




National Policy National Procedure National Protocol National Guideline
National Clinical Guideline

HSE NATIONAL POLICY PAY RELATED OVERPAYMENTS

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Pay Related Overpayments Policy
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This Overpayments Policy applies to all instances where the HSE identifies an overpayment made to an Employee or Former Employee.
Description:
This Overpayments Policy covers all stages of the overpayment process, including identification, notification, recovery and prevention and is applicable to both current and former Employees.

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PAY RELATED OVERPAYMENTS POLICY

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1 Introduction

The HSE processes pay for staff spanning a wide range of locations, professions and services. The HSE is the largest Public Service Employer, it is vital that pay costs are monitored and controlled correctly given that pay is the single largest expenditure for the HSE. This would include compliance with the payroll policies, relevant regulations, and legislation as appropriate.

This Overpayments Policy applies to all employees within the HSE, both current and former employees, and to all instances where the HSE identifies an overpayment made to an employee and former employee.

This Overpayments Policy covers all stages of the overpayment process, including identification, notification, recovery and prevention.

The scope of this policy ensures a comprehensive approach to managing overpayments.

The aim of this Overpayment Policy is to:

- Implement procedures and controls to minimise the risk of overpayments occurring in the first place
- Ensuring efficient and effective processes for recovering overpaid amounts
- Adhering to relevant laws, regulations and HSE policies
- Ensuring that recovery processes are fair and transparent to all parties involved
- Informing staff and stakeholders about the causes of overpayments and how to prevent them

The purpose of this policy is to establish procedures for identifying, communicating and recovering overpayments made to employees and former employees.

2 Reasons for Overpayments

Numerous causes of overpayments are categorised under the following headings:

1. Master Data Error
2. Time Entry Input Error
3. Employee Ceased and not taken off Payroll
4. Sick Leave Related Error
5. Late Entry of Unpaid Leave
6. Payments to Deceased Pensioners
7. Allowance Overpaid/Paid in Error
8. Late Notification (excluding Leaving Action)
9. Statutory Deductions
10. DEASP Abatement Issues
11. Technical Adjustment not Recovered
12. Pension Overpayments to Active Pensioners
13. Overpaid travel expenses
14. Other

The [Reasons Key](#) gives further details of the types of overpayments which fall into each of the above categories.

3 Stakeholders & Responsibilities - Avoidance of Pay Related Overpayments

Stakeholders	Responsibilities in the Avoidance of Pay Related Overpayments
Employees	<ul style="list-style-type: none">• Comply with National Financial Regulation (NFR) B3 NFRB3 - Employee Administration and Payroll• Provide the required advance notice of any changes that will impact their payroll• Review their payslips on a regular basis• Notify the Local Payroll Office and their Line Manager immediately if it is believed that they have been overpaid or underpaid for any reason• Report to management any suspected irregularities or instances of fraud that could lead to misappropriation of funds

<p>Line Managers</p>	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3 • Ensure changes to staff working arrangements are submitted as soon as agreed on appropriately completed and signed HR form(s), no later than 4 weeks before the change is due to begin • Ensure time worked and returned for all staff in area of responsibility is approved/signed off within the payroll deadlines (refer to local payroll for payroll deadlines) • Ensure all absences are appropriately notified and updated to impact on payroll within the payroll deadlines • Ensure all time entered is validated, all time errors addressed and signed off in line with the payroll deadlines • Ensure a copy of the approved Time Entered Report is retained for audit purposes
<p>Administration Staff/ Time Returning Officers (TRO)</p>	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3 • Ensure time worked and returned for all staff in area of responsibility is updated on the employees record within the payroll deadlines (refer to local payroll for payroll deadlines) • Ensure all absences are appropriately updated to impact on payroll within the payroll deadlines • Ensure all time related errors/queries are addressed on a timely basis in line with the payroll deadlines • Ensure report of all time entered for the relevant period is submitted to the appropriate Line Manager for validation
<p>NERs (National Employee Relations)</p>	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3 • Advise on rules and changes that may impact pay
<p>HR/NPA</p>	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3 • Ensure required actions to employee's records are input on a timely basis in line with the payroll deadlines (refer to local payroll for payroll deadlines) • Ensure all appropriate checks are performed prior to carrying out actions to avoid overpayments e.g. PPSN check
<p>NPM (National Pensions Management)</p>	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3

	<ul style="list-style-type: none"> • Ensure required actions to retiree records are input on a timely basis in line with the payroll deadlines (refer to local payroll for payroll deadlines) • Ensure all appropriate checks are performed to avoid overpayments
FSS Payroll (Finance Shared Services)	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3 • Ensure all stakeholders are aware of payroll deadlines • Ensure all STP&D (Short Term Payment and Deduction) forms are appropriately signed and approved • Ensure all appropriate checks are carried out on data input to the payroll system by FSS Payroll staff • Ensure all appropriate checks are carried out on Payroll Control Reports
HRPAU (HR Pay Assurance Unit)	<ul style="list-style-type: none"> • Comply with National Financial Regulation B3 • Mitigate the risk of staff being paid incorrectly <ul style="list-style-type: none"> ○ Analyse overpayments recorded on the National Overpayments Portal ○ Engage with target areas on identified overpayments, review current processes, make recommendations and monitor progress ○ Create, produce and distribute reports to enhance the control environment, provide assurance and assist with the identification of potential overpayments • Provide reporting to NPROG on non-conforming payments and issue recommendations • Develop process improvement projects to minimize operating errors that cause overpayments • Identify and lead out on national solutions that will contribute to a reduction of pay related overpayments
NPROG (National Pay Related Overpayments Group)	<ul style="list-style-type: none"> • Review and endorse recommendations by the HR Pay Assurance Unit to standardise policy and procedure for the management of pay-related overpayments across the HSE. This should include a review of the content of NFRB3 to ensure that it provides clear, appropriate instruction and that learning from the current review of overpayments cases is included • Recommend on the implementation of that agreed standardised management of pay-related overpayments

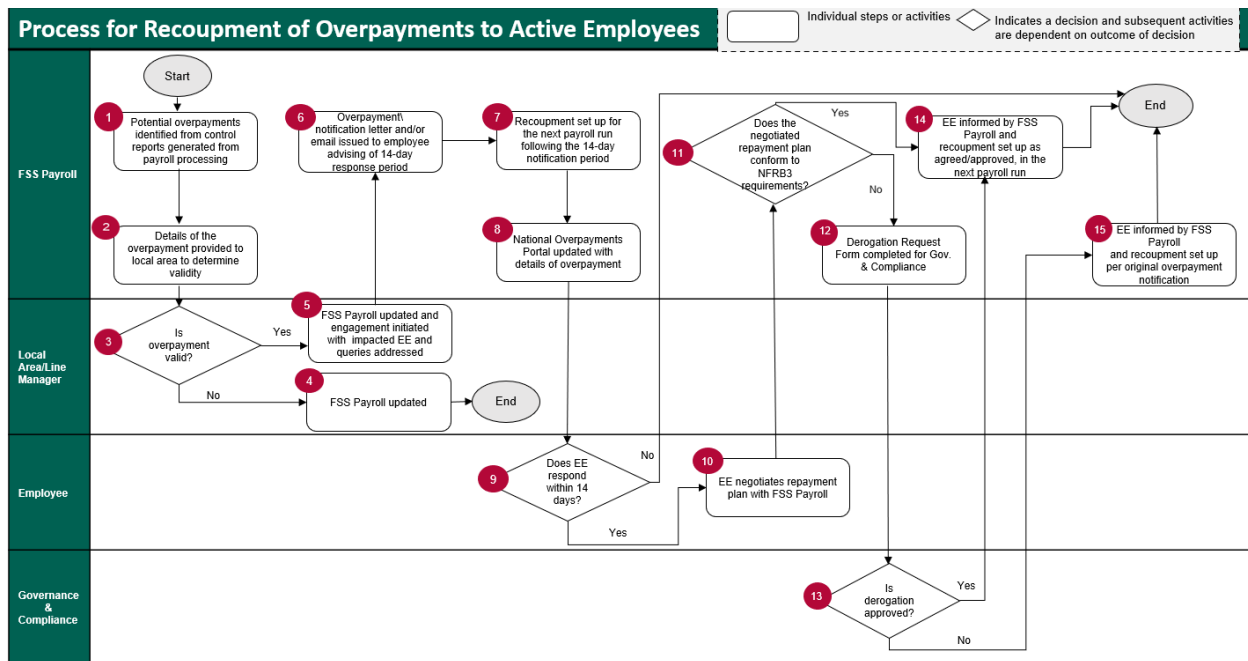
	<ul style="list-style-type: none"> • Provide assistance to FSS Payroll and line managers in the management of high value and/or difficult individual cases • Review the circumstances of individual overpayments cases within its remit, to identify any learning for the HSE in reducing the risk of overpayments occurring and to highlight to Management instances of non-compliance with controls and a view to escalation if necessary • Review/monitor any trends/patterns that emerge in relation to overpayments and escalate appropriately • Provide guidance, including legal advice, on difficult cases of pay related overpayments which may escalate through the Industrial Relations third party process • The Chair of the Pay Related Overpayments Group will sign off on such correspondence to the services • Review process improvement solutions to minimise local operating errors that cause overpayments • Review and endorse national solutions that will contribute to a reduction of salary overpayments
<p>Governance & Compliance</p>	<ul style="list-style-type: none"> • Control and maintain the National Financial Regulations
<p>Internal & External Audit</p>	<ul style="list-style-type: none"> • Carry out audits and make recommendations as appropriate • Ensure all recommendations are implemented

4 Stakeholders & Responsibilities – When a Pay Related Overpayment Has Occurred

Stakeholders	Responsibilities when a Pay Related Overpayment Has Occurred
Employees	<ul style="list-style-type: none"> • Inform Line Manager of a suspected overpayment • Assist the Line Manager in the follow up of the overpayment • Agree to repayment terms • Uphold right to be accompanied by a work colleague or union representative when discussing pay related overpayments • Comply with National Financial Regulation B3
Local Payroll/TRO	<ul style="list-style-type: none"> • Confirm validity of overpayment to FSS Payroll in response to notification of potential overpayment • Engage with the relevant employees Line Manager to inform them of the overpayment • Address queries the Line Manager may have in relation to the overpayment • Review current processes and procedures to identify any changes that can be made to avoid similar overpayments occurring in the future • Comply with National Financial Regulation B3
Line Managers	<ul style="list-style-type: none"> • Engage with Local Payroll/HR Department if additional information is required on an overpayment • First initial contact with employee advising of the overpayment and the reasons • Address queries arising from engagement with the employee • Review current processes and procedures to identify any changes that can be made to avoid similar overpayments occurring in the future • Comply with National Financial Regulation B3
FSS Payroll	<ul style="list-style-type: none"> • Identify potential overpayments from the payroll control reports generated during payroll processing • Engage with employees Local Payroll /Time Returning Officers to confirm validity and accuracy of overpayment where the recovery has exceeded the threshold for automatic recoupment • Update the National Payroll Overpayments Portal with details of the overpayment and maintain with any

	<p>changes that arise in relation to each pay related overpayment</p> <ul style="list-style-type: none"> • Issue correspondence to the employee (Sample Notification Letters) with details of the overpayment advising employee to contact the payroll office if they wish to discuss the repayment plan, otherwise the repayment plan will commence through payroll • Employee/pensioner/former employee can be communicated with via letter and/or email • Follow guidelines detailed in Section 5 Overpayments and Underpayments of the National Financial Regulation B3 for the recovery of the overpayment, including the out of year recovery per Revenue Guidance • Provide a proposed write off listing to the Chairperson NPROG and the Head of Governance & Compliance for review and decision
Governance & Compliance	<ul style="list-style-type: none"> • Review the contents of the Derogation Request Form and provide a decision to FSS Payroll • Review Write Off listing with FSS Payroll and Chairperson of NPROG and forward a write off recommendation to ACFO for decision
ACFO	<ul style="list-style-type: none"> • Review Write Off Listing and provide decision to FSS Payroll and Governance & Compliance Finance
Chairperson, NPROG	<ul style="list-style-type: none"> • Review Write Off Listing and provide decision to FSS Payroll and Finance

5 Process for Recoupment of Overpayments to Active Employees



1. FSS Payroll identify potential overpayments from the payroll control reports generated during the payroll process
2. FSS Payroll engage with employees Local Payroll/Time Returning Officers to determine validity of overpayment where the recovery has exceeded the threshold for automatic recoupment
3. Local Payroll/Line Manager check validity of recovery
4. Local Payroll/Line Manager confirm to FSS Payroll that this is not an overpayment
5. If the recovery is valid, Local Payroll/Line Manager advises the employee in line with the National Financial Regulations B3 and addresses any queries the employee may have in relation to the overpayment
6. FSS Payroll issue letter and/or email to employee with details of the overpayment advising employee to contact the payroll office if they wish to discuss the repayment plan within 14 days, otherwise the repayment plan will commence through payroll
7. Recoupment set up for the next payroll run following the 14-day notification period
8. FSS Payroll updates the National Payroll Overpayments Portal with details of the overpayment
9. EE responds within 14 days to negotiate a repayment plan
10. EE negotiates a repayment plan with FSS Payroll
11. FSS Payroll ensure the negotiated repayment plan conforms to NFRB3 requirements

12. If the repayment plan does not conform to NFRB3 requirements, having been reviewed by payroll management, it is then submitted for ACFO Finance Specialists review and approval via the G&C team
13. FSS Payroll informed if Derogation is approved
14. If the negotiated repayment plan is in line with NFRB3 or if the derogation is approved, the EE is informed by FSS payroll who set up recoupment as agreed/approved, in the next payroll run
15. If derogation is not approved, the EE is informed by FSS Payroll who set up recoupment per original overpayment notification

6 Repayment Options

The options for employees or pensioners to repay overpayments are listed below:

- Repayment of a single lump sum
- Part payment by a single lump sum and remainder by deduction from salary or pension over an agreed period
- Deductions from salary or pension
- Offset against salary or pension arrears due
- Deductions from pension lump sum
- Deduction from entitlements under the Superannuation Act
- Deduction from non-statutory leave/accrued TOIL
- Direct Debit or Standing Order with HSE bank account over an agreed period of time

If the employee is having issues with the repayment schedule they should contact the relevant FSS Payroll department to discuss.

For details of Repayment Options see *Section 5.1.4 - Repayment Options* & *Section 5.1.5 - Repayment Options for Former Employees* in [NFRB3](#)

7 Process for Overpayments in Dispute

Pay Related Overpayment Grievance Procedure

If there is a request to pause an overpayment recoupment due to a grievance/dispute, FSS Payroll require **written evidence** that a process has commenced.

Such evidence can include:

- Commencement of a grievance procedure
- Referral to WRC
- Communication from Employee Relations requesting FSS Payroll to pause the recoupment process

Grievance Procedure Stages

- If the grievance procedure has commenced the recipient of the grievance is required to inform FSS Payroll in writing that the procedure has commenced
- For stage 1, this is normally the person with whom the grievance has been raised formally and advised by way of written communication to payroll.
- Each stage of the grievance procedure from 1 to 3 states that a meeting is to be arranged to discuss the matter not later than 7 working days following the receipt of the complaint
- Stages 1 to 3 should be completed within 21 working days
- If FSS Payroll receive the written evidence in relation to the commencement of the grievance procedure the deductions can be paused for 42 days but will automatically recommence after the 42-day period unless further notification is received to confirm that the grievance is on-going and if timelines have not been met the rationale for same which will be considered
- If the grievance is progressing to stage 4 payroll will require written evidence from HR/NERs/ Regional Director of People to continue to pause the deductions
- FSS Payroll should only pause the deductions once for a period of **42 days** if they receive written evidence that the Grievance procedure has commenced. If there is a need to extend this pause this written instruction will need to come from HR/NERs/Regional Director of People

Requests from employees or union representatives to pause deductions

- FSS Payroll will accept a notification to hold a recoupment plan on receipt of written evidence from HR/NERs/ Regional Director of People. This can be a local contact that the FSS Payroll teams are familiar with or from one of their national counterparts

- If contacted by an employee or union representative they need to be advised of same (i.e. they need to contact HR/NERs/Regional Director of People with their request, not FSS Payroll)
- The Union representative should be familiar with who these HR contacts are but if any area is unsure then this needs to be flagged to FSS Payroll to source the relevant contact for them.

APPENDICES

A Useful Documentation

A.1 NFRB3 – Employee Administration and Payroll

Overview of the control requirements which must be followed in employee administration and payroll processes.

- Payroll process
- Calculation of pay
- Employee administration
- Overpayment and underpayment processes

[NFRB3 - Employee Administration and Payroll](#)

A.2 Reasons Key

Pay Related Overpayments Key for the Categorisation of Overpayments

PAY RELATED OVERPAYMENTS KEY FOR THE CATEGORISATION OF OVERPAYMENTS			
#	Reason	Description	Example
1	Master Data	Overpayments arising from data updated on the employee's HR record	Data updated incorrectly on the following infotypes e.g. <ul style="list-style-type: none"> IT0000 – Actions IT0001 – Organisation Assignment IT0007 – Planned Working Time IT0008 – Basic Pay IT0009 – Bank Details IT0361 – Pensions Ireland e.g. EE Set up for incorrect S/A scheme and any other infotypes updated with master data
2	Time entry input error	It is proposed that this category will be confined to overpayments arising from time entry errors.	<ul style="list-style-type: none"> Hours - input/returned in error Overtaken Annual Leave Maternity leave entered incorrectly by location
3	Employee ceased and not taken off payroll	Late leaving action	<ul style="list-style-type: none"> Entry of late leaving action
4	Sick Leave related error	All overpayments that are sick leave related	<ul style="list-style-type: none"> Late entry of sick leave Late entry of sick leave related grants e.g. Article 109, TRR, Occupational Injury Grant Sick leave override related overpayments Critical Illness Protocol (CIP) overpayments Pregnancy Related Illness (PRI) overpayments
5	Late entry of unpaid leave	All overpayments that are unpaid leave related	Unpaid leave types e.g. <ul style="list-style-type: none"> Parental leave Additional maternity leave Carers leave and any other unpaid leave types
6	Payments to deceased pensioners	Payments to deceased pensioners	<ul style="list-style-type: none"> Late notifications of deceased pensioners
7	Allowance overpaid/paid in error	All overpayments related to allowances	<ul style="list-style-type: none"> Specialist Qualification Allowance Location Allowance Community Allowance
8	Late notification (excluding leaving action)	Late notification of updates to an employee's HR record	Late submission of HR102 form (Change to Employees Terms and Conditions) e.g. <ul style="list-style-type: none"> Grade Change Contract Change Organisational Structure Change Working Week Change Pay Details Change
9	Statutory deductions	Overpayments related to statutory deductions	<ul style="list-style-type: none"> USC PRSI Superannuation ASC
10	DEASP abatement issues	Overpayments related to DEASP payments not deducted or deducted incorrectly	<ul style="list-style-type: none"> Illness Benefit Occupational Injury Benefit Maternity Benefit Adoptive Benefit Paternity Benefit and any other DEASP benefits deductible from pay
11	Technical adjustment not recovered	Overpayments related to non deduction of technical adjustments	<ul style="list-style-type: none"> Technical adjustments
12	Pension overpayments to active pensioners	Overpayments related to basic pension payments to active pensioners	<ul style="list-style-type: none"> Supplementary pension overpayments Incorrect basic pension setup Pension abatement overpayments
13	Overpaid travel expenses	Overpayments related to travel and subsistence payments	<ul style="list-style-type: none"> Travel and subsistence overpayments
14	Other	Overpayments that do not fit into any other category	<ul style="list-style-type: none"> HRA overtime overpayments Shorter Working Year not recouped in full before resignation

A.3 Pay Related Overpayment Notification Letter

The following is a sample of the Overpayment Notification Letter to an Employee or Pensioner. Other sample letters can be found on the following link [Sample Overpayment Letters](#)

Title Forename Surname
Address

Date

Ref Payroll Area/EE#

Re: Overpayment of Salary/Pension

Dear Mr/Ms/Dr {surname},

I write to inform you that you have received an overpayment of your salary/pension in the sum of €[•]. gross/net.

The overpayment in question occurred as a result of [insert explanation of how overpayment occurred]. The overpayment occurred from/to.

The HSE is obliged under National Financial Regulations to recoup any monies overpaid.

In line with these regulations we will commence the recoupment of this overpayment from your salary/pension. This recoupment will be in instalments of €[•] gross per week/fortnight/month from gross pay, commencing on [insert dates], until such time as the full sum has been recouped.

If, for a specific reason you are unable to discharge this over-payment over the proposed timeframe, then an arrangement may be agreed to re-pay the sum in instalments over a set period of time. Such an arrangement is at the discretion of the HSE.

Alternatively, if you are in a position to remit the full amount in one payment, you may do so by way of cheque, bank draft or electronic transfer to the HSE.

Please contact the Payroll Department at xxxxxxxx before xxxxxxxx if you wish to discuss either of these options.

In line with Revenue guidelines, overpayments repaid within the current tax year will receive the benefit of a refund of tax, USC and PRSI through payroll. However, remaining balances carried forward to the next tax year, will be recovered as a gross amount from net pay. To claim back tax, USC and PRSI due on any unpaid balance carried forward please contact the Payroll Department who will advise you of the process.

If you have any queries/questions please contact us by phone on [insert relevant HSE Payroll phone no], email on [insert relevant payroll email address] or send a letter to [insert relevant HSE Payroll Office address].

I wish to apologise for any inconvenience caused as a result of this overpayment.

Yours sincerely

Name
Payroll Manager/Line Manager/HR Manager

A.4 Revenue Guidance

Document sets out Revenue's position regarding the recoupment of an overpayment of emoluments by an employer from an employee.

[Revenue guidance - Recoupment of Overpayments of Salary by an Employer from an Employee](#)

A.5 Payment of Wages Act, 1991

The Payment of Wages Act 1991 regulates the payment of wages to employees and affords various rights to employees, including the right to receive a pay slip.

[Payment of Wages Act, 1991](#)

A.6 Organisation of Working Time Act, 1997

The Organisation of Working Time Act, 1997, sets out statutory entitlements for employees in respect of annual leave and public holidays. All health service employees are covered by the Act.

[Organisation of Working Time Act, 1997](#)

A.7 HR Forms

HR forms impacting Pay document describes the forms to use and required timelines to avoid salary overpayment.

[HR Forms](#)

A.8 Managing Attendance Policy

This policy is designed to identify scope for improvement in attendance levels and to find workable solutions to illness absence issues where they exist.

[Managing Attendance Policy](#)

A.9 Statute of Limitations, 1957

The Statute of Limitations refers to legal time frame within which an Employer can recover payroll overpayments from an Employee

[Statute of Limitations, 1957](#)

A.10 Grievance Procedure

The purpose of this procedure is to enable employees to raise any complaints concerning work-related matters so that the issue may be addressed promptly and as close as possible to the point of origin without disruption to patient/client care. Health service employers are committed to promoting and maintaining good employee relations and fostering the commitment and morale of staff.

[Grievance Procedure](#)

A.11 How to Monitor and Avoid Pay Related Overpayments

How to Monitor and Avoid Pay Related Overpayments

1. Adherence to the Time & Attendance Process (T&A) as implemented by NiSRP

It is essential that all the steps set out in this nationally agreed T&A process are adhered to in each area to ensure employees are paid correctly and pay related overpayments are avoided. Whilst staff may use Employee Self Service to record absences, it does not replace the Time & Attendance Process (T&A) and should be used in conjunction with the T&A process ensuring a weekly timesheet is submitted for each employee and all steps set out in the [T&A Process](#) including the running of the Time Entered Report ([ZTM 922LM](#)) and Time Errors Report ([ZTMERRS](#)) are followed.

2. Monitoring of Sick Leave

Sick Leave can be monitored on Manager Self Service through the Manager apps or on SAP HR. Some of the reports available to monitor sick leave on SAP HR are:

- Management Information Absence Report (SAP HR transaction code [ZREP105](#))
- Future Change in SL Payment Bands (SAP HR transaction code [ZTM_SL_ELIGPAY](#))
- Absence Evaluation History (SAP HR transaction code [PC00 M08 ABS HISTORY](#))

Further information on sick leave is available [here](#) (SAP CoE Hub)

3. Validation of Employee Data

A list of all active employees in your area can be extracted from the SAP HR system by running the Employee Analysis Report – SAP HR transaction code [ZREP102](#). This report will output data on employees such as working week (5/5 v 5/7), contracted hours and EE subgroup (Wholetime/part-time/casual).

If this validation identifies any employees who have ceased employment, immediate action should be taken to remove them from payroll (complete a [HR106 Leaving Form](#)). Other anomalies identified in relation to employees contracted hours, working week etc., should be followed up immediately (complete a [HR 102 Form](#))

4. Contract End Date Review

When a contract expires, the following will arise:

- If the employee has left, they will **continue to be paid** until a leaving action is input on SAP HR, resulting in a pay related overpayment
- If the employee is still working but the contract is **not** extended, the evaluation of time in SAP HR **stops** at the contract end date, causing a **time error** ([ZTMERRS](#)). If such time errors are not cleared they will result in anomalies such as:
 - Illness benefit will not be deducted for sick leave absences
 - Some unpaid leave types will not be deducted
 - Premia pay will not be evaluated and paid
 - Annual leave/public holiday leave will not accrue

Contract end dates should be reviewed on a regular basis and the following reports are available to identify contract expiry dates:

- **SAPHR:** Temporary Contract Expiry Report ([ZPACONENDTEMP](#)).
- **HR & Payroll Self Service:** (ESS/MSS, see Line Manager Key Date Reports tile in the Manager Apps). Further information on HR & Payroll Self Service can be located [here](#)

5. Career Break

Status of career breaks should be monitored at least 3 months in advance of the Career Break end date to facilitate contact with the employee of their intentions to extend their career break/return to work/leave the HSE. The monitoring of career breaks can be carried out as follows:

- **SAPHR:** Monitoring of Tasks Report ([ZPAMONITOR](#))
- **HR & Payroll Self Service (MSS):** Line Manager Key Date Report tile

In order to avoid a pay related overpayment for employees **not** returning from Career Break, a [HR106](#) Form should be completed and submitted to NPA/HR Office for action.

6. SAP HR Reports – Training/Access

Requests for training/access should be submitted to SAP CoE (saphr.security@hse.ie) on a [STAR Form](#). Training/Access to specific report transactions can be set out in Section 4 of the STAR Form. Further information on the report transactions listed above can be found on the [SAP CoE Hub](#). Report transactions can be added to the users '[Favourites](#)' Menu on SAP HR.

B Acronyms & Abbreviations

NFRB3	National Financial Regulations Employee Administration and Payroll
NPA	National Personnel Administration
NPM	National Pensions Management
NERs	National Employee Relations
HRPAU	HR Pay Assurance Unit
NPROG	National Pay Related Overpayments Group
HR	Human Resources
DEASP	Department of Employment Affairs and Social Protection
PPSN	Personal Public Service Number
ACFO	Assistant Chief Financial Officer
CFO	Chief Financial Officer
SAP	Systems Applications and Products in Data Processing
FSS PAYROLL	Finance Shared Service Payroll
TRO	Time Returning Officer
STPD FORM	Short Term Payment & Deduction Form

C Glossary of terms

National Pay Related Overpayments Portal	The overpayment portal is an online platform designed to efficiently record, monitor and manage overpayments. It automatically tracks overpayments, providing detailed reports which enable the users to analyse the data. Additionally, the portal includes a communication tab which allows users to generate, track and manage all correspondence related to overpayments. This feature allows users to maintain a transparent and consistent line of communication, ensuring timely resolution of overpayment issues and compliance with the NFR B3.
Personal Public Service Number (PPSN)	A unique reference number for each individual that is used to access social welfare benefits and deal with public service agencies such as Revenue. PPSN Numbers are issued by the Department of Social Protection (DSP). For more information, see the Revenue website .
Statutory deductions	These are deductions from gross pay that must be legally made. They include PAYE Income Tax, USC, PRSI, Pension Contributions and LPT.
Time return	Process whereby a Line Manager provides a return to the TRO each week reflecting the attendances and absences for active employees in their area. The TRO then enters this information onto the local system or time sheets to instruct payroll on the entitlement for all payments and deductions within the payroll period.

D Key Contacts

Contact Area	Contact Details
Payroll – Contact your local area Payroll team	https://healthservice.hse.ie/staff/pay/contact-payroll/
Governance and Compliance	NFR.Support@hse.ie
HR Queries	Email ASK.HR@hse.ie or call 1800 444 925.
NiSRP – National Integrated Staff Records and Pay Programme	support.nisrp@hse.ie
HRPAU – HR Pay Assurance Unit	hrpau@hse.ie
NERs - National Employee Relations	Info.t@hse.ie
NPM - National Pensions Management	Contact National Pensions Management, Manorhamilton

E Mandatory PPPG Documents

E.1: Membership of Development Group

Membership of HSE National Policy Pay Related Overpayments Group	
Name	Role and position
Hugh Brady	Chairperson of Development Group Assistant National Director of HR, CCRO
Karen Loughrey	General Manager, HR Pay Assurance Unit, CCRO
Monica Percy	General Manager, Governance & Compliance, National Finance Division
Louise Hewson	Compliance Accountant, Governance & Compliance, National Finance Division
Paul Joseph Byrne	National Employee Relations, Human Resources
Linda Hynes	Payroll, Audit, Risk and Compliance Manager, National Finance & Procurement Division
Andrew Lynch	General Manager, National Time & Attendance Unit, CCRO
Sandra Cullen	General Manager, National Personnel Administration & Garda Vetting Liaison Office
Catherine Sweeney	Business Analyst, HR Pay Assurance Unit, CCRO

E.2: Membership of Approval Governance Group

Membership of [name of Approval Governance Group]	
Name	Role and position
Hugh Brady	Assistant National Director of HR, Chairperson National Pay Related Overpayments Group

E.3: National Audit Tool

Methodology

Population: A sample of target users

Sampling: A total of 10% or 10 target users, whichever is greater, should be selected.

Frequency: To be determined locally at least annually.

Method: Record **Y** for **Yes**, if the criteria are met. Record **N** for **No**, if criteria are not met or **N/A** for **Not applicable**.

Compliance requirement:

[Should have a 100% compliance requirement unless your National 3PG allows flexibility – compliance levels should be set].

Is standard/criteria being met for the following statements:	Yes	No	N/A	Evidence
<p>The Development Group should identify the core statements that should be audited at least annually.</p> <p>Statement 1 Pay related overpayments are identified through payroll control reports generated during the payroll process, EE self-reporting or management review</p>				
<p>Statement 2 The payroll department verify validity of the pay related overpayment with the Employees Local Payroll/Time Returning Officer where the recovery has exceeded the threshold for automatic recoupment i.e. greater than €200</p>				
<p>Statement 3 Current and Former Employees/Pensioners are notified in writing of the overpayment, including details such as reason, amount, pay period affected and repayment options. The notification provides a clear breakdown of the overpayment and a contact person for enquiries</p>				
<p>Statement 4 National Pay Related Overpayments Portal is updated with details of overpayments and maintained with any changes that may arise in relation to each pay related overpayment</p>				

<p>Statement 5 Out-of-Year pay related overpayments are repaid in line with Revenue guidance - <u>Recoupment of Overpayments of Salary by an Employer from an Employee</u></p>				
<p>Statement 6 When no contact is received from the Employee following the 14-day notification period, recoupments commence for the next payroll</p>				
<p>Date of Audit: Audited by (name/title): Compliance Rate %:</p>				
<p>Calculation of Compliance Rate %: The score, expressed as a percentage, is calculated by dividing the number of “yes” and “no” answers. “Not applicable” answers are excluded from the calculation of the percentage score.</p> <p>Example: If there are 6 “yes” and 2 “no” answers, the score is calculated as follows: 6 (yes answers) divided by 8 (total of yes and no answers) multiplied by 100 = 75%</p>				

