

Reconciliations required (from SAAM Topics Index)

Refer also to [Numerically by GL Code](#) document

Category	GLs	SAAM	Frequency per SAAM or Best Practice (BP)
Capital assets – with capital asset management system (includes Construction in Process)	2xxx	30.20.95 85.60.60	Annually (BP: monthly/quarterly)
Capital assets – physical inventory	2xxx	30.45.40	Every two years
Cash in commercial institutions	11xx	85.50.40.c	Monthly
Cash in-process	7xxx	85.50.40.b	Timely (BP: daily/weekly)
Cash receipts		85.20.10.c 85.50.40	Daily
Current period clearing account	9920	90.20.70	Timely (BP: daily/weekly)
Fiscal year-end reconciliations		90.20.70	Annually
Inventory – periodic	14xx	35.10.50.b	Annually
Inventory – perpetual	14xx	35.10.50.a 35.10.65	Every two years
Investments – subsidiary ledgers	12xx	85.52.90.b	Monthly
Payables	51xx 52xx	90.20.70	Annually (BP: monthly/quarterly)
Payroll activity and GLs	All	25.20.10.d 25.20.40.c 85.34.10	Monthly
Petty cash – local accounts	1130	85.50.70.b	Monthly
Petty cash – treasury accounts	1130	85.50.60.d	Monthly
Receivables – Allowance for Uncollectible	134x 164x	85.54.55.b 85.54.60.d	Quarterly
Receivables – subsidiary ledgers	13xx 16xx	85.54.65.b	Monthly
Unliquidated estimated accruals (by expenditure authority)		90.20.30 90.20.40	Timely (BP: monthly/quarterly)