

SAM – SUBSIDIARY RECORDS

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7800

(Revised 3/1987)

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.