



# People Management Group (PMG) Process Manual

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Version 1.1.1

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## PAYROLL ADMINISTRATION PROCESS FLOW

**UNIT:** TOTAL REWARDS

### 1. INTRODUCTION:

The Total Rewards Process Manual outline activities in the processing and administration of salary payments every month.

### 2. PROCESS OVERVIEW:

<b>Process Control</b>	<ul style="list-style-type: none"> <li>Salary Structure</li> <li>Offer Letter</li> </ul>
<b>Policy</b>	Compensation Policy
<b>Responsibilities</b>	<p><b>Total Reward Team/Unit:</b> End-to-end process and administration of the monthly payroll</p> <p><b>Employee Relations:</b> Provide payroll input based on details provided by the Talent acquisition team.</p> <p><b>Chief People Officer:</b> Reviews and approves Payroll Schedule</p> <p><b>Control Team:</b> Act as external control reviewing the payroll after being approved by Chief People Officer.</p>
<b>Owners</b>	Total Rewards Team
<b>Reports</b>	<ul style="list-style-type: none"> <li>Monthly Report on Staff Cost</li> <li>Payroll Report</li> <li>Pensions Remittance Report</li> <li>PAYE Report (Lagos and other States)</li> <li>NHF and NSTIF Report</li> </ul>

### Procedure

S/N	Activity	Description	Responsibility	Timeline
1	Sends out notice of commencement of the month payroll	Email notification to engage employee relations and talent acquisition team to provide payroll input for the month.	<ul style="list-style-type: none"> <li>Total reward team</li> <li>Employee relations team</li> <li>Talent acquisition</li> </ul>	15 <sup>th</sup> day of the month.
2	Receipt of Payroll input from employee relations	<p>Employee relations provides payroll input.</p> <p>*List of new joiners (FTE and Temps) and their executed offer letter.</p> <p>*List of exited staff or pending exit for the month.</p>	<ul style="list-style-type: none"> <li>Employee relations team</li> <li>Talent acquisition</li> </ul>	Input must be submitted latest the 18 <sup>th</sup> day of the month.

3	Onboarding new joiners on the payroll.	<p>New joiners are onboarded on the payroll by ensuring the following.</p> <ul style="list-style-type: none"> <li>*Executed offer letter and complete documentation in place</li> <li>*Resumption date clearly stated</li> <li>*Confirmation from onboarding officer that the staff has resumed at stated.</li> </ul>	<ul style="list-style-type: none"> <li>• Total reward team</li> <li>• Onboarding officer</li> </ul>	19 <sup>th</sup> – 21 <sup>st</sup> day of the month.
4	Offboarding exited/exiting employee(s) from the payroll.	<p>Resigned/resigning staff are taken off the payroll by ensuring the following.</p> <ul style="list-style-type: none"> <li>*Prorated salary as at effective resignation date.</li> <li>*Expunge resigned staff from the payroll.</li> </ul>	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	19 <sup>th</sup> – 21 <sup>st</sup> day of the month.
5	Run and complete Payroll for the month.	<p>The total reward team completes the payroll activities by ensuring the following.</p> <ul style="list-style-type: none"> <li>*Staff pay grade in line with the offer letter.</li> <li>* Check for accuracy of PAYE, NHF and pensions.</li> <li>*Check and verify that account numbers are correct and belong to the staff on payroll.</li> </ul>	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	19 <sup>th</sup> – 21 <sup>st</sup> day of the month.
6	Submission of Payroll to Internal control team	<p>The payroll schedule is shared with the head internal control team for third-party review.</p> <ul style="list-style-type: none"> <li>*Send photocopies of new joiners' offer letters as part of payroll input</li> <li>*Share updated exit list and photocopies of resignation letters.</li> </ul>	<ul style="list-style-type: none"> <li>• Total reward team</li> <li>• Head Internal control</li> </ul>	21 <sup>st</sup> day of the month.
7	Internal control returns payroll to the Total reward team	<p>Internal control after review returns the payment schedule to the Total reward team.</p> <ul style="list-style-type: none"> <li>* If there are exceptions from the review, the Total reward team will address the exceptions with the Control Team</li> <li>*If there are no expectations from the review, the total reward team will proceed.</li> </ul>	<ul style="list-style-type: none"> <li>• Total reward team</li> <li>• Head Internal control</li> </ul>	22 <sup>nd</sup> day of the month.
8	MD's Approval	<p>After review, the Chief People Officer will forward the payroll summary to the MD/CEO for final approval.</p>	<ul style="list-style-type: none"> <li>• Total reward team</li> <li>• Chief People Officer</li> </ul>	22 <sup>nd</sup> day of the month.

9	Payroll GLs	The total reward will notify the FINCON team to unfreeze payroll GLs	<ul style="list-style-type: none"> <li>• Total reward team</li> <li>• FINCON</li> </ul>	23 <sup>rd</sup> day of the month.
10	Salary Payment	The total reward team will upload the final payroll payment schedule on flexcube for posting.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	23 <sup>rd</sup> day of the month.
11	Salary Payment	Chief People Officer will authorize the posting	<ul style="list-style-type: none"> <li>• Chief People Officer</li> </ul>	23 <sup>rd</sup> day of the month.
12	Timeline during Holiday	*Payroll activities will commence earlier by the number of days declared as holidays in a particular month.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	+1/2 days
13	December payroll	The December payroll process will commence 5 days before the payment date in December.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	December
14	PAYE	PAYE will be remitted for all states before the 10 <sup>th</sup> of the next month.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	On or before the 10 <sup>th</sup> of the Next Month
15	NHF	NHF will be remitted before the 10 <sup>th</sup> of the next month.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	On or before the 10 <sup>th</sup> of the Next Month
16	Pensions	Pensions will be remitted before the 10 <sup>th</sup> of the next month.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	On or before the 10 <sup>th</sup> of the Next Month
17	Close Payroll for the Month	Close payroll for the previous month's transactions and move the payroll period into a new month by the 10 <sup>th</sup> of the new month.	<ul style="list-style-type: none"> <li>• Total reward team</li> </ul>	10 <sup>th</sup> of the New Month