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## PAYROLL OVERPAYMENTS (ACC-W029)

Sacramento City Unified School District

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### 1.0 SCOPE:

- 1.1 This work instruction identifies the process used in General Accounting for Payroll Overpayments.

The online version of this procedure is official. Therefore, all printed versions of this document are unofficial copies.

### 2.0 RESPONSIBILITY:

- 2.1 Fiscal Services Technician II

### 3.0 APPROVAL AUTHORITY:

Approved signature on file

- 3.1 Accounting Services Supervisor

### 4.0 DEFINITIONS:

- 4.1 G/A – General Accounting
- 4.2 Escape – Financial Software for SCUSD

### 5.0 WORK INSTRUCTION:

- 5.1 The Payroll Department is responsible for providing G/A with a monthly list of existing and terminated employee payroll overpayments with Escape payroll snapshots (copies) and a completed Overpayment Request Form (ACC-F015). All employee overpayment research and supporting documentation will be furnished by Payroll.
  - 5.1.1 The overpayment list is submitted to G/A no later than the 30<sup>th</sup> of each month for the previous month's overpayments.
  - 5.1.2 The list contains the gross overpayment amount due to SCUSD.
- 5.2 For Existing Employees:
  - 5.2.1 G/A will invoice the employee within 2 weeks of receiving the overpayment list, include a Payroll Deduction Authorization Form (ACC-F016), and copy the Payroll Department.
  - 5.2.2 G/A notifies Payroll of issued invoices monthly.
  - 5.2.3 Once Payroll has been notified, a payment plan is set up in Escape according to the ACC-F016 to deduct from the employee's gross pay in monthly payroll cycle.
  - 5.2.4 G/A will monitor the repayment, reconcile accounts receivable, and update the overpayment list.
  - 5.2.5 If an employee repays by personal check, copies of invoice and check go to the Payroll Supervisor.
- 5.3 For Terminated Employees:
  - 5.3.1 G/A will invoice and make repayment arrangements with the employee within 2 weeks of receiving the overpayment list.
  - 5.3.2 One month after first invoice, G/A collects and records payments received.
  - 5.3.3 G/A will provide the Payroll Supervisor with copies of invoice and check.

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5.3.4 Payroll will process on Escape a quarterly overpayment cycle report based on schedule of overpayment receipts and provide to G/A.

5.3.5 G/A will reconcile accounts receivable. These receipts will offset the debits created in the overpayment cycle.

5.3.6 If Terminated Employee does not pay –

5.3.6.1 Courtesy letter is mailed asking for payment within 30 days to avoid being sent to small claims court for collection.

5.3.6.2 After 30 days pass, submit the request to small claims court.

5.3.6.3 Present claim to court for collection.

### 6.0 ASSOCIATED DOCUMENTS:

6.1 Monthly overpayment lists

6.2 Overpayment Request Form (ACC-F015)

6.3 Payroll Deduction Authorization Form (ACC-F016)

6.4 Schedule of overpayment receipts

6.5 Quarterly overpayment cycle report

6.6 Sample letters

6.7 Small claims court documents

### 7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Supporting documentation	File cabinet in G/A	Permanent	Discard as desired	Access with approval of Accounting Services Supervisor

### 8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
11/15/04	A	Initial release
3/31/08	B	Updated responsibility, work instructions 5.1, 5.2, associated documents, and record retention table

\*\*\* End of work instruction \*\*\*