

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 9811,
OPERATING TRANSFERS IN**
(Revised 5/1987)

10469

Normal Balance: Credit

Purpose: This account shows the amount transferred and/or receivable from other funds of (1) receipts and/or accruals that are accounted as revenue of the transferring fund, (2) amounts to be disbursed immediately by the transferee fund; i.e., where the transferee fund is just an intermediary for convenience in disbursing operations, (3) amounts to be disbursed where the fund of final disbursement is not a Governmental Fund, as the State Payroll Revolving Fund, and (4) other amounts; i.e., amounts that represent neither specific revenue of the transfer fund nor transfers to allow specific expenditures by the transferee fund. Agencies will keep a separate general ledger account showing the amount transferred and/or receivable from each fund.

Subsidiaries: None

Normal Entries:

| <u>Entry No.</u> | <u>Debits</u> | <u>Entry No.</u> | <u>Credits</u> |
|----------------------|---------------|----------------------|----------------|
|----------------------|---------------|----------------------|----------------|

Entries to this account, except for those relating to revenue accrual procedures (see SAM Chapter [8200](#)), will be made only upon instructions from, Department of Finance, [Fiscal Systems and Consulting Unit](#) in accordance with the requirements of particular agencies. Therefore, no standard entries are shown.