

SAM – SUBSIDIARY RECORDS

CASH SHORTAGES LEDGER

7816

(Revised and Renumbered from 7817 3/1987)

(Subsidiary to Account No. 1316)

An account is maintained for each cashier that is held accountable for cash shortages. The accounts are debited when cash shortages occur and are credited when restitutions are received from cashier or discharge from accountability is received from the State Board of Control.