

 <b>ARIZONA ACCOUNTING MANUAL</b>	SECTION <b>II</b>	PAGE <b>01</b>	DATE <b>04/29/94</b>
SUBJECT <p style="text-align: center;"><b>WARRANTS</b></p>			

Warrants are produced as a result of a request for payment (claims) successfully processing through the AFIS System.

1. HANDWRITTEN WARRANTS

- a. A handwritten warrant is a warrant that is produced manually, as opposed to a system-generated warrant.
- b. Under certain conditions a claim may be required to be paid with a handwritten warrant. The General Accounting Office will review requests for handwritten warrants on a case by case basis. All requests must be approved by the State Comptroller or his/her designee.
- c. All of the following conditions must be met before a handwritten warrant can be produced.
  - (1) There must be a sufficient cash balance in the fund the warrant is to be drawn on.
  - (2) There must be a sufficient appropriation balance if the warrant is being drawn on an appropriated fund.
  - (3) All claims, original or copies, must bear an original authorized signature.
  - (4) The accounting distribution portion of the claim must be completed. The encumbrance number alone does not provide enough accounting distribution information to prepare a handwritten warrant.
  - (5) The request must indicate if the claim is already in the AFIS system for processing.

2. LOST OR FORGED WARRANTS

- a. If a warrant is lost, the responsible agency should send the payee a Replacement Warrant Request and Bond of Indemnity (form GAO-6). If the request is valid, a duplicate warrant is produced and sent to the agency for transmission to the payee. To be valid, a request must be on the correct form with accurate data and all required signatures, and must be for replacement of warrant that has not been cashed.
- b. If a warrant is suspected of being forged, the agency responsible for the warrant should send the payee three copies of Form GAO-28, Affidavit of Forgery. The payee should forward the completed affidavits are accepted by the State Treasurer and the State Servicing Bank, a replacement warrant will be produced and sent to the agency for transmission to the payee.

3. CANCELED WARRANTS

- a. If any agency needs to cancel a non-payroll warrant, they should complete a Single Payment Cancellation, Form PM044. The warrant and the form should be sent to the GAO for processing.
- b. See Section III C for instructions on canceled payroll warrants.