



Chief Executive Financial Instruction No. 13

Review of Salaries and Wages

Document Information

Audience

All Staff

Version

2019-2

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Document reviewed by

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Chief Financial Officer

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Chief Executive Officer

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EXECUTIVE SUMMARY

Fortnightly Salaries and Wages Reports (FSWR) are provided to the Suburban Land Agency (the Agency) by Shared Services fortnightly to Cost Centre Managers for review and approval through the Shared Services ServiceNow portal.

Executives are responsible for ensuring that the review for all employees under their Branch are conducted within ten (10) business days of receiving the FSWR from Shared Services.

Shared Services is responsible for providing responses to any queries related to the FSWR.



Contents

This instruction contains the following sections:

1. Obligations under this Instruction; and
2. Instructions for Reviewing Salaries and Wages

1. Obligations under this Instruction

1.1 Overview

This instruction applies to all employees involved in the review of salaries and wages expenses in the Agency and is issued in accordance with the provisions of the *Financial Management Act 1996 (FMA)*.

1.2 Compliance

Non-compliance with this instruction may result in incorrect salary payments.

Managers and staff are therefore accountable to the Chief Executive Officer (CEO) for the fulfilment of their responsibilities under these instructions. Non-compliance will be taken as a serious matter and may result in disciplinary action or be reflected in management performance reviews.

2. Instructions for Reviewing Salaries and Wages

2.1 Cost Centre Manager Responsibility

Officers who have managerial responsibility over staff are to review the FSWR for accuracy, consistency and including the following elements:

- the employees contained within the report are engaged within their cost centre;
- any payments for Higher Duties Allowance (HDA) appear reasonable and are in accordance with the appropriate authorisation of current operational and/or acting arrangements within the Division;
- any payments for overtime appear reasonable and are in accordance with appropriate authorisations for payment of overtime;
- there are no large or unusual payments to employees; and
- the total amount of the FSWR is consistent with recent FSWR amounts.

If the Cost Centre Manager is satisfied the FSWR is accurate they are to approve the report in the Shared Services ServiceNow portal.

Should the Cost Centre Manager have any queries, they should contact Shared Services Payroll on 02 6207 9000 (extension 79000) or via email (Shared Services HR, Payroll <SSHRRPayroll@act.gov.au>) for investigation or justification prior to approving the report.

If a temporary amendment of employee cost centres is required, (i.e. the transfer of an employee between cost centres within the Agency), the Cost Centre Manager is to select 'amendment required' in the Shared Services ServiceNow portal detailing the amendment to be made.

Should an invoice be required to seek reimbursement of salaries from another Government agency, an email should be directed to the Designated Finance Officer (Suburban Land Accounts <SuburbanLandAccounts@act.gov.au>).

Should an amendment to permanently transfer a staff members salary to another cost centre with within or external to the Agency, an email should be directed by the Cost Centre Manager to HR (EPSDD.HR <EPSDD.HR@act.gov.au>).



Once Shared Services have processed temporary amendments, the Cost Centre Manager will receive a second FSWR approval request (Override Report) from Shared Services. The Cost Centre Manager is required to review the Override Report and if satisfied that the Override Report is accurate, approve the report in the Shared Services ServiceNow portal.

The Officer should review the reports as soon as practicably possible upon receipt of the FSWR.

All FSWR must be approved through the Shared Services ServiceNow portal within ten (10) business days of receiving the FSWR, unless there are any outstanding queries. The Cost Centre Manager is responsible to follow up any outstanding queries with Shared Services in a timely manner.

2.2 Finance Team Responsibility

The Finance Team of the Agency receives a copy of the consolidated Agency FSWR and undertakes:

- a reconciliation to the General Ledger monthly;
- variance calculation of the total amount of each pay compared to the previous pay; and
- raises invoices to recover salaries from other Government agencies based on request from Cost Centre Managers.

2.3 Executive Responsibility

Executives are responsible for ensuring that the review for all employees within their Branch are conducted within ten (10) business days of receiving the FSWR from Shared Services.

2.4 Shared Services Responsibility

FSWR are provided to the Agency by Shared Services fortnightly. Any payroll queries should be directed to Shared Services Payroll accordingly.