

**University of Wisconsin System  
SFS Accounting Manual**

<b>Category: General Ledger and Year-End Close</b>		<b>Effective Date: Updated Annually</b>
Task or Process: SFS Payroll Processing Guide - Summer Session 2009		Revision Date: April 2009
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The Summer Session payrolls processed before July 1, 2009 will be handled as follows.

1. The May-June summer session payrolls will be processed via the Payroll Interface (PI) operations. The SFS journal data resulting from those payrolls will be posted to FY 2010 two business days prior to the pay date of each payroll. UWSA staff will open period 1 of the new fiscal year, post the payroll journals, and then close the period again. The payroll data posted in period 1 before July 1 will be loaded to WISDM so that users will be able to access the data.

Business units involved in Summer Session payrolls should insure that the **effective date is May 1, 2009 for any new fiscal year DeptID codes** that will be used for those expenses. This policy is required because of the cloned journal data that will be posted in FY 2009 as these payrolls are processed (see explanation below).

2. Since those Summer Session payrolls will run before FY 2010 is open in WiSMART, we need to have some method to send accounting data in FY 2009 to support the release of the payroll checks and ACH payments. That accounting output will be produced via the following steps.
  - a) As each Summer Session payroll is processed through PI, we will create cloned journals to load to FY 2009 for the salary and fringe expense data.
  - b) Cloned salary journals will be created from the PJ journals of the actual payroll. The cloned journals will have a journal ID mask code of JS and a Source Code of PIF rather than SFD. The PJ journal data will be summarized to the BU, Fund, Program, DeptID, Project level and all of the resulting records will be assigned an Account code of 7105 (Vouchers Payable Between Years) to create the JS journal(s) records. A Cash offset record will be created for each cloned record created, because the effect on Cash must be recorded in FY 2009 when the expense will be incurred.
  - c) Cloned fringe journals will be created from the FB journals of the actual payroll. The cloned journals will have a journal ID mask code of JF and a Source Code of PIF rather than SFD. The FB journal data will be summarized to the BU, Fund, Program, DeptID, Project level and all of the resulting records will be assigned an Account code of 7105 (Vouchers Payable Between Years) to create the JF journal(s) records. A Cash offset record will be created for each cloned record created, because the effect on Cash must be recorded in FY 2009 when the expense will be incurred.

- d) The JS and JF journals will be interfaced to WiSMART in FY 2009 to support release of the payroll checks and ACH payments. Those journals will be posted in SFS as each payroll is run.
  - e) When the PJ and FB journal data is created for the FY 2010 effect of the Summer Session payrolls (those processed before July), the PI system will create offset transactions coded to Account 7105 instead of Cash (6100). By doing so, the balance sheet amounts coded to 7105 will net to zero across the fiscal years (between the PJ and JS journals and between the FB and JF journals). UWSA staff will monitor that activity to insure that all balances are zeroed.
3. Any **non-payroll summer session expenses** incurred in April-June are considered to be non-material for UW financial reporting purposes. UWSA recommends that such expenses be charged to the current year (FY 2009) and remain there.

Please direct any questions about these procedural changes to Ernie Mergen 263-1044