

SAM - DISBURSEMENTS

INVOICES AND VOUCHERS

8422.1

(Revised 2/2015)

Original invoices will be included in claims presented to the State Controller's Office ([SCO](#)). If departments cannot obtain original invoices, the SCO will accept photocopies. Invoices marked as copies 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 Victim Compensation and Government Claims Board regulations found in the [California Code of Regulations](#) Title 2, Division 2, Chapter 1, Article 7, Section 677. Also, the department 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 department's remittance advice file or other department 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 of more than \$500 have been approved by the Department of General Services ([DGS](#)), Transportation Management Unit (see SAM section [3851](#)).

Departments 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.

(Continued)

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(Continued)

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8422.1 (Cont. 1)

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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 department may notify the vendor/claimant of any corrections to invoices by a Notice of Correction of Invoice, [STD. 107](#). However, the department 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, departments 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.

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 (including freight charges)
- [8113](#) for additional information on discount invoices
- [8780.1](#) for additional information on Workers' Compensation invoices