

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1319,
ACCOUNTS RECEIVABLE—OTHER**
(Revised 5/1995)

10412

Normal Balance: Debit

Purpose: This account shows receivables not applicable to any other general ledger receivables account. This account is used at the end of the fiscal year to record: (1) the amount due the office revolving fund from funds that contributed less to it than disbursements therefrom outstanding on their behalf; and (2) dishonored checks on refunds to reverted appropriations and nonrevenue receipts. During the fiscal year, it is used to record receivables applicable to reverted appropriations. It is used by agencies for other purposes only upon written approval of Department of Finance, [Fiscal Systems and Consulting Unit](#).

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
6.	Amounts not applicable to any other general ledger receivable account are billed. <i>(Other debits to this account are usually made by special journal entries as circumstances require.)</i>	7.	Cash is received and applied, realizing accounts receivable—other.
A-2	Agency revolving fund is adjusted as of June 30 for amounts advanced to other funds.	8.	Cash is applied, realizing accounts receivable—other.
A-4	Abatement and reimbursement receivables are reclassified at the time an appropriation reverts.	36.	Cash is received and applied from the sale of accounts receivable—other.
		A-1	Is reversed as of July 1.