



State of Kansas
Payroll Journal Example
Statewide Management, Accounting and Reporting Tool
 Date Created: 11/13/2024

This is an example where an agency needs to change the funding for a payroll journal. The original payroll used fund 1000-0100 and the correction need to use fund 1234-1234. The cash and liability lines on the original payroll journal need to remain unchanged and will offset once the liabilities are paid without an impact on the fund.

1. Identify the original funding lines in SMART.
2. Create the correction journal. In the journal description, include the original journal ID and the reason for the correction.
 - A. On the new correction journal, reverse the expenditure lines
 - B. Create a cash row for the total of the expenditures for fund 1000-0100 multiplied by -1. This is the effect on cash in the original fund.
 Note: These lines will total to zero.
 - C. Create new expenditure rows using the correct fund.
 - D. Create a cash row for the total of the expenditures for fund 1234-1234 multiplied by -1. This is the effect on cash in the new fund.

1. Original payroll journal in SMART:

Journal ID	Dept	Fund	Bud Unit	Program	Account	Account Description	Amount	Journal Line Description	Type of Account
PAYXXXXXXX	0100000000	1000	0100	01031	110100	TREASURERS COMMON CASH	-18,729.22	HR Payroll Journals	Cash
PAYXXXXXXX	0100000000	1000	0100	01031	220420	PAYROLL DEDUCTIONS SHARP	-11,177.26	HR Payroll Journals	Liabilities
PAYXXXXXXX	0100000000	1000	0100	01031	220440	PAYROLL TAXES SHARP	-7,500.88	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	510100	CLASSIFIED REGULAR	8,130.41	HR Payroll Journals	Expenditures
PAYXXXXXXX	0100000000	1000	0100	01031	511100	UNCLASSIFIED REGULAR	18,643.08	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	517600	LEAVE PAYMENT ASSESSMENTS	149.94	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	518100	PUBLIC EE RETIREMENT SYSTEM	3,357.39	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	519101	MEDICARE	379.42	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	519102	OASDI	1,622.43	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	519500	GROUP HEALTH HOSPITALIZATION	5,090.42	HR Payroll Journals	
PAYXXXXXXX	0100000000	1000	0100	01031	519700	WORKERS COMPENSATION	34.27	HR Payroll Journals	

2. Correction journal.

Journal Description: To reverse payroll Journal ID PAYXXXXXX charging fund 1000-0100 and move charges to fund 1234-1234.

Dept	Fund	Bud Unit	Program	Account	Account Description	Amount	Journal Line Description	
0100000000	1000	0100	01031	510100	CLASSIFIED REGULAR	-8130.41	CLASSIFIED REGULAR	2A. Reverse the expenditures on the original journal.
0100000000	1000	0100	01031	511100	UNCLASSIFIED REGULAR	-18643.08	UNCLASSIFIED REGULAR	
0100000000	1000	0100	01031	517600	LEAVE PAYMENT ASSESSMENTS	-149.94	LEAVE PAYMENT ASSESSMENTS	
0100000000	1000	0100	01031	518100	PUBLIC EE RETIREMENT SYSTEM	-3357.39	PUBLIC EE RETIREMENT SYSTEM	
0100000000	1000	0100	01031	519101	MEDICARE	-379.42	MEDICARE	
0100000000	1000	0100	01031	519102	OASDI	-1622.43	OASDI	
0100000000	1000	0100	01031	519500	GROUP HEALTH HOSPITALIZATION	-5090.42	GROUP HEALTH HOSPITALIZATION	
0100000000	1000	0100	01031	519700	WORKERS COMPENSATION	-34.27	WORKERS COMPENSATION	
0100000000	1000	0100	01031	110100	TREASURERS COMMON CASH	37,407.36	TREASURERS COMMON CASH	2B. Cash row that corresponds to reversal of the expenditures.
0100000000	1234	1234	01031	510100	CLASSIFIED REGULAR	8130.41	CLASSIFIED REGULAR	2C. New expenditure rows using the correct funding.
0100000000	1234	1234	01031	511100	UNCLASSIFIED REGULAR	18643.08	UNCLASSIFIED REGULAR	
0100000000	1234	1234	01031	517600	LEAVE PAYMENT ASSESSMENTS	149.94	LEAVE PAYMENT ASSESSMENTS	
0100000000	1234	1234	01031	518100	PUBLIC EE RETIREMENT SYSTEM	3357.39	PUBLIC EE RETIREMENT SYSTEM	
0100000000	1234	1234	01031	519101	MEDICARE	379.42	MEDICARE	
0100000000	1234	1234	01031	519102	OASDI	1622.43	OASDI	
0100000000	1234	1234	01031	519500	GROUP HEALTH HOSPITALIZATION	5090.42	GROUP HEALTH HOSPITALIZATION	
0100000000	1234	1234	01031	519700	WORKERS COMPENSATION	34.27	WORKERS COMPENSATION	
0100000000	1234	1234	01031	110100	TREASURERS COMMON CASH	-37,407.36	TREASURERS COMMON CASH	2D. Cash row that corresponds to the new expenditures.

Amounts in this box total to zero.

Amounts in this box total to zero.

The total for the entire journal is zero.

0.00