

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 9892,  
PRIOR YEAR REVENUE ADJUSTMENTS**  
(Revised 5/1995)

**10474**

Normal Balance: Debit or Credit

Purpose: This account shows the difference between: (1) the amount of revenue accrued as of the previous June 30 and; (2) revenue actually received with respect to the items accrued.

Subsidiaries: Prior Year Revenue Adjustments Ledger

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
9.	Accounts receivable from which the agency is discharged from accountability which relate to dishonored checks or identified cash shortages applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30 are written off.	7.	Cash is received applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30.
10.	Cash which was shown in the Report of Accruals to Controller's Accounts as revenue credits resulting from the application of cash in agency accounts is refunded.	8.	Uncleared collections are applied to revenue (except reimbursements) which was identified as being earned as of the proceeding June 30.
A-9R	Revenue accrued as of June 30 in entry A-9 is reversed to this account as of July 1.	36.	Cash is received and applied from the sale of accounts receivable-revenue.  Entry A-11 is reversed as of July 1.

(Continued)

**SAM – GENERAL LEDGER ACCOUNTS**

(Continued)

**ACCOUNT NO. 9892,  
PRIOR YEAR REVENUE ADJUSTMENTS**  
(Revised 5/1995)

**10474 (Cont. 1)**

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
A-10	Adjustment is made for dishonored checks applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30. This entry is made by agencies that do not adjust their accounts for each dishonored check transaction during the year.	C-1	Account is closed as of June 30 (assuming a debit balance in the account) to Account No. 5530 or 5570.
A-11	Adjustment is made for cash shortages applicable to revenue (except reimbursements) which was identified as being earned as of the preceding June 30.		