

## SAM – SUBSIDIARY RECORDS

### PROPERTY REGISTER

7821

(Revised 09/2010)

(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.)