

## SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1590,  
DUE FROM OTHER GOVERNMENTAL ENTITIES**  
(Revised 2/1999)

**10416**

Normal Balance: Debit

Purpose: This account shows: (1) the amount receivable from local governments (2) the amount advanced to federal or local agencies for water or beach erosion projects that will be fully repaid upon or prior to completion of the project. It does not include the noncurrent portion of loans to local agencies under the Davis-Grunsky Act, which are accounted in Account No. 2149.

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.  Amounts that become due from local governments.  Advances are made to non-state agencies.		Payments are received or accruals are reversed.  Advances are repaid.