

SAM—DISBURSEMENTS

PROCESSING BY STATE CONTROLLER'S OFFICE

8472.3

(Revised and Renumbered 8/70)

The State Controller's Office will audit and determine the correctness and propriety of each journal entry request received from the Office of State Printing.

Any errors disclosed by this audit will be corrected in the usual manner by claim corrections. One copy of the claim corrections will be sent to the Office of State Printing and one copy will be sent to the agency. (Agencies will not use such claim corrections as accounting documents since expenditures are recorded on the basis of State Controller's Journal Entries.)

After audit and approval of the request by the State Controller's Office, Audits Division, the Controller's Accounting Division will issue a State Controller's Journal Entry or Transfer. (The State Controller's Office will settle the request by (a) a Controller's Journal Entry reducing the advance, if there is an advance, or (b) a Controller's Transfer, transferring the funds if the advance has been returned or if no advance has been made.) One copy of the State Controller's Journal Entry or State Controller's Transfer will be sent to the Office of State Printing and one copy will be sent to the agency.

Upon request from the agency, the State Controller's Office will reverse the amount of any journal entry previously made, or any part of such amount, if the agency believes the amount should not have been paid because of non-receipt of the services or supplies, excessive cost, or other valid reason after negotiation with the Office of State Printing. Request for adjustment of previous journal entry will be forwarded by the agency to the State Controller's Audit Division and will refer to the particular State Controller's Journal Entry by date and number. The request also will refer to the item and amount and will include a statement as to why the journal entry should not have been made. After examination and approval by the Controller's Audits Division, the request for adjustment will be routed to the Controller's Accounting Division for preparation of the Journal Entry. One copy of the journal entry will be sent to the Office of State Printing and one copy will be sent to the agency.