

**SAM—STANDARD ENTRIES**

**ENTRY NO. 8**

**10508**

(Revised 5/87)

Nature of Transaction:

Uncleared collections (other than those applied through the Controller's Receipts Register in Entry No. 12) and cash overages are applied.

Journal Entry for General Ledger Accounts:

Debit:

1600	Provision for Deferred Receivable	a/
3710	Cash Overages	b/
3730	Uncleared Collections	c/

Credit:

1311	Accounts Receivable—Abatements	d/
1312	Accounts Receivable—Reimbursements	e/
1313	Accounts Receivable—Revenue	f/
1315	Accounts Receivable—Dishonored Checks	g/
1316	Accounts Receivable—Cash Shortages	h/
1319	Accounts Receivable—Other	i/
3110	Due to Other Funds or Appropriations	j/
3410	Revenue Collected in Advance	k/
3420	Reimbursements Collected in Advance	l/
8000	Revenue	m/
8100	Reimbursements	n/
9000	Appropriation Expenditures	o/
9892	Prior-Year Revenue Adjustments	p/
9893	Prior-Year Appropriation Adjustments	q/

- a/ amount of collections now applied to receivables accounted during the year on a fully-reserved basis and applied when collected to the appropriate revenue account.
- b/ amount of cash accounted previously as cash overages, now applied as revenue, less any amounts cleared from the uncleared collections account to the cash overages account.
- c/ amount of cash receipts accounted previously as uncleared collections, now applied to appropriate accounts.
- d/ amount of collections now applied to expenditure abatement receivables (excluding collections from employees for salary overpayments).

(Continued)

**SAM—STANDARD ENTRIES**

(Continued)

**ENTRY NO. 8**  
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**10508 (Cont. 1)**

- e/ amount of collections now applied to reimbursement receivables.
- f/ amount of collections now applied to revenue receivables.
- g/ amount of collections now applied in payment of dishonored checks.
- h/ amount of collections now applied in payment of cash shortages.
- i/ amount of collections now applied to other accounts receivable.
- j/ amount of collections now applied as revenue collected for other funds earned in the current fiscal year plus collections now applied as revenue collected for other funds but not identifiable to the fiscal year in which they were earned.
- k/ amount of collections now applied to revenue of the succeeding fiscal year.
- l/ amount of collections now applied as a reimbursement to a current or subsequent fiscal year's appropriation.
- m/ amount of collections now applied as revenue earned in the current fiscal year plus collections now applied as revenue but not identifiable to the fiscal year in which they were earned.
- n/ amount of collections now applied as current year reimbursements that were not billed previously or were deferred when billed because, according to law, they are to be applied to the year in which they are collected by the agency.
- o/ amount of collections now applied as abatements to current year appropriation expenditures.
- p/ amount of collections now applied to revenue (except reimbursements) which was identified as being earned as of the preceding June 30.
- q/ amount of collections now applied in excess of amounts accrued in prior fiscal years as expenditure abatements or reimbursements. If the amount of cash cleared is less than amounts accrued in prior fiscal years, Account No. 9893 will be debited.

Source:

Documents:

Licenses, permits, or other documents evidencing revenue, reimbursements, and abatements earned.

Register:

Clearance Register

Explanation:

Cash receipts which could not be identified, or for which accounting treatment could not be determined, at time of collection are applied to appropriate accounts by this entry. Varying circumstances determine the clearance of each transaction, but as each item or group of items is cleared it is entered in the Clearance Register and applied to appropriate accounts.

Cash overages also are cleared in this register. These items should be cleared as revenue at least once each quarter.

SAM—STANDARD ENTRIES

CLEARANCE REGISTER

Date of Clearance	Reference	Cash Overages	Uncleared Collections	Abate-ments	Accounts Receivable		Revenue	Reimburse-ments	Approp-riation Expend.	Prior Year Revenue Adj.	Prior Year Approp. Adj.	Sundry Accts. Account	
					To be Applied	Other						Amount	Account
		1.	2.	3.	4.	5.	6.	8.	9.	10.	11.	12.	13.
3-21			120.00		120.00							12.	13.
3-22			90.00		70.00		400.00					20.00	Cr. 1315
			400.00									10.00	Cr. 1316
			10.00										
3/23			40.00					40.00					
3/24			100.00						80.00		20.00		Cr. 1319
			340.00					240.00					
			30.00								50.00		
3-31			70.00	20.00									
			1,200.00	20.00	120.00	70.00	400.00	280.00	80.00		70.00	35.00	
		15.00					140.00						

Dr. 3710 Cr. 3730 Cr. 1311 Cr. 1600 Cr. 1312 Cr. 1600 Cr. 8000 Cr. 8100 Cr. 9000 Cr. 9892 Cr. 9893  
 Cr. 1312 Cr. 1313 Cr. 8000  
 Cr. 8100

S19/1606/27

10508 Illustration