

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

#### **EXPECTED BUSINESS IMPACT**

- 100% Tax Compliance-Master PAYE, TEVET, Pensions Rules plus 2025/2026 Rates
- Error-Proof Systems- Build a 3-day month end pay run with controls to prevent fraud
- Board-Ready Analytics-Turn payroll data into labor costs, OT and attrition reports ready for CFOs/CEOs consumption
- Practical Tool-Kits leaver with excel calculators, SOP templates, audit checklists and 90-day action plans.

#### **TARGET COUNTRIES:**

- Malawi, Zambia, Zimbabwe, South Africa (Southern Africa)
- Kenya, Rwanda, Tanzania, Ethiopia (East Africa)
- Ghana, Gambia (West Africa)

#### **TARGET AUDIENCE**

- Human Resources Managers/ Officers
- Accountants
- Administrative Officers
- SME Business Owners

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

#### **COURSE DELIVERY STYLE**

- Each Module = 40% teaching and 60% you working on your own payroll
- Bring a laptop and payroll summary
- **2 Full days of country- specific compliance**
- Additional modules for Expatriates, Donor/NGO payroll, Crisis BCP, Multi-currency consolidation
- Regional networking: Peer reviews and alumni groups across 10 countries
- More hands-on labs: 3 + calculation exercises, Mock audit, BCP draft, transformation plan

#### **DETAILED COURSE OUTLINE: PAN-AFRICAN VERSION**

##### **MODULE 1: STRATEGIC SHIFT-PAYROLL AS AN HR STRATEGIC TOOL**

*Theme: From payroll clerk to a strategic partner*

- a. Why is payroll a strategic HR tool Payroll
- b. Payroll errors, a top-3 reason staff quit in Africa
- c. Self-audit: understanding the true cost of payroll errors
- d. Payroll as an Employee Experience
- e. From Cost Centre to Data Centre
- f. Statutory Non-Negotiables: PAYE, TEVET, Pensions, Tax deadlines
- g. Common MRA/KRA/URA, /TRA/ZIMRA/GRA/ERA Audit Triggers
- h. Regional Snapshots: Key differences among countries
- i. Strategic Costs of Bad Payroll
  - 3 Hidden Costs: Tax penalties, Social Security Fines, Staff Turnover to gig/ mobile money work
  - Payroll= HR data: What advances, OT and Mobile Loans reveal about financial stress.

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

#### **MODULE 3: BUILDING AN ERROR PROOF PAYROLL PROCESS AND CONTROLS**

- a. The 7 Stages of a Clear Pay Run-new hire to bank / Mobile money bulk file.
- b. Segregation of Duties:
  - Who should do what to prevent fraud and errors.
  - Month-end payroll timeline from HR data to bank uploads in 3 days.
  - Preventing fraud in cash/ MoMo -Heavy economies (e.g. M-Pesa/ TNM/ RTGS environments).
- c. 5 Silent Errors and How to Deal with them: Ghost workers, grade creep, missed terminal benefits, double payments.
- d. Activity: Draft your SOP-1Page Payroll flow chart with country deadlines-What are you missing, fix it.
- e. Templates: New Hire, Leaver, Payroll Change Forms, Pre-Run Checklist.

#### **MODULE 2: COMPLIANCE WITHOUT CHAOS**

- a. Statutory Non-Negotiables (Country Specific)
  - ✓ PAYE, Pensions, TEVET levy, Tax deadlines
- b. Common MRA/ZRA/TRA/RRA/KRA/ERA/ZIMRA/GRA Audit Triggers:
  - ✓ Benefits, Allowances, Contractor Vs Employees
- c. Regional Snapshots
  - ✓ Key differences for Rwanda, Tanzania, Kenya and Ethiopia
  - ✓ Key differences for Malawi, Zambia and Zimbabwe
  - ✓ Key differences for Ghana and Gambia

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

#### **MODULE 4: PAYROLL FRAUD AND GHOST WORKERS AN AFRICAN CHALLENGE**

- a. 5 Silent Errors: Ghost workers, grade creep, missed statutory, double social security, untaxed benefits
- b. Controls for Mobile Money: Duplicate numbers, off-cycle payments, agent fraud
- c. Activity: Fraud Risk Audit-Score your process 1-10 for each country

#### **MODULE 5: MULTI-COUNTRY PAYROLL OPERATIONS**

- a. Currency & Forex: Paying in US vs Local Currency, FX loss reporting, central bank rules
- b. Expatriates and Secondments: Tax equalization, Social Security Treaties, Work permits
- c. Consolidation: reporting headcount costs to HQ in USD/EUR across countries
- d. Activity: Build your regional payroll calendar

#### **MODULE 6: TECHS AND AUTOMATION-TOOLS THAT SAVE TIME**

- a. Payroll Tech-From Excel to Bank APIs & Mobile Money (MoMo)
- b. When to Upgrade
- c. System Selection: Sage, SAP, BambooHR, Zoho, QuickBooks
- d. Automation Wins: Bank Bulk Uploads, Airtel Money/ MTL Apls, Payslips Automation, Statutory e-filing
- e. Demo: Build Auto-PAYE Calculator for 3 countries in excel
- f. Template: Multi-Country Excel Payroll File & Bank MoMo Uploads Formats

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

#### **MODULE 7: PAYROLL ANALYTICS REPORTS YOUR CFO/ CEO WANTS**

##### **a. Three Reports that Matter**

- Labor Cost % vs Revenue/ Donor Budget-by country/project
- Overtime Heatmap-Stop abuse before tax authorities ask.
- True Cost of Attrition- replacing a manager costs X annual salary

##### **b. Using Payroll to Spot Fraud**

- Duplicate MoMo/ bank details, excessive allowances

##### **c. Activity**

- Build your Dashboard-1 chart providing HR' value to management

##### **d. Templates**

- Board -Ready Payroll Dashboard in excel-multi-Currency

#### **MODULE 8: PAYROLL AUDIT & REVENUE AUTHORITY MANAGEMENT**

- a. How to Conduct a Tax Authority (MRA/ URA/KRA/ RRA/ZRA) - Ready Audit-25-point check
- b. Working with Auditors: What Tax Authorities (MRA/URA/ZIMRA, ERA/ RRA/GRA) ask for first
- c. Documentation: P9A/ P9/ PAYE returns
- d. Activity: Mock Audit-Delegates audit each other's Sample Payroll

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

#### **MODULE 9: DONOR AND NGO PAYROLL- RESTRICTED FUNDS COMPLIANCE**

- a. Allocating Staff Time: Timesheets and % allocations, donor caps on admin costs
- b. Common Audit Findings: USAID, EU, UN-disallowed payroll allocation
- c. Case Study: NGO that repaid \$ 120K due to poor payroll allocation
- d. Template: Donor Compliant Time Sheet & Allocation Tracker

#### **MODULE 10: STRATEGY, CRISIS AND TRANSFORMATION**

##### **a. Communication and Difficult Conversation**

- Explaining PAYE-How to answer "Why is my salary less?"
- Overpayment/ Under Payment Protocols-Legal recovery and labor law limits
- Payslips design
- Roleplay: Difficult Payslip Conversation (Manager vs Staff)
- Template: Staff Scrips & Deduction Recovery Letters

##### **b. Crisis Management and Business Continuity: How to Communicate Crisis when payroll goes wrong**

- Payroll During Crisis: System down, cashflow issues, bank strike, revenue authority freeze, currency crash
- BCP Checklist: Manual payroll, Emergency MoMo payments, data backups.
- Underpayment/ Overpayment Protocols-Legal steps recovery and communication slips
- Answering staff queries

**BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

**PAN AFRICAN-VERSION**

**MODULE 11: LEADING PAYROLL TRANSFORMATION IN AFRICA**

- a. **Centralized vs Decentralized**- shared service centers, outsourced payrolls
- b. **Change Management**-Moving 10 countries from Excel to cloud-stakeholder map
- c. **Activity:** A 90-day Payroll Transformation Plan-Specific to your organization
- d. **Peer Review:** Share plan, get feedback from HR leaders from other countries

**MODULE 12: BENCHMARKING-REGIONAL/ COUNTRY SPECIFIC COMPLIANCE MASTERCLASS**

COUNTRY/ REGION	COUNTRY SPECIFIC ESSENTIALS
<b>Southern Africa Compliance Masterclass</b> <ul style="list-style-type: none"> <li>• Deep dives with 2025/2026 rates and worked examples</li> <li>• Activity: Total Employer Cost Map for each country</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Malawi</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 30%, Pension 5%+10%, MRA e-Filing, MRA deadlines</li> </ul>

**BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

**PAN AFRICAN-VERSION**

<ul style="list-style-type: none"> <li>• <b>Zambia</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 37.5%, NAPSA 5% +5%, NHIMA 1% + 1%, ZRA Smart Invoice</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Zimbabwe</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 40%, NSSA 4.5% + 4.5%, AIDS Levy 3%, ZIMRA USD/ZIG rules</li> </ul>
<b>East Africa Compliance Masterclass</b> <ul style="list-style-type: none"> <li>• Deep dives with 2025/2026 rates and worked examples</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Kenya</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 35%, NSSF Tier 1/11, SHIF 2.75, Housing Levy 1.5% + 1.5% KRA iTax issues</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Uganda</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE bands, NSSF 5% + 10% LST, UGX 5K-100 K, URA filing by 15th</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Rwanda</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 30%, RSSB 3% + 5%, Maternity 0.3% + 0.3%, RRA e-filing</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Ethiopia</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 35%, Pension 7% + 11%, Regional tax quirks</li> </ul>
<ul style="list-style-type: none"> <li>• <b>Tanzania</b></li> </ul>	<ul style="list-style-type: none"> <li>• PAYE to 30%, NSSF10% + 10%, SDL 4%, WCF 0.5%, TRA deadlines</li> </ul>

## **BEYOND THE PAYDAY- MASTERING PAYROLL AS A STRATEGIC HR TOOL**

### **PAN AFRICAN-VERSION**

<b>West Africa Compliance Masterclass</b> <ul style="list-style-type: none"><li>• <b>Common Risks:</b> Expatriates tax, Currency Conversion and Benefits</li></ul>	
<ul style="list-style-type: none"><li>• <b>Ghana</b></li></ul>	<ul style="list-style-type: none"><li>• PAYE to 35%, SSNIT 5.5% + 13%, 2<sup>nd</sup> Tier 5%, GRA-e-VAT/e-Levy issues</li></ul>
<ul style="list-style-type: none"><li>• <b>Gambia</b></li></ul>	<ul style="list-style-type: none"><li>• PAYE to 30%, SSHFC 5%+ 10%.GRA digital filing</li></ul>

### **MODULE 13: PAYROLL PLEDGE AND CERTIFICATION**

13.1 **Final Assessment:** Multi-country compliance quiz

13.2 **Certification:** Issue 'Certified Pan-African Payroll Strategist'  
Certificates

13.3 **Alumni Network:** WhatsApp group for 10 countries plus quarterly  
updates

---

### **FEES**

The course attracts a fee of **USD 2,950** inclusive of tuition, reference materials, certificate of attendance, airport picks and drops, site viewing morning and afternoon teas/refreshments/coffee and lunch