

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1312, ACCOUNTS RECEIVABLE—REIMBURSEMENTS
(Revised 2/99)

10408

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities as reimbursements for goods or services.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

Entry No.	Debits	Entry No.	Credits
6.	Invoices are prepared for appropriation reimbursements.	7.	Cash is received and applied, realizing accounts receivable—reimbursements.
A-3.	Year-end accruals are recorded.	8.	Cash is applied, realizing accounts receivable—reimbursements.
		9.	Accounts receivable are written off.
		36.	Cash is received and applied from the sale of accounts receivable—reimbursements.
		A-4.	Reimbursement receivables are reclassified at the time an appropriation reverts.