

EMPLOYEE PAYROLL ACCOUNT RECEIVABLE

3728

(No. 113 January 2010)

Purpose/Use:

The process used by the Departmental Accounting Office (DAO) to establish an employee payroll accounts receivable (payroll A/R), clear CAL FIRE records, refund any over-collections to employee, or write-off payroll accounts receivable.

Legal Authority:

CAL FIRE 3630, 3728, 3742, 3762, 3767;
Bargaining Unit Contracts
Government Code 16580-16586; 19838;
SAM 8776.6-7; 8790
SCO Payroll Procedures Manual, Section B; I

Forms/Related Documents:

Application for Discharge from Accountability, STD 27;
Refund Register, AO-272;
AR Document Report (CAL FIRE 3767.8.3);
A/R Worksheet (AO-310);
Declaration of Service by Mail (AO-135);
Payroll Adjustment Notice – Accounts Receivable (A/R), STD 674 A/R;
SCO Notice of Payroll Accounts Receivable (NOPAR)
TC-38 SCO Notice of Transfer (APC; APO; ARO);
1st – 3rd Collection Letters
CAL FIRE Discharge of Accountability, AO-139
Notice of Accounts Receivable, PO-123
Notice of Accounts Receivable, PO-124 (BU08 Employees)
Notice of Overpayment/Collection (Revolving Fund), AO – 450

Links to CAL FIRE Handbooks with related topics:

Accounting Procedures Handbook 3742.4.2; 3742.4.3
Personal Procedures Handbook 1164

PAYROLL ACCOUNT RECEIVABLES

3728.1

(No. 113 January 2010)

A payroll A/R may be established by either the unit Human Resources Office (HRO) or State Controller's Office (SCO) and can be established as agency collection or payroll deduction.

A payroll A/R may be established for the following payment types:

- Salary overpayment
- Uniform Allowance overpayment
- Health Benefits Premium owed
- State Compensation Insurance Fund (SCIF) refunds to CAL FIRE
- Industrial Disability Leave (IDL) refunds to CAL FIRE
- Non-industrial Disability Leave (NDI) refunds to CAL FIRE
- Other overpayments. For a complete list of payroll accounts receivable payment types, refer to SCO Payroll Procedures Manual, Section B002, Payment Type Codes.

When SCO establishes the payroll A/R, a Notice of Payroll Accounts Receivable (NOPAR) is created. Two copies of the NOPAR are sent to Sacramento HRO. Sacramento HRO will forward both copies to DAO.

- If there is an employer share of the over payment, a SCO journal entry will be generated. The document number will be "AR0" followed by a 5 digit number. The SCO journal entry will be printed on the CALSTARS printer in DAO. When received, the documents will be placed in the pending file until the SCO NOPAR is received from Sacramento HRO.

ESTABLISHING A PAYROLL A/R

3728.2

(No. 113 January 2010)

DAO-Fund Accounting

Agency Established Payroll A/Rs

When the unit/Region PS identifies an overpayment, a signed original undated STD 674 A/R (Payroll Adjustment Notice – Accounts Receivable (A/R)) will be sent to DAO-Fund Accounting Unit.

If the employee is a permanent employee, DAO will complete a Notice of Overpayment / Collection (PO-123 or PO-124) and mail the form to the employee's home address.
NOTE: IF SEASONAL WORKER, THIS PROCESS WILL BE DONE BY UNIT/ REGION PS.

- Address information is available in the F: Data/Accounting/Accounting Systems folder.

If the employee is separated, DAO will forward the STD 674 A/R to SCO to establish the payroll A/R as agency collection. Upon receiving the established Payroll A/R, DAO will start the employee notification process, which consists of 3 demand letters at 30 day intervals.

If an active employee responds to pay the payroll A/R directly, the STD 674 A/R will be completed and established as agency collection. If the employee responds to make payments, the STD. 674 A/R will be completed and the payments will be established by payroll deduction and will be based on the SAM regulations or the MOU for BU08 employees.

SCO Established Payroll A/Rs

If the employee is currently working for CAL FIRE, DAO will complete a PO-123 or PO-124 and mail it to the employee's home address.

If the employee is separated, DAO will start the employee notification process which consists of 3 demand letters at 30 day intervals.

If the employee responds to make payments, a STD 674 A/R will be completed and the payments will be established by payroll deduction and will be based on the SAM regulations or the MOU for BU08 employees.

When the SCO NOPAR is received, the DAO Fund Accounting Unit shall:

1. Pull the TC-38 document from the pending file
2. Match the Clearance number (CL) from the SCO NOPAR to the CL number located on the TC-38.
3. On the top portion of the P-A/R worksheet (AO-310), record information found on the SCO NOPAR.
 - **CT (Collection Type):**
 - 1st digit: The type of recovery from the employee is found on the bottom of the half sheet
0 = agency collection; 5 = payroll deduction
 - 2nd digit: SCO explanation for payroll A/R is the payment type located on the SCO NOPAR.

- **Payroll A/R number and suffix:**
 - The eight digit document number – AR0 and the five digit payroll A/R number listed on the SCO NOPAR.
 - The two digit suffix – fiscal month of the pay period in which the payroll accounts receivable is established.
- **SCO #** SCO AR0 number located on the upper right hand corner on the TC-38
- **Name:** Last name, Full first name and Middle initial. Information for the first name is found in CALSTARS Employee Master File. Refer to Function I.7.2, with the appropriate fiscal year. If the full name is not listed, refer to the CAL FIRE employee roster located in the F: Data/Accounting/Accounting Systems folder.
- **Vendor #/Sfx:** 00 + up to 4 digits of last name + last 4 digits of Social Security Number. (i.e. 00SMIT1234 or 00JAY01234) and suffix 00.
- **FY:** Fiscal Year of the payroll A/R.
- **Index/Object/PCA:** See CALSTARS Employee Master File.
 - If employee's position serial number is 9XX, see CAL FIRE 3762.4.2 for appropriate object code.
- **Pay Type:** Payment Type as stated on the NOPAR
- **PP (PAY PERIOD):** MO.YEAR of Payroll A/R
- **Document Date:** As identified on the SCO NOPAR and TC-38 should be identical on both documents.

2. Record the following in the appropriate columns of the AO-310:

- **TC, RC, APO, and GV:** Record the CALSTARS transaction codes (TC) used to record the payroll A/R; or Report of Collections (RC) number; or the SCO document number (APO or GV).
- **Batch Date:** Include batch number, fiscal month and date used when processed
- **Gross:** Use dollar amount listed under TOTAL. If credit is listed after the dollar amount, record as a minus or bracket amount.
- **SCO Payment:** CAL FIRE portion of the employee costs is found on the TC-38.
- **Net:** Gross minus SCO portion should equal the amount to be recovered from employee.
- To verify the amount of the payroll A/R, compare the dollar figure to the amount to be recovered on the last line listed on the SCO NOPAR.

After assembling the document(s) record in CALSTARS, grouped by document date.

- Prepare a CALSTARS Batch Header Slip (CALSTARS 25)
- Retrieve a Type 06 batch number from the log book.
- To determine the fiscal month, use the document date. If the month is closed in CALSTARS, use the next available fiscal month.

1. From the AO-310, enter in CALSTARS using the following information:

A. TC: 123: Gross is a debit.
149: Gross is a credit.

- If document date is for prior fiscal year and is received in **May or June (or document received the last week in April if CALSTARS “reclass” has occurred)**;
- If document date is three years and older (reverted appropriation) do the following:

TC 468: Gross is a debit.
TC 467: Gross is a credit.

B. **FFY:** Fiscal Year of the payroll A/R.

C. **REF DOC:** Payroll A/R number

D. **VENDOR/S:** 00 + up to 4 digits of last name + last 4 digits of Social Security Number. (i.e. 00SMIT1234 or 00JAY01234) and suffix 00.

E. **DOC DATE:** Date found on SCO NOPAR and SCO TC-38 document.

F. **CUR DOC/S:** Same as REF DOC

G. **INDEX, OBJ DTL/AO and PCA:** as identified

H. **AMOUNT:** Gross.

I. **SOURCE/AS:** 580100 and CT identified.

2. From the AO-310, record SCO payment information in CALSTARS.

A. **TC:** 455 (if TC 123) is used from above
TC: 455 R (if TC 149) is used from above. **R is listed in REVERSE field after AMOUNT.**

- If document date is for prior fiscal year and is received in **May or June (or document is received the last week in April if CALSTARS “reclass” has occurred)**

- If fiscal year is three years and older (reverted appropriation) do the following:

TC: 469 and TC 152: (if TC 468) is used from above.

TC: 469 R and TC152 R: (if TC 467) is used from above. **R is listed in REVERSE field after AMOUNT.**

- B. **FFY:** Pay period of the payroll accounts receivable. **NOTE: FOR TC 152 OR 152 R, USE THE PRIOR FISCAL YEAR OF THE CURRENT FISCAL YEAR.**
- C. **REF DOC/S:** Payroll AR number.
- D. **VENDOR/S:** 00 + up to 4 digits of last name + last 4 digits of Social Security Number. (i.e. 00SMIT1234 or 00JAY01234) and suffix 00.
- E. **DOC DATE:** Date found on SCO NOPAR and SCO TC-38 document.
- F. **CUR DOC/S:** SCO AR number. Leave suffix field "blank"
- G. **INDEX, OBJ DTL/AO and PCA:** as identified: **NOTE: FOR TC 152 OR 152 R, USE PCA 89999. OMIT THE INDEX AND OBJ DTL/AO FIELDS.**
- H. **AMOUNT:** SCO payment.
- I. **SOURCE/AS:** 580100 and CT identified from AO-310. **NOTE: FOR TC 152 OR 152 R, USE SOURCE AS 570000. LEAVE THE AS FIELD BLANK.**
- J. Enter the transaction.

There may 2 errors messages received.

- Doc number not found: press F10 to force the transaction.
- Vendor number not in VE table: press F10 to force the transaction, circle the name and follow procedures in 3728.2.2.

Balance, review, release and print the batch information and attach as back-up to the batch header.

Post information (FM, batch number and date processed) on AO-310. File in open, payroll collection or closed P-P-A/R file as appropriate.

VENDOR NUMBER INFORMATION

(No. 85 May 2005)

3728.2.2

To establish a new vendor number in the vendor number table, use function: I.11.
To add a vendor, do the following.

- **FUNCTION:** A: Add new vendor number or change vendor information
- **VENDOR/S:** 00 + up to 4 digits of last name + last 4 digits of Social Security Number. (i.e. 00SMIT1234 or 00JAY01234) and suffix 00.
- **ACTIVE IND:** 0 (zero)
- **PURGE IND:** 4 (purge five years from last date of activity)
- **NAME:** Last Name, (comma) Full First and Middle Initial. If title (Jr, Sr, I, II, etc) input after last name and before comma.
- **SORT SEQ:** Use the same format as name with no punctuation
- **ADDR 1:** "X"
- **CITY:** "X"
- **STATE:** CA
- **ZIP:** "99999"
- **VENDOR TYPE:** 1
- **SSN:** Employees' social security number.

Enter the transaction.

To change an existing vendor name, do the following.

- **FUNCTION:** C: change vendor information
- **VENDOR/S:** 00 + up to 4 digits of last name + last 4 digits of Social Security Number. (i.e. 00SMIT1234 or 00JAY01234) and suffix 00. Then F5 to recall existing vendor information.
- **NAME:** Last Name, (comma) Full First and Middle Initial. If title (Jr, Sr, I, II, etc) input after last name and before comma. If aka is needed for reference input within parenthesis (i.e. JONES (SMITH), Full First and Middle Initial). Input until field is full. NOTE: If aka name is too long, then make the first name only an initial.
- **SORT SEQ:** Use the same format as NAME with no punctuation

Press "Enter".

EMPLOYEE REPAYMENT OF PAYROLL ACCOUNT RECEIVABLE

3728.3

(No. 113 January 2010)

When collecting by payroll deduction or leave credits, SCO posts a journal entry. This entry is posted approximately the 10th day following the end of each pay period. The SCO journal entry will be printed on the CALSTARS printer with a document number of APO.

Using the information from the APO document, pull the corresponding payroll accounts receivable from the open payroll deduction file by fiscal year.

- Prepare a CALSTARS Batch Header Slip (CALSTARS 25)
- Retrieve a Type 06 batch number from the log book.
- To determine the fiscal month, use the document date. If the month is closed in CALSTARS, use the next available fiscal month.

Enter in CALSTARS using the following information:

FUNCTION: "N"

1. **TC** 455: Amount is a credit.
455 R: Amount is a debit. R is listed in REVERSE field after AMOUNT
 - If document date is for prior fiscal year and is received in **May or June (or document received the last week in April if CALSTARS "reclass" has occurred)**;
 - If appropriation for fiscal year is three years and older (reverted appropriations) do the following

TC 469 and TC 152: if amount is a credit
TC 469 R and TC 152 R: if amount is a debit. R is listed in REVERSE field after AMOUNT
2. **FFY:** Pay period of the payroll accounts receivable. **NOTE:** FOR TC 152 OR 152 R USE THE PRIOR FISCAL YEAR OF THE CURRENT FISCAL YEAR.
3. **REF DOC/S:** ARO from the AO-310.
4. To retrieve data, use F4 key.
5. **DOC DATE:** Document Date posted on the SCO APO document.

6. **CUR DOC/S:** APO and the 7 digit numerical document number. The last 2 digits of this number will be entered in the suffix field.
7. **INDEX, OBJ DTL/AO AND PCA:** retrieved from F4 key. **NOTE: FOR TC 152 OR 152 R, USE PCA 89999. OMIT THE INDEX AND OBJ DTL/AO FIELDS.**
8. **AMOUNT:** Amount from APO document.
9. **SOURCE/AS:** retrieved from F4 key. **NOTE: FOR TC 152 OR 152 R, USE SOURCE AS 570000. LEAVE THE AS FIELD BLANK.**
10. **Enter the transaction.**

When entering information, SCO may post the following types of errors:

- Category
- Fiscal year
- Payroll A/R document number
- Monies transferred to another agency

If any of these occur, contact SCO for correction. When corrected, the SCO via CALSTARS will generate an APC document. Attach APC document to associated APO document.

Balance, review, release and print the batch information and attach as back-up to the batch header.

Post information (FM, batch number and date processed) on the AO-310. File in payroll deduction folder in document order by fiscal year or closed file as appropriate.

On the APO document record the batch information (FM, batch number and date processed). File APO document.

APC document

If an APC document is generated by SCO:

- Make copy and forward to the General Fund Reconciliation desk
- Determine if any entries in CALSTARS needs to be performed. **NOTE:** No entries are needed if it is for one of the above listed errors.
- DAO will need to post an entry if it is from another agency transferring monies to CAL FIRE for collection of a payroll A/R. Use instructions for MONTHLY PAYROLL DEDUCTION procedures. Place the APC document number in the CUR DOC/S field and the use the date issued by SCO in the DOC DATE field.
- File with appropriate APO document.

Employee Repayment to CAL FIRE

When the employee submits a check, money order, cashier's check, or payment is deducted from a SCO warrant, the money is deposited. The Payroll A/R desk will prepare a Report of Collections (RC), AO-197A and forward the completed form and money to the Cashier. (Refer to CAL FIRE 3630, 3742).

When DAO – Fund Accounting receives the RC from the DAO - Cashier, process RC as follows:

- Pull all payroll A/Rs listed on the RC. **NOTE: If payroll A/R has not yet been received from SCO, place a copy of RC in pending file.**
- Post the payment(s) to be applied to the AO-310.
- Post the payment to the STD 995A (non USPS-Agency Collection Accounts Receivable). Record the following information.
 - Tax Year Collected
 - Social Security Number
 - Employee Name
 - Payment Type: from the AO-310
 - Pay Period of payroll A/R: from the AO-310
 - Issue Date of payroll A/R: from the AO-310
 - Payroll A/R Number: only 5 digits (drop the first 0 (zero))
 - Amount Collected: from RC. NOTE: if multiple RC's have same AR listed with payments to be applied; DAO will need to combine all payments together and list only once on the STD 995As being submitted to SCO.
 - Prepared by: signature of employee preparing STD 995A
 - FY: from the AO-310
 - RC: Report of Collection number
- Make copies of RCs and STD 995A to be attached to each appropriate Payroll A/R document.
- Original STD 995A is to be given to the DAO – Cash Clearance desk.
- If funds are over-collected from the employee, proceed with the following:
 - Check the most recent payroll A/R listing for other payroll A/Rs to post over-collection.
 - Contact the appropriate HR unit to request permission to apply to other payroll A/Rs or issue refund to employee.
 - Apply over collection monies to other payroll A/R's following procedure listed above or request a refund. See next section for refund procedures.

Procedures to Request a Refund

Prepare an AO-272.

Prepare and process as follows:

- **Date of request.** (Today's date)
- **Report of Collections:** RC number
- **Dated:** RC date (if known)
- **BY:** Printed name and Signature of staff completing AO-272
- **Refund Information:**
 - Amount: refund amount being requested
 - Reason: Explanation of "refund request" and all steps taken to insure that the refund is valid.
- **Payee:** Name of person receiving refund.
- **Address:** Optional. Use if check is to be sent to payee
- **Total Refund Due:** Amount due to payee
- Mailing instructions: complete any instructions for location of where refund is to be mailed.
- Request "refund approval" after preparing AO-272.
- Make 2 copies of AO-272.
 - Submit original and copy to Cash Clearance desk
 - Attach copy to AO-310

NOTE: If monies have previously been remitted to the Cash Clearance desk, complete a STD 995R and submit to the cash clearance desk.

- Complete STD 995R with the same information that was completed on the STD 995 A
- Attach a post-it note identifying the index, object and PCA used to clear the original Payroll A/R.

REVERSAL OF A PAYROLL OF 3728.4 PAYROLL ACCOUNT RECEIVABLE

(No. 113 January 2010)

When the REVERSAL OVERPAYMENT SCO NOPAR is received

- Pull the TC-38 document from the pending file
- Match the Clearance number from the SCO NOPAR to the CL number located on the TC-38.
- Pull the existing AO-310 from open or closed file.

OPEN PAYROLL ACCOUNTS RECEIVABLE

If AO-310 is pulled from the open file, do the following:

On the top portion of the AO-310, record the following information found on the REVERSAL OVERPAYMENT SCO NOPAR.

- **SCO#:** List SCO ARO number associated to the reversal TC-38 located in the upper right hand corner on the TC-38 and the date listed from the reversal TC-38.

In the body of the AO-310, record the following:

- **TC, RC, APO, GV:** Record the CALSTARS transactions codes to be used to reverse the payroll accounts receivable.
- **Batch Date:** Enter batch number, fiscal month and date processed
- **Gross:** Use dollar amount listed under "Total". If CR is listed after the dollar amount, record as a minus or bracket amount.
- **SCO Payment:** CDF portion of the employee costs. The amount is found on the TC-38.
- **Net:** Gross "Total" minus SCO portion should equal the amount to be recovered from employee.
- To verify the same figure should match the amount to be recovered listed on the on the bottom of SCO NOPAR

After assembling the document(s) record transactions in CALSTARS, grouped by document date.

- Prepare a CALSTARS Batch Header Slip (CALSTARS 25)
- Retrieve a Type 06 batch number from log book.
- To determine the fiscal month, use the document date. If the month is closed in CALSTARS, use the next available fiscal month.

Enter in CALSTARS from the AO-310 using the following information:

1. **TC:** 463: If TC 123 was used.

463R: If TC 149 was used. R is listed in REVERSE field after AMOUNT.

- If document date is for prior fiscal year and is received in **May or June (or document received the last week in April if CALSTARS “reclass” has occurred)**;
- If document date is three years and older (reverted appropriation) do the following:

TC 456: (if TC 468 was used).

TC 456R: (if TC 467 was used). R is listed in REVERSE field after AMOUNT.

2. **FFY:** Fiscal Year of the payroll accounts receivable.
3. **REF DOC:** Payroll A/R number
4. Use F4 key to retrieve data.
5. **DOC DATE:** Document Date posted on the SCO ARO document.
6. **CUR DOC/S:** Use same payroll A/R number used as the REF DOC.
7. **AMOUNT:** Amount from the Gross column in the AO-310.
8. Enter the transaction.

From the AO-310, record SCO payment information in CALSTARS.

- **TC:** 455R if TC 455 is used from above
TC 455 if TC 455R is used from above. **R is listed in REVERSE field after AMOUNT.**
 - If document date is for prior fiscal year and is received in **May or June (or document is received the last week in April if CALSTARS “reclass” has occurred)**;
 - If fiscal year is three years and older (reverted appropriation) do the following:

TC: 469 R and TC 152 R if 468 was used from above
TC 469 and TC 152: if TC 467 is used from above. **R is listed in REVERSE field after AMOUNT.**
- **FFY:** Pay period of the payroll accounts receivable. **NOTE:** FOR TC 152 OR 152 R USE THE PRIOR FISCAL YEAR OF THE CURRENT FISCAL YEAR.
- **CUR DOC/S:** Reversal SCO ARO number

- **INDEX, OBJ DTL/AO and PCA:** already retrieved from the F4 key. **NOTE:** FOR TC 152 OR 152 R, USE PCA 89999. OMIT THE INDEX AND OBJ DTL/AO FIELDS.
- **AMOUNT:** SCO payment.
- **SOURCE/AS:** already retrieved from the F4 key. **NOTE:** FOR TC 152 OR 152 R, USE SOURCE AS 570000. LEAVE THE AS FIELD BLANK.
- Enter the transaction.

Balance, review, release and print the batch information and attach as back-up to the batch header.

Post information (FM, batch number and date processed) on AO-310. File in closed payroll A/R file.

PAYMENTS POSTED TO A REVERSED OR CLOSED PAYROLL A/R

- If funds were collected by RC, DAO will request a refund. or the funds maybe transferred to another exciting outstanding P-A/R
- If funds were collected by payroll deduction, DAO will prepare a STD 674 A/R to refund the money to the employee

WRITE – OFF PROCESS

3728.5

(No. 113 January 2010)

Effective June 29, 2000, CAL FIRE has the authorization to Write-Off Payroll accounts receivables of \$250.00 or less **PER PERSON**. This authorization is based upon the following certifications:

- CAL FIRE will attempt to collect all debts in accordance with the procedures outlined in SAM Section 8776.6
- CAL FIRE will document all collection efforts
- CAL FIRE will only discharge those debts of \$500.00 or less which are determined to be uncollectible or the estimated cost of the collection will likely exceed the amount due and will not be cost effective to continue to pursue collection
- CAL FIRE understands that the discharge from accountability does not release the debtor from the debt owed to the State of California.

AMOUNTS OWED \$10.00 OR LESS – CURRENT OR SEPARATED EMPLOYEE

- DAO will complete a Discharge of Accountability form to write the fund off.

AMOUNTS OWED \$10.01 TO \$250.00 – SEPARATED EMPLOYEE

DAO will start the employee notification process which consists of 3 letters sent at intervals of at least 30 days. This process can take several years before approval and discharge from accountability is granted..

DAO RESPONSIBILITIES

1. When 1st, 2nd, or 3rd letter have been sent, file in FTB box by last name.
2. Each November, review FTB box. Do the following:
 - If payroll accounts receivable is closed, attach letters to AO-310.
 - If payroll accounts receivable is open, all 3 letters must be received. If not received, contact unit for missing documents.
 - If all 3 letters have been received, create a new file folder for the FTB box by last name.
 - Update the AO-310.
 - Create an excel file for the DAO – Revolving Fund / Travel supervisor for all documents eligible for FTB offset.
 - Update CALSTARS for status change.
3. After tax season (approx June of the following year) do the following:
 - If no monies are collected through the FTB offset process, after the third consecutive year, do the following:

\$250.00 or less

- Complete CDF Discharge of Accountability. This form is found on the Accounting Share: F drive.
- After approval, record entry in CALSTARS. Follow instructions found in **CALSTARS ENTRIES FOR WRTIE-OFF.**
- Notify unit HR of approved write-off.
- File in closed file.

\$250.01 or more

- Complete STD 27A. This form is found on the DGS forms website.
- Submit to SCO for approval.
- After approval, record entry in CALSTARS. Follow instructions found in **CALSTARS ENTRIES FOR WRITE-OFF.**
- Notify unit HR of approved write-off.
- File in closed file.

CALSTARS ENTRIES FOR WRITE-OFFS

1. When a write-off is approved, pull Payroll A/R from open file and post information to AO-310.
 - A. After assembling the document(s) record in CALSTARS, grouped by document date.
 - Prepare a CALSTARS Batch Header Slip (CALSTARS 25)
 - Retrieve a Type 06 batch number from log book.
 - To determine the fiscal month, use the document date. If the month is closed in CALSTARS, use the next available fiscal month.

From the AO-310, enter in CALSTARS using the following information:

- B. **TC:** 463
456 for appropriation for fiscal year is three years and older (reverted appropriations).
- C. **FFY:** Pay period of the payroll accounts receivable.
- D. **REF DOC and suffix:** AR0 from the AO-310.
- E. Use F4 to retrieve data.
- F. **Date:** Date of write-off.
- G. **CURRENT DOC NO:** "W/O".
- H. **AMT:** Gross on the CD 38.
- I. Balance, review, release and print the batch information and attach as back-up to the batch header.
- J. Post information (FM, batch number and date processed) on AO-310. File in closed file.

[\(see next section\)](#)

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[\(see Forms or Forms Samples\)](#)