

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3730,
UNCLEARED COLLECTIONS**
(Revised 06/2005)

10452

Normal Balance: Credit

Purpose: This account shows the amount of cash collections which must be reviewed to determine if they are to be accepted for a fund in the [State Treasury](#) or are to be refunded to payers. This account also contains fees which are not earned until a permit, license, or other document is actually issued.

Subsidiaries: Uncleared Collections File

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
8.	Cash not readily identifiable or whose accounting treatment was not determinable at time of receipt is applied to agency accounts.	7.	Cash is received for transactions not readily identifiable or whose accounting treatment has not been determined. Cash is received for salary overpayments.
10.	Cash is refunded to payers.	13.	Cash is received that is not expected to be deposited.