

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 9891, REFUNDS TO REVERTED APPROPRIATIONS
 (Revised 5/87)

10473

Normal Balance: Credit

Purpose: This account shows the amount of abatements and reimbursements to reverted appropriations accrued and the amount of abatements and reimbursements remitted as such to the State Treasurer but not ordered into the State Treasury until after reversion of the appropriation to which they apply.

Subsidiaries: None

Normal Entries:

Entry No.	Debits	Entry No.	Credits
A-10.	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored transaction during the year.	19.	Amounts received that are applicable to an appropriation that has reverted.
A-12.	Billed abatement, reimbursement, and non-revenue receivables are deferred if not believed to be collectible during the coming fiscal year.	A-4.	Amounts collected are reclassified because they will not be recorded in the State Treasury before the appropriation reverts.
C-1.	Final June 30 account balance is closed to Account No. 5530 or 5570.	A-9.	Amounts earned as of June 30 but not received are accrued.