

SECTION 8: PAYMENTS

Field Warrant Accountability Report

INTRODUCTION

Field Warrant Accountability Report provides procedures for preparing the semi-annual Field Warrant Accountability Report, which lists changes occurring in a department's field warrant stock over the past six months. The report indicates the warrant numbers and quantity of the field warrant stock on hand as of the previous report; new field warrant stock received during the period; field warrants issued during the period; field warrants lost, returned, or voided during the period; and the stock on hand at the end of the period.

The Field Warrant Accountability Report is prepared twice a year by the field warrant stock custodian. A report is completed for the period of April 1 through September 30 and for the period of October 1 through March 31. The report must be submitted to the Division of Finance no later than one month after the end of the reporting period – April 30 for the October/March report, and October 31 for the April/September report.

Ordering Field Warrant Stock

The agency's authorized field warrant custodian (listed on the current Field Warrant Authorization Form) may request additional field warrant stock as needed. Requests for additional stock must be made in writing or by email from the authorized field warrant custodian to the Division of Finance, Accounting Control Section. Field warrant stock is requested in blocks of 10.

The Division of Finance transfers field warrant stock to the department's Administrative Services Section upon written request by the department's authorized field warrant custodian. The authorized custodian may further transfer field warrant stock in accordance with *Alaska Administrative Manual (AAM) 35.260 - Control of Field Warrant Stock*.

Returning Unused Field Warrant Stock

No more than a two-month supply of field warrants should be kept on hand. To return unused field warrants, send a memorandum from the authorized field warrant custodian to the Division of Finance, Accounting Control Section, with the field warrants being returned.

Preparing the Accountability Report

The Field Warrant Accountability Report is prepared on Form 02-421, obtained from the Department of Administration, Division of General Services and Supply, Forms Management, or a computer-generated spreadsheet in the same format as Form 02-421. The field warrant custodian must consolidate data from individual agency Field Warrant Accountability Reports into one departmental report before submittal to the Division of Finance.

Field warrants are recorded on the accountability report in "blocks" of consecutive warrant numbers. This means that for each block of consecutive warrant numbers there are "sub-blocks" of consecutive warrant numbers issued, lost/returned/voided, and on hand at the end of the period.

For example: Field warrants 70200001 - 70200020 were on hand at the end of the previous period. From this block of warrants, 70200001 - 70200003 and 70200006 - 70200011 were issued and warrants 70200004 - 70200005 were voided during the current period. Warrants 70200012 - 70200020 were on hand at the end of the current period. The Field Warrant Accountability Report is completed as follows:

SECTION 8: PAYMENTS, FIELD WARRANT ACCOUNTABILITY REPORT

Field Warrant Accountability Report														
On Hand Beginning of Period			Received During the Period			Issued During the Period			Lost (L), Returned (R) Voided & Returned (V)			On Hand At End of Period		
From No.	To No.	No. On Hand	From No	To No.	No Rec'd	From No.	To. No.	No. Issued	From No.	To. No.	No. L,R,V	From No	To No	No. On Hand
200001	200020	20				200001	200003	3	200004	200005	2			
						200006	200011	6				200012	200020	9

NOTE: In this example, “70” was left off the beginning of each warrant number listed so the warrant number would fit in the example columns.

FORM

Field Warrant Accountability Report (Form 02-421)

PROCEDURES

I. Gather the information necessary to complete the Field Warrant Accountability Report.

The following information is needed to complete the report:

- Copy of the Field Warrant Accountability Report for the previous six-month period.
- Physical field warrants voided during the current report period.
- Copies of memorandums showing all field warrant stock received or returned during the current report period.
- Log of field warrants issued during the current report period.
- Field warrant stock currently on hand.
- Field Warrant Accountability Reports from individual sections in the department that receive field warrant stock from the field warrant custodian.
- Blank Form 02-421 or computer-generated spreadsheet.

II. Complete the Field Warrant Accountability Report.

It is helpful if the field warrant information (field warrant numbers on hand, received, issued, etc.) is entered from left to right across the form. In doing this, you won't necessarily be entering data in the first available blank fields in each column. Refer to *Exhibit 8.B: Field Warrant Accountability Report* for a sample report form.

A. To complete the general information fields at the top of the report:

1. **DEPARTMENT** - Enter the name of your department.
2. **TYPE** - Enter **X** in the **Field Warrant** box.
3. **PERIOD COVERED** - Enter the period for the report as follows:
 - a. **FROM** - Enter 04/01/CCYY or 10/01/CCYY.
 - b. **TO** - Enter 09/30/CCYY or 03/31/CCYY.

SECTION 8: PAYMENTS, FIELD WARRANT ACCOUNTABILITY REPORT

4. **PAGE __ OF __** - Enter the number of this page and the total number of pages (i.e., **PAGE 1 OF 3**).

B. To account for field warrant stock on hand at the beginning of the reporting period: Enter warrant numbers and quantities for each block of field warrant stock you had on hand at the end of the previous period.

1. From the previous period's report, copy the block of warrant numbers (From No., To No.,) and quantity (No. On Hand) in the ON HAND AT END OF PERIOD column to the **From No., To No.,** and **No. On Hand** fields in the first row of the **ON HAND BEGINNING PERIOD** column on the current period's report.
2. Staying in the same row, move to the **ISSUED DURING THE PERIOD** column. In the **From No.** and **To No.** columns, enter the first sub-block of consecutive field warrant numbers issued during the current period from the block of numbers in the ON HAND BEGINNING OF PERIOD column. Enter the quantity issued in the **No. Issued** column.

***NOTE:** Field warrants are considered issued during the period if the date of issue of the actual warrant was the last day of the period or earlier. Even if a field warrant did not process in AKSAS by the end of the period, the warrant must be listed as issued if it was prepared within the period. Field warrants canceled or stop paid are considered issued and should be listed in the Issued During the Period column.*

3. Staying in the same row, move to the **LOST (L), RETURNED (R), VOIDED & RETURNED (V)** column. In the **From No.,** and **To No.** columns, enter the first sub-block of consecutive field warrant numbers lost, returned to the Division of Finance, or voided from the block of numbers in the ON HAND BEGINNING OF PERIOD column. Enter the quantity lost, returned or voided in the **No. L,R,V** column.
4. Staying in the same row, move to the **ON HAND AT END OF PERIOD** column. In the **From No.** and **To No.** columns, enter the first sub-block of consecutive field warrant numbers that are physically on hand (not issued, lost, returned, or voided) from the block of numbers in the ON HAND BEGINNING OF PERIOD column. Enter the quantity on hand in the **No. on Hand** field.

For each row on the report,

$$\text{On Hand End of Period} = \text{On Hand Beginning Of Period} + \text{Received} - (\text{Issued} + \text{Lost/Returned/Voided})$$

The "On Hand at End of Period" must also equal the physical stock on hand for the block of warrants. Take care to account for each warrant number in the block.

5. **Repeat Steps B.2-4:** If there are more sub-blocks of consecutive warrant numbers to be entered in the ISSUED DURING THE PERIOD; LOST, RETURNED, VOIDED & RETURNED; and ON HAND AT END OF PERIOD columns for the block of numbers entered in the ON HAND BEGINNING OF PERIOD column, move to the next row in the appropriate column and enter the information. Be sure to stay in the same row for each sub-block of warrant numbers.
6. **Repeat Steps B.1-5:** For each block of warrants in the ON HAND AT END OF PERIOD column on the previous period's report, move to the next blank row and enter the warrant numbers and quantities in the appropriate columns.

SECTION 8: PAYMENTS, FIELD WARRANT ACCOUNTABILITY REPORT

C. **To account for field warrants received during the current period:** Enter warrant numbers and quantities for new field warrant stock you received during the current period.

1. Move to the next blank row (all columns in the row should be blank). Staying in the same row, move to the **RECEIVED DURING THE PERIOD** column. In the **From No.** and **To No.** columns, enter the first block of warrant numbers for new stock received during the current period. Enter the quantity received in the **No. Rec'd** column.

NOTE: This information is taken from memorandums listing the field warrant stock received during the period.

2. Staying in the same row, move to the **ISSUED DURING THE PERIOD** column. In the **From No.** and **To No.** columns, enter the first sub-block of consecutive field warrant numbers issued during the current period from the block of numbers in the RECEIVED DURING THE PERIOD column. Enter the quantity issued in the **No. Issued** column.

NOTE: Field warrants are considered issued during the period if the date of issue of the actual warrant was the last day of the period or earlier. Even if a field warrant did not process in AKSAS by the end of the period, the warrant must be listed as issued if it was prepared within the period. Field warrants canceled or stop paid are considered issued and should be listed in the Issued During the Period column.

3. Staying in the same row, move to the **LOST (L), RETURNED (R), VOIDED & RETURNED (V)** column. In the **From No.** and **To No.** columns, enter the first sub-block of consecutive field warrant numbers lost, returned to the Division of Finance, or voided from the block of numbers in the RECEIVED DURING THE PERIOD column. Enter the quantity lost, returned, or voided in the **No. L,R,V** column.
4. Staying in the same row, move to the **ON HAND AT END OF PERIOD** column. In the **From No.** and **To No.** columns, enter the first sub-block of consecutive field warrant numbers that are physically on hand (not issued, lost, returned, or voided) from the block of numbers in the RECEIVED DURING THE PERIOD column. Enter the quantity on hand in the **No. on Hand** column.

For each row on the report,

$$\text{On Hand End of Period} = \text{On Hand Beginning Of Period} + \text{Received} - (\text{Issued} + \text{Lost/Returned/Voided})$$

The "On Hand at End of Period" must also equal the physical stock on hand for the block of warrants. Take care to account for each warrant number in the block.

5. **Repeat Steps C.2-4:** If there are more sub-blocks of consecutive warrant numbers to be entered in the ISSUED DURING THE PERIOD; LOST, RETURNED, VOIDED AND RETURNED; and ON HAND AT END OF PERIOD columns for the block of numbers in the RECEIVED DURING THE PERIOD column, move to the next blank row in the appropriate column and enter the information. Be sure to stay in the same row for each sub-block of numbers.
 6. **Repeat Step C.1-5:** For each block of warrants received during the period, move to the next blank row and enter the warrant numbers and quantities in the appropriate columns.
- D. Repeat Steps B - C as necessary until all field warrants ON HAND AT END OF PERIOD from the previous period's report and all new field warrant stock RECEIVED DURING THE PERIOD are

SECTION 8: PAYMENTS, FIELD WARRANT ACCOUNTABILITY REPORT

identified in the appropriate columns as issued, lost, voided, returned, or on hand at the end of the period. Use additional forms as necessary.

E. Enter report totals:

1. Verify the physical field warrant stock on hand agrees with each block of field warrant numbers and quantities listed in the **ON HAND AT END OF PERIOD** column of the report. Reconcile any discrepancies. If stock is missing, contact the Division of Finance immediately.
2. For each page of the form, calculate and enter the **PAGE TOTALS** at the bottom of each quantity column.

***NOTE:** If using a spreadsheet, the page totals should automatically calculate. Go to Step 3.g to verify totals are correct.*

3. On the last page of the report, complete the area at the bottom left of the report.
 - a. Add the **PAGE TOTALS** for the ON HAND BEGINNING PERIOD, **No. on Hand** column for all pages of the report. Enter the total in the **ON HAND BEGINNING OF PERIOD** field.
 - b. Add the **PAGE TOTALS** for the RECEIVED DURING THE PERIOD, **No. Rec'd** column for all pages of the report. Enter the total in the **RECEIVED DURING PERIOD** field.
 - c. Add the **ON HAND BEGINNING PERIOD** and **RECEIVED DURING PERIOD** fields. Enter the total in the **SUB TOTAL** field.
 - d. Add the **PAGE TOTALS** for the ISSUED DURING THE PERIOD, **No. Issued** column for all pages of the report. Enter the total in the **ISSUED** field.
 - e. Add the **PAGE TOTALS** for the LOST (L) RETURNED (R) VOIDED & RETURNED (V), **No. L,R,V** column for all pages of the report. Enter the total in the **LOST, RETURNED, VOIDED** field.
 - f. Subtract the **ISSUED** and **LOST, RETURNED, VOIDED** fields from the **SUB TOTAL**. Enter the result in the **TOTAL ON HAND END OF PERIOD** field.
 - g. Verify all totals are correct and the **TOTAL ON HAND END OF PERIOD** is equal to the total physical field warrant stock on hand.
 - h. In the **COMMENTS** box, enter any additional information necessary. If all voided field warrants are not attached to this report, enter the explanation here.

III. Certify and distribute the report.

- A. If using a spreadsheet, print two copies of the report. For the purpose of this procedure, the three copies are referred to as white, yellow, and goldenrod as these are the colors of the three-part carbon Form 02-421.
- B. Submit the report to an authorized certifying officer in your agency for signature according to department procedures. For a spreadsheet, each copy must be signed.
- C. Prepare a cover memo from the field warrant custodian to the Division of Finance, Accounting Control, including the following information:

SECTION 8: PAYMENTS, FIELD WARRANT ACCOUNTABILITY REPORT

- Period covered by the Field Warrant Accountability Report.
 - List of voided field warrant numbers.
- D. Attach two copies (white and yellow of Form 02-421) of the Field Warrant Accountability Report and the voided field warrants (in numerical order) to the memo.
- E. Submit the memorandum, Field Warrant Accountability Report copies, and voided field warrants to:

Route to: Department of Administration
Division of Finance, Accounting Control
Mail Stop # 0204.

OR

Mail to: Alaska Department of Administration
Division of Finance
P.O. Box 110204
Juneau, Alaska 99811-0204

Attn: Accounting Control

NOTE: *Submit the report no later than April 30 for the 10/1/YY - 3/31/YY report or October 31 for the 4/1/YY - 9/30/YY report.*

- F. Retain a copy of the memo and the goldenrod copy of the accountability report for your files. Accounting Control verifies and signs the report, and returns the yellow copy to the agency. Keep the yellow copy in your department file to use for preparing the next Field Warrant Accountability Report.