



STATE OF ALABAMA
DEPARTMENT OF FINANCE
OFFICE OF THE STATE COMPTROLLER

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THOMAS L. WHITE, JR.
CPA (Inactive)
State Comptroller

October 27, 2010

MEMORANDUM

TO: Chief Fiscal Officers

FROM: Mr. Thomas L. White, Jr.
State Comptroller

RE: Vouchers using Appropriation 050 for Capital Outlay Payments

Section 41-4-93 of the Code of Alabama, 1975, states, "all unencumbered balances of all appropriations shall revert to the State Treasury at the end of each fiscal year and to the credit of the General Fund or the special fund from which the appropriation or appropriations were made. Appropriations for the purchase of land or the erection of buildings or new constructions or for State Department of Transportation maintenance of roads and bridges on the state highway system shall continue in force until the attainment of the object or the completion of the work for which such appropriations are made."

By definition from the appropriation bill, "Capital Outlay" shall mean expenditures, which result in the acquisition and/or addition to items, such as land or buildings, which have an appreciable and calculable period of usefulness in excess of one year, and shall be expended only for such purposes.

Effective immediately, all payment vouchers and journal vouchers using Appropriation 050 must have a statement on the front of the voucher that reads, "**This voucher is directly related to a Capital Outlay Project**". Be advised that any vouchers for items that do not clearly meet the above criteria require a written justification.

I appreciate your adherence to this directive. If you have any questions or need further guidance, please do not hesitate to contact Tucker Wilson at 334-242-7057.

TLWjr