

SAM - INCOME

OPERATING REVENUE ACCOUNTING

8214

(Revised 04/2016)

Operating revenue accounts will be maintained in an Operating Revenue Ledger. Entries to operating revenue accounts will be made from the General Cash Receipts Register, Clearance Register, Claims Filed Register, or from journal entries. The analysis of such amounts will be posted to the Operating Revenue Ledger from the detail shown on collection reports, clearance documents, revenue refund claims, etc.