INVOICES AND VOUCHERS **8422.1**
(Revised 06/08)

Original invoices will be included in claims presented to the State Controller's Office (SCO). If agencies cannot obtain original invoices, the SCO will accept carbon copies or photocopies. Invoices marked "Office Copy," "Packing Copy," or "Duplicate Copy" will include the same detailed information as provided on the original invoice, such as items purchased, quantity, delivery address, etc. In addition, the copies will be accepted by the SCO only if the following information is placed on the copy:

> This bill has been checked against our records and found to be the original one presented for payment and has not been paid. We have recorded this payment so as to prevent a later duplicate payment.
>
> Signed: _____
> Accounting Officer

The first step in the claim procedure is determining that invoices are proper for submission to the SCO for payment. Invoices will comply in form and content with the rules and regulations of the Victim Compensation and Government Claims Board. Also, the agency will determine that:

- Items or services invoiced have been received or provided, as evidenced by stock received reports or similar documents or employee verification.
- Payment has not previously been made (this may be accomplished by referring to the agency's remittance advice file or other agency records).
- Invoices comply with provisions of purchase orders, sub-purchase orders, contracts, leases, service agreements, grants, etc.
- Cash discounts have been taken, if applicable.
- Authority exists to obtain the goods or services.
- Freight charges of more than $50 must have supporting prepaid freight bills included in the claim schedule to the SCO.
- Freight charges more than $500 have been approved by the Department of General Services (DGS), Transportation Management Unit (see SAM Section 3852).

Agencies will verify the calculation of discounts, if applicable, price extensions, and sales tax and the arithmetical accuracy of totals on all invoices, including travel expense claims.

The document number providing the purchase authority (e.g. purchase order number, contract number, sub-purchase order number, lease number) will be shown on original invoices submitted to the SCO.

The agency may notify the vendor/claimant of any corrections to invoices by a Notice of Correction of Invoice, STD. 107. However, the agency must send an Invoice Dispute Notification, STD. 209 as described in SAM Section 8474.1.

Utility services invoices may contain a service period that overlaps two calendar months. This billing procedure does not cause any problems except at the end of a fiscal year. For uniformity, agencies will charge utility invoices to the fiscal year in which the majority of the service falls. For example, if the service period is from June 10 through July 9, the total amount of the invoice will be charged to the fiscal year just ended. If the service period is from June 21 through July 20, the total amount of the invoice will be charged to the new fiscal year. If the period of service is of equal duration in each fiscal year, the invoice may be charged to either fiscal year.

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INVOICES AND VOUCHERS **8422.1 (Cont. 1)**
(Revised 06/08)

Fleet services are billed by DGS on a calendar month basis. Occasionally minor amounts representing adjustments and delayed billings of the prior year are included in an invoice for the current year. Under these circumstances, the entire invoice may be charged to the current year appropriation.

For additional information, see the following SAM Sections:

- 0700 et seq. for travel
- 3800 et seq. for transportation management (freight charges)
- 8113 for additional information on discount invoices
- 8780.1 for additional information on Workers' Compensation invoices