

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1730, PREPAYMENTS TO OTHER FUNDS OR APPROPRIATIONS
(Revised 5/87)

10419

Normal Balance: Debit

Purpose: This account shows the unexpended prepayments to other funds or appropriations for services requested. It also shows the unexpended prepayments to the Water Resources Revolving Fund, Architecture Revolving Fund, and State Transportation Fund for capital projects. Agencies will keep a separate subsidiary ledger account showing the amount prepaid to each fund.

Subsidiaries: Prepayments Ledger

Normal Entries:

Entry No.	Debits	Entry No.	Credits
14.	State Controller's Office transfers a prepayment to a service agency.	14.	State Controller's Office returns by transfer the unused balance of a prepayment.
17.	State Controller's Office transfers prepayments to the Water Resources Revolving Fund, the Architecture Revolving Fund, and the State Transportation Fund.	15.	Controller's Journal Entry is received in settlement of "NO WARRANT" claims.
		16.	Controller's Journal Entry is received for recording payment of printing services.
		18.	Prepayments are reduced by the amount of expenditures reported during the Fiscal Year.
		19.	Prepayments are reduced upon completion of projects.