



**JARAMOGI OGINGA ODINGA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**

DOCUMENT : PROCEDURE FOR PROCESSING OF PAYROLL

DOC. NO. : JOOUST/PAF/FIN/OP 38

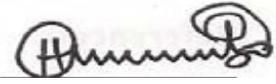
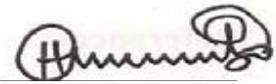
AUTHORISED BY : DEPUTY VICE-CHANCELLOR SIGNATURE: 
PLANNING, ADMINISTRATION AND FINANCE

ISSUED BY : FINANCE OFFICER SIGNATURE: 

0.1 DOCUMENT DISTRIBUTION

S.NO	TYPE	OFFICE
i	Original	QMR
ii	Copy	DVC, PAF
iii	Copy	FO
iv	Soft Copy	JOOUST Website by password

0.2 DOCUMENT CHANGES

DATE	CHANGES	AUTHORIZED BY
27/04/2012	Added times limits to the procedure methods to make them efficient, effective and measurable.	
29/04/2013	Procedure reviewed to reflect change of Status from BUC to JOOUST	
30/04/2015	Procedure reviewed for adequacy	

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1.0 Purpose: To ensure efficiency, effectiveness and transparency in the Processing of Payroll.

2.0 Scope: This procedure covers the processing of Payroll in JOOUST.

3.0 References:

- i. ISO 9001:2008 Standard
- ii. JOOUST Quality Manual
- iii. JOOUST Statutes
- iv. JOOUST Financial Management Policy Manual
- v. JOOUST Service Charter

4.0 Terms and Definitions

- i. **VC:** Vice-Chancellor
- ii. **DVC (PAF):** Deputy Vice-Chancellor Planning, Administration and Finance
- iii. **DFO (PBF):** Deputy Finance Officer, planning , budgeting and final accounts
- iv. **FO:** Finance Officer.
- v. **FH:** Functional Head
- vi. **PA:** Payroll Accountant
- vii. **JOOUST:** Jaramogi Oginga Odinga University of Science and Technology
- viii. **UMB:** University Management Board

5.0 Responsibility:

The Finance Officer shall be responsible for the implementation and effective supervision of this Payroll processing procedure.

6.0 Method

6.1 Processing Of Salary (Payroll)

6.1.1 FO shall receive all the documents pertaining to the payroll from the RPA and, within 12 hours, forward them to the PA for action.

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- 6.1.2 The FO shall ensure that the directive on the document concerning the payroll is effected by 15th of the payroll month.
- 6.1.3 The DFO (PBF) shall receive the monthly payroll from PA to review, validate and forward to FO by 18th of the payroll month.
- 6.1.4 The FO shall forward the monthly payroll to RPA and VC for verification and authorization respectively, by 20th of the payroll month.
- 6.1.5 The DFO (PBF) shall ensure that the approved monthly payroll is processed and pay slips generated by 23rd of the payroll month.
- 6.1.6 The DFO (PBF) shall generate the payroll into the General Ledger to enable the Payables Accountant to process cheques by 23rd of the payroll month
- 6.1.7 The PA shall issue the generated pay slips to the respective employees by 25th of the payroll month.
- 6.1.8 The Payable accountant shall dispatch payroll cheques to the various banks for employees accounts to be credited with their salaries / wages by 25th of the payroll month.

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