

SECTION 611: OVERVIEW OF DISBURSEMENTS

1. General Description. This section contains an overview of the disbursement processing procedures that are further described in detail in the other sections of Part 600 of this Manual. The overview includes:
  - (a) Warrant production and processing.
  - (b) Warrant adjustments.
  - (c) Recording of disbursements.
  - (d) Reporting of disbursements.
2. Warrant Production and Processing. State WARRANTS are computer-printed by the Department of Budget and Finance's (B&F) Electronic Data Processing Division (data processing center) through the use of various distinct warrant-writing processes, based on departmental SUMMARY WARRANT VOUCHERS (SWV) approved by DAGS Accounting Division. After production, DAGS Accounting Division performs certain control procedures on the WARRANTS, which are then issued and distributed by DAGS Accounting Division.
3. Warrant Adjustments. After a WARRANT has been issued, there may be a need to adjust the transaction based on any one of the various reasons noted below:
  - (a) To cancel a WARRANT.
  - (b) To stop payment on a WARRANT.
  - (c) To escheat a WARRANT.
  - (d) To reimburse a payee of a forged WARRANT.
  - (e) To issue a duplicate WARRANT.
  - (f) To void a WARRANT.
  - (g) To reissue a WARRANT.
  - (h) To reimburse a payee after recovery is made on an altered WARRANT.
  - (i) To enface a WARRANT.

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4. Recording of Disbursements.

- (a) All cash disbursements, as evidenced by paid State WARRANTS reported by the State Treasury (B&F Finance Division) to the Comptroller on the form, TREASURER'S OFFICE DISBURSEMENTS, are journalized in the REGISTER OF CASH DISBURSEMENTS.
- (b) The accumulated monthly totals as recorded in the REGISTER OF CASH DISBURSEMENTS, comprise the major posting for cash disbursements to the GENERAL LEDGER. Other postings which affect disbursements are made from JOURNAL VOUCHER, SAFORM A-27, based on cancellation of WARRANTS as reported on WARRANTS CANCELLED, SAFORM C-53, and for various error corrections and adjustments that may occur during the process of recording and reporting disbursements.

5. Reporting of Disbursements.

- (a) To support payment of claims reported by departments on SWVs, the name of the payee, the WARRANT number and amount, and related WARRANT data, are computer-printed as the WARRANT NUMBER LISTING BY DEPARTMENT, REPORT 106 (or by REPORT 100 for SWAS processing), by the data processing center.
- (b) A DEPARTMENT WARRANTS ISSUED REGISTER, REPORT 111, based on WARRANTS printed and issued for SWV claims, is computer-printed by the data processing center for use by departments.
- (c) Other computer listings and reports of disbursements transactions are printed and reported for use by DAGS Accounting Division and B&F's Finance Division for WARRANT RECONCILIATION purposes.