



**CORPORATE AND CLINICAL GOVERNANCE
HUMAN RESOURCES
PAYROLL NOTES
SECTION:**

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Approved by	NRC Corporate Governance
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PAYROLL POLICY – PROCESING NOTES

1. POLICY STATEMENT

The company believes that there must be controls in place regarding the control of all transactions on payroll and any movement that will have an impact on payroll data. It is NRC's policy to pay appropriate remuneration for time worked and to comply with all statutory salary deductions and administrative requirements. Net pay due to employees will be directly deposited into the relevant employee's bank account.

2. POLICY OBJECTIVE

To ensure the correct payment of salaries for time / overtime worked, correct deduction of statutory and other salary deductions, accurate charges of labour costs to the appropriate cost centre and internal control over labour costs by division of duties and reconciliation's.

3. RESPONSIBILITY

It is the responsibility of the Human Resources Director, via the Payroll Department, to ensure the accurate calculation of salaries, deductions and allocation of costs.

The responsibility for the accurate input of masterfile information lies with the Human Resources Director, via his department, while the responsibility for correct input data lies with the relevant Operations Managers.

4. DEFINITIONS

Masterfile Information

All permanent employee information, both manual and computerised. Includes I.D. documentation, UIF Card, Letter of Appointment, PAYE particulars, rates of pay (starting and incremental) allowances, leave entitlements, banking account details etc.

Sessional Staff

Overtime worked by all temporary staff both in units and head office.

Overtime

Time in excess of normal working hours worked by all staff. Overtime must be authorised in advance by departmental management (including sessional overtime), except in emergencies, when authorisation in arrears is acceptable.

Payroll Department

The payroll department refers to the specific responsibilities of the payroll officer.

Human Resources Department

The HR department refers to the specific responsibilities of the HR Administrator and Assistant.

5. PROCEDURE

5.1 NEW EMPLOYEES

The payroll input for all new employees must be completed as per the file checklist (ANNEXURE 2J in HR Policy and Procedure Manual). Only input that meets this requirement will be processed on payroll. Only the HR Administrator/Assistant can load new employees (including bank details). On exception faxed copies will be allowed to load employee on VIP. Also Refer to human resources manual on procedure relating to recruitment and selection. All new staff to be verified on their official start date by the Unit Manager/Department Manager. All new staff to be phoned telephonically by the HR Officer.

5.2 MONTHLY PAYROLL PROCESSING

This policy and procedure applies to NRC, Melomed, Lenmed and Sessional payrolls.

Payroll Department

- ▶ Prints Input pre-populated exception reports by unit. (See Annexure A, Annexure B, Annexure C and Annexure D).
- ▶ Distributes exception reports to Unit Managers one week prior to payroll cut-off date.
- ▶ Please note that Unit Manager could also be seen as Line Manager.

Human Resources

- ▶ Distribute computerized timekeeping records to head office managers one week prior to payroll cut-off date.

Unit Managers

- ▶ Scrutinise exception reports to ensure that all employees listed are still employed in that unit. Note all exceptions on the exception report and update details in manual field. Also update the employee status field i.e. A – Active, X – Terminated, T – Transfer and M – Manual.
- ▶ Check timekeeping/attendance records for reasonableness and overtime / sessional hours against Overtime Authorisation Forms.
- ▶ Tick appropriate block on exception report if employee has worked the required hours for the month, otherwise fill in actual hours worked per the timekeeping report/record.
- ▶ Enter (authorised) overtime hours worked on the exception report in the relevant column or overtime hours / sessional staff hours in the relevant column on the sessional staff exception report.
- ▶ Retain agency (where applicable) staff exception reports for later authorisation of agency invoices and payment via Creditors Department.
- ▶ Determine Actual month's sessional cost and forward to Accountant for accrual purposes (if material).
- ▶ Check allowances as detailed on exception reports and add / amend as required.
- ▶ Return completed Exception reports to Payroll Department via operational managers.

- ▶ Forward all termination and masterfile documentation to HR.

Operational Managers

- ▶ Scrutinise exception reports to ensure that all employees listed are still employed in that unit. Note all exceptions on the exception report and follow these up with the unit manager, payroll, Operations Director and HR.
- ▶ Check timekeeping/attendance records for reasonableness and overtime / sessional hours against Overtime Authorisation Forms.
- ▶ Perform spot check to ensure that input has been done in accordance with official timekeeping records.
- ▶ Check all unauthorised overtime hours worked and follow-up with unit manager. Report to Operations Director for decision on payment.
- ▶ Check allowances as detailed on exception reports and investigate exceptions.
- ▶ Authorise (sign off) and Return completed Exception reports to Payroll Department (CC to HR Director and Financial Manager) on or before payroll cut-off date.
- ▶ Return all authorised masterfile changes (applicable) to HR on or before payroll cut-off date.
- ▶ Return all completed monthly leave summary forms per unit to HR on or before payroll cut-off date (Annexure E).
- ▶ Return all completed monthly training summary forms per unit to HR on or before payroll cut-off date (Annexure E1).

Human Resources

- ▶ Updates Payroll System with any masterfile changes (add new employees, process all terminations, load/change bank details and change personal information).
- ▶ Forwards all completed masterfile input documentation to Payroll Department.

Payroll Department

- ▶ Receives completed Exception (authorized) reports from Operations Managers.
- ▶ Receives all completed masterfile input documentation for HR for verification and checking.
- ▶ Processes Exception reports electronically onto the Payroll System (VIP), process all deductions onto the Payroll System.
- ▶ Import all overtime electronically via VIP Job Costing Batch Imports on Excel.
- ▶ Late submissions to be authorised by the Human Resources Director and Operations Director. Each late submission to be reported. No payment Rule can be implemented on late submissions.
- ▶ Produces Dummy Payroll reports and forwards to HR Director.

Human Resources Director

- ▶ Performs Head-Count reconciliation and Reconciliation of Basic Earnings as follows:
 - ▶ Total number of employees per previous month's final payroll report
 - ▶ Plus: All new engagements during the current month
 - ▶ Less: All terminations during the current month
 - ▶ Plus / minus: Any adjustments (staff going on / returning from maternity leave etc.)
 - ▶ Equals: Total number of employees per the current Dummy Payroll report.
 - ▶ Total basic earnings per previous month's final payroll report

- ▶ Plus: Basic salary of new engagements during the month
- ▶ Plus: Permanent increases granted during the month
- ▶ Less: Basic salary of terminations during the month
- ▶ Equals: Total basic salary per the current Dummy Payroll report.
- ▶ Signs Dummy Payroll report as authority to proceed with final payrun and returns to Payroll Department for filing.
- ▶ Please note that this is not a cursory glance but a detailed analysis of the Pay run.

Payroll Department

- ▶ Exception reports to be used for Job Costing Purposes to split cost for accurate costing purposes.
- ▶ Runs final payroll and produces payslips, payslip signature lists, reports, payroll net pay reports for authorization and transmission to bank and any manual payroll cheques.

Human Resources Director

- ▶ Ensures final payroll agrees with Dummy payroll, plus / minus authorised adjustments.
- ▶ Reconciles net pay per third party (FIHRST) advice to net pay per payroll less manual cheques.
- ▶ Forwards payroll file to third party (FIHRST) for transfer of salaries to employees by:
- ▶ Transmitting to third party (FIHRST) account via modem using authorising code.
- ▶ Advises Payroll Department to distribute payslips and payslip signature lists to unit managers.

Payroll Department

- ▶ Distributes payslips and payslip signature lists to Unit Managers.
- ▶ Produces Cost Centre reports for processing by Accounts Department.
- ▶ Back up full system of VIP Payroll to designated Backup Folder on the VIP Server (V:/ Drive – e.g.: V:\Backups\2009_2010\November2009).
- ▶ Write the backup to a Writable CD.
- ▶ Restore Backup over Previous Month VIP to V:\PREV\.
- ▶ Keep an offsite backup to Metrofile and to the Payroll Mobile External Hard drive.
- ▶ Backup the Fihrst System to the VIP Server under the Fihrst File.

Unit/Line Managers

- ▶ Distribute payslips to their staff, obtaining proof of identity and a signature for each payslip handed out.
- ▶ Return completed payslip signature lists and any undistributed payslips including payslips of people away on leave to Human Resources.

Human Resources

- ▶ Investigate the reason for undistributed payslips / unsigned entries on the payslip signature lists.
- ▶ File payslip signature lists when satisfied.

5.3 TERMINATIONS

We also require that all resignation letters must be sent immediately once the unit manager or operational manager is aware of the resignation to HR, Unit Manager and Operations Manager. Termination Documentation/Resignation Letter must be sent to the HR Director and HR Administrator.

On written confirmation of the resignation/termination the termination process commences as per the HR policy.

In the termination month the employee is only paid on the last working day of the month and leave days and any other monies owed to the employee is only paid out in the following month (normal pay date).

No final payment (including leave pay) will be processed if a leave audit of the employee has not been done and submitted to payroll.

See Human Resources Manual on Termination Procedures.

5.4 MONTH END PROCESSING

Payroll Department

- ▶ Produces month-end cost reports by cost centre and forwards to Financial Manager for journalisation.
- ▶ Produces month-end deduction reports (including Company contributions), completes cheque requisitions for amounts due to various payroll creditors (PAYE, UIF, Pension Fund, Unions etc.).
- ▶ Human Resources Director and Payroll Department to reconcile and authorise the Month End run.
- ▶ Forwards reports to Accountant for journalisation and reconciliation. (See Policy Procedure Salary Journals).
- ▶ Produces month-end cost reports by unit and forwards to Billings Manager for allocation.
- ▶ Produces any other VIP (not standard) month-end reports as extracts for specific departments/modalities.
- ▶ Performs monthly back-up of Payroll System per Computer Security Policy.

Human Resources Director

- ▶ Reconciles non standard VIP extracts to VIP and confirms correctness of figures.

5.5 TAX YEAR END PROCESSING

Workmen's Compensation

Prints annual WCA report from Payroll System. Completes WCA annual return according to the criteria contained therein. To be submitted to the Department of Labour (WCA Division) on the last business day of April of each year.

IRP5's Own Staff (Payroll Department) and Sessional Staff

- ▶ Runs year-end PAYE update.
- ▶ Prints list of annual PAYE / SITE deductions per employee.
- ▶ Balances list of PAYE / SITE deductions to total of monthly amounts paid over to the Receiver of Revenue.
- ▶ Prints IRP5's after balancing.
- ▶ Completes IRP5 (EMP 501) reconciliation and submits to Receiver of Revenue.
- ▶ Performs year-end back-up and retains, together with a printed copy in terms of Retention of Documents Policy.
- ▶ Will be distributed Late April of each year.

5.6 INCREMENTS

See HR Policy and Procedure for Salary Increments. (To be reviewed).

5.7 BANK TRANSFERS

Financial Manager

- ▶ Reviews bank transfer limits regularly (especially after any general pay increase or bonus payments).

Human Resources Director

- ▶ Reviews rejection advices monthly and assists Payroll Department to ensure that all employees have valid bank accounts.
- ▶ Reviews third party (FIHRST) bank transfer file monthly to ensure that there is no duplication of bank account numbers.

6. PAYROLL CUT OFF DATES

See Payroll Policy and Procedure for Payment Schedule for Permanent, Contractor and Student Staff.

7. PAYROLL VARIANCE (EXCEPTIONS) REPORT

All variances from the previous and current periods are checked and variances are explained. Only exceptions to be reported to the Human Resources Director.

8. MANUAL PAYMENTS

All manual payments i.e. spot bonuses, advances, study loans, pay queries ect must be processed on the payroll before any manual payments can be requested. These requests will be authorized by the HR Manager/Director. All manual payments will then be given to the HR Administrator for checking and capturing on a monthly spreadsheet. Once authorized and captured the payment will be handed to Finance for payment. The HR Administrator will on a monthly basis reconcile the monthly spreadsheet to the payments schedule produced by Finance. All variances will be brought to the attention of the HR Manager/Director for action.

9. PAYROLL AMMENDMENTS AND INPUT

Only changes authorized by the CEO Designated and the HR Director can be entered on payroll. Detail Change forms and Addendum to Employment Contract can be used for payroll changes. The HR Assistant is the only person who can change personal and bank details on the system.

10. CHANGES TO THE PAYROLL SYSTEM

Only the HR Director can authorize any changes to the current payroll system. No operator/person is allowed to request or utilized a VIP password to access any payroll or application.

11. PAYROLL REPORTS AND INPUT FILES

There must be a separate payroll input file (processed transactions) for each of the payroll companies. Monthly manual payroll reports must also be kept in a separate file for each company. All input must be stamped with a "PAYROLL CAPTURED", "LEAVE CAPTURED" and/or "CAPTURED" stamps, dated and signed.

12. COMPANY SERVICES RENDERED

All payments to employees for services rendered to NRC where the employee does not have a registered company (invoice produced by company) must be done via the payroll system as these payments are subject to tax. The HR Director will authorize these payments only if correctly processed on the payroll system.

13. PAY QUERIES

The following procedure will be followed for registered pay queries:

- ▶ The staff member refers the pay query to the line manager.
- ▶ The unit manager will request the employee to complete a payroll pay query request form (Annexure G). The unit manager will verify the information recorded and attached the necessary supporting documentation to the request.
- ▶ The unit manager will forward the payroll pay query request form and all supporting documentation to the operations manager for approval.
- ▶ The approved pay query will be submitted to the payroll department for verification.
- ▶ If the query is verified the payroll officer will process the correction on payroll.
- ▶ The form and supporting documentation will be filed on the input file.

Only pay queries processed on payroll will be authorized for payment (same procedure as manual payments).

14. MONTHLY MOVEMENT REPORT

The HR Administrator sends the operations managers a monthly movement list (new and terminated employees) as per HR information for verification. The operations director (Wendy Rowbotham) is provided with a monthly operational staff list to check head count of each unit against off duties submitted.

15. HIGH LEVEL HEAD COUNT VERIFICATION

Head count verification is a compulsory monthly process and the following processes must take place monthly:

- a. Active staff list per region is sent to all operational managers, acute managers and functional managers for verification on the last working day of the month by HR Administrator. Operations Managers must confirm all employees within three (3) days and sent confirmation to HR Director. The HR Director will perform this high level confirmation.
- b. Active staff list for all operations staff and all managers is sent to the director responsible for the off duty check for matching on the last working day of the month by the HR Administrator. The director will check the names against the off duties. The active staff list for head office and support staff is sent to the HR Officer on the last working day of the month. The HR Officer or elected head office manager will check against time sheets, attendance register or time and attendance system. The person responsible for checking head office and support staff will be changed monthly. These checks must be done within three (3) days and sent to HR Director.
- c. Movement list which include all new employees, terminations, promotions, transfers is sent to all operations/cluster managers and effected units on the 9th of each month by the HR Administrator. The managers must confirm these movements within 3 days. Confirmed information is checked against original report and communicated to payroll officer.
- d. Active staff list per unit is sent to all unit managers for verification on the last working day of the month by HR Administrator. All unit managers must physically sign off each employee on the list and return to HR Administrator within three (3) days. The HR Administrator will match to active staff list and all variances will be reported to HR Director.
- e. Pay slips and a pay slip received sign off list will be sent to each unit manager between the 23rd and 25th of each month. The unit manager must ensure that he/she personally gives each employee his/her pay slip. The employee must personally sign for his/her pay slip on the list provided. The sign of list and all unclaimed pay slips including people away on leave must returned to HR by the 2nd of the following month. All unsigned transactions and unclaimed pay slips will be checked by the HR Assistant and exceptions will be reported to HR Director.
- f. All exception reports captured on payroll will be verified against the active staff list for the month immediately by the HR Assistant once the capturing process has been completed. All exceptions will be reported immediately once the check has been completed to the HR Director.
- g. Routine spot checks and visual confirmation of staff will be performed by all senior managers visiting an area. At least one check per region must be performed per visit. Feedback must be forwarded to HR Director.
- h. The financial director will randomly select an area for checking and will give feedback to the CEO DESIGNATED.

16. PAYROLL ACCESS RIGHTS

Print outs form VIP indicating each users access rights are attached to this document.

17. NON COMPLIANCE

Non compliance to any payroll policies and procedures exposes the company to risk therefore employees who violate this policy will be subject to disciplinary actions.

SALARY JOURNALS

1. POLICY STATEMENT

It is the company's policy to allocate costs accurately to each cost centre.

2. POLICY OBJECTIVE

To facilitate the accurate monthly reporting of salary and associated costs.

3. RESPONSIBILITY

It is the responsibility of the Human Resources Director to implement this Policy Procedure.

4. DEFINITIONS

Payroll Costs

Total cost of employing all categories of staff. Can only be posted from two sources:

- ▶ Accounts Payable-Sessional overtime and manual payments.
- ▶ Payroll - All other employment costs.

Note: Staff training, placement fees, staff welfare etc. are not employment costs and must be allocated to the correct expense accounts.

Standard Journal Entry

A journal entry which is processed every month, to the same general ledger accounts, from the same source.

5. PROCEDURE

5.1.1 PAYROLL DEPARTMENT

- ▶ Captures payroll input as per Policy Procedure - Payroll.
- ▶ Distributes monthly cost reports per cost centre.
- ▶ Produces payroll summary report and forwards to Financial Manager.

5.1.2 ACCOUNTS PAYABLE (WAGES)

- ▶ Capture Sessional Staff and nursing overtime per Policy Procedure - Payroll.
- ▶ Post to Cost Centres via Pastel Accounts Payable Module.

5.1.3 FINANCIAL MANAGER/ACCOUNTANT

- ▶ Writes up (captures on spreadsheet) standard payroll journal entry as follows:

- ▶ **Debit**

- | | |
|--------------------------------|----------------------------|
| - Gross Salary per Cost Centre | Basic Pay plus Allowances |
| - Overtime per Cost Centre | Non-Nursing Overtime |
| - Sessional Staff | Non-Agency temporary staff |
| - Company Contributions | Pension / Provident Fund |
| - Company Contributions | Medical Aid |
| - Company Contributions | U I F |

- ▶ **Credit**

- | | |
|---------------------------------|---------------------------------|
| - :Payroll Control Account | Net Pay |
| - Pension / Provident Clear Acc | EE & ER Contributions |
| - Medical Aid Clearing Account | Total Medical Aid Contributions |
| - PAYE Clearing Account | PAYE & SITE Deductions |
| - UIF Clearing Account | EE & ER Contributions |
| - Union Subs Clear Acc | EE Contributions |
| - Staff Loans & Advances | EE Repayments |
| - Staff Uniforms | EE Repayments |

- ▶ Posts to General Ledger.

5.1.4 BANK ACCOUNTS

NRC Current Bank Account

- ▶ The NRC current bank account must be maintained from which all confidential salary related payments must be made to the third party (FIHRST) for the transfer of net pay.
- ▶ The NRC current bank account must be used to pay the third party (FIHRST) for all salary creditors - PAYE, UIF, Medical Aid etc.
- ▶ Must be reconciled on a monthly basis.

General Bank Account

- ▶ Used to pay all salary adjustments, staff loans etc.

5.1.5 CLEARING ACCOUNTS

- ▶ Use of control / clearing accounts must be made for all salary creditors as well as net pay. These accounts must be reconciled/constituted on a monthly basis.

PROVISION FOR LEAVE

1. POLICY STATEMENT

It is the company's policy to account for leave pay liability on a month-to-month basis.

2. POLICY OBJECTIVE

To facilitate the accurate reporting of leave pay liability at any given month-end by ensuring that an adequate provision for leave pay is maintained.

3. RESPONSIBILITY

It is the responsibility of the Human Resources Director to implement this policy procedure.

4. DEFINITIONS

Leave Pay Liability

The unused annual leave standing to the credit of all employees at a given date.

Note: Leave accrues and must be taken in terms of Human Resources Policy.

5. PROCEDURE

HUMAN RESOURCES DEPARTMENT

- ▶ Operate an approved Leave Control System.
- ▶ Maintain such Leave Control System on a daily basis, using Leave Application Forms as source documents, and crosschecking against monthly consolidated leave reports and computerised time keeping system.
- ▶ Produce monthly cost reports, per cost centre, of value of leave accrued and value of leave taken.
- ▶ Produce monthly reports, by department and by employee, of leave due, showing days and Rand value.
- ▶ Forward value of leave accrued and value of leave taken reports to Accountant.
- ▶ Forward detailed leave due reports to Line/Departmental/Unit Managers.

LINE/DEPARTMENTAL/UNIT MANAGERS

- ▶ Maintain leave records for their employees.
- ▶ Check monthly leave due reports against their records and investigate differences.

ACCOUNTANT

- ▶ Journalises monthly leave pay provision as follows
- ▶ Debit Monthly Leave Pay Expense, by department; Credit Provision for Leave Pay with the value of leave accrued for the month.
- ▶ Credit Monthly Leave Pay Expense, by department. Debit Provision for Leave Pay with the value of leave taken during the month.

HUMAN RESOURCES DIRECTOR

- ▶ Checks the total of the leave due summary report against the balance reflected on the Provision for Leave Pay account at month end and investigates and rectifies any differences.

PROVISION FOR BONUS

1. POLICY STATEMENT

It is the company's policy to account for unpaid bonus liability on a month-to-month basis. This includes the unpaid incentive bonus liability on a month-to-month basis. See also Incentive Scheme Policy.

2. POLICY OBJECTIVE

To facilitate the accurate reporting of salary expenses at any given month-end by ensuring that an adequate provision for bonus is maintained.

3. RESPONSIBILITY

It is the responsibility of the Human Resources Director to implement this policy procedure.

4. DEFINITIONS

Unpaid Bonus Liability

- ▶ That portion of an employee's annual bonus which would be paid to the employee should their services be terminated at the end of the month under review.
- ▶ The amount is calculated by dividing the employee's current salary by 12 and multiplying by the number of months since the last bonus payout.

5 PROCEDURE

PAYROLL DEPARTMENT

- ▶ Produce monthly report from Payroll System detailing bonus to be accrued, by cost centre.
- ▶ Produce monthly report from Payroll System detailing bonus paid during the current by cost centre.
- ▶ Directors, Contractor, Wages and Student Payrolls not to be linked to the Bonus Provision method on VIP.
- ▶ Forwards reports to Accountant for journalisation.

ACCOUNTANT

- ▶ Journalises monthly bonus provision as follows, using this month's cumulative provision report, less the previous month's, to allow for salary increases.
- ▶ Debit Monthly Provision for Bonus Expense, by department, - Credit Provision for Bonus, with the value of bonus accrued for the month.
- ▶ Debit Provision for Bonus, via standard monthly salary journal entry, with the actual amount of bonus paid for the month.

HUMAN RESOURCES DIRECTOR

- ▶ Checks the total of the Provision for Bonus account against the cumulative total reflected on the payroll report, investigating and rectifying any difference.

TIMEKEEPING

1. POLICY STATEMENT

It is the company's policy to pay appropriate remuneration, at the correct rate, for actual time worked. The means at present to account for it by either a manual or computerised system.

2. POLICY OBJECTIVE

To ensure that accurate records are kept of hours worked by employees, to enable the Payroll Department to calculate the appropriate remuneration.

3. RESPONSIBILITY

It is the responsibility of the Human Resources Director to administer this Policy Procedure.

4. DEFINITIONS

Timekeeping Systems

- ▶ **Manual** - System in which employee is responsible for entering his hours worked in a register and signing register in confirmation thereof. Unit managers (or delegates) are required to summarise monthly timekeeping data onto exception reports for capture onto the Payroll System. (Not labour efficient and a poor control system. Unauthorised absences may be readily concealed).
- ▶ **Computerised** - System in which employee uses a biometric scanner through a reader when arriving at, or leaving the workplace. A computer records all scans, provides an automatic monthly summary and other useful reports. (Best control, as all non-scans are investigated and the data is only accessible to the authorised operator).

5. PROCEDURE

DAILY TIMEKEEPING

Manual Employee

- ▶ Upon arrival at the workplace, enters time of arrival in register for dialysis and non-dialysis staff.
- ▶ Enters time out and time back in at lunch break.
- ▶ Enters time of department and signs day's entry as confirmation.

Supervisor / Unit Manager

- ▶ Checks entries in employees' registers and duty rosters to ensure:
 - Times are entered regularly throughout the day (not at the end of each day or week).
 - Times entered are accurate.
- ▶ And signs it off daily as being correct

Note: This form of timekeeping should only be used where the overall work unit is so small as to make a more sophisticated system non-cost effective.

Computerised – Employee

- ▶ Uses biometric scanner to scan fingerprint upon arrival at the workplace.
- ▶ Repeats the above process at lunch break and departure time, or whenever leaving the workplace.
- ▶ Reports non-scanning to Manager who notes date and details by completing manual timekeeping form and forwarding it to the System Operator.

Computerised - System Operator

- ▶ Receives details of non- / incorrect scanning from Supervisors / Unit Managers by way of signed manual timekeeping form.
- ▶ Enters / corrects details on timekeeping system.

5.5.2 MONTHLY PROCESSING

Manual Supervisor / Unit Manager

- ▶ Collects employee registers and duty rosters at cut-off date.
- ▶ Summarises each employee's data onto the payroll exception report, indicating normal time, overtime, time off and leave taken (sick, paid, unpaid, compassionate or study).
- ▶ Follows up on missing / unsigned entries.
- ▶ Signs exception report as authorisation.
- ▶ Forwards exception report to Operations Manager.

Manual Payroll Department

- ▶ Captures data from exception report onto the Payroll System.
- ▶ Processes monthly payroll per Policy Procedure.
- ▶ Distributes payroll reports.

Computerised Timekeeping System Operator

- ▶ Prints timekeeping input reports and distributes to Department Heads for authorisation.
- ▶ After authorisation captures data from overtime sheet on the Payroll System.
- ▶ Creates new schedules for the following month and distributes.

Payroll Department

- ▶ Retrieves input data from Timekeeping System report.
- ▶ Processes monthly payroll per Policy Procedure.
- ▶ Distributes Departmental reports.

Note: Access to the Timekeeping System must be strictly controlled and the duties of the Timekeeper must be segregated from that of the Payroll Department.

5.5.3 WORKING TIME TABLE

Please refer to the HR Working Time Policy and Procedure.

5.5.4 GENERAL

Infringements for not Scanning –in / Completing Manual Registers

See Human Resources Policy Procedure Manual.

Record Retention

Refer to Retention of Records Policy Procedure.

TRAINING RECORDS

1. POLICY STATEMENT

It is the company's policy to account for all training that was done during the month for a 12 month period as per SETA requires.

5. POLICY OBJECTIVE

To facilitate the accurate reporting of training expenses at any given month-end by ensuring that an adequate provision for training (SDL) is maintained.

6. RESPONSIBILITY

It is the responsibility of the Human Resources Director to implement this policy procedure.

7. DEFINITIONS

Training Records

- ▶ All internal training was done in the unit for accurate costing purposes.
- ▶ To be used for training tracking purposes
- ▶ For all payments that was done for training.
- ▶ External training requests must be approved by the Human Resources Director before any payment can be made.

8. PROCEDURE

UNIT

- ▶ Keep records for training done in the unit (Internal Training).
- ▶ Unit Leader/Manager responsible to send to HR on a monthly basis in excel (securely) to HR Director and HR Administrator.
- ▶ Please ensure that the Training Summary form is submitted together with the exception report, leave summary and necessary leave forms.

HR ADMINISTRATOR

- ▶ Enters all training records onto VIP
- ▶ To ensure all training records are done on a monthly basis

HUMAN RESOURCES DIRECTOR

- ▶ Checks all the training records entered on VIP
- ▶ Reconciles all training that was done
- ▶ Run, prepares HWSETA training reports

ASSESSMENT

		C	PC	NC
1	Is The latest relevant NRC Policy available to the staff			
2	Have all the staff in the department read and signed the policy?			

C = Conforms to policy criteria

PC = Partial conformance

NC = Non conformance