

SAM—STANDARD ENTRIES

ENTRY NO. 12
(Revised 5/87)

10512

Nature of Transaction:

Controller's receipt (the certification copy of Controller's Remittance Advice Form CA21) ordering cash into the State Treasury is received by the agency. (This entry is made in the agency accounts as a transaction of the month indicated by the date of the Controller's receipt.)

Journal Entry for General Ledger Accounts:

Debit:

1140 Cash in State Treasury a/

Credit:

1150 Cash in Transit to State Treasury b/

Note 1: The following entry is made when the agency receives the certification copy of Controller's Remittance Advice, Form CA21, for salary overpayments ordered into the State Treasury to the credit of the State Payroll Revolving Fund.

Debit:

3730 Uncleared Collections c/

Credit:

1150 Cash in Transit to State Treasury d/

Note 2: The following entry is also made for the amount of reimbursements included in "c" which, according to law, must be applied to the appropriation current at the time moneys are ordered into the State Treasury.

Debit:

3730 Uncleared Collections e/

Credit:

8100 Reimbursements e/

- a/ amount credited to funds other than the State Payroll Revolving Fund.
- b/ total amount of cash in transit credited to treasury funds by the State Controller's Office.
- c/ amount of salary overpayments collected from employees and remitted by the agency to the credit of the State Payroll Revolving Fund. (See Section 8593.2 for explanation of such transactions.)
- d/ Same as "c/".
- e/ amount now applied reimbursements.

Source:

Document:

Controller's receipt (Certification copy of Controller's Remittance Advice Form CA21)

(Continued)

SAM—STANDARD ENTRIES

(Continued)

ENTRY NO. 12

10512 (Cont. 1)

(Revised 5/87)

Register:

Controller's Receipts Register (if volume justifies)

Explanation:

This entry is made to clear the Cash in Transit to State Treasury account and to liquidate the Uncleared Collections Account when the agency receives the Controller's certification of cash ordered into the State Treasury. Cash in Transit to State Treasury may be comprised of (1) amounts pertaining to an agency operating fund and/or (2) amounts representing salary overpayments being remitted to the State Payroll Revolving Fund. Uncleared Collections may be comprised of (1) Reimbursements and/or amounts representing salary overpayments being remitted to the State Payroll Revolving Fund.

Included in this entry also is the application of reimbursements of the type that, according to law, must be credited to the appropriation current at the time moneys are ordered into the State Treasury.

When Controller's receipts are received by the agency, corresponding remittance advices are removed from the uncleared file, compared with the receipts to note any differences, and then discarded. The Controller's receipted copy is the only copy filed in the cleared file.

CONTROLLER'S RECEIPTS REGISTER

Date	Receipt Number	Amount of Receipt	Cash in State Treasury	Accounts Receivable-- Abatements	Reimbursements To Be Applied
		1.	2.	3.	4.
4-5	1171	1,400.00	1,400.00		100.00
4-6	1250	2,350.00	2,276.00	74.00	
4-8	1345	1,800.00	1,800.00		
4-10	1451	900.00	900.00		
4-15	1452	6,600.00	6,574.00	26.00	
4-20	1501	450.00	450.00		
4-25	1550	2,650.00	2,650.00		200.00
4-30	1600	17,900.00	17,900.00		4,700.00
		34,050.00	33,950.00	100.00	5,000.00
		Cr.1150	Dr. 1140	Dr. 1311	Dr. 3730 Cr. 8100