



# **Payroll Accrual Variance Extract**

## **2021**

# Table of Contents

Extract.....	3-6
Reports.....	6-10
Post to Master/Interface to Finance.....	10-11

## Human Resources > Utilities > Payroll Accrual Variance Extract



It is best if you run the Payroll Accrual Variance Extract after each monthly payroll. Salary adjustments, changes made to days employed, accrual code, accrual rate, payoff date on an employee, the accrual calendar, or the pay dates table, etc., can affect the accrual calculations and accrual variances.

## Extract – HRS8350

### Human Resources > Utilities > Payroll Accrual Variance Extract > Extract

The Extract tab is used to select an individual or group of employees and calculate the proposed accrual calculations for the remainder of the unprocessed pay dates from the pay dates table to show employees/accounts that may be over or under accrued. This extract can be run before any payrolls are processed for a new school year or during the school year. The purpose of this feature is to assist you in verifying your data and making corrections to the employee Staff Job/Pay Data or Accrual Calendar, as needed.

**Caution:** If no pay dates have been processed for the school year, only pay dates that are greater than or equal to the first pay date of the school year in HR Options are considered. If pay dates have been processed for the school year, only unprocessed pay dates that are greater than the last processed pay date are considered. For example, if there is an unprocessed pay date for May 25 and a processed pay date for May 26, the May 25 pay date is not considered for the variance calculations.

Once an employee has reached the TRS IRS salary cap, the accrual variance process should not be calculated for an employee if the employee has a federal fund in his master distribution. The accrual variance process attempts to synchronize the grant and TRS employer care amounts based on the accrued pay and not based on the amounts that normally would be reported for the employee when his salary cap is reached.

Only employees that are active and currently have a job that accrues are displayed. If an employee has multiple jobs, only the jobs that are selected to accrue are calculated, and each job is listed separately. The Accrual Calendar table and the Pay Date table must be completed for all school year pay dates.

### Requirements for accurate calculations:

When performing calculations, the system uses the accrual calendar, the Pay Date table, the pay distribution history, the master distribution records, and the Accrual Expense table. Therefore, for accruals to be accurately calculated by the system, the following must be accurate:

- The Accrual Rate on the Job Info screen must be correct.
- The Accrual Code on the Job Info screen must match an accrual code in the Accrual calendar.
- The Accrual Calendar must have Pay Dates that match the dates in the Pay Date table.
- The Accrual Calendar must also have the accurate number of Total Days Worked.
- Payoff Date on contract jobs (Pay Type 1 and 2) should be correct and should exist in the Pay Dates table.
- All future pay dates for the school year must exist in the Pay Date table.
- No future supplemental (non-regular payroll) pay dates should exist on the Pay Date table.

### Notes:

- The purpose of the extract is to provide an accurate view of the proposed accrual calculations at this moment in time. Therefore, all unprocessed absence deductions and coded absence deduction transmittals are used in calculating the future amounts for the accruals. Any amounts entered in the **Days Earned** column of the absence deduction transmittal override the days earned from the Accrual Calendar table for that pay date. Unprocessed leave transmittals that result in dock amounts for the employee are also considered.
- When calculating the variance for a pay date that is the employee's payoff date for the job, the program considers the days earned for the payoff date, if there are any. If the employee is in early payoff and not all accrual days have been earned, or if the accrual calendar has days earned for the payoff date, there most likely is a difference in the amount of accruals reported for the variance processing versus the amount of accruals reported for the payroll processing for the payoff date.

**Example:** An employee has a contract of \$61,187.00 with 11-months in contract, 12 annual payments, and 220 days employed. The employee’s daily rate is \$278.123. The first pay date for the contract was in August of the previous year with a payoff date of July 25. There are 6 days in the accrual calendar for the payoff date, thus indicating that the district is expecting to expense the 6 days during payoff. Currently, the employee has \$1,761.46 in his school YTD for accrued pay with 153 days earned. His contract balance is \$20,395.68 with a pay rate of \$5,098.92 and 4 remaining payments. If the accrual variance is extracted for the employee, the variance indicates a \$.02 variance. However, if the payrolls are calculated through payoff with the accrual calendar as defined, the employee expenses in the payoff pay date. For the three payments prior to the payoff, the additional accrued pay is \$1,668.74 or  $(61 \times \$278.123) - (\$5,098.92 \times 3) = \$16,965.50 - \$15,296.76$ . After the June payroll, the accrued pay on the school YTD would be \$3,430.20. When the final payroll is run, the accrued pay is zeroed and would cause an expense of \$1,668.72 or  $\$5,098.92 - \$3,430.20$ . If the days earned for the payoff date are multiplied out and compared to the expense of the payoff date, you can see that the variance is correct or  $\$278.123 \times 6 = \$1,668.74 - \$1,668.72$ , thus indicating the variance of \$.02.

**Extract:** You can select employees by Accrual Code, all employees, or by individual employee. Select the Pay Date of the last regular payroll.

- When an accrual code is selected, employees whose primary job contains the selected accrual code are displayed.
- When an accrual code is not selected, all employees with an accrual code are displayed.

The screenshot shows the 'Human Resources' application interface for 'Payroll Accrual Variance Extract'. At the top, there is a navigation bar with 'Human Resources' and 'Payroll Processing' tabs. Below the navigation bar, there is a search area with an 'Accrual Code' dropdown menu (labeled #1), a 'Pay Date' dropdown menu (labeled #2) set to '05-22-2016', and 'Retrieve' and 'Run' buttons (labeled #3 and #5). Below the search area, there are two tables of employee data. The left table is empty with the message 'No Rows'. The right table lists employees with checkboxes for selection. A right arrow button (labeled #4) is positioned between the tables.

Select	Emp Nbr	Last Name	First Name
<input type="checkbox"/>	000154	Briscoe	Sadie
<input type="checkbox"/>	000144	Briscoe	Susie
<input type="checkbox"/>	000149	Burton	Carlton
<input type="checkbox"/>	000209	Callahan	Kim
<input type="checkbox"/>	000161	Christopher	Pamela
<input type="checkbox"/>	000140	Country	Sam
<input type="checkbox"/>	000999	Duck	Donald
<input type="checkbox"/>	000163	Ferguson	John
<input type="checkbox"/>	000156	Happy	Hope
<input type="checkbox"/>	000153	Jones	Charlie
<input type="checkbox"/>	000146	McMillan	Jessica
<input type="checkbox"/>	001000	Mouse	Mickey
<input type="checkbox"/>	000164	NORRIS	JOSEPH
<input type="checkbox"/>	000159	Rain	April

The **Run** button is enabled when an employee is selected and moved to the right side of the page. When the user clicks **Run**, the system performs the accrual calculations for the selected employee's current and future pay dates. The Report tab is enabled when calculations are completed.

Pay Date	Emp Nbr	Employee Name	Failure / Warning Message
06-25-20	System		Success: All calculations completed 06-25-20;
07-24-20	System		Success: All calculations completed 07-24-20;
08-25-20	System		Success: All calculations completed 08-25-20;

If variance processing records already exist in the temporary tables when the user clicks Run, the user will be prompted to clear all previously calculated accrual variances.

If another user has initiated the calculation process, a message box is displayed indicating that the accrual variance is already being calculated.

If there were any errors encountered during the extract, the system displays the Payroll Accrual Variance Calculation Errors listing. Users have the option to click **Print** to capture the error listing or **Cancel** to continue with the Extract.

Review the report.

It is highly recommended that users clear all errors prior to continuing with the extract process.

Once the extract is complete, the Reports tab is enabled.

## Reports – HRS8350

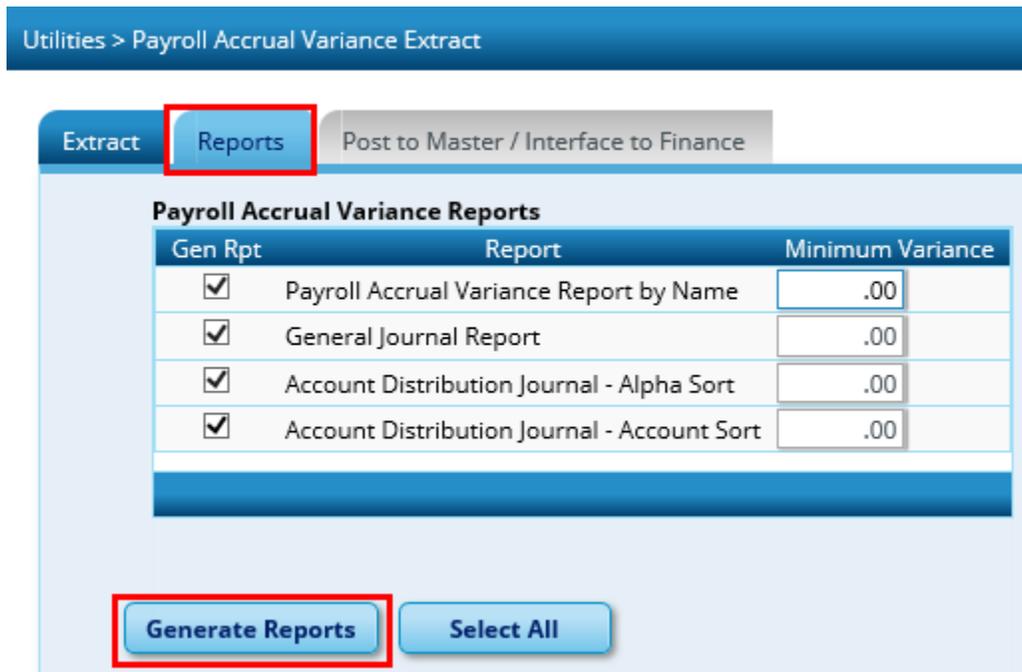
[Human Resources](#) > [Utilities](#) > [Payroll Accrual Variance Extract](#) > [Reports](#)

The goal of the variance reports is to provide you with information as to the accuracy of the employee accrual calculations over the course of the school year. Employees that have an amount in the variance row may have inaccurate data on the Staff Job/Pay tabs and/or in pay history.

For each accrued job the employee has on the Job Info tab, the report displays pay history and future accrual calculations as well as the employee name, employee number, job code, accrual code, and accrual rate.

**Caution:** The variance calculations are based on the data as it exists in that moment of time. Care should be taken when making changes to an employee that could impact accrual calendars. For example, changing an accrual code, accrual rate, or payoff date on the employee, the accrual calendar, or the pay date tables can affect the accrual calculations and accrual variances.

**Optional:** In the Minimum Variance field for each report, type a threshold value that the report should display (e.g., If a value of zero is entered, all variances are displayed. If a value of 100.00 is entered, all variances greater than -100.00 or less than 100.00 are filtered out and not displayed on the report.). The variance is based on the employee no the account code.



### **Payroll Accrual Variance Report by Name**

- Pay history actual accrual balances displays the total accrued amounts for all accounts that currently exist in history for all payoffs that have been processed.
- Future accruals display the total accrued amounts based on the unprocessed pay dates in the Pay Date table as well as the date range used to calculate the future accruals.
- The variance row will display the resulting accrual amounts that meet the minimum variance amount (as entered when the reported is generated).
  - A negative amount in accrual variance means that the employee is under-accrued. These amounts will increase the employees school YTD.
  - A positive amount in accrual variance means that the employee is over-accrued. These amounts will reduce the employee’s school YTD.

It is important to note that as with all calculations, rounding may cause some small amounts to display in the Variance section. Adjust the minimum variance amount on the report and run the report again.

If the employee only has variances for the benefit columns (accrued pay variance is zero) and the amount of the variances of the columns is no more than 5 cents greater or 5 cents less than the benefit amount, the calculated values for the future payroll amounts are adjusted, and the variance amounts are reported as zero. If the accrued pay variance is zero and a variance amount for a benefit is greater than the 5-cent tolerance, all variances are reported as calculated and will include any amounts that are equal to or less than the 5-cent tolerance. If the accrued pay variance is not zero, the 5-cent tolerance is ignored, and all variances are reported as calculated.

⏪ ⏩

---

Date Run: 05-26-2020 2:42 PM Page: 16 of 16  
 Cnty Dist: 333-333 Frequency: 6  
 First Pay Date: 09-25-2019

**Payroll Accrual Variance Report by Name**  
 ANYWHERE ISD

Employee Name Account Code	Emp Nbr	Job Code	Accru Code	Accru Rate	Accrued Pay Emplr Misc	FICA/Med	Unemp Tax	Emplr Contr	Fed Deposit	Fed Care	TEA Hlth Ins Contr	Emple 457	EmplrCare Contr
Smithson, WENDY L	000079				Variance:	.00	.00	.00	.00	.00	.00	.00	.00
Tester, Testy	123456	0603	B	281.845		.00	.00	.00	.00	.00	.00	.00	.00
Pay History Actual Accrual Balances						13,176.24	191.07	00	2.16	.00	.00	.00	98.82
Future Accruals - Pay Date Range from 06-25-2020 to 08-25-2020						-13,176.24	-191.07	00	-2.16	.00	.00	.00	-98.82
Tester, Testy	123456				Variance:	.00	.00	.00	.00	.00	.00	.00	.00
Williams, ReAnn Tina	000162	0602	B	238.701		.00	.00	.00	.00	.00	.00	.00	.00
Pay History Actual Accrual Balances						11,159.25	137.37	00	451.17	.00	.00	135.00	83.70
Future Accruals - Pay Date Range from 06-25-2020 to 08-25-2020						-11,159.25	-137.37	00	-451.17	.00	.00	-135.00	-83.70
Williams, ReAnn Tina	000162				Variance:	.00	.00	.00	.00	.00	.00	.00	.00
Grand Total Variance:						.00	-.00	.00	.00	-.00	.00	.00	-.00

**Note:** A report entitled Error for Payroll Accrual Variance – No Future Accruals is displayed at the end of this report if an employee has a failure message and that failure applied to the pay date reported and will cause the employee to not calculate accruals for future pay dates.

**Example:** On the Pay Dates table the following dates are unprocessed: 04-01-2018, 05-01-2018, 06-01-2018, 07-01-2018, and 08-01-2018. On the Accrual Calendar for accrual code H, the following pay dates are found: 04-01-2018, 05-01-2018, 06-01-2018, 07-11-2018, and 08-01-2018. Note that 07-01-2018 does not exist in the Accrual Calendar for the accrual code H; therefore, any employees that have that accrual code will receive a failure message for the 07-01-2018 pay date.

There are various reasons why an employee’s accruals may have a variance:

- EOY Accruals are not calculated and/or posted to Human Resources.
- Adjustments to employee salary after the accrual calculations have started.
- Adjustments to the Accrual Calendar.
- Incorrect Payoff Dates.
- Changes to the number of days employed.

## General Journal Report

This report is only available if a pay date has been selected on the Extract tab and the Payroll Accrual Variance Report by Name is generated. The data necessary for the General Journal Report is based on the variance reported. These entries are then used for the Post to Master/interface to Finance tab.

◀ ◁ ▷ ▶

Date Run: 05-16-2019 2:46 PM  
 Cnty Dist: 333-333

**Pre-Post General Journal Transactions**  
 ANYWHERE1SD

Page: 2 of 4  
 File ID: C

Frequency: 6  
 Fund: 199/9

Fnc-Obj-So-Org-Prog	JV Nbr	Reason	Debit(+) Amount	Credit(-) Amount
00-2211.13-000-900000	P60625	JUN - PAYROLL DISTRIBUTION	0.00	0.85-
00-2211.15-000-900000	P60625	JUN - PAYROLL DISTRIBUTION	0.00	0.11-
11-6141.00-002-911000	P60625	JUN - PAYROLL DISTRIBUTION	0.85	0.00
11-6142.00-002-911000	P60625	JUN - PAYROLL DISTRIBUTION	0.05	0.00
11-6142.00-103-911000	P60625	JUN - PAYROLL DISTRIBUTION	0.04	0.00
34-6142.00-999-999000	P60625	JUN - PAYROLL DISTRIBUTION	0.02	0.00
<b>JV Totals:</b>			<b>0.96</b>	<b>0.96-</b>
<b>Fund Totals:</b>			<b>0.96</b>	<b>0.96-</b>

## Account Distribution Journal – Alpha Sort

This report is only available if a pay date has been selected on the Extract tab and the Payroll Accrual Variance Report by Name is generated. The data necessary for the General Journal Report is based on the variances reported. These entries are then used for the Post to Master/Interface to Finance tab.

Date Run: 05-16-2019 3:04 PM  
 Cnty Dist: 333-333

**Pre-Post Expenditure Payroll Account Distribution Journal**  
 ANYWHERE1SD

Program: HRS2300  
 Page: 2 of 2  
 Frequency: 6

For Payroll Period Jun 01, 2019 Thru Jun 30, 2019 Pay Date Jun 25, 2019

Employee Name Job Cd / Acct Cd / Acct FY / ED Cd	Emp Nbr	Check Nbr Adj Nbr	Expense Pay Ret Pen Surch	Accrued Pay Emplr Care	FICA/Med Care Surch	Unemploy Tax New TRS	Employer Contrib HSA Emplr	Federal Deposit Emplr Misc	Federal Care	TEA Hlth Ins Contrib	Emplr 457
<b>211-11-6119.00-002-830000</b>											
SMITH, DENISE 3638 / B / 8 /	000032	AVAR01 1	.00 .00	.00 .00	.00 .00	.00 .00	-.01 .00	.00 .00	-.01 .00	.00 .00	.00 .00
SMITH, RUDY 3654 / B / 8 /	000107	AVAR01 1	.00 .00	.00 .00	.00 .00	.00 .00	-.02 .00	.00 .00	.00 .00	.00 .00	.00 .00
<b>Total</b>			<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-.03</b>	<b>.00</b>	<b>-.01</b>	<b>.00</b>	<b>.00</b>
<b>211-11-6119.00-103-930000</b>											
SMITH, LANELL C 3637 / B / 9 /	000065	AVAR01 1	.00 .00	.00 .00	.00 .00	.00 .00	.01 .00	.00 .00	.00 .00	.00 .00	.00 .00
SMITH, MONA 3637 / B / 9 /	000026	AVAR01 1	.00 .00	.00 .00	.00 .00	.00 .00	.01 .00	.00 .00	.00 .00	.00 .00	.00 .00
SMITH, SHIRLEY 3637 / B / 9 /	000076	AVAR01 1	.00 .00	.00 .00	.00 .00	.00 .00	.01 .00	.00 .00	.00 .00	.00 .00	.00 .00
<b>Total</b>			<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.03</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>211-11-6119.00</b>			<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>-.01</b>	<b>.00</b>	<b>.00</b>
<b>211-11-6129.00-103-930000</b>											
SMITH, CELINDA Y 3426 / B / 9 /	000105	AVAR01 1	.00 .00	.00 .00	.00 .00	.00 .00	.01 .00	.00 .00	.00 .00	.00 .00	.00 .00
<b>Total</b>			<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.01</b>	<b>.00</b>	<b>-.01</b>	<b>.00</b>	<b>.00</b>
<b>District Totals</b>			<b>Expense Pay</b>	<b>Unemployment Tax</b>	<b>FICA/Medicare Tax</b>	<b>Emplr TRS Care Contrib</b>	<b>Federal Care</b>	<b>TEA Hlth Ins Contrib</b>	<b>Emplr 457</b>		
			<b>Accrued Pay</b>	<b>Employer Contrib</b>	<b>FICA/Medicare Tax</b>	<b>Emplr TRS Care Contrib</b>	<b>Federal Deposit</b>	<b>Emplr TRS Mem Contrib</b>	<b>Emplr Misc Ded Contrib</b>		
			<b>Emplr TRS Care Contrib</b>	<b>Emplr TRS Care Surch</b>	<b>Emplr TRS Care Contrib</b>	<b>Emplr TRS Care Surch</b>	<b>New TRS Mem Contrib</b>	<b>New TRS Mem Contrib</b>	<b>New TRS Mem Contrib</b>		
			<b>HSA Employer Contribution</b>	<b>Emplr Misc Ded Contrib</b>	<b>Emplr Misc Ded Contrib</b>	<b>Emplr Misc Ded Contrib</b>					
										<b>-.01</b>	<b>.00</b>
										<b>-.02</b>	<b>.00</b>
										<b>.00</b>	<b>.00</b>
										<b>.00</b>	<b>.00</b>
										<b>.00</b>	<b>.00</b>

End of Report

## Account Distribution Journal – Account Sort

This report is only available if a pay date has been selected on the Extract tab and the Payroll Accrual Variance Report by Name is generated. The data necessary for the General Journal Report is based on the variances reported. These entries are then used for the Post to Master/Interface to Finance tab.

Date Run: 04-05-2018 8:44 AM		Pre-Post Accrual Payroll Account Distribution Journal										Program: HRS2300	
Cnty Dist: 444-444		ANYWHERE ISD										Page: 2 of 2	
For Payroll Period Mar 01, 2018 Thru Mar 31, 2018 Pay Date Mar 25, 2018												Frequency: 6	
Job Cd / Acct Cd / Acct FY / ED Cd	Employee Name	Emp Nbr	Check Nbr Adj Nbr	Gross Pay Ret Pen Surch	Accrued Pay Emplr Care	FICA/Med Care Surch	Unemploy Tax Emplr Misc	Employer Contrib	Federal Deposit	Federal Care	TEA Hlth Ins Contrib	Emplr 457	
<b>211-11-6119.00-002-830000</b>													
0652 / B / 8 /	SMITH, RUDY	000107	AVAR01	.00	.00	.00	.00	-.02	.00	.00	.00	.00	
			1	.00	.00	.00	.00						
<b>211-31-6119.00-103-830000</b>													
0300 / F / 8 /	SMITH, PHYLLIS S	000013	AVAR01	.00	123.12	1.78	.00	.00	8.37	1.53	.00	.00	
			1	.00	.92	.00	.00						
<b>211</b>		<b>Total</b>		<b>.00</b>	<b>123.12</b>	<b>1.78</b>	<b>.00</b>	<b>-.02</b>	<b>8.37</b>	<b>1.53</b>	<b>.00</b>	<b>.00</b>	
<b>District Totals</b>				<b>Gross Pay</b>	<b>.00 Unemployment Tax</b>		<b>.00 Federal Care</b>		<b>1.53 Emplr 457</b>		<b>.00</b>		
				<b>Accrued Pay</b>	<b>123.12 Employer Contrib</b>		<b>.00 TEA Hlth Ins Contrib</b>		<b>.00</b>				
				<b>FICA/Medicare Tax</b>	<b>-.33 Federal Deposit</b>		<b>8.37 Ret Emplr Pen Surch</b>		<b>.00</b>				
				<b>Emplr TRS Care Contrib</b>	<b>.92 Emplr TRS Care Surch</b>		<b>.00 Emplr Misc Ded Contrib</b>		<b>.00</b>				

Once the entries have been created for the Post to Master/Interface to Finance function, the Post to Master/Interface to Finance tab is enabled.

## Post to Master/Interface to Finance – HRS8350

Human Resources > Utilities > Payroll Accrual Variance Extract > Post to Master/Interface to Finance

The Post to Master/Interface to Finance tab is used to select either of two posting options:

### Post to Master:

- Updates temporary pay. Job history, and distribution history to the payroll master file.
- Sets all school YTD accrual amounts for the selected employees to zero for the selected school year.

### Post to Master and Interface to Finance:

- Updates temporary pay, job history, and distribution history to the payroll master file.
- Sets all school YTD accrual amounts for the selected employees to zero for the selected school year.
- Creates and posts the necessary transactions to Finance.

Utilities > Payroll Accrual Variance Extract

Extract Reports **Post to Master / Interface to Finance**

**Post Options**

Post to Master  
 Post to Master and Interface to Finance

**Transaction Date / Accounting Period**

Transaction Date: 05-16-2019  
 File ID: C  
 Post to Current Acct Period: 05  
 Post to Next Acct Period: 06

**POST**

**Note:** This is an automated general journal to Finance. If the second option is chosen, the user can select the accounting period to be used for posting. No reports are displayed as a result of the processing. All reports should be generated, printed, and balanced prior to the posting process.

If you are able to post, a message displays asking if you would like to create a system backup.

If no errors were encountered during the posting process, a message displays indicating that the affected tables were successfully posted. Click **OK**.

- If any errors were encountered during the posting process, the system displays a list of the error messages. The user should verify the error messages, and then if necessary, import the payroll and finance export files (e.g., db001007\_FH\_6\_03192018\_01(s).rsf for Payroll and bk001007\_FH\_08192018\_fin.rsf for Finance), make the necessary corrections, and reprocess.
- After the posting process is completed, all records are dropped from the temporary tables and are no longer available for reporting.

Click **Save**.