

SAM—CASH

OVERAGES
(Revised 3/87)

8071

Cash overages (representing cash in excess of that for which a cashier is accountable) will be credited to Account No. 3710, Cash Overages, at the time of receipt.

If the person making the overpayment can be identified and the facts substantiated that an overpayment was made, refunds may be made and charged to the cash overage account. All other cash overages will be cleared as revenue or operating revenue at least once each quarter.