

## SAM - MISCELLANEOUS

### SPECIAL ACCOUNTING PROCEDURES

11100

(Revised 5/1994)

Although very complete accounting instructions are prescribed for Governmental Funds in this manual, both as presently revised and prior to this revision, it has at times been necessary for the Department of Finance, [Fiscal Systems and Consulting Unit](#) or its predecessor in the Department of General Services to issue special instructions memoranda. Such instructions are still applicable except that accounts prescribed in SAM Chapter [7600](#) will supersede those shown in such memoranda.