**RECORD OF PAYMENTS** **8422.31**
(Renumbered 2/65)

Each agency will maintain an alphabetic file of duplicate copies of payee Remittance Advice and Revolving Fund checks (see SAM Section 8422.3) as a central reference file except where a memorandum record of payments, as described below, is used. Also, payments will always be recorded on the documents authorizing the expenditure, such as purchase orders, sub-purchase orders, contracts, and service agreements. These records will be used by the agency to determine that payment has not been made previously.

The maintenance of a memorandum record of payments for recurring services, such as rent and utility bills, is permissive. A card or loose-leaf form can be used for this purpose. This form should be designed to require the posting of only a minimum amount of information. Generally, the number of claim schedules and the amount of the bill are adequate.