

ALERT! ALERT! ALERT!

DPA

Department of Personnel
& Administration

Division of Finance & Procurement
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ALERT #144

TO: Department Controllers, Fiscal Officers and Other Interested Parties

FROM: Arthur L. Barnhart *alb*
State Controller

DATE: June 21, 2002

SUBJECT: Rollforwards
Overexpenditures
Object Codes Added to Chart of Accounts
Percentage of Retirees Expected
New Contract Modification Policy
Payroll Website
Closing Schedule
Medicare Offsets

Roll Forwards

Any general fund rollforwards of spending authority approved this year will not be approved until after final close. Because of the state's current financial situation, it is anticipated that few, if any, general fund rollforwards will be approved. Requests for appropriation rollforward in funds other than the general fund (fund 100) will be reviewed and considered on a case-by-case basis.

Because the statutes require a commitment voucher in place in order to have a legal basis for approval of a rollforward, contracts will be approved without a rollforward request approved. Be careful before work begins on these contracts to be sure funding is secure without a rollforward or a rollforward is approved.

Overexpenditures

Statutes allowing the State Controller to approve overexpenditures contain a number of specific requirements. One of the requirements listed in CRS 24-75-109(2)(b) and CRS 24-75-111(3)(b) states that "No overexpenditure shall be allowed in excess of the unencumbered balance of the fund from which the overexpenditure is made as of the date of the overexpenditure." Agency personnel, please be aware of the possibility that the State Controller may be unable to approve general fund overexpenditures early due to this requirement. The State Controller's Office (SCO) will be tracking and prioritizing all overexpenditure requests. You are reminded that warrants must be held on overexpenditures until approved by the State Controller.

If you have any questions please contact your FAST accounting specialist.

Object Codes Added to Chart of Accounts

Some object codes have been added to the Chart of Accounts since it was published. The chart on the website is updated as of March 2002.

The SCO added object code 2632 MNT Payments to Department of Personnel and Administration to the FY02-03 Chart of Accounts. Agencies should use this object code for their payments to DPA for their MNT expenses beginning with expenditures/expenses for July 2002.

An object code has been added for pay-for-performance non-base building awards; it is 1360-Non-base Building Performance Awards.

For higher education, object code 5896-Scholarship Allowance Contra was established. It is placed in the chart as close as is possible to the major object code (5892 - Student Financial Aid) used for the scholarship program code 1800. This account will be credited rather than other object codes when the scholarship allowance contra-revenue account is debited. The intent is to preserve the object code information for management reporting purposes

Percentage of Retirees Expected

The percentage of employees who are expected to retire as calculated by PERA is 57% for state division workers and 69% for state troopers. Use this number in your sick leave compensated absence calculation.

NEW Contract Modification Policy

There is a new contract modification policy available on our website.

Payroll Website

The payroll website is now accessible from the State Controller's Office homepage. The specific web address is: <http://www.sco.state.co.us/payroll/payollhome.htm>.

Closing Schedule for FY02-03

Change the date for the July 2002 close from August 9 to August 16 and the date for the December 2002 close from January 10 to January 17. A complete list of the closing dates follows:

State Controller's Office
FY 02 – 03 Closing Dates

<u>Period</u>	<u>Month</u>	<u>Year</u>	<u>Closing Date</u>
01	July	2002	August 16
02	August	2002	September 13
03	September	2002	October 11
04	October	2002	November 15
05	November	2002	December 13
06	December	2002	January 17
07	January	2003	February 14
08	February	2003	March 14
09	March	2003	April 11
10	April	2003	May 16
11	May	2003	June 13
12	June	2003	July 11
13		2003	July 30

Medicare Offsets

Medicare has been offsetting amounts it feels have been paid by them in error. The US Treasury does these offsets against any Federal funds the state is owed. If you receive an offset notice or a notice concerning Medicare repayments sent to a collection agent, please contact Gina Trujillo in the Benefits Section of the Department of Personnel and Administration immediately. Her telephone number is 303-866-3085.

DFP Reorganization

As you know, the Department of Personnel and Administration announced reorganization last January to more closely align the Department around the needs of our customers and taxpayers. The next step is to more fully integrate the four units (State Controller's Office, State Purchasing Office, State Buildings & Real Estate Programs, and Central Collections) within the Division of Finance and Procurement into a stand-alone division, which will require a full-time division director.

Effective July 1st, Richard Pennington, who currently serves as State Purchasing Director, will become the full-time Division Director of the Division of Finance and Procurement. A new State Purchasing Director will be hired.

Art Barnhart will continue serving as Colorado's State Controller within the division. Linda Bradley, who has been the Acting Deputy State Controller, will be returning to her assignment within the FAST.