

OFFICE OF STATE FINANCE

DCAR NEWSLETTER

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The last issue of the DCAR Newsletter, Volume 16, Number 1, was issued on September 6, 2005. The DCAR Newsletter is available on the OSF webpage at <http://www.osf.state.ok.us/comp-nl.html>.

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Mileage Reimbursement Rate – Temporary Increase

The Internal Revenue Service announced an increase in the standard mileage reimbursement rate, effective September 1, 2005 through December 31, 2005, to \$0.485 per mile. The IRS normally updates the mileage rates once a year in the fall for the next calendar year. However, the IRS will hold off on setting the 2006 rate until closer to January since next year's rate could be lower than the 48.5 cents. For more information, see Internal Revenue Bulletin IR-2005-99, Sept. 9, 2005. This rate is an increase from the \$0.405 rate previously in place for 2005.

For travel vouchers already processed with mileage including September 1 and thereafter, you can submit supplemental travel vouchers for the increased 8¢ per mile. Make sure the vouchers are cross-referenced to the original vouchers. This can be new vouchers or included on a future travel vouchers with notations of what it represents.

Per Diem Rate Changes

The federal meals & incidentals (Oklahoma's per diem) rates changed effective **October 1, 2005**. Each of the six different per diem rate tiers increased. There is no across the board change to the lodging rates. You can review the CONUS locations by going to the GSA website: www.gsa.gov then select 'Per Diem Rates' under e-TOOLS: Online Services. Also, attached are the revised quarterly per diem calculation tables prepared by OSF.

2005	\$31	\$35	\$39	\$43	\$47	\$51
2006	\$39	\$44	\$49	\$54	\$59	\$64

Revised Object of Expenditure Account Code Listing

We have revised the Object of Expenditure Account Code Listing. It reflects changes to the codes since it was last released in the OSF Procedures Manual in July, 2001. Revisions include converting the codes to the six-digit account (i.e., 515010) used in the PeopleSoft system and removing the inter/intra-agency payment codes.

Additionally, the following accounts have been deleted from the listing and should not be used: 563110, 563120, 563130, 563140, 563160. These accounts were used in the legacy system for miscellaneous payroll withholding payments and will be inactivated. In accordance with guidance issued when we converted to the CORE system, miscellaneous withholdings should be paid using an account that begins with a 633 (633100 - Savings Bonds, 633130 - Credit Unions, etc). Please refer to the revised Object of Expenditure Account Code Listing for a complete list.

Object of Expenditure Account Code Listing is found at: <http://www.osf.state.ok.us/comptrol.html>

P-Card Update

P-Card charges credited in a subsequent billing cycle may result in a voucher with a credit balance. Beginning with the October 27, 2005 billing cycle, P-Card payments will not be processed for an agency with a cumulative credit balance. The agency should retain the vouchers until there are sufficient charges to recoup the credit. The batch slip listing the unpaid vouchers from prior and the current billing cycles should accompany the vouchers with the required RPT500 documentation.

An 'Agency Accounts Payable P-Card Voucher Checklist' has been added to the Accounts Payable Agency Checklists on the CORE website at

http://www.youroklahoma.com/coreoklahoma/instr_checklists.html.

It provides a step-by-step process that complements the P216, P-Card Voucher Build Manual and addresses many of the issues and questions that have been raised since the P-Card voucher build process was implemented in March 2005. Please encourage the person responsible for building the voucher(s) to use the checklist each month.

FY 2004 Audit Response Considered Satisfactory

OSF has received acknowledgement from the director of the Office of Grants Management, US Department of Health & Human Services, Washington D.C., that the single audit response we provided for the fiscal year ending June 30, 2004, is considered satisfactory. However, the letter reminds us that current and future operations must reflect the procedures implemented to correct and strengthen deficiencies noted in that audit.

At this time we would like to thank all the state agency personnel that worked to provide those responses, and to encourage you to let the Comptroller's office know of any issues in which it could help to strengthen accounting and control policies and procedures.

Grant Charges for Paid Leave (revised from November 2004 Newsletter)

OMB Circular A-87 Attachment B, paragraph 11.d(3) states:

When a governmental unit uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component.

Therefore, this guidance prohibits the practice of charging a federal program directly for all of the unused leave costs, regardless of whether it is for annual leave paid to an employee or it is for sick leave paid to a retirement system. This guidance was established to prevent a governmental unit from

transferring an employee into a federal program prior to retirement or termination and charging the federal program for the unused leave. Unused leave costs are still allowable costs, but they must be allocated to all activities (federal and non-federal) of the governmental unit.

Attachments

State Travel Reimbursement Rates, Regular Per Diem Rates
State Travel Reimbursement Rates, In Lieu of Subsistence

STATE TRAVEL REIMBURSEMENT
 Meals Expense (Per Diem) Reimbursement Rate Table
 Effective October 1, 2005

REGULAR PER DIEM RATES
 (SIX SEPARATE CONUS RATES)

Recorded Travel Period			\$39.00		\$44.00		\$49.00		\$54.00		\$59.00		\$64.00	
			by Qtr	Total	by Qtr	Total	by Qtr	Total	by Qtr	Total	by Qtr	Total	by Qtr	Total
Less than 18 hrs.			see note		see note		see note		see note		see note		see note	
18 hrs.	to	21 hrs.	9.75	29.25	11.00	33.00	12.25	36.75	13.50	40.50	14.75	44.25	16.00	48.00
21 hrs.	+	to 1 day, 3 hrs.	9.75	39.00	11.00	44.00	12.25	49.00	13.50	54.00	14.75	59.00	16.00	64.00
1 day, 3 hrs.	+	to 1 day, 9 hrs.	9.75	48.75	11.00	55.00	12.25	61.25	13.50	67.50	14.75	73.75	16.00	80.00
1 day, 9 hrs.	+	to 1 day, 15 hrs.	9.75	58.50	11.00	66.00	12.25	73.50	13.50	81.00	14.75	88.50	16.00	96.00
1 day, 15 hrs.	+	to 1 day, 21 hrs.	9.75	68.25	11.00	77.00	12.25	85.75	13.50	94.50	14.75	103.25	16.00	112.00
1 day, 21 hrs.	+	to 2 days, 3 hrs.	9.75	78.00	11.00	88.00	12.25	98.00	13.50	108.00	14.75	118.00	16.00	128.00
2 days, 3 hrs.	+	to 2 days, 9 hrs.	9.75	87.75	11.00	99.00	12.25	110.25	13.50	121.50	14.75	132.75	16.00	144.00
2 days, 9 hrs.	+	to 2 days, 15 hrs.	9.75	97.50	11.00	110.00	12.25	122.50	13.50	135.00	14.75	147.50	16.00	160.00
2 days, 15 hrs.	+	to 2 days, 21 hrs.	9.75	107.25	11.00	121.00	12.25	134.75	13.50	148.50	14.75	162.25	16.00	176.00
2 days, 21 hrs.	+	to 3 days, 3 hrs.	9.75	117.00	11.00	132.00	12.25	147.00	13.50	162.00	14.75	177.00	16.00	192.00
3 days, 3 hrs.	+	to 3 days, 9 hrs.	9.75	126.75	11.00	143.00	12.25	159.25	13.50	175.50	14.75	191.75	16.00	208.00
3 days, 9 hrs.	+	to 3 days, 15 hrs.	9.75	136.50	11.00	154.00	12.25	171.50	13.50	189.00	14.75	206.50	16.00	224.00
3 days, 15 hrs.	+	to 3 days, 21 hrs.	9.75	146.25	11.00	165.00	12.25	183.75	13.50	202.50	14.75	221.25	16.00	240.00
3 days, 21 hrs.	+	to 4 days, 3 hrs.	9.75	156.00	11.00	176.00	12.25	196.00	13.50	216.00	14.75	236.00	16.00	256.00
4 days, 3 hrs.	+	to 4 days, 9 hrs.	9.75	165.75	11.00	187.00	12.25	208.25	13.50	229.50	14.75	250.75	16.00	272.00
4 days, 9 hrs.	+	to 4 days, 15 hrs.	9.75	175.50	11.00	198.00	12.25	220.50	13.50	243.00	14.75	265.50	16.00	288.00
4 days, 15 hrs.	+	to 4 days, 21 hrs.	9.75	185.25	11.00	209.00	12.25	232.75	13.50	256.50	14.75	280.25	16.00	304.00
4 days, 21 hrs.	+	to 5 days, 3 hrs.	9.75	195.00	11.00	220.00	12.25	245.00	13.50	270.00	14.75	295.00	16.00	320.00
5 days, 3 hrs.	+	to 5 days, 9 hrs.	9.75	204.75	11.00	231.00	12.25	257.25	13.50	283.50	14.75	309.75	16.00	336.00
5 days, 9 hrs.	+	to 5 days, 15 hrs.	9.75	214.50	11.00	242.00	12.25	269.50	13.50	297.00	14.75	324.50	16.00	352.00
5 days, 15 hrs.	+	to 5 days, 21 hrs.	9.75	224.25	11.00	253.00	12.25	281.75	13.50	310.50	14.75	339.25	16.00	368.00
5 days, 21 hrs.	+	to 6 days, 3 hrs.	9.75	234.00	11.00	264.00	12.25	294.00	13.50	324.00	14.75	354.00	16.00	384.00
6 days, 3 hrs.	+	to 6 days, 9 hrs.	9.75	243.75	11.00	275.00	12.25	306.25	13.50	337.50	14.75	368.75	16.00	400.00
6 days, 9 hrs.	+	to 6 days, 15 hrs.	9.75	253.50	11.00	286.00	12.25	318.50	13.50	351.00	14.75	383.50	16.00	416.00
6 days, 15 hrs.	+	to 6 days, 21 hrs.	9.75	263.25	11.00	297.00	12.25	330.75	13.50	364.50	14.75	398.25	16.00	432.00
6 days, 21 hrs.	+	to 7 days, 3 hrs.	9.75	273.00	11.00	308.00	12.25	343.00	13.50	378.00	14.75	413.00	16.00	448.00

Note: Only if overnight travel status with lodging occurred as required for official business.

STATE TRAVEL REIMBURSEMENT
 Meals Expense (Per Diem) Reimbursement Rate Table
 Effective October 1, 2005

IN LIEU OF SUBSISTENCE

(Regular Rate Plus Additinal \$10.00 Per Day)

Recorded Travel Period			\$49.00		\$54.00		\$59.00		\$64.00		\$69.00		\$74.00	
			by Qtr	Total	by Qtr	Total	by Qtr	Total	by Qtr	Total	by Qtr	Total	by Qtr	Total
Less than 18 hrs.			see note		see note		see note		see note		see note		see note	
18 hrs.	to	21 hrs.	12.25	36.75	13.50	40.50	14.75	44.25	16.00	48.00	17.25	51.75	18.50	55.50
21 hrs. +	to	1 day, 3 hrs.	12.25	49.00	13.50	54.00	14.75	59.00	16.00	64.00	17.25	69.00	18.50	74.00
1 day, 3 hrs. +	to	1 day, 9 hrs.	12.25	61.25	13.50	67.50	14.75	73.75	16.00	80.00	17.25	86.25	18.50	92.50
1 day, 9 hrs. +	to	1 day, 15 hrs.	12.25	73.50	13.50	81.00	14.75	88.50	16.00	96.00	17.25	103.50	18.50	111.00
1 day, 15 hrs. +	to	1 day, 21 hrs.	12.25	85.75	13.50	94.50	14.75	103.25	16.00	112.00	17.25	120.75	18.50	129.50
1 day, 21 hrs. +	to	2 days, 3 hrs.	12.25	98.00	13.50	108.00	14.75	118.00	16.00	128.00	17.25	138.00	18.50	148.00
2 days, 3 hrs. +	to	2 days, 9 hrs.	12.25	110.25	13.50	121.50	14.75	132.75	16.00	144.00	17.25	155.25	18.50	166.50
2 days, 9 hrs. +	to	2 days, 15 hrs.	12.25	122.50	13.50	135.00	14.75	147.50	16.00	160.00	17.25	172.50	18.50	185.00
2 days, 15 hrs. +	to	2 days, 21 hrs.	12.25	134.75	13.50	148.50	14.75	162.25	16.00	176.00	17.25	189.75	18.50	203.50
2 days, 21 hrs. +	to	3 days, 3 hrs.	12.25	147.00	13.50	162.00	14.75	177.00	16.00	192.00	17.25	207.00	18.50	222.00
3 days, 3 hrs. +	to	3 days, 9 hrs.	12.25	159.25	13.50	175.50	14.75	191.75	16.00	208.00	17.25	224.25	18.50	240.50
3 days, 9 hrs. +	to	3 days, 15 hrs.	12.25	171.50	13.50	189.00	14.75	206.50	16.00	224.00	17.25	241.50	18.50	259.00
3 days, 15 hrs. +	to	3 days, 21 hrs.	12.25	183.75	13.50	202.50	14.75	221.25	16.00	240.00	17.25	258.75	18.50	277.50
3 days, 21 hrs. +	to	4 days, 3 hrs.	12.25	196.00	13.50	216.00	14.75	236.00	16.00	256.00	17.25	276.00	18.50	296.00
4 days, 3 hrs. +	to	4 days, 9 hrs.	12.25	208.25	13.50	229.50	14.75	250.75	16.00	272.00	17.25	293.25	18.50	314.50
4 days, 9 hrs. +	to	4 days, 15 hrs.	12.25	220.50	13.50	243.00	14.75	265.50	16.00	288.00	17.25	310.50	18.50	333.00
4 days, 15 hrs. +	to	4 days, 21 hrs.	12.25	232.75	13.50	256.50	14.75	280.25	16.00	304.00	17.25	327.75	18.50	351.50
4 days, 21 hrs. +	to	5 days, 3 hrs.	12.25	245.00	13.50	270.00	14.75	295.00	16.00	320.00	17.25	345.00	18.50	370.00
5 days, 3 hrs. +	to	5 days, 9 hrs.	12.25	257.25	13.50	283.50	14.75	309.75	16.00	336.00	17.25	362.25	18.50	388.50
5 days, 9 hrs. +	to	5 days, 15 hrs.	12.25	269.50	13.50	297.00	14.75	324.50	16.00	352.00	17.25	379.50	18.50	407.00
5 days, 15 hrs. +	to	5 days, 21 hrs.	12.25	281.75	13.50	310.50	14.75	339.25	16.00	368.00	17.25	396.75	18.50	425.50
5 days, 21 hrs. +	to	6 days, 3 hrs.	12.25	294.00	13.50	324.00	14.75	354.00	16.00	384.00	17.25	414.00	18.50	444.00
6 days, 3 hrs. +	to	6 days, 9 hrs.	12.25	306.25	13.50	337.50	14.75	368.75	16.00	400.00	17.25	431.25	18.50	462.50
6 days, 9 hrs. +	to	6 days, 15 hrs.	12.25	318.50	13.50	351.00	14.75	383.50	16.00	416.00	17.25	448.50	18.50	481.00
6 days, 15 hrs. +	to	6 days, 21 hrs.	12.25	330.75	13.50	364.50	14.75	398.25	16.00	432.00	17.25	465.75	18.50	499.50
6 days, 21 hrs. +	to	7 days, 3 hrs.	12.25	343.00	13.50	378.00	14.75	413.00	16.00	448.00	17.25	483.00	18.50	518.00

Note: Only if overnight travel status with lodging occurred as required for official business.