

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9000,
APPROPRIATION EXPENDITURES**
(Revised 5/1995)

10468

Normal Balance: Debit

Purpose: This account shows the amount of expenditures chargeable to appropriations and executive orders available for encumbrance during the fiscal year.

Subsidiaries: Allotment-Expenditure Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims are filed against current fiscal year appropriations and executive orders.	6.	Invoices are prepared for abatements of appropriation expenditures.
4.	Funds are transferred to the State Payroll Revolving Fund for the payment of salaries and wages.	7.	Cash is received and applied to unbilled current fiscal year expenditure abatements.
9.	Accounts receivable-abatements are written off.	8.	Cash is applied to unbilled current fiscal year expenditure abatements.
16.	Controller's Journal Entry is received for recording payment of printing services.	19.	Project is completed by a construction agency.
17.	Advance is made to a construction agency.	30.	Amount of deposit in condemnation proceedings is adjusted to actual cost upon settlement by State Treasurer's Claim Schedule.
27.	Controller's Transfer is received transferring funds to acquire property by condemnation.	A-3	Accrued abatements receivable are recorded as of June 30.

(Continued)

SAM – GENERAL LEDGER ACCOUNTS

(Continued)

**ACCOUNT NO. 9000,
APPROPRIATION EXPENDITURES**
(Revised 5/1995)

10468 (Cont. 1)

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
28.	Amount of deposit in condemnation proceedings is adjusted to actual cost upon settlement by agency claim.	A-7	Adjustment is made for estimated sales value of surveyed equipment not yet sold.
36.	Adjustment is made for sale of accounts receivable–abatements.	A-8R	Accounts payable accrued at June 30, applicable to appropriations whose period of availability extends into the new fiscal year, is reversed as of July 1.
A-8	Accounts payable are accrued as of June 30.	C-2	Final June 30 account balance is closed to Account No. 5530 or 5570.
A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored transaction during the year.		
A-11	Adjustment is made for cash shortages applicable to expenditure abatements as of June 30.		
A-12	Billed abatement, reimbursement, and non-revenue receivables are deferred if not believed to be collectible during the coming fiscal year.		