



Payroll Checklist

School Resource Management

Payroll checks should be completed every month

- Firstly, ensure all staffing contracts are up to date in your salary modellers or budgeting software, this includes any temporary contractual change to employees.
- Each month check your payroll report from your payroll provider to your modeller/software. This includes checking the Gross, NI and Pension contributions are correct.

There are one off payment's such as additional hours, acting up hours, unpaid leave etc that will affect the monthly checking, but these should appear in a different column to the gross monthly amount. Please remember these additional payments will affect the monthly NI and pension contributions so please consider this if additional payments have been made.

The current employer rate for NI is 13.8%. LGPS rates vary from one Local Authority to another.

- Any discrepancies between your payroll report and modellers/budgeting software should be investigated.

Most payroll providers provide a pre-payroll & a post payroll report, so there is a window where discrepancies can be corrected or reviewed, before payments are made to employees.

- We strongly recommend that discrepancies/queries are noted on the pre-payroll report, either electronically or manually so these can be checked/reviewed against the post-payroll report to ensure the correct payments are made.
- For audit purposes the payroll reports should be signed off each month by the appropriate person.
- Comply with GDPR - please remember that if payroll files are saved electronically on a drive in school they must be password protected, and if data is printed and saved manually, please remember to lock this data away in a secure place that is only accessible to the school business manager/bursar.