

SAM—GENERAL OUTLINE OF PROCEDURES

BOOKS OF ORIGINAL ENTRY

7222

(Revised 5/85)

Books of original entry consist of registers and the General Journal. Registers are special journals designed to provide separate chronological records of the different types of transactions. A register may include transactions of more than one fund provided such arrangement facilitates bookkeeping. The appropriate journal entry or entries required to summarize transactions recorded each month in each register will usually be written in the register in the space beneath the footings for that month or, if this is not possible, on the following page. These end-of-month entries will be posted to the ledgers. Therefore, the General Journal will be used solely for recording adjusting entries, closing entries, other transactions occurring too infrequently to justify establishing a register, and wherever the agency believes it is more practical to journalize from a tape attached to a batch of documents than from a register. Agencies may use tapes attached to batches of documents, instead of a register, as the source of a journal entry whenever they consider it will save time to do so. The batches of documents and tapes will be filed in a manner satisfactory for audit.

In order that posting sources can be readily identified in the General Ledger (or in subsidiary ledgers if postings are made to them from registers) a code of symbols will be used as posting references. The code is as follows:

Symbol	Book of Original Entry	Symbol	Book of Original Entry
E	Estimates Register	SR	Donated Farm Stores Received Register
CF	Claims Filed Register	P	Production Advices Register
PR	Payroll Expenditure Register	PS	Analysis of Produced Stores Issued
IR	Invoice Register	LI	Livestock Inventories Report
CR	General Cash Receipts Register	TR	Trust Fund Cash Receipts Register
C	Clearance Register	TD	Trust Fund Cash Disbursements Register
CD	General Cash Disbursements Register	TC	Trust Claims Filed Register
R	Controller's Receipts Register	J	General Journal
T	Controller's Transfers Register		

Sample registers are shown in this manual for instructional purpose only. In practice, columnar arrangement and degree of summarization of daily transactions will vary with agency requirements.

Sundry purposes forms without printed columnar headings are available at Central Stores, Office of Procurement in Sacramento. These forms are flexible in use, contain wide monetary columns and have a large columnar heading space for account titles. The double-page version of each size is designed so that additional "fly" or insert sheets can be added by simply cutting the form at the double line to the right of the total column. These forms are:

1. Form 341 - Sundry Purpose Sheet, 4 Columns
13-3/4" x 10-3/8"
Contains date, description, reference column and four monetary columns on each side.
2. Form 342 - Sundry Purpose Sheet, 12 Columns
13-3/4" x 10-3/8"
Side with binding holes on right contains date, description, reference column and four blank columns, reverse side with eight blank columns, providing a total of twelve monetary columns.
3. Form 343 - Sundry Purpose Sheet, 7 Columns
11" x 14"
Contains date, description, reference column and seven monetary columns on each side.
4. Form 344 - Sundry Purpose Sheet, 18 Columns
11" x 14"
Side with binding holes on right contains date, description, reference column and seven blank columns, reverse side with eleven blank columns, providing a total of eighteen monetary columns.

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- 5. Form 345 - Sundry Purpose Sheet, 9 Columns
13-1/4" x 17"
Contains date, description, reference columns and nine monetary columns on each side.
- 6. Form 346 - Sundry Purpose Sheet, 23 Columns
13-1/4" x 17"
Side with binding holes on right contains date, description, reference column and nine blank columns, reverse side with fourteen blank columns, providing a total of twenty-three monetary columns.

An agency ordinarily will have need to stock and use the 10-3/8" width and one of the two larger widths. The 14" width is limited to 35 separate line entries per page, which is 10 less than provided by the other two forms. These forms are intended for all purpose use. This includes, but is not restricted to, the following books of original entry:

BOOKS OF ORIGINAL ENTRY

Claims Filed Register
Payroll Expenditure Register
Invoice Register
General Cash Receipts Register
Clearance Register
General Cash Disbursements Register
Controller's Receipts Register
Revolving Fund Cash Book

BOOKS OF ORIGINAL ENTRY

Controller's Transfers Register
Donated Farm Stores Received Register
Analysis of Produced Stores Issued
Livestock Inventories Report
Trust Fund Cash Receipts Register
Trust Fund Cash Disbursements Register
Trust Claims Filed Register

Specialized forms are desirable for certain books of original entry. The table below shows the form that normally will be used.

- 1. Form 505 - General Journal
- 2. Form 564 - Estimates Register