

## SAM—STANDARD ENTRIES

### ENTRY NO. 5 – [CLAIMS ARE PAID] (Revised 10/2015)

10505

This entry is made at the close of each month to record warrants issued in payment of claims filed or when “NO WARRANT” claims are settled.

#### **Information:**

Departments receive Notices of Claims Paid, Form CD–102, from the State Controller's Office ([SCO](#)) for warrants issued in payment of claims. The warrants are either (1) centrally mailed to payees by the SCO or (2) delivered for distribution to payees by the department that submitted the claim schedule.

For No-Warrant claims departments will receive a SCO journal entry.

Note: This entry is made as a transaction in the month in which the Controller's Warrants were issued as indicated on Form CD–102 or of the date of the No-Warrant Transaction.

The total of warrants issued as shown on each Form CD–102 is checked with the amount of the claim filed. The CD–102 report issued monthly is used as the basis for the entry to the general ledger accounts.

#### **Source Document:**

Notice of Claims Paid, Form CD–102  
SCO's No-Warrant Transaction

#### **Register:**

None

#### **Journal Entry for Claims Paid:**

Debit: 3020 Claims Filed

Credit: 1140 Cash in State Treasury