

## SAM—STANDARD ENTRIES

### ENTRY NO. 3 – [CLAIMS FILED] (Revised 10/2015)

10503

This entry is made to record claims filed with the [State Controller's Office](#) for payment.

#### **Information:**

The amount of this entry will be claims filed less claim corrections received. From this entry (1) expenditures and refunds of revenue with the accompanying liability for claims filed are recorded and (2) current outstanding encumbrances are liquidated.

#### **Source Documents:**

Claim Schedule Face Sheet  
Notice of Claim Corrections

#### **Register:**

Claims Filed Register

#### **Journal Entries for Claims Filed:**

Debit:

3410 Revenue Collected in Advance a/  
8000 Revenue b/  
9000 Appropriation Expenditures c/  
9893 Prior-Year Appropriation Adjustments d/

Credit:

3020 Claims Filed e/

**AND**

Debit:

5350 Reserve for Encumbrances f/

Credit:

6150 Encumbrances f/

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

b/ amount of claims filed for refunds of revenue.

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

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

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

f/ amount of encumbrances liquidated by claims filed.

(Continued)

**SAM—STANDARD ENTRIES**

(Continued)

**ENTRY NO. 3 – [CLAIMS FILED]**

**10503**

(Cont.1)

(Revised 10/2015)

**CLAIMS FILED REGISTER**

Date 20XX	Warrants Issued	Claim Schedule Number	Total of Schedule (1)	Appropriation Expenditures (2)	Prior-Year Expenditures (3)	Encumbrances	
						Liquidating* (4)	Not Liquidating (5)
4-28	X	1426	3,600.00	3,600.00		2,100.00	1,500.00
		1427	50.00		50.00		
	X	1428	21,420.00	21,420.00		21,420.00	
		(cc) 1419**	-2,900.00	-2,900.00			-2,900.00
		1429	450.00	450.00			450.00
4-29	X	1430	1,200.00		1,200.00		
		1430	2,900.00	2,900.00			2,900.00
		1431	650.00	650.00		650.00	
	X	1433	300.00		300.00		
		1434	200.00	200.00			200.00
	X	1435	350.00		350.00		
4-30		1436	800.00	800.00		500.00	300.00
		1437	800.00	800.00		600.00	200.00
		(cc) 1421**	-50.00	-50.00			-50.00
			29,770.00	27,870.00	1,900.00	25,270.00	2,600.00
						Dr. 5350	
			Cr. 3020	Dr. 9000	Dr. 9893	Cr. 6150	

\*This illustration shows the amount liquidated 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 Encumbrance Register (See Entry No. 2). The amount liquidated is the remaining amount encumbered 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. When Notices of Claims Paid, Form CD-102, are received from the State Controller's Office, original claims and related 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.

**Illustration 10503**