

SAM - INCOME

STATE CONTROLLER'S WARRANTS

8281

(Revised 04/2016)

State Controller's warrants that remain uncashed for one year will be cancelled by the [SCO](#) and credited to an escheat revenue account in the fund from which they were drawn.

State Controller's warrants that have been returned as unclaimed and for which the claimant cannot be located will also be cancelled and remitted to an escheat revenue account in the fund from which they were drawn.

Departments will maintain a subsidiary ledger of all amounts credited to and disbursed from the escheat revenue accounts. Subsequent claims made by payees within two years of the date the warrant was cancelled will be processed by filing a claim schedule against an escheat revenue account. For those amounts credited in the current fiscal year, the claim schedule shall be filed against the current year escheat revenue account. For those amounts credited in a prior fiscal year, the claim schedule shall be filed against the prior year escheat revenue account. The SCO will process the claims regardless of the balances in the escheat revenue accounts.

Expenditure claims made by payees more than two years after the cancellation date of the warrants will be processed in the same manner as claims against a reverted appropriation, see SAM section [8422.7, Invoices Payable From Reverted Appropriations](#). Revenue refund claims by payees more than two years after the cancellation date of the warrants will be processed in accordance with SAM section [8240, Refunds](#).