



<b>Unit title</b>	Payroll Verification and Reconciliation
<b>SQA code</b>	H713 04
<b>SCQF level</b>	7
<b>SCQF credit points</b>	2
<b>SSC ref</b>	FSP P1, P2, P3, P4, P5 and FSP PS2

## History of changes

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<b>Version number</b>	<b>Date</b>	<b>Description</b>	<b>Authorised by</b>

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Title	Payroll Verification and Reconciliation	
Learning Outcomes		Assessment Criteria
The learner will:		The learner can:
1	Understand organisational procedures.	1.1 Apply the organisation's signatories and authorisations procedures.  1.2 Apply the organisation's procedures for maintaining the security and confidentiality of information.
2	Perform a range of period end payroll reconciliations.	2.1 Reconcile the national insurance liability for directors against the national insurance actually paid.  2.2 Correctly code and reconcile total charges to organisational budgets against aggregate payroll totals.  2.3 Reconcile the number of no pays and actual pays with the number of employees on the payroll.  2.4 Calculate and reconcile aggregate payroll totals, including aggregate statutory payments and non-statutory deductions, against authorised control totals.  2.5 Calculate and reconcile aggregate amounts payable to, or recoverable from, statutory and non-statutory bodies against control totals.  2.6 Reconcile payroll records with the organisation's financial reports.
3	Perform a range of annual payroll reconciliations.	3.1 Reconcile cumulative pay records to end-of-period balances.  3.2 Reconcile totals of income tax, and national insurance contributions deducted with payments made to the relevant tax authority.  3.3 Reconcile the total basic and supplementary pension contributions and additional voluntary contributions from each employee with cumulative net taxable pay.

<b>Additional information about the Unit</b>
<b>Unit purpose and aim(s)</b>
<p>This Unit is about carrying out period end payroll reconciliations and annual payroll reconciliations. Learners will access the organisation's financial coding system and financial reports prior to producing detailed reconciliation reports.</p> <p>Learners should be working within a payroll environment.</p> <p>Learners should have completed most of the other Units within the certificate in Payroll prior to undertaking this Unit.</p>
<b>Details of the relationship between the Unit and relevant national occupational standards (if appropriate)</b>
<p>This Unit relates to Unit FSP P1, P2, P3, P4, P5 and FSP PS2 of the Payroll/Accountancy NOS. It relates to a number of other NOS covering the areas of financial records, IT and regulations.</p>
<b>Details of the relationship between the Unit and other standards or curricula (if appropriate)</b>
N/A
<b>Assessment requirements specified by a sector or regulatory body (if appropriate)</b>
N/A

### **Assessment (evidence) Requirements**

Evidence should be collected when carrying out tasks within a real job. Learners should provide evidence over a sufficient period of time so that the assessor is confident 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 taking the form of a report. Alternatively, observation, product evidence or witness testimony may be used.

Learning Outcome 2 may be assessed by a work-based assessment taking the form of a report. Alternatively, observation, product evidence or witness testimony may be used.

Learning Outcome 3 may be assessed by a work-based assessment taking the form of a report. Alternatively, observation, product evidence or witness testimony may be used.

Online assessment may also be used for all three 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. Supplementary evidence may include:

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

Learners should have some practical experience of performing month end and year end reconciliation prior to assessment.

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](http://www.sqa.org.uk)**.

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