

**SAM—STANDARD ENTRIES (Cont.d)**

**ENTRY NO. A-4**  
(Renumbered 5/95)

**10603**

Nature of Transaction:

Accounts receivable and certain collections are adjusted for the following when an appropriation reverts:

1. Abatements and reimbursements not collected before revision, and
2. Amounts collected before reversion but credited by the State Treasury after reversion.

(This entry is made as a transaction of the month indicated by the date of the Controller's Journal Entry reverting the appropriation.)

Journal Entry for General Ledger Account:

Debit:

|      |                                      |    |
|------|--------------------------------------|----|
| 1319 | Accounts Receivable—Other            | a/ |
| 9893 | Prior Year Appropriation Adjustments | b/ |

Credit:

|      |                                    |    |
|------|------------------------------------|----|
| 1311 | Accounts Receivable—Abatements     | c/ |
| 1312 | Accounts Receivable—Reimbursements | d/ |
| 1600 | Provision for Deferred Receivables | e/ |
| 9891 | Refunds to Reverted Appropriations | f/ |

a/ c + d

b/ e + f

c/ Amount of abatements not collected before reversion. (Includes both accrued and reserved receivables.)

d/ Amount of reimbursements not collected before reversion. (Includes both accrued and reserved receivables.)

e/ The amount of accrued abatements or reimbursements not collected before reversion.

f/ Amount collected prior to reversion but not ordered into the State Treasury until after reversion.

Source:

Analysis of accounts receivable and recent collections applicable to reverted appropriations.

Explanation:

Abatement and reimbursement receivables are no longer such after the appropriation reverts. Therefore, at the time the appropriation reverts (usually as of June 30) the agency must reclassify the receivables.

Abatement and reimbursement collections ordered into the State Treasury after the appropriation reverts will be credited to a Refunds to Reverted Appropriations account by the State Controller's Office.