ENTRY NO. 4 [PAYROLLS ARE PAID] **10504**
(Revised 09/13)

Journal Entry for General Ledger Accounts:

Debit:
9000 Appropriation Expenditures

Credit:
1140 Cash in State Treasury

Source Documents:

1) Payroll Revolving Fund Transfer Notice, Form SM62 - Clearance Type codes 1, 7, 8, and 9 are transfers in the State Payroll Revolving Fund (SPRF). Clearance Type codes 4, 5, 6, and 8 are transfers out of the SPRF. See SAM section 8590 for Clearance Type definitions.

2) State Controller's Office (SCO) Payroll Warrant Register, Form CD38 lists the details of the individual warrants.

Register:

Payroll Expenditure Register

Explanation:

Under the Uniform State Payroll System, department payrolls are prepared by the SCO and salary warrants are drawn on the SPRF. The SCO transfers from the department's appropriation and/or fund the gross amount of each such payroll plus the amount of related state contributions for employees' retirement, OASDI, health and dental benefits, and returns by transfer to the department's appropriation and/or fund any amounts remaining in the SPRF as a result of warrants voided or re-deposited and overpayments recovered. These transfers, supported by payroll warrant register forms, are recorded by the department in a Payroll Expenditure Register, the net total of which represent payroll expenditures to be recorded in the department accounts. See SAM sections 8590 and 8593 for additional information.

PAYROLL EXPENDITURE REGISTER

Type of Transfer	Transfer Date	Issue Date	Clearance No.	Transfer No.	Transfers	Accounts Receivable Abatements		Expenditures Current Year	Expenditures Prior Year
						DR	CR		
1	8-3	8-3	892	457	10,000			10,000	
1	8-4	8-4	901	465	1,000				1,000
AR [1/]		8-15	943			50		-50	
5 [2/]	8-20	6-8	2146	502	-50		50		
1 [3/]	8-28	9-1	961	524	100,000			100,000	
					110,950	50	50	109,950	1,000
					CR 1140	DR 1311	CR 1311	DR 9000	DR 9893

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ENTRY NO. 4 **10504 (Cont. 1)**
(Revised 5/87)

[1/]The debit to Account No. 1311 in this register is the gross amount of the overpayment as recorded from the SCO's accounts receivable warrant register.

[2/]The credit to Account No. 1311 is the gross amount of the overpayment recovered and returned to the department appropriation by transfer. The debit to Account No. 1311 for the same overpayment would have been recorded in the Payroll Expenditure Register for the month in which the SCO prepared an accounts receivable warrant register covering the overpayment.

[3/]Except at the close of the fiscal year, the transfer covering the main regular monthly payroll for a given monthly pay period is recorded in the Payroll Expenditure Register for that month even though the transfer may be dated in the following month. Payroll transfers dated in July covering payrolls for services rendered in June must be recorded in the Payroll Expenditure Register for July.

Source:

Documents:

Notice of State Payroll Revolving Fund Transfer, Form CD–62. (Transfers coded type 1, 7, and 9 are transfers to the State Payroll Revolving Fund. Transfers coded type 3, 4, 5, 6, and 8 are transfers from the State Payroll Revolving Fund. See Section 8590 for additional explanation.)

Controller's Register of Accounts Receivable. (These Controller's registers list overpayments reported to or by the State Controller's Office and will be covered by transfers type 5 when the overpayments are recovered.)

Register:

Payroll Expenditure Register

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ENTRY NO. 4 **10504 (Cont. 2)**
(Revised 5/87)

Explanation:

Under the uniform state payroll system, agency payrolls are prepared by the State Controller's Office and salary warrants are drawn on the State Payroll Revolving Fund. The State Controller's Office transfers from the agency's appropriation and/or fund the gross amount of each such payroll plus the amount of related state contributions for employees' retirement, OASDI, health and dental benefits, and returns by transfer to the agency's appropriation and/or fund any amounts remaining in the State Payroll Revolving Fund as a result of warrants voided or redeposited and overpayments recovered. These transfers, supported by payroll warrant register forms, are recorded by the agency in a Payroll Expenditure Register, the net total of which represent payroll expenditures to be recorded in the agency accounts. See Sections 8590 and 8593 for additional explanation.

PAYROLL EXPENDITURE REGISTER

Type of Transfer	Transfer Date	Issue Date	Clearance No.	Transfer No.	Transfers 1.	Accounts Receivable--Abatements Dr. 2.	Accounts Receivable--Abatements Cr. 3.	Expenditures--Current Year 4.	Expenditures-Prior Year 5.	Encumbrances Liquidated 6.
1	8-3	8-3	892	457	10,000			10,000		9,000
1	8-4	8-4	901	465	1,000				1,000	
3	8-11	8-12	922	489	-3,000			-3,000		
AR (1)		8-15	943			50		-50		
S (2)	8-20	6-8	2146	502	-40		40			
1 (3)	8-28	9-1	961	524	100,000			100,000		91,000
					107,960	50	40	106,950	1,000	100,000
					Cr. 1140	Dr. 1311	Cr. 1311	Dr. 9000	Dr. 9893	Dr. 5350 Cr. 6150

(1) The debt to Account No. 1311 in this register is the gross amount of the overpayment as recorded from the Controller's accounts receivable register.

(2) The credit to Account No. 1311 is the gross amount of the overpayment recovered and returned to the agency appropriation by transfer. The debit to Account No. 1311 for the same overpayment would have been recorded in the Payroll Expenditure Register for the month in which the State Controller's Office prepared an accounts receivable register covering the overpayment.

(3) Except at the close of the fiscal year, the transfer covering the main regular monthly payroll for a given monthly pay period is recorded in the Payroll Expenditure Register for that month even though the transfer may be dated in the following month. Payroll transfers dated in July covering payrolls for services rendered in June must be recorded in the Payroll Expenditure Register for July.