Ohio Auditor of State

Reconciliations and Proofs of Cash

Presented by: Lisa Woodford, Project Manager, Local Government Services

Items Needed

- All bank statements
- Cash Position Report
- Revenue Journal
- Check Register
- Cash Journal
- Transfer/Advance Report
- Outstanding Check List

Terms

- Proof of Cash Period The months that are to be reconciled.
 The Proof of Cash Period could be January 2016 December 2018, but the reconciliation work might be done in 2019
- Current Month The month that you are working on currently
- Book Section All lines on the proof of cash from the "Balance per Books" line through the "Adjusted Book Balance" line
- Bank Section All lines on the proof of cash from the first bank account balance through the "Adjusted Bank Balance" line
- Reconciling Item A posting or transaction that does not match between the books and the bank statement

Terms

- Outstanding Checks Checks that are written in a certain month, that do not clear the bank in that month
- Deposits in Transit Receipts posted on the system in a certain month that do not clear the bank in that month or the following month (if a receipt does not clear the bank in the month it is posted, or the following month, it is a reconciling item)
- Check figure Numbers at the bottom of the proof of cash columns that compare the Adjusted Book Balance to the Adjusted Bank Balance

Proof of Cash Period

• Know what the Proof of Cash Period is and do not do any other months.

However, if the Proof of Cash Period is January 2016 - December 2018, you will need to check the January 2019 system reports and bank statements to see if any of the outstanding reconciling items were corrected on the system in January 2019. If so, those items would need to be backed out of the adjustment amounts. You would not actually reconcile January 2019 though.

Important

- Work on one month at a time!!!
 Only set up a new tab for the next month once the current month is complete
 Do NOT set up tabs for all months to start
 The linking can create nightmares to try to go back to a previous month and add reconciling items once subsequent month's tabs are set up
- Corrections to outstanding reconciling items are entered on the same line as the outstanding reconciling items

Important

- While you are doing a proof of cash, don't not try and correct anything for the time period that the proof of cash covers. Do not to make any adjustments on the system.
- Once the proof of cash is completed for the entire period that it covers, one number will be posted to the system to adjust for each fund.

Tips

- Look for patterns Once a few months are completed, patterns should become apparent.
- Auditor/Treasurer Fees and Returned Checks affect both columns
- Fund Transfers and Bank Transfers need to be "eliminated"
- Make notes on the proof of cash when each adjustment/reconciling item is first found.

Tips

- Format
- Month
- Receipt Reconciling Items
- Expenditure Reconciling Items
- Fees/Returned Checks

September 2017
Interest not posted XYZ Bank savings
Deposit not posted (quarterly business income tax)
Bank service charges not posted (main account)
Memo check 91238 is duplicate of 91221
Deposit item returned
Credit card processing fees not posted
Bank transfer posted as memo check 91240

"Auditor and Treasurer" fees on RITA deposits

٦	Tips
Reconciling lateral in the Book Section of the Product of Cash in Recold in	Cheat sheet shows how reconciling items should be entered in the proof of cash, + or - and which column. Handout in binder

Common Issues



In this case, the resident paid their water bill of \$28.02, which is what the entity posted on the system. However, banks go by what is written out on the line, not the numbers in the box, so this check only cleared the bank for \$28.00 which created a \$0.02 reconciling item.

Common Issues

- Deposits in transit clear in the next month
- $\bullet\,$ Payments automatically withdrawn from the bank account
- Returned checks
- Auditor and Treasurer Fees
- Fund Transfers
- Bank Transfers
- Corrections posted for outstanding reconciling items
- Bank statement dates are mid-month

LOCAL GOVERNMENT SERVICES

88 East Broad Street Columbus, Ohio 43215

Lisa L. Woodford Phone: (800) 282-0370 Email: contactus@ohioauditor.gov



88 East Broad Street Columbus, Ohio 43215 Phone: 614-466-4514 or 800-282-0370 Email: ContactUs@OhioAuditor.gov

www.ohioauditor.gov

Village of LGS Reconcilation of Cash Receipts and Cash Disbursements For the Month of September 2018	Sample 1 - Completed month			nth
For the Month of September 2016				
	В	С	D	= + B + C - D
	Balance	September	September	Balance
	9/1/18	Receipts	Payments	9/30/18
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2018				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02
Deposit not posted	2,318.45	(2,318.45)		0.00
Dank and in about a set weeted (see in account)	(054.00)			(054.00
Bank service charges not posted (main account)	(254.92)			(254.92
Bank transfer recorded as expenditure	(5,000.00)			(5,000.00
Credit card processing fees not posted Check #91051 written for 192.45 cleared bank for \$195.45	(569.15)			(569.15
•	(3.00)			(3.00
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2018				0.00
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18
Deposit postou, not on bank (ulunt olean in August)	(4,502.10)			(7,502.10
Bank service charges not posted (main account)	(321.08)			(321.08
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08
Credit card processing fees not posted	(652.84)			(652.84
Orean card processing rees not posted	(032.04)			(002.04
August 2018				
Interest not posted XYZ Bank savings	2.91			2.91
interest not posted X12 bank savings	2.91			2.31
Bank service charges not posted (main account)	(213.64)			(213.64
Insuraco electronic withdrawal more than posted	(900.00)			(900.00
Fees not posted for RITA receipt posted at gross	(1,597.59)			(1,597.59
Credit card processing fees not posted	(507.49)			(507.49
Gredit card processing rees not posted	(307.49)			(507.49
September 2018				
ooptombor 2010	0.00	3.62		3.62
Deposit not posted (quarterly business income tax)	0.00	1,549.86		1,549.86
Deposit not posted (quartery business income tax)	0.00	1,040.00		1,040.00
Bank service charges not posted (main account)	0.00		192.55	(192.55
Memo check 91238 is duplicate of 91221	0.00		(459.87)	
Deposit item returned	0.00		197.34	(197.34
Credit card processing fees not posted	0.00		878.31	(878.31
Bank transfer posted as memo check 91240	0.00		(36,621.31)	36,621.31
,				,
"Auditor and Treasurer" fees on RITA deposits	0.00	(347.37)	(347.37)	0.00
•		` '	,	
Adjusted Book Balances	589,642.07	164,097.49	228,648.65	525,090.91
•				
Balance per Bank				
First Bank of ABC (Main Checking)	500,356.54	199,152.87	228,605.75	470,903.66
First Bank of ABC (Payroll)	127.95	39,725.18	39,725.18	127.95
XYZ Bank (Savings)	95,018.84	3.62	36,621.31	58,401.15
Bank Transfers	0.00	(76,346.49)	(76,346.49)	0.00
Outstanding Checks:				
August 2018	(5,861.26)		(5,861.26)	0.00
September 2018	1		5,904.16	(5,904.16
Denocite in Transit	1			
Deposits in Transit				
August 2018	0.00	0.00		0.00
September 2018	0.00	1,562.31		1,562.31
Adjusted Dank Delenase	E00.040.07	164 007 40	200 040 05	E05 000 01
	589,642.07	164,097.49	228,648.65	525,090.91
Adjusted Bank Balances	000,012.01			,
Check Figures		0.00	0.00	0.00

	Outstanding	Checks List
	Check #	Amount
May-17	89745	170.00
Dec-17	90817	130.80
Jan-18	90845	19.01
Mar-18	90997	269.40
Mar-18	90998	440.00
Apr-18	91015	240.00
May-18	91042	29.00
Jun-18	91068	48.67
Aug-18	92049	139.00
Aug-18	92050	59.94
Aug-18	92055	65.00
Aug-18	92056	400.00
Sep-18	92102	1,191.00
Sep-18	92104	103.68
Sep-18	92107	664.85
Sep-18	92111	257.00
Sep-18	92112	908.87
Sep-18	92114	10.40
Sep-18	92115	150.00
Sep-18	92116	356.00
Sep-18	92117	251.54
		5,904.16

Village of LGS Reconcilation of Cash Receipts and Cash Disbursements For the Month of September 2018		Sample 2 - Completed month (with notes)				
Balance per books line matches cash	<u> </u>					
•		В	C	D	= + B + C - D	
summary by fund/cash position repor	<u>'</u>	Balance 9/1/18	September Receipts	September Payments	Balance 9/30/18	
Balance per Books - Cash Summary by Fund		⇒ 616,412.18	175,209.83	274,809.00	516,813.01	
Fund transfers		0.00	(10,000.00)		0.00	
June 2018 Interest not posted XYZ Bank savings		2.59		- \	2.59	
Deposit Overposted		(0.02)		- \	(0.02)	
Denosit not nosted		\$ 2,318.45	(2,318.45)		0.00	
Bank servid	the	/			(2=-, 22)	
Bank servid Bank transf bank statement, but was not	<u> </u>	(254.92) (5,000.00)	∣Reveni	ues and	(254.92) (5,000.00)	
Credit card posted. In September, it was		(569.15)	expend	ditures includ	de (569.15)	
Check #910 Voided clear	in /	(3.00)	transfe	rs between	(3.00)	
Voided clea	""	1,137.29	funds.	since that is	n't 1,137.29	
June "recorded" the deposit,	so			ial revenue		
July 2018 when the village posts it in		3.64		se both mus	0.00	
Deposit post September, the reconciling it	tem	(4,502.18)			(4,502.18)	
from June is reversed.				uced by the		
Bank service charges not posted (main account)		(321.08)	amoun		(321.08)	
Insuraco electronic withdrawal not posted (insurance Credit card processing fees not posted	e premiums)	(15,713.08) (652.84)	——transfe	rs.	15,713.08) (652.84)	
orean care processing rees not posted		(002.04)			(002.01)	
August 2018						
Interest not posted XYZ Bank savings		2.91			2.91	
Pank convice charges not posted (main account)		(213.64)			(213.64)	
Bank service charges not posted (main account) Insuraco electronic withdrawal more than posted		(900.00)			(900.00)	
Fees not posted for RITA receipt posted at gross		(1,597.59)			(1,597.59)	
Credit card processing fees not posted		(507.49)			(507.49)	
September 2018						
Interest not posted XYZ Bank savings		0.00	3.62		3.62	
Deposit not posted (quarterly business income tax)		0.00	1,549.86		1,549.86	
Bank service charges not posted (main account)		0.00		192.55	(192.55)	
Memo check 91238 is duplicate of 91221		0.00		(459.87)	459.87	
Deposit item returned Credit card processing fees not posted		0.00		197.34 878.31	(197.34) (878.31)	
Bank transfer posted as memo check 91240		0.00		(36,621.31)	36,621.31	
		0.00		(00,02:10:)	00,021101	
"Auditor and Treasurer" fees on RITA deposits		0.00	(347.37)	(347.37)	0.00	
Adjusted Book Balances		589,642.07	164,097.49	228,648.65	525,090.91	
Balance per Bank						
E: (D.). (ADO (1)). (C.).		500.05 2.5.	100 150 0	000 000 -	472.055.55	
First Bank of ABC (Main Checking) First Bank of ABC (Payroll)		500,356.54	199,152.87 39,725.18	228,605.75 39,725.18	470,903.66	
XYZ Bank (Savings)		127.95 95,018.84	39,725.18	39,725.18	127.95 58,401.15	
Bank Transfers		0.00	(76,346.49)	(76,346.49)	0.00	
Bank Transfers		0.00	(70,540.49)	(70,540.49)	0.00	
Outstanding Checks:		(E 964 96)		/E 064 00\	0.00	
August 2018 September 2018		(5,861.26)		(5,861.26) 5,904.16	0.00 (5,904.16)	
Deposits in Transit		0.00	0.00		0.00	
All check figures being 0.00		0.00	1,562.31		1,562.31	
indicates that all activity from the			.,		.,	
bank statements has been		589,642.07	164,097.49	228,648.65	525,090.91	
accounted for.	Chook Figure -	♦ 0.00	0.00	0.00	0.00	
	Check Figures	0.00	0.00	0.00	0.00	
L		1			0.00	

Village of LGS Sample 3 -	Receints a	and paymen	ts off by sar	ne amount
Reconcliation of Cash Receipts and Cash Disburse	reccipis	and paymen	to On by Sai	ne amount
For the Month of September 2018				
	B	Contombon	D Comtombon	= + B + C - D
	Balance 9/1/18	September Receipts	September Payments	Balance 9/30/18
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.0
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.0
		(10,000100)	(10,000100)	
June 2018				
Interest not posted XYZ Bank savings	2.59			2.5
Deposit Overposted	(0.02)	(0.040.45)		(0.0)
Deposit not posted	2,318.45	(2,318.45)		0.0
Bank service charges not posted (main account)	(254.92)			(254.9)
Bank transfer recorded as expenditure	(5,000.00)			(5,000.0
Credit card processing fees not posted	(569.15)			(569.1
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.0
Voided cleared check #89512 in system	1,137.29			1,137.2
luly 2019				0.0
July 2018 Interest not posted XYZ Bank savings	3.64			0.00 3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.1
	(1,002.10)			(.,,002.1
Bank service charges not posted (main account)	(321.08)			(321.0
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.0
Credit card processing fees not posted	(652.84)			(652.8
August 2018				
Interest not posted XYZ Bank savings	2.91			2.9
interest het posted X12 Bank davinge	2.01			2.0
Bank service charges not posted (main account)	(213.64)			(213.6
Insuraco electronic withdrawal more than posted	(900.00)			(900.0
evenues and expenditures are off by the same	(1,597.59)			(1,597.5
nount. This could be caused by a deposit which wa	(507.49)			(507.4
· · · · · · · · · · · · · · · · · · ·	~			
orrectly posted at gross with a memo expenses for	0.00	3.62		3.62
es. (Common on property tax receipts, but can	0.00	1,549.86		1,549.8
ccur with any transaction when fees are deducted	9.00	1,01010		1,01010
om the deposit.) In these cases, it is as though the	0.00		192.55	(192.5
ntity received the gross amount and paid the County	0.00		(459.87)	
	0.00		197.34	(197.3
easurer or RITA the fees, which is why it is proper	0.00		878.31 (36,621.31)	(878.3° 36,621.3°
r the entity to post the gross amount as revenue an	d 0.00		(30,021.31)	30,021.3
e fees as an expenditure. However, in reality, the				
ounty Treasurer or RITA will withhold the fees and				
ve the entity the net amount. Therefore, the bank	589,642.07	164,444.86	228,996.02	525,090.9
	_			
atement only shows the net amount which creates				
riance in the amount of the fees in both columns of	500 050 54	100 150 07	000 005 75	470.000.0
e proof of cash. Another common issue that can	500,356.54 127.95	199,152.87 39,725.18	228,605.75 39,725.18	470,903.6 127.9
use both columns to have the same variance is	95,018.84	39,725.16	36,621.31	58,401.1
	00,010.04	0.02	00,021.01	00,101.1
nen the entity deposits a check that later bounces.	0.00	(76,346.49)	(76,346.49)	0.0
hen the entity originally makes the deposit, it show	S	, , , , , , , , , , , , , , , , , , ,	,	
the bank statement as a deposit. However, when				
e check bounces it shows on the bank statement a	(5,861.26)		(5,861.26)	0.0
	<u> </u>		5,904.16	(5,904.1
withdrawal of some sort. On the books the entity	-			
ould post a bounced check as a negative revenue.	0.00	0.00		0.0
September 2018	0.00	1,562,31		1,562.3
Adjusted Bank Balances	589,642.07	164,097.49	228,648.65	525,090.9
			\ <u></u>	
Check Figures	0.00	347.37	347.37	0.0

	on of Cash Receipts and Cash Disbursement Sample 4 - Receipts not working				
For the Month of September 2018					
	B Balance 9/1/18		C September Receipts	D September Payments	= + B + C - D Balance 9/30/18
Balance per Books - Cash Summary by Fund	616,412.	18	175,209.83	274,809.00	516,813.0
Fund transfers		00	(10,000.00)	(10,000.00)	0.00
June 2018				_	
Interest not posted XYZ Bank savings		59			2.59
Deposit Overposted Deposit not posted	(0. 2,318.	•	(2.219.45)		(0.02
Deposit not posted	2,310.	40	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.				(254.92
Bank transfer recorded as expenditure Credit card processing fees not posted	(5,000. (569.				(5,000.00 (569.15
Check #91051 written for 192.45 cleared bank for \$195.45		00)			(3.00
Voided cleared check #89512 in system	1,137.				1,137.29
July 2018					0.00
Interest not posted XYZ Bank savings		64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.	18)			(4,502.18
Bank service charges not posted (main account)	(321.				(321.08
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.				(15,713.08
Credit card processing fees not posted	(652.	84)			(652.84
August 2018					
Interest not posted XYZ Bank savings	2.	91			2.91
Bank service charges not posted (main account)	(213.	,			(213.64
Insuraco electronic withdrawal more than posted	(900.				(900.00
Fees not posted for RITA receipt posted at gross Credit card processing fees not posted	(1,597. (507.	,			(1,597.59 (507.49
Contombox 2040					
September 2018 Interest not posted XYZ Bank savings	0	00	3.62		3.62
Bank service charges not posted (main account)	0.	00		192.55	(192.55
Memo check 91238 is duplicate of 91221		00		(459.87)	459.87
Deposit item returned Credit card processing fees not posted		00		197.34 878.31	(197.34 (878.31
Bank transfer posted as memo check 91240		00		(36,621.31)	36,621.31
HA III I T H C DITA I II		00	(347.37)	(347.37)	0.00
f one column is not working (the check figure is no	τ υ.υυ),		Ì	,	
se the information from the proof of cash to know		07	162,547.63	228,648.65	523,541.05
ook. In this case, the adjusted bank balance is high					
ne adjusted book balance. This could be that some	_				
nat was on the withdrawal side of the bank statem		54	199,152.87	228,605.75	470,903.66
osted as a negative receipt, however since the pa	yments	95 84	39,725.18 3.62	39,725.18 36,621.31	127.95 58,401.15
olumn is tied out, that cannot be the case. Anothe	r thing				
nat could cause this is if we missed a bank to banl		00	(76,346.49)	(76,346.49)	0.00
on the bank statements, however that would also a					
oth columns also. Another thing that could cause		26)		(5,861.26)	0.00
nere was a deposit on the bank statement that wa				5,904.16	(5,904.16
osted, which is what we would find to be the probl					
his case if we went back and looked at the docume	ents	00	0.00		0.00
arefully again.		00	1,562.31		1,562.31
Adjusted Bank Balances	589,642.	07	164,097.49	228,648.65	525,090.91
Check Figures	0	00	♦ (1,549.86)	0.00	(1,549.86
CHECK Fluires	· ₁ 0.	UU	(1, 04 8.00)	0.00	(1,048.00

Village of LGS Reconcilation of Cash Receipts and Cash Disbursements For the Month of September 2018			Sample		5 - Formula	Error	
•							
		В		С	D	= + B + C - D	
		Balance		September	September	Balance	
Polonos nor Poeks Cook Summers by Eund		9/1/18	40	Receipts	Payments	9/30/18	
Balance per Books - Cash Summary by Fund Fund transfers		616,412	.18	175,209.83 (10,000.00)	274,809.00 (10,000.00)	516,813.0° 0.00	
i uliu transicis		0.	.00	(10,000.00)	(10,000.00)	0.00	
June 2018							
Interest not posted XYZ Bank savings		2.	.59			2.59	
Deposit Overposted		(0.	.02)			(0.02	
Deposit not posted		2,318.	.45	(2,318.45)		0.00	
Dank comics charges not nected (main account)		(054	03)			(254.00	
Bank service charges not posted (main account) Bank transfer recorded as expenditure		(254. (5,000.				(254.92)	
Credit card processing fees not posted		(5,000)				(5,000.00	
Check #91051 written for 192.45 cleared bank for \$195.4	45		.00)			(3.00	
Voided cleared check #89512 in system	-	1,137				1,137.29	
July 2018						0.00	
Interest not posted XYZ Bank savings			.64			3.64	
Deposit posted, not on bank (didn't clear in August)		(4,502	. IB)			(4,502.18	
Bank service charges not posted (main account)		(321.	.08)			(321.08	
Insuraco electronic withdrawal not posted (insurance pre	emiums)	(15,713.				(15,713.08	
Credit card processing fees not posted		(652.				(652.84	
August 2018	If the cl	neck figur	es	in the			
Interest not posted XYZ Bank savings		_		ımn do not		2.9	
Bank service charges not posted (main account)	_					(213.64	
Insuraco electronic withdrawal more than posted		each othe				(900.00	
Fees not posted for RITA receipt posted at gross	formula	ula error above.				(1,597.59	
Credit card processing fees not posted	The ad	☐The adjusted book balances				(507.49	
· • • • • • • • • • • • • • • • • • • •		•		line above			
September 2018							
Interest not posted XYZ Bank savings		it through the balance per books line. The adjusted bank				3.62 1,549.86	
Deposit not posted (quarterly business income tax)						1,549.80	
Bank service charges not posted (main account)	 balance	es line is a	a si	um of the	192.55	(192.55	
Memo check 91238 is duplicate of 91221	cell abo	ove it thro	ugh	n the first	(459.87)	459.87	
Deposit item returned		he bank s			197.34	(197.3/	
Credit card processing fees not posted					878.31	0.00	
Bank transfer posted as memo check 91240				other cells	(36,621,31)	36,621 34	
"Auditor and Treasurer" fees on RITA deposits		_		ce column	(347.37)	0.00	
Additor and Treasurer lees of TRITA deposits	-is the b	is the beginning balance +			(347.37)	0.00	
Adjusted Book Balances	receipts	s - payme	ents		228,648.65	525,969.22	
•						•	
Balance per Bank	\\\\hop t	horo io o	for	mula orror			
				mula error,			
First Bank of ABC (Main Checking)			_	every row	228,605.75	470,903.66	
First Bank of ABC (Payroll) XYZ Bank (Savings)	—∣in colur	nn E, che	ck	the	39,725.18 36,621.31	127.95 58,401.15	
ATE Ballik (Gaviligo)	formula	column l	E o	f the	30,021.31	JU, 4 U1.10	
Bank Transfers		e per boo			(76,346.49)	0.00	
		•		I the way			
Outstanding Checks:					(- 25) - 5		
0 - 1 1 0040		n to the line above the			(5,861.26)	0.00 (5,904.16	
September 2018	∣adjuste	d book ba	alar	nces line.	5,904.16	(5,904.76	
Deposits in Transit	The do	the same	fo	r the first	\		
August 2018				copy the		0.00	
September 2018						1,562.3	
		all the w	_				
Adjusted Bank Balances		above th		djusted	228,648.65	525,090.91	
	bank ba	alances li	ne.		0.00	070.0	
C	Che				0.00	878.3	
						0.00	

Reconciling Items in the Book Section of the Proof of Cash

Receipts

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- Deposits on bank that are not posted
- Interest on the bank statement that is not posted
- Deposit is higher on bank statement than what is posted (deposit underposted)
- Returned check on bank statement (posted as a negative revenue)
- Fees posted correctly as expense on a deposit that is posted at net instead of gross

- Deposits posted on the books that do not clear the bank in the current month or the next month
- Bank transfers posted as revenues
- Auditor/Treasurer/RITA fees (gross on books net on bank)
- Deposit is lower on bank statement than what is posted (deposit overposted)

Payments

+

- Withdrawals or checks that clear the bank but are not posted
- Checks that clear the bank but are voided on the system
- Withdrawal or check is higher on bank statement than what is posted (expense underposted)
- Bank service charges on the bank statement that are not posted
- Returned check on bank statement (if it is not posted, orif it is posted as a negative revenue)
- Fees not posted for a deposit posted at gross

- Checks that are posted, but do not clear the bank and are not an outstanding check for a certain reason
- Bank transfers posted as expenditures
- Auditor/Treasurer/RITA fees (gross on books net on bank)
- Withdrawal or check is lower on bank statement than what is posted (expense overposted)