



XVI - C Payroll Accounts Receivable

OVERVIEW OF PAYROLL ACCOUNTS RECEIVABLE

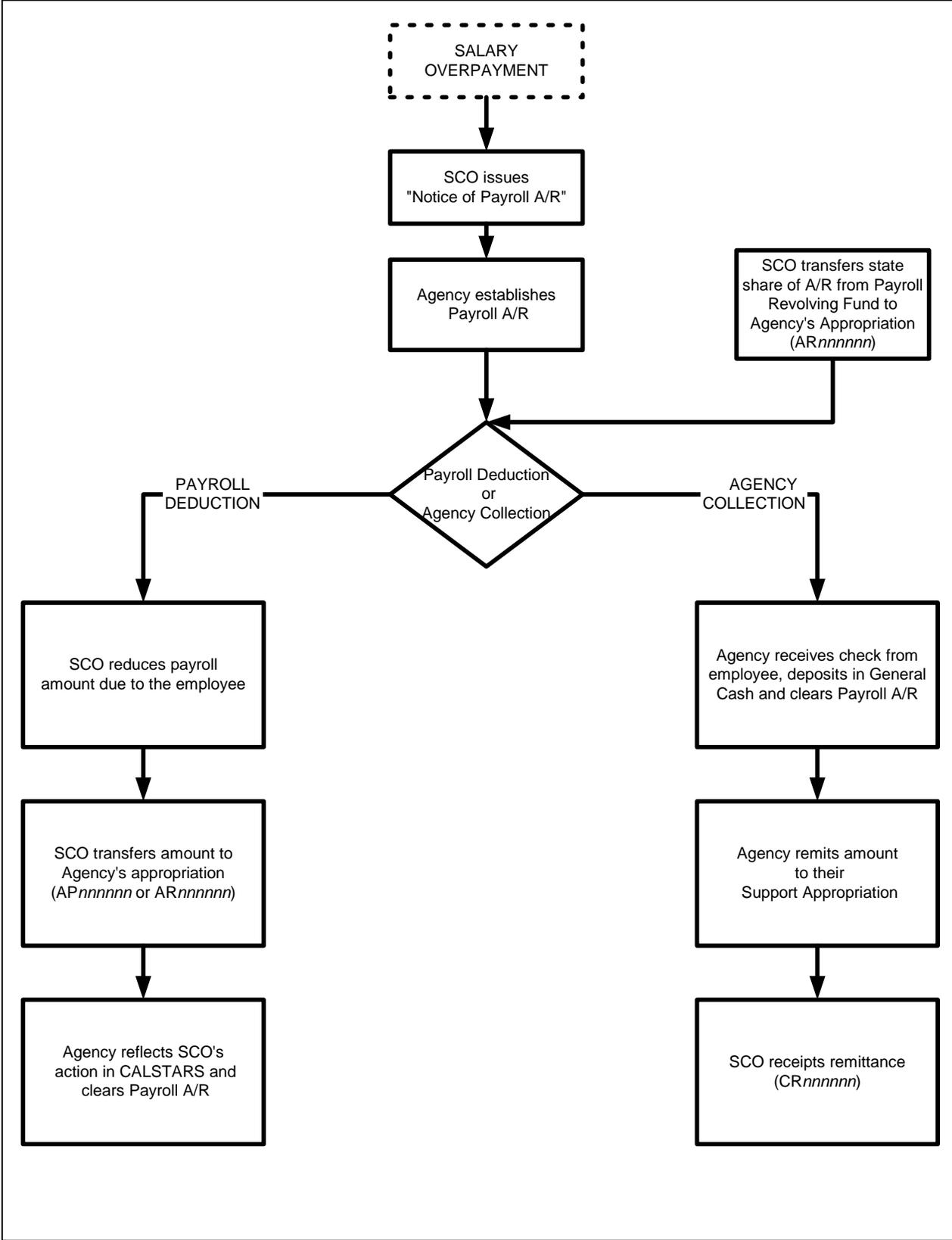
A Payroll Accounts Receivable (PAR) is established when an employee has been overpaid. When an overpayment occurs, the State Controller's Office (SCO) issues a *Notice of Payroll Accounts Receivable*. The amount of the overpayment is collected either through payroll deduction or through agency collection. Detailed information about the collection of PARs is available in SAM Section 8776.7 and in the SCO Payroll Procedures Manual.

If the overpayment is collected through payroll deduction, the SCO transfers funds from the Payroll Revolving Fund to the appropriation that incurred the payroll expenditure, usually the Clearing Account. The agency receives a SCO Journal Entry (JE), Notice of Transfer, for the amount of the transaction. This JE document number typically begins with an "AP" or "AR".

If the overpayment is to be collected by the agency, 'Agency Collection' is noted on the Notice of Payroll Accounts Receivable. The agency collects the amount due from the employee. The money is deposited into the agency's General Cash/bank account, and the PAR is reduced by the amount of the transaction. The money is then electronically remitted to the fund and the appropriation item from which the payroll was initially paid. The agency also submits a "Non-USPS—Agency Collection Accounts Receivable", Std. 995A form, to the SCO. This form includes detailed information about the PAR(s). SCO uses this information to post the repayment in their payroll system and to adjust each employee's W2 form.

Exhibit XVI-C-1 displays a flowchart of the Payroll Accounts Receivable process.

EXHIBIT XVI-C-1
 PAYROLL ACCOUNTS RECEIVABLE PROCESS



PARs are posted as either (1) an Abatement or (2) as reverted. If the original payroll expenditure was charged to an appropriation that has not reverted, the PAR is established as an Abatement (credit to Expenditures, GL 9000). If the appropriation has reverted, the PAR is established as a Reverted Payroll Accounts Receivable (debit to Accounts Receivable Other, GL 1319). The next section discusses PAR abatements.

PAYROLL ACCOUNTS RECEIVABLE - ABATEMENTS PROCESSING

The following accounting entries are for the establishment, collection of, or write off of PAR abatements. Each is discussed below:

Establish PAR Abatement (GL 1311)

This entry is posted when the SCO Notice of Payroll Accounts Receivable is received. An example of this form is displayed in Exhibit XVI-C-2.

Transaction Codes - TC 123 or TC 149 (for a negative PAR)

Fiscal Year - Determined from the Pay Period on the Payroll A/R document.

Vendor Number - Required

Current Document Number – is the PAR number from the SCO Notice of Payroll Accounts Receivable in *A/Rnnnnn* format. Current Document Suffix should be **00** or according to agency convention.

Object Detail - Required. The amounts in the "Gross and State Share Amounts to be Transferred per Form CD 2" are as follows:

- Gross pay (Object Detail **003**); and
- Retirement (Object Detail **106**); and
- OASDI (Object Detail **103**); and
- Health Benefits (Object Detail **105**).

Index and **PCA** - Required. These fields are derived from the Employee Master Table record or Payroll Warrant Register.

Source Code - Required. Use **580100**.

SCO Transfer of State Share from Payroll Revolving Fund

This entry is posted when a SCO JE (*A/Rnnnnnn*) is received.

Transaction codes - TC 455 or TC 455R (for a negative PAR)

Current Document Number – is the SCO document number, in *ARnnnnnn* format. Current Document Suffix should be **00** or according to agency convention.

Reference Document Number - is the PAR number (*A/Rnnnnn* format) that was previously established with the SCO Notice of Payroll Accounts Receivable. During key entry, use the **F4** key for the retrieval of Document File coding information for the liquidation of the PAR.

Agency Collection of a Payroll Accounts Receivable Abatement

This entry is posted when the agency collects money from the employee/former employee.

Transaction Code - TC 140

Reference Document Number – is the PAR number (*A/Rnnnnn* format) that was previously established with the SCO Notice of Payroll Accounts Receivable. During key entry, use the **F4** key for the retrieval of Document File coding information for the liquidation of the PAR.

SCO Collection of a Payroll Accounts Receivable Abatement

This entry is posted when a SCO JR (*APnnnnnn*) is received.

Transaction Codes - TC 455 or TC 455R (for a negative PAR)

Current Document Number – is the SCO document number (*APnnnnnnnn* format). Current Document Suffix should be the last two digits of the ten character SCO document number.

Reference Document Number – is the PAR number (*A/Rnnnnn* format) that was previously established with the SCO Notice of Payroll Accounts Receivable. During key entry, use the **F4** key for the retrieval of Document File coding information for the liquidation of the PAR.

Write-off of a Payroll Accounts Receivable Abatement

Transaction Codes - TC 463 or TC 463R (for a negative PAR)

Reference Document Number - is the PAR number (*A/Rnnnnn* format) that was previously established with the SCO Notice of Payroll Accounts Receivable. During key entry, use the **F4** key for the retrieval of Document File coding information for the liquidation of the PAR.

**EXHIBIT XVI-C-2
NOTICE OF PAYROLL ACCOUNTS RECEIVABLE**

STATE OF CALIFORNIA, OFFICE OF THE CONTROLLER, DIVISION OF DISBURSEMENTS
NOTICE OF PAYROLL ACCOUNTS RECEIVABLE

OVERPAYMENT FOR A/R # 08990, CLEARANCE 3 39566 OF 08-19-20nn
----- AGENCY APPROPRIATION -----

FUND	AGY	FY	REF/ITM	FEDCATLG	CA	PG	EL	COM	TSK	ACCT/CODE	SOURCE
0001000-0990-20nn-	001			-000000000-	-99-	-	-	-	-	-00000000000	0000000

SOC. SEC. #	NAME OF EMPLOYEE	AGY.	UNIT	CLASS	SER.	POSITION NUMBER	PAY PER.	TIME WORKED
999-99-9999	DOE JA					990 120 3782 001	0-07-20nn	9 .00

SALARY	GROSS & STATE SHARE	AMOUNTS TO BE TRANSFERRED PER FORM CD 62				GROSS
TYPE RATE		TOTAL				
1 \$3,570.00		\$1,763.59				\$1,460.45

PAYMENT TYPE	RETIREMENT*	OASDI*	HB PREM*	HB ADM*
0	\$191.41	\$111.73	.00	\$.00

DIVISION OF DISBURSEMENTS WILL RECOVER EMPLOYEE DEDUCTIONS FOR

RETIREMENT	FEDERAL TAX	CA ST. TAX	OASDI	OTHER DED.
\$73.02	\$.00	\$.00	\$111.73	\$.00

\$1,275.70 TO BE RECOVERED FROM EMPLOYEE BY PAYROLL DEDUCTION

Use for A/R Document #

Use Pay Period to determine FY of A/R

Establish payroll A/R for total amounts shown in this section.

Amounts shown in this area will be transferred to the agency's appropriation by SCO from the Payroll Revolving Fund (ARnnnnn)

Indicates amount to be recovered from employee and method of collection.

* Only the State share of staff benefits (Retirement, OASDI, HB Prem, HB Adm) will be transferred.

When funds are ready to be remitted, the following steps are taken.

Prepare RA

Exhibit XVI-C-3 lists all the fields/areas of the RA that must be completed for the remittance of PAR abatements. Instructions are also included in the exhibit. Refer to Exhibit XVI-C-4 for an example of a completed RA.

Prepare Std. 995A Form

As stated at the beginning of this chapter, the Std. 995A - Non-USPS--Agency Collection Accounts Receivable form must be completed. The information from this form is used to update the taxable wages as appropriate. Refer to Exhibit XVI-C-5 for an example of a completed Std. 995A form for a PAR abatement.

Note: The Std. 995A should be sent directly to the SCO PPSD W-2 unit.

Review and Transmit the RA

After the RA (Form CA-21A) is verified and signed, the RA is faxed to the SCO for processing. The SCO issues a Controller's Receipt document with a prefix of 'CRA' and processes the electronic withdrawal of funds from the agency's bank account.

Code the Posting Tag for PAR Abatement Remittance

Exhibit XVI-C-6 lists the fields that may be coded on the General Purpose Posting Tag for the remittance of PAR abatements.

Record the SCO Receipt of the Remittance Advice

SCO generates a TC 47 Controller's Receipt document to record the electronic remittance and the withdrawal of cash from the agency's checking account. Agencies receive a JE confirming the receipt by the SCO. The JE (CRA`nnnnnn`) should be posted at the same level of detail as the original remittance transaction.

Exhibit XVI-C-7 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO JE.

EXHIBIT XVI-C-3
REQUIRED FIELDS FOR PAR ABATEMENT REMITTANCE ADVICE

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name. Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .
APPROPRIATION DATA	If the remittance is for more than one appropriation, enter Various . If for one Budget Act appropriation, enter the Chapter, Year, and the 10-digit appropriation item number (Example: Ch. 38/05, Item 9990-001-0001)
FUND	Enter the UCM Fund number in the first four positions of the field. Leave the last three positions blank unless a sub-fund is designated by SCO. (Example: 0942001, Special Deposit Fund.)
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter the year to which the PAR abatement applies.
CATEGORY	This field is only completed when a Category number is displayed on the SCO Agency Reconciliation Report.
REF/ITEM	Enter the SCO Reference. The Reference is usually three digits, but can be five digits for continuing and carryover appropriations.
PROGRAM	Enter the 2-digit Program if the remittance applies to an appropriation scheduled by program. If the remittance is to the Clearing Account, enter 99 . NOTE: The level of coding for PROGRAM, ELEMENT, COMPONENT and TASK is the level of the appropriation contained in the Budget Act as modified by Budget Revision #1. It should also be the same as shown on the SCO Agency Reconciliation Report.
ELEMENT	See Program above.
COMPONENT	See Program above.
TASK	See program above.
AMOUNT	Enter the amount.
DESCRIPTION	Enter Refunds of Salary Overpayment. If the remittance is for more than one appropriation, enter the Chapter, Year, and appropriation information above the UCM Receipt title.
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If 'old' cash is later discovered, e.g., in November for August collection, the cash should be remitted separately and display a collection period of "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-C-4 -- REMITTANCE FOR PAR ABATEMENT EXAMPLE

STATE OF CALIFORNIA
**REPORT TO STATE CONTROLLER
 OF REMITTANCE TO STATE ACCOUNT**
 TC - 47

CHECKING ACCOUNT NO.	REMITTANCE ADVICE NO.
111	R 11111

AGENCY: DEPARTMENT OF AIR QUALITY	FOR CREDIT TO: (FUND) 0001 GENERAL	APPROPRIATION DATA: Chapter xxx/xx, Item 9990-001-0001
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FUND	AGY	FY	M	REF / ITEM	FED CAT	P / N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D C	DESCRIPTION	SOURCE FUND
0001	9990	20nn		001					99						400.00		Refunds of Salary Overpayment	
TOTAL															400.00			

TO STATE CONTROLLER: I hereby certify that the foregoing report is a correct statement of all monies received by the above named agency and on account of said Fund or Appropriation during the periods stated below in accordance with Section 12418 of the G

(Signed)	
OFFICIAL TITLE	
Accounting Administrator	
DATE	
10/5/20nn	
CONTACT	PHONE
John Doe	(916) 445-9999

Collection period from September 1, 20nn to September 30, 20nn inclusive.

CA 21A (11-2004) PC Excel 97 Version

Original - State Controller's Office Duplicate - Agency Copy

EXHIBIT XVI-C-5 -- STD. 995A FOR PAR ABATEMENT

STATE OF CALIFORNIA

NON-USPS—AGENCY COLLECTION ACCOUNTS RECEIVABLE

STD 995A (NEW 7-94)

Complete and submit to: State Controller, PPSD - W-2 Unit

TAX YEAR COLLECTED
20nn

Remittance Advice Number Dated
Rnnnnn 2/2/nn

The following payments to clear Payroll Accounts Receivable have been submitted to the State Controller's Office on:

SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
999-99-9999	John A. Doe	6	10nn	12nnnn	09991	300.00
999-99-9999	John A. Doe	6	10nn	12nnnn	09995	100.00

I certify that I am duly authorized by the herein named state agency to make this report and certification;
that data stated herein is correct, complete and in accordance with all laws and regulations.

REPORTING OFFICER'S SIGNATURE	DATE
	09/30/nn
TYPE OR PRINT NAME AND TELEPHONE NUMBER OF INDIVIDUAL COMPLETING THIS FORM	TELEPHONE NUMBER Include Area Code or use CALNET
John Doe	(916) 445-9999
FROM (Agency Name)	
Department of Air Quality	

EXHIBIT XVI-C-6
POSTING TAG FOR PAR ABATEMENT REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124. TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the abatement applies. This is the fiscal year to which the original expenditure was charged.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the Index that the original expenditure was charged to.
OBJ DTL/AO	Optional field - Enter the Object Detail and Agency Object (if applicable) that the original expenditure was charged to. This field is required only for Category appropriations.
PCA	Optional field - Enter the PCA that the original expenditure was charged to.
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter 580100 (Refunds of Salary Overpayment).
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA. Fourth digit – Enter R. Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	Enter the date the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-C-7
POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn)

FIELD NAME	INFORMATION
TC	Enter TC 127 for PAR Abatement. TC 127 debits GL 1140 and credit GL 1115.
FFY	Enter the appropriate year.
DOC DATE (Current Document Date)	Enter the JE date.
CUR DOC/S (Current Document/Suffix)	Enter the JE number (CRxxxxxx).
INDEX	Enter the same information that was used to post the RA (TC 124).
PCA	Enter the same information that was used to post the RA (TC 124).
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter the same information (Source 580100) that was used to post the RA (TC 124).
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 entry.

NOTE: The Reference Document field is optional. However, the RA number (Rnnnnn) from the TC 124 can be keyed in the Ref Doc field for additional information.

REVERTED PAYROLL ACCOUNTS RECEIVABLE

The following accounting entries are for the establishment, collection of, or write off of Reverted Payroll Accounts Receivable. Each is discussed below:

Establish a Reverted Payroll Accounts Receivable (GL 1319)

This entry is posted when the SCO Notice of Payroll Accounts Receivable is received.

Transaction Codes - TC 468 or TC 467 (for a negative PAR)

Current Document Number – is the PAR number from the SCO Notice in *A/Rnnnnn* format. Current Document Suffix should be **00** or according to agency convention.

Fiscal Year - Determined from the Pay Period on the PAR document.

Vendor Number - Required

Index/ PCA - Optional

Fund/Fund Source – Required if PCA not used.

Agency Collection of a Reverted Payroll Accounts Receivable

This entry is posted when the agency collects money from the employee/former employee.

Transaction Codes - TC **469** AND TC **107**. TC **469** liquidates the Accounts Receivable. TC **107** posts the cash to Refunds to Reverted Appropriations (GL 9891).

Source Code - Required for TC 107. Use **570000**.

NOTE 1: Index/ PCA are optional fields for TC 107. If established, a PCA for Refunds To Reverted Appropriations can be used. (Do not use an expenditure PCA.)

NOTE 2: The Vendor Number field can be used for TC 107 entry.

SCO Collection of a Reverted Payroll Accounts Receivable

This entry is posted when a SCO JE (ARnnnnnn or APnnnnnn) is received.

Transaction Codes - TC **469** and TC **152** or TC **469R** and TC **152R**. TCs **469R** and **152R** are used to clear a negative Reverted Payroll A/R when the ARnnnnnn or APnnnnnn JE is a debit.

Current Document Number – is the SCO JE number (ARnnnnnn or APnnnnnnnn). For the ARnnnnnn document, the Current Document Suffix should be **00**. For the APnnnnnnnn document, the Current Document Suffix should be the last two digits of the ten character APnnnnnnnn SCO document number.

Reference Document Number – is the PAR number (A/Rnnnnn) that was previously established with the SCO Notice of Payroll Accounts Receivable.

Write-off of a Reverted Payroll Accounts Receivable

Transaction Codes - TC **456** or TC **456R** (for a negative PAR)

Reference Document Number – is the PAR number (A/Rnnnnn) that was previously established with the SCO Notice of Payroll Accounts Receivable.

When funds are ready to be remitted, the following steps are taken.

Prepare RA

Exhibit XVI-C-8 lists all the fields/areas of the RA that must be completed for the remittance of reverted PARs. Instructions are also included in the exhibit. Refer to Exhibit XVI-C-9 for an example of a completed RA.

Prepare Std. 995A Form

As stated at the beginning of this chapter, the Std. 995A - Non-USPS--Agency Collection Accounts Receivable form must be completed. The information from this form is used to update the taxable wages as appropriate. Refer to Exhibit XVI-C-10 for an example of a completed Std. 995A form for a reverted PAR.

Note: The Std. 995A should be sent directly to the SCO PPSD W-2 unit.

Review and Transmit the RA

After the RA (Form CA-21A) is verified and signed, the RA is faxed to the SCO for processing. The SCO issues a Controller's Receipt document with a prefix of 'CRA' and processes the electronic withdrawal of funds from the agency's bank account.

Code the Posting Tag for Reverted PAR Remittance

Exhibit XVI-C-11 lists the fields that must be coded on the General Purpose Posting Tag for the remittance of Reverted PARs.

Record the SCO Receipt of the Remittance Advice

SCO generates a TC 47 Controller's Receipt document to record the electronic remittance and the withdrawal of cash from the agency's checking account. Agencies receive a JE confirming the receipt by the SCO. The JE (CRAⁿⁿⁿⁿⁿⁿ) should be posted at the same level of detail as the original remittance transaction.

Exhibit XVI-C-12 lists the fields that must be coded on the General Purpose Posting Tag to record the SCO JE.

EXHIBIT XVI-C-8
REQUIRED FIELDS FOR REVERTED PAR REMITTANCE ADVICE

Item	Description
CHECKING ACCOUNT NUMBER (CHECKING ACCOUNT NO.)	Enter the agency Checking Account Number in the Checking Account No. box.
REMITTANCE ADVICE NUMBER (REMITTANCE ADVICE NO.)	Enter a unique 5-digit number to the right of R in the Remittance Advice No. box. Each checking account number must have its own agency assigned range of RA numbers, which cannot be duplicated within the same fiscal year. The 5-digits must be numeric.
AGENCY	Enter the agency name. Use the full name of department, board or commission.
FOR CREDIT TO (FUND)	Enter the UCM Fund number and name if the remittance is only for one fund. If the RA is for more than one fund, enter Various .
APPROPRIATION DATA	Enter Payroll A/R, Refunds to Reverted Appropriations.
FUND	Enter the UCM Fund number in the first four positions of the field. Leave the last three positions blank unless a sub-fund is designated by SCO. (Example: 0942001, Special Deposit Fund.)
AGENCY	Enter the 4-digit UCM Organization Code for the reporting organization.
FY	Enter the Prior Fiscal Year regardless of the actual year the expenditure was incurred. (The CALSTARS entry may be coded to the actual fiscal year.)
REV/OBJ	Enter 500000.
AMOUNT	Enter the amount.
COLLECTION PERIOD	Enter the beginning and ending dates of the collection period. The Collection Period should have no gaps between forms. For example, if the ending date on the last collection period was June 30, 20nn and there were no collections for July and August, September's RA should have collection dates of 'July 1, 20nn to September 30, 20nn. If 'old' cash is later discovered, e.g., in November for August collection, the cash should be remitted separately and display a collection period of "August 1, 20nn to August 31, 20nn."
NAME	Type the name, title and phone number of the person signing the form. Enter the signature. SCO would also like a contact name and phone number if different than the person signing.

EXHIBIT XVI-C-10 -- STD. 995A FOR REVERTED PAR

STATE OF CALIFORNIA

NON-USPS—AGENCY COLLECTION ACCOUNTS RECEIVABLE

STD 995A (NEW 7-94)

Complete and submit to: State Controller, PPSD - W-2 Unit

TAX YEAR COLLECTED
20nn

Remittance Advice Number Dated
Rnnnnn 2/2/nn

The following payments to clear Payroll Accounts Receivable have been submitted to the State Controller's Office on:

SOCIAL SECURITY NUMBER	EMPLOYEE NAME (First Initial, Middle Initial, Surname)	PAYMENT TYPE	PAY PERIOD OF A/R (Month/Year)	ISSUE DATE OF A/R (Month/Day/Year)	A/R NUMBER (5 Digits)	AMOUNT COLLECTED
999-99-9999	John A. Doe	K	10nn	12nnnn	08889	200.00
999-99-9999	John A. Doe	0	10nn	12nnnn	08890	300.00

I certify that I am duly authorized by the herein named state agency to make this report and certification;
that data stated herein is correct, complete and in accordance with all laws and regulations.

REPORTING OFFICER'S SIGNATURE	DATE 09/30/nn
TYPE OR PRINT NAME AND TELEPHONE NUMBER OF INDIVIDUAL COMPLETING THIS FORM John Doe	TELEPHONE NUMBER Include Area Code or use CALNET (916) 445-9999
FROM (Agency Name) Department of Air Quality	

EXHIBIT XVI-C-11
POSTING TAG FOR REVERTED PAR REMITTANCE ADVICE

FIELD NAME	INFORMATION
TC	Enter 124. TC 124 debits GL 1115 and credits GL 1110.
FFY	Enter the year to which the Refunds To Reverted Appropriations applies.
VENDOR/S (Vendor Number/Suffix)	Enter the Vendor Number for the State Treasurer's Office.
DOC DATE (Current Document Date)	Enter the last date of the collection period on the RA. This ensures that the remittance transaction is posted correctly on the H03/H05 reports.
CUR DOC/S (Current Document/Suffix)	Enter the RA number (Rxxxxx) from the Remittance Advice box on the Form CA-21A.
INDEX	Optional field - Enter the appropriate Index. Refer to the H03 Report.
PCA	Optional field - Enter the appropriate PCA. Refer to the H03 Report.
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter 570000.
CHECK	First 3 digits - Enter the 3-digit bank account number from the Checking Account No. box on the RA. Fourth digit – Enter R. Last 5 digits – Enter the 5-digit agency assigned number from the Remittance Advice box on the RA.
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9.
DUE DATE	Enter the date the RA is prepared and/or faxed to SCO.

EXHIBIT XVI-C-12
POSTING TAG FOR CONTROLLER'S RECEIPT JOURNAL ENTRY (CRAnnnnnn)

FIELD NAME	INFORMATION
TC	Enter TC 127 for Reverted PAR. TC 127 debits GL 1140 and credit GL 1115.
FFY	Enter the appropriate year.
DOC DATE (Current Document Date)	Enter the Journal Entry (CRA) date.
CUR DOC/S (Current Document/Suffix)	Enter the Journal Entry number (CRAxxxxxx).
INDEX	Enter the same information that was used to post the RA (TC 124).
PCA	Enter the same information that was used to post the RA (TC 124).
AMOUNT	Enter the remittance amount.
SOURCE/AS	Enter the same information (Source 570000) that was used to post the RA (TC 124).
APPN SYM (Appropriation Symbol)	Required only if PCA is not entered.
FUND SRCE (Fund Source)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 entry.
FUND/DTL (Fund/Fund Detail)	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 entry.
METHOD	Required only if PCA is not entered. Refer to the PCA Table through Command I.9 or refer to the TC 124 entry.

OVER-COLLECTION OF PAR

If an agency collects too much money and remits the funds prior to discovering the over-collection, the funds should be refunded to the employee through the claim schedule process. A Std. 995R form, Non-USPS—Refunds of Over-collections, must also be completed and forwarded to the SCO Personnel/Payroll Services Division along with the claim schedule.

COLLECTION OF PAR FOR ANOTHER AGENCY

Occasionally an agency is asked to collect a PAR for another agency. In this case, the agency deposits the employee's paycheck into their agency bank account. The deposit is posted to GL 3730, Uncleared Collections, with TC **108**. Two General Cash checks are issued for the amount of the deposit as follows:

Check 1 – is payable to the other agency for the amount of the PAR.

Check 2 – the balance (Deposit amount less check 1) is payable to the employee.

Both checks are posted with TC **438** or TC **289**.

NOTE: Under no circumstances should an agency establish a PAR from another agency in their records.

PAYROLL ACCOUNTS RECEIVABLE RECONCILIATIONS

CALSTARS PAR balances should be reconciled monthly with the Agency Personnel Office records. A document report, e.g. D04 Receivable Status Report, or agency listing of outstanding payroll A/R balances should be sent to the Agency Personnel Office monthly.

Agencies with reconciling items should research and document why their records do not agree with the SCO's. The following questions may help agencies resolve discrepancies:

- ✧ Has money been cleared and remitted, but not processed by SCO?
- ✧ In which Fiscal Month was the remittance posted?
- ✧ Was money remitted to the wrong PAR?
- ✧ Was too much money remitted to the correct PAR?
- ✧ Was the PAR cleared and remitted directly, rather than against the PAR as it was established?
- ✧ Have all remittances been posted to CALSTARS?