

**CHAPTER - 600
MISCELLANEOUS
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As the name implies, this chapter contains a wide variety of concepts and procedures either not previously covered or not covered in sufficient detail. For convenience, the following table of contents for this specific chapter is displayed.

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Executive Summary

- 600 Imprest Cash (Petty Cash Fund)** - No agency shall maintain a petty cash fund except when authorized by state statute. The Director of State Finance and the Director of the authorized agency may determine the necessary account balance or the account balance will be specified in enabling legislation. Expenditures from change or cash drawer funds are restricted to expenditures specifically authorized by statute or by agreement between the agency and OSF are permitted. Each agency with a petty cash fund shall prepare formal rules governing operation and use of the fund in accordance with OSF requirements. A current copy of these rules shall be filed with OSF by the respective agency.
- 605 Warrants Canceled by Statute** - Warrants issued by the State Treasurer which remain outstanding or unpaid for a period of ninety (90) days shall be revoked and canceled. However, a request for replacement, accompanied by said warrant or affidavit of missing warrant can be submitted to the Office of State Finance within thirty-six months following the month in which the warrant was canceled. Replacement warrants will be issued to the payee or holder in due course and returned to the agency for release.
- 610 Warrants Lost or Destroyed** - A replacement warrant may be issued through execution of an affidavit form submitted to the Office of State Finance to replace a warrant that has been lost or destroyed.
- 615 Warrants Issued in Error** - If for any reason a state agency receives a warrant issued in error it should be returned as soon as possible to OSF stamped "VOID" and processed as a cancellation. A miscellaneous warrant issued in error may be reissued against the original claim if the error was made by OSF. A copy of the claim must be submitted to OSF with a new claim number assigned by the agency.
- 620 Warrants Paid or Outstanding** - Requests for information regarding outstanding or paid warrants should be directed to the State Treasurer. This includes "stop pays".
- 625 Officers and Employees** - State officers and employees shall be paid only upon an authorized payroll claim or travel claim form.
- No compensation or reimbursement for expenses will be paid to any officer or employee until the person has taken and filed the loyalty oath or affirmation as required.
- 630 Appropriation Lapse Dates** - Appropriations are classified as "non-fiscal" or "fiscal." Non-fiscal appropriations have a maximum life of 30 months from their effective date. Fiscal appropriations generally lapse on November 15th, following the related fiscal year end, although some other time period may be specified by legislation. No payment against any appropriation will be made by OSF after the lapse date. Continuing funds appropriations generally lapse on November 15th, following the related fiscal year end; however, the continuing fund cash balance is usually retained in that fund.
- 635 Financial Reports to State Agencies** - The Division of Central Accounting & Reporting (DCAR) of OSF will distribute certain monthly, quarterly, and annual reports to each state agency disbursing monies through treasury funds. Each agency should reconcile its records to these reports and notify DCAR at the earliest possible date of any discrepancies.
- 640 W-2 Forms - Tax Reporting** - OSF will prepare the W-2 forms for all state employees paid through its payroll systems during a calendar year. Completed W-2 forms will be delivered to the appropriate state agencies for distribution to employees. Special procedures apply to agencies with magnetic tape capabilities. No agency processing payrolls through OSF is authorized to file the required federal or state employee income tax reports.
- 642 W-4 Forms - Procedures for Submission** - A copy of the W-4 form must be submitted to OSF for submission to the IRS for an employee claiming either 10 or more exemptions, or an exempt status.

- 644 1099 - 1096 Forms - Tax Reporting** - The State of Oklahoma must file IRS Form 1099 Misc. annually. This form reports payments for services made to individual and partnerships. 1099s are due to the vendor by January 31 and to the IRS by February 28.
- 650 Cafeteria Plan IRS 5500 Series** - Employers maintaining a cafeteria plan must file annually IRS Form Series 5500. The State Comptroller must sign as "employer" all Forms 5500 for cafeteria plans.
- 655 Cash Allocations to Satisfy Appropriations** - Cash allocations (for other than "cash funds") are generally made each month for 1/12 of the appropriation amount, on or about the Tuesday following the second Monday following the close of the calendar month. OSF will notify each agency of the amount of its cash allocation at the time such allocation is made.
- 660 Forged Endorsements** - When the State Treasurer's Office recovers the money from a forged warrant, it is placed in a special OSF clearing account (1467) and a replacement warrant issued to the payee.
- 670 Closing Period - Monthly, Annual - Monthly**- In order to be recorded as an expenditure or encumbrance in a given month, claims or orders, respectively, must be processed by OSF in that month. Normally, this means that said documents must be submitted to OSF at least five working days in advance of the end of the month. Documents received prior to the end of the month, but not processed, will be recorded in the following month.
Annual - All claims, purchase orders and contracts against current fiscal appropriations will be accepted and processed if received by OSF on or before June 30. Official treasury deposits will be accepted by OSF for prior year appropriated funds through the first ten calendar days of the new fiscal year.
- 680 Federal Financial Assistance** - The application for federal assistance (block grant or categorical grant program) and assistance from certain foundations and trusts are subject to filing with the Oklahoma Department of Commerce, Office of Federal Assistance Management prior to submission to the funding source. Agencies must follow certain procedures to notify that office of actions taken on those funds. Such applications are submitted to the Legislative Service Bureau and the Joint Committee on Federal Funds for review and comment.
- 690 Expenditure Correction/Transfer Requests** - If for any reason, a state agency receives a report that indicates a paid claim was charged incorrectly, the agency should immediately notify OSF of the error. An expenditure correction may be possible to correct the transaction.
- 692 700 Fund Expenditure Corrections** - Instructions for making expenditure corrections to 700 Fund transactions, including where an incorrect amount was reported, and for correcting 700 Fund expenditures where the vendor name and/or FEI number was reported wrong.
- 695 Official Depository and Deposit Corrections** - Instructions and forms for making deposits to the State Treasury and for making corrections to deposits.

600 IMPREST CASH (PETTY CASH FUND)

Each petty cash fund will operate under the imprest cash system. The imprest cash system is a common method of obtaining reasonable control, simplicity of operations, and general adherence to the rules of disbursement by voucher.

A. Establishment

No agency shall maintain a petty cash fund except when authorized by state statute. Unless otherwise specifically provided by statute, the petty cash fund of an agency may operate through a commercial bank account, or through an agency special account. To operate a petty cash fund through an agency special account, the account must be approved by the Agency Special Account Board (Title 62, O.S., Section 7.2).

The Director of State Finance and the Director of the authorized agency shall determine the necessary account balance when the amount is not specified by statute. The Director of State Finance and the State Regents for Higher Education shall act jointly in establishing the account balance for the institutions of higher education.

B. Instructions

Upon receipt of a letter from the director of an agency authorized by statute to operate an imprest petty cash fund, the Director of State Finance will review the request to determine proper authority and specific purpose of the fund. The Director of State Finance will then identify specific expenditures necessary to operate the fund within the parameters of the request.

Requests for an imprest petty cash fund from institutions of higher education must first be submitted to the State Regents for Higher Education. Upon approval by the regent's office, the request will be forwarded to the Director of State Finance. The Director will then follow the same procedures as outlined above.

When "emergency" or "small" purchases are authorized by statute, the Director of State Finance shall determine if the purchase complies with the purpose for which the fund was established.

Petty cash expenditures are subject to all rules, restrictions and laws pertaining to other expenditures. Therefore, if the item cannot be legally purchased on a claim form, neither can it be purchased from a petty cash account.

Petty cash funds authorized as "change" or "cash drawer" funds should be kept separate from other petty cash funds. When checks are received, they should be deposited at the first opportunity (daily where possible). Change and cash drawer petty cash funds are self-sustaining. Expenditures from change or cash drawer petty cash funds are prohibited, and these funds should never need replenishment by claim except for stolen or lost cash.

Checks drawn by or to an employee shall not be cashed in the petty cash fund except payments to student employees at institutions of higher education. Warrants and vouchers drawn on the state

shall not be deposited or cashed in petty cash funds except warrants drawn payable to the fund. This limitation already exists for petty cash funds established as agency special accounts (Title 62, O.S. Section 7.1). No other monies, including "flower fund" and "coffee fund" monies shall be co-mingled with petty cash fund monies. Monies shall never be "advanced" nor loaned from petty cash funds for any purpose.

The total of cash-on-hand (currency, negotiable instruments and unobligated bank or special account balance) plus the unreimbursed paid invoices shall not exceed the amount of the balance authorized for the petty cash fund. Replenishment claims in excess of the authorized amount will not be paid.

Receipt code 58110, Deposit of Imprest Cash Monies into Treasury Fund, should be used when petty cash funds are reduced or eliminated. Agencies with multiple balance needs based upon seasonal requirements will use 58110 to record temporary petty cash reductions to the treasury fund. Subsequent increases in an amount not larger than the reduction will be object of expenditure coded 6219 from the treasury fund. If an agency accumulates cash-on-hand in amounts greater than the authorized petty cash balance, the excess shall be deposited in the appropriate treasury fund. Receipt code(s) corresponding to the source(s) of the receipts should be used. All invoices and/or signed cash disbursement receipts should be retained by the agency for seven (7) years to conform with the claim retention schedule. Shortages and losses do occur and in the case of change or cash drawer funds, the "unders" and "overs" normally balance out. If continual shortages occur, the agency internal controls should be investigated. If there are lost or stolen petty cash monies, proof of loss and recovery efforts will be required by OSF to effect replenishment. A copy of the police report or formal internal audit will normally satisfy the requirement and should be attached to the agency's replenishment claim.

Each agency and institution with a petty cash fund shall prepare formal rules governing operation and use of the fund. Applicable sections of these procedures should be incorporated into agency rules. Standard internal control procedures should include periodic "no-notice" cash counts and review for administrative and fiscal compliance. A current copy of these rules shall be filed with OSF.

C. **Replenishment**

Replenishment of a petty cash fund shall be made by OSF Form 9, Imprest Cash Claim (Chapter 300, [Section 315, Appendix C3](#)). Also available is the OSF Form 9B, Intra Agency Imprest Cash (Chapter 300, [Section 315, Appendix C4](#)) for payments where the imprest cash account is maintained as a 700 fund. See Chapter 300, [Section 337](#) for instructions.

605 WARRANTS CANCELED BY STATUTE

Warrants issued by the State Treasurer which for any cause remain outstanding or unpaid for a period of ninety (90) days shall be revoked and canceled under the provisions of Title 62, O.S., Section 41.19. Thereafter, no such warrant shall be paid except that the holder of a warrant canceled by statute may, within thirty-six months following the month in which the warrant was canceled, submit a request for replacement to the Director of State Finance. Such submissions should be made through the originating agency. Submit said warrant, if available, along with OSF Form 20, Request for Replacement of a Warrant Canceled by Statute, (See Appendix F1) or if the warrant is lost, OSF Form 20A, Request for Replacement of a Missing Warrant Canceled by Statute, (See Appendix F2) to OSF for processing. Replacement warrant will be returned to the originating agency, therefore, the agency retains its position as originating issuer of the warrant.

However, prior to replacement the warrant must appear on the current '36 Month Statutory Cancellation Report,' which list warrants canceled during the most recently completed thirty-six (36) months. The report should be reviewed to determine whether a warrant is listed and, therefore, eligible for replacement. If there is a warrant listed which the issuing agency knows of a reason it is not eligible for reissue or should never be reissued, it must notify the Office of State Finance within seven (7) days after notification of the cancellation (receipt of said report). Title 62, O.S., Section 41.19 However, should such determination be made at a later date, OSF should be notified then.

Requests from "finder companies" are sometime received, wherein they will arrange for the replacement of warrants which have canceled by statute, for a percentage of the warrant amount. Often their fee will be as high as 60-70% of the warrant amount. Agencies should be reviewing the statutory cancellation report to identify and notify your vendors of any warrants canceled by statute. To avoid such requests for replacement of warrants issued to other state agencies which would result in loss of funds to the State, be sure to always notify any agencies listed on the report.

The request for a replacement warrant shall be recognized as an attestation that the original obligation, as certified on the claim for which the original warrant was issued, is due and owing to the original payee or to the holder in due course. OSF will prepare and process a claim for the issuance of replacement warrants on the last working day of each week, of all requests which warrants are listed on the latest statutory cancellation report. The replacement warrants shall be issued from the Canceled Warrant Fund (Fund 950 Agency 467) with new warrant numbers and issue dates. The original expenditures will remain on the fund, agency, and account of original issue. There should be no new claims issued to replace warrants canceled by statute, as this would create a duplicate payment, and, agencies will not be refunded the value of the canceled warrant(s). However, should this happen, please submit a request OSF to denote the original warrant as "not to be replaced."

Effective thirty-six months following the month in which the warrant was canceled, the only recourse available to a payee is to essentially sue the state agency and obtain a judgment against the issuing agency, which will enable the issuing agency to consider it as a current obligation. The issuing agency can then

submit a new claim against current year funds using object of expenditure code 5315, Indemnities, Restitution, Settlements.

NOTE: For warrants canceled by statute the cash is transferred to the canceled warrant fund. For warrants canceled by agency request the cash and available budget are returned to the issuing agency.

610 WARRANTS LOST OR DESTROYED

A replacement warrant may be issued to replace a warrant that has been lost or destroyed prior to canceling by statute. For a replacement warrant to be issued, the payee or holder in due course, after discovering that the warrant has been lost or destroyed, must contact the paying agency. The paying agency shall assist the payee or holder in due course in completing an OSF Form 20B, Request for Replacement - Affidavit of Lost or Destroyed Warrant (See Appendix F3).

The affidavit setting forth the facts as to the loss or destruction of the original warrant, must be submitted to the Office of State Finance. A replacement warrant will be issued from the Canceled Warrant Fund. Title 74 O.S., Section 34. Replacement warrants will be returned to the originating agency for release to the payee who made the request.

The affidavit must be completed as follows:

- * The number of the lost or destroyed warrant.
- * The warrant amount.
- * The warrant date.
- * The agency number and fund number against which the warrant was drawn.
- * The stop pay date (This should be the date that the Treasurer's office was notified and the stop pay issued.)
- * The facts and date as to the loss or destruction of the original warrant.
- * If and how (name) the warrant was endorsed.
- * Signature of payee.
- * The payees signature must be notarized.
- * The agency's approving officer's signature, title, and date.

If the original warrant is only mutilated, although still available and identifiable, it can be sent directly to the Office of State Finance along with a replacement request letter. This is in lieu of the affidavit form being submitted. However, a stop pay on the warrant from the State Treasurer's office is still required and the date of the stop pay stated in the request letter. The replacement warrant will be issued from the Canceled Warrant Fund and will be returned to the originating agency who submitted the request.

615 **WARRANTS ISSUED IN ERROR**

If for any reason a state agency receives a warrant issued in error, the warrant should be returned as soon as possible to OSF for cancellation. *Miscellaneous warrants* must be accompanied by an OSF Form MWC (1988) (Appendix F4). *Payroll warrants* must be accompanied by an OSF Form PWC (1988) (Appendix F5).

A. **Miscellaneous Warrants**

A miscellaneous warrant issued in error may be reissued against the original claim if the error was made by OSF. The procedure is to submit a copy of the claim to OSF with a new claim number assigned by the agency and an original Approving Officer's Signature. (The new claim number is required since there is an edit in our system to keep duplicate claim numbers from processing.) The state agency should note on the claim copy that it is a replacement due to an OSF error -- then submit the claim copy with the warrant cancellation form to OSF. Whereupon receipt, OSF will cancel the erroneous warrant -- then process the claim to obtain a correct warrant. A completely new (and correct) claim must be submitted if the error was made by the state agency, that is, the original claim was incorrect.

The normal transaction for a canceled miscellaneous warrant is to decrease the object of expenditure, increase cash and increase available budget (or encumbrance). When canceling a warrant against an encumbered claim document, the agency should indicate if the funds are not to be added back to the original encumbrance. We will reinstate the encumbrances automatically, however, there are some restrictions. When a warrant issued against a purchase order (or contract) is being canceled and the original order has already been canceled, the amount is not reinstated as an outstanding order. But instead, the balance from the canceled warrant is added to the "reinstatable balance" associated with the order. It requires a change order to reinstate the order balance should a corrected claim be required.

B. **Payroll Warrants**

A payroll warrant issued in error and subsequently canceled *cannot* be reissued against the original claim regardless of the circumstances which led to the cancellation. The transaction *must* be submitted on a completely new (and correct) claim. When a payroll warrant is canceled, the object of expenditure is credited, while cash and available budget are debited to the Payroll Fund .

620 WARRANTS PAID OR OUTSTANDING

When an agency finds it necessary to request information from the State Treasurer's Office (OST) regarding the status of a warrant which has been issued, such request may be made by telephone (405/521-3191) to the OST. A request for a "stop pay" should be made by letter (or OST form) and either faxed (405/521-4994) or mailed, including the following information:

- A. Indicate if the warrant in question is a payroll warrant or miscellaneous warrant.
- B. Warrant number and amount. If a payroll warrant, the net amount should be shown.
- C. Date the warrant was issued.
- D. Fund number and agency number or account number (ASA/ACA) against which the warrant was drawn.
- E. To whom the warrant was issued (payee).
- F. Authorized signature

If a photocopy of the paid warrant is desired, the OST has an automated phone request line (405/522-4248) to request copies of three or less warrants. For more than three copies, a form must be faxed (405/521-4994) or mailed to the OST with basically the same information as listed above.

625 OFFICERS AND EMPLOYEES**A. Payments to Officers and Employees**

State officers and employees shall not be paid any salary, fee, wage, remuneration, expense allowance, or other compensation on warrants issued by the State Treasurer except when claim for payment is made on the prescribed payroll form of the agency for which services were performed. The only exceptions are as follows and shall be made as provided by statute for expenses incurred on official state business and processed on approved travel claims or miscellaneous claims, as appropriate:

1. Reimbursement for travel expenses, and
2. Reimbursement to officials and employee for miscellaneous emergency purchases or other purchases not available through their agency's normal purchasing process. Provided, such reimbursements a) shall be approved by the agency head, b) must have receipts, c) must not be otherwise restricted by state statute, and d) must have written justification if over \$100.
3. Contractual payments authorized specifically by statute. Title 74, Chapter 62, App. 257:20-1-10. (c)

The above provision is not intended to keep a state agency from being reimbursed for services performed by employees of one agency for another. Also, it shall not affect the method of payment of any expense allowance to any officer or employee *specifically authorized* by statute, or payment to uniformed employees for maintenance and cleaning of uniforms where the payment is made under an accountable plan as defined by the Internal Revenue Service. 74 O.S., Section 250.6.

B. Loyalty Oath

Every person who is elected, appointed, or employed by the State of Oklahoma for a continuous period of 30 days or more, in order to qualify and enter upon the duties of his office of employment shall first take and subscribe to the loyalty oath or affirmation. The oath must be filed with the Secretary of State. Blank forms will be furnished by the Secretary of State's Office, without charge, upon request. No compensation or reimbursement for expenses will be paid to any officer or employee until he or she has taken and filed the oath or affirmation as required. Title 51 O.S., Section 36.1 through 36.6.

630 APPROPRIATION LAPSE DATES

The maximum life of any appropriation is two and one-half years (30 months) under the provision of Article V, Section 55, of the Oklahoma Constitution. Every appropriation made by the Legislature shall have a lapse date, and no payment against any appropriation will be made by OSF after such lapse date.

Appropriations are generally designated by the Legislature as being "subject" or "not subject" to fiscal year limitations, and are therefore classified by OSF as either "fiscal" or "non-fiscal" respectively. In the absence of any specific legislative guidance, OSF will interpret the appropriation to be "not subject" and therefore non-fiscal. Appropriations made for general operating expenses of a state agency are usually fiscal, whereas appropriations for capital outlay expenditures are usually non-fiscal. The agency is notified of the lapse date of its appropriation(s) at the time the appropriation is set up by OSF by means of a notation on the agency's annual funding sheet.

Fiscal appropriations generally have a life of one fiscal year. This type of appropriation will ordinarily specify two dates. One will be the ending date after which the agency can no longer encumber or otherwise incur obligations against the appropriation (commonly at the close of the fiscal year for which the appropriation was made). The second will be the date after which the balance of any unexpended cash shall be transferred (normally on November 15th following the related fiscal year end) to the original source fund.

Non-fiscal appropriations generally have a life of two and one-half years from date of passage, during which time encumbrances and payments may be made.

Continuing or revolving funds are considered to have continuous appropriations, but are subject to annual budgets. Therefore, such funds operate similarly to fiscal appropriations, except that any unexpended cash balance on November 15th is not transferred out, but retained in that fund to meet the obligations of the then current budget period.

635 FINANCIAL REPORTS TO STATE AGENCIES

OSF will forward the following scheduled reports to each state agency disbursing monies through treasury funds. Each agency should reconcile its records with these reports monthly and notify OSF at the earliest possible date of any discrepancies. See [Appendix F6](#) for a listing of transaction codes used by OSF to record agency accounting transactions.

Daily Report

1. Daily Miscellaneous Inter/Intra Agency Transfers (15B) (by To/From)

Monthly Reports

Summary Data

1. Budget and Cash Balance by Agency
2. 6-Digit Object of Expenditure Report
3. 6-Digit Expenditure by Fund Report
4. 6-Digit Expenditure Detail Report by Agency
5. Miscellaneous Intrer/Intra Agency Transfers (15B) (by To/From)

Payroll Claims Data

6. Payroll Fund Transfer Report
7. Statutory Cancellations by Agency (Payroll Warrants portion)
8. Employees Working for Multiple Agencies

Miscellaneous Claims Data

9. Statutory Cancellations by Agency (Miscellaneous Warrants portion)
10. Fiscal Authorization for Purchase (AFP) Report
11. Professional Services

Encumbrance Documents

12. Outstanding Orders Listing

Fund Activity Data

13. Year-To-Date Investment Journal
14. Summary Receipts, Transfers, Disbursements, Investments
15. Deposits Reports (Detail by Fund/Agency and including 15Bs)
16. Year -To-Date Deposit Report
17. SFFA Reports (CFDA Reporting) (by Revenue, Expenditure, and Transaction)

Clearing Account Activity and Agency Special Account Data

18. Special and Clearing Accounts Reports

Transfers and Adjustments

19. Journal Entries by Agency and Fund report
20. Lapse Fund Advance Notice Report

Quarterly Report

1. Travel Expenditures
2. 36 Month Statutory Cancellations

NOTE: State agencies having the capability may obtain needed financial data by electronic means. Most of these reports are available through download from the OSF Common files or through access of desired databases and your own customized reports with the OSF report writer - SmartStar. Contact the OSF Help Desk at (405) 521-2444 for more information about these features.

640 W-2 FORMS - TAX REPORTING

A. OSF will write the W-2 Forms for the employees of all state agencies *paid through OSF on the prescribed state payroll form during the preceding calendar year.*

The W-2 Form will be three part:

1. Copy B - To be filed with employee's Federal tax return.
2. Copy C - For employee's records.
3. Copy 2 - To be filed with employee's State or City income tax return.

Each agency will be provided a computer printout of the related W-2 information. This report will replace the employer copy of the W-2 form.

No state agency shall be authorized to report to the federal or state government the preceding calendar year's wages paid to its employees through OSF on the prescribed state payroll form. This report will be made on magnetic tape by OSF for all such employees of the various state agencies.

As soon as the W-2 Forms are written, they will be made available to the agency for distribution to employees.

Payroll warrants written during the taxable calendar year but returned to OSF for cancellation must be received by January 10 after the close of the taxable year in order for the adjustment to be reflected on the employee's W-2 Form. Any warrants received after that time will require a corrected W-2.

B. W-2 Corrections

If an agency determines that a W-2 is incorrect, the agency is to prepare a corrected W-2 with the word "CORRECTED" typed in the top right hand corner of the W-2. OSF will provide agencies with blank W-2 forms for this purpose.

The agency should make a copy of the corrected W-2, attach the original W-2 and submit both to OSF with a written explanation of why the correction was necessary. OSF will make the necessary corrections with the Internal Revenue Service.

642 W-4 FORMS: PROCEDURES FOR SUBMISSION

Whenever federal regulations (26 C.F.R. Sec. 31.3402(g)) require that a state agency or institution submit a copy of an employee's withholding exemption certificate (Form W-4) to the Internal Revenue Service Center, such submission will be accomplished by sending that copy to OSF.

Submission is required for Forms W-4 only if the employee claims more than 10 exemptions or claims a status exempting the employee from withholding (unless wages from that employer are expected to be \$200.00 or less per week).

644 1099 - 1096 FORMS - TAX REPORTING

Even though, as a government, the State of Oklahoma is tax exempt, it must file IRS Form 1099 MISC. In general, 1099 MISC forms is an informational return required when payments for services have been made to individuals and partnerships; and are *not* required for payments made to corporations or tax exempt organizations, such as other government agencies. Form 1099 MISC must be sent to the taxpayer by January 31 of the calendar year following that in which the payment was made.

OSF will file 1099 Misc reports for individuals or partnerships for the following types of services:

1. At least \$10 in royalty payments
2. **At least \$600 in**
 - a. All types of rents
 - b. Prizes and awards
 - c. Payments to medical or health care providers (includes payments to corporations that provide medical care)
 - d. Non-employee compensation, such as:
 - (1). attorney and accountant fees
 - (2). payments for services including repair parts and labor (assuming the repair shop does not hold itself out as a parts dealer)
 - (2). fees and travel reimbursement paid to a non-employee for which the non-employee did not account to the payer.

OSF will issue a memorandum each year notifying agencies of the specific procedures to be used to provide information to accommodate 1099 MISC processing with applicable IRS publications.

OSF will accept 1099 Misc information on magnetic tape and will provide tape layouts to agencies upon request.

OSF is responsible for preparing and submitting to the Internal Revenue Service on magnetic media form 1099 information and summary form 1096 as required for non-payroll fees or other compensation payments made by the agency to persons who are not state employees.

Although a single state agency may have paid a vendor an amount less than \$600 in the past calendar year, other state agencies may also have made payments to the same vendor, resulting in total state payments of more than \$600 to that vendor. Each agency would need to send a 1099 MISC form to the vendor. OSF will assist agencies in identifying such cases via use of computerized programs. OSF will solicit information annually from state agencies regarding Agency Special Accounts (ASA) and petty cash payments so as to incorporate these into the same data files.

650 CAFETERIA PLANS

Every plan administrator or employer maintaining a specific fringe benefit plan as described in Internal Revenue Code section 6039D must file annually (by the last day of the seventh month after the close of the plan year) IRS Form 5500 "Annual Return/Report of Employee Benefit Plan" or 5500-C or 5500-R (whichever is applicable) with the Internal Revenue Service. Section 6039D defines "specified fringe benefit plan" to include section 125 (cafeteria plans).

All completed IRS Form 5500, which are required to be filed because of IRS Code section 6039D, must be submitted to the State Comptroller for his signature as employer when reporting under the State's tax identification number 73-6017987.

Each agency that maintains a cafeteria plan for its employees should file a copy of that plan with the Office of State Finance.

655 CASH ALLOCATIONS TO SATISFY APPROPRIATIONS

Allocations of cash to satisfy appropriations made by the State Legislature will normally be made by OSF on or about the Tuesday following the second Monday of the month. Title 62 O.S., Section 79 provides, "All monies that shall be received during any calendar month by any State Officer, State Board, State Commission or the members or employees thereof, accruing as a part of State's general revenue or any other appropriated funds, unless otherwise specifically provided by statute, shall be paid into the State Treasury - that is, transferred from the Official Depository to the (*appropriated*) funds in the State Treasury to which the same belongs by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received." (*emphasis added*) OSF will notify each agency of the amount of its monthly cash allocation at the time such allocation is made.

660 FORGED ENDORSEMENTS

Notice of an apparent forged endorsement on a warrant must be made to the State Treasurer's Office. When the State Treasurer's Office recovers the money from a forged warrant, it is placed in a special OSF clearing account (1467) and a replacement issued to the payee from this account. This is whether it is before or after the 90 days statutory cancellation period. Another payment to the payee by the agency should **not** be made since it would represent a duplicate payment. There is always the possibility that it was not a case of forged endorsement, whereby, the payee had properly received the original payment.

670 CLOSING PERIOD**A. Monthly Closing**

Claims shown as disbursements for a given month will be those claims processed by OSF through the last day of that month. Claims received prior to, but not processed before the end of the month will appear as disbursements in the next month. Normally, claims must be received by OSF at least five (5) days prior to month-end in order to be recorded as disbursements of that month. This same procedure applies to purchase orders and contracts submitted to this office.

B. Annual Closing1. Claims, Orders

All claims, purchase orders, contracts and other financial documents, against current fiscal appropriations will be accepted and processed if received by OSF on or before June 30*. This does not however, insure all transactions will be reflected on the monthly reports for the month ending June 30**.

2. Deposits, Other Closing Entries

As a part of fiscal year end closing, official treasury deposits will be accepted by OSF for prior year appropriated funds through the 15th of June, or the previous Friday if the 15th falls on a weekend. This means the deposits must be made through the State Treasurer's Office in time to post at OSF by said deadline.

Other annual closing entries will be made by OSF to effect the transfer of residual cash balances from various agency funds to the General Revenue Fund or other appropriated funds, as required by law.

* If June 30 falls on the weekend, the previous Friday will be considered the closing date for the fiscal year. OSF will also accept documents postmarked on or before said date as having met this requirement.

** Documents in-house but not processed by the closing date, will be processed in the next fiscal year under their existing assigned numbers.

680 FEDERAL FINANCIAL ASSISTANCE

Title 74, O.S., Section 452.7 created the Joint Committee on Federal Funds and established the Office of Federal Assistance Management (OFAM) with the State Department of Commerce. Under provisions of the bill, no state agency unless, specifically exempt, shall make application, receive or expend federal financial assistance without first notifying OFAM. Agencies may contact the State Department of Commerce for guidance for the submission of applications for federal assistance and other grants.

690 EXPENDITURE CORRECTION/TRANSFER REQUESTS**A. Applicability**

Limited corrections to previously paid claims are authorized under certain conditions. Examples are: correcting an entry error where the object of expenditure code was mis-coded, or where an incorrect funding source was used.

1. *Authorized Corrections/Tranfers*

- a. Funding (i.e., fund, account, and sub-activity)
- b. Object of Expenditure Code
- c. CFDA Number
- e. Purchase Order (Note: the system will reinstate an order in "closed" status)
- f. Added Expenditure, except Handicapped Vendor Levy (Not changing net amount)
- g. Splits funding for agencies using the "800 Fund" multi-fund processing only.
- h. "Payee" agency number designation for non-15B claim interagency payments.
- i. FEI# and SS# changes

2. *Unauthorized Corrections/Transfers*

- a. Agency Number
- b. Vendor Name
- c. Amount
- d. No split Fund Numbers
- e. No Discounts or Credits changed
- f. If order is in "Canceled" status, encumbrance will not be reinstated (Note: Must submit change order to reinstate encumbrance)
- g. Change in claim type (i.e., encumbered to non-encumbered and visa-versa)

3. Claim history is maintained on the accounting system for thirty (30) months. Therefore, this is the maximum period which OSF can go back when processing an expenditure change.

B. Agency Access to Process Expenditure Correction/Transfers

State agencies should be making such changes via the ICS Direct system. Access for "Direct Expenditure Corrections" is granted via submission of an OSF Form 90, Authorization Request. Under the ICS Direct Entry screen are two options, Expenditure Corrections and View Expenditure Corrections. Detail procedures for performing this function is presented in the ICS Direct Users Manual. A copy of said manual is available upon request by contacting OSF-Transaction Processing at (405) 521-6178.

C. Expenditure Correction/Transfer Request Form

When a state agency finds it is necessary to correct an expenditure entry error for a previously paid claim, an OSF Form 77, Expenditure Correction/Transfer Request, ([See Appendix F7](#)) must be used. The form must be completed as follows:

1. Enter current date of the request.
2. Enter Agency Name and No.
3. Enter Claim No. of the claim to be corrected.
4. Enter Date the claim was paid/processed.
5. Enter the name of the vendor to whom the claim was paid.
6. Enter only the funding line(s) from the claim as affected by this change.
 - a. Enter single fund number.
 - b. Enter single P.O. number, if applicable (e.g., if expenditure is to be moved to another P.O., indicate the "paid as" P.O. No. here).
 - c. Enter the total dollar amount of funding changes.
7. Indicate if change affects "added expenditure" payment, e.g., freight.
8. Enter only the funding line(s) to which the expenditure is changed.
 - a. Enter single fund number.
(NOTE: The expenditure record cannot be changed to reflect more than one (1) fund.)
 - b. Enter single P.O. number, if applicable (e.g., if expenditure is to be moved to another P.O., indicate the "change to" P.O. No. here).
 - c. Enter the total dollar amount of funding changes.
(NOTE: Amount shown here must equal amount indicated under (6.c.) above.)
9. Indicate if change affects "added expenditure" payment, e.g., freight.
10. Indicate reason for expenditure correction/transfer.
11. Affix signature of approving official.

The original request OSF Form 77, must be completed and retained by the agency for possible review by OSF and/or Auditors. **Note:** In lieu of preparing and keeping the form 77, "before" and "after" screen prints can be made, then documented with justification for the change and an approving officer's signature.

692 700 FUND EXPENDITURE CORRECTIONS**A. Applicability**

Expenditure corrections to previously paid 700 Fund Transaction claims are generally made as addressed in [Section 690](#), although through the ICS Direct 700 Fund Expenditure Correction screen option. Such expenditure corrections can also be submitted via an EDT expenditure correction file transmission. In addition, authorization to correct an amount previously reported and to correct the vendor name and/or FEI number is addressed in this section.

B. Agency Access to Process 700 Fund Expenditure Corrections

State agencies have the option to make such changes via the ICS Direct system or if using the EDT system, making the changes through the expenditure file transmission. For general corrections via the OSF Form 77 and using the ICS Direct system, corrections are made by having access for “700 Funds” which is granted via submission of an OSF Form 90, Authorization Request. Under the ICS Direct Entry screen are options for 700 Fund Claims, then 700 Fund Corrections. Detail procedures for performing this function is presented in the ICS Direct Users Manual. A copy of said manual is available upon request by contacting OSF-Transaction Processing at (405) 521-6178.

The original request OSF Form 77, must be completed and retained by the agency for possible review by OSF and/or Auditors.

C. General Expenditure Corrections - Expenditure Correction/Transfer Request Form

This is the same functions as stated above in [Section 690](#), using an OSF Form 77, Expenditure Correction/Transfer Request, ([See Appendix F7](#)). The original request OSF Form 77, must be completed and retained by the agency for possible review by OSF and/or Auditors. **Note:** In lieu of preparing and keeping the form 77, “before” and “after” screen prints can be made, then documented with justification for the change and an approving officer’s signature.

D. Amount Correction and Vendor Name/FEI Number Changes

When a state agency finds it is necessary to request through OSF corrections to amounts previously reported to the Office of State Finance for 700 Fund warrants printed by the agency, or to correct a vendor name and/or FEI number, an OSF Form 78, 700 Fund Amount Correction and Vendor Name/Number Correction, ([See Appendix 8](#)) must be used. This form should not be used to correct expenditure only type corrections, i.e., fund, account, sub-activity and object code. However, if when correcting a 700 Fund warrant amount with the OSF Form 78 and the expense was otherwise reported incorrectly, such corrections can be made using this form, with the exception of changing a fund number (use OSF Form 77).

For warrant amount corrections , the form must be completed as follows:

1. Enter current date of the request.
2. Enter Agency Name and No.

3. Enter Claim No. of the claim to be corrected.
4. Enter the Warrant No.
5. Enter Date the warrant was issued.
6. Enter the amount the warrant was originally reported to OSF and posted as.
7. Enter the amount the warrant should be posted as (correct amount).
8. Enter only the funding line(s) from the claim as affected by this change.
 - a. Only a single 7XX fund number.
 - b. Enter funding line items as appropriate.
 - c. Enter only the adjustment amounts to correct the warrant amount per funding line.
9. Indicate reason for correction.
10. Affix signature of approving official and title.
11. Enter contact person and phone no.

For warrant vendor name/number corrections, the form must be completed as follows:

1. Enter current date of the request.
2. Enter Agency Name and No.
3. Enter Claim No. of the claim to be corrected.
4. Enter the Warrant No.
5. Enter the correct vendor name.
6. Enter the correct vendor FEI number.
7. Affix signature of approving official and title.
8. Enter contact person and phone no.

The original and one copy of the Form 78 should be submitted to OSF. Once the correction has been processed, the copy will be returned with the process date recorded.

REMINDER: If the 700 Fund warrant issued by the agency is correct, but, the expenditure file transmitted to OSF is not in the correct amount or correct vendor name/number, **do not submit the warrant for cancellation**. Rather, the issue/expenditure record at OSF should be corrected using the OSF Form 78 procedure.

695 **OFFICIAL DEPOSITORY AND DEPOSIT CORRECTIONS**

A. **Official Depository**

When depositing monies received by a state agency (See Chapter 100, Section 155), an Office of the State Treasurer form "Official Depository-State of Oklahoma" (See Appendix F9) must be used. The form and general instructions for completing the form are provided:

1. **Institution or Department and Number:** provide your agency's name and number.
2. _____, **Okla.** _____, **19** ____ : Provide your agency's location and date of deposit.
3. **Deposit Account Number:** Provide the Fund, Agency, Receipt Code and CFDA number of the agency receiving the deposit. If multiple receipt code and/or CFDA numbers, list detail below in body of form. See Chapter 100, Section 160, for detail listing of receipt (Revenue) codes.
4. _____, **Bank:** Provide the bank name to which the deposit was made. Generally, the bank will be the Office of the State Treasurer (OST).
5. **Deposit Register--Total Amount:** Provide the total amount of the deposit.
6. **Our No. or Date:** Provide the agency-issued receipt number or date received.
7. **Last Endorser:** Provide the last endorser.
8. **Drawn On:** Provide the bank name of which the deposit was made against.
9. **Receipt Code:** Provide the OSF receipt (revenue) code which most accurately describes the source of the deposit.
10. **CFDA Number** (Catalog of Federal Domestic Assistance): Provide the CFDA number for any deposit of federal money. This field will be edited for certain receipt codes and funds.
11. **Amount:** Provide the amount for each separate receipt code and/or CFDA number. (Each receipt code and/or CFDA number must be used only one time for each official deposit.) The sum of the amounts listed herein must equal the Deposit Register--Total Amount.
12. **OST Federal Deposit Receive Date:** The date that the State of Oklahoma received the money. (*The OST will provide this date*)
13. **Agency Prepared By:** Provide the name and telephone number of the person who completes this form. This information will be used by OSF to contact agency personnel to resolve any problems associated with the official deposit. Failure to provide this could result in delay of the deposit.
14. **OST Process Date:** The date OST credited the deposit to agency funds. (*The OST will provide this date*)
15. **OST Prepared By:** If prepared by the OST, the name of the person who completes the form.

The completed form must be submitted to the State Treasurer's office with the corresponding cash, vouchers, etc. The OST has established a 1:30 p.m. cut-off for deposits received in its office in order for processing in the next days business. Any deposits received in the OST after 1:30 p.m. will not be

processed until two (2) days later. Questions concerning the deposit of official depositories must be made to the OST at (405) 521-3191.

B. Deposit Corrections

To make a correction to the Fund, Agency, CFDA, or Source Code, an OSF Form 76, Deposit Correction ([See Appendix F10](#)), must be completed and submitted to OSF. The amount cannot be changed. The form is designed to list the information per the deposit and the requested change. The Receipt # for Deposits or the Locator # for 15B claims must also be listed. A copy of the Deposit or the Claim must be provided with the OSF Form 76. This deposit correction process is available for Official Depositories processed through the OST and 15B Inter/Intra Agency Claims processed through OSF.

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**STATE OF OKLAHOMA
REQUEST FOR REPLACEMENT OF A
WARRANT CANCELED BY STATUTE**

Date _____

Request replacement warrant(s) be issued for the following listed warrant(s) which has(have) canceled pursuant to the provisions of Title 62, Section 41.19, Oklahoma Statutes. Said replacement warrant(s) is(are) owing the named payee or holder in due course in the amount(s) specified, not to exceed the original warrant, and for the purpose(s) certified in the original claim filed with the Office of State Finance by the paying agency.

| Warrant Number | Issue Date | Payee / Holder In Due Course | Fund - Agency - Account |
|----------------|------------|------------------------------|-------------------------|
| | | | |

I hereby certify that to the best of my knowledge the above information is true and factual.

Agency Approving Officer OR
Payee / Holder In Due Course

Title or Position

Agency No.

Instructions: Complete the information above and sign the form. Requests for replacement of statutory canceled warrants must be accompanied by the original warrant. **NOTE:** If the original warrant is not available, a "Request For Replacement Of A Missing Warrant Canceled By Statute" (OSF Form 20A) must be completed and submitted instead of this form.

**STATE OF OKLAHOMA
REQUEST FOR REPLACEMENT
AFFIDAVIT OF LOST OR DESTROYED WARRANT**

Date _____

State of Oklahoma Warrant # _____

Agency No. _____

Warrant Amount \$ _____

Fund No. _____

Warrant Date _____

Stop Pay Date _____

Issued to _____

The above listed warrant has now been lost or destroyed. The loss or destruction occurred on or about _____, _____, under the following circumstances:

The warrant was _____ endorsed as follows: _____ .
(not)

Signature of Original Payee

County of: _____ State of: _____

Subscribed to before me this _____ day of _____, _____

Notary Public (or Clerk or Judge)

My commission expires _____, _____ .

| | | |
|----------------------------|-------------------|------------|
| | | |
| Agency's Approving Officer | Title or Position | Agency No. |

This form replaces the STO Form 88, Affidavit of Lost or Destroyed Warrant and Indemnifying Bond, for state warrants issued through the Office of State Finance (OSF). Once it is determined that a state warrant is lost or destroyed, the State Treasurer's Office must be notified to place a "Stop Pay" on the warrant. This form must then be completed and submitted to the OSF. Forms submitted to OSF may be returned to the agency if it is determined that there is not a stop payment placed on the warrant. Under no circumstance will a replacement warrant be issued for a lost or destroyed warrant without a stop pay having first been issued on the warrant.

TRANSACTION CODES

All OSF reports use the following transaction codes to record agency accounting activities.

| Transaction Code | Description |
|------------------|----------------------------------|
| 1010 | CASH RECEIPT |
| 1015 | OST DEPOSIT CORRECTIONS |
| 1016 | 15B DEPOSIT CORRECTIONS |
| 1017 | OST DEPOSIT CANCELLATIONS |
| 1020 | WARRANTS ISSUED OUTSIDE OSF |
| 1021 | NON-ENCUMBERED CLAIM |
| 1022 | CLAIM WARRANT CANCELLATION |
| 1023 | ENCUMBERED CLAIM |
| 1024 | WARRANTLESS CLAIM |
| 1025 | MISC EXPENDITURE TRANSFERS |
| 1026 | HIGHER ED. NON-ENCM CLAIMS |
| 1027 | HIGHER ED. NON-ENCM 15B CLAIMS |
| 1028 | 700 FUND NON-ENCM CLAIMS |
| 1029 | 700 FUND NON-ENCM 15B CLAIMS |
| 1030 | 700 FUND EXPN CORRECTIONS |
| 1031 | 700 FUND WARRANT CORRECTIONS |
| 1032 | 800 FUND WARRANT CANCELLATION |
| 1035 | 800 FUND EXPN CORRECTION |
| 1036 | 800 FUND ALT NON-ENCM CLAIM |
| 1037 | 800 FUND ALT 15B CLAIM |
| 1045 | PAYROLL REFUNDS |
| 1046 | SALARY EXPENSE |
| 1047 | PAYROLL WARRANT CANCELLATION |
| 205 | TRANSFER STATUTORY CANCEL |
| 2051 | REVERSE STATUTORY CANCELS |
| 2052 | 700 FUND STATUTORY CANCELLATIONS |
| 2055 | CORRECT NEG PAYROLL FUND BALANCE |
| 2215 | PAYROLL TRANSFER |
| 2220 | AGENCY INVESTMENT |
| 2240 | CASH ALLOCATION |
| 2248 | LAPSE FUND |
| 3030 | PURCHASE OR AUTHORITY ORDER |
| 3031 | PO - CANCELLATIONS |
| 3032 | PO - CHANGE ORDERS |
| 3033 | PO - REINSTATEMENTS |
| 3060 | TOTAL BUDGET |
| 4410 | ALLOTMENT |

EXPENDITURE CORRECTION/TRANSFER REQUEST

FOR OSF USE ONLY

Processed By: _____

Date: _____

Date: _____

TO: Office of State Finance, Attn: Transaction Processing

FROM: _____
(Agency Name & No.)

Please make the following expenditure correction/transfer for processed claim record as shown below:

| | | | | | | | | | |
|-------------------------|--------------------|-------------------------|---|---------------------------|---------------------------------|------------------------|-------------------------------|-------------------|------------------|
| Claim No.: _____ | | Date Paid: _____ | | | Payee: _____ | | | | |
| | | | | | | | ADDED EXPENDITURE | | |
| | <u>FUND</u> | <u>ACCOUNT</u> | <u>SUB-ACTIVITY</u> | <u>OBJECT CODE</u> | <u>CFDA</u> | <u>P.O. NO.</u> | <u>AMOUNT</u> | <u>Yes</u> | <u>No</u> |
| | | | <i>(Enter Only Funding Lines Affected by This Change)</i> | | | | | | |
| Paid as: | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | | | | | | Total Amount of Change | ===== | ===== |
| Change to: | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| | | | | | | | Total Amount of Change | ===== | ===== |
| Justification: | _____ | | | | Approving Officer: _____ | | | | |
| | _____ | | | | Contact Person: _____ | | | | |
| | _____ | | | | Phone No.: _____ | | | | |
| | _____ | | | | | | | | |

**700 FUND WARRANT AMOUNT CORRECTION
AND VENDOR NAME/NUMBER CORRECTION**
(ONLY FOR CORRECTION OF MIS-POSTED WARRANT PRINTED BY AN AGENCY)

FOR OSF USE ONLY

Processed By: _____

Date: _____

Date: _____

TO: Office of State Finance, Transaction Processing

FROM: _____
(Agency Name & No.)

Correct Warrant \$: _____

Please make the following correction to the processed warrant record shown below:

Claim No.: _____ **Warrant No.:** _____ **Date Issued:** _____ **Posted Warrant \$:** _____

(Enter Only Funding Lines Affected By This Change)

WARRANT ADJUSTMENT AMOUNT

| <u>FUND</u> | <u>ACCOUNT</u> | <u>SUB-ACTIVITY</u> | <u>OBJECT CODE</u> | <u>CFDA NO.</u> | <u>INCREASE</u> | <u>DECREASE</u> |
|-------------|----------------|---------------------|--------------------|-----------------|-----------------|-----------------|
| 7 | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |

Correct Vendor Name: _____

Correct Vendor FEI Number: _____

Approving Officer: _____

Justification: _____

Title: _____

Contact Person: _____

Phone No.: _____

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