ENTRY NO. 3 **10503**
(Revised 5/87

Nature of Transaction:

Claims are filed with the State Controller's Office for payment.

Journal Entry for General Ledger Accounts:

Debit:

3410	Revenue Collected in Advance	a/
5350	Reserve for Encumbrances	b/
8000	Revenue	c/
9000	Appropriation Expenditures	d/
9893	Prior-Year Appropriation Adjustments	e/

Credit:

3020	Claims Filed	f/
6150	Encumbrances	b/

a/ amount of claims filed for refunds of revenue collected in advance.

b/ amount of encumbrances liquidated by claims filed.

c/ amount of claims filed for refunds of revenue.

d/ amount of claims filed against appropriations currently available for encumbrance.

e/ amount of claims filed against prior-year appropriations that are no longer available for encumbrance.

f/ total amount of claims filed less claim corrections as recorded in the Claims Filed Register.

Source:

Documents:

Schedule of Bills Filed
Notice of Claim Corrections

Register:

Claims Filed Register

Explanation:

The amount of claims filed less claim corrections received is summarized in this entry. From this summary (1) expenditures and refunds of revenue with the accompanying liability for claims filed are recorded and (2) currently outstanding encumbrances are liquidated.

(Continued)

(Continued)
ENTRY NO. 3 **10503 (Cont. 1)**
(Revised 5/87)

CLAIMS FILED REGISTER

Date 19__	Warrants Issued	Schedule Number	Total of Schedule 1.	Appro-riation Expendi-tures 2.	Prior-Year Expendi-tures Debit 3.	Encumbrances Liquidating* 4.	Encumbrances Not Liquidating 5.
4-28	X	1426	3600.00	3600.00		2100.00	1500.00
		27	50.00		50.00		
	X	28	21420.00	21420.00		21420.00	
		(cc-1) 1419**	-2900.00	-2900.00			-2900.00
		29	450.00	450.00			450.00
		30	1200.00		1200.00		
4-29	X	30	2900.00	2900.00			2900.00
		31	650.00	650.00		650.00	
	X	33	300.00		300.00		
		34	200.00	200.00			200.00
	X	35	350.00		350.00		
4-30		36		800.00		500.00	300.00
		37	800.00	800.00		600.00	200.00
		(cc-2) 1421**	-50.00	-50.00			-50.00
			29770.00	27870.00	1900.00	25270.00	2600.00
			Cr. 3020	Dr. 9000	Dr. 9893	Dr. 5350 Cr. 6150	(Included in Column 2)

* The illustration shows the amount liquidated always to be the amount of the related expenditure. (Column 2 equals Column 4 plus Column 5). Under this procedure adjustments between amounts encumbered and expended are recorded in the Estimates Register (See Entry No. 2). Agencies, however, will use the alternate procedure herein described if for their operations it is more efficient. Alternate procedure: Under this procedure the amount liquidated is the amount of the related expenditure only where the expenditure relates to furnishing a part of the goods or services for which an encumbrance was established. The amount liquidated is the remaining amount encumbered if there have been partial liquidations and the payment is the final one. The amount liquidated is the total amount originally encumbered if there have been no partial liquidations and the payment is the final one.

** Notices of claim corrections will be entered in chronological sequence. Column totals are the net of new claims filed and claim corrections received. As Notices of Claims Paid, Form CO-102, are received from the State Controller's Office, original claims and related and claim corrections will be checked in the warrants issued column of this register. Unchecked items will represent the detail of outstanding claims filed and related claim corrections.