

SAM—SUBSIDIARY RECORDS

REVOLVING FUND CASH BOOK

7810

(Revised 3/87)

(Subsidiary together with Revolving Fund Receivables Ledger to Account No. 1130)

The Cash Book is a debit, credit, and balance record. It is debited for remittances and reimbursements deposited and is credited for revolving fund checks drawn. Its balance shows the cash portion of the imprest amount of the Revolving Fund. (See also SAM Sections 8190 and 8191.)