

## SAM—RECONCILIATIONS AND REPORTS

### YEAR-END REPORT NO. 2, ACCRUAL WORKSHEET

7953

(Revised 03/11)

The Accrual Worksheet is designed to provide departments with a uniform and systematic method of compiling year-end accruals. It is the supporting worksheet for Report No. 1, Report of Accruals to Controller's Accounts. The accruals consist of the assets, liabilities, and deferred credits reflected in the department's records but not recorded in the [SCO](#) accounts as of June 30. They will exclude such accounts as Cash in State Treasury, Deposits in Surplus Money Investment Fund, and like accounts that are maintained by the SCO.

The report is organized as follows:

- a. Column totals record general ledger real account activity.
- b. Row totals record nominal account activity.
- c. The first column will list accounts in the following order: current year appropriations, prior year appropriations, revenues, miscellaneous receipts, and deferred credits. The 7953 Illustration is only a sample. Each department will enter account titles as necessary for its individual use.
- d. The column titled "Deferred Credits" is used to post such accounts as: Uncleared Collections, Cash Overages, Provision for Deferred Receivables, Reimbursements Collected in Advance, Revenues Collected in Advance, and reserves. The amounts should offset like amounts in the General Cash and Accounts Receivable columns so that the rows net to zero.
- e. Generally, the total of each column must agree with a specific account balance on the June 30 Trial Balance, unless two or more trial balance accounts were assigned to one worksheet column. In that case, the vertical column total must agree with the sum of those trial balance accounts.
- f. See SAM section [10601](#) for required revolving fund adjustments to the Accrual Worksheet.
- g. The amounts in the "Net Total Accruals Per Agency" column and column totals for the assets and liabilities will be posted to the corresponding accounts on the Report of Accruals to Controller's Accounts, Report No. 1. However, the debits and credits shown in the Net Total Accruals Per Agency column will be reversed when reported on Report No. 1 (see [7952 Illustration 3](#) and [7953 Illustration](#)).

A sample of Report No. 2, the Accrual Worksheet, is shown in the 7953 Illustration.

