

## SAM - DISBURSEMENTS

### WARRANTS PAYABLE TO COUNTIES

8422.26

(Revised 9/1982)

When payment is to be made to a county, or an agency or office of a county, payment will be made to the County Treasurer (unless there is a statutory basis to do otherwise). Where payment is made to the County Treasurer, agencies will forward to the State Controller's Office: (1) a copy of Remittance Advice ([Std. Forms 404, or 404c](#), or a customized form approved by State Controller's Office—Division of Disbursements and General Services Forms Management, see SAM Section [1601](#)) for mailing the warrant to the County Treasurer; and (2) an extra copy for the County Auditor. The latter will be forwarded to the State Controller's Office in a separate legal-size plain envelope marked "County Auditor's Copy" and stapled to the Remittance Advice Envelope, Std. Form 403. The Remittance Advice will show the name of the State agency filing the claim and properly identify the payment by reference to the invoice, agreement, or subvention program with a legal reference, if pertinent, and subvention program account code. Appropriate abbreviations may be used.

Below is a portion of the Revenue Chart of Accounts of the Counties pertaining to aid from other government agencies. (The entire chart is contained in the Accounting Standards and Procedures for Counties manual.) Use of these subvention program account codes on applicable remittance advice will aid counties in accounting for payments.

<u>Account Code</u>	<u>Description</u>	<u>Account Code</u>	<u>Description</u>
23	State-alcoholic beverage license fees	44	State aid for disaster
24	State-aid for aviation	45	State aid for veterans' affairs
25	State-highway users tax	46	Homeowners' property tax relief
26	State-motor vehicle in-lieu tax	47	Business inventory property tax relief
27	State-trailer coach in-lieu tax	47.1	Livestock head-day tax reduction
33	State-health-administration	49	State-other
35	State aid for cerebral palsy	52	Federal-health-administration
36	State aid for mental health	53	Federal aid for construction
37	State aid for tuberculosis control	54	Federal aid for disaster
38	Other State aid for health	55	Federal forest reserve revenue
39	State aid for agriculture	56	Federal grazing fees
40	State aid for civil defense	60	Federal flood control receipts
41	State aid for construction	60.1	Aid for medical assistance State and Federal
42	State aid for corrections		State-apportionment of off-
43	State aid for county fairs	62	highway in-lieu tax