
POSTING PAYROLL TO LEDGER (ACC-W013)

Sacramento City Unified School District

1.0 SCOPE:

- 1.1 This work instruction 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
- 2.2 Fiscal Analyst 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 where charges cannot be paid by the entity at the time.
- 4.3 SCOE: Sacramento County Office of Education
- 4.4 Escape: Software Financial System

5.0 WORK INSTRUCTION:

- 5.1 Use the Warrant Tape Transmittal Log (payroll report) and the Payroll Labor Distribution report provided by the Payroll Department to verify that payroll is in balance. The following items should be reviewed for accuracy:
 - 5.1.1 Cash totals on each report should agree to each other
 - 5.1.2 Fringe benefits on the Labor Distribution report should total 0
 - 5.1.3 Errors should be reported to the Fiscal Analyst II for correction. If no errors are found post payroll.
- 5.2 Process payroll journals in Escape as follows:
 - 5.2.1 Access the general ledger module in Escape.
 - 5.2.2 Find the unposted payroll journals entries using batch number. Can be identified by source which is "Labor" usually will be three journals to look for.
 - 5.2.3 Review the journals for Cafeteria Fund salaries; this will create a "due from" amount.
 - 5.2.4 Create a journal entry to charge the due to/from amount, amount due to the General Fund and amount due from the Cafeteria Fund.
 - 5.2.5 Create a journal to post the statutory payroll taxes reported on the Pay Day Summary report.

POSTING PAYROLL TO LEDGER (ACC-W013)

Sacramento City Unified School District

5.2.6 Provide entries to Fiscal Analyst II for posting.

5.3 File payroll reports into file cabinet.

5.4 Send to SCOE entries for payroll taxes and Due to General Fund/Due from Cafeteria Fund.

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

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	Added responsibility 2.2, updated definition 4.2 and work instructions 5.2, 5.3, and 5.4

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