

SAM—STANDARD ENTRIES

ENTRY NO. 12 – [CONTROLLER'S RECEIPT IS RECEIVED] (Revised 10/2015)

10512

This entry is made to clear the Cash in Transit to State Treasury account and to liquidate the uncleared collections account when the department receives the Controller's Receipt.

Information:

The Controller's Receipt is the certification copy of either the Controller's Remittance Advice Form CA 21 or the Report to State Controller of Remittance to State Account, Form CA 21A which orders the cash into the State Treasury. (This entry is recorded as of the date on the Controller's Receipt.)

Cash in Transit to State Treasury may be comprised of (1) amounts pertaining to the departments operating fund and/or (2) amounts representing salary overpayments being remitted to the State Payroll Revolving Fund.

Uncleared collections may be comprised of reimbursements and/or amounts representing salary overpayments being remitted to the State Payroll Revolving Fund.

Included in this entry 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 a Controller's Receipt is received by the department the corresponding remittance advice is removed from the uncleared file, compared with the receipt to note any differences, and then discarded. The Controller's Receipt is the only copy filed in the cleared file.

Source Document:

Controller's Receipt (Certification copy of Controller's Remittance Advice Form CA 21 or Report to State Controller of Remittance to State Account, Form CA 21A)

Register:

Controller's Receipts Register (if volume justifies)

Journal Entry for General Ledger Accounts:

Debit:

1140 Cash in State Treasury a/

Credit:

1115 General Cash, Remittance in Transit b/

1150 Cash in Transit to State Treasury b/

Note 1: The following entry is made when the department receives the certification copy of Controller's Remittance Advice, Form CA 21 or Report to State Controller of Remittance to State Account, Form CA 21A, for salary overpayments ordered into the State Treasury to the credit of the State Payroll Revolving Fund.

(Continued)

SAM—STANDARD ENTRIES

(Continued)

ENTRY NO. 12 – [CONTROLLER’S RECEIPT IS RECEIVED]

10512 (Cont.1)

(Revised 10/2015)

Debit:

3730 Uncleared Collections c/

Credit:

1115 General Cash, Remittance in Transit d/

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 SAM section [8593.2](#) for explanation of such transactions.

d/ Same as "c/".

e/ amount now applied reimbursements.

CONTROLLER'S RECEIPTS REGISTER Date	Receipt Number	Amount of Receipt 1.	Cash in State Treasury 2.	Accounts Receivable-- Abatements 3.	Reimbursements To Be Applied 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		200.00
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		
4-30	1600	17,900.00	17,900.00		4,700.00
		34,050.00	33,950.00	100.00	5,000.00
		Cr.1115/1150	Dr. 1140	Dr. 1311	Dr. 3730 Cr. 8100