

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 8100,
REIMBURSEMENTS**
(Revised 5/1995)

10467

Normal Balance: Credit

Purpose: This account shows the total of amounts collected and/or accrued for the fiscal year to date representing partial or total recoveries of expenditures made by the spending agency for services or commodities furnished to other agencies or persons. Although they are similar to expenditure abatements in that they are credited to an appropriation, reimbursements are accounted separately and may not be expended unless appropriated or allotted for agency use.

Subsidiaries: Reimbursement Allotment in Allotment-Expenditure Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
9.	Accounts receivable are written off.	6.	Invoices are prepared for appropriation reimbursements other than those fully reserved.
11.	<i>(Alternate entry for dishonored checks.)</i>	7.	Cash is received and applied to either: (a) reimbursements not billed previously which must apply to the year in which the transaction occurred or the year in which collected; or (b) reimbursements billed previously which must apply to the year in which collected.

(Continued)

SAM – GENERAL LEDGER ACCOUNTS

(Continued)

**ACCOUNT NO. 8100,
REIMBURSEMENTS**

(Revised 5/1995)

10467 (Cont. 1)

36.	Adjustment is made for the reduction in reimbursements resulting from the sale of accounts receivable.	8.	Cash is applied to either: (a) reimbursements not billed previously which must apply to the year in which the transaction occurred or the year which collected or; (b) reimbursements billed previously which must apply to the year in which collected.
A-10	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored check transaction during the year.	12.	Cash is ordered into the fund in treasury representing reimbursements of the type that must be applied at the time they are ordered into the treasury.
A-11.	Adjustment is made for cash shortages applicable to reimbursements outstanding June 30.	26.	Reimbursements collected in the prior fiscal year but applicable to a current fiscal year appropriation are transferred at July 1.
A-12	Billed abatement, reimbursement, and non-revenue receivables are deferred if not believed to be collectible during the coming fiscal year.	A-3	Accrued reimbursements receivable are recorded as of June 30. Entry No. A-11 is reversed as of July 1.
C-1	Final June 30 account balance is closed to Account No. 5530 or 5570.		