

SAM - DISBURSEMENTS

INVOICES FOR CONTRACTUAL SERVICES

8422.104

(Revised 6/2014)

Invoices for contractual services and space rental will show the applicable contract or lease number, or other data, to allow positive identification of an existing contract or lease. The State Controller's Office ([SCO](#)) will examine the contracts to determine whether the payments are in accordance with the contract terms. All contracts are filed with the SCO upon execution in accordance with SAM Chapter 1200.

Original authorizations by lessors to make payments to someone other than the lessor will be forwarded to the SCO prior to scheduling invoices requiring such payment. Leases subject to Department of General Services ([DGS](#)) approval will secure its notification of approval before scheduling invoices to the new payee.

Departments will attempt to obtain invoices in advance for all payments to be made under contracts or leases which provide for fixed monthly or quarterly payments, other than for space rentals. As each payment becomes due, the applicable invoice will be removed from the file and scheduled for payment. If the lessor or contractor's names are not on printed billheads, the invoice should be checked for signatures of the lessor or contractor. Remove remaining invoices for canceled contracts or leases.

[Victim Compensation and Government Claims Board](#) section 677(f) permits space rental lease payments without an accompanying invoice if the applicable lease is on file with the SCO. A listing of the lease payments to be made may be submitted instead of individual invoices. The listing must include the lease number, name of lessor/assignee, location of leased property, amount, period covered by payments, and due date of the payment. The listing format must be approved by the SCO, Audits Division prior to submitting the listing for payments.

Changes (payee, amount, address, etc.) to a space rental lease must be received by the SCO, Audits Division by the 22nd of the month in order to make the change effective by the first of the succeeding month.

Invoices for payment on oral agreements should describe fully the nature of the services rendered and the terms or conditions under which payment is to be made and a notation that there is no written agreement.

For one-time payment contracts, a copy of the contract will be attached to the invoice at the time the claim schedule is sent to the SCO. This will facilitate the audit and expedited payment of the claim.