

PRACTICAL FIELD NOTES

The payroll handover starts before cut-off

Make payroll inputs reviewable while there is still room to resolve questions, with a clear owner for changes, approvals and final instructions.

Agree the handover contents

Start with a shared list of the information the payroll team expects to receive. Depending on the organisation's process, this may include employee movements, attendance inputs, approved variable payments, recoveries and changes to employee records. Give each input a source, an owner and a clear method of approval.

Use the previous approved cycle as a reference point, then identify what has changed. The receiving team should be able to distinguish continuing information from a new instruction. For each change, include the affected employee, effective period, supporting record and approval. Avoid leaving the processor to infer these details from an email conversation.

Separate facts from open decisions

An input pack can contain both confirmed information and matters still awaiting a decision. Make that distinction visible. A recorded absence, for example, may still require the responsible team to confirm its treatment. An employee movement may be known while the final processing instruction remains outstanding.

Keep an exception list for these unresolved items. Describe the question, identify who can answer it and show the current position. Do not place a tentative answer in the main input file without marking it. When a decision arrives, update the working record and close the corresponding question so the two remain aligned.

Review the changes before handover

Check whether the employee list and the movement list tell the same story. Confirm that starters and exits appear where expected, and that approved changes are reflected in the intended period. Review unusual differences against their supporting instructions. The purpose is to identify questions early enough for the responsible owner to answer them.

Ask the receiving team to acknowledge what it has received and flag anything it cannot interpret. This acknowledgement should identify the version being reviewed. A simple shared record of the pack, open questions and decisions gives both teams a common view without relying on separate recollections of the handover.

Release one approved set of instructions

Once the input review is complete, identify the approved version and who authorised it. Preserve the supporting approvals in the agreed location. If a change is raised after that point, record it as a change to the approved pack, with its reason and the decision on how it will be handled.

After processing, compare the output with the approved instructions and resolve any differences before completing the handover record. Keep lessons for the next cycle specific: an unclear field, a missing owner or an approval that arrived through the wrong channel. Improve that part of the process while the details are still easy to explain.

Put it into practice

- Define the input pack and approval owners before cut-off.
- Keep unresolved decisions visible in a shared exception list.
- Trace the final output back to one approved instruction set.