Unit title	Period End Processing
SQA code	H711 04
SCQF level	6
SCQF credit points	2
SSC ref	FSP P1, P2, P3 and P4

History of changes

Publication date: August 2013

Version: 01

Version number	Date	Description	Authorised by

Title	Period End Processing

Learning Outcomes	Assessment Criteria
The learner will:	**The learner can:**
1 Complete period end procedures effectively.	1.1 Reconcile cumulative pay records to end-of-period balances.
	1.2 Calculate and report the total cost of the payroll to the employer.
	1.3 Accurately complete and file all statutory and non-statutory end-of-period returns by the applicable due dates.
	1.4 Provide end-of-period information for employees by the applicable statutory date.
	1.5 Accurately and promptly prepare internal end-of-period summaries for accounting purposes.
2 Make third party payments.	2.1 Reconcile totals of income tax and national insurance contributions deducted with payments made to the relevant tax authority.
	2.2 Reconcile the total of employee and employer pension and additional voluntary contributions against pay and check that this agrees with the pension scheme rules and requirements.
	2.3 Reconcile other payments which need to be made to third parties.
	2.4 Make accurate and timely payments to third parties following completion of the payroll.

Additional information about the Unit
Unit purpose and aim(s)
This Unit is about the processes and calculations involved with period end. It covers organisational procedures as well as the legal and procedural requirements of HMRC, pension providers and third parties. As payroll processing has now to be done in 'real time' most calculations and returns to HMRC are done automatically so learners will only be required to prepare internal reports and those to non-statutory bodies. Learners should be working within a payroll environment.
Details of the relationship between the Unit and relevant national occupational standards (if appropriate)
This Unit directly relates to Unit FSP P1, P2, P3 and P4 of the Payroll NOS. It relates to a number of other NOS covering the areas of financial records, IT and regulations.
Details of the relationship between the Unit and other standards or curricula (if appropriate)
N/A
Assessment requirements specified by a sector or regulatory body (if appropriate)
N/A

Assessment (evidence) Requirements

Evidence should be collected when carrying out tasks within a real job. Learners must provide evidence that they have done this over a sufficient period of time so that the assessor is confident that the learner is competent.

Assessment must be undertaken with learners taking due cognisance of legislation, security of information and organisational procedures.

Guidance on Instruments of Assessment

This Unit is designed to assess the knowledge of learners in the workplace.

Learning Outcome 1 may be assessed by a work-based assessment or by observation/product evidence/witness testimony.

Learning Outcome 2 may be assessed by a work-based assessment or by observation/product evidence/witness testimony.

Online assessment may also be used for both Learning Outcomes.

The collection of supplementary evidence of performance can be used to further substantiate, support and expand the evidence base for competent performance where this is necessary. This may be required depending on the size of the organisation in which the learner is working. Supplementary evidence may include:

♦ Questioning
♦ Professional discussion
♦ Other valid evidence which relates directly to learner performance

SQA's Guide to Assessment provides information on appropriate instruments of assessment. This guide is designed to provide support for everyone who assesses for SQA qualifications. It looks at the principles of assessment, and brings together information on assessment in general as well as on best practice in assessment. The Guide to Assessment can be downloaded free from SQA's website **www.sqa.org.uk**.

The FLSP's Assessment Strategy also supports the assessment of this Unit.