



#### **Case Study 4: How to post a non standard journal that is not on the GL transaction listing**

1. The payroll information in the BFT is drawn from the HRCore report, which is also the case for the HRCore entries in Oracle. The cost centre, natural account etc. in the HRCore report is where the payroll information ends up in both BFT and Oracle, except for a few suspense and capital items (see item 4 below).
2. The “journal gap” appearing on the payroll ledger summary screen is simply the difference between the Oracle trial balance value and the BFT payroll costs showing against the same cost centre.
3. The most common way for a “journal gap” to arise is because once the HRCore report has been posted to Oracle General Ledger, manual correcting journals are posted in Oracle. The payroll journal application in the BFT is designed to make as easy as possible to replicate these journals against individual employees in the BFT payroll application. These journals are identified by looking at the GL transaction report.
4. However, in a fairly small number of cases, amendments to the HRCore data are made before the data hits the General Ledger (GL). This might be a suspense account adjustment in the Projects Ledger to ensure that payroll costs aimed at closed projects hit the GL on the suspense cost centres, or, also in the Project Ledger, to put paycosts that are part of capital projects onto the balance sheet (effectively credit profit and loss debit the balance sheet.)
5. For correcting journals posted into the GL in the normal way (item 3 above) the relevant extract from the GL transaction report will explain all the journal gap.
6. As far as suspense and capital journals not hitting the GL in the normal way (item 4 above) are concerned, they cannot be identified from the GL transaction report, but will be underlying part of the value of any “journal gap”. This case study shows how to post a non-standard journal entry into the BFT to reflect these costs.

Use the payroll journal application, but if there are not items on the relevant GL transaction for the journal you wish to post, you need to complete a non-standard journal.

- a) The values that show up as drop down lists (cost centre, SoF, activity etc) must be completed
- b) A value must be completed (note credits are positive number in the “Accounted CR” and the “Entered CR columns)
- c) An employee must be selected
- d) A description should be entered – I suggest either “capital project journal not on GL transaction listing” or “suspense item journal not on GL transaction listing” so that there is a clear documentation of the fact that this is an entry which is not visible as a GL journal.



As with journals generally, you can input journals from any cost centre in the department, regardless of the cost centres included in the postings. A worked example follows.

The BFT month is set from the month selected in the BFT journal application at the top

In this example AX9981 (Departmental Funded projects) contains HRCore entries which have been accounted for as a capital project in Oracle and therefore do not appear at all in AX9981 in Oracle. In this case therefore, as can be seen in the screen shot below, the Trial balance is zero, but the BFT is showing payroll costs, giving rise to a “journal gap”

https://tm1.uas.ox.ac.uk/ - Payroll Planning | Reserved | AX9981 Departmental Funded Projects - Internet Explorer provided by U

iPayroll Main Planning View | ADD New Employee.xlsx | oPayroll Ledger Summary | New Cost Coding Combination.xlsx | VIRE Payroll.xlsx | iPayroll FTE | iPayroll Other Employee Details | Payroll Updates.xlsx

Rows: All Members [Analysis Ledger] | Payroll Summary [Payroll Summary]

Columns: Month [Month]

Context: 2016-17 [Financial Years] | AX9981 Departmental Funded Projects [Cost Centre] | Q2 Forecast [Version]

		Q2 Ytd	Aug	Sep	Oct	Nov	Dec	Jan
Total	Trial Balance Value	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Total Pay Cost	2,120.4	0.0	2,120.4	0.0	0.0	0.0	0.0
	Current Employees	2,120.4	0.0	2,120.4	0.0	0.0	0.0	0.0
	User NewCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Core	2,120.4	0.0	2,120.4	0.0	0.0	0.0	0.0
	User Jnl	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	New Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Provisions	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Journal Gap	-2,120.4	0.0	-2,120.4	0.0	0.0	0.0	0.0
	Trial Balance Value	0.0	0.0	0.0	0.0	0.0	0.0	0.0
A1	Total Pay Cost	2,120.4	0.0	2,120.4	0.0	0.0	0.0	0.0
	Current Employees	2,120.4	0.0	2,120.4	0.0	0.0	0.0	0.0
	User NewCC	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Core	2,120.4	0.0	2,120.4	0.0	0.0	0.0	0.0
	User Jnl	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	New Employees	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Provisions	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Journal Gap	-2,120.4	0.0	-2,120.4	0.0	0.0	0.0	0.0



This has occurred because the pay costs of 3 individuals associated with the project have been directed by the HRCore report to AX9981

https://tm1-qa.bsp.ox.ac.uk/ - Payroll Planning | Available | AXA1 English Faculty Departmental - Internet Explorer provided by

iPayroll Main Planning View | ADD New Employee.xlsx | New Cost Coding Combination.xlsx | VIRE Payroll.xlsx | iPayroll FTE | iPayroll Other Employee Details | Payroll Updates.xlsx | oPayroll Ledger Summary

Rows: Employees Collapsed Alpha Sort by CC [Employee ID Split] | All Members [Pay Element]

Columns: Month Payroll [Month Payroll] | Context: Payroll Cost [Pay Cost Types] | Q2 Forecast [Version] | 2016-17 [Financial Years] | AX9981 Departmental Funded Projects [Cost Centre]

Extension Scheme	College	Vire Code	Total FY Budget	Total YTD Budget	YTD Actual	YTD Variance	FTE Budget	FTE Actual	FTE Plan	Last Month Actual Cost	Profile	Year TOTAL	Aug	Sep
Total of Pay Element			0	0	2,120	-2,120	0	0	0	0		2,120.4	0.0	2,120.4
Total of Employee ID Split														
+ Recurrent			0	0	20	-20	0	0	0	0		20.4	0.0	20.4
+ Non Recurrent			0	0	2,100	-2,100	0	0	0	0		2,100.0	0.0	2,100.0
Existing Employees														
+ Total of Pay Element			0	0	2,120	-2,120	0	0	0	0		2,120.4	0.0	2,120.4
+ Recurrent			0	0	20	-20	0	0	0	0		20.4	0.0	20.4
+ Non Recurrent			0	0	2,100	-2,100	0	0	0	0		2,100.0	0.0	2,100.0
+ Total of Pay Element			0	0	760	-760	0	0	0	0		760.2	0.0	760.2
+ Recurrent			0	0	10	-10	0	0	0	0		10.2	0.0	10.2
+ Non Recurrent			0	0	750	-750	0	0	0	0		750.0	0.0	750.0
+ Total of Pay Element			0	0	760	-760	0	0	0	0		760.2	0.0	760.2
+ Recurrent			0	0	10	-10	0	0	0	0		10.2	0.0	10.2
+ Non Recurrent			0	0	750	-750	0	0	0	0		750.0	0.0	750.0
+ Total of Pay Element			0	0	600	-600	0	0	0	0		600.0	0.0	600.0
+ Non Recurrent			0	0	600	-600	0	0	0	0		600.0	0.0	600.0

Therefore a journal for September needs to be posted across

- a) Individual 1 £760.2 -credit
- b) Individual 2 £760.2 -credit



c) Individual 3 £600 –credit

1. Set month to Sept (note that cost centre is AX0000, not AX9981, on the assumption that all journals for English are being posted on the AX0000)

The screenshot shows a software interface for creating a payroll journal entry. At the top, there are three dropdown menus under the 'Context' section: 'Month' (set to 'Sep'), 'Financial Years' (set to '2016-17'), and 'Cost Centre' (set to 'AX0000 English - Main A/c'). Below this is a table with the following columns: 'GL date', 'GL Created Date', 'Transaction Number', 'Cost Centre', 'Cost Centre De', 'Activity Code', 'SoF', and 'SOF descript'. A dropdown menu is open over the 'Cost Centre De' column, showing a list of months: 'Aug', 'Sep' (highlighted), 'Oct', 'Nov', and 'Dec'. The table rows are currently empty.

2. Put in values in the columns which are needed in BFT, the ones needed are those that show a drop down box –see the screen shot below



Value after Journal		Ledger	GL period	Supplier/Customer	GL date	GL Created Date	Transaction Number	Cost Centre	Cost Centre Description	Natural Account	Account Description	Activity Code	SoF	SOF description	Organisation	Future	Irrecoverable VAT	Accounted Dr	Accounted Cr	Accounted Amount
001	0	0																0	0	0
002	0	0						AX0002										0	0	0
003	0	0						AX0101										0	0	0
004	0	0						AX0103										0	0	0
005	0	0						AX0602										0	0	0
006	0	0						AX1200										0	0	0
007	0	0						AX7777										0	0	0
008	0	0						AX9970										0	0	0
009	0	0						AX9971										0	0	0
010	0	0						AX9981										0	0	0
011	0	0																0	0	0
012	0	0																0	0	0
013	0	0																0	0	0

The columns you need to address to get the cost code combination are:-

- Cost centre
- Natural account
- Activity code (put to 00)
- SOF
- Organisation (will normally be 00)
- Future (put 00000)

The values are then matched with the employee numbers.



https://tm1-qa.bsp.ox.ac.uk/ - Payroll Journal | Work In Progress | 041 Humanities Division - Internet Explorer provided by Uni

iPayroll Journal

Rows: LineNos [List 1 to n Pay Jnl] Columns: Payroll Journal [Payroll Journal] Context: Sep [Month] 2016-17 [Financial Years] AX0000 English - Main A/c [Cost Centre]

Information	User Name	Entered CR	Entered DR	Entered Net	Cost Centre and Description	Account and Description	Employee ID Split
001		760	0	0			6028727-AX9981-50120-00000
002		760	0	0			2364170-AX9981-50120-00000
003		600	0	0			2360812-AX9981-50120-00000
004		0	0	0			

The columns Accounted CR and DR give the values which need to be posted

Payroll Journal [Payroll Journal] Sep [Month] 2016-17 [Financial Years] AX0000 English - Main A/c [Cost Centre]

Cost Centre	Cost Centre Description	Natural Account	Account Description	Activity Code	SoF	SOF description	Organisation	Future	Irrecoverable VAT	Accounted Dr	Accounted Cr	Accounted Amount	Journal Descripti
AX9981		50120		00	00000		10	000000		0	760	0	
AX9981		50120		00	00000		10	000000		0	760	0	
AX9981		50120		00	00000		10	000000		0	600	0	
										0	0	0	
										0	0	0	
										0	0	0	



3. Once the central process journal posting process has run, the results can be viewed against the individuals or the departmental total in the main planning screen. The yellow highlighter points to
  - a) The total pay cost ytd = zero, the required result
  - b) The non-standard journal has created an entry on the payroll element "Payroll Journal" (which are seen a non recurrent)

https://uni-qd.bsproxa.cdu/ - Payroll Planning | Available | AX42 English Faculty Departmental - internet explorer provided by

iPayroll Main Planning View | ADD New Employee.xlsx | New Cost Coding Combination.xlsx | VIRE Payroll.xlsx | iPayroll FTE | iPayroll Other Employee Details | Payroll Updates.xlsx | oPayroll Ledger Summary

ows: Employees Collapsed Alpha Sort by CC [Employee ID Split] | All Members [Pay Element] | Columns: Month Payroll [Month Payroll] | Context: Payroll Cost [Pay Cost Types] | Q2 Forecast [Version] | 2016-17 [Financial Years] | AX9981 Departmental Funded Projects [Cost Centre]

	Job Title	Grade and Stage	Salary	Staff Classification	End Date	Costing Dept	Cost Centre	Natural Account	SOF	Project	Activity	Task	Pension Scheme	College	Vire Code	Total FY Budget	Total YTD Budget	YTD Actual	
Total of Employee ID Split	Total of Pay Element																0	0	0
	Recurrent																0	0	20
	Non Recurrent																0	0	-20
	OTHER PENS																0	0	2,100
Existing Employees	Payroll Journal																0	0	-2,120
	Total of Pay Element																0	0	0
	Recurrent																0	0	20
	Non Recurrent																0	0	-20
BAYLEY SSM 6028727	OTHER PENS																0	0	2,100
	Payroll Journal																0	0	-2,120
	Total of Pay Element																0	0	0
	Recurrent																0	0	10
HANNA SJ 2364170	Non Recurrent																0	0	-10
	OTHER PENS																0	0	750
	Payroll Journal																0	0	-760
	Total of Pay Element																0	0	0
MASUD N 2360812	Recurrent																0	0	10
	Non Recurrent																0	0	-10
	OTHER PENS																0	0	750
	Payroll Journal																0	0	-760
BAYLEY SSM 6028727	Total of Pay Element																0	0	0
	Recurrent																0	0	10
	Non Recurrent																0	0	-10
	OTHER PENS																0	0	750
HANNA SJ 2364170	Payroll Journal																0	0	-760
	Total of Pay Element																0	0	0
	Recurrent																0	0	0
	Non Recurrent																0	0	0
MASUD N 2360812	OTHER PENS																0	0	600
	Payroll Journal																0	0	-600