

# **Module 9: Payroll Reconciliations**

## Learning Points

This module introduces you to the basic/minimal report reconciliations that should be performed regularly:

### Daily

- Reports U080/U082 –PMIS to CIPPS Interface
  - CAPP Topic 50310 (Pages 59 and 60 of Module 10)
- Reports U130/U131 – BES to CIPPS Interface Healthcare and Flexible Reimbursement Accounts
  - CAPP Topic 50435 (Pages 78 and 79 of Module 10)

### Pay Period

- Report U118, Gross Pay Differences Report
  - CAPP Topic 50820 (Page 30 of Module 10)
- Report 59, Gross Pay Limit Exceeded Report
  - CAPP Topic 50820 (Page 23 of Module 10)
- Report U094, New Hire Report
  - CAPP Topic 50905 (Page 29 of Module 10)
- U075 Reimbursement Account Error Report
  - Pay Bulletin 2009-10 (Page 19 of Module 10)
- U142 Annuity Cash Match Exception Listing
  - CAPP Topic 50420 (Page 87 of Module 10)
- U143 Deferred Compensation Cash Match Exception Listing
  - CAPP Topic 50420 (Page 88 of Module 10)

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## Learning Points, Continued

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### Specific Days

(Refer to the State Payroll Ops Calendar for specific Interface dates)

- U062/U063 – Deferred Comp Interface from TPA  
– CAPP Topic 50415 (Pages 81 and 82 of Module 10)
- U147/U148 – Miscellaneous Insurance and Annuities Interface from TPA  
– CAPP Topic 50455 (Pages 84 and 85 of Module 10)

### Monthly

- Automatic 10 to 33 Reconciliation Report and Quarterly Control Totals  
– CAPP Topic 50905 and CAPP Topic 70735 (Page 39 of Module 10)
- Report U016 U044, and U046, VRS Contribution Worksheet and Discrepancy Reports  
– CAPP Topic 50410 (Page 43 of Module 10)
- Reports U017, U108 and U110, Healthcare Exception Report, Monthly Healthcare Reconciliation Summary and BES Premium Listing Reports – CAPP Topic – 50430 (Page 47 of Module 10)

### Quarterly

- Procedures are in CAPP Topic 50910 (Page 52 of Module 10)

### Calendar Year End

- Procedures are in CAPP Topic 50915

## Payroll Reconciliations

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**Daily  
Review**

PMIS and BES update CIPPS daily. Review the following reports every day:

### **PMIS to CIPPS Interface – CAPP Topic 50310**

- U080, PMIS/CIPPS Transaction Error Listing has a list of items that could not be updated in CIPPS. These items must be researched and entered manually. They will not recycle at a later date into CIPPS.
- U082, PMIS/CIPPS Update Listing shows all of the transactions that successfully updated CIPPS. Review this list to see if adjustments are required in CIPPS for retroactive effective dates.

### **BES to CIPPS Interface – CAPP Topic 50435**

- U130, BES/CIPPS Transaction Error Listing has a list of employees could not be updated in CIPPS. These items must be researched and entered manually.
- U131, BES/CIPPS Update Listing has a list of employees who were successfully updated through the interface. Review this listing to see if there are any retroactive premiums to be manually refunded or collected through CIPPS. For example, a change comes through mid-month for a change from single to family coverage retroactive to the first of the current month. CIPPS collected only the single premium for the first half of the month. An HUD01 Deduction override needs to be processed to collect the difference due for the first half of the month.
- The BES/Agency transaction Turnaround Document shows all information updated through BES.

## Payroll Reconciliations, continued

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**Pay Period Review** As noted in Module 7, there are many reviews that happen during Pre and Post Certification. (See CAPP Topics 50810 and 50820) In addition to those items, the following reports should be reviewed.

- U118, Gross Pay Differences Report - Shows Authorized (Certified) Gross pay, actual Current Gross pay and any differences between the two. If you have a difference please forward an explanation to the DOA Payroll Unit and fax to (804) 225-3499.
- 59, Gross Pay Limit Exceeded – Shows any employee whose gross pay exceeded the limit established at the agency level.
- U094, New Hire – Assists in the reconciliation of the New Hire Reporting. This report must be verified to ensure all new hires have been properly reported by DOA. There may be differences due to the date ranges used in the generation of this report.
- U075, Reimbursement Accounts Error Report – Payroll Bulletin 2009-10 – lists those employees with errors regarding Deductions 21, 22, and 23. Review this listing and make corrections as necessary.
- U142, Annuity Cash Match Exceptions Listing – lists those employees with errors regarding Deductions 39 and 46. Review this listing and make corrections as necessary. CAPP Topic 50420
- U143 – Deferred Compensation Cash Match Exception Listing – lists those employees with errors regarding Deductions 38 and 45. Review and make corrections as necessary. CAPP Topic 50420

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## **Payroll Reconciliations, continued**

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**Specific Day Review** Deferred Compensation Benefits, Annuities and Miscellaneous Insurance Premiums are sent to CIPPS via interface by Vendors. The date of the scheduled interface is reported on the State Payroll Operations Calendar.

### **Deferred Compensation – CAPP Topic 50415**

- U062, Deferred Comp/Cash Match Update Listing provides a list of the successful updates to CIPPS. Review for accuracy.
- U063, Deferred Comp/Cash Match Error Report provides a list of the unsuccessful updates. These items must be manually entered into CIPPS. They will not recycle.

### **Annuities/Miscellaneous Ins and Fees – CAPP Topic 50455**

- U147, Misc Ins/Annuity/Fee Update Listing provides a list of the successful updates to CIPPS. Review for accuracy.
- U148, Misc Ins/Annuity/Fee Error Listing provides a list of those items that did not update CIPPS. These items must be entered manually. They will not recycle.

## Payroll Reconciliations, continued

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### Monthly Reconciliation

On a monthly basis, perform the following reconciliations. Monthly Reconciliations are generally covered in CAPP Topic 50905.

- Automatic 10 to 33 Reconciliation Report – CAPP Topic 50905 - The reports associated with this process are Report U092 and U093. The YTD amounts on the U092 need to be compared and balanced to the Quarterly Control Totals provided to you through PAT (Payroll Audit Tool). These reports should be reviewed and any exceptions should be investigated.
  - VRS Reconciliation – CAPP Topic 50410 - CIPPS produces Reports U016, U044 and U046 to help in the reconciliation process.
  - Automated Healthcare Reconciliation – CAPP Topic 50430 - Reports U107, U108, and U110 must be reviewed for accuracy in comparison with CIPPS payroll transactions (i.e. refunds, healthcare premium changes and adjustments) that occurred in the month stated on the reports. The signed Healthcare Certification and supporting documentation must be submitted prior to the last business day of the following month. Please note, due to the Fiscal Year End, May's reconciliation is due mid-June **NOT** the last business day of the month.
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## **Payroll Reconciliations, continued**

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**Quarterly Reconciliation**      Various reports are generated. For full listing of reports and procedures, refer to CAPP Topic 50910.

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**Calendar Year End Reconciliation**      Please refer to CAPP Topic 50915 for listing of reports and procedures. DOA also issues a calendar year end payroll bulletin which will include further details for this process.

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**DEPARTMENT OF ACCOUNTS  
CIPPS INTRODUCTORY PAYROLL TRAINING  
Module 9 – Payroll Reconciliations**

**End of Module 9**