

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2600 - PROVISION FOR DEFERRED INTERFUND LOANS PAYABLE
(Renumbered from 10435.5 09/10)

10436.1

Normal Balance: Debit

Purpose: This account shows the liability amount for repayable loans between funds which are not expected to be repaid within the current or ensuing fiscal year and are, therefore, deferred.

Subsidiaries: File of applicable documents.

Normal Entries:

Entry No.	Debits	Entry No.	Credits
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Entries to this account will usually be made by special journal entries as circumstances require.