


The Catholic University of Eastern Africa

TITLE	AUTHOR
PROCEDURE FOR PAYMENTS CUEA/DVC FIN/FIN/07	SENOIR ACCOUNTANT
	NO. OF APPENDICES:
	9 (NINE) (A-I)
AUTHORIZATION This Standard Operating Procedure is issued under the authority of:	
TITLE/POSITION	FINANCIAL ADMINISTRATOR
SIGNATURE	<i>Brotte</i>
DATE	23 February 2011
ISSUE DATE	23 February 2011
STAMP CONTROLLED / UNCONTROLLED	CONTROLLED
NOTE: <ol style="list-style-type: none"> 1. Write amendments on the page provided (Clause 0.2) 2. Controlled copies of this document will be in the Senior Accountant Officer's, Financial Administrator's and DVC Finance Office 	

Revision	00		Date	2 – Feb 2011
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	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 2 of 13

0. CONTENTS AND RECORD OF CHANGES

0.1 Table of Contents

0.	CONTENTS AND RECORD OF CHANGES.....	2
1.	PUPROSE	3
2.	SCOPE	3
3.	TERMS AND DEFINITIONS.....	3
4.	REFERENCES	3
5.	PRINCIPAL RESPONSIBILITIES	3
6.	METHODS	3
7.	APPENDICES	4

0.2 RECORD OF CHANGES

No.	Date <i>(dd-mm-yy)</i>	Details of Changes		Authorization <i>Title</i>
		<i>Page</i>	<i>Clause/subclause</i>	
1	05-07-2012	4,10,11,12,13	7.0 Inclusion of new forms i.e. claim form A, expense claim form B and cash procurement request form and deleting imprest forms	Financial Administrator

0.3 Distribution / Circulation


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

1. PURPOSE: The purpose of this procedure is to ensure smooth processing of payments in an organized and timely manner.

2. SCOPE:

This procedure covers cash, cheques, ZAP and Electronic Fund Transfer payments, and Interactions with suppliers, students and staff.

Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 3 of 13

3. REFERENCES:

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

4. TERMS AND DEFINITIONS

- 4.1 VC-Vice Chancellor
- 4.2 DVC-Deputy Vice Chancellor
- 4.3 EFT-Electronic Fund Transfer

5. RESPONSIBILITIES:


The Senior Accountant shall have the overall responsibility to ensure that this procedure is adequate and is effectively implemented.

6. METHOD

6.1 Cheques and Transfers

- 6.1.1 The accountant shall receive fully authorized payment documents through Financial Administrator
- 6.1.2 The accountant shall check to ensure that payment form and other payment documents are fully authorized for payment.
- 6.1.3 The Accountant shall write a cheque, enter details in the payment voucher or fill a funds transfer form then update the ledger.
- 6.1.4 The accountant shall forward the batch and document for verification by the Financial Accountant.
- 6.1.5 If the Financial Accountant does not approve, the batch shall be returned to the Accountant for review.
- 6.1.6 If the Financial Accountant approves the documents he/she shall forward it to the Financial Administrator for authorisation,
- 6.1.7 Modes of payment e.g. cheques, ZAP, or EFT shall apply. Statutory payment shall be sent to the relevant organizations.
- 6.1.8 The Accountant shall file the payment voucher and generate the report for all the payment for the purpose of reconciliation at the end of the month.

Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 4 of 13

6.2 Cash Payments

6.2.1 The Cashier shall receive approved payment documents from the financial administrator consolidate them and prepare cash request.

6.2.2 The Cashier shall forward the approved payment documents to the financial accountant for verification.

6.2.2.1 If the Financial Accountant does not approve the batch, he/she shall return it to the Cashier to resolve the mishap.

6.2.2.2 If the Financial Accountant approves the batch, he/she shall forward it to the Financial Administrator for approval.

6.2.3 The Financial Administrator shall approve the payment documents with amendments.

7.0 Appendices

7.1 Appendix A: Process map for cash payment

7.2 Appendix B: Process Map for Cheques and Transfers

7.3 Appendix C: Process Map for EFT Payment

7.4 Appendix D: Request for Approval to Effect ZAP Funds Transfers

7.5 Appendix E: Request for Approval to Effect EFT


7.6 Appendix F: Request for Approval to Effect MPESA Funds Transfer

7.7 Appendix G: Claim Form A

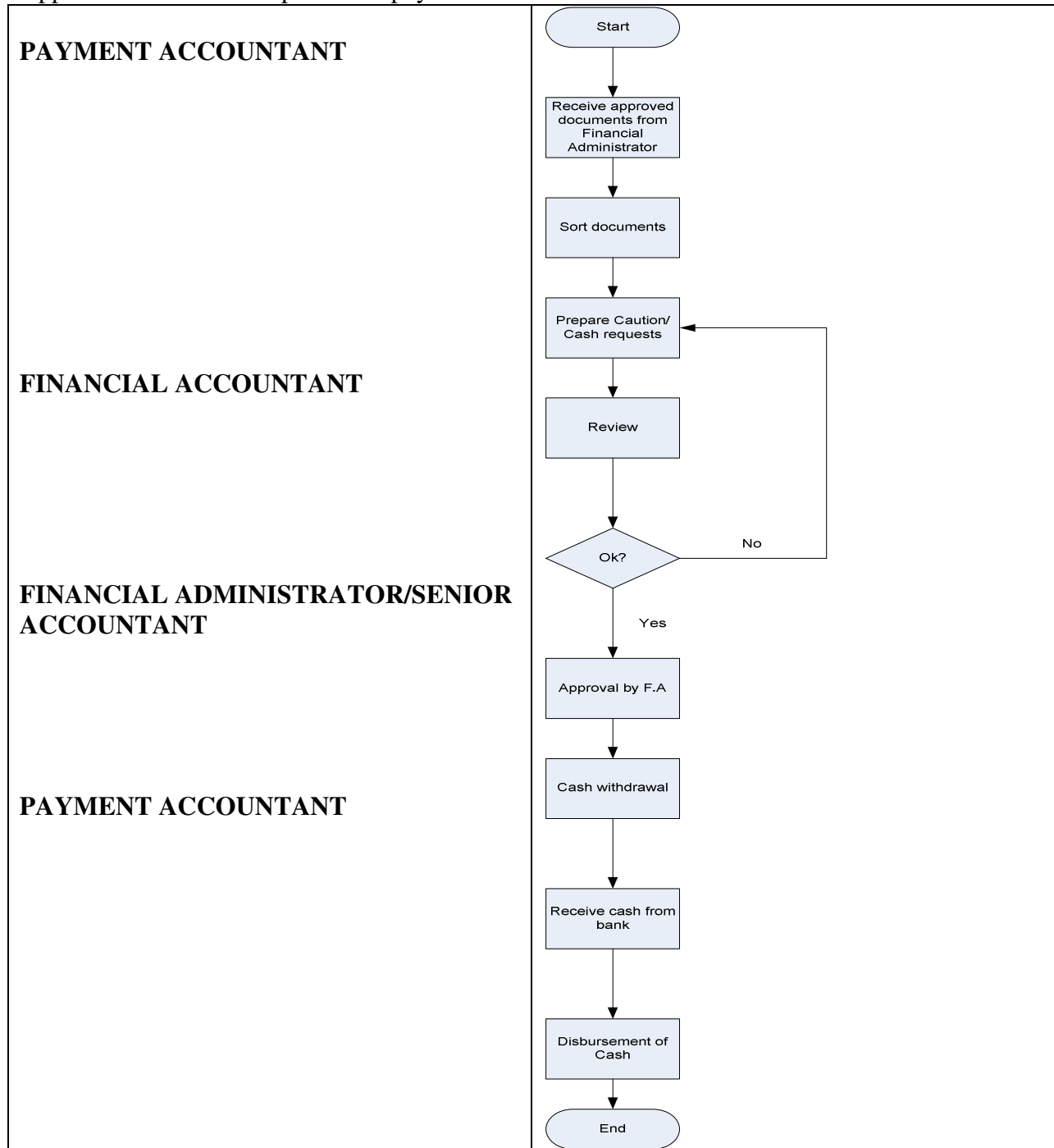
7.8 Appendix H: Expense Claim Form B

7.9 Appendix I: Cash Procurement Request Form


Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 5 of 13

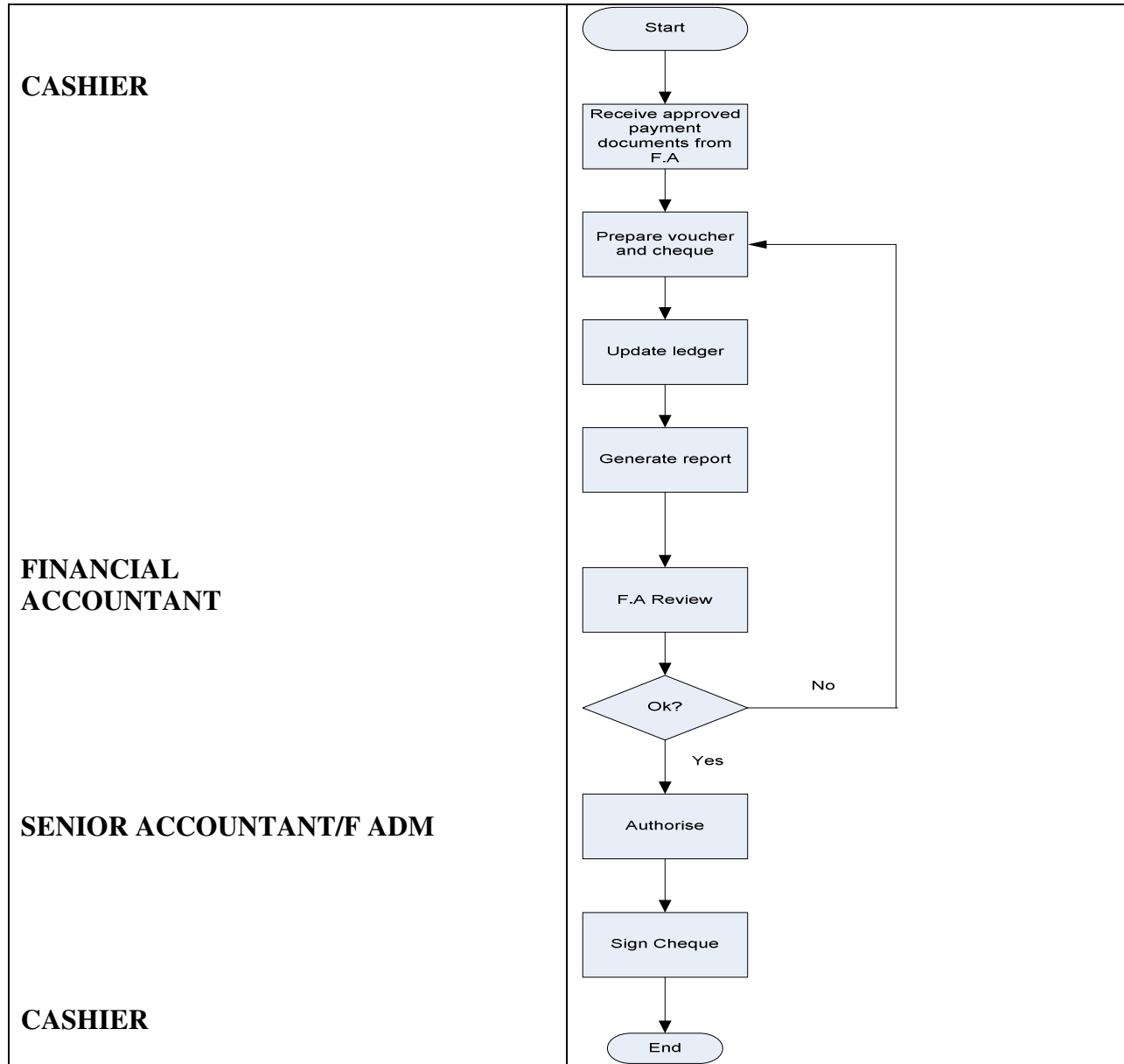
Appendix A: Process map for cash payment




Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 6 of 13

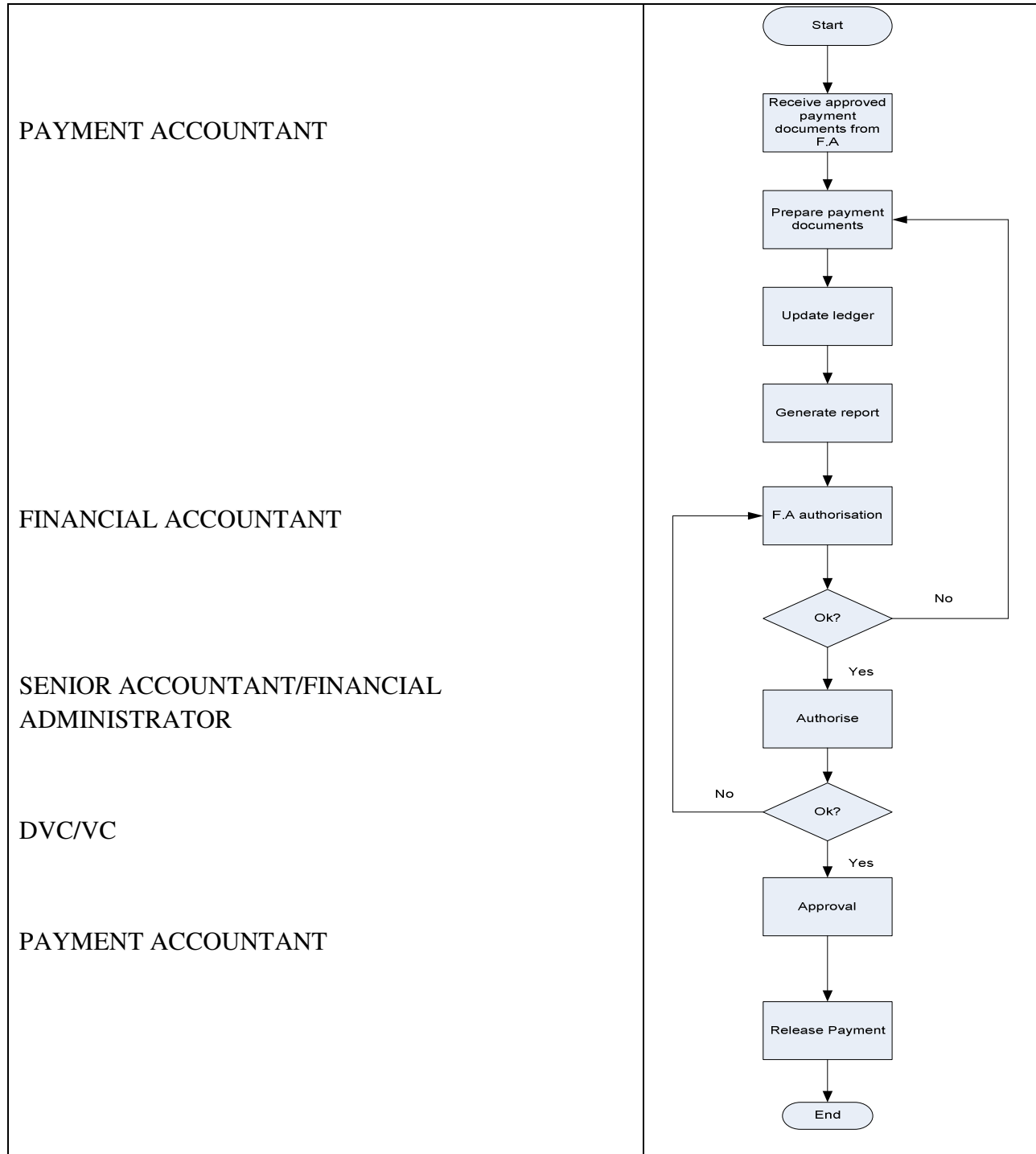
Appendix B – Process map for cheques




Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 7 of 13

Appendix C – Process map for EFT



Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 8 of 13

Appendix D: Request for Approval to Effect ZAP Funds Transfers



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FOR INTERNAL USE ONLY

REQUEST FOR APPROVAL TO EFFECT ZAP FUNDS TRANSFER

BATCH NO:.....

DETAILS.....
.....

AMOUNT.....**CURRENCY**.....
.....

Prepared by:..... **Date:**.....

Accountant

Checked by:..... **Date:**.....


Financial Accountant

Approved by..... **Date:**.....

Financial Administrator/Senior Accountant

CUEA/DVC FIN/FIN/07/fm 1

Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 9 of 13

Appendix E: REQUEST FOR APPROVAL TO EFFECT EFT



THE CATHOLIC UNIVERSITY OF EASTERN AFRICA

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REQUEST FOR APPROVAL TO EFFECT EFT

BATCH NO:.....
DETAILS.....

.....
.....
AMOUNT..... **CURRENCY**.....


Prepared by:..... **Date:**.....
Accountant

Checked by:..... **Date:**.....
Financial Accountant

Approved by..... **Date:**.....
Financial Administrator/Senior Accountant

CUEA/DVC FIN/FIN/07/fm 2

Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 10 of 13

Appendix F: REQUEST FOR APPROVAL TO EFFECT MPESA FUNDS TRANSFER



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(FOR INTERNAL USE ONLY)

REQUEST FOR APPROVAL TO EFFECT MPESA FUNDS TRANSFER

BATCH NO:.....

DETAILS.....

AMOUNT.....CURRENCY.....


Prepared by:.....Date:.....
Accountant

Checked by:.....Date:.....
Financial Accountant

Approved by.....Date:.....
Financial Administrator/Senior Accountant

CUEA/DVC FIN/FIN/07/fm 3

Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 11 of 13

Appendix G: Appendix F: Claim Form A



THE CATHOLIC UNIVERSITY OF EASTERN AFRICA

**A. M. E. C. E. A.
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CLAIM FORM A

SERIAL NO.....

This form should be used for claims of re-imburement nature such as Lunch, airtime and mileage

Name of staff claiming.....Designation.....Payroll No.....

Department.....

Description of expense	Date of expense	Approved Rate	Total Amount

Endorsed by Budget Holder or Dean:

Name.....Signature.....Budget Vote.....Date.....

Verification by Accountant:

Name

.....Signature.....Date.....

Authorized by Financial Administrator.....Signature.....Date.....

NB:

1. Only fully signed documents will be processed
2. Please attach all receipts and supporting documents as prove of expenditure
3. A letter giving prior approval of the event/activity must be attached.
4. All expense claims should be made within 7 days after the event.

For Internal use only

Received by Paying Accountant


Name.....Signature.....Date.....

Authorized for Payment by: Financial Administrator/Senior Accountant

Signature.....Date.....

CUEA/DVC FIN/FIN/07/fm 5

Revision	00		Date	09 – Feb 2011
----------	----	--	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 12 of 13

Appendix H: Expense Claim Form B

THE CATHOLIC UNIVERSITY OF EASTERN AFRICA



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OFFICE OF THE FINANCIAL ADMINISTRATOR

EXPENSE CLAIM FORM B

SERIAL NO.....

This form should be used for claiming expenses incurred in the course of business such as out of station allowance, per diem, air ticket where applicable.

Name of staff claiming.....Designation.....Payroll No.....
Department.....Tel no.....PIN.....

Description of expense claimed	Rate	No. of days	Total Amount	Taxable amount	Tax Amount	Net payable

Endorsed by HOD:

Name.....Signature.....Budget VoteDate.....
Authorized by Dean.....Signature.....Date.....
Verified by AccountantSignature.....Date.....
Approved by DVC.....Signature.....Date.....
Approved by VC.....Signature.....Date.....

NB:

1. Only fully completed forms will be processed
2. Please provide a letter of authorization for undertaking the activity from the HOD/ Dean.
3. Please note that this form shall be processed within 2 working days after receipt.
4. Authorization will be as per the Universities payment authorization levels
5. All claims above Ksh. 5000 shall be paid by ZAP/EFT/CHQ.

For Internal use only

Received by Paying Accountant


Name.....Signature.....Date.....

Authorized for Payment by: Financial Administrator/Senior Accountant

Signature.....Date.....

CUEA/DVC FIN/FIN/07/fm 6

Revision	00	Date	09 – Feb 2011
----------	----	------	---------------

	Standard Operating Procedure	CUEA/DVC FIN/FIN/07
Title	Procedure for payment	Page 13 of 13

Appendix I: Cash Procurement Request Form

THE CATHOLIC UNIVERSITY OF EASTERN AFRICA



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OFFICE OF THE FINANCIAL ADMINISTRATOR

CASH PROCUREMENT REQUEST FORM

SERIAL NO.....

Name of staff requesting.....Designation.....Payroll No.....
Department.....

Description	Date of transaction	Date of accounting	Amount

Endorsed by Procurement officer:

Name.....Signature..... Date.....

Reason for cash purchase.....

Budgetary approval:

Name.....Signature.....Budget Vote.....Date.....

Authorized by Fin Admin:.....Signature.....Date.....

Approved by DVC.....Signature.....Date.....

Approved by VC.....Signature.....Date.....

NB:

1. Only fully signed documents will be processed
2. Please attach all receipts and supporting documents when accounting.
3. This form shall **NOT** be used for purchase of fixed assets
4. This form shall be used for procuring items in cash upto Ksh. 5000 as per cash handling policy.
5. Authorization will be as per the University's Payment authorization levels
6. These claims **MUST** be accounted for within 7 days and any late surrender will attract 14% interest chargeable to the staff.

For Accounts internal use only

Received by Paying Accountant.....Date accounted for.....

Verified by Financial accountant.....GL account

CUEA/DVC FIN/FIN/07/fm 7

Revision	00		Date	09 – Feb 2011
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