

## **SAM—DISBURSEMENTS**

### **RECORDING SERVICE ESTIMATES AND ADVANCES**

**8471.1**

(Revised 12/13)

When the State Controller's Office (SCO) issues the journal entry, Notice of Reserved Appropriation Advance, 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 and the subsequent return of the advance. No advances or portion thereof will be returned until the following fiscal year's budget has passed and all prior year's invoices have been paid. Departments may submit a request to DGS to reduce or return the advance for year-end cash flow problems.