

**Department of Finance & Administration – Office of Accounting – Funds Unit**  
**Certification of Non Reclaimable PY Warrant Cancellations and Refunds to Expenditure**  
P7b-19-4-403  
**General Procedure**

The excess funding in certain General Revenue funds is subject to reclaim per ACA 19-5-1004. Since some expenditures are often refunded or the warrants are cancelled subsequent to the close of the fiscal year, the deposits or journal entries that restore the funds expended in the previous year are also subject to reclaim.

**Prior Year Warrant Cancellations**

Agencies that have funds from both general revenue and federal resources will have warrants containing both sources of funds. The portion of the Prior Year Warrant Cancellation that is related to the federal monies will not be reclaimed. Therefore, it is necessary for the agency to certify to the DFA Office of Accounting the portion included in the warrant amount that is not reclaimable. The certification form that accompanies this letter must be submitted to DFA Office of Accounting – Funds Unit when a Prior Year Warrant is cancelled in either the General Revenue Fund or its related paying account.

**Prior Year Refunds to Expenditures**

Agencies that have funds from both general revenue and federal resources will have Prior Year Refunds to Expenditures containing both sources of funds. The portion of the Prior Year Refunds to Expenditures that is related to the federal monies will not be reclaimed. Therefore, it is necessary for the agency to certify to the DFA Office of Accounting the portion included in the refund amount that is not reclaimable. The certification form that accompanies this letter must be used to certify the non-reclaimable share of each Prior Year Refunds to Expenditure deposited in either the General Revenue Fund or its related paying account.

The certifications of the non-reclaimable Prior Year Warrant Cancellations or Prior Year Refunds to Expenditure must be sent to the attention of Catherine Hickerson by the 5<sup>th</sup> of the month following the month of cancellation or deposit.

Please call Catherine at 501-682-1675 or email her at [catherine.hickerson@dfa.state.ar.us](mailto:catherine.hickerson@dfa.state.ar.us) if you have any questions.