

**SAM—STANDARD ENTRIES**

**ENTRY NO. 16**  
(Revised 5/87)

**10516**

Nature of Transaction:

A State Controller's Journal Entry is received for services from the Office of State Printing. This entry is recorded as a transaction of the date of the Controller's document.

Journal Entry for General Ledger Accounts:

Debit:

5350 Reserve for Encumbrances  
9000 Appropriation Expenditures (or other appropriate expenditure account)

Credit:

1730 Prepayment to Other Funds or Appropriations  
6150 Encumbrances

Source:

Document:

Controller's Journal Entry supported by copies of Std. Form 67 and journal entry request.

Register:

Controller's Journal Entry Register (if volume warrants)

Explanation:

This entry is made to record the Controller's Journal Entry for payment to the Office of State Printing for printing services and/or supplies received. Agencies will have previously received copies of Printing Requisition–Invoice, Std. Form 67, and the Office of State Printing's journal entry request. (See SAM Sections 8472.1–8472.41.)

The entries would be reversed for State Controller's Journal Entries that reverse previous journal entries.