

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

DEPARTMENT OF GENERAL SERVICES

8710

(Renamed and Revised 06/2016)

During the year, claims for money or damages against the state are presented to and acted on by the Department of General Services (DGS).

The Budget Act contains appropriations to pay any claims approved by DGS, and DGS records the associated expenditures.

DGS also handles legislative claims (also known as omnibus claims) which include:

1. Claims against the state,
2. Specific cash deficiencies (SAM section [8072](#)), and
3. Invoices payable from reverted appropriations for which no current appropriation exists for the same purpose. See SAM Chapter [8400](#).

Information for the claim filing process is available at <http://www.dgs.ca.gov/orim>.

Departments will receive a Controller's journal entry if payment of the DGS claim affects the department's accounts or appropriations.