

## SAM—SUBSIDIARY RECORDS

### REVENUE LEDGER

7830

(Revised 3/87)

(Subsidiary to Account Nos. 8000 through 8090)

This ledger contains accounts in the degree of detail required by the agency, but within the classification and numbering system used for the Controller's subsidiary revenue accounts. (See SAM Section 8213.) Entries in this ledger are usually made from the monthly distribution column totals in the General Cash Receipts Register and the Clearance Register. However, if many subsidiary revenue account classifications are necessary, entries may be made from daily collection reports, recapitulations of clearance documents, or other media showing an analysis of the accounts to be credited. Other credits to accounts in this ledger may come from Controller's Transfers and general journal entries. Sources of debits to this ledger are the Clearance Register Claims Filed Register, and the General Journal.

If revenue is received prior to June 30 which will be applied as revenue of the subsequent fiscal year, a new revenue ledger will be established for the subsequent fiscal year at the time the cash is received. Until July 1, this ledger will be subsidiary to Account No. 3410, Revenue Collected in Advance. As of July 1, a General Ledger entry will be made debiting Account No. 3410 and crediting Account No. 8000. (See Standard Entry No. 42.) This ledger will then become subsidiary to Account No. 8000.