

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3120, PREPAYMENTS FROM OTHER FUNDS OR APPROPRIATIONS
(Revised 5/87)

10443

Normal Balance: Credit

Purpose: This account shows the amount of prepayments from other funds or appropriations for services requested. A separate account is kept for each fund from which a prepayment has been received.

Subsidiaries: Sub-account for each appropriation when prepayments are received from more than one appropriation of the same fund.

Normal Entries:

Entry No.	Debits		Entry No.	Credits
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(Entries to this account in the accounts of the agency receiving the prepayment are contra to entries to Account No. 1730 in the accounts of the agency making the prepayment. No standard entries are shown.)