

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 5350, RESERVE FOR ENCUMBRANCES
(Revised 5/87)

10461

Normal Balance: Credit

Purpose: This account is contra to Account No. 6150, Encumbrances.

Subsidiaries: Allotment-Expenditures Ledger, File of Open Estimates (Same as Account No. 6150)

Normal Entries:

Entry No.	Debits	Entry No.	Credits
3.	Claims that liquidate encumbrances are scheduled for payment.	2.	Encumbrance documents are issued and adjusted.
4.	Funds are transferred to the State Payroll Revolving Fund for the payment of agency payrolls.	A-8R	The reserve for encumbrances of continuing appropriations is reestablished as of July 1 of the new fiscal year.
16.	Controller's Journal Entry is received for recording payment of printing services.		
17.	Advance is made to a construction agency.		
A-8.	The reserve for encumbrances is closed at the end of the fiscal year.		