
POSTING PAYROLL TO LEDGER (ACC-P051)
Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This procedure discusses the process that is used to record the payroll charges (via journal entries) to the general ledger for Sacramento City Unified School District.

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 Batch number: A transaction number in date format, year, month, date & PR (payroll acronym) i.e. 041130PR.
- 4.2 Due to/from funds: Money that is owed to another fund or money that is due from another fund.
- 4.3 SCOE: Sacramento County Office of Education
- 4.4 Escape: Software Financial System

5.0 PROCEDURE:

- 5.1 Use reports provided by the Payroll Department (Payroll P002) to verify that payroll is in balance. See ACC-W013.
- 5.2 Post payroll in ESCAPE. See ACC-W013.
- 5.3 Send to SCOE entry for Cafeteria Fund Due to General Fund. See ACC-W013.
- 5.4 Post the statutory payroll taxes. See ACC-W013.
- 5.5 Send to SCOE entry for payroll taxes.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Payroll: Pay Day Summary
- 6.2 Payroll: Payroll Transmittal
- 6.3 Payroll: Labor Distribution
- 6.4 Payroll: Warrant Register
- 6.5 Payroll: Direct Deposit Transmittal Log
- 6.6 Payroll: Vendor Liability Report
- 6.7 Payroll: Summary of Deduction Vendor Register
- 6.8 Payroll: Detailed Deductions
- 6.9 Payroll: Federal and State Taxes Paid

POSTING PAYROLL TO LEDGER (ACC-P051)
Sacramento City Unified School District

6.10 Work Instruction ACC-W013

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Payroll documents	File cabinet in Accounting Services office	One year	Discard as desired	Access limited, Locked file drawer
SCOE Payroll Taxes Summary	File cabinet in Accounting Services office	One year	Discard as desired	No protection required

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
11/30/04	A	Initial Release
3/31/08	B	Corrected procedure

* * * E n d o f p r o c e d u r e * * *