

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 9822, INTERFUND INTEREST EXPENSE**  
(Revised 5/87)

**10472**

Normal Balance: Debit

Purpose: This account shows the amount of interest expense on interfund buildings and construction loans or loans for other special purposes.

Subsidiaries: None

Normal Entries:

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Entry No.	Debits	Entry No.	Credits
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This account is debited when interest not previously accrued is paid or when interest is accrued at June 30. It is closed to Account No. 5530 or 5570 at June 30.