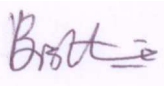




**THE CATHOLIC UNIVERSITY OF EASTERN AFRICA**

TITLE	AUTHOR
<b>PROCEDURE FOR CAMPUSES CUEA/DVC FIN/FIN/11</b>	<b>EXECUTIVE DIRECTOR</b>
	<b>NO. OF APPENDICES:</b>
	<b>5 (FIVE) (A-E)</b>
<b>AUTHORIZATION</b> This Standard Operating Procedure is issued under the authority of:	
<b>TITLE</b>	<b>EXECUTIVE DIRECTOR</b>
<b>SIGNATURE</b>	
<b>DATE</b>	<b>23 February 2011</b>
<b>ISSUE DATE</b>	<b>23 February 2011</b>
<b>STAMP CONTROLLED / UNCONTROLLED</b>	
<b>NOTE:</b> <ol style="list-style-type: none"> <li>1. Write amendments on the page provided (Clause 0.2)</li> <li>2. Controlled copies of this document will be in the Financial Administrator, Executive Director and Senior Accountant Office.</li> </ol>	

**0. CONTENTS AND RECORD OF CHANGES**

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**0.2 RECORD OF CHANGES**

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		<i>Page</i>	<i>Clause/subclause</i>	<i>Title</i>

**0.3 Distribution / Circulation**

This standard operating procedure is available on at relevant functions for authorized users

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**1 PURPOSE:**

The purpose of this procedure is to ensure smooth running of the CUEA Campuses.

**2 SCOPE:**

This procedure covers all the procedure at the CUEA Campuses.

**3 REFERENCES:**

- a. CUEA- Finance policies
- b. University Financial policies
- c. ISO 9001:2008 Quality Management System Standard
- d. CUEA Quality Manual


**4 TERMS AND DEFINITIONS**

- 4.1 ID Card- Identification card
- 4.2 Standard Operating Procedure
- 4.3 CUEA – Catholic University of Eastern Africa
- 4.4 GC – GABA Campus
- 4.5 F- Finance
- 4.6 HOD – Head of department
- 4.7 PCV – Petty Cash Voucher

**5 RESPONSIBILITIES:**

The Executive director shall have the overall responsibility to ensure that this procedure is Adequate and is effectively implemented.

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## 6.0 METHOD

### 6.1 PAYMENT OF SUPPLIERS

- 6.1.1 The respective sections who had requested or purchased goods or services shall ensure that all the supporting documents are forwarded to finance.
- 6.1.2 The cashier fills in the supplier request form for payments less than 300,000/=, Form A (See Appendix A) and for payments greater than 300,000/=, Form B (See appendix B) shall be used.
- 6.1.3 The cashier ensures that the respective head of department signs the form.
- 6.1.4 The cashier shall forward duly filled form A or B respectively together with the supporting documents (Quotations, LPO, Invoice, Delivery note) to the head of finance.
- 6.1.5 The head of finance shall review / verify the supporting documents.
  - 6.1.5.1 If there is information or goods missing, the head of finance shall return the supporting documents to the cashier with comments.
  - 6.1.5.2 If found acceptable, the head of finance shall authorize the payment.
- 6.1.6 The head of finance shall forward the authorized payments to the executive director for his approval.
  - 6.1.6.1 If found not acceptable, the executive director shall refer back to the head of finance with comments.
  - 6.1.6.2 If found acceptable, the executive director shall approve the payment.
- 6.1.7 The cashier shall collect the approved documents, make copies for filing, prepare a summary and forwards to the head of department for dispatch.
- 6.1.8 The head of finance shall check to ensure that the summary or the schedule corresponds with the approved documents.
  - 6.1.8.1 If it is ok the documents are dispatched to the main campus
  - 6.1.8.2 If not ok, the summary and the documents are returned to the cashier for amendments.
- 6.1.9 Upon receipt of approval from the main campus, the head of finance shall forward the schedule of approved payments to the cashier.
- 6.1.10 using the approved payment schedule the cashier shall draw cheques to respective suppliers.
- 6.1.11 The cashier shall take the cheques to the respective signatories for their signature.
- 6.1.12 Once they are signed, the cashier calls the suppliers informing them to collect their cheques.

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## **6.2 REQUEST OF PETTY CASH AT THE CAMPUS**

**6.2.1** The requesting staff fills in the imprest request form (See appendix D) in duplicate and signs.

**6.2.2** He takes the form to the HOD for his approval.

**6.2.3** The form is taken to the cashier for forwarding to the HOD – finance.

**6.2.4** The HOD –Finance makes a decision depending on the information received from the cashier on the urgency and availability of funds and whether the amount requested for is realistic depending on the purpose for which the funds are intended to be used. At this point clarity may be required.

**6.2.4.1** If the HOD –Finance is convinced, she/he authorizes the form.

**6.2.4.2** If he / she is not convinced, she returns the form to the Cashier with comments.


**6.2.5** The form is taken by the HOD – Finance to the Executive director to make a decision.

**6.2.5.1** If it is ok he approves the payment and returns to the HOD – Finance.

**6.2.5.2** If not approved, he/she returns the request to the HOD – Finance with comments.

**6.2.6** If the matter is so urgent, the funds are released immediately subject to availability of funds. If not urgent and not considered necessary to make the payment at that particular time, the request is kept pending and the most important requests are given a priority.


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**6.3 PROCEDURE FOR DRAWING A CHEQUE RELATING TO PETTY CASH REQUESTS.**

- 6.3.1** The summary of all pending requests are handed over to the head of finance by the cashier.
- 6.3.2** The head of finance assisted by the cashier determines the more urgent requests that require a priority and those that have been long overdue requiring payment at that particular time.
- 6.3.3** All the requests are returned to the cashier to prepare a summary of the agreed payments and returns back to the head of finance for confirmation i.e. whatever is on the schedule is exactly what has been agreed upon.
  - 6.3.3.1** If everything is in order, the head of finance authorizes these payments and forwards the schedule together with the requests to the executive director for his approval.
  - 6.3.3.2** If the summary does not correspond with the agreed requests, they are returned to the cashier with comments for corrections.
- 6.3.4** The Executive director makes the final decision.
  - 6.3.4.1** If he is convinced, he approves the payments and returns them to the head of finance.
  - 6.3.4.2** If he is not convinced he returns them to the head of finance with comments.
- 6.3.5** The cashier draws the cheque based on these approved requests.

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**6.4 PROCEDURE FOR SURRENDER OF IMPRESTS.**

**6.4.1** The staff who had requested for the petty cash comes to finance and is provided with an imprest surrender form (see appendix F) by the cashier which he fills in and attaches all the supporting documents.

**6.4.2** He forwards the form to the departmental head for him to append signature.

**6.4.3** The form is handed over to the cashier to check the balances.

**6.4.3.1** If no balance, she fills in the petty cash voucher and the surrendering staff signs.

**6.4.3.2** If there is any balance, it is handed over to the cashier and the PCV is signed.

**6.4.3.3** If there is a refund, the cashier gives the excess amount that was spent and the PCV is signed.


**6.4.4** The form is taken to the accountant to counter check the arithmetical accuracy, ensure that all the supporting documents are attached and confirm that the money was used for the intended purpose.

**6.4.5** The form is taken to the director for his approval.

**6.4.6** All the forms are photocopied, that is, the imprest request forms, surrender forms and the supporting documents and filed for reference by finance department at the Campus.

**6.4.7** The original documents are sent to the main campus, finance department for their references and to show how the money was spent.

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**6.5 REQUEST OF PETTY CASH FROM THE MAIN CAMPUS.**

**6.5.1** The cashier prepares a schedule of all petty cash payments that have been made and surrendered. This is based on the amount that is reflected on the petty cash voucher and on the surrender form i.e. the actual amount expended.

**6.5.2** Another summary of all petty cash payments is prepared including the unsurrendered imprests. However the outstanding imprests will have to be shown separately since they have not yet been recognized as payments until at the point of surrender and filling of the petty cash voucher.

**6.5.3** All the petty cash vouchers attached to the imprest requests, surrender forms and the other supporting documents must be arranged in the order in which the vouchers are flowing.

**6.5.4** The summary of payments are attached to the surrenders that contains all the supporting documents and handed over to the HOD –Finance.

**6.5.5** The HOD-Finance verifies and ensures that each surrender form is properly supported and the schedule of payments is showing the correct figures, narrations and the summations.

**6.5.5.1** If this is properly supported and the HOD - Finance is convinced that everything is actually in order, she signs on the surrender form.

**6.5.5.2** If not convinced, she returns to the cashier with comments.

**6.5.6** The HOD – Finance hands over to the Executive director for his approval.


**6.5.7** The documents are photocopied and finance department file for their references while the originals are sent to the main campus

**6.5.8** Once the funds are credited into the account, a cheque is drawn from that account.

However it has to be approved by the authorized signatories.

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## **6.6 PROCEDURE FOR BANKING**

**6.6.1** The cashier prepares a summary of all cash and cheques for banking.

**6.6.2** The summary together with the actual receipts and the cash is handed over to the HOD-Finance to ensure that the actual receipts tally with the cash/cheque.

**6.6.3** The HOD – Finance records in the book i.e. the date, amount, receipt numbers and signs on the summary schedule if the amount corresponds with the receipts.

**6.6.4** The HOD – Finance hands over the cash to the banking officer who signs in the book and on the summary schedule.


**6.6.5** The cash is taken to the bank by the banking officer.

**6.6.6** The banking slip is handed over to the cashier who attaches it to the summary schedule.

**6.6.7** The documents are filed for future reference and for doing the bank reconciliation.

**6.6.8** At the end of the month, the cashier makes copies, sends the originals to the main campus and retains the copies for Gaba records.

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**7.0 APPENDICES**

**7.1 APPENDIX A: SUPPLIER PAYMENT REQUEST (FORM A)**

**THE CATHOLIC UNIVERSITY OF EASTREN AFRICA  
AMECEA GABA CAMPUS – ELDORET**

Tel: 254 – 53 – 2062153  
 Fax: 254 – 53 – 2033658  
 Mobile: 254 – 728 – 728 – 458276  
 Email: [apigaba@cuea.edu](mailto:apigaba@cuea.edu)

P.o Box 908,  
 30100 Eldoret,  
 Kenya.  
 Website: [www.cuea.edu](http://www.cuea.edu)

**SUPPLIER PAYMENT REQUEST (FORM A)**

Name of Supplier: .....  
 Order No.: .....  
 Delivery Note Number.....


Invoice No.	Item Description	Unit Price	Amount
	<b>Grand Total</b>		

Invoices verified by..... Date.....  
 Accounts Assistant  
 Confirmation of receipt of Goods/ Service by: ..... Date.....  
 Head of Department  
 Payment Authorized by: ..... Date.....  
 Accountant  
 Payments Approved by..... Date.....  
 Executive Director

*Note: This form shall be used for approval of payments less than Kshs. 300,000.00. This Thresh hold refers to individual or aggregate invoices relating to a single supplier.*

**CUEA/DVC FIN/FIN/11/ fm 01**

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**7.2 APPENDIX B: SUPPLIER PAYMENT REQUEST (FORM B)**

THE CATHOLIC UNIVERSITY OF EASTREN AFRICA  
AMECEA GABA CAMPUS – ELDORET

Tel: 254 – 53 – 2062153  
 Fax: 254 – 53 – 2033658  
 Mobile: 254 – 728 – 728 – 458276  
 Email: [apigaba@cuea.edu](mailto:apigaba@cuea.edu)

P.o Box 908,  
 30100 Eldoret,  
 Kenya.  
 Website: www.cuea.edu

**SUPPLIER PAYMENT REQUEST (FORM A)**

Name of Supplier: .....  
 Order No.: .....  
 Delivery Note Number.....


Invoice No.	Item Description	Unit Price	Amount
	<b>Grand Total</b>		

Invoices verified by..... Date.....  
 Accounts Assistant  
 Confirmation of receipt of Goods/ Service by: ..... Date.....  
 Head of Department  
 Payment Authorized by: ..... Date.....  
 Accountant  
 Payments Approved by..... Date.....  
 Executive Director

*Note: This form shall be used for approval of payments **above than Kshs. 300,000.00**. This Thresh hold refers to individual or aggregate invoices relating to a single supplier.*

**CUEA/DVC FIN/FIN/11/fm 02**

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**7.3 APPENDIX C: IMPREST REQUISITION FORM**

**THE CATHOLIC UNIVERSITY OF EASTERN AFRICA  
AMECEA GABA CAMPUS – ELDORET**

Tel: 254 – 53 – 2062153  
 Fax: 254 – 53 – 2033658  
 Mobile: 254 – 728 – 728 – 458276  
 Email: [apigaba@cuea.edu](mailto:apigaba@cuea.edu)

P.o Box 908,  
 30100 Eldoret,  
 Kenya.  
 Website: [www.cuea.edu](http://www.cuea.edu)

**IMPREST REQUEST FORM**

*(To be filled in Duplicate. Original to be left in the cash office, and retain the duplicate to be attached to the imprest surrender form).*

Name of staff..... File No.....  
 Designation.....  
 Department.....  
 Purpose of imprest.....  
 Vote to be charged.....

Quantity	Item Description	Unit Price	Amount
	<b>Total</b>		


Signed..... Date.....  
 Endorsed; Head of Department..... Date.....  
 Payment Authorized: Accountant..... Date.....  
 Approved/ Not Approved: Executive Director..... Date.....

**NB: All imprest MUST be surrendered within five (5) days. Any late surrender will attract a 14% charge on the total value.**

**CUEA/DVC FIN/FIN/11/ fm 03**

*For Official use only*

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Date.....

Paid by cheque No.....

**7.4 APPENDIX D: IMPREST SURRENDER FORM**

**THE CATHOLIC UNIVERSITY OF EASTREN AFRICA  
AMECEA GABA CAMPUS – ELDORET**

Tel: 254 – 53 – 2062153  
 Fax: 254 – 53 – 2033658  
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P.o Box 908,  
 30100 Eldoret,  
 Kenya.  
 Website: www.cuea.edu

**IMPREST SURRENDER FORM**

*(To be filled in Duplicate. Original to be left in the cash office, and retain the duplicate to be attached to the imprest surrender form).*

Name of staff..... File No.....  
 Designation.....  
 Department.....  
 Imprest taken on (Date).....

Quantity	Item Description	Unit Price	Amount
	<b>Total</b>		

Imprest taken (Amount) ..... Kshs.....  
 Total Expenditure..... Kshs.....  
 Balance/ Amount Claimed..... Kshs.....  
 Signed..... Date.....  
 Endorsed: Head of Department..... Date.....  
 Authorized: Accountant..... Date.....  
 Approved/Not Approved: Executive Director..... Date.....


***N/B: Attach all necessary receipts and supporting document***

Date.....

Paid by cheque No.....

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**THE CATHOLIC UNIVERSITY OF EASTERN AFRICA**

**A. M. E. C. E. A.**

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P.o Box 908,  
 30100 Eldoret,  
 Kenya.  
 Website: [www.cuea.edu](http://www.cuea.edu)

**7.5 APPENDIX E CLAIM FORM**

Name of Staff: ..... File No.....  
 Designation: .....  
 Department: .....  
 Vote to be charged: .....

Qty	Item Description	Unit Price	Amount
Total			

Amount claimed: ..... Kshs .....

Signed: ..... Date.....

Endorsed: Head of Department..... Date.....

Authorized: Accountant ..... Date.....


Approved : Executive Director ..... Date.....

N/B: Attach all the necessary receipts and supporting documents

For official use only  
 Date..... Paid by Cheque No.....

**CUEA/DVC FIN/FIN/11/fm 05**

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