

SAM—PAYROLLS

RECOVERY BY CASH COLLECTION

8593.1

(Revised and Renumbered From 8593.2 10/88)

When cash collection is made from the employee of the net amount he/she was overpaid, the amount collected will be debited to Account No. 1110, General Cash, and credited to Account No. 3730, Uncleared Collections.

The amount collected from the employee will be remitted to the State Treasury to the credit of the State Payroll Revolving Fund. Upon remittance to the State Treasury the amount will be debited to Account No. 1150, Cash in Transit to State Treasury, and credited to Account No. 1110, General Cash. When the Controller's Receipt is received ordering the collection into the State Payroll Revolving Fund, the amount will be debited to Account No. 3730.

The gross amount of the overpayment recovered will be transferred by the State Controller's Office to the agency appropriation and/or fund. The transfer will be entered as a debit to Account No. 1140, Cash in State Treasury. Account No. 1311 will be credited. If the agency is using a manual Payroll Expenditure Register, a minus entry in the transfer column and a credit to Accounts Receivable—Abatements will be made.