

## What are behind the Salary costs on your Revenue & Expenditure report?

One question our service staff receives on occasion is “How can we verify the salary charges on the Revenue & Expenditure report?” That takes a little understanding of the mechanics of the software and what reports are best to look at to answer that question. For the purpose of this example we will assume that your organization uses the leave pool and has both salary and leave costs reflected in the 50000 GL code in the accounting system. To understand this procedure you should have in front of you a copy of the following reports for any given month:

- Year to Date Timesheet Charges by Activity
- Leave Rate Computation and Analysis
- Year To Date Cost Allocation Summary
- Revenue and Expenditure Report by Element.

The main report that ties together all of the necessary information for this exercise is the Year To Date Cost Allocation Summary. The column headed Reg Time reflects year to date charges by employee classification to each program element. This very simply is a total of direct charges to the individual elements as they appear on timesheets. To view this information on an employee specific basis look at the same element on the YTD Timesheet Charges by Activity.

Compare the Element Totals line of the Reg Time column for an element with the Elem Totals line of the Reg Time column on the Year To Date Cost Allocation Summary for the same element and you will see that they agree. *Tip: If you want to get even more detail such as individual timesheet batch numbers, select Include Drill Down Details when generating the YTD Timesheet Charges by Activity.* You will have the ability to double click on an employee name to see information that make up the individual employee total.

The next column on the Year To Date Cost Allocation Summary is Lv Alloc. This figure represents the amount of leave costs allocated to each element by employee class. The report takes the amount in the Reg Time column and multiplies it by the individual class’s leave rate to arrive at the figure in the Lv Alloc column. To view the calculation of the leave rates, look at the Leave Rate Computation and Analysis. The leave rates are calculated with each employee class on a separate page. The **Total Leave Rate** that appears on the bottom of a particular class’s page is the rate that is used to calculate the amount in the LV Alloc column on the Year To Date Cost Allocation Summary.

The next two columns on the Year To Date Cost Allocation Summary are the Overtime and Comp Time columns. These columns will have information in them if your agency paid overtime or tracks compensatory time in the system.

Finally, on the Year To Date Cost Allocation Summary if you add together all amounts in the Reg Time, Lv Alloc, Overtime and Comp Time columns you will get the amount that appears in the next column on the report, Total Sal. The Total Sal amount on the Elem Totals line will agree with the Salary amount on the Revenue and Expenditure by Element report in the YTD column!!

*Tip: If you want to see the total salary and leave amounts by employee, select Include Drill Down Details* when generating the Revenue and Expenditure by Element Report. Due to

confidentiality, consideration of this should be given when giving users access to Personnel Drill Down Detail.