
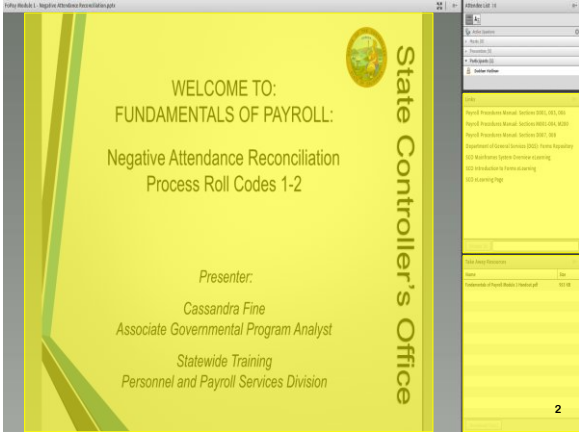


WELCOME TO:
FUNDAMENTALS OF PAYROLL:
Negative Attendance Reconciliation
Process Roll Codes 1-2

Presenter:
Cassandra Fine
Associate Governmental Program Analyst
Statewide Training
Personnel and Payroll Services Division



State Controller's Office



WELCOME TO:
FUNDAMENTALS OF PAYROLL:
Negative Attendance Reconciliation
Process Roll Codes 1-2

Presenter:
Cassandra Fine
Associate Governmental Program Analyst
Statewide Training
Personnel and Payroll Services Division

State Controller's Office

2

Disclaimer

This training being provided is to enhance the training and/or instruction you have already received from your HR Department.

I encourage all personnel specialists to refer to the Payroll Procedures Manual (PPM) to locate reference information and procedures on completing payroll transactions. Doing this will help you become more confident in locating procedures to solve issues that arise with the rosters you are managing.

If you would like to view the PowerPoint presentation to print for note taking during this training, you can access it under the Take Away References box in the lower right corner of your screen.

3

Objectives

- By the end of this module, you will have received the following information/instruction:
- ✓ An explanation of attendance reporting and negative attendance;
 - ✓ An explanation of the Form 672 – Time & Attendance and its usage;
 - ✓ How to mark the form when:
 - ✓ The employee has/has not worked the entire pay period;
 - ✓ Adding, separating, or deleting employees;
 - ✓ Reconciling and certifying Master Payroll
 - ✓ Where to look for help and assistance regarding procedures

4

General Information: Attendance Reporting

- ✓ The definition of attendance reporting means normal work time of 40 hours a week, and does not include overtime or extra hours.
- ✓ "Regular time" is normal time required for an employee to perform the duties of the position according to the work week group definition of the classification.
- ✓ Official department records of attendance/absences can also be maintained on forms other than the Form 672.

5

**General Information:
Time and Attendance Form 672**

- ✓ Is used to certify attendance for negative staff (Roll Codes 1-2) and to request regular pay for positive pay staff (Roll Codes 3-8).
- ✓ Is furnished for each pay period type, agency code, reporting unit, and roll code.
- ✓ The list of employees in each Form 672 is sorted by class code, serial number, then SSN.

6

Form 672 Not Received? How to Request Duplicate Copy

An e-mail needs to be sent to PPSDSACS@sco.ca.gov

Include the following information:

- ✓ Pay Period
- ✓ Agency Code
- ✓ Unit (specify unit[s] or all units)
- ✓ Payroll Cycle
 - ✓ Master, Semimonthly: 1st half/2nd half
 - ✓ Biweekly: specify a, b, c, d, or e

7

Form 672: Pre-Printed Items

- ✓ Social Security Number
- ✓ Employee Name
- ✓ Position Number
- ✓ Time Base Fraction
- ✓ CBID (Union Designation)
- ✓ Pay Period Type
- ✓ Agency Code
- ✓ Reporting Unit Code
- ✓ Roll Code

8

Top Half of Form 672 – Time & Attendance

The screenshot shows the top half of Form 672. At the top, there are buttons for 'CLEAR FORM' and 'PRINT'. Below these are fields for 'BATCHED' and 'PAGE'. The main section is a grid for recording time and attendance. The grid has columns for 'EMPLOYEE DATA', 'DATE', 'SREN', 'OT6', and 'SRE'. A yellow callout box points to the 'SREN' field in the grid, stating 'Keyed in PIP as TA'.

9

Bottom Half Form 672 - Time & Attendance

When reconciling, focus is on providing these totals.

When keying in the **PIP** system, these totals are entered.

10

Form 672 Completion: Additions/Separations

- ✓ When adding an employee:
 - ✓ Place info on the last page of the Form 672 for the unit. If no space on pre-printed batch, add a blank Form 672. Include all pertinent info when adding.
- ✓ For separations and deletions:
 - ✓ If employee is not due any pay in the pay period, cross off name
 - ✓ If Immediate Pay is marked on PAR (Item 615), and time was issued in the pay period:
 - ✓ Write "Sep" or "Separation" and the date off to the side
 - ✓ Enter days/hours to be paid
 - ✓ Do not include time in the totals at the bottom of the 672

11

What is Negative Attendance?

↓

Payroll that is prepared in advance of payday and attendance certification based on the premise the employee will receive a full month warrant unless reported otherwise.
In other words,

↓

Employees are paid based on **ANTICIPATED** time worked for the 21 or 22 days through the end of the pay period.

12

What is Negative Attendance Reconciliation?

- ✓ A process of comparing an agency/reporting unit's payroll that **"should be paid"** on the Form 672 with what **"was paid"** from the Master Payroll Warrant Registers.
- ✓ Also called "Certification of Attendance", or Payroll Reconciliation.



13

Reconciliation/Certification Process

- ✓ Complete the Form 672
- ✓ Full Month = enter "1 STD"
- ✓ If less than a full month – enter days/hours
- ✓ If EE is on a fractional time base, show total time worked as fractional days in the Non-STD Time "days" box and the remaining actual hours in the Non-STD Time "hours" box.
- ✓ Total the attendance numbers for each page in the unit. Combine all for the grand totals, which should be listed on the first/last page of the unit.
- ✓ Add signature/date on front page and/or last page of the unit, based on your department's guidelines.

14

**Preprinted Sample:
Form 672 – Time and Attendance**

EMPLOYEE DATA	STD	Time Worked Non-STD Time		EID	Dys	Hrs	Rate	A	EID	Dys	Hrs	A	F
		Days	Hours										
SSN 373-09-9999 NAME CE KEYSTONE CLASS/SER TBFRAC CBID 1100-001 504	1			o					OT6				
				SRN					SRE				
SSN 788-13-3333 NAME LJ WAYNE CLASS/SER TBFRAC CBID 1100-001 504		19	3.0	o					OT6				
				SRN					SRE				
SSN 394-02-2222 NAME PT HOLLMAN CLASS/SER TBFRAC CBID 1100-001 000002 504				o					OT6				
				SRN					SRE				

15

Comparison: Form 672 Totals & Warrant Register

This is a sample of a warrant register from ViewDirect, and it is the totals page for the unit identifying master pay for the July 2019 pay period.

07-31-19	10062-1	224	206	275	9.00	1200093.65	783965.89
MO DY YR	NUMBR T	TOTAL	STD	DAYS	HOURS	GROSS	NET PAY
ISSUE DT	CLEARCE NO. OF WARR	TOTAL OFF-STD TIME					

Compare the above to the totals of the Form 672; if numbers on both documents do not match, then there are exceptions.

051 220		Time Worked			Time Worked									
AGY	RU	NO. OF EE'S	STD	Dys	Hrs	STD	Dys	Hrs	STD	Dys	Hrs	STD	Dys	Hrs
		8	35	9.00	206	275	9.00							
		Attendance Total This Page Only			Attendance Total This Page Unit			Batch Totals - This Page Only			Batch Totals - For This Batch			

Reconciliation/Certification Process: Completion

If the attendance totals on the bottom of Form 672 agree with the Master Payroll totals on the Warrant Register:

Check **"Box A"** at the top of the form.

If the attendance totals on the Form 672 do not agree:

Check **"Box B"** – Exceptions No Warrants for Redeposit, (complete Form STD 666 Payroll Exceptions Report).

or

Check **"Box C"** – Exceptions with Warrants for Redeposit(complete Form STD 666 Payroll Exceptions Report and send to SCO).

Final Step: Certification of Attendance

The last and final step in the attendance reconciliation process is to certify the unit(s) by using the Master Payroll Certification System, or MPC.

Refer to Section M of the PPM for detailed procedures.

There is also an E-Learning module that explains all the SCO Mainframe Systems, and the MPC process is included, so refer to that module as needed.

Some Reminders....

- ✓ When adding or removing employees, or if there is any specifics about a employee (dock or leave of absence), remember to note on the right side of the Form 672. Doing this will keep help you stay on top of changes that occur during the a pay period.
- ✓ Make sure your working files are in order and that includes all documents used for the pay period, including the Form 672. This is helpful because if you are out of the office and an issue occurs with the unit, your supervisor/backup PS can review your documents to find out what is going on, and possibly solve in your absence.

19

**Let's Review What You Have Learned....
Choose The Correct Answer!**

- 1) What item below is not pre-printed on the Form 672 – Time & Attendance?
 - a) Agency
 - b) Reporting Unit
 - c) Social Security Number
 - d) Phone Number
- 2) The Form 672 can also be used to track attendance for employees in Roll Codes 3-8.
 - a) True
 - b) False
- 3) If an employee separates and receives lump sum, you would cross his/her name off the Form 672 in the following pay period.
 - a) True
 - b) False

20

**Let's Review What You Have Learned....
Choose the Correct Answer!**

- 4) If an employee worked the entire pay period, how would you certify the attendance on the Form 672?
 - a) Entering a "0" in the STD box
 - b) Enter a "1" in the STD box
 - c) Enter 22 days in the days/hours
 - d) Leave it blank
- 5) If Box C is checked on the Form 672:
 - a) Send the Form 672 to SCO
 - b) Complete the STD 666 form and file with Form 672
 - c) Sign, date, and file the Form 672
 - d) Complete the STD 666 form and send to SCO
- 6) The reconciliation process is also known as Payroll Attendance.
 - a) True
 - b) False

21

Resources

[Payroll Procedures Manual: Sections D 001, 003, 006](#)
(Attendance Reporting/Negative Attendance Reconciliation)

[Payroll Procedures Manual: Sections M 001-004, M 200](#)
(Master Payroll Certification Process, or MPC)

[Payroll Procedures Manual: Sections D 007, 008](#)
(Payroll Exceptions Report, STD. 666)

[Department of General Services \(DGS\): Forms Repository](#)

E-Learning Modules: [SCO Mainframes and Introduction to Forms Form 672 – Time & Attendance](#)

22

Contact Information

Cassandra Fine

cfine@sco.ca.gov

916.319.8238

Thank you for your participation!!

23
