

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 6150,
ENCUMBRANCES**
(Revised 5/1987)

10465

Normal Balance: Debit

Purpose: This account shows the amount of un-liquidated encumbrances against appropriations currently available for encumbrance. It is supported by salary, expense and procurement documents for approved expenditures that have not yet been paid.

Subsidiaries: Allotment-Expenditure Ledger, File of Open Estimates

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
2.	Encumbrance documents are issued and adjusted.	3.	Claims that liquidate encumbrances are scheduled for payment.
A-8R	Encumbrances of Continuing Appropriations are re-established as of July 1 of the new fiscal year.	4.	Funds are transferred to the State Payroll Revolving Fund for payment of agency payrolls.
		16.	Controller's Journal Entry is received for recording payment of printing services.
		17.	Advance is made to a construction agency.
		A-8	The encumbrance account is closed as of the end of the fiscal year.