

Chapter 1 : BARS New User Information

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Information technology projectsâ€”Funding policies and standards. The governor shall communicate statewide priorities to agencies for use in developing biennial budget recommendations for their agency and shall seek public involvement and input on these priorities. The estimates for the legislature and the judiciary shall be transmitted to the governor and shall be included in the budget without revision. The estimates for state pension contributions shall be based on the rates provided in chapter Copies of all such estimates shall be transmitted to the standing committees on ways and means of the house and senate at the same time as they are filed with the governor and the office of financial management. The estimates shall include statements or tables which indicate, by agency, the state funds which are required for the receipt of federal matching revenues. The estimates shall be revised as necessary to reflect legislative enactments and adopted appropriations and shall be included with the initial biennial allotment submitted under RCW The estimates must reflect that the agency considered any alternatives to reduce costs or improve service delivery identified in the findings of a performance audit of the agency by the joint legislative audit and review committee. Nothing in this subsection requires performance audit findings to be published as part of the budget. Each agency shall also develop clear strategies and timelines to achieve its goals. This section does not require an agency to develop a new mission or goals in place of identifiable missions or goals that meet the intent of this section. The mission and goals of each agency must conform to statutory direction and limitations. The objectives must be consistent with the missions and goals developed under this section. The objectives must be expressed to the extent practicable in outcome-based, objective, and measurable form unless an exception to adopt a different standard is granted by the office of financial management and approved by the legislative committee on performance review. Objectives must specifically address the statutory purpose or intent of the program or activity and focus on data that measure whether the agency is achieving or making progress toward the purpose of the activity and toward statewide priorities. The office of financial management shall provide necessary professional and technical assistance to assist state agencies in the development of strategic plans that include the mission of the agency and its programs, measurable goals, strategies, and performance measurement systems. The assessment of the activity must also include an evaluation of major information technology systems or projects that may assist the agency in achieving or making progress toward the activity purpose and statewide priorities. The evaluation of proposed major information technology systems or projects shall be in accordance with the standards and policies established by the technology services board. The office of financial management shall develop a plan to merge the budget development process with agency performance assessment procedures. The plan must identify those agencies that will implement the revised budget process in the biennium, the biennium, and the biennium. The plan and recommended statutory and procedural modifications must be submitted to the legislative fiscal committees by September 30, Copies of all such estimates and other required information shall also be submitted to the standing committees on ways and means of the house and senate. Effective dateâ€” 3rd sp. See note following RCW 2. See note following RCW 28B. Short titleâ€” c See note following RCW Effective dateâ€”Severabilityâ€” c See notes following RCW Information technology budget detail must be included as part of the budget submittal documentation required pursuant to RCW The office of financial management must work with the office of the state chief information officer to maximize the ability to draw this information from the information technology portfolio management data collected by the consolidated technology services agency. Connecting project information collected through the portfolio management process with financial data developed under subsection 1 of this section provides transparency regarding expenditure data for existing technology projects. No more than one-third of the proposed expenditures shall be ranked in the highest priority category. This plan and technology budget must be presented using a method similar to the capital budget, identifying project costs through stages of the project and across fiscal periods and biennia from project initiation to implementation. This information must be submitted electronically, in a format to be determined by the office of financial

management and the legislative evaluation and accountability program committee. Effective dateâ€”Purposeâ€” 1st sp. This section sets forth the major fiscal duties and responsibilities of officers and agencies of the executive branch. The regulations issued by the governor pursuant to this chapter shall provide for a comprehensive, orderly basis for fiscal management and control, including efficient accounting and reporting therefor, for the executive branch of the state government and may include, in addition, such requirements as will generally promote more efficient public management in the state. The governor, through the director of financial management, shall devise and supervise a modern and complete accounting system for each agency to the end that all revenues, expenditures, receipts, disbursements, resources, and obligations of the state shall be properly and systematically accounted for. The accounting system shall include the development of accurate, timely records and reports of all financial affairs of the state. The system shall also provide for central accounts in the office of financial management at the level of detail deemed necessary by the director to perform central financial management. The director of financial management shall adopt and periodically update an accounting procedures manual. Any agency maintaining its own accounting and reporting system shall comply with the updated accounting procedures manual and the rules of the director adopted under this chapter. An agency may receive a waiver from complying with this requirement if the waiver is approved by the director. Waivers expire at the end of the fiscal biennium for which they are granted. The director shall forward notice of waivers granted to the appropriate legislative fiscal committees. The director of financial management may require such financial, statistical, and other reports as the director deems necessary from all agencies covering any period. These reports shall be transmitted to the legislative fiscal committees or by electronic means to the legislative evaluation and accountability program committee. Quarterly reports shall include actual monthly data and the variance between actual and estimated data to date. The reports shall also include estimates of these items for the remainder of the budget period. If funds are shifted from one project to another, the office of financial management shall also reflect this in the annual variance report. Once a project is complete, the report shall provide a final summary showing estimated start and completion dates of each project phase compared to actual dates, estimated costs of each project phase compared to actual costs, and whether or not there are any outstanding liabilities or unsettled claims at the time of completion. The system developed by the director shall include criteria for determining the scope and comprehensiveness of internal controls required by classes of agencies, depending on the level of resources at risk. PROVIDED, That none of the provisions of this subsection shall affect merit systems of personnel management now existing or hereafter established by statute relating to the fixing of qualifications requirements for recruitment, appointment, or promotion of employees of any agency. The director shall advise and confer with agencies including appropriate standing committees of the legislature as may be designated by the speaker of the house and the president of the senate regarding the fiscal impact of such plans and may amend or alter the plans, except that for the following agencies no amendment or alteration of the plans may be made without the approval of the agency concerned: Agencies headed by elective officials; f Fix the number and classes of positions or authorized employee years of employment for each agency and during the fiscal period amend the determinations previously fixed by the director except that the director shall not be empowered to fix the number or the classes for the following: Agencies headed by elective officials; g Adopt rules to effectuate provisions contained in a through f of this subsection. It shall be unlawful for the treasurer to disburse public funds in the treasury except upon forms or by alternative means duly prescribed by the director of financial management. When services are lawfully paid for in advance of full performance by any private individual or business entity other than equipment maintenance providers or as provided for by RCW No payments shall be made in advance for any equipment maintenance services to be performed more than twelve months after such payment except that institutions of higher education as defined in RCW 28B. Any such bond so furnished shall be conditioned that the person, firm or corporation receiving the advance payment will apply it toward performance of the contract. Nothing in this section shall be construed to permit a public body to advance funds to a private service provider pursuant to a grant or loan before services have been rendered or material furnished. Where feasible in conducting examinations, the auditor shall utilize data and findings from the internal control system prescribed by the office of financial management. The current

post audit of each agency may include a section on recommendations to the legislature as provided in c of this subsection. The report shall be for the last complete fiscal period and shall include determinations as to whether agencies, in making expenditures, complied with the laws of this state. The state auditor is authorized to perform or participate in performance verifications and performance audits as expressly authorized by the legislature in the omnibus biennial appropriations acts or in the performance audit work plan approved by the joint legislative audit and review committee. The state auditor, upon completing an audit for legal and financial compliance under chapter The auditor may make such a report to a legislative committee only if the auditor has determined that the agency has been given an opportunity and has failed to resolve the management or performance issues raised by the auditor. If the auditor makes a report to a legislative committee, the agency may submit to the committee a response to the report. This subsection 6 shall not be construed to authorize the auditor to allocate other than de minimis resources to performance audits except as expressly authorized in the appropriations acts or in the performance audit work plan. The results of a performance audit conducted by the state auditor that has been requested by the joint legislative audit and review committee must only be transmitted to the joint legislative audit and review committee. It shall be the duty of the director of financial management to cause corrective action to be taken within six months, such action to include, as appropriate, the withholding of funds as provided in RCW The director of financial management shall annually report by December 31st the status of audit resolution to the appropriate committees of the legislature, the state auditor, and the attorney general. The director of financial management shall include in the audit resolution report actions taken as a result of an audit including, but not limited to, types of personnel actions, costs and types of litigation, and value of recouped goods or services. In addition to the authority given to the state auditor in this subsection 6 , the state auditor is authorized to conduct performance audits identified in RCW Nothing in this subsection 6 shall limit, impede, or restrict the state auditor from conducting performance audits identified in RCW To this end the joint committee may in its discretion examine the books, accounts, and other records of any agency, official, or employee. This section was amended by 3rd sp. Both amendments are incorporated in the publication of this section under RCW 1. For rule of construction, see RCW 1. Savings reportâ€” Short titleâ€”Effective dateâ€” c 1 Initiative Measure No. Effective dateâ€” c Findingâ€”Severabilityâ€”Effective dateâ€” c See note following RCW 6. Director of financial management: Joint legislative audit and review committee: Powers and duties of director of enterprise services as to official bonds: Any rate increases proposed for or any change in the method of calculating charges from the legal services revolving fund or services provided in accordance with RCW Legal services revolving fund: The director of financial management shall establish policies and standards governing the funding of major information technology projects. The director of financial management shall also direct the collection of additional information on information technology projects and submit an information technology plan as required under RCW Severabilityâ€”Captions not lawâ€” c

Chapter 2 : Budgeting and Accounting Relationship

The four systems are secure systems; access to BPAS, CBS, and FNTS requires submission of the statewide budget systems authorization form; access to AMA is linked to security for the statewide accounting system SWIFT.

Finance serves on statewide boards and commissions Budgeting and Accounting Relationship Introduction Both budgeting and accounting are fiscal systems or processes that involve the planning, allocating, and disbursing of monetary resources. This results in an interrelationship and a need for coordination between these two fiscal disciplines. Generally, budgeting is regarded more in terms of planning and enacting a fiscal plan. However, these planning and enactment processes are dependent upon the accounting of past-year and current-year expenditures, revenues, transfers and prior year adjustments. Accounting focuses on the recording, classifying, and interpreting of financial transactions. These accounting processes are dependent on the budgeting of expenditure authorizations appropriations being enacted by the legislative branch. This write-up focuses more on the budgeting aspects and how accounting relates to it. Among these statutes, the following four provisions require a specific linkage between the accounting and budgeting systems. Government Code Section a provides: This system shall permit a comparison of budgeted expenditures, actual expenditures, and encumbrances and payables and estimated revenue to actual revenue that is compatible with a budget coding system, developed by the department. This system shall include a program cost accounting system which accounts for expenditures by line item, governmental unit and fund source Government Code section provides: The Department of Finance shall implement procedures, consistent with this section, that facilitate annual reconciliations of General Fund and special fund balances between those provided by a state agency to the Department Finance and the Controller. Departments must ensure that data included in both the budget schedules and year-end financial statements are identical unless permitted by law or Finance has approved a different. The fiscal data in the budget presentation must agree with the amounts reported in the Schedule 10s Supplementary Schedule of Appropriations and the Schedule 10Rs Supplemental Schedule of Revenues and Transfers. Both the Schedule 10 and the Schedule 10R are input forms sent by Finance to departments with a cover Budget Letter instructing them to record the same expenditures, revenues, and transfers reported in their year-end financial statements to the SCO. Typically, departmental budgets are amended one or more times after the initial submission. Any changes to budgets for the past-year or prior-year data need to correspond to or reconcile to changes being reported to the SCO via amended year-end statements, and changes made by the SCO. However, if accounting or budget estimates records indicate savings will be realized or that deficiency funding will be needed, expenditures may need to be adjusted, as appropriate, for the budget. It is prepared in compliance with state laws and accounting procedures and is in conformance with the Budget Act and other financial legislation. It is compiled from the SCO accounts, which are on a cash basis, and are updated at year-end with financial statements received from state departments. This brings the SCO accounts, for reporting purposes, to the same basis as the accounts maintained by the departments. These financial statements must be prepared on the same basis as that of the applicable budget. Departments are responsible for the consistency of this data and any differences must be approved by Finance. Departments are required to follow that same process for other funds if they are designated as the fund administrator for the fund. The accounting link essentially begins with the enactment of the Budget Act and the recordation of appropriations accounts in the systems of the departments and the SCO. Administration of the Budget Upon enactment of the Budget Act, the departmental accounting offices and the SCO record the initial appropriation authorizations. Early in July, Finance sends a Budget Letter instructing departments with multiple funding sources to remove payables from the main support item and to schedule program detail in the subsidiary items. Also, during the course of the operating year, adjustments may be made to the budget authorizations. Typically, the adjustments are authorized by specific provisional language in individual items, by general control sections in the Budget Act, or other legislation. These adjustments are usually prepared on Budget Revisions Std. Form 26 or Budget Executive Orders. Copies of these documents are then sent to the SCO and to departments. Some of the reasons for budget adjustments are: Various statewide adjustments to be

allocated by Budget Executive Orders Receipt of unanticipated federal funds Unanticipated reimbursements Transfers of funds within an appropriation Legislation enacted after the Budget Act Deficiencies Technical errors and corrections During the year, departments incur expenditures, collect revenues, and post them to budgeted accounts. At the end of the fiscal year, collections, disbursements, encumbrances, and payables are reported in year-end financial statements.

Chapter 3 : State of Oregon: Accounting system - Statewide Financial Management Services

Both budgeting and accounting are fiscal systems or processes that involve the planning, allocating, and disbursing of monetary resources. This results in an interrelationship and a need for coordination between these two fiscal disciplines.

Chapter 4 : State of Delaware -Budget Development and Planning

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Chapter 5 : Full text of "Statewide Budgeting and Accounting System"

SABHRS stands for Statewide Accounting, Budgeting and Human Resource System. SABHRS is defined as Statewide Accounting, Budgeting and Human Resource System rarely.

Chapter 6 : Chapter RCW: STATE BUDGETING, ACCOUNTING, AND REPORTING SYSTEM

The Statewide Accounting, Budgeting, and Human Resources System (SABHRS) is an enterprise computer application implemented by the State of Montana to assist state agencies and the Montana University System to record the disposition, use, and.

Chapter 7 : Statewide Budget Systems / Minnesota Management and Budget (MMB)

The Statewide Accounting, Budgeting and Human Resource System (SABHRS) is a commercial software application developed by PeopleSoft and is the state of Montana's system for managing budget.

Chapter 8 : statewide-systems / Minnesota Management and Budget

Statewide Accounting provides a variety of services including: Consults and assists state agencies by providing training on administrative, accounting, and reporting policies. Supports agencies with statewide financial and federal requirements.

Chapter 9 : Minnesota State - Accounting Systems

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