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**FOREWORD**

This document is published by the Division of Central Accounting and Reporting and the Division of the Budget in the Office of State Finance pursuant to the Budget Law of 1947, Title 62 of the Oklahoma Statutes, which requires the Director of State Finance to prescribe all forms, systems and procedures for administering accounting for the departments and establishments of state government.

Its purpose is to inform state officers and employees, responsible for the receipt and disbursement of public funds, of the principal laws governing the state's fiscal operations. It is further designed to assist and instruct such persons in the necessary procedures to be followed in the course of budgeting and expending funds through the Office of State Finance.

## **INTRODUCTION**

The Office of State Finance was established with the creation of the Division of the Budget, and the Division of Central Accounting and Reporting under the provisions of the "Oklahoma Budget Law of 1947: (Title 62, O. S., as amended). The office is under the administrative control of the Director of State Finance who is appointed and holds office at the pleasure of the Governor. Under provision of this Act, the office became operative July 1, 1947.

The Office of State Finance is organized into the following Divisions and functional areas.

When requesting information or assistance from the Office of State Finance, it is suggested the request be directed to the Director of the appropriate Division, or to the supervisor of the appropriate section within the Division concerned.

### **Administration**

1. Policy Making
2. Governmental Relations
3. Employment
4. Public Information

### **Division of Central Accounting and Reporting**

#### **Comptroller**

1. Manage and direct operation of the Comptroller, Internal Accounting (OSF), Accounting Operations, Transaction Processing (and Records), and Financial Reporting Sections of the Division of Central Accounting and Reporting.
2. Issue procedure updates and announcements to state agencies on a regular basis.
3. Manage internal auditor who is responsible for quality control within the Division, maintenance of the OSF Procedures Manual and training of state agency fiscal personnel in OSF procedures.
4. Respond to legislative and media inquiries pertaining to the Division of Central Accounting & Reporting duties, as required.

#### **Accounting - Operations**

1. Establish and classify State Treasury Funds as provided by statute, and accounts necessary for efficient accounting and budgeting practices.
2. Maintain the necessary financial ledgers of the state government.
3. Classify distribution of all taxes, fees, and other receipts to Treasury Funds.
4. Allocate state revenue to satisfy appropriations made from the General Revenue Fund or any Special Fund of the state according to the provisions of the Constitution.

5. Maintain all accounts and records necessary for proper reporting of wages to various payroll related entities such as the Federal Social Security Administration for the various agencies of state government.
6. Maintain a reconciliation of cash funds between the records of the Office of State Finance and records of the State Treasury.
7. Effect the statutory cancellation of outstanding warrants, and lapsing of appropriated funds as provided by law.

#### **Transaction Processing - General**

1. Audit and otherwise process Miscellaneous Claims, Purchase Orders, Contracts and Authorization for Purchases submitted to the Office of State Finance.
2. Audit and otherwise process payroll claims submitted to the Office of State Finance.
3. Render all necessary assistance to state agencies in reconciling their expenditures and encumbrances with the records of the Office of State Finance, including processing expenditure corrections and change orders.
4. Instruct and provide all necessary assistance to any individual or agency in procedures to affect the payment of claims and encumber orders through the Office of State Finance, including the classification of expenditures.
5. Upon request, effect the cancellation of miscellaneous state warrants issued against Treasury Funds.
6. Effect the replacement of statutory canceled or lost warrants.
7. Track state agency sole-source contracting and generate reports to the legislature and other interested parties.
8. Provide training on the ICS Direct System and EDT submissions.
9. Assist in maintenance of the OSF Procedures Manual.
10. Process OSF Form 90's - System Authorization Requests, for access to performing various processes through the EDT and ICS Direct systems.
11. Process Agency Special and Clearing Account reports.

#### **Transaction Processing - Records**

1. Maintain storage of all claims, encumbrance documents and reports under the control of the Office of State Finance.
2. Provide copies of claims and other documents as required.
3. Distribute the monthly, quarterly, and annual reports of financial transactions to the various agencies of state government.
4. Maintain internal supply inventories for Division of Central Accounting & Reporting.

#### **Financial Reporting**

1. Develop closing packages for use by state agency fiscal personnel to convert cash basis of accounting to accrual; provide training and support to same in use of these closing packages.
2. Gather and compile accounting data and statistical information into appropriate format for publication of the state's Comprehensive Annual Financial Report (CAFR).

3. Maintain current awareness of generally accepted accounting principles and all requirements of authoritative standard setting bodies for government entities; work to institute these principles throughout state government, providing assistance to state agencies as necessary.
4. Coordinate and compile the state's Statewide Cost Allocation Plan (SWCAP) on an annual basis; negotiate same with federal cognizant agency; serve as liaison between state agencies and the federal government regarding SWCAP and state agency indirect cost recovery efforts; provide technical expertise as requested by state agencies in SWCAP and indirect cost work.
5. Upon request by state agencies, perform research and provide guidance concerning the proper treatment of various transactions in light of Internal Revenue Service codes.
6. At the conclusion of each fiscal year, compile data into Schedule II, "Summary of Revenue Collections & Transfers to Treasury Funds by Source & Fund" (by fiscal year) and Schedule III, "Summary of Expenditures Made Through Treasury Funds by State Agencies" (by fiscal year) for publication in the Executive Budget Book.
7. Perform special projects upon request.

#### **Division of Fiscal Policy & Economic Research**

1. Prepare the revenue estimates, according to provisions of the Constitution, to be presented for consideration by the State Board of Equalization for certification to the Legislature of funds available for appropriation.
2. Compile and publish monthly revenue analysis publication and other quarterly, semi-annual and annual fiscal publications designed to report on the state's fiscal condition, recent developments, and upcoming events concerning the administration of state finances.
3. Maintain ongoing relationships with Wall Street bond rating agencies and certain national associations regarding state's fiscal condition.

#### **Division of the Budget**

1. Review and approval of Budget Work Programs.
2. Allotment of appropriated funds.
3. Compilation and distribution of OSF Funding Book to state agencies.
4. Review of requests for transfer of allotments and/or appropriations.
5. Assist state agencies with preparation of Budget Work Programs and Budget Requests.
6. Assist in the development of Cabinet Budget Requests to the Governor.
7. Assist in the development of the Governor's budget recommendations to the Legislature.
8. Prepare the annual Executive Budget documents.
9. Draft legislation to implement the Governor's recommendations.
10. Provide assistance upon request to legislative committees, subcommittees, members and staff.
11. Review and report legislative action affecting the state budget.

12. Field surveys and studies relating to the operations of government; statistical research and analysis; and budgetary planning. Maintain relationships with certain national associations regarding the state's fiscal condition.
13. Develop and distribute budget-to-actual expenditure, revenue and FTE reports.
14. Prepare and publish annual report on the condition of state pension systems.
15. Compile and distribute annual Fee Book (compilation of all fees charged by the state).

### **Information Services Division**

#### **Systems Planning Group**

1. Coordinates the development of long-term data processing and telecommunications plans for all state agencies and institutions of higher education.
2. Collect and maintain statewide inventories of data processing software, hardware and telecommunications equipment to be available to agencies which request information to facilitate joint projects and common systems.
3. Establishment of minimum mandatory standards for information systems planning, systems development, methodology, documentation, equipment requirements and systems compatibility, software and equipment acquisitions, security and internal controls and contingency planning and disaster recovery.
4. Provide consultant services to any agency or institution of higher education requesting support in areas of planning, hardware configuration and acquisition, locating or purchasing of software, communications design.
5. Provide engineering and technical support to Communications Operations and state agencies on installation and maintenance of the statewide network and telephone systems.
6. Assist the Office of Public Affairs in the acquisition of all data processing and communications equipment and services.
7. Compile and publish the Data Processing and Telecommunications Annual Report.
8. Assist in any special projects required for the Information Services Division.

#### **Communications**

1. Provide for the management, administration and operation of the Capitol Complex telephone system, including the state network facilities such as WATS, FX, voice, data, fiber optic cable and dedicated lines.
2. Manage and maintain the state telecommunications billing process for all state agencies on the system.
3. Handle all telephone work request that require the move, change, or addition of telephone equipment and systems required by state government.
4. Manage and handle the administration for control and billing of telephone company credit cards for all state agencies.
5. Provide consultant and support services in all areas of voice communications.

#### **Data Services Center**

1. Operate the Data Services Center which provides data processing hardware support for agencies which require such services.
2. Make computer operations available twenty-four hours a day, seven days a week.
3. Process all state payrolls and vendor warrants.
4. Maintains a technical staff to support the Personal Computers User Group.
5. Maintain membership and provide technical assistance to the Systems Programmers Group of Oklahoma.
6. In conjunction with the Office of Personnel Management, provide data processing and telecommunication training for all state employees.

**Program Development**

1. Provide program development which analyzes, designs and maintains the computer software for the Office of State Finance.
2. In conjunction with the Data Services Center provides data processing software design, development and maintenance for other state agencies requiring these services.