

## SAM—STANDARD ENTRIES

### ENTRY NO. 4 - [PAYROLLS ARE PAID] (Revised 10/2015)

**10504**

This entry is made to record department's payroll.

**Information:**

Under the Uniform State Payroll System, department payrolls are prepared by the State Controller's Office ([SCO](#)) and salary warrants are drawn on the State Payroll Revolving Fund (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 Payroll Expenditure Accounting and Overpayments.

**Source Documents:**

- 1) Payroll Revolving Fund Transfer Notice, Form SM62 - Clearance Type codes 1, 7, 8, and 9 are transfers in the 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.

**Journal Entry for Payrolls Paid:**

Debit: 9000 Appropriation Expenditures  
       Credit: 1140 Cash in State Treasury

**Register:**

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 <sup>1/</sup>		8-15	943			50		-50	
5 <sup>2/</sup>	8-20	6-8	2146	502	-50		50		
1 <sup>3/</sup>	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

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.

(Continued)

## **SAM—STANDARD ENTRIES**

(Continued)

### **ENTRY NO. 4 - [PAYROLLS ARE PAID]**

**10504 (Cont.1)**

(Revised 10/2015)

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.