

SAM—STANDARD ENTRIES

ENTRY NO. 14
(Revised 2/99)

10514

Nature of Transaction:

A transfer is received from the State Controller's Office for an amount advanced from the agency's appropriation or fund to a service agency. (This entry is recorded as a transaction of the month indicated by the date of the Controller's Reserved Appropriation Advance.)

Journal Entry for General Ledger Accounts:

Debit:

1730 Prepayments to Other Funds or Appropriations

Credit:

1140 Cash in State Treasury

Source:

Document:

Controller's Reserved Appropriation Advance

Register:

Controller's Transfer Register (if volume warrants)

Explanation:

This entry is made to record the amount advanced from the agency's appropriation or fund to a service agency or fund such as the Service Revolving Fund. This entry will not be used to record advances to the Water Resources Revolving Fund, the State Highway Account, State Transportation Fund, or the Architecture Revolving Fund. Advances to these funds will be recorded as shown in Entry No. 17.

Note: This entry would be reversed for any portion of the advance returned from the service agency or fund.