

SAM—STANDARD ENTRIES

ENTRY NO. 16 – [OFFICE OF STATE PUBLISHING]
(Revised 10/2015)

10516

This entry is made to record the payment by the State Controller's Office (SCO) to the Office of State Publishing (OSP) for printing services and/or supplies received.

Information:

SCO's Notice of Transfer journal entry is received for services from OSP (this entry is recorded as of the date on the SCO journal entry). Departments will have previously received copies of Publishing Order, Std. [Form 67](#), and the OSP's, Notice of Electronic Fund Transfer request. See SAM section [8471.2](#), Electronic Fund Transfer for Department of General Services' Invoices.

Note: The entries below will be reversed for any SCO journal entries that reverse amounts from previous journal entries.

Source Document:

SCO's Notice of Transfer
Publishing Order, Std. Form 67
OSP's Notice of Electronic Fund Transfer request

Register:

Controller's Journal Entry Register (if volume warrants)

Journal Entry for services/supplies received:

Debit:

5350 Reserve for Encumbrances

Credit:

6150 Encumbrances

AND

Debit:

9000 Appropriation Expenditures (or other appropriate expenditure account)

Credit:

1730 Prepayment to Other Funds or Appropriations