

SAM – SUBSIDIARY RECORDS

INVESTMENTS LEDGER

7820

(Revised and Renumbered from 7814 3/1987)

(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.