**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
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