

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 1313,  
ACCOUNTS RECEIVABLE–REVENUE**  
(Revised 2/1999)

**10409**

Normal Balance: Debit

Purpose: This account shows the amount receivable from private entities for revenue items which when collected will be remitted to the [State Treasury](#) to the credit of a fund but not an appropriation.

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 revenue transactions.	7.	Cash is received and applied, realized accounts receivable-revenue.
A-3	Year-End accruals are recorded	8.	Cash is applied, realized accounts receivable-revenue.
		9.	Accounts receivable are written off.
		35.	Interest on investments accrued at June 30 is received.
		36.	Cash is received and applied from the sale of accounts receivable–revenue.