



Section	07	REVENUE AND ACCOUNTS RECEIVABLE	Effective Date	7/1/2015
Sub-section	03	Incidental Receipts	Revision Date	3/31/2015
SAM Ref	6-4			

BACKGROUND

Incidental receipts include all moneys resulting from financial transactions which are beyond the scope of, and only incidental to, the activities usually and normally associated with a particular program or service operation. Miscellaneous revenue is distinguishable from refunds of expenditures in that the latter represent adjustments related directly to a particular previously recorded expenditure.

POLICIES

The accounting treatment afforded incidental receipts is as follows:

1. If the original funding source was from a General Purpose Revenue (GPR) appropriation, any proceeds and/or allowances realized in the sale or other disposition of items thus funded shall be considered as a nonappropriated receipt and recorded as GPR earned. GPR-earned appropriations do not have spending allotment lines.
2. If the original source of funding was from a Continuing or Program Revenue appropriation, any proceeds and/or allowances realized in the sale or other disposition of items thus funded shall be recorded as miscellaneous revenues.
3. Exceptions to the above accounting treatment:
 - Third Party Sales Related Directly to Upgrades, Replacements and Sale of Surplus Property – See section 5, Subsection 11 on sale of surplus property to determine how to account for the receipts from a third party sale.