

SAM—OFFICE REVOLVING FUNDS

CLAIMS

8170

(Revised 9/07)

The processing of purchase and expense claims will be in accordance with the general instructions in SAM Section 8422.

There are two methods to reimburse an agency's office revolving fund through the claim schedule process:

- Reimbursement claim schedules
- Replenishment claim schedules

When the reimbursement process is used, agencies will prepare a Claim Schedule form, STD. 218 (Continuous) and a Remittance Advice form, STD 404c. On the face sheet, agencies will enter the agency's office revolving fund as the payee. The SCO will issue a warrant payable to the agency for the amount of the claim schedule. Upon receipt of the warrant, the agency will deposit the warrant into the agency's checking account to reimburse the office revolving fund.

When the replenishment process is used, agencies will use a Replenishment Claim Schedule (Treasury Trust) form, STD. 219TT, or an STD. 218 (Continuous) for CALSTARS agencies. On the face sheet, agencies will enter their agency checking account number as the payee. The SCO will transfer the amount of the claim schedule to the agency's checking account. Agencies will receive a journal entry (TC-48) which charges the agency's appropriation and increases the agency's checking account to replenish the office revolving fund. The document number of the journal entry is the claim schedule number. The journal entry number will be listed as a deposit on the monthly bank statement.

For both types of claim schedules, agencies will submit the appropriate invoices and vouchers to the SCO, Division of Audits, Claim Audits Section. The revolving fund check numbers can be either listed on the claim schedule face sheet or posted on each invoice or voucher. Both claim schedule forms are available from the Department of General Services' website at: www.osp.dgs.ca.gov/StandardForms/Default.htm.

When a reportable payment has been made from an agency's office revolving fund, agencies must ensure that information is provided to Franchise Tax Board. See SAM Section 8422.19.