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# HRMS User Documentation

## Payroll Costing Analysis Approval

Human Resources Division

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## 1. Introduction

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The Payroll Costing Analysis (PCA) provides costing details each pay period for each payroll by cost centre and account. The PCA is used at ANU as a point of control in the payroll process so HR Practitioners (both Central and Local) can undertake HR, pay and other processes. It needs to be understood that HR Practitioners may be acting on instruction from a Delegate/Agent; nevertheless it is the Delegate/Agent's responsibility to use the PCA as an audit tool.

To support this, a PCA Approval function has been developed. Each fortnight, staff members with the appropriate ANU Delegation (HR Delegation 000193) are required to 'Approve' that pay's Amounts and the General Ledger (GL) Distribution (after the fact). The 'Approval' can be registered for a School OR Department and identifies who approved it and when. The 'Approval' is intended to indicate that the pay amounts have been checked. It is not intended to indicate if there are any errors in the amounts paid and posted to the General Ledger. Any queries regarding these should be checked in the area and if necessary, directed to central HR.

This document describes the procedures for approving the PCA, identifies some of the possible causes of under and overpayments and includes guidelines for the reporting available to support checking the PCA.

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## 2. PCA Approval Procedures

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The PCA is available the morning after the Pay and General Ledger have been finalised (normally Tuesday morning before the payday).

**Areas will have until close of business on the day after the Pay and General Ledger have been finalised to advise of any reversals or adjustments that will avoid overpayments before the pay data is transmitted to the bank.**

**Notification of any overpayments should be sent immediately to [employment.services@anu.edu.au](mailto:employment.services@anu.edu.au).**

Areas are expected to approve the PCA by close of business on the Friday after payday (normally the day after payday).

HR Systems audits the approval of the PCA on a regular basis and will contact Colleges and administrative areas that have not approved the PCA for any pay period. Contact is made to the College General Manager or administration manager (delegate) requesting that the PCA is approved on the ANU's HR Management System, HR and Student Administration System, as soon as possible.

A report will be provided to the Director HR, Director Finance & Business Services, and the relevant Delegate/s if an area does not respond to the audit request to approve any outstanding PCA's.

There are online inquiries and reports available for Payroll Costing Analysis. They are available for all users who have access to the Financial Manager (ANU\_HR\_FINMAN), Financial Inquirer (ANU\_HR\_FININQ) or Payroll Administrator (HR\_PAY\_ADMIN) role – see [Section 3: Payroll Costing Analysis \(PCA\) Reporting](#). Areas are recommended to use the [PCA Compare Pay Periods Report](#) to compare payments made in the current pay period to those of the previous pay period as the primary source of any changes.

**An audit recommendation is that a variance of 3% is used to compare payments made between the current and previous pay period.**

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### 2.1. Payroll Costing Approval

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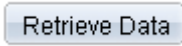
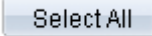
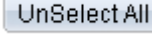
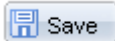
#### Introduction:

The payroll costing for all of the Departments in your School must be approved after each pay run. The Payroll Costing Analysis (PCA) is available the morning after the Pay and General Ledger have been finalised (normally the Tuesday morning before the payday).

Note: To approve the Payroll Costing you must have access to the Financial Manager (ANU\_HR\_FINMAN) role in HR and Student Administration System. As mentioned previously, this role is only available to employees/managers with delegation 000193

**Navigation Path:** *Global Payroll and Absence Mgmt, Time and Labor/GL Costs, Payroll Costing Approval*

**Payroll Costing Approval**

Page	Field	Value
Payroll Costing Approval	Pay End Date	Select the desired pay period
	GL Department	Build your own combination of Fund/HR Department/Project. This functionality can be used to devolve approval to HR Department level if required. You can only approve GL Departments within HR Departments you have access to. Select from the drop-down list.
	Fund	
	Project	
	Tree Node	Displays Schools that you have access to. If you approve the Payroll Costing at Tree Node level, the payroll costing for all Departments that you have access to in the Tree Node (School) is approved
	Click: 	The HR Accounting Lines waiting to be approved based on your selection are displayed.
		You can select the lines you want to approve individually or by clicking on the  button located at the bottom of the page. If you want to change your selection, you can click on a line individually or you can use the  button, also located at the bottom of the page, and all lines selected will be unselected.
	Click: 	Saves (approves PCA) for selected cost centres (GL Departments) for selected pay period. Returns Operator ID and Date/Time Stamp for each cost centre approved.

*Global Payroll and Absence Mgmt, Time and Labor/GL Costs, Payroll Costing Approval*

Payroll Costing Approval

'Pay End Date'

'GL Department'  OR 'Tree Node'

GL Fund

GL Project

Retrieve Data

Customise   Find   First 1-25 of 25 Last									
GL Fund	GL Department	GL Project	Account	Journal Line Description	Total Expenses	Approved	Approved By	Approved At	
1 R	22264		5001	ERN SALARY	2,963.42	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
2 R	22264		5004	ERN OTHER	391.15	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
3 R	22264		5004	ERN SALARY	13,067.42	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
4 R	22264		5007	LSL LEVYE	330.61	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
5 R	22264		5024	BEN CSS EPSC-E	92.09	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
6 R	22264		5024	BEN CSS ER-E	645.00	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
7 R	22264		5024	BEN UNISUP ER-E	426.97	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
8 R	22264		5024	BEN UNISUP SG-E	91.49	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
9 R	22264		5031	WCP LEVYE	35.56	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	
10 R	22264		5034	WCP LEVYE	162.80	<input checked="" type="checkbox"/>	U1234567	20/09/2011 4:30PM	

Select All UnSelect All

Save Notify

Update/Display Correct History

### 3. Payroll Costing Analysis (PCA) Reporting

There are online inquiries and reports available for Payroll Costing Analysis. They are available for all users who have access to the Financial Manager (ANU\_HR\_FINMAN), Financial Inquirer (ANU\_HR\_FININQ) or Payroll Administrator (HR\_PAY\_ADMIN) role.

Name	Output	Details
<b>Navigation Path:</b> <i>Global Payroll and Absence Mgmt, Time and Labor/GL Costs, GL Reports and Inquiries</i>		
Payroll Costing per Employee	Online inquiry	Provides payroll costing details for the specified employee job and pay period end date at Element level.  Note: You can only view the details of the employee jobs (Empl Records) that you have access to based on the job's HR Department and your departmental security options. All costing details for the job are displayed. That is, if the payroll and related expense distributions are split across cost centres that you don't have access to, you will see all of these details because you have access to the employee job.
Payroll Costing per Department	Online inquiry	Provides payroll costing details for the specified GL Department and pay period end date. You can view payroll costings for employees who; Have an Employment Record in an HR Department that you have departmental security access to, or Are paid from a GL Department that you have departmental security access to. The results are displayed on screen and include totals for ease of use.
Payroll Costing Report:	Report	The Payroll Costing Report can be run directly to print or will otherwise produce an Excel spreadsheet and PDF document depending on the option chosen. The report provides a breakdown on salary and related costs by GL Department and Account. Totals are not provided however they can be easily derived using standard Excel functionality.
Payroll Costing by Calendar		Provides all payroll and related costing details by employee job or GL Department for a single calendar or calendar range. This report is run in conjunction with the options detailed below.
• Detailed Report	Report	Provides all payroll and related costing details by employee job for selected GL Department/s and Account. It also provides the percentage attributed to each activity for the respective Calendar. Totals are not provided however they can be derived using standard Excel functionality.
• Totalled by GL Department	Report	Provides all payroll and related costing details totalled by GL Department. Details for salary and related costings are provided separate to each other.
• Totalled by Employee	Report	Provides all payroll and related costing details by employee job totalled at line level. Details for salary and related costings are provided separate to each other. Grand total for each activity are also provided. Only employees with a GL Department linked to the operator's security profile will be returned in this report. No GL/Account data is returned

		in this report.
<p>The Detailed, Totalled by GL Department and Totalled by Employee versions of the Payroll Costing by Calendar report may also be generated at the individual employee level. Data returned will be in a similar format to the options detailed above at employee level only.</p>		
PCA Compare Pay Periods	Report	<p>There are many actions that can result in variations to an area's payroll costing. The best way to determine any changes is to run the PCA Compare Pay Periods Report. The report compares the payroll costing between any 2 pay periods (calendars) that have been finalised. If no percentage entered, all expense distributions are displayed. For further details see <a href="#">3.1. PCA Compare Pay Periods Report</a>.</p>
<p><b>Navigation Path:</b> Global Payroll and Absence Mgmt, Absence and Payroll Processing, Reports</p>		
Earning Data by Pay Calendar	Report	<p>Lists all payments made against selected earnings for the calendar selected. The output is a .csv file that will open in Excel and is available via the Report Manager. The information downloaded includes Employee ID, Rcd#, Name, Earnings and Description, Amount, GL Account, GL Department, Pay Period end Date, Job Code, Eligibility Group, HR Department and Termination Date.</p>

### **3.1. PCA Compare Pay Periods Report**

There are many actions that can result in variations to an area's payroll costing. The best way to determine any changes to an area's payroll costing is to run the PCA Compare Pay Periods Report.

**Introduction:** The PCA Compare Pay Periods report compares the payroll costing between any 2 pay periods (calendars) that have been finalised. The report returns each calendar's amount where the selected variation % has been met. Data returned includes Calendar Amounts, Variation %, GL Department, GL Account, Line Description, name EmplID and Rcd. As the report returned as a CSV file data can be sorted or totalled using standard excel functionality order. The file can be found using the Report Manager.

On-offs (new hires, transfers and terminations) can be reported by specifying a percentage greater than 99%. Please note the actual percentages are displayed when there are differences. If no amounts are paid in first pay period any variance will be 100%. If amounts are paid in both pay periods and they differ by more than the amount paid in the first pay period, the % difference may be over 100%.

**Navigation Path:** *Global Payroll and Absence Mgmt, Time and Labor/GL Costs, GL Reports and Inquiries, PCA Compare Pay Periods*

#### **PCA Compare Pay Periods**

<b>Page</b>	<b>Field</b>	<b>Value</b>
Run Control	Run Control ID	Enter or select your Run Control ID.
PCA Compare Pay Periods	Calendar 1	Enter/select the calendar of the first period that you want to compare. This would normally be the pay before the last pay run.
	Calendar 2	Enter/select the calendar of the second period that you want to compare. This would normally be the last pay run.
	Percent Variation	Enter the percentage
	GL Fund GL Department GL Project	You may select a specific Fund, GL Department and Project without having to use the Department Selection if desired.
Department Selection		Select Department/s required.



#### 4. Variations to Payroll Costing

There are obviously many different scenarios that can result in variations to payroll costings. Some of these are listed below together with possible ways of identifying them.

Note: Running the Personnel Actions History report can identify many of the scenarios. This report allows you to use Action/Reason codes as selection parameters if required. A list of the ESP HR Action/Reason Codes is available on the web at <http://esp.anu.edu.au/humanresources/tips/action-reasonscenarios.pdf>.

Variation	Comments
Job Transfers	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action selection is <i>Transfer</i> . Note: Job Transfers may appear in the PCA Compare Pay Periods with a % Variation of 100%.
New Hires	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action selection is <i>Hire</i> . Note: New Hires should appear in the PCA Compare Pay Periods with a % Variation of 100%.
Increments	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action Selection is <i>Pay Rate Change</i> or more specifically <i>Pay Rate Change/Increment (INC)</i> .
Reclassifications	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action Selection is <i>Position Change</i> more specifically <i>Position Change/Job Reclassification (JRC)</i> .
Changes to Work Schedule Hours	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action Selection is <i>Data Change</i> or more specifically <i>Data Change/Change of Hours (HRS)</i> .
Terminations	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action selection is <i>Termination (TER)</i> .
Suspensions	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action selection is <i>Suspension</i> .
Recall from Suspensions	See Personnel Actions History report ( <i>Workforce Administration&gt;Job Information&gt;Reports&gt;Personnel Actions History</i> ) where Action selection is <i>Recall from Suspension</i> .
Unpaid Leave	See Absence History report ( <i>Global Payroll &amp; Absence Mgmt&gt;Absence and Payroll Processing&gt;Reports&gt;Absence History Report</i> ) where Take Type is <i>Unpaid Leave of Absence (ULA)</i> , <i>Unpaid Parental Leave (UPL)</i> or <i>Unpaid Unauthorised Absence (UUA)</i> .
Leave on Half Pay	See Absence History report ( <i>Global Payroll &amp; Absence Mgmt&gt;Absence and Payroll Processing&gt;Reports&gt;Absence History Report</i> ) where

	Take Type is Long Service Leave Half Pay (LSL HP) or Sick Leave Half Pay (SICK HP) etc.
Other Earnings – Overtime, Higher Duties	The Employee Earnings Register report ( <i>Global Payroll &amp; Absence Mgmt&gt;Absence and Payroll Processing&gt;Reports&gt;Employee Earnings Register</i> ) identifies payments made to employees against specified earnings codes.
Casuals – timesheet entered	The Employee Earnings Register report ( <i>Global Payroll &amp; Absence Mgmt&gt;Absence and Payroll Processing&gt;Reports&gt;Employee Earnings Register</i> ) identifies payments made to employees against specified earnings codes.
Changes to expense distributions	Changes to expense distributions can only be identified by looking at the GL Distribution Overrides in <i>Global Payroll &amp; Absence Mgmt &gt; Payee Data &gt; Create Overrides &gt; GL Distribution Overrides</i> or using one of the PCA Inquiries/Reports.

## 5. Overpayments/Underpayments

There are a number of possible causes for an over or under payment. While human error will always play a part in causing these scenarios, the most common cause is generally late notification of changes to an employee's situation. Listed below are some of the scenarios that can cause over/under payments. It is important that any changes that require action by Personnel Services are received by the pay media cut-off date – please see:

<http://info.anu.edu.au/hr/Salaries and Conditions/ HR Practitioners at ANU/Pay Cut Offs/index.asp>.

Possible Over/Under Payment Cause	Comments
Employee/scholar hired into a general/academic/scholarship position but has not been set up with a valid work schedule.	An employee's/scholar's work schedule is what ultimately drives an individual's remuneration. The default work schedule assigned on hire is Zero hours per day therefore individual(s) will not be paid if a valid work schedule has not been assigned. A query is run each fortnight by HR Systems to identify any such scenarios and if any are found, the relevant area is notified that the relevant work schedule has not been assigned.
Reduction in Normal Hours on Job not assigned against Work Schedule.	Whilst an employee has standard hours assigned at Job it is the employee's work schedule that actually determines their remuneration. If an employee reduces or increases their hours against Job then it is also necessary to enter a varied work schedule.
Late notifications of unpaid leave or leave at half pay.	Employee will be paid for more hours than they have worked.
Scholar has suspended studies but no payroll action has been taken.	Scholarship payments will continue.
Extensions to appointments not actioned – terminations not stopped.	An employee with Annual Leave and/or Long Service Leave entitlements will have these entitlements paid out if the termination date against Job Data is not extended or deleted.
Late notification of terminations.	Employee will continue to be paid after they have ceased employment.
No termination row entered for fixed term appointments	Employee will continue to be paid after they have ceased employment.