

## Chapter 7800 - Subsidiary Records

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### 7800 SUBSIDIARY RECORDS

(Revised 3/87)

The following sections describe generally the more commonly maintained ledgers, files, and registers that are subsidiary to General Ledger accounts. The form and content of these records may vary among agencies except as specifically described in other chapters. They are listed approximately in the numerical order of the General Ledger accounts to which they are subsidiary and show the accounts to which they are normally subsidiary. **These records will be reconciled to the General Ledger monthly.**

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### 7810 REVOLVING FUND CASH BOOK

(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.)

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### 7812 FILE OF UNCLEARED REMITTANCES TO STATE TREASURY

(Revised 3/87)

(Subsidiary to Account No. 1150)

This file contains a copy of each Controller's Remittance Advice, Form CA-21, for which the Controller's Receipt copy has not yet been received. When the receipted copy is received, the pending copy is removed from the file, compared with the receipted copy, and destroyed. After it is recorded in the accounts, the receipted copy is filed in a closed file. The total of the uncleared remittances must equal the balance of Account No. 1150.

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### 7813 CASH ON HAND REGISTER

(Revised 3/87)

(Subsidiary to Account No. 1190)

This register is a listing of cash receipts that are not to be deposited immediately because they (1) normally will be returned to payers without being deposited, such as bid deposits, or (2) are payments of smaller amounts than are due the State which, if deposited, would prejudice the State's right to make further collection. When these items subsequently are either returned to the payers or applied and deposited in the General Cash account, the date on which each item is returned or deposited is noted on the register opposite the original entry. The open items on the register must equal the balance of Account No. 1190.

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### 7814 ACCOUNTS RECEIVABLE LEDGER OR FILE

(Revised and Renumbered from 7815 3/87)

(Subsidiary to Account Nos. 1311, 1312, 1313, 1319, 1330, 1360, 1510, 1590)

Either a ledger or a file, or both, may be maintained for receivables as circumstances warrant, a separate section being subsidiary to each applicable General Ledger receivable account. Use of a file of open invoices saves posting to individual accounts when all receivables are billed and most are paid in full by single remittance. A copy of each invoice is placed in the file when prepared and is removed and transferred to a closed file when paid. When a ledger is used, an account for each debtor is debited when amounts become due and credited when payments are received. An Accrued Income Receivable account is established for each subsidiary classification of such income accrued as of June 30.

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**7815 FILE OF UNCLEARED BANK DEBIT NOTICES**

(Revised and Renumbered from 7816 3/87)

(Subsidiary to Account No. 1315)

Bank debit notices, received when dishonored checks are returned by banks, are filed in an open file pending clearance of the dishonored checks. As dishonored checks are redeposited, substituted with other checks or legal tender, or the agency is discharged from accountability by the State Board of Control, the corresponding debit notices are removed from the open file and placed in a closed file.

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**7816 CASH SHORTAGES LEDGER**

(Revised and Renumbered from 7817 3/87)

(Subsidiary to Account No. 1316)

An account is maintained for each cashier that is held accountable for cash shortages. The accounts are debited when cash shortages occur and are credited when restitutions are received from cashier or discharge from accountability is received from the State Board of Control.

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**7817 UNEXPIRED INSURANCE LEDGER**

(Revised and Renumbered from 7818 3/87)

(Subsidiary to Account No. 1720)

An account for each insurance policy is debited for the amount of premium paid and credited for the amount of insurance charged to expense each accounting period.

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**7818 PURCHASE STORES LEDGER**

(Revised and Renumbered from 7819 3/87)

(Subsidiary record used by institutions maintaining a stores system)

The form and content of the Purchased Stores Ledger will vary according to the requirements of the type of operation of various institutions. Normally an account will be maintained for each item carried in stores, which will be debited for the quantity and value of stores purchased and credited for the quantity and value of stores issued. (See SAM Section 10800 for Institutional Stores Accounting.)

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**7819 UNCOMPLETED PUBLIC WORKS PROJECT FILE**

(Revised and Renumbered from 7821 3/87)

(Subsidiary to Account No. 1730)

Controller's Transfers, transferring funds to the Architecture Revolving Fund supported by Public Works Project Authorization and Transfer Requests for each project, are retained in this file until the project is reported completed by the Office of Architecture and Construction and unused funds are returned.

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**7820 INVESTMENTS LEDGER**

(Revised and Renumbered from 7814 3/87)

(Subsidiary to Account Nos. 2012 and 2040)

The form and content of this ledger will vary among agencies depending upon the volume and type of investment transactions. As a minimum, when applicable, it may consist of a file of Treasurer's Receipts for securities purchased. For securities recorded at par value, it should contain an account for each security purchase and include a record of premium amortization, discount accumulation, and the resulting book value. Accrued interest purchased and receipts of interest representing accrued interest purchased also are shown in the Investments Ledger.

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(Revised 09/10)

(Subsidiary to Account Nos. 2310, 2321, 2329, 2331, 2333, 2339, 2341, 2349, 2361, 2362, 2369, 2411, 2412, 2413, 2414, 2422, 2423, 2424, 2491, 2492, 2493, 2494.)

This register consists of the detailed records of each asset including the description and cost. For agencies that account for depreciation on tangible assets and amortization on intangible assets, the detailed records also show the amount of accumulated depreciation/amortization. (See SAM Sections 8600-8672 for detailed descriptions.)

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#### **7822 FILE OF UNCLEARED CONDEMNATION DEPOSITS**

(Revised 3/87)

(Subsidiary to Account No. 2730)

This file contains the documents related to each condemnation proceeding until final settlement is made, the grantor is paid, and the deposit is returned.

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#### **7823 ACCOUNTS PAYABLE LEDGER OR FILE**

(Revised 3/87)

(Subsidiary to Account No. 3010)

For Governmental Funds, this record normally consists of a listing of accounts payable accrued at June 30. For other funds, it may consist of a file of obligations not scheduled for payment which have been accounted as expenses. For any fund, where applicable, it may include an account for each person or entity from which amounts are withheld pursuant to rule, regulation, law, or agency practice.

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#### **7824 CLAIMS FILED REGISTER**

(Revised 3/87)

(Subsidiary to Account No. 3020)

Claims filed with the State Controller's Office for payment, and related claim corrections, are entered in the Claims Filed Register. When claims are paid, as evidenced by Notices of Claims Paid for warrants issued or by Controller's Journal Entries or Transfers for settlement of "no warrant" claims, the related items are checked off in the Claims Filed Register. The unchecked items in the register are subsidiary to Account No. 3020, Claims Filed.

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#### **7825 TRUST DEPOSITS LEDGER OR FILE**

(Revised and Renumbered from 7827 3/87)

(Subsidiary to Account Nos. 3510 and 5530)

This ledger or file may consist of a file of copies of receipts given to depositors (or an account for each depositor which is credited as deposits are received and debited as disbursements are made or deposits returned), an account for each special trust, and a list of unclaimed deposits.

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#### **7826 UNCLEARED COLLECTION FILE**

(Revised 3/87)

(Subsidiary to Account No. 3730)

Receipts for cash, application forms, remittance advices and other documents supporting cash receipts, the disposition of which can not be identified or which can not for any reason be cleared as revenue, reimbursements, etc., are placed in this file. They are removed and disposition noted thereon as the items are cleared and applied or are refunded.

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**7827 BOND AND BUILDING LOAN LEDGER**

(Revised and Renumbered from 7825 3/87)

(Subsidiary to Account Nos. 4021, 4022, 4410)

This ledger normally contains an account for each series of bonds issued and/or each building loan payable. The accounts are credited for the par value, premium, and accrued interest sold, received on bonds issued and the amount of building loans payable, and are debited for amounts of premium amortized, bonds redeemed, payments of interest representing accrued interest sold, and payments on principal of building loans.

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**7828 FILE OF OPEN ESTIMATES**

(Revised 3/87)

(Subsidiary to Account No. 6150)

A copy of each encumbrance document will be filed in an open estimates file. As estimates are adjusted or partially liquidated by claims or transfers, the transactions and remaining unliquidated balance are noted on the document. When estimates are fully liquidated or adjusted to a zero balance, the transaction is noted on the document and it is removed from the file.

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**7829 ALLOTMENT-EXPENDITURE LEDGER**

(Revised 3/87)

(Subsidiary to Account Nos. 6150, 8100, 9000)

See Allotment-Expenditure Accounting, Chapter 8300, for detailed explanation and procedures.

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**7830 REVENUE LEDGER**

(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.

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**7831 PRIOR YEAR REVENUE ADJUSTMENTS LEDGER**

(Revised 3/87)

(Subsidiary to Account No. 9892)

This ledger contains an account for each subsidiary classification of revenue accrued as of June 30.

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**7832 PRIOR YEAR APPROPRIATION ADJUSTMENTS LEDGER**

(Revised 3/87)

(Subsidiary to Account No. 9893)

This ledger contains an account for each prior year appropriation no longer available for encumbrance but not

yet reverted. Each account shows the difference between the net amount of expenditures, abatements, and reimbursements accrued at the previous June 30, and the amount of actual expenditures, abatements, and reimbursements during the current fiscal year for appropriations no longer available for encumbrance.

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