

OFFICE OF STATE FINANCE

# DCAR NEWSLETTER

Volume 13, Number 3

FY-2003

January 23, 2003

The last issue of the *DCAR Newsletter*, Volume 13, Number 2, was issued on November 14, 2002. If you did not receive a copy of our last issue, consult your agency's finance officer or notify Norcetta Whitfield of OSF at 405-521-6203.

Questions or comments about information contained in this publication should be addressed to those noted in the article or the following Division of Central Accounting & Reporting (DCAR) staff members:

<b>Transaction Processing:</b> Steve Wilson	405-521-4679	steve.wilson@osf.state.ok.us
<b>Accounting &amp; Financial Reporting:</b> Jennie Pratt	405-521-3258	jennie.pratt@osf.state.ok.us
<b>ICS or EDT Transmission:</b> Jennie Pratt		
<b>ICS or EDT User IDs:</b> Elsa Kunnel	405-521-6178	elsa.kunnel@osf.state.ok.us

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### New Director of State Finance

We would like to welcome Scott Meacham as the new Director of State Finance. Mr. Meacham assumed his duties on January 13, 2003. He has an MBA in finance and a law degree from the University of Oklahoma. He was previously in the banking industry. We look forward to working with him.

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### Lapse Fund Dates

Some appropriated funds (primarily 130, 131 and 100) had lapse dates late in November. These funds were not lapsed with the November 15 lapsing. The lapsing process for those funds will be run on

January 28, 2003.

OSF will lapse the outstanding encumbrances and available budget of continuing funds (2001 accounts) on January 28, 2003. Agencies have been notified of the accounts that will be lapsed in the standard OSF month end report, Lapse Fund Advance Notice - Continuing Funds. Please contact your OSF Budget Analyst if you have questions regarding the lapse of these funds.

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### **Federal Per Diem Rate Changes**

The Government Services Administration (GSA) has posted revisions to the per diem rates which were effective October 1, 2002. There are no across the board changes for the new federal per diem rates table. The majority of the destinations will remain the same, although, there are a few additions and a few rate increases/decreases by location. There is also a new per diem rate tier of \$50.00 for meals. In addition, there are ongoing revisions to select locations. Therefore, if you have any questions about a location rate, we recommend you go to the GSA CONUS website for the current information: [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem)

Attached is a revised per diem rate table for calculating per diem for the period of 18 hours to 7 days, three hours. The calculations are based on the six different rates (including the new \$50.00 rate) available under the federal CONUS listing. Also, we have included a 'per diem in lieu of subsistence' table for the same period. The tables are included in this newsletter and can also be obtained at our website.

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### **Mileage Reimbursement Rate Decreases for 2003**

The Internal Revenue Service has announced a decrease in the mileage reimbursement rate, effective January 1, 2003, to \$0.36 per mile. This is a decrease from the \$0.365 rate for 2002. (See Revenue Procedure 2002-61, Internal Revenue Bulletin 2002-39, dated 9/30/02) The new rate is for travel incurred on and after January 1, 2003, not your 2002 travel reimbursement claims submitted after January 1st.

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### **Processing Delays**

You may have noticed some delays in our processing time of claim transactions, mailing of Inter/Intra-Agency payment reports and other functions. This is due to staff reductions in the Transaction Processing Department brought on by retirements and personnel actions taken as the result of the state revenue shortages. We apologize for such delays and we are reviewing the processes to see what changes could be made to better handle our workload. Therefore, please bear with us while we look for improved processing steps.

However, there are things you can do to help us with mailing the Inter/Intra-Agency payment reports and "2nd" 15B claims by making sure the original claim and copy are complete with the invoices and the claims are properly tri-folded inwards to help prevent fold-in's. Also, please have the original and copy separated, although they may be rubber banded or paper clipped together.

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### **Alternate System Agency Audits**

We have halted our post audits of the alternate system agencies while we consider our future plans for this function. As you may be aware, Marge Mattocks, who performed this audit function has retired. With the scheduled implementation of the new "CORE" ERP system (financials, accounts payable, etc.) in July, we are making a complete review of the functional operations within the Transaction Processing Department. If you have any questions concerning this, please contact Steve Wilson at 405/521-4679.

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### **Transaction Processing Department Contacts**

For your questions concerning the processing of your claims, payrolls, replacement warrants, cancellations and such, please use the following contacts. For processing issues not listed, please contact Elsa, Jeannette or Steve.

Steve Wilson, Director, Transaction Processing, 521-4679

Ed Barszewski, Outgoing Reports, Replacement warrants and payroll backup, 521-6161

Elsa Kunnel, Team Leader - all work issues, 521-6178

Pam Lomo, Miscellaneous Claims, 521-6191

Jeannette Pascher, Asst. Team Leader - Replacement warrants, System access, Payroll, 521-6187

Cheryl Ray, Miscellaneous and Travel Claims, 521-6180

David Williams, Records Clerk, 521-6171

Freddie Woodard, Payroll, 521-6197 (That's right, Freddie is back part-time lending us a hand)

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### **June 30, 2002 Comprehensive Annual Financial Report Issued**

The Comprehensive Annual Financial Report for June 30, 2002 has been issued. We would like to thank all of the State Agencies for their cooperation and hard work in this endeavor. We especially want to acknowledge the effort of our CAFR reporting unit. The CAFR is available online at the OSF website at [www.osf.state.ok.us/comp-fr.html](http://www.osf.state.ok.us/comp-fr.html)

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### **Final W-2 Revisions due February 21, 2003**

Procedure to Correct 2002 W-2's through February 21, 2003

February 21, 2003 is the last day that OSF will accept revised W-2 forms issued for 2002. Any adjustments after this date must be corrected on a Form W-2c. (See below for W-2c procedures.)

Any repayments made by an employee after February 21st, will not affect the employee's 2002 taxable income. The repayment may impact the employee's 2003 tax return. The employee should be referred to IRS publications or his tax accountant for advice.

Corrected W-2 forms must be received by OSF no later than February 21, 2003. Please send the following documents:

- Original W-2
- Copy of the corrected form
- Letter explaining why you are making the correction

If the correction is due to a statutory canceled warrant which is not to be replaced, you must also send a

letter asking that the warrant not be replaced.

Note: Because a warrant has been canceled by statute is not a reason for such a W-2 correction. If it was a valid payroll payment, the employee is still entitled to a replacement warrant, therefore, the W-2 reporting is proper.

**Procedure for Correcting 2002 W-2's after February 21, 2003**

If a W-2c adjustment reflects a reduction in wages, the agency should complete an IRS form 843 and forward it with a copy of the W-2c to the Office of State Finance. The Office of State Finance will reimburse the agency both shares of the Social Security and Medicare taxes once the refund is received from the IRS. If additional taxes are owed, the agency should send a check along with the W-2c form and a detailed explanation to the Office of State Finance.

Listed below is contact information for OSF personnel working on the IRS reporting project for tax year 2002.

OSF Accounting and Reporting, Fax 405-521-3902  
Barbara Low, Accounting and Reporting Analyst  
Phone 405-522-6300  
E-mail Barbara.Low@osf.state.ok.us  
Beth Brox, Administrative Assistant  
Phone 405-522-1099  
E-mail Beth.Brox@osf.state.ok.us

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**Reminder: New Withholding certificates may be required (Form W-4)**

An employee who certified to his or her employer on Form W-4 (Employee's Withholding Allowance Certificate) that the employee had no income tax liability for 2001 and anticipated no income tax liability for 2002 was entitled to an exemption from withholding for 2002. This exemption is effective until February 14, 2003, and must be renewed at that time if conditions remain the same. However, if the employee expects to incur income tax liability in 2003, a new Form W-4 should have been given to the employer by December 1, 2002. If you have not done this, please comply immediately.

In addition, the loss of an exemption that affects withholding at the beginning of the next taxable year, such as a divorce or the loss of a dependent, should have been reflected by an amended certificate on or before December 1. If the change occurred in December, the new certificate should have been furnished within 10 days of the day on which the change occurred.

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**Budget System Training**

Budget System training is provided by the OSF Budget Division. Training sessions are provided for Budget Work Program Entry (BWP) and Budget Request / Strategic Plan Entry (BR/SP). Training will be provided in the morning on two consecutive days each month. The session for each component (BWP or BR/SP) will last approximately two hours. Training will be provided on the following dates: February 13/14, March 20/21, and April 24/25. Other training dates will be announced in future issues of the DCAR Newsletter and a schedule of the dates will be maintained on the OSF / Budget Division web site. These training sessions will be held at the OSF in the State Capitol Building, Room 122. During May and June, more BWP sessions will be offered. Likewise, during August and September,

more BR/SP sessions will be offered. Most likely, these sessions will be held in the OSF Training Room at 4545 North Lincoln on the second floor.

If you are interested in attending one of these training sessions, please send an e-mail to Bill Moore (bill.moore@osf.state.ok.us) at least one week in advance of the training session you wish to attend. Please provide all the information as shown at the end of this notice. Once your request has been received, you will be notified of the starting and ending time and the location will be confirmed. If you cannot attend a session for which you have been scheduled, please notify Bill Moore at least 24 hours prior to the session. Failure to attend or notify us that you cannot attend may jeopardize your ability to attend future training sessions.

**Budget Request System Training - Request to Attend Training**

Agency No. and Name: \_\_\_\_\_

Person completing this request for training:

Name: \_\_\_\_\_

Position in the agency: \_\_\_\_\_

Phone no.: \_\_\_\_\_

Employees to attend training sessions:

1. Name: \_\_\_\_\_; position: \_\_\_\_\_

phone no.: \_\_\_\_\_; date of session: \_\_\_\_\_

type of training: \_\_\_\_\_ (BWP or BR/SP)

Current ICS User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

Current BR/SP User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

e-mail address: \_\_\_\_\_

2. Name: \_\_\_\_\_; position: \_\_\_\_\_

phone no.: \_\_\_\_\_; date of session: \_\_\_\_\_

type of training: \_\_\_\_\_ (BWP or BR/SP)

Current ICS User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

Current BR/SP User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

e-mail address: \_\_\_\_\_

3. Name: \_\_\_\_\_; position: \_\_\_\_\_

phone no.: \_\_\_\_\_; date of session: \_\_\_\_\_

type of training: \_\_\_\_\_ (BWP or BR/SP)

Current ICS User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

Current BR/SP User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

e-mail address: \_\_\_\_\_

4. Name: \_\_\_\_\_; position: \_\_\_\_\_

phone no.: \_\_\_\_\_; date of session: \_\_\_\_\_

type of training: \_\_\_\_\_ (BWP or BR/SP)

Current ICS User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

Current BR/SP User I.D. \_\_\_\_\_ (enter "none" if a new I.D. is needed)

e-mail address: \_\_\_\_\_

Attachment, Revised Per Diem Rate Table