

**DATE:** February 15, 2007

**TO:** Agency Addressed (No. 10, 2006-2007)

**FROM:** Douglas A. Darling, Director  
Division of Accounting and Auditing  
Department of Financial Services

**SUBJECT:** CONTRACTUAL SERVICE EDITS AND CORRECTING TRANSACTIONS-  
CLARIFICATION

Agency Addressed Memorandum No. 3, 2006-07 issued instructions to the agencies regarding how to correct contractual service disbursement transactions made from the expense (04) appropriation category. To clarify our previous instructions, agencies must create a **journal transfer that corrects the disbursement in State Accounts**. These corrections must be completed by February 28, 2007.

Please contact Cheri Greene at (850) 413-5593, Suncom 293-5593, [cheri.greene@fldfs.com](mailto:cheri.greene@fldfs.com) or Michael Alexander at (850) 413-5454, Suncom 293-5454, [michael.alexander@fldfs.com](mailto:michael.alexander@fldfs.com) if you have questions or need a list of contractual service disbursements paid from your agency's expense appropriation categories.