

SAM—INCOME

REFUNDS

8240

(Revised 2/99)

Refunds are generally authorized by Government Code (GC) Sections 13140 through 13144. Any fee or excess payment may be refunded (a) from any unremitted balance of receipts of the same nature in the state agency's checking account or (b) from the revenue account in the fund where the original receipt was credited. Individual refund claims in excess of \$10,000 which will be submitted to the SCO for payment must be approved in advance by the DOF and the SCO prior to submission.

Refund Claims

Claim schedules filed for refunds of revenue will be processed as follows:

Refunds of amounts that were remitted in a previous fiscal year or as prior year revenue will be filed against the prior year revenue account. Refunds of amounts that were remitted in the current fiscal year as current year revenue will be filed against the current year revenue account.