

## **SAM—GENERAL OUTLINE OF PROCEDURES**

### **LEDGERS**

**7223**

(Revised 8/69)

Accounts are grouped in ledgers. A General Ledger and various subsidiary ledgers are prescribed.

The General Ledger, which consists of such accounts as are needed from the accounts shown in the Chart of General Ledger Accounts and any additional accounts the agency is authorized to use, normally will be kept on Form 515.

Agencies may, where they deem appropriate, combine on the same Sundry Purpose Sheet a general ledger account and its related subsidiary ledger. Such procedures can be advantageous where a column suffices for a subsidiary account, the number of subsidiary accounts related to a given general ledger account is relatively small, and the same source is used in posting to the general ledger account and its related subsidiary accounts.

Most General Ledger accounts control either subsidiary ledgers or files of documents. Subsidiary ledgers prescribed are described in SAM Section 7800.