

SAM—DISBURSEMENTS

RECORDATION IN AGENCY ACCOUNTS

8472.41

(Revised 5/87)

Since the elapsed time from presentation of a journal entry request by the Office of State Printing to the issuance of the State Controller's journal entry normally will not exceed one week, the agency will not record the transaction in its accounts until receipt of the State Controller's Journal Entry. Agencies having a sufficient volume of such journal entries should record them in a Controller's Journal Entry Register under the Controller's document date and post them to the appropriate allotment-expenditure accounts. The following General Ledger entries are required to record the State Controller's Journal Entry. (Also refer to SAM Section 10516.)

Dr. 5350 Reserve for Encumbrances
Dr. 9000 Appropriation Expenditures (or other appropriate expenditure account)
Cr. 1730 Prepayment to Other Funds or Appropriations
Cr. 6150 Encumbrances

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