

SAM—MISCELLANEOUS ACCOUNTING PROCEDURES

CALIFORNIA VICTIM COMPENSATION AND GOVERNMENT CLAIMS BOARD (VCGCB) 8710 (Revised 03/11)

During the year, claims for money or damages against the State are presented to and ruled upon at regular meetings of the California Victim Compensation and Government Claims Board (VCGCB). Meeting schedules are located at <http://www.vcgcb.ca.gov/board/meetings.aspx>.

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

VCGCB 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 section 8422.7.

Information for the claim filing process is available at <http://www.vcgcb.ca.gov/publications/claims.aspx>.

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