

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 1313, ACCOUNTS RECEIVABLE—REVENUE**  
(Revised 2/99)

**10409**

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities for revenue items which when collected will be remitted to the State Treasury to the credit of a fund but not an appropriation.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

Entry No.	Debits	Entry No.	Credits
6.	Invoices are prepared for revenue transactions.	7.	Cash is received and applied, realizing accounts receivable—revenue.
A-3.	Year-end accruals are recorded.	8.	Cash is applied, realizing accounts receivable—revenue.
A-5.	Interest earnings on investments are accrued as of June 30.	9.	Accounts receivable are written off.
		35.	Interest on investments accrued at June 30 is received.
		36.	Cash is received and applied from the sale of accounts receivable—revenue.