

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1311,
ACCOUNTS RECEIVABLE—ABATEMENTS**
(Revised 2/1999)

10407

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities as abatements of expenditures. For state accounting purposes, abatements are as defined in SAM Section [10220](#).

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
4.	Gross amount of salary overpayments per Controller's registers of accounts receivable.	4.	Gross amount of salary overpayments recovered from the State Payroll Revolving Fund.

Note: The two elements of the net entry made from the Payroll Expenditure Register are shown separately above for clarity.

6.	Invoices are prepared for expenditure abatements.	7.	Cash is received and applied, realizing accounts receivable—abatements (excluding salary overpayments).
A-3	Year-End accruals are recorded	8.	Cash is applied, realizing accounts receivable—abatements (excluding salary overpayments).
		9.	Accounts receivable are written off.
		36.	Cash is received and applied from the sale of accounts receivable—abatements.
		A-4	Abatement receivables are reclassified at the time an appropriation reverts.