

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 9822,  
INTERFUND INTEREST EXPENSE**  
(Revised 5/1987)

**10472**

Normal Balance: Debit

Purpose: This account shows the amount of interest expense on interfund buildings and construction loans or loans for other special purposes.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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*This account is credited when interest not previously accrued is received or when interest is accrued at June 30. It is closed to Account No. 5530 or 5570 at June 30.*