

Viking Academy Trust



HR & Payroll Procedures

The VIKING ACADEMY TRUST HR & Payroll Procedures manual has been tested by our auditors for the purposes of integrity, authorisation and compliance. It should be read alongside the Trust's Financial Procedures Manual.

Approved by the Trust: FAR

Reviewed annually: Term 6

Last review date: Term 6 2026

A handwritten signature in black ink, appearing to read 'Roby', is written over a faint, dotted rectangular box.

Signed:

Chair of Trust





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HR & Payroll Procedures

The day ranges are only for guidance and are flexible depending on the time of year, however, all submission dates need to be met in terms of those imposed by pensions and HMRC.

Day 1-7 (Once previous period has been closed)

1. Process HR Updates

- a. Action all HR changes in line with VPS instruction forms approved by the Executive Headteacher for that month.
- b. Enter and amend changes within IRIS as per the approved forms received.
- c. Record leaving dates for staff members finishing during the month.

2. Prepare Payroll Calculator

- a. Create a "Save As" copy of the payroll calculator in the shared area, renaming it for the forthcoming payroll month.
- b. Remove any overtime, mileage, supply, or unpaid leave entries carried over from the previous month.
- c. Update the spreadsheet to reflect all staff changes entered into IRIS.
- d. Add comments against any highlighted changes to ensure a clear audit trail.

3. Pre-Check Validation

- a. Once updates are complete, the CFOO/TBM will run a quick report titled <Month Year> Pre-Check Version 1.
- b. Compare this report with the master spreadsheet to confirm that base pay is correct before processing overtime, supply, unpaid leave, and mileage adjustments.

[VAT Staff Payroll Claim Form](#)

Payroll Claims Process

1. Monthly Reminder

- a. At the start of each month, the HR Assistant will send all staff a reminder that the payroll claims window is open. (see dates on payroll deadlines, page 13)
- b. The reminder will include the deadline for submitting claim forms.

- c. **Important:** Any claim forms received after the deadline will be rejected **unless** a valid reason is provided for the late submission. This rule ensures payroll can be run efficiently each month.

2. Form Authorisation

- a. All claims must be authorised before processing.
- b. The electronic form will automatically be sent to the correct approver, depending on the staff member submitting it:
- i. **Headteacher (HT)** – for school staff
 - ii. **Central Team Line Manager** – for central staff
 - iii. **Executive Headteacher (EHT)** – for central staff where applicable

3. Approval and Queries: The HT, Line Manager, or EHT must review and either:

- i. Approve the form and forward it to the payroll team, or
- ii. Query the form with the staff member before authorising.

4. Pending Forms

- a. Once approved, forms waiting to be processed are stored in the **'Claims Pending Processing'** folder within the VPS folder.
- b. The payroll team will collect claims from this folder during the next available payroll run.

CHECKS – Has the previous month's MDC and monthly submission been sent? Have we transferred the payment to TPS on behalf of the 3 schools in the trust by 7th of the month?

Days 7-12 (Payroll window opens)

Payroll Processing Checklist:

- Complete Monthly Changes
 - Ensure all monthly changes have been actioned before starting the payroll run.
- Open Payroll Run
 - Open the pay run in IRIS.
 - Follow IRIS guidance for detailed steps.
- Set Credit Date
 - Enter the correct credit date (note: it is not always the 25th).
 - Check which day payroll falls on for that specific month (please see dates on page 13)
- Update Tax Codes
 - Add any updated tax codes received via post.

- Run Key Survey Summary Report
 - Review the report to confirm that all claim forms for the month have been received.
 - If any claim forms are missing, follow up immediately to ensure that all staff expecting additional pay are included.

Claim Forms


1. Data Entry (Segregation of Duties)

- CFOO inputs data into IRIS.
- TBM enters data into the monthly payroll spreadsheet.
(This ensures segregation of duties during data entry.)

2. Process Claim Forms

- Once a claim has been entered, move the form from 'Pending Processing' to 'Processed'.

3. Enter Data into IRIS (CFOO)

- Open Viking Academy Trust File.
- Click Pay Run.
- Select Monthly.
- Select Calculations.
- Select branch and search.
- For each staff member:
 - Enter Extra Hours / Supply Days / Mileage as appropriate.
- Double-check you are paying the correct role.
 - Select the correct role due for payment.
 - Enter units in the correct entry box.
 - Select Calculate to check additions appear correctly on the payslip breakdown.
 - Select Done.
-  Check again that the role and type of payment (e.g. extra hours, basic pay claims, supply hours/days) are correct.

- For part-year and irregular-hours staff: calculate accrued leave at 12.07% on overtime earned.

4. Update Payroll Spreadsheet (TBM)

- Open the Payroll Spreadsheet created by HR for the month.
- Remove variable data carried forward from the previous run (e.g. overtime, mileage).
- Use the original claim forms (not IRIS data) as the source to:

- Insert overtime, mileage, and supply claims into the spreadsheet.
- Ensure every entry matches the claim forms.

This step acts as a double-check of the entries in IRIS and helps identify errors or anomalies.

5. Reconciliation & Pre-Check Report

Once the TBM has updated the spreadsheet, the CFOO will:

- Run a <Month Year> Pre-Check Version 2 Report in IRIS.
- Compare the IRIS data against the master payroll spreadsheet.
- Investigate and resolve any discrepancies before finalising payroll.

Maternity

Once the MATB1 form has been received, the employee writes to the Head of School to confirm two things – the date when they will go on maternity leave and whether they intend to return to work. The return has a bearing on the calculation prepared, if the employee decides not to return to work, they will not be eligible for contractual maternity pay (CMP).

Once this information has been obtained, we calculate maternity pay using the maternity pay calculator. The maternity pay statement is then compared against IRIS to ensure the manual values calculated are correct.

Once the employee is on maternity leave, we use the maternity pay statement as a guide to ensure that the payments received are accurate.

Absences

The CFOO will run absence reports from Bromcom of all the absence data from the previous month. This data will be entered into IRIS including any unpaid leave. The unpaid leave will also be added to the Master Spreadsheet.

Running the calculations

Once all the claim data is on IRIS and the spreadsheet is as up to date as it can be, calculate all the remaining employees on IRIS.

In the calculations screen, any staff that have had overtime added through previous processes will show as calculated, the rest will be uncalculated.

Click Calc All in the tool bar to return a pay result for each staff member.

Print the Quick Report (PAYRUN6) ready for cross checking (which CFOO/TBM or CFOO/EHT to complete).

Day 12-16

CHECKS – Has the previous months HMRC EPS and LGPS returns and payments been made by 19th of this month?

Payroll Cross-Check & Finalisation Instructions

1. Cross-Reference PAYRUN6 Report

- CFOO/EHT or CFOO/TBM cross-check the PAYRUN6 report (from IRIS) against the payroll spreadsheet.
- Add version control at the top of every report:
 - First version: label as Cross-Check Version.
 - Later versions: update as corrections are made (e.g. Post Check Version 1, 2, etc.).
- Use colour coding to highlight:
 - Unadjusted items (correct on the report).
 - Adjusted items (corrected in IRIS during checks).
 - (This provides a clear audit trail.)
- Highlight any budget checks that need to be completed in ACCESS (the management accounting system).
- Specifically check for:
 - Staff leavers during the month.
 - Contractual changes.
 - New starters.

2. Key Cross-Check Columns

- Ensure the following columns are reconciled:
 - Pre-Tax Add/Ded
 - Pre-Tax Pension
 - ER Pension
- Verify student loan deductions against the latest HMRC tables.

3. Re-Run and Validate Adjustments

- Once all checks are complete, re-run the PAYRUN6 report.
- Confirm that all adjustments have been recorded as expected.
- Check that no differences remain for staff previously marked as reconciled.

- Save additional versions with the following format:

<Month Date> Post Check Version -1, -2, etc.

- Review overall totals and compare for a quick accuracy check.

4. Generate Bank Reports

- When payroll is ready to go, generate the four bank reports from IRIS:

Found in Reporting Area > Payment Method.

Report name: VIABSBL2.

- Enter the credit date (pay date for that payroll period).

- Enter the customer payment reference in the format:

- School/Month/Year (e.g. RAPS/AUG/19).

- Produce one report per school.

5. Save and Rename Bank Reports

- Save each report in the Payroll Drive before uploading to the bank.

- Ensure files remain as .txt format.

- Rename files as follows:

- VIABSBL2UJS
- VIABSBL2CPS
- VIABSBL2RAPS
- VIABSBL2CEN

Day 17-20

CHECKS – Have the previous month HMRC EPS and LGPS returns and payments been made by 19th of this month?

By the 6th Of each month following payroll, we can view our upcoming HMRC bill by logging into the HMRC Employers PAYE website. It's advisable to check that the balance due matches HMRC payments pending.

CFOO to upload bank reports to Bankline and complete first level of authorisation. The EHT must 2nd authorise these on Bankline following an email that provides a copy of the final version post check report and the PARUNT7 report. This will match the figures that she will view per school on the bank upload.

A good check at this point is to ensure that the value of the payment loaded onto Bankline per school, matches the net pay per school on the PARUNT7 report.

Also share the final PAYRUN6 report so the staff details can be checked before the authorisation to pay has been made.

2nd Authorisation must be the EHT.

Ideally, we aim to have these reports loaded by the 18th of the month.

Day 21-24

Payslips loaded to the portal in a timely manner, so staff can view them before they are paid. Ideally a week before payday. DO NOT SEND until you are happy, they are all correct, they must reflect the previously submitted bank reports.

Data > myepaywindow > secure transfer > send

CFOO to create and Share Pivot reports with FO's using the Nominal Export section of IRIS. CFOO will also create a summary cost's per school spreadsheet, so the FO responsible for processing these transactions know their liabilities for the month to TPS, HMRC and LGPS.

These reports are loaded into the shared folder so the FO can access them monthly. We do not email this data to ensure compliance with GDPR.

On receipt of the summaries and costing reports, FOs are to process as follows:

Total costs to school is raised as a Payroll Journal in HCSS

Debit Individual Ledger codes

Credit Payroll Control

A Cash Book Journal will clear bank payment of Net Pay (25th)

Debit Payroll Control

Credit Bank

Payroll Payment to pay TPS (due to be received by TPS by 7th of following month)

Debit Payroll Control

Credit Bank

Payroll Payment to pay HMRC (due to be received by TPS by 19th of following month)

Debit Payroll Control

Credit Bank

Payroll Payment to pay LGPS (due to be received by TPS by 19th of following month)

Debit Payroll Control

Credit Bank

Once all of these journals are complete, payroll control should be zero. If it's not, contact the CFO for advice.

Submit FPS - This is due on or before the date of the salary credit to the employees, i.e. our pay day that month.

Submit EPS This is due on or before the 19th of the month following the salary credit. Payment for it is due by 22nd of that same month. We can view what we owe on the portal from 14th if the EPS has been submitted by 11th of the month (Wizard).

More information is found at <https://www.gov.uk/running-payroll/reporting-to-hmrc-eps>

Day 25-30

Pay is received by staff typically on 25th of the month (Please see table below).

Pension returns

LGPS – Use PAPENB on filter (in favourites) Choose PAYE Period, Select Pension Policies and False to is it Teachers Pensions and run.

Use this report to complete the LGPS EMR. This is due to LGPS by 19th Month and needs loading into the LGPS portal.

TPS as with LGPS but state True to is it Teachers Pensions. Don't forget for both that you need to select the PAYE period otherwise you will get YTD.

The CFOO will prepare the MDCs. These are exported from IRIS as one file but we have to submit as 3 schools.

The format must not change from CSV, but we need to overwrite the DFE numbers to match and be saved as with retrospective DFE numbers in the title, they will be defaulted as Chilton.

The CFOO will check these for accuracy and then load them onto the TPS Portal. This must be done by the 7th of the month following payday.

Is it time to close the month?

- Has the MDC been downloaded and sent onto TPS?
- Has the Monthly Contributions Report been sent to TPS?
- Has the LGPS EMR been sent to LGPS?
- Have we completed the FPS and EPS?
- Have we paid all 3 schools PAYE Liability?
- Have we paid all 3 schools TPS Liability?
- Have we paid all 3 schools LGPS Liability?
- Has the monthly front-page report been completed? Is it all ticked off?

Once you are confident all is up to date, then the month (current period), can be closed.

Ensure the monthly front page is signed off and filed in the payroll folder.

This process is normally completed by the CFOO who will then note the process can begin again with HR changes for the next pay run being input ready the cycle to start again.

Year-end useful reports

PAEPSH12 will give the FTE by month for each person – can be exported into excel and manipulated to suit

For head count per run – Query Manager – type into right hand blank box – payroll runs and then click run

From there right click in the results area (bottom right) export to grid – this will show head count per month for the trust.

The below query will give you a 'headcount per spine' per each branch – (for the current open run)

```
SELECT rundate, branchname, count(branchname) As Count, name
FROM tblpayslips, payrollruns, eespine, payspine, payspine_job
where payrollruns.runid = tblpayslips.runid
and frequency > 0
and payrollruns.isrun_closed = false
and eespine.payspine_jobID = payspine_job.payspine_Job_id
and payspine_job.payspine_id = payspine.payspine_id
and tblpayslips.eeid = eespine.eeid
group by rundate, branchname, payspine.name
```

Payroll Deadlines 2026-27

Task / Month	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027
Payroll submission cut off	Monday 7 September	Tuesday 6 October	Friday 6 November	Monday 7 December	Thursday 7 January	Friday 5 February
Pay Day	Friday 25 September	Friday 23 October	Wednesday 25 November	Tuesday 22 December	Monday 25 January	Thursday 25 February

Task / Month	March 2027	April 2027	May 2027	June 2027	July 2027	August 2027
Payroll submission cut off	Friday 5 March	Wednesday 7 April	Thursday 6 May	Friday 4 June	Tuesday 6 July	Monday 2 August
Pay Day	Thursday 25 March	Friday 23 April	Tuesday 25 May	Friday 25 June	Friday 23 July	Wednesday 25 August

HR Processes – How HR matters are processed

1) Personal Change Notification of address change, bank details change, phone number, name change	
1.1)	Key survey form completed by staff member
1.2)	Completed key survey form sent to HR to update on Bromcom
1.3)	The HR Assistant will contact the employee to validate the change of details especially bank details.
1.4)	CFOO adds new details to IRIS
1.5)	Completed key survey form filed in personnel file and added to Bromcom
1.6)	Changes communicated with Pensions – TP and LGPS

2) Contractual Change Notification of change of hours, salary, weeks per year, extension to contract, acting up cover, contract made permanent, 5 years’ service, return from maternity leave, change of job title	
2.1)	Key survey staff contractual change form completed by HT / CFOO / EHT / HR
2.2)	Completed key survey form sent to HR Assistant to update on Bromcom and shared with CFOO for Budget purposes and to change payroll
2.3)	Contractual notice uploaded to Docusign. Signing order set up so EHT reviews and signs the contractual variation notice first. Once EHT has approved the CN, it is automatically transferred to the employee recipient for them to sign. Once signed by both parties, the contract is uploaded to Bromcom.
2.4)	Completed Key Survey form and signed CN is uploaded to Bromcom in Documents

3) Absence (Paid / Unpaid)	
3.1)	Member of staff calls HoS. HoS informs EHT.
3.2)	Offices informed of staff absence and absences are shared with EHT who informs HRA to update Bromcom.
3.3)	Bromcom report produced for end of month – deadline date to be agreed on the above Payroll/HR overview
3.4)	TBM adds absences on to Payroll system
3.5)	CFOO checks salary report to ensure that the absence has been deducted correctly by comparing against the Monthly Salary Calculator.

3.6)	At key points of the Year e.g Term 3 and Term 6: Absences are calculated using the Bradford Factor method to monitor staff absences causing a concern.
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4) Termination	
4.1)	Employee informs HT / EHT and provides resignation letter
4.2)	e-Form is completed to share with payroll team and end date is added to Iris.
4.3)	Acknowledgement letter is produced along with a leaver's checklist – sent by HRA.
4.4)	Employment end date added to Bromcom
4.5)	Leaver's paperwork submitted to either LGPS / TP
4.6)	CFOO checks payroll calculations report to ensure that leavers are removed and do not incur an overpayment.

5) Maternity Leave	
5.1)	Employee notifies HT
5.2)	HT notify TBM/CFOO
5.3)	Pregnancy R/A completed as soon as possible (with HRA or TBM)
5.4)	Employee puts her intention in writing that she is pregnant, the expected date of childbirth and the date in which she intends to take her maternity leave along with MATB1 form no later than the 15 th week before the baby is due.
5.5)	MATB1 form retained for file purposes
5.6)	Letter given to employee acknowledging the maternity leave request and confirming the end date of the additional maternity leave which also includes the maternity pay calculation.
5.8)	CFOO/TBM ensures that the maternity pay starts as soon as the employee starts her maternity leave.
5.9)	CFOO reclaims SMP payments by including the details in an Employer Payment Summary (EPS) to HM Revenue and Customs (HMRC).