

**SAM—DISBURSEMENTS**

**RECORDING SERVICE ESTIMATES AND ADVANCES**

**8471.1**

(Revised 09/13 and renumbered from 8471.23)

When the State Controller's Office (SCO) issues a Notice of Transfer journal entry for the advance, it will be recorded as of the SCO's date on the journal entry. Departments will keep a subsidiary file by fund, agency, and appropriation to record the amount of the original advance, subsequent liquidation of the advance, and the balance owing on each advance.