

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 9811, OPERATING TRANSFERS IN
(Revised 5/87)

10469

Normal Balance: Credit

Purpose: This account shows the amount transferred and/or receivable from other funds of (1) receipts and/or accruals that are accounted as revenue of the transferring fund, (2) amounts to be disbursed immediately by the transferee fund; i.e., where the transferee fund is just an intermediary for convenience in disbursing operations, (3) amounts to be disbursed where the fund of final disbursement is not a Governmental Fund, as the State Payroll Revolving Fund, and (4) other amounts; i.e., amounts that represent neither specific revenue of the transfer fund nor transfers to allow specific expenditures by the transferee fund. Agencies will keep a separate general ledger account showing the amount transferred and/or receivable from each fund.

Subsidiaries: None

Normal Entries:

Entry No.	Debits		Entry No.	Credits
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Entries to this account, except for those relating to revenue accrual procedures (see Section 8290.9), will be made only upon instructions from, Department of Finance, Fiscal Systems and Consulting Unit in accordance with the requirements of particular agencies. Therefore, no standard entries are shown.