

## **SAM – SUBSIDIARY RECORDS**

### **FILE OF OPEN ESTIMATES**

**7828**

(Revised 3/1987)

(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.