



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

DOCUMENT : PROCEDURE FOR PROCESSING OF PAYROLL
DOC. NO. : JOOUST/PAF/FIN/OP 35

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

ISSUED BY : FINANCE OFFICER SIGNATURE: 

0.1 DOCUMENT DISTRIBUTION

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0.2 DOCUMENT CHANGES

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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 9001:2015 Standard
- ii. JOOUST Quality Manual
- iii. JOOUST Statutes
- iv. JOOUST Financial Management Policy Manual
- v. JOOUST Service Charter

4.0 Terms and Definitions

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

5.0 Responsibility:

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

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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 1 hours, forward them to the PA for action.
- 6.1.2 The FO shall ensure that the directive on the document concerning the payroll is affected 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 cheque 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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