

## SAM—STANDARD ENTRIES

### ENTRY NO. 10 – [GENERAL CASH IS DISBURSED]

10510

(Revised 10/2015)

This entry is made to record cash being disbursed from the department's General Cash account.

**Information:**

Cash is disbursed from the department's General Cash account as refunds to payers, as remittances to the State Treasury, or to banks for dishonored checks.

All general cash disbursements are made by check or the Electronic Fiscal Input Transaction System (eFITS). General cash disbursements by coin or currency are not permitted. Refunds to payers because of denied applications or for other reasons are made daily or as refunds are determined and approved. Remittances to the State Treasury of revenue, expenditure abatements, and reimbursements are made at least once each month or more frequently if volume warrants or special regulations require. See SAM section [8091](#) for remittance procedure.

State departments are notified by banks whenever checks are dishonored. Upon notice that a check has been dishonored, the department reimburses the bank with a check drawn upon the department General Cash account. Accounts Receivable—Dishonored Checks is debited at the time this check is drawn. When another check or legal tender is substituted by the drawer, General Cash is debited and Accounts Receivable—Dishonored Checks is credited. See Entry No. 11 for alternate dishonored check entry.

Dishonored checks relating to revolving fund or department trust transactions are cleared with checks drawn against the respective revolving fund or department trust accounts. In such cases, the revolving fund receivable or depositor's account will be debited instead of Accounts Receivable—Dishonored Checks.

**Source Document:**

General Cash Check

**Register:**

General Cash Disbursement Register

**Journal Entry for General Cash remitted to State Treasury:**

Debit:

1115 General Cash, Remittance in Transit a/

1150 Cash in Transit to State Treasury a/

Credit:

1110 General Cash b/

a/ amount of general cash remitted for deposit in the State Treasury.

b/ total cash disbursements.

(Continued)

**SAM—STANDARD ENTRIES**

(Continued)

**ENTRY NO. 10 – [GENERAL CASH IS DISBURSED]**

**10510 (Cont.1)**

(Revised 10/2015)

**Journal Entry for payment of dishonored check:**

Debit:

1315 Accounts Receivable—Dishonored Checks c/

Credit:

1110 General Cash d/

c/ payments to banks for dishonored checks.

d/ total cash disbursements.

**Journal Entry for refunds to payers:**

Debit:

3730 Uncleared Collections e/

8000 Revenue f/

9892 Prior Year Revenue Adjustments g/

Credit:

1110 General Cash h/

e/ amount of suspense items refunded to payers

f/ amount of revenue refunded to payers.

g/ amount of prior year revenue refunded to payers.

h/ total cash disbursements.