

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1312,
ACCOUNTS RECEIVABLE—REIMBURSEMENTS**
(Revised 2/1999)

10408

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities as reimbursements for goods or services.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
6.	Invoices are prepared for appropriation reimbursements.	7.	Cash is received and applied, realizing accounts receivable—reimbursements.
A-3	Year-End accruals are recorded.	8.	Cash is applied, realizing accounts receivable—reimbursements.
		9.	Accounts receivable are written off.
		36.	Cash is received and applied from the sale of accounts receivable—reimbursements.
		A-4	Reimbursement receivables are reclassified at the time an appropriation reverts.