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BEFORE

ABC Pty Ltd Payroll Procedure

In the 2008/2009 period the Payroll officer performed the payroll function weekly for parttime and casual staff, and monthly for administrative staff and managers. This procedure explains the payroll system for ABC in detail. Part-time workers are permanent employees with a guarantee of ongoing employment. Casual workers are not permanent employees so there is no guarantee of ongoing employment. Salaried staff or full-time workers are permanent employees with a guarantee of ongoing employment. Part-time and casual workers who work 5-6 hours per shift prepare timesheets, and is paid on a weekly basis, timesheets are authorised and signed by the supervisor on shift before being given to the payroll officer for processing. Any leave requests (annual/sick) are checked by the supervisor against employee records to confirm the availability of entitlements before payroll is processed. The Sick/Annual Leave Forms are approved by the supervisor prior to the form being sent to Payroll. The payroll officer then checks the Detailed Payroll Report that is generated from the payroll system.

An Audit Exceptions Report are produced and checked together with a Payroll transaction list (which details pay information according to each type of category worked). Pay advice slips are also generated, the payroll officer then checks these reports for accuracy. The EFT Bank List is printed and the total balance payable is agreed against the Net Pay Total. Other end-of-pay reports (such as, superannuation, costing additions and deductions) are printed and also checked. Salaried staff are paid for the standard hrs worked this payroll is prepared and paid monthly using the same payroll reports and procedures as for weekly staff. An attendance sheet is kept for salaried staff prepared by the payroll officer. Payroll amounts are calculated and entered into the system (any changes to tax, deductions, etc must be authorised by the employee or tax office.)

AFTER

ABC Pty Ltd Payroll Procedure

The ABC Pty Ltd Payroll Procedure explains the payroll system in detail. In the 2008/2009 period the payroll officer performed the payroll function weekly for part-time and casual staff, and monthly for administrative staff and managers.

Definitions

PART-TIME AND CASUAL WORKERS: PAID ON A WEEKLY BASIS

Part-time workers are permanent employees with a guarantee of ongoing employment. Casual workers are not permanent employees so there is no guarantee of ongoing employment.

Part-time and casual workers who work 5-6 hours per shift prepare timesheets and are paid on a weekly basis.

ADMINISTRATIVE STAFF AND MANAGERS: PAID ON A MONTHLY BASIS

Salaried staff or full-time workers (administrative staff and managers) are permanent employees with a guarantee of ongoing employment.

Salaried staff are paid for the standard hours worked. This payroll is prepared and paid monthly using the same payroll reports and procedures as for weekly staff.

Work procedure

SUPERVISOR

1. Authorises and signs the timesheets *for part-time and casual employees*
2. Checks and approves annual and sick leave requests against employee records to confirm the availability of entitlements
3. Sends the documentation to the payroll officer for processing

PAYROLL OFFICER

1. Prepares and keeps an attendance sheet *for salaried staff*, and calculates and enters payroll amounts into the system (any changes to tax, deductions, etc must be authorised by the employee or tax office)
2. Checks the Detailed Payroll Report that is generated from the payroll system to the timesheets *for part-time and casual employees*
3. Produces and checks an Audit Exceptions Report and a Payroll Transaction List (which details pay information according to each type of hour/category worked)
4. Generates and checks Pay Advice slips
5. Prints the EFT Bank List and the total balance payable is agreed to the Net Pay Total per the payroll records
6. Prints and checks other end-of-pay reports (such as, superannuation, costing, additions and deductions)
7. Sends all payroll reports to the financial controller

FINANCIAL CONTROLLER

1. Rechecks and signs the payroll reports
2. Provides authorisation for EFT payment