

SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

BUDGETARY ACCOUNTS

7650

(Revised 06/05)

ACCOUNT NO. 6000, Controller's Budgetary Accounts

A summary budgetary account used for financial reporting purposes.

ACCOUNT NO. 6010, Estimated Revenues (DR)

(CONTROLLER'S USE, ONLY)

Shows the estimated revenue to be collected during the current period.

ACCOUNT NO 6030, Appropriations (CR)

(CONTROLLER'S USE, ONLY)

Shows the authorizations to make expenditures or incur commitments.

ACCOUNT NO. 6040, Appropriations – Reserve for Proposition 98

(CONTROLLER'S USE, ONLY)

ACCOUNT NO. 6100, Agencies' Budgetary Accounts

A summary agency budgetary account used for financial reporting purposes (Accounts 6110 through 6180).

ACCOUNT NO. 6110, Appropriations (CR)

Shows the authorization to make expenditures or incur commitments. This account is equivalent to the Controller's Appropriations account. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by Account No. 6120, Appropriations–Offset.

ACCOUNT NO. 6120, Appropriations–(DR)

This account balance offset Account No. 6110, Appropriations.

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(Continued)

BUDGETARY ACCOUNTS

7650 (Cont. 1)

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ACCOUNT NO. 6130, Allotments (CR)

Shows a part of an appropriation to be expended for a particular purpose. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by Account No. 6140, Allotments–Offset.

ACCOUNT NO. 6140, Allotments (DR)

This account balance offsets Account No. 6130, Allotments.

ACCOUNT NO. 6150, Encumbrances (DR)

Shows unliquidated encumbrances chargeable to appropriations or other budgetary authorizations.

ACCOUNT NO. 6170, Obligations (DR)

Shows estimated obligations chargeable to appropriations or other budgetary accounts. This account balance is offset by Account No. 6180, Obligations–Offset.

ACCOUNT NO. 6180, Obligations–Offset (CR)

This account balance offsets Account NO. 6170, Obligations.

ACCOUNT NO. 6200–6299, Special Agency Budgetary Accounts

Special accounts for budgetary reporting purposes to be used only by CALSTARS agencies. These accounts are further detailed and described in the CALSTARS Procedures Manual.

ACCOUNT NO. 6900–6999, Special Agency Financial Reporting Accounts

Accounts for special reporting purposes.