

SAM – GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 2600 –
PROVISION FOR DEFERRED INTERFUND LOANS PAYABLE **10436.1**
(Renumbered from 10435.5 09/2010)

Normal Balance: Debit

Purpose: This account shows the liability amount for repayable loans between funds which are not expected to be repaid within the current or ensuing fiscal year and are, therefore, deferred.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry</u> <u>No.</u>	<u>Debits</u>	<u>Entry</u> <u>No.</u>	<u>Credits</u>
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Entries to this account will usually be made by special journal entries as circumstances require.