

## Instruction Notes

# CHANNEL ISLAND WAGES SYSTEM

### GENERAL

The purpose of the system is to enable wages and salaries to be calculated easily and quickly, and for adequate records to be accurately maintained. The system comprises:

- a) Safeguard writing board,
- b) Wages Book Record - CI/WB,
- c) Employee's Personal Record - CI/PR,
- d) Pay Advice Slip for employee - CI/PS (overlapped in 25's),
- e) Transfer Binder for filing Wages Book and Personal Records.

*Wages are recorded on the three basic records at ONE WRITING..*

### OPERATION

1. Head up a Personal Record (CI/PR) for each employee with name, address etc. *(if starting the system after the first week in January enter total gross wage earned so far in the year under accumulated pay to date on the first line of the CI/PR).*
2. Open writing board and put Wages Book sheet (CI/WB) onto the studs.
3. Place a strip of Pay Slips (CI/SP) on the studs - with the first slip in line with the first blank line of the Wages Book.
4. Slide the first employee's Personal Record card (CI/PR) between the Pay Slips and the Wages Book sheet (CI/WB). Position the Personal Record card so that the FIRST BLANK LINE on the card is under and in line with the FIRST BLANK Pay Slip.
5. Writing along the top line of the wage slip enter the following details:- Date then employee's name. The shaded portion of slip can be used to enter number of hours worked.

**Earnings portion:** Column A = Basic pay, B = Overtime, C = Bonuses etc. Total these columns and enter figure in Gross Pay column. Then add this total to figure in Accumulated Gross Pay to date column so that this increases showing the total amount paid year to date.

**Deductions:** Enter employee's social security contribution then any deductions such as subs, tax etc. in the remaining deductions columns. Total these columns and enter figure in total deductions columns. Take total deductions from total gross pay column to give net pay. Enter this in the column headed Net Pay. Enter employers contribution in the final column.

6. Remove card and fold back completed Pay Slip and repeat operation for each employee until wages for the week are completed.
7. Total the Wages Book and check in Total the calculations made for each individual e.g. NET WAGES + DEDUCTIONS = GROSS WAGES.
8. If an error has been made BE SURE to correct it on ALL THREE RECORDS.
9. Detach unused Pay Slips for future use; place a ruler over the perforation at the left side of the completed slips and tear off stub.
10. Fold slips in half and back again so that only name shows and put (with money!) into the self seal pay packets supplied.
11. File Wages Book (CI/WB) sheets and Personal Records (CI/PR) in the Binder (LBP11) supplied.

## **SOCIAL SECURITY & INCOME TAX RETURNS**

The employee's Personal Record card (CI/PR) shows the information required for these returns.

Suggestions: Use a coloured crayon or pen to rule a straight line across each employee's Personal Record card after the last week's entry for each month. Show a sub-total of earnings for the month in the accumulated gross pay column and sub totals of the month's social security contributions for employee and employer. Both suggestions will be found to be of help when completing the schedule.

## **IMPORTANT POINTS TO REMEMBER**

1. Always use a fine point biro never a retractable nibbed pen and use firm pressure when writing as you are writing through three copies.

2. Always write along the middle of the line and take care not to write figures over column lines.
3. File the journal sheets away as they are balanced - it is inadvisable to accumulate these on the writing board as this creates a "spongy" surface on which to work and the entries do not come out clearly on the journal. The board is fitted with steel plates so that the pressure between pen and these plates makes for a clearer imprint on the journal and ledger card. This can also distort the clamp of the board.
4. The stationery is chemically treated. The chemical reaction between statement, card and journal carries on after the entry. The entry on the ledger card and journal progressively darkens for some minutes after the entry is made.
5. Never store the cards and statements in direct sunlight or where they will become exceptionally over heated and never hold them together with staples or paper clips.
6. When posting take care not to rest your arm for any length of time on the cards in the tray when looking for cards as this puts pressure on the top edge of the card and this gets turned over and flimsy and will not go under the spring clamp of the writing board easily. Also never let them build up in the tray to the point where they are crammed in tightly. Older out dated cards can be stored on a transfer binder.
7. Boards and binders are guaranteed for one year from date of purchase. Remember that the binders have extension posts so that they can become deeper and take more records. Do not lose these posts as they are not sold separately.

## **SALES SERVICE**

FREE AFTER SALES SERVICE IS PROVIDED.  
IF YOU HAVE ANY DIFFICULTY IN USING THIS SYSTEM AND NEED ADVICE DO  
NOT HESITATE TO ASK FOR ASSISTANCE.

**Telephone 01534 759450**

Please also remember that your Accountant and Bank Manager are sources of professional advice and will be pleased to help you with guidance on aspects of your business management.

## **OTHER SYSTEMS AVAILABLE**

CHEQUE WRITING/EXPENDITURE CONTROL  
PURCHASE LEDGER ACCOUNTING  
SALES LEDGER ACCOUNTING  
HOTELS - TAB LEDGER, RESERVATIONS SYSTEMS ETC.  
TELEPHONE MESSAGE RECORDING  
DATA INPUT SYSTEMS  
RECEIPTING  
JOB COSTING  
SALES REPRESENTATIVE REPORTING  
TIME COSTING  
PETTY CASH CONTROL

**Also**

COLOUR CODED FILING  
COMPUTER STATIONERY AND SUPPLIES  
ACCOUNTING SOFTWARE