

# COMBINATION DISBURSEMENTS/PAYROLL SYSTEM PD-47

## INSTALLATION AND OPERATING INSTRUCTIONS

\*Keep these instructions for reference and training new personnel.

### STARTA-SYSTEM® CONTENTS

- 25 Combination Journals
- 25 Compensation Records
- 200 Double Window Envelopes
- 300  
or 625 Combination Checks
- 1 Folding Pegboard

### HOW TO BEGIN

1. Check your order. Verify that the imprint and bank information is correct on your checks.
2. Place the folding Pegboard on your desk so clamp is at the left. The pegboard will open to the right.
3. Place one Combination Journal on the Pegboard. The first peghole on the journal should be placed on the top peg of the pegboard.

### PREPARING THE JOURNAL:

1. Enter the Month and Page Number in the spaces provided at the top of the journal. (See A of illustration 1)
2. Head columns to the right of the Gross Amount column with deductions that correspond with your check. (See B of illustration 1)
3. In columns 1-16 on the front and columns 18-47 on the back, enter the expense categories most often used in the heading area at the top of the journal. (See C of illustration 1)
4. Refer to the Bank Balance column. Enter your current checking account balance on the green shaded line that reads "Balance Forward". (See D of illustration 1)
5. Place the first bank of shingled checks on the Pegboard by placing the third peghole at the top of the bank of checks on the top peg. Be sure the posting line of the lowest numbered check aligns with line number one of the journal.

The illustration shows a 'CASH DISBURSEMENTS JOURNAL' form. At the top, there are fields for 'MONTH' (with 'April' handwritten) and 'PAGE' (with '1' handwritten). Below these are columns for 'DATE', 'CHECK NO.', 'PAID TO', 'GROSS AMOUNT', 'CHECK AMOUNT', and 'BANK BALANCE'. A green shaded line is labeled 'BALANCE FORWARD'. The 'PAYMENT DISTRIBUTION' section includes columns for 'OFFICE SALARIES', 'SALES SALARIES', 'OFFICE SUPPLIES', 'TRAVEL & EXPENSES', 'UTILITIES', 'ADVERTS.', 'DUPLICATE SUBSCRIPTIONS', 'INSURANCE', 'SUPPLIES', 'LEGAL', 'TRAVEL & EXPENSES', 'INVENTORY', and 'TELEPHONE'. Callout boxes with arrows point to: 'A. Enter Month and Page Number' (pointing to the month and page fields), 'B. Head Columns to Correspond with your Checks' (pointing to the 'OFFICE SALARIES' and 'SALES SALARIES' columns), 'C. Enter Expense Categories' (pointing to the 'OFFICE SUPPLIES' and 'TRAVEL & EXPENSES' columns), and 'D. Enter your Current Checking Account Balance' (pointing to the 'BALANCE FORWARD' line).

ILLUSTRATION #1

## RECORDING CASH DISBURSEMENTS:

- Fold the checks back leaving the lowest numbered check on the journal.
  - \* Topwrite checks do not need to be folded back.
- In the Remittance box at the upper-right corner of the check, enter the Number and Amount of the invoice being paid. Up to 8 different invoices may be recorded in this area if all are being paid by one check. (See A of illustration 2)
- On the posting line in the center of the check, beginning at the left, enter the Date, Check Number, To The Order Of (Payee), a description of the disbursement (or Gross and Discount amount) and the Check (net) Amount. (See B of illustration 2)
- Fill in the Payee's address on the lines below (or beside for Topwrite style) To The Order Of, if the check is to be mailed. (See C of illustration 2)
- Fill in the check amount on the Pay line and sign the check.
- Enter the amount of the disbursement in the appropriate distribution column(s) on the right or back side of the journal. (See D of illustration 2)
  - \* If a discount was taken, enter the Gross amount in the Disbursement column.
- Detach the check (and duplicate, if applicable) at the perforation. Place the check in a double window envelope for mailing. Bring the next check down to prepare for your next disbursement entry.
- At the end of each or each group of disbursements, adjust the Bank Balance column with any checks written or deposits made. (See E of illustration 2)

The illustration shows a check from STARTA SYSTEMS, INC. for \$379.02, dated 4/28/83, payable to Quality Forms. The check is attached to a remittance journal for the month of April. The journal has columns for DISBURSEMENTS (DATE, CHECK NUMBER, CHECK AMOUNT, CHECK DESCRIPTION) and PAYMENT DISTRIBUTION (OFFICE BULK/FEE, OFFICE SALARIES, OFFICE SUPPLIES, PASSENGER DELIVERY, AUTO & TRUCK, UTILITIES, ADVERTISING, DUES & SUBSCRIPTIONS, INSURANCE, SHIPMENT SUPPLIES, LEGAL, TRAVEL & ENTERTAINMENT, INVENTORY, TELEPHONE, MISCELLANEOUS PAYMENTS, DISBURSEMENTS, CHECKS).

Callouts on the illustration:

- A. Enter Number and Amount of Invoice:** Points to the remittance box in the upper right corner of the check, where invoice numbers and amounts are listed.
- B. Record all Necessary Information on the Posting Line:** Points to the center of the check where the date, check number, payee name, and amount are written.
- C. Write in Payee's Address:** Points to the address lines on the back of the check.
- D. Enter Amount of Disbursement in the Appropriate Distribution Column:** Points to the 'OFFICE SUPPLIES' column in the journal, where the amount of the check is recorded.
- E. Adjust the Bank Balance:** Points to the 'BANK BALANCE' column in the journal, where the total amount of checks is recorded.

ILLUSTRATION #2

# PREPARING THE COMPENSATION RECORD:

1. Complete the top of the card with the employee name, address, telephone number and social security number. Enter all other pertinent information at the top (See A of illustration 3)
2. Enter the deduction headings to correspond with your check. (See B of illustration 3)
3. Bring To Date totals forward from the previous pay period.

# RECORDING THE PAYROLL

1. Fold the checks back leaving the lowest numbered check on the journal. Slide the appropriate Compensation Record under the check until it rests against the pegs. Be sure the line number of the current pay period is in line with the posting line of the check.

2. On the posting line in the center of the check, beginning at the left, enter the Date, Check Number, To The Order Of and Gross Amount. (See C of illustration 3)

Note: Maintaining a daily record of hours worked on the Compensation Record requires the employee's name written on the check before inserting the record.

3. Complete the posting line by entering the necessary deductions and the Check (net) Amount. (See D of illustration 3)
4. Enter the Gross Amount in the appropriate distribution column. (See E of illustration 3)
5. Once the posting line is complete, detach the check (and duplicate, if applicable). **Remove the Compensation Record.**
6. Enter the amount on the pay line, sign the check and place in a double window envelope.

The illustration shows a compensation record card and a check from Starta Systems, Inc. for Mike Smith. The card is divided into several sections:

- Section A:** Employee information including name (Mike Smith), address (405 Lane Street, Anytown, Ill. 60000), and phone number (550-778-1111).
- Section B:** Deduction headings corresponding to the check, such as Social Security, Medicare, and various insurance plans.
- Section C:** Posting line information including the date (12/1/82), check number (1347), and gross amount (\$367.39).
- Section D:** Deductions and net amount, showing a net amount of \$267.39.
- Section E:** Payment distribution columns for various categories like Office Salaries, Office Supplies, and Travel.

Callouts A through E provide instructions on how to fill out these sections. Callout A points to the top of the card for employee info. Callout B points to the deduction headings. Callout C points to the posting line on the check. Callout D points to the deduction and net amount on the check. Callout E points to the gross amount in the distribution column.

ILLUSTRATION #3

# PROVING THE JOURNAL FOR CASH DISBURSEMENTS

## WITHOUT DISCOUNTS:

1. Subtotal all columns before beginning a payroll period. (See A of illustration 4)
2. The Subtotal of the Check Amount column must equal the total of all the Non-Payroll Distribution columns. (See B of illustration 4)

## WITH DISCOUNTS:

1. The Gross Amount column less the discounts must equal the Check Amount column.
2. The Check Amount column plus the discount column must equal the total of all the Non-Payroll Distribution columns.

# PROVING THE JOURNAL FOR PAYROLL:

1. Subtotal (cross foot) each column for the current pay period. Payroll entries will be in blue on the journal. (See C of illustration 4)
2. The Gross Amount column less the deductions must equal the Check Amount column. (See D of illustration 4)

## PROVING THE JOURNAL:

1. Enter the sum total of each column in the "Totals" line at the bottom.
2. The Check Amount column plus the total of the Deductions and Discount columns must equal the sum total of columns 1-47. (See E of illustration 4)
3. Carrying Totals Forward - Add the Totals This Page to the totals from the previous journal page. Carry these totals forward to the next journal. By doing this your balances will always be up to date during the accounting period.

CASH DISBURSEMENTS JOURNAL										PAYMENT DISTRIBUTION															
MONTH: April										PAGE: 1															
DATE	CHEQ NO	PAY TO	CHECK AMOUNT	TRUCK	REPAIRS	RENT	DEPOSITS	OFFICE SALARIES	SALES SALARIES	OFFICE SUPPLIES	PAYROLL	AUTO & TRUCK	UTILITIES	ADVERTS.	DUES & SUBS.	INSURANCE	ENTERTAIN.	LEGAL	TRAVEL & EXPENSE	RENT	TELEPHONE	WEEK-END PAYMENTS	DISCOUNT	TOTAL	
BALANCES FORWARD																									
4/20/xx	1330	Quality Forms	23.75		Journal																				
4/20/xx	1331	City Power & Light	121.62										121.62												
4/20/xx	1332	R-1 Rental	275.00												275.00										
4/20/xx	1333	Home Service Center	94.13		April Charges																				
4/20/xx	1334	W. A. Postmaster	61.49																						
4/20/xx	1335	General Insurance	521.88													521.88									
4/20/xx	1336	Smith & Jones	43.67																						
4/20/xx	1337	Form Association	36.12													36.12									
4/20/xx	1338	Universal Box	77.13																						
4/20/xx	1339	Quality Forms	379.02		Orders																				
4/20/xx	1340	Joyce Smith	275.00																						
4/20/xx	1341	Katie Miller	301.00																						
4/20/xx	1342	Tom Robbins	294.00																						
4/20/xx	1343	Dolly Boyant	396.00																						
4/20/xx	1344	Bob Thomas	336.00																						
4/20/xx	1345	Wood Martin	412.00																						
4/20/xx	1346	Rose Adams	426.00																						
4/20/xx	1347	Mike Smith	367.39																						
TOTALS			4523.81	171.67	361.61	31.35																			

B. Proving Cash Disbursements without Discounts. Subtotal Check Amount Column = Subtotal of all Non-Payroll Distribution Columns

A. Subtotal All Columns before beginning a Payroll Period

C. Subtotal Each Column for the Current Pay Period

D. Proving for Payroll. Gross Amount Column - Deductions = Check Amount Column

E. Proving the Journal Check Amount Column + Deductions and Discounts = Distribution Columns (Col. 1-47)

ILLUSTRATION #4

**P** **ACCESSORY ITEMS AND ADDITIONAL**  
**1.** **OPTIONS**

**CHECKS:**

Available in single Clear-Stripe™, single carbon band or carbonless duplicate with a choice of pantograph colors.

**2.** **DOUBLE WINDOW ENVELOPES:**

**3.** Your company name and address is positioned on the check to show through the top window as a return address. The payee name and address will appear in the bottom window providing the mail to information.

**R**  
**1.** **EQUIPMENT:**

Posting trays and indexes are available to alphabetically store Compensation Records.

Post binders and indexes are available for storage of completed journals.



**PERSONALIZED DEPOSIT TICKETS**

**Compliments any Check Order**

**AVAILABLE:**

**SINGLE**

Form No. WDT-100  
24# White MICR Bond  
Padded in 50's  
Minimum Qty.=250

**DUPLICATE**

Form No. WDT-100-NC-2  
Part #1-26# White NCR-CB  
Part #2-15# Pink NCR-CF  
Minimum Qty.=250

**TRIPLICATE**

Form No. WDT-100-NC-3  
Part #1-26# White NCR-CB  
Part #2-17# Canary NCR-CFB  
Part #3-15# Pink NCR-CF  
Minimum Qty =250

