



STATE OF ALABAMA
DEPARTMENT OF FINANCE
OFFICE OF THE STATE COMPTROLLER

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Director of Finance

ROBERT L. CHILDREE
State Comptroller

July 19, 2005

MEMORANDUM

To: Fiscal Officers

From: Robert L. Childree
State Comptroller

Subject: Negative Lines/Funds on Warrants

Attached are copies of warrants that have negative lines on the WREC table. A negative lined warrant is produced when a payment voucher references more than one fund account with negative lines which result in a negative total for one or more of the funds on that document, even though the total of the voucher/warrant is positive. Each of these warrants has to be manually corrected by the Treasurer's Office in order to be reconciled. Please make the necessary changes to your internal accounting processes to insure that payment vouchers do not create negative fund totals which will result in negative lines on WREC.

If you need additional information, please contact Kathleen D. Baxter at (334) 242-4857 or kathleen.baxter@comptroller.alabama.gov.

RLC/kdb