

SAM - DISBURSEMENTS

INTRODUCTION

8400

(Rev. 03/2013)

The term disbursement is the payment process for payroll, purchases, and other expenditures. The State Controller prepares (1) Controller's Warrants and (2) Controller's Transfers for payment of State expenditures (see SAM section 8400.1 Illustration). Controller's Warrants are treated like bank checks. Governmental Accounting, Auditing and Financial Reporting defines a warrant as "an order drawn by the legislative body or an officer of a government upon its treasurer directing the latter to pay a specific amount to the person named or to the bearer." Claim schedules, with invoices attached, support the warrants. Departments file claims with the State Controller's Office ([SCO](#)) for payment of purchases and other expenditures. The directions for processing specific claims are shown in the references below.

<u>References</u>	<u>Types of Invoices</u>
8422.101	Freight and Transportation
8422.102	Gasoline and Oil
8422.103	Purchases by Sub-Purchase Orders
8422.104	Contractual Services
8422.105	Blue Printing and Other Reproduction
8422.106	Telephone
8422.108	Revolving Fund
8422.113	Training
8422.114	Airline
8422.115	Automobile Rental

(Continued)

SAM - DISBURSEMENTS

(Continued)

INTRODUCTION

8400 (Cont. 1)

(Rev. 03/2013)

Controller's payroll warrants are supported by the Payroll Warrant Register. The SCO disburses payroll warrants from the State Payroll Revolving Fund after transfer has been made from the department's fund(s).

Controller's Transfers authorize an increase or decrease of cash between funds or appropriations without a warrant. The SCO will settle "No Warrant" claims by (1) a Controller's Journal Entry reducing the department's advance at the service department or (2) a Controller's Transfer transferring the money if no advance was made at the service department. (See SAM section 8400.1 Illustration.)

Other sections of SAM that relate to the disbursements section are provided below:

	<u>Sections</u>	<u>Chapters</u>
1.	Contracts	1200
2.	Publishing/Printing	2800
3.	Purchases	3500
4.	Transportation Management	3800
5.	Transportation Services	4100
6.	Telecommunications	4500
7.	California Technology Agency	4800
8.	Introduction to Uniform System of Accounting	7000
9.	Structure of General Ledger Accounts	7600
10.	Checks	8041
11.	Office Revolving Funds	8100
12.	Fiscal Affairs - Allotment-Expenditure Accounting	8300
13.	Payrolls	8500
14.	Standard Entries	10500