards or bodies of the State government have been requested to compare the balances shown on their books with the balances shown on the books of the Comptroller, and the requisitions hereinafter approved will be controlled by the balances thereby established.

## EXTRACTS FROM STATE LAW.

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RECEIPTS AND DISBURSEMENTS. (Pg. 4958,  
C. S., sec. 102.)

An Act concerning appropriations of money.

(P. L. 1895, p. 788.)

102. Money not to be drawn from treasury until explicitly appropriated.—Sec. 1. That from and after the first day of November, eighteen hundred and ninety-five, no money shall be drawn from the treasury unless it shall have been explicitly appropriated by the annual appropriation act to the purpose for which it is drawn.

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An Act concerning the payment of the salaries of the employees in and the payment of the expenses of the various departments of the State government. (Pg. 4958, C. S., sec. 104.)

(P. L. 1903, p. 107.)

104. Payment of employees and expenses.—Sec. 1. The Treasurer of the State shall, on the warrant of the Comptroller, pay the salaries of the employees of, and the expenses lawfully incurred in, the various departments of the State government; *provided*, that

such salaries and expenses shall be first approved by the head of the department in which such salaries or expenses shall have been incurred.

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An Act regulating the receipt and disbursements of State moneys in certain cases. (Pg. 4958, C. S., sec. 105.)

(P. L. 1907, p. 717.)

**105. Payments from treasury for buildings, repairs or supplies; approval and presentation of bills.**—Sec. 1. No money shall hereafter be drawn from the treasury of this State to pay the salaries and expenses of employees of this State, or to defray the expenses of any department, institution, commission, board, committee or official of this State, or for or on account of any contract for building or for repairs or supplies, except upon bills presented to the Comptroller of the Treasury of this State, approved as follows:

- (a) In the case of a department, by the head of the department;
- (b) In the case of an institution or board, by a majority of the board of managers or trustees of such institution or board, or by such person or persons as shall be designated for that purpose by resolution adopted by a majority of the members constituting said board of managers or trustees;

- (c) In the case of a commission or committee, by the president and secretary of said commission or committee or by the chairman and secretary or chairman and one member of such commission or committee;
- (d) In the case of an official not subordinate to the head of a department, by such official personally.

**106. Moneys to be reported to Comptroller and paid to Treasurer.**—Sec. 2. Hereafter all moneys collected by any department, institution, commission, board, committee or official of this State for the use of any such department, institution, commission, board, committee or official, or for the use of the State, shall be reported in detail to the Comptroller of the Treasury and paid to the State Treasurer. Such report and payment shall be made not later than the tenth day of the month following that during which the said moneys were received; *provided, however,* that nothing in this section contained shall be construed to repeal the provisions of any law now in force authorizing any department, institution, commission, board, committee or official to deduct from any moneys received for the use of any such department, institution, commission, board, committee or official, any costs, fees or expenses which they are now entitled by law to deduct. (P. L. 1907, p. 717.)

**107. Detailed report by treasurers of boards.**—Sec. 3. Within thirty days after this act shall take effect the several treasurers of the various boards of managers, trustees and commissions of this State shall

make a detailed report to the Comptroller of the Treasury of all moneys then in their possession and of all moneys due or thereafter to become due to such board, trustees or commission, and shall immediately, upon the making of such report, pay to the Treasurer of this State all moneys then in their possession, and all moneys as shown by the said report to become due in the future immediately upon the receipt of the same. (P. L. 1907, p. 718.)

**108. Suits to recover funds.**—Sec. 4. The Comptroller of the Treasury of this State shall cause suit to be instituted in any competent court of this or any other State for the recovery of any moneys due or hereafter to become due to the State of New Jersey, or to any of its institutions, departments, commissions, or officials. Said suit shall be in the name of the "State of New Jersey," as plaintiff. (P. L. 1907, p. 718.)

**109. Monthly statements by treasurers of boards; duplicate statements.**—Sec. 5. Hereafter the treasurer of any board or of any trustees having charge of any institution of this State, and receiving funds from this State, shall at the close of each month file with the Comptroller an itemized statement of expenses for the preceding month, which statement shall be approved as provided in section one, and shall be paid by the State Treasurer upon the warrant of the Comptroller. Such statement shall be made in duplicate, one of which shall be retained by the Comptroller and the other by the treasurer of the board of managers or trustees, or otherwise, to whom the same shall be issued. (P. L. 1907, p. 718.)

**110. Approval of claims not provided for.—Sec. 6.** In case any bill or claim shall be presented against the State the approval of which is not provided for by this act, the Comptroller of Treasury shall fix and determine the form and character of its approval. (P. L. 1907, p. 718.)

**111. Withdrawals from treasury for State school tax, agricultural college, etc.—Sec. 7.** Nothing in this act contained shall be construed to apply to the withdrawing of moneys from the treasury of this State for the following purposes, namely, State school tax, United States appropriation to agricultural college, United States appropriation for disabled soldiers, United States appropriation for disabled soldiers, sailors, marines and their wives, agricultural college fund, and taxes for the use of taxing districts of this State, moneys received by the State from the taxation of railroad and canal property which may be by law apportioned to the various counties of the State for school purposes, and loans to "State school fund." (P. L. 1907, p. 719.)

**113. Moneys paid into treasury by State institutions to be used for such institutions.—Sec. 1.** All moneys heretofore or hereafter paid into the State Treasury by the several State institutions and commissions under the provisions of an act entitled "An act regulating the receipt and disbursements of State moneys in certain cases," approved October thirty-first, nineteen hundred and seven, are hereby appropriated for the maintenance of the institutions and commissions so paying, and the same may be with-



drawn from the Treasury of the State in the manner prescribed by the act to which this act is supplementary, and all moneys heretofore withdrawn for such purpose, and in such manner, are hereby approved, and no payment herein authorized need be inserted in any general appropriation bill. (Inconsistent laws repealed.) (P. L. 1908, p. 59.)

**114. Petty cash fund; establishment.**—Sec. 1. Any board or institution of the State, receiving from the State for its maintenance an annual appropriation of State funds, may, for the purpose of paying such current expenses of maintenance requiring a prompt cash outlay, establish a petty cash expense fund. (P. L. 1910, p. 88.)

**115. Petty cash fund; amount available.**—Sec. 2. The State Treasurer, upon the warrant of the State Comptroller, may, for the purpose aforesaid, pay to the treasurer of such board or institution, from the annual appropriation of State funds for its maintenance, an amount necessary therefor not exceeding fifteen hundred dollars in any fiscal year, upon the application in writing by the management of such board or institution. (P. L. 1910, p. 88.)

**116. Monthly accounting of disbursements from petty cash fund.**—Sec. 3. The treasurer of such board or institution shall include in the monthly schedule of expenses as provided by section five (5) of the act to which this is a supplement, a detailed monthly account of the disbursement of said fund, accompanied by appropriate vouchers therefor approved by the management of such board or institution, and

shall devote the sum thereof when received from the State Treasurer to reimburse said fund. (P. L. 1910, p. 89.)

**117. Repayment of petty cash fund.**—Sec. 4. On the twentieth (20th) day of October of each year the treasurer of such board or institution shall pay to the State Treasurer the full amount received by him from the State during the current fiscal year for the creation or establishment of said fund. (P. L. 1910, p. 89.)

**118. Determination of amount of allowance for petty cash fund.**—Sec. 5. Any questions arising in respect hereof with reference to the amount to be allowed each institution, the expenditure thereof and the accounting therefor, shall be finally determined by the ruling of the State Comptroller. (P. L. 1910, p. 89.) (Inconsistent laws repealed.)

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An Act regulating the disbursements of State moneys in certain cases. (Pg. 4961, C. S., sec. 119.)

(P. L. 1908, p. 440.)

**119. Institutions may retain fire insurance money.**—Sec. 1. All moneys heretofore received or which may be hereafter received by any department, institution, commission, board, committee or official of this State from any source whatever, in payment for or on account of any loss sustained by reason of the loss, destruction, or damage, by fire, of any State

institution, buildings or property, in the custody or control or in charge of any such department, institution, commission, board, committee or official may be retained and used by such department, institution, commission, board, committee or official for the purpose of repairing and restoring said institutions, buildings or property so lost, destroyed, or damaged as aforesaid.

**120. Restoration or repair of buildings.**—Sec. 2. All plans and specifications for restoring or repairing State buildings as provided by section one of this act shall be prepared under the direction of the Commissioner of Charities and Corrections. (P. L. 1908, p. 440.)

**121. Retroactive operation.**—Sec. 3. This act shall not apply to moneys heretofore paid to the State Treasurer. (P. L. 1908, p. 440.)

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## CHAPTER 66, LAWS OF 1913.

An Act to regulate the payments of salaries of State employees and employees in the several counties classified as State employees. (P. 103.)

1. All State employees of this State shall be paid semi-monthly.

2. All employees employed in the several counties and classified as State employees shall be paid semi-monthly.

3. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed, and this act shall take effect immediately. (March 12th, 1913.)

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#### CHAPTER 268, LAWS OF 1913.

An Act to regulate the payment of salaries of officers of this State. (Pg. 508.)

1. All officers paid by the government of the State of New Jersey shall be paid their salaries or compensation semi-monthly.

2. This act shall take effect immediately. (April 7th, 1913.)

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#### CHAPTER 202, LAWS OF 1913.

An Act to amend an act entitled "An act to amend an act entitled 'A supplement to an act entitled "An act for the punishment of crimes (Revision of 1898),"' " approved June fourteenth, one thousand eight hundred and ninety-eight, which supplement was approved October twenty-eighth, one thousand nine hundred and seven, and which amendment was approved March twenty-fifth, one thousand nine hundred and eight. (P. 365.)

1. Section one of the act of which this act is amendatory is hereby amended to read as follows:

1. Save when otherwise ordered, in writing, by the State House Commission, no contract or agreement for the construction of any building or buildings, for the making of any alterations, extensions or repairs thereto for the doing of any work or labor, or for the furnishing of any goods, chattels, supplies or materials of any kind whatsoever, the cost or contract price whereof is to be paid with State funds and shall exceed the sum of one thousand dollars, shall be awarded, made or entered into by the board of managers or board of trustees of any State institution, or by any State department or commission, or by any person or persons whomsoever acting for or on behalf of the State, without having first publicly advertised for bids upon the same, according to the specifications to be furnished to, or for the inspection of prospective bidders, by the board of managers or board of trustees of any State institution, or by any State department or commission, or by the person or persons acting for or on behalf of the State, authorized to procure the same; which advertisement shall be inserted in three or more newspapers once each week for at least three weeks successively next before the time fixed for receiving bids, two of which newspapers shall be printed and published in the county wherein such building or buildings are to be built, such alterations, extensions or repairs made, such work or labor done, or such goods, chattels, supplies or materials furnished, and one of which newspapers shall be printed and published in the city of Trenton, in

this State, and which advertisements shall designate the time and place when and where sealed proposals, which shall be required to be accompanied in each case with cash or a certified check for at least ten per centum of the amount of the bid, will be received and publicly opened and read; and the contract shall, within three days thereafter, be awarded to the lowest responsible bidder except that the right to reject any or all bids is reserved to and may be exercised by the person or persons acting for or on behalf of the State in such matters; subject to the execution by him of a proper contract or agreement and the furnishing by him within a reasonable time of a bond to the State of New Jersey which bond shall be in amount equal to at least fifty per centum of the amount of such contract or agreement with satisfactory security, conditioned for the faithful performance of his contract or agreement; any person or persons authorizing, consenting to, making, or procuring to be made, any contract, or agreement in violation of any of the provisions hereof, or making or procuring to be made payment of State funds for or on account of any contract or agreement made or entered into in violation of any of the provisions hereof, shall be guilty of a misdemeanor.

2. This act shall take effect immediately. (April 1st, 1913.)

## CHAPTER 158.

A Supplement to an act entitled "An act regulating the receipt and disbursement of State moneys in certain cases," approved October thirty-first, one thousand nine hundred and seven. (P. 290.)

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. It shall be the duty of the Comptroller of the Treasury of this State, within sixty days after the passage of this act, to prepare a form of requisition covering the doing of any work or labor, or the furnishing of any goods, chattels, supplies or material of any kind whatsoever, for use in every department, institution, commission, committee, official, board or body of the State government, which said form of requisition, when so prepared as aforesaid, shall be the only form which shall be used for the ordering of any work or labor, or the furnishing of any goods, chattels, supplies or materials of any kind whatsoever, for the use of said department, institution, commission, committee, official, board or body of the State. There shall be indicated in said form of requisition the purpose of expense, the limitation of expense and a blank space for the signature of the officer authorized by law to incur any obligation or expense on the part of said department, institution, commis-

sion, committee, official, board or body of the State government, and provision shall be made in said form for the counter signature of the Comptroller or an assistant specially designated by him. A notice shall also be printed on said form of requisition that the same shall be invalid unless countersigned by said Comptroller or the assistant designated by him.

2. It shall be the duty of each and every department, commission, committee, official, board or body of any institution or organization of this State to designate the proper officer who shall sign all requisitions pursuant to the act to which this act is a supplement and to this act, and such designation shall be filed in the office of the Comptroller of the Treasury of this State within sixty days from the date of the passage of this act.

3. It shall be the duty of the Comptroller of the Treasury to prepare the form upon which shall be rendered all statements of indebtedness against any department, institution, commission, committee, official, board or body of the State government, which form of indebtedness when so prepared as aforesaid shall be the only form which shall be used for the evidence of and record of such indebtedness of such department, institution, commission, committee, official, board or body of the State government. A notice shall also be printed on said statements of indebtedness that the same shall be invalid unless accompanied by the requisition by which said



indebtedness was incurred as hereinbefore provided in this act. Said statements of indebtedness shall be approved in the manner now provided in the act to which this act is a supplement by the department, institution, commission, committee, official, board or body of the State government which has incurred the indebtedness set forth therein. The Comptroller of the Treasury shall have the power to indicate to every department, institution, commission, committee, official, board or body of the State government, the manner and method in which any and every form of indebtedness, including salaries of officers and employees, when approved as provided by the act to which this act is a supplement, and in accordance with the provisions of this act, shall be presented to his department for audit, and it shall be his duty to examine, audit, adjust and settle all accounts so presented and certify the amounts adjusted or allowed to the Treasurer of the State for receipt and payment, and they shall be paid on warrant of the Comptroller when so examined, audited, adjusted and settled.

4. It shall be the duty of the Comptroller of the Treasury, in addition to the records now required by law or in the interests of the State, to provide such additional records as will easily indicate the expenditures authorized and anticipated by the issuance of any requisition as provided by this act, and to adjust the same in such manner as the interests of the State may demand and in no event

shall said Comptroller, either by himself or the assistant designated by him, approve any requisition issued by any department, institution, commission, committee, official, board or body of the State for any sum in excess of the amount appropriated for any such department, institution, commission, committee, official, board or body of the State government in any fiscal year; *provided, however,* in the case of any department, institution, commission, committee, official, board or body of the State government which is now or hereafter may be in receipt of earnings, fines, fees, et cetera, or moneys from sources other than appropriations and which, by the operation of any law, are entitled to the use of the same for the purposes and expenses of said department, institution, commission, committee, official, board or body of the State government, it shall be lawful for the State Comptroller to approve of requisitions in the manner heretofore provided, up to the amount of said earnings, fines, fees, et cetera, on deposit in the State Treasury, or as shown to his satisfaction by the records of said department, institution, commission, committee, official, board or body of the State government, up to and including October thirty-first of each year. It shall be lawful for the State Comptroller during the last month of the fiscal year to retain in his possession, out of the moneys appropriated but unexpended, a sum sufficient to pay all bills for which requisitions have been issued in accordance with the provisions

of this act during the said fiscal year, but which remain unpaid.

5. It shall be the duty of the State Treasurer to pay, on the warrant of the Comptroller, all bills which have been duly certified according to the provisions of this act.

6. All acts and parts of acts inconsistent with the provisions of this act be and the same are hereby repealed, and this act shall take effect immediately.

Approved April 14th, 1914.

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#### CHAPTER 219.

An Act to amend an act entitled "An act for the punishment of crimes" (Revision of 1898), approved June fourteenth, one thousand eight hundred and ninety-eight.

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. Section thirty-one (31) of the act to which this act is an amendment be and the same is hereby amended to read as follows:

31. Any person or persons, board or body charged with or having the control of any State office, department or institution, any board of chosen freeholders, or any township committee, or any board of aldermen, or common councilmen, or any board of education, or any board of commis-

sioners of any county, township, city, town, or borough in this State, or any committee of any such board, committee or commission, which, or any member thereof who, shall disburse, order or vote for the disbursement of public moneys, in excess of the appropriation respectively to any such board or committee; or which board or committee, or any member thereof, who shall incur obligations in excess of the appropriation and limit of expenditure provided by law for the purposes respectively of any such board or committee, thus disbursing, ordering or voting for the disbursement and expenditure of public moneys, or thus incurring obligations in excess of the amount appropriated, and limit of expenditure as now or hereafter appropriated, and limited by law, shall be jointly or severally guilty of a misdemeanor; *provided*, nothing herein shall prevent any board of education from keeping open the public schools.

2. This act shall take effect immediately.

Approved April 15th, 1914.

## CHAPTER 402.

An Act to amend an act entitled "An act providing for the employment of inmates of penal, correctional or reformatory institutions of this State, and creating a board for the control, regulation and supervision of the labor of such institutions, and for the disposal of the products of the labor of such inmates, approved June seventh, one thousand nine hundred and eleven."

BE IT ENACTED *by the Senate and General Assembly of the State of New Jersey:*

1. Section one of the act to which this is an amendment is hereby amended to read as follows:

1. From and after the passage of this act no contract whatsoever shall be made by which the labor or time of any inmate of any penal, correctional or reformatory institution of this State or of any political subdivision thereof, or the product or profit of his work, shall be let, contracted for, leased, farmed out, given or sold to any person, firm or corporation, except that the inmates in such institutions may work for, and the product of their labor may be disposed of to the State or any political subdivision thereof, or to any public institution owned, managed and under the control of the State, or any political subdivision thereof, for the purposes and according to the provisions of this act; *provided,*

*however*, that nothing herein contained shall affect any existing contract for prison labor; *and provided, further*, that no existing contract for such labor shall be renewed or extended; *and provided, further*, that nothing in this act shall be construed to prevent the indenture or placing of inmates of the State Home for Boys and the State Home for Girls, under rules now existing, or which may hereafter be adopted.

2. Section four of the act to which this is an amendment is hereby amended to read as follows:

4. That there shall be appointed by the Legislature, in joint meeting, at the present session and every five years thereafter, six persons to be designated the Prison Labor Commission, who shall serve without compensation and who shall hold their office for five years and until their successors are duly qualified; of the original appointments three shall be members of each of the two leading political parties of this State, and all subsequent appointments shall be so made as to maintain the same political status; said commission shall have general control and supervision over the employment of the inmates of all State penal, correctional or reformatory institutions, and the disposal of the products of their labor as herein provided for. If any vacancy shall happen by the death, removal, resignation or refusal to act, or other disability of any of said labor commissioners appointed in joint meeting, the Governor shall appoint a person or persons to fill the vacancy, but any such appointment to fill a vacancy shall not extend beyond the

next succeeding session of the Legislature. The necessary expenses of the members of said commission incurred in the discharge of their duties as such shall be paid out of an appropriation made for the use of said Prison Labor Commission. The first labor commission to be appointed under this act may be appointed at any joint meeting of the Legislature during the present session thereof.

3. Section six of the act to which this is an amendment is hereby amended to read as follows:

6. It shall be the duty of the several boards of managers, superintendents or wardens of all penal, correctional or reformatory institutions in this State to carry out the orders of said commission and to provide such appliances, machinery and other facilities as may be necessary therefor. The said boards of managers, superintendents or wardens, shall cause to be manufactured by the inmates of their several institutions such articles as are needed therein and also such as are required for the use of all State departments, institutions supported in whole or in part by the State, or what may be required for the use of political subdivisions of the State, or in the buildings, offices and public institutions owned or managed and controlled by the State, including articles and materials to be used in the erection of buildings.

4. Section seventeen of the act to which this is an amendment is hereby amended to read as follows:

17. The boards of managers of said penal, correctional and reformatory institutions affected by this

act shall incorporate in their annual estimates for appropriations from the State such sums as may be required by each of them for carrying out the provisions of this act, and they are hereby authorized to employ such additional officers or agents as will enable them to carry out the provisions of this act.

18. This act shall take effect immediately.

Passed April 16th, 1912.

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## 1. APPROPRIATIONS.

In order to facilitate the operation of the requisition system, the appropriations in the annual and supplemental acts containing same, have been numbered and a form letter will be sent to each department, institution, commission, committee, official, board or body of the State government, giving the numbers of the same.

Notice is hereby given that the language used by the Legislature in the Appropriation Acts will be strictly construed with reference to each appropriation. As an example, when the Legislature appropriates a lump sum for the erection of a building and its furnishing, before the requisition for advertising for proposals will be countersigned by the Comptroller, or before the requisition setting aside the amount of the contractual obligation to be incurred is countersigned, it must be demonstrated to his satisfaction that the entire purpose of the appro-



priation will be subserved thereby, and that provision has been made for all the objects set forth in the appropriation item. Improper charges against appropriations will not be allowed. The Legislature has apparently defined its position regarding the purchase of automobiles for institutions by making a special appropriation where the cost of the same exceeded one thousand dollars. No requisition providing for the purchase of an automobile to be paid for out of the maintenance appropriation for an institution will be countersigned by the Comptroller. No requisitions for the maintenance of anything not owned by the State will be countersigned by the Comptroller.

## **2. OPERATION OF REQUISITION ACT AND REQUIREMENTS FOR PRE-AUDIT.**

Chapter 158, P. L. 1914, declares that the form of requisition approved of by the Comptroller shall be used for the ordering of any work or labor, or the furnishing of any goods, chattels, supplies, or materials of any kind whatsoever, for the use of any department, institution, commission, committee, official, board or body of the State government, so that except for such purposes as the petty cash fund can be used, every liability incurred by any department, institution, commission, committee, official, board or body of the State government, shall be incurred by requisition. The disbursement of the petty cash fund is strictly regulated by section 114 of the

act creating it, which says it may be used "for the purpose of paying such current expenses of maintenance requiring a prompt cash outlay." This act will be strictly construed.

No requisition will be accepted for countersignature by the Comptroller, unless signed by the officer authorized to sign same in accordance with section 2, chapter 158, P. L. 1914.

The action of the Comptroller in reference to requisitions will be taken as soon as physically possible after its receipt. To facilitate his action, the form provided must be correctly filled out as to purpose of expense and limitation of expense. In connection with the purpose of expense, the legality is shown by inserting where provision is made, the chapter number and year of the law authorizing such expense. The limitation of expense is best defined by the proper itemization of the articles to be purchased, or character of work or labor to be performed as provided for.

All requisitions must be made in triplicate and two of them forwarded to the Comptroller in an envelope marked "Requisition," and addressed to the Comptroller of the Treasury, Trenton, New Jersey. One will be returned to the sender for use of the vendor and one retained by auditing department of Comptroller's office.

Vendors will be instructed to forward with goods, chattels, supplies and materials purchased, bills for the same in triplicate, and the officer receiving these goods, chattels, supplies or materials will imme-

diately check the items and forward one of these bills, marked duplicate, to the Comptroller, indicating thereon the receipt of such goods, chattels, supplies or materials, the date on which received and the condition of the same. This receipt shall be countersigned by the officer authorized to sign requisitions. Upon its receipt, this bill will be jacketed together with Comptroller's copy of requisition by the auditing department and returned to the department, or institution, when the original bill, properly approved, is filed for audit and payment in the Comptroller's office, thereby furnishing the department or institution with a correct and exact copy of the paid voucher. This will eliminate the necessity for a detailed daily supply report to the Comptroller and will give departments and institutions the advantage of a quick audit. In the event of there being any shortage in goods as to quantity, or any difficulty as to quality, or anything wrong in connection with the order that would preclude payment for the same, or require readjustment, a form letter will be forwarded with the bill containing all necessary information for the pre-audit of the claim.

Requisitions of each department and institution are to be numbered consecutively, beginning with number one. Notice is to be given in writing by the officer authorized to sign requisitions, in accordance with section 2, chapter 158, P. L. 1914, of the cancellation of any requisition, returning vendor's copy.

Wherever a department, institution, commission,

committee, official, board or body of the State government maintains separate branches, requisitions are to be rendered by the office in which the officer authorized to sign same is located and are to include all bureaus or branch offices or divisions thereof.

As the total liability anticipated in connection with each requisition will be immediately charged against the appropriation balance available at the time of the countersignature of the requisition by the Comptroller, requisition officers who find it unnecessary to expend the full amount contemplated in the original requisition will immediately give notice to the Comptroller that the limitation involved in the outstanding requisition has been reduced, stating the difference between the original limitation of the requisition and the actual liability incurred, so that the amount set aside as a requisition reserve may be reduced correspondingly and reapplied to the credit of appropriation.

Likewise, when it is apparent that the limitation provided for in the requisition will not be sufficient for the liability to be incurred, an additional requisition will be filed before the actual liability is incurred. Whenever an order for the doing of any work or labor, or the purchase of any goods, chattels, supplies or materials, in accordance with any requisition, must be placed with different vendors, the order will refer to the number of the requisition, the total amount involved in the order, the total amount of the requisition, and shall be en-

dorsed in the form provided and marked "Sub-Req." and a copy forwarded to Comptroller.

Departments, institutions, commission, committees, officials, boards or bodies of the State government requiring service and expenses of an official or employee outside the State, will be required to apply for a requisition, accompanying the same with a statement giving the necessity for the service, etc.

### CONTRACTS.

(a) When specifications or schedules for the doing of any work, or furnishing any goods, chattels, supplies or materials to any department, institution, commission, committee, official, board or body of the State government are approved, a copy of the same shall be forwarded to the Comptroller prior to any requisition providing for the advertising for proposals in connection with the same. These specifications must contain provision for the approval by the department, institution, commission, committee, official, board or body of the State government, of the doing of any work, changing the original work comprehended by the same, or increasing the cost of the contractual obligation for the same. A requisition must thereafter be filed for the countersignature of the Comptroller, setting forth the detail of the extraordinary obligation thereby incurred, before the same can be proceeded with.

Upon the receipt of proposals for any contract for the doing of any work or labor, or furnishing any

goods, chattels, supplies or materials, a list of the bidders with prices shall be at once forwarded to the Comptroller, with the name of the bidder to whom the contract was awarded in each instance. This may be done by letter in the case of an official, or copy of the minutes in the case of a board or other body of the State government. Upon the awarding of a contract, a requisition properly filled out, indicating thereon the items of the contract, together with the total estimated, or actual, liability, will be submitted to the Comptroller for counter-signature before the contract will be entered into, and a copy of the requisition will form a part of the contract record. The original contract will be filed in the office of the Comptroller and will be given a number. Thereafter all purchases on account of contract shall be made by requisitions. The statements of accounts in connection therewith will refer to the contract number and the items will refer by number to their number in the specifications, schedules and contracts.

Before application is made to the State House Commission for permission to do any work or labor, or the purchase of any goods, chattels, supplies or materials without advertising, a requisition for the same shall be presented to the Comptroller together with an explanatory letter making application for the permission. In the event of the requisition being of such a nature that it is not a proper charge against the appropriation, or for other valid reason, or reasons, it can not receive the counter-

signature of the Comptroller, it will not be submitted to the State House Commission, but the department, institution, commission, committee, official, board or body of the State government will be advised in detail by the Comptroller. In all cases where permission is so requested, estimates of the cost shall be submitted on forms similar to those provided for non-contract goods, chattels, supplies or materials.

### NON-CONTRACT LIABILITIES.

(b) All requisitions for the doing of any work or labor, or the furnishing of any goods, chattels, supplies or materials, for which there is no contract, shall give in detail the information required in the official form for same, and whenever possible must be accompanied by estimates according to form "E. 1."

Departments, institutions, commissions, committees, officials, boards or bodies of the State government will make purchases of supplies in so far as they can from any institution in the State manufacturing the same, in accordance with the provisions of the Prison Labor law.

### PAYROLLS.

(c) Requisitions covering payrolls will be divided into two classes: (1) Official salaries. (2) Wages.

By official salaries it is intended to include all persons who receive an annual salary provided for by any statute. By wages it is intended to cover

all persons whose employment is regulated by a per diem rating or whose employment is not specifically classified by statute law.

Requisitions will be filed at once covering salaries in each department, institution, commission, committee, board or body of the State government for the balance of the fiscal year ending October 31st, 1914. Requisitions covering wages will be filed on the first of the month covering a period to the first succeeding fifteenth of the month, and not later than the fifteenth of the month covering a period to the end of the month.

Special or temporary employment must be covered by a requisition setting forth the character of the same accompanied by a certificate from the Civil Service Commission in accordance with the law regulating the administration of Civil Service.

#### EXPENSES.

(d) Every department, institution, commission, committee, official, board or body of the State government will file, not later than the first of each month, a requisition estimating in detail, so far as possible, the expense accounts to be incurred by the employees of said department, institution, commission, committee, official, board or body of the State government during the succeeding month. This applies particularly to employees who have daily expenses in connection with their positions and can be based, until adjusted, on the expenses incurred in



the preceding month. As soon as it is evident during the month that the total estimate will be exhausted, additional requisitions must be applied for. In the case of departments whose officers or employees are not daily subject to regular expense, all expenses must be anticipated by requisition covering the individual case.

In those cases where by previous rulings of this department, or by agreement with the rulings of the heads of the departments, allowance has been made for the use of their own automobiles by State officers or employees, that rate will continue in effect until the auditing department has determined the average cost per mile of operating the particular make of automobile used by them in each instance, but in counties where the facilities of transportation are developed to the highest point of efficiency in the State, this rate shall in no event exceed the cost of a trip between points by railroad.

#### OTHER LIABILITIES.

(e) Emergencies and other liabilities not comprehended in the several divisions herein mentioned will be made the subject of special rulings by the Comptroller on application of the proper officer in each department.

Considerable confusion has existed in identifying payments for charges for telephone, telegraph and messenger service, also for transportation, electric light and gas. A special form of bill has been pre-

pared to cover these charges, with coupon attached, which must be properly filled out by the vendor in each case, so that it may be detached and mailed with the check, thereby identifying the particular payment made by each department, institution, commission, committee, official, board or body of the State government.

### 3. PAYMENT OF ACCOUNTS.

#### Requirements for Audit.

#### PRESENTATION OF ACCOUNTS.

(a) 1. All vouchers, abstracts and schedules must be presented in typewritten form or written with pen and ink. No account written in pencil will be received.

2. No account marked duplicate will be received for payment.

3. No vouchers, abstracts, or schedules which have been altered or erased will be accepted as evidence of a claim. All payrolls will be submitted in accordance with chapters 66 and 268 of the Laws of 1913, each payroll covering the semi-monthly period only.

4. Expense vouchers for individual officers and employees must comprehend all disbursements within a calendar month.

AFFIDAVITS, CERTIFICATES, APPROVALS  
AND RECEIPTS.

(b) 1. All accounts of more than five dollars presented for audit and payment, except regular salaries, must be sworn to and receipted. Individual signing affidavit must state interest in same as claimant or position held by affiant, if a firm, company, partnership or corporation.

2. Payrolls must be approved by the head of the department, or the person or persons authorized in accordance with the law.

3. In the case of departments, all claims must be approved as provided by the statute.

4. In the case of institutions, *all claims must be approved by the board* and the approval indicated as provided by the statute, as heretofore. This applies also to schedules.

5. All charges for per diem services must show the days and dates and the rate per diem. All services rendered on either a monthly, per diem, or other basis, must be certified by the Civil Service Commission, as required by the Civil Service law, before the accounts are presented for audit and payment.

6. All charges for extra work after office hours, or for work on Sundays or holidays, must bear on their face a certificate signed by the head of the department, or person authorized to approve of same, as follows:

I hereby certify that the services on.....  
 19.., as charged herein, were necessary and the  
 work was of such a character that it could not have  
 been performed during the regular hours of employ-  
 ment in this department.

Signed.....

Head of Department.

7. No allowance will be made for services, or ex-  
 penses contracted outside of the State, unless special  
 requisition for same has been countersigned by the  
 Comptroller, as heretofore provided.

#### 4. EXPENSE ACCOUNTS OF STATE OFFICERS AND EMPLOYEES.

1. In auditing the accounts for expense incurred  
 by State officers and employees, the head office for  
 each department will be considered to be located  
 in Trenton, except in the case of institutions where  
 the place of location of the institution will be con-  
 sidered the head office, or where individuals are  
 detailed to sub or branch offices.

2. Expenses of employees engaged away from the  
 head office will not be allowed when such employees  
 are called to Trenton and detailed for continuous  
 duty there.

3. A State employee assigned to outside work or  
 at a branch office will be allowed his expenses to  
 and from Trenton, when called upon to report there  
 for temporary duty.

4. No claims will be allowed for traveling expenses covering the end of each week, which represent the equivalent of expenses that would have been incurred had the individual remained at the place where he was assigned.

5. Charges for the hire of automobiles or taxicabs will not be allowed.

6. No charges of an indefinite character will be allowed. Dates must be given for all items.

7. Every charge in excess of one dollar, except for railroad or carfare and meals must be accompanied by a receipt.

8. State officials or employees compelled to remain in the vicinity of New York or Philadelphia over night will not be allowed charges in excess of three dollars per diem for maintenance and if unable to secure accommodations to their taste within the limits of the State will not be allowed ferry, car or subway fares outside the State.

9. As the statutes covering traveling expenses properly construed mean only actual, necessary traveling expenses, on official business, the following details must be given:

- (a) The necessity for the expenditure.
- (b) In chronological order, the dates and items of each expenditure.
- (c) Charges for subsistence, maintenance, number of miles, etc., must not be consolidated.
- (d) The point of starting and destination, together with the amount paid for railroad fare.

10. No allowance for Pullman will be made on railroad trip of less than sixty miles. In case Pullman charges are contracted, the coupons furnished by the Pullman Company must accompany expense as a receipt for same. Whenever Pullman is used, the rate will be limited to that of a lower berth on sleeping cars, and chair rates on parlor cars.

11. All charges for hotel accommodations must be accompanied by receipted bills showing the first item and date thereof, up to and including the last item and date. No vouchers need be furnished for meals.

12. Charges for newspapers, laundry, valet, tips and baggage will not be allowed. That is, these charges are considered of such a personal nature that they should be deducted from all bills.

13. No charges will be allowed for wines, liquors, cigars, candy, etc.

14. Where transportation is by boat, in addition to the fare, the charge for stateroom will be limited to that paid by a single person.

15. Where receipts are required, they must be numbered in order and so entered and attached to the voucher.

16. The transportation of boards of managers of institutions, State officials, members of commissions, etc., for whom transportation is provided by statute, will not be allowed. The transportation for those officers not included in the statute will only be allowed from and to their official residence from points within the State.

17. When State officials or employees are out of the

State on vacations and are called back or return on official business, their transportation and other expense will only be allowed from the point where they entered the State to their official residence, and if they return to place of vacation, will only be allowed from their official residence to the point where they leave the State.

18. When officials or members of commissions, boards or committees, travel together, each must file his own expense account with separate receipts.

19. No employee will be allowed for fountain pens purchased as an item of personal expense.

20. As an arrangement now exists with the postal authorities in regard to postage, the present system will be continued until changed by direction of the Comptroller.

This also applies to printing blanks and stationery supplies, which will be ordered as heretofore until notice of change of system is approved by Comptroller.

## 5. GENERAL RULES.

1. No claim will be allowed unless accompanied, when presented for payment, by the requisition authorizing the same, and no claim in any event will be passed for payment unless contracted within the year in which the appropriation is current.

2. Except where provided for by statute, no payments will be allowed for uniforms of employees.

3. As the act creating the assistant Attorneys-General provides that they shall act as counsel to

all departments, institutions, commissions, committees, officials, boards or bodies of the State government, no claims for legal services will be passed to payment, or requisition for the same approved, except by direction of the Legislature.

4. No appointments as architects of buildings will be allowed, nor will any payments for such service be allowed, except requisition for same has been approved by the Commissioner of Charities and Corrections, and countersigned by the Comptroller.

5. No advertisement for proposals will be published in any technical paper, unless by resolution of the department, institution, commission, committee, board or body of the State government soliciting the same on requisition approved by Comptroller.

6. Subscriptions to daily newspapers and to technical magazines relating to technical or institutional work will be allowed. Subscriptions to popular magazines will not be allowed.

7. All charges for railroad transportation will be made on mileage rate between given points, but no charges for the purchase of mileage books, or coupon books for typewriter ribbons, bottled water, or coupon books for other supplies will be allowed.