

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 3710,
CASH OVERRAGES**
(Revised 5/1987)

10451

Normal Balance: Credit

Purpose: This account shows the amounts credited to cashiers for cash overages occurring in their accounts. Cash overages are refunded if proper identification and verification can be made. The remaining cash overages are held in suspense in this account until they are applied as revenue. Cash overages will be applied at least once each quarter.

Subsidiaries: File of Suspense Items

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
8.	Cash overages are applied as revenue	7.	Cash is received in excess of that for which cashiers are held accountable

(When cash overages that have been credited to this account are identified and refunded to payers, the refund is shown in the General Cash Disbursements Register as a debit to this account and included in Standard Entry No. 10.)