

## SAM—STANDARD ENTRIES

### ENTRY NO. 5

10505

(Revised 5/87)

#### Nature of Transaction:

Notices of Claims Paid, Form CD-102, are received from the State Controller's Office for warrants issued in payment of claims. The warrants are either (1) centrally mailed to payees by the State Controller's Office or (2) delivered for distribution to payees to the agency that submitted the claim schedule. (This entry is made as a transaction of the month in which the Controller's Warrants were issued as indicated on Form CD-102.) See 10515 for entry to record settlement of "NO WARRANT" claims.

#### Journal Entry for General Ledger Accounts:

##### Debit:

3020    Claims Filed

##### Credit:

1140    Cash in State Treasury

#### Source:

##### Document:

Notice of Claims Paid, Form CD-102

##### Register:

None. Use an adding machine tape of Forms CD-102

#### Explanation:

This entry is made at the close of each month to record Notices of Claims Paid, Form CD-102, received from the State Controller's Office. The total of warrants issued as shown on each Form CD-102 is checked with the amount of the claim filed. Inclusive warrant numbers or warrant dates are entered on agency copies of Schedule of Bills Filed, Form 210. The Forms CD-102 are filed and monthly an adding machine tape of the CD-102's dated in that month is used as the basis for the entry to the general ledger accounts.