

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 9812, OPERATING TRANSFERS OUT
(Revised 5/87)

10470

Normal Balance: Debit

Purpose: This account shows the amount transferred and/or payable to other funds of (1) revenue collected and/or accrued for other funds by "Feeder Funds", (2) amounts that are revenue for the collecting fund, (3) amounts to be disbursed by the transferee fund where the transferee fund holds the amounts for some time and is not just an intermediary for convenience in disbursing operations, and (4) other amounts; i.e., amounts that represent neither specific revenue of the transferring fund nor transfers to allow specific expenditures by the transferee fund. At year-end, it includes the amount of revenue collected and/or accrued for other funds not yet paid to such funds. Agencies will keep a separate general ledger account showing the amount transferred and/or payable to 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.