



## 2.3 How to...Review Payroll – Step 3: Review Variances

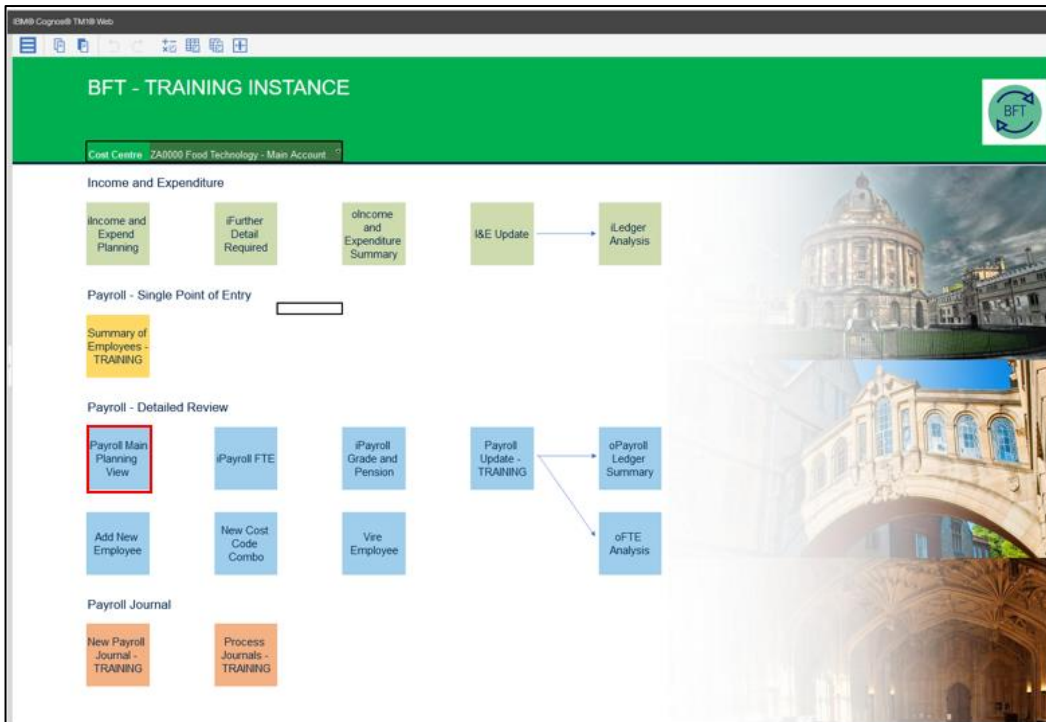
### Contents:

1. Identify material variances in Payroll Main Planning View:
  - a. Open Payroll Main Planning View
  - b. Rearrange view
  - c. Identify variances for individual Employees
2. Review causes of variances in the Employee Record Card (ERC)
 

...+ you'll need to decide about what action to take...

1. Identify material variances in Payroll Main Planning View:
  - a. Open Payroll Main Planning View

In the BFT Landing Page, select Payroll Main Planning View

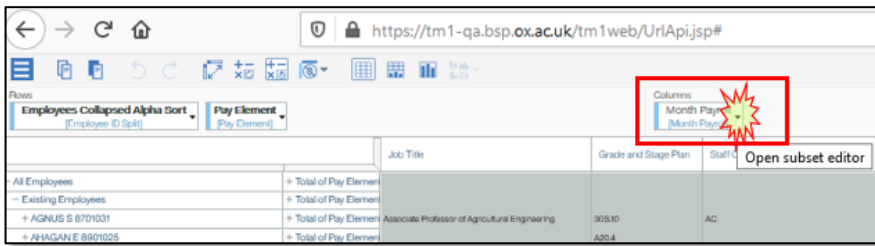


### b. Rearrange view

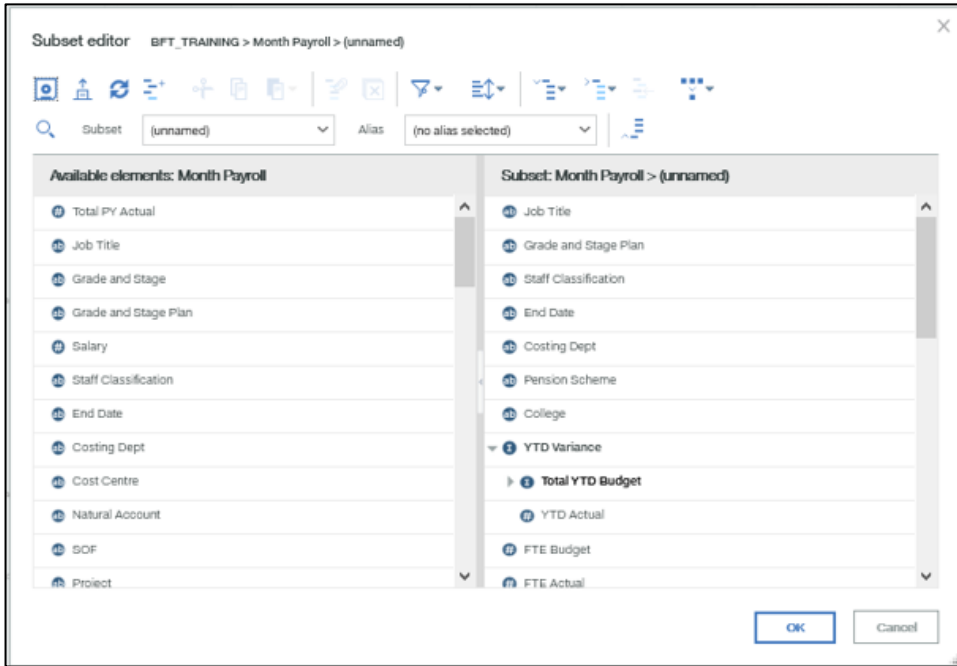
...The default view has too many columns...

Job Title	Grade and Stage Plan	Staff Classification	Costing Dept	Pension Scheme	College	YTD Variance	+ Total YTD Budget	YTD Actual	FTE Budget	FTE Actual	FTE Plan
All Employees	+ Total of Pay Element					448	435,416	435,864	32.80	34.90	
+ Existing Employees	+ Total of Pay Element					448	435,416	435,864	32.80	35.00	
+ ADAMU S 8201020	+ Total of Pay Element	Associate Professor of Agricultural Engineering	303.00	AC		965	0	965		1.00	
+ ANAGIANE 8201025	+ Total of Pay Element		401.4			900	0	900			
+ ARTHUR M 8201016	+ Total of Pay Element	Books in Office	038.7	SS		146	0	146		0.00	
+ BEACHMAN A 8201017	+ Total of Pay Element		085.8			203	0	203			
+ BOGTYNHOFFER A 8201018	+ Total of Pay Element	Senior Research Fellow in Process Enhancement	082.40	JP		0	10,497	10,497	0.00	0.00	
+ BODENHOFER F 8201017	+ Total of Pay Element	Personal Assistant - Finance Process Officer	0163.1	CB		0	1,234	1,234	1.00	0.00	
+ BRUNNER M 8201026	+ Total of Pay Element	Phishing Research Co-ordinator	088.7	TS		0	5,965	5,965	0.00	0.00	
+ CARTHUR M 8201016	+ Total of Pay Element	Books in Office	048.3	SS		0	8,496	8,496	1.00	0.00	
+ DESAI S 8201017	+ Total of Pay Element		088.3			46	0	46			
+ DESAI S 8201017	+ Total of Pay Element	Senior Product/Technical Researcher	088.3	JP		0	10,004	10,004	1.00	0.00	
+ DOMAGIERZ 8201015	+ Total of Pay Element	Research Assistant	075.6	JP	100 SALARY EXCHANGE	0	1,223	1,223	0.80	0.80	
+ ECHMANER J 8201030	+ Total of Pay Element		075.0			0	10,804	10,804	1.00	1.00	
+ ECHMANER M 8201017	+ Total of Pay Element	Finance Assistant	078.3	CO		0	8,830	8,830	1.00	0.00	
+ FURNESS D 8201010	+ Total of Pay Element	Senior post-doctoral researcher	088.7	JP		0	10,000	10,000	1.00	1.00	
+ GAVAGIANE 8201025	+ Total of Pay Element	Professor of Agriculture Science	424.4	AC		0	8,927	8,927	1.00	1.00	
+ GAVAGIANE E 8191025	+ Total of Pay Element		424.4			0	0	0			

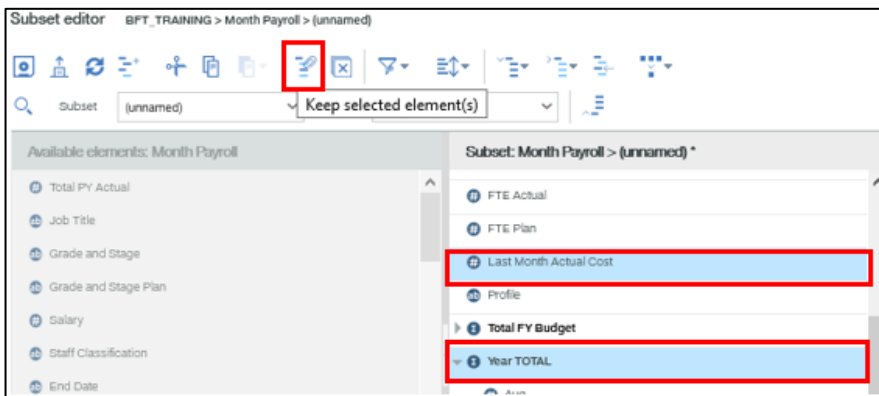
...so we'll reduce them, opening the Subset Editor for the "Month Payroll" dimension in Columns, (click the downwards triangle to the right of the dimension box)



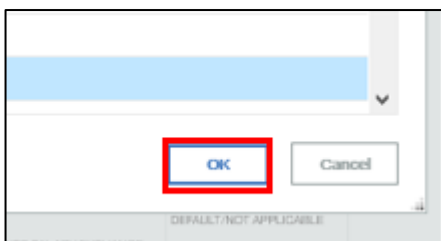
Then, in the Subset Editor, scroll down the right hand side Subset box...



...and select "Last Month Actual Cost" and "Year TOTAL" (which is the Q1 Forecast we're working on). With those highlighted, click the paperclip to "Keep selected elements"...



...then click OK



### c. Identify variances for individual Employees

Review *material* variances between Forecast monthly costs and Last Month Actuals. List Employees for whom further investigation is needed.

	Last Month Actual Cost	- Year TOTAL	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
All Employees	221,668	2,530,907	145,139	145,139	145,587	184,666	204,417	260,844	230,851	231,696	247,446	250,646	240,238	243,438
- Existing Employees	145,139	1,948,364	145,139	145,139	145,587	157,220	161,127	166,129	171,697	172,341	172,977	176,176	165,767	168,966
+ AGNUS S 8701031	0	54,028	0	0	895	2,153	6,460	6,460	6,460	6,460	6,460	6,460	6,460	6,460
+ AHAGAN E 8901025	0	150	0	0	150	0	0	0	0	0	0	0	0	0
+ ARTHEW M 8001016	0	8,261	0	0	-146	944	944	944	944	944	944	944	944	944
+ BEACHIMAN e 8701017	0	203	0	0	203	0	0	0	0	0	0	0	0	0
+ BOATWRIGHT R k 8201029	3,499	42,584	3,499	3,499	3,499	3,534	3,534	3,534	3,534	3,534	3,605	3,605	3,605	3,605
+ BONEBRANGER F 8201037	2,411	73,940	2,411	2,411	2,411	8,089	8,378	8,378	8,378	8,378	6,126	6,126	6,126	6,126
+ BRUNNER M 8201026	1,988	24,219	1,988	1,988	1,988	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028
+ CARTHUEW M 8201016	1,832	23,394	1,832	1,832	1,832	1,868	1,868	1,868	1,868	1,868	1,983	1,983	1,983	1,983
+ DESAI S 8001027	0	46	0	0	46	0	0	0	0	0	0	0	0	0
+ DESAIR S 8201027	3,535	34,041	3,535	3,535	3,535	3,606	3,606	3,606	3,606	3,606	1,803	1,803	1,803	1,803
+ DOMASER Z 8201015	2,441	29,730	2,441	2,441	2,441	2,441	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490
+ ECKMANER J 8201030	3,535	43,055	3,535	3,535	3,535	3,535	3,606	3,606	3,606	3,606	3,606	3,606	3,606	3,606
+ EEACHIMAN M 8201017	2,877	21,451	2,877	2,877	2,877	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425
+ FURNISSE D 8201032	3,977	48,438	3,977	3,977	3,977	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056	4,056
+ GAHAGAN E 8201025	5,652	94,789	5,652	5,652	5,652	8,648	8,648	8,648	8,648	8,648	8,648	8,648	8,648	8,648
+ GAHAGANA E 8101025	0	5,765	0	0	0	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765	5,765
+ GLECHORNER B 8201014	9,268	60,350	9,268	9,268	9,268	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616
+ HADLANDER C 8201013	3,977	66,479	3,977	3,977	3,977	4,156	4,156	5,779	7,402	9,024	10,340	11,916	100	1,675
+ HASWELLER J 8201028	3,837	25,319	3,837	3,837	3,837	2,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423
+ HATRDIGER S 8201012	9,807	118,466	9,807	9,807	9,807	9,807	9,807	9,807	9,807	9,807	10,003	10,003	10,003	10,003
+ HODGKINSON R 8201033	4,096	49,886	4,096	4,096	4,096	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178	4,178
+ JIRVER P 8201011	8,654	104,780	8,654	8,654	8,654	8,758	8,758	8,758	8,758	8,758	8,758	8,758	8,758	8,758

### 2. Review causes of variances in the Employee Record Card (ERC)

Open payroll single point of entry:

A. Click on the yellow "Summary of Employees" button on the BFT Landing Page

**BFT - TRAINING INSTANCE**

Cost Centre: ZB Food Technology - Train 2

Income and Expenditure

- Income and Expend Planning
- iFurther Detail Required
- Income and Expenditure Summary

Payroll - Single Point of Entry

- Summary of Employees - TRAINING** (highlighted with a red box and arrow)

Payroll - Detailed Review

- iPayroll Main Planning View
- iPayroll FTE
- iPayroll Grade and Pension
- TRAINING
- Summary
- oFTE Analysis

Add New Employee

New Cost Code Combo

Vote Employee

Payroll Journal

- New Payroll Journal - TRAINING
- Process Journals - TRAINING

Callout Box:

- Set the cost centre you wish to work on from the landing page
- Select the **Summary of Employees** button

**B. Launch the Employee Record Card (ERC) from Summary of Employees**

- In the Summary of Employees, place the cursor in the Job Title column, next to the Employee name
- Click the blue More Details button ...

**1. Cursor in Job Title column, next to Name (Don't use expanded view for this)**

**2. Click "More Detail" button to launch ERC**

**Hint**  
To be certain of accessing the full record card for an individual **ALWAYS** set the Cost Centre in the Summary of Employees at the highest level

...to open the Employee Record Card for the employee concerned.

**Individual Employee Record Card - TRAINING**

Cost Centre: ZB Food Technology - Train 2  
Employee: SONEBRAKER F 8201037

Version: Q1 Forecast | Financial Year: 2018-19

Employee: SONEBRAKER F 8201037

Summary of costs by month (Aug to Jul):

Category	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul
FTE Budget	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
FTE Actual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE Plan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salary	73,340	73,340	73,340	73,340	73,340	73,340	73,340	73,340	73,340	73,340	73,340	73,340
Payroll Cost	81,663	81,663	81,663	81,663	81,663	81,663	81,663	81,663	81,663	81,663	81,663	81,663

In the ERC, review whether changes in FTEs, Grade/Stage, Pension or Other Costs might have caused the difference between Actuals and Forecast pay costs. Consider whether the changes are correct or not. All these items can also be amended using the ERC.

**Please also see the separate training showing how to use the Summary of Employees and Employee Record Card.**