

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9893,
PRIOR-YEAR APPROPRIATION ADJUSTMENTS**
(Revised 5/1995)

10475

Normal Balance: Debit or Credit

Purpose: This account shows the difference between the net amount of expenditures, abatements, and reimbursements accrued at the previous June 30 and the amount of actual expenditures, abatements, and reimbursements during the current fiscal year (including accruals) for appropriations no longer available for encumbrance.

Subsidiaries: Prior-Year Appropriation Adjustments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
3.	Claims are filed.	6.	Invoices are prepared.
4.	Payrolls are paid.	7.	Cash is received and applied.
9.	Accounts Receivable are written off.	8.	Cash is applied.
17.	Prepayment is made to a construction agency.	19.	Project is completed by a construction agency.
36.	Adjustment is made for the sale of accounts receivable.	A-8R	Entry A-8 is semi-reversed.
A-4	Adjustment is made for certain appropriation abatements and reimbursements.	C-2	Account is closed as of June 30 (<i>assuming a debt balance in the account</i>) to Account No. 5530 or 5570.
A-8	Accounts payable are accrued.		
A-10	Adjustment for dishonored checks.		
A-11	Adjustment for cash shortages.		
A-12	Adjustment is made for prior year appropriation receivables not believed to be collectible during the ensuing fiscal year.		
A-7R	Entry A-7 is semi-reversed.		