

SAM—STANDARD ENTRIES

ENTRY NO. 14 – [PREPAYMENT TO OTHER FUNDS OR APPROPRIATIONS] 10514 (Revised 10/2015)

This entry is made to record the amount advanced from the department's appropriation or fund to a service agency or fund such as the Service Revolving Fund.

Information:

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

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.

Source Document:

Controller's Reserved Appropriation Advance

Register:

Controller's Transfer Register (if volume warrants)

Journal Entry for Prepayment to Other Funds or Appropriations:

Debit:

1730 Prepayments to Other Funds or Appropriations

Credit:

1140 Cash in State Treasury