

SAM—STANDARD ENTRIES

ENTRY NO. 17
(Revised 5/87)

10517

Nature of Transaction:

A Controller's Transfer is received relating to a Public Works Project Authorization and Transfer Request or other document authorizing work to be performed for the agency by the (1) Office of The State Architect, (2) Department of Transportation, or (3) Department of Water Resources. (This entry is made as of the month indicated by the date of the Controller's Transfer.)

Journal Entry for General Ledger Accounts:

Debit:

1730	Prepayments to Other Funds or Appropriations	a/
5350	Reserve for Encumbrances	b/
9000	Appropriation Expenditures	c/
9893	Prior-Year Appropriation Adjustments	d/

Credit:

1140	Cash in State Treasury and	a/
5330	Reserve for Prepaid Items	e/
6150	Encumbrances	b/

- a/ amount transferred to the respective funds or appropriations.
- b/ amount of encumbrance liquidated by the transfer.
- c/ amount chargeable to appropriations currently available for encumbrance.
- d/ amount chargeable to prior-year appropriations no longer available for encumbrance but not yet reverted.
- e/ total amount of transfers.

Source:

Document:

Controller's Transfer supported by an approved transfer request.

Register:

Controller's Transfer Register (if volume justifies.)

Explanation:

Upon receipt of an approved transfer request, the State Controller's Office transfers the estimated amount of the project cost to the fund under control of the agency doing the work. At this time the transaction is recorded as an appropriation expenditure and also as a fully-reserved prepayment.

The transfer will be accounted as an expenditure of the fiscal year in which the Controller's Transfer is dated, unless the transfer request was approved and encumbered prior to the June 30 on which the availability of the appropriation for encumbrance expired but the transfer is made in the following fiscal year.