**Process:** **PROCEDURE FOR PROCESSING OF PAYROLL**

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

**Output:** production of Payroll pays lips and remittance of Salaries

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|  | ACTIVITIES | Inputs | RISK | RISK LEVEL | RISK IMPACT | MITIGATION | OPPORTUNITY | ACTIONS |
| 1. | **Processing Of Salary (Payroll** | * Staff movement forms * Pay change advice * Bank, Sacco loan schedules * Insurance deductions schedules | * Processing unapproved benefits * Paying non-contracted staff | * Low | * high | * All approvals must be given by relevant officer * Only staff with valid appointment letters are on payroll * Verification of the monthly payroll by Ag. DFO (PBF) & FO before forwarding to VC * Reconciliation of bank advice * Training of the staff involved | * Use of technology | * ERP implemented |