

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 1510,  
DUE FROM FEDERAL GOVERNMENT**  
(Revised 2/1999)

**10415**

Normal Balance: Debit

Purpose: This account shows the amount receivable from the Federal Government other than reimbursements.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-3	Year-End accruals are recorded		

This account is debited when amounts, other than reimbursements, become due from the Federal Government or are accrued and is credited when payments thereon are received or accruals are reversed.