

SUBSIDIARY REVENUE ACCOUNTING

8212

(Revised 2/99)

Subsidiary revenue accounts will be maintained in a Revenue Ledger. Entries to these subsidiary accounts will be made monthly from distribution column totals in the General Cash Receipts Register, Clearance Register, Claims Filed Register, or from journal entries. Where subsidiary revenue accounts are so numerous as to make recording of revenue by type in registers unwieldy, only daily revenue totals will be recorded in the registers. The analysis of such amounts will be posted to the Revenue Ledger from the detail shown on collections reports, clearance documents, revenue refund claims, etc.