

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 1742, PREPAYMENTS TO COUNTIES**  
(Revised 5/87)

**10420**

Normal Balance: Debit

Purpose: This account shows the payments to counties for social welfare programs from the (1) General Fund and (2) Social Welfare Federal Fund.

Subsidiaries: County Advance Ledger

Normal Entries:

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Entry No.	Debits	Entry No.	Credits
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This account is debited when funds are advanced to counties for social welfare programs. It is credited, and an expenditure account is debited, as the counties file reports of actual expenditures. No Standard Entries are shown since this account has limited use.