ACCOUNTING **8190**
(Revised 3/87)

Each agency will maintain a Cash Book and Receivables Ledger to account all transactions of the revolving fund. At all times the balance of the Cash Book plus the balance of the accounts in the Receivables Ledger should equal the amount advanced to the revolving fund from the fund or funds concerned. The balance of Account No. 1130, Revolving Fund Cash, of the applicable fund or funds will show the amount advanced.