

SAM – SUBSIDIARY RECORDS

CASH ON HAND REGISTER

7813

(Revised 3/1987)

(Subsidiary to Account No. 1190)

This register is a listing of cash receipts that are not to be deposited immediately because they (1) normally will be returned to payers without being deposited, such as bid deposits, or (2) are payments of smaller amounts than are due the State which, if deposited, would prejudice the State's right to make further collection. When these items subsequently are either returned to the payers or applied and deposited in the General Cash account, the date on which each item is returned or deposited is noted on the register opposite the original entry. The open items on the register must equal the balance of Account No. 1190.