

**DEPARTMENT: CORPORATE SERVICES**

**SECTION: ACCOUNTS AND FINANCE**

 PEST CONTROL PRODUCTS BOARD		
<b>CORPORATE SERVICE</b>	<b>DOC. NO.: SOP PCPB/ACC/01</b>	
	<b>ISSUE NO.:04</b>	<b>REV. NO.: 04</b>
<b>DIVISION:</b> FINANCE AND ACCOUNTS	<b>TITLE: SOP FOR PROCESSING OF PAYMENTS</b>	
<b>PREPARED BY:</b> Head, Finance and Accounts	SIGN:..... DATE:.....	
<b>APPROVED BY: CHIEF EXECUTIVE OFFICER/ SECRETARY</b>	SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>	DATE.....	
<b>ISSUED BY:</b>	SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for processing of payments.

## **2.0 Purpose**

To describe the procedure of making payments.

## **2.1 Objective**

To pay suppliers and other service providers on presentation of invoices/ approvals and acceptance of goods, works and services.

## **3.0 Scope**

Receiving invoices from suppliers or supporting evidence requesting payment to making the payment.

## **4.0 References**

- 4.1 Public sector Financial Regulations
- 4.2 Public Finance Management Act, 2012 (PFM Act)
- 4.3 Contract documents
- 4.4 Government circulars
- 4.5 ISO 9001:2008 standard
- 4.6 International Public sector reporting standards

## **5.0 Definitions**

AIE Authority to Incur Expenditure

## **6.0 Responsibilities**

### **6.1 AIE Holder/CEO/SECRETARY**

Approves the payment.

### **6.2 Accounts staff**

To process payment voucher and pass it for approval

### **6.3 Receipt and Acceptance Committee**

Ensure goods are delivered as per order.

## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software
- ii) Stationery
- iii) Vouchers

## **8.0 Procedures**

- 8.1 Accountant receives suppliers' invoices and supporting documents.
- 8.2 Accounts check the documents for accuracy.

8.2.1 If the documents are correct the payment is made.

8.2.2 If the documents are incorrect, they are returned for correction.

8.4 Accounts prepares payment voucher upon acceptance of goods.

8.5 The payment Voucher is approved by AIE Holder.

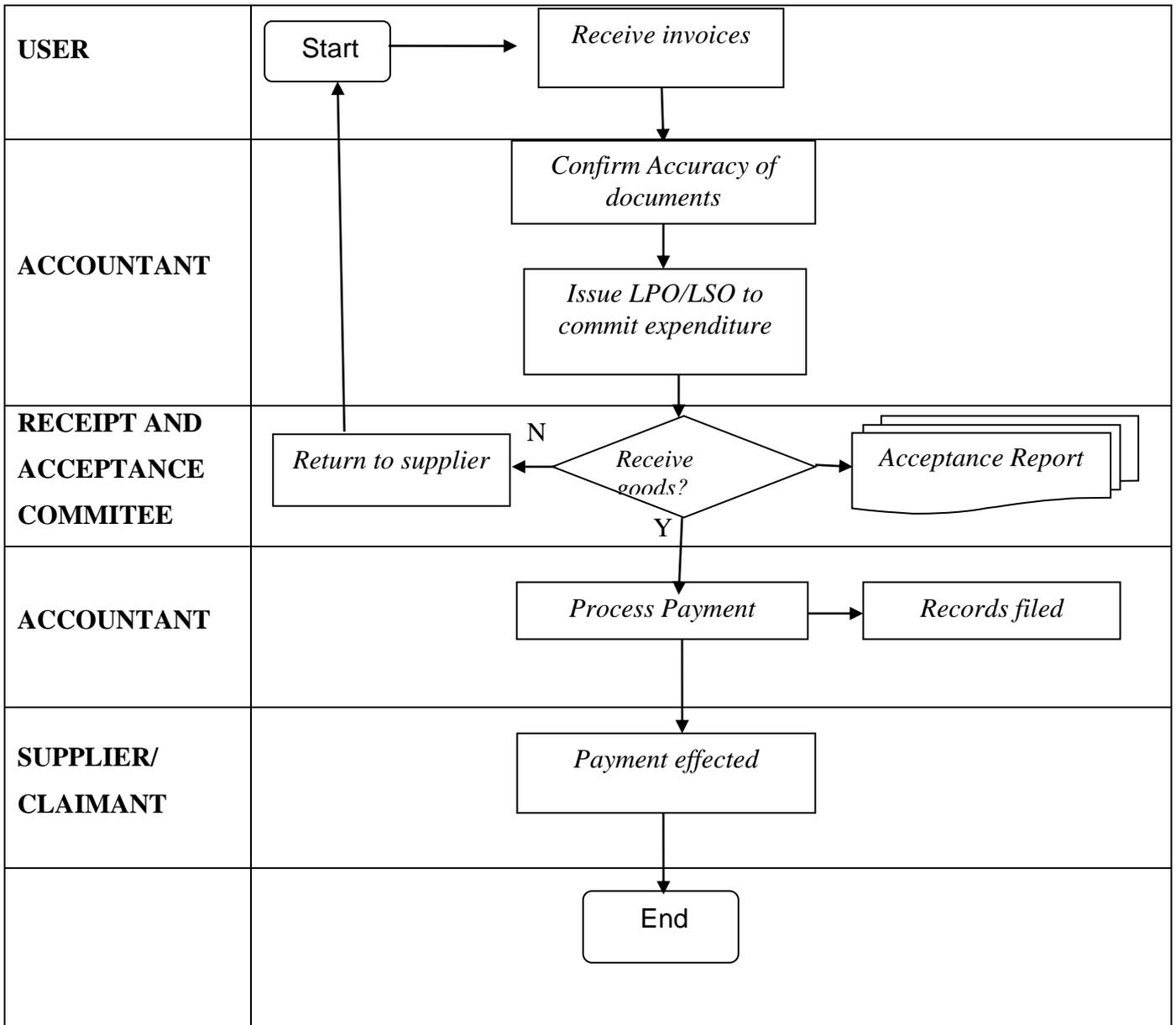
8.6 Accounts make payment upon approval of the voucher.

8.7 Payment voucher is filed for records purposes.

## **9.0 Records and Reports**

9.1 Payment Voucher

**PROCESS FLOW MAP: PROCESSING OF PAYMENTS**





PEST CONTROL PRODUCTS BOARD

<b>DEPARTMENT:</b> CORPORATE SERVICE		<b>DOC. NO.: SOP PCPB/ACC/02</b>	
		<b>ISSUE NO.:04</b>	<b>REV. NO.: 04</b>
<b>DIVISION:</b> Accounts		<b>TITLE: SOP FOR PROCESSING OF IMPREST</b>	
<b>PREPARED BY:</b> HEAD, FINANCE AND ACCOUNTS		SIGN:..... DATE:.....	
<b>APPROVED BY:</b> CHIEF EXECUTIVE OFFICER/ SECRETARY		SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>		DATE.....	
<b>ISSUED BY:</b>		SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for processing of imprest.

## **2.0 Purpose**

To outline the process of application and payment of imprests.

## **2.1 Objective**

To facilitate officers to undertake official duties

## **3.0 Scope**

The SOP applies to the process of imprest application to issuance of imprest.

## **4.0 Reference**

- 4.1 Government Circulars
- 4.2 ISO 9001:2008 standard
- 4.3 Human Resource Manual
- 4.4 Public sector Financial Regulations
- 4.5 PFM Act, 2012
- 4.6 Approved budget
- 4.7 Approved programme

## **5.0 Definitions**

AIE – Authority to Incur Expenditure.

## **6.0 Responsibilities**

### **6.1 AIE Holder/CEO/SECRETARY**

Approves the imprest warrants

### **6.2 Accountants**

6.2.1 Ensure the applicant is eligible to take imprest

6.2.2 Record funds availed in the imprest register of individual officer's ledger account

### **6.3 Staff**

Apply for the imprest to undertake a given task and acknowledge receipt.

## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software
- ii) Stationery
- iii) Imprest warrant forms

## **8.0 Procedure**

8.1 An officer submits an imprest application to the Accounts office for consideration

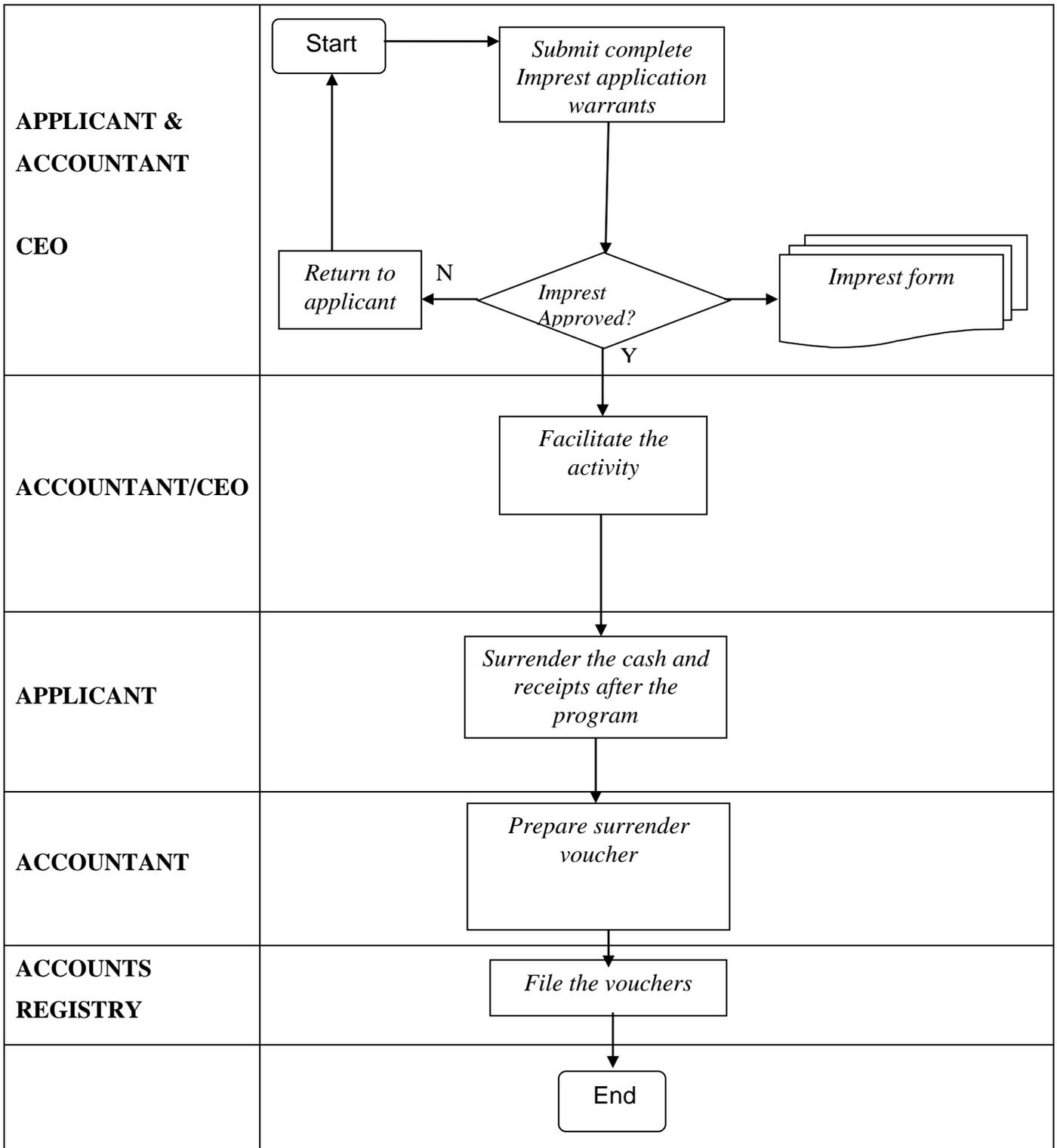
8.1.1 The officer in charge of imprest checks the form for completeness, accuracy and eligibility, if okay, signs it

- 8.1.2 If not okay, the applicant is advised accordingly
- 8.2 The imprest application form is authorized by Head of Accounts on availability of funds.
- 8.3 The application is submitted for approval by the AIE holder.
- 8.4 Accounts avails funds for the activity
- 8.5 Upon expenditure, the applicant surrenders the imprest attaching the supporting documents
- 8.6 Surrender vouchers are prepared by Accounts and submitted to CEO for signing.
- 8.7 The surrender vouchers are filed in the Accounts registry.

## **9.0 Records**

- 9.1 Imprest warrant forms
- 9.2 Surrender Voucher files

**PROCESS FLOW MAP: SOP FOR PROCESSING OF IMPREST**





PEST CONTROL PRODUCTS BOARD

<b>DEPARTMENT:</b> CORPORATE SERVICE	<b>DOC. NO.: SOP PCPB/ACC/03</b>	
	<b>ISSUE NO.:03</b>	<b>REV. NO.: 03</b>
<b>DIVISION:</b> FINANCE AND ACCOUNTS	<b>TITLE: SOP FOR PETTY CASH ISSUE</b>	
<b>PREPARED BY:</b> Accountant	SIGN:..... DATE:.....	
<b>APPROVED BY:</b> CHIEF EXECUTIVE OFFICER/ SECRETARY	SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>	DATE.....	
<b>ISSUED BY:</b>	SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for petty cash issue

## **2.0 Purpose**

To describe the process for petty cash issuance.

## **2.1 Objective**

Make payment for all petty cash expenses incurred in the office.

## **3.0 Scope**

Application to issuance of petty cash.

## **4.0 References**

4.1 Financial Code of Regulations

4.2 ISO 9001:2008 standard

## **5.0 Definition**

None.

## **6.0 Responsibilities**

### **6.1 AIE Holder/CEO/SECRETARY**

Approve cash requisition.

### **6.2 Accountant**

6.2.1 Application of standing imprest at the start of every financial year.

6.2.2 Attach appropriate receipts supporting the reimbursement to be done.

6.2.3 Voucher to be examined for accuracy.

6.2.3 Prepare Cash/Cheque for reimbursement.

## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software
- ii) Stationery
- iii) Requisition forms

## **8.0 Procedure**

8.1 Officer applies for imprest approval from the AIE holder to be maintained throughout the financial year

8.1.1 If application is correct standing imprest (petty cash) is issued to petty cash holders at HQ and field offices.

8.1.2 If incorrect it is taken back for correction to accounts

8.2 Upon expenditure to a certain level, a reimbursement schedule is prepared by the petty cash holder accompanied by relevant receipts.

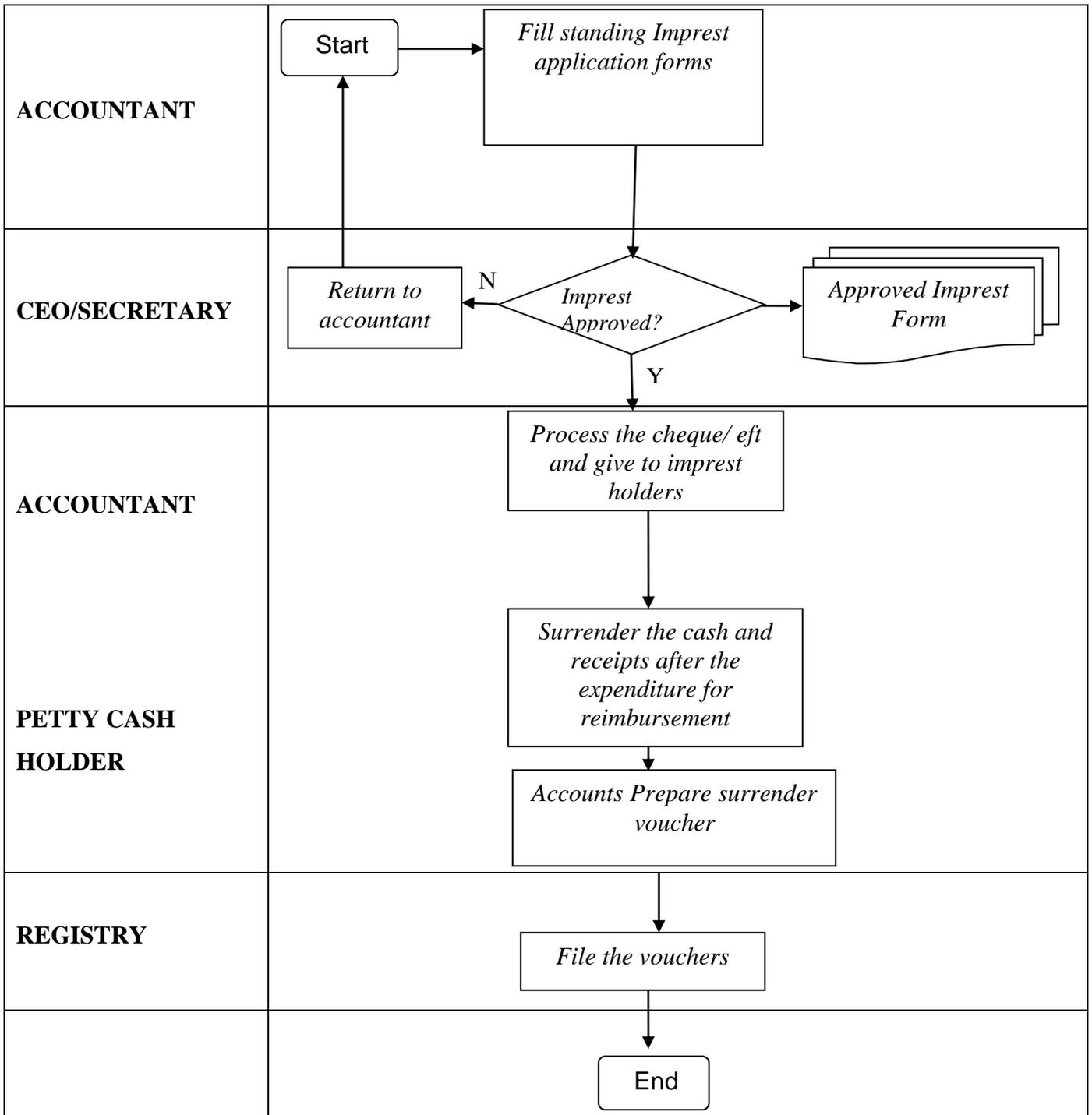
8.3 At the end of the financial year, the standing imprest is surrendered in total by the petty cash holder.

8.4 Surrender voucher is prepared by accounts and filed while cash is banked.

## **9.0 Records**

9.1 Surrender Vouchers file

**PROCESS FLOW MAP: SOP FOR PETTY CASH**





PEST CONTROL PRODUCTS BOARD

<b>DEPARTMENT:</b> CORPORATE SERVICE	<b>DOC. NO.: SOP PCPB/ACC/04</b>	
	<b>ISSUE NO.:04</b>	<b>REV. NO.: 04</b>
<b>DIVISION</b> FINANCE AND ACCOUNTS	<b>TITLE: SOP FOR REVENUE COLLECTION</b>	
<b>PREPARED BY:</b> HEAD, FINANCE & PLANNING	SIGN:..... DATE:.....	
<b>APPROVED BY:</b> CHIEF EXECUTIVE OFFICER/ SECRETARY	SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>	DATE.....	
<b>ISSUED BY:</b>	SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for revenue collection.

## **2.0 Purpose**

To outline the process of revenue collection.

## **2.1 Objective**

To make the organization financially sound and to run efficiently.

## **3.0 Scope**

Application for service to receipt of proceeds.

## **4.0 References**

- 4.1 Government Circulars
- 4.2 ISO 9001:2008 standard
- 4.3 Human Resource Manual
- 4.4 Public sector Financial Regulations
- 4.5 PFM Act, 2012
- 4.6 ISO 9001:2008 standards

## **5.0 Definitions**

None

## **6.0 Responsibility**

### **6.1 CEO/SECRETARY**

- Generating policies
- Ensuring appropriate levies are charged to clients.

### **6.2 Inspectors**

- Ensure all premises dealing with pesticides are licensed

### **6.3 Registration Officers**

- Registration of pest control products.

### **6.4 Accountant**

- Ensure correct fee is paid as per the category of business operation.
- Correct rate of exchange is used in payment of import levy.

## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software
- ii) Stationery
- iii) Receipt books
- iv) Electronic Payment Systems

## **8.0 Procedure**

### **8.1 PREMISES LICENCE FEE**

8.1.1 Premises application forms are submitted to PCPB.

8.1.2 Verified application forms are forwarded to accounts by inspectors.

8.1.3 Payment received and receipts issued

8.1.4 Banking of revenue collected

### **8.2 IMPORT/EXPORT LICENCE.**

8.2.1 Import/Export application forms are submitted to PCPB through KENTRADE system.

8.2.2 Verified application forms are forwarded to accounts by inspection/registration officers.

8.2.3 Accounts confirm that fee paid is correctly calculated and appropriate documents attached.

8.2.4 Accounts forward the applications for permit to inspection/Registration department.

8.2.5 In case there is any anomaly with the application, it is rejected and the applicant is informed accordingly.

### **8.3 APPLICATION FOR EXPERIMENTAL PERMIT /INTRODUCTORY FEES**

8.3.1Accounts receive payment advice form from registration department.

8.3.2Accounts receipts payment for experimental fees

### **8.4 REGISTRATION AND RENEWAL FEE**

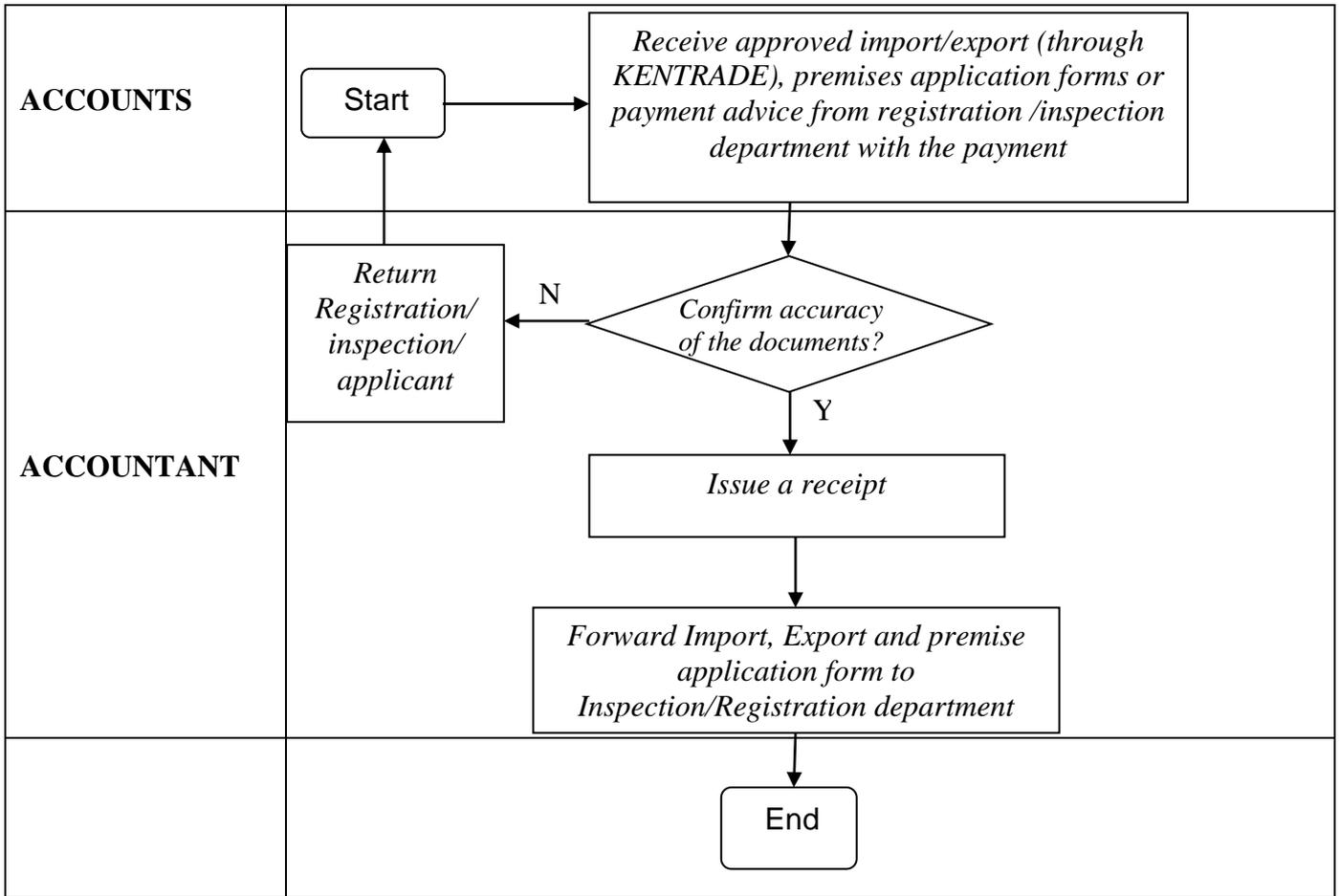
8.4.1Accounts receives payment advice form from registration.

8.4.2Accounts receipts payment for registration/renewal fees

## **RECEIPTING FUNCTION**

Revenue collected has to be receipted in pre-printed receipt book in triplicate, whereby the client is issued the original receipt while duplicate copy is attached to the receipt voucher to support banking done. Triplicate copy is retained as the book copy for any future reference. Receipt voucher is used to update Revenue Cashbook and later carry out bank reconciliations using the bank statements.

**PROCESS FLOW MAP: SOP FOR REVENUE COLLECTION**





PEST CONTROL PRODUCTS BOARD

<b>DEPARTMENT:</b> CORPORATE SERVICE		<b>DOC. NO.: SOP PCPB/ACC/05</b>	
		<b>ISSUE NO.:03</b>	<b>REV. NO.: 04</b>
<b>DIVISION:</b> FINANCE AND ACCOUNTS		<b>TITLE: SOP FOR BUDGETTING</b>	
<b>PREPARED BY:</b> Accountant		SIGN:..... DATE:.....	
<b>APPROVED BY:</b> CHIEF EXECUTIVE OFFICER/ SECRETARY		SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>		DATE.....	
<b>ISSUED BY:</b>		SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for budgeting.

## **2.0 Purpose**

To outline the process of budget preparation.

## **3.0 Scope**

It involves receiving of Regional office and Departmental budgets, compiling of master budget, to approval of the budget estimates.

## **4.0 Objective**

- i) To match financial resources with expenditures
- ii) To meet financial targets.

## **5.0 Reference**

- i) Previous year audited Accounts.
- ii) Government printed financial estimates.
- iii) Government circulars.
- iv) Government guidelines on budgeting.

## **6.0 Definitions**

None

## **6.0 Responsibility**

### **6.1 AIE Holder/CEO/SECRETARY**

To authorize expenditure to be undertaken.

### **6.2 Staff**

To provide departmental/ regional office budgets

## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software
- ii) Stationery
- iii) Budget templates

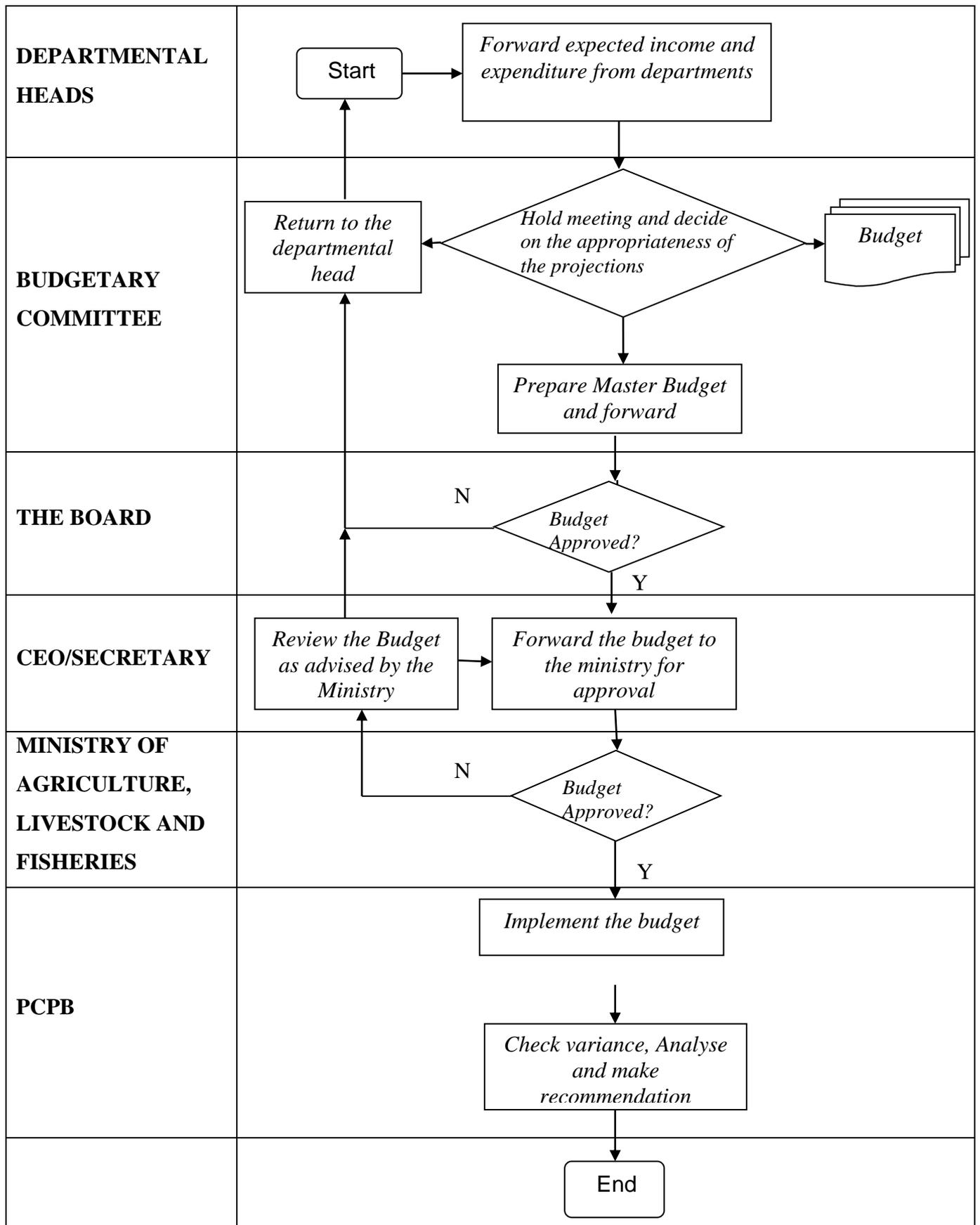
## **8.0 Procedure**

All departments come up with budgets for the financial year .The projections are discussed by the budgetary committee and if adopted the Accounts department prepares the master budget. If not approved, adjustments are recommended. The master budget is taken to the Finance and Accounts committee and if approved, it is taken to the full Board, upon adoption; it is forwarded to the Ministry of Agriculture, Livestock and Fisheries. After the approval by the ministry, the budget is implemented.

If not approved, it is returned to Accounts with recommendation on the revised position. The revised budget is implemented.

The budget is reviewed quarterly to monitor the progress and take the necessary corrective measures in case of variance.

**PROCESS FLOW MAP: SOP FOR BUDGETTING**





PEST CONTROL PRODUCTS BOARD

<b>DEPARTMENT:</b> CORPORATE SERVICE:		<b>DOC. NO.: SOP PCPB/ACC/06</b>	
		<b>ISSUE NO.:03</b>	<b>REV. NO.: 04</b>
<b>DIVISION:</b> FINANCE AND ACCOUNTS		<b>TITLE: SOP FOR FINAL ACCOUNTS</b>	
<b>PREPARED BY:</b> Accountant		SIGN:..... DATE:.....	
<b>APPROVED BY:</b> CHIEF EXECUTIVE OFFICER/ SECRETARY		SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>		DATE.....	
<b>ISSUED BY:</b>		SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for final accounts.

## **2.0 PURPOSE**

To describe the process and the statements that makes up the final accounts.

### **2.1 Objective**

Report the Financial status of an organization at any given time.

### **3.0 Scope**

Extracting figures from ledger accounts and posting to the Trial Balance then using balances from the trial Balance to prepare the following:

- Income and Expenditure Statement
- Balance Sheet
- Cashflow Statement
- Investment Schedule
- Fixed Assets Movement Schedule
- Statement of changes in Equity

### **4.0 Reference**

- i. Public Financial Management Act (PFM Act)
- ii. International Accounting Standards/ International Financial Reporting Standards
- iii. ISO 900:2008 standard
- iv. Audit Act

### **5.0 Definitions**

#### **Statement of comprehensive income**

To show the Surplus or deficit in the financial status of the organization in a given period.

#### **Statement of financial position**

Shows the financial position of an organization as at the date of its preparation.

#### **Cashflow Statement**

Shows the sources and applications of funds.

#### **Investment Schedule**

Increase and decrease in investments

#### **Assets Movement Schedule**

- Shows total assets available, what has been purchased and disposed and actual balance of assets plus net book value.
- It also shows the amount of depreciation that has been charged to each class of assets.

## **6.0 Responsibility**

### **6.1 CEO/SECRETARY**

Ensure proper books of accounts are maintained at all times in the organization.

### **6.2 Accounts staff**

Ensure proper records are maintained at all times and final accounts are prepared in good time.

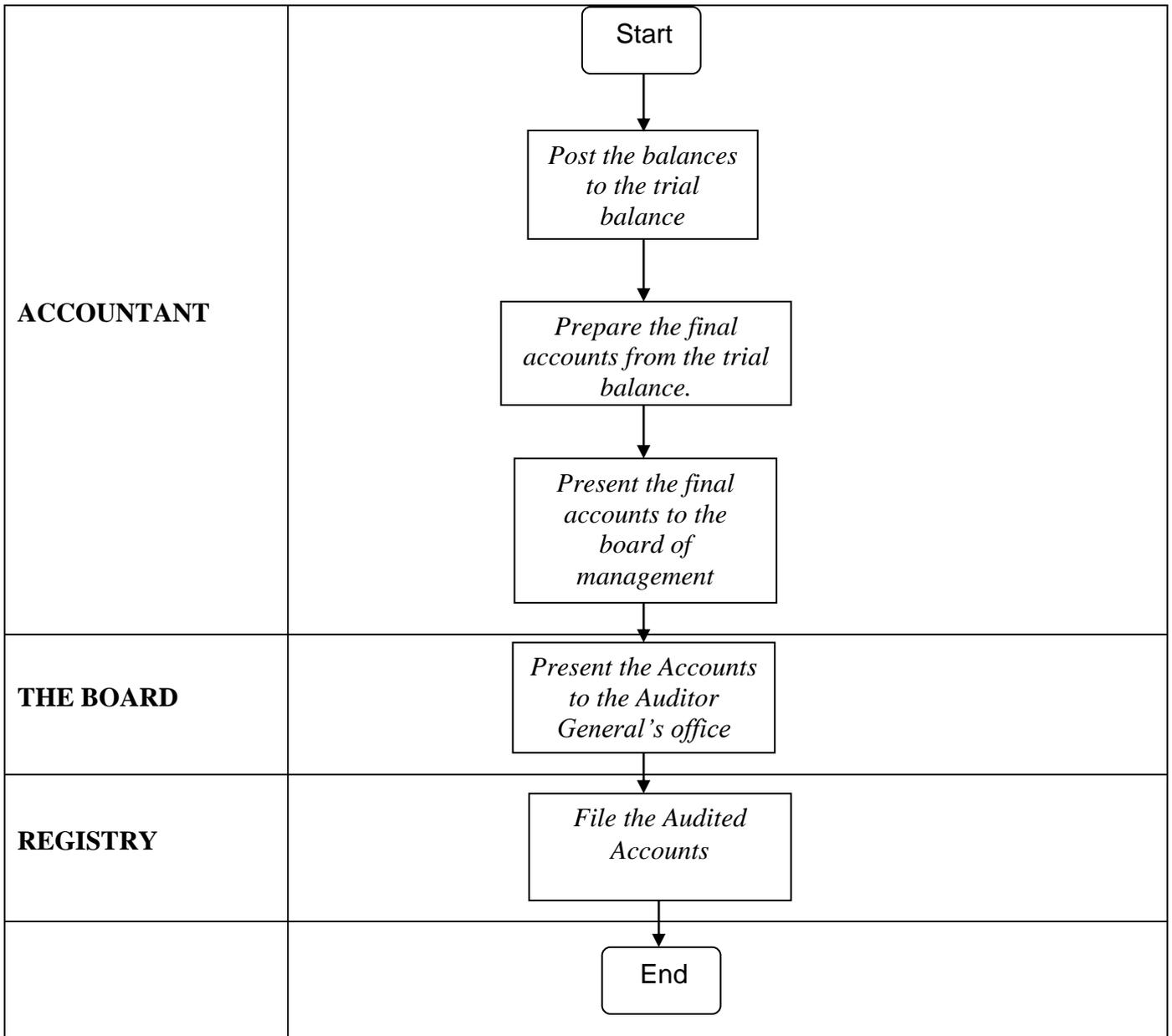
## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software
- ii) Stationery

## **8.0 Procedure**

- i. Accounts post transactions to the general ledger then extract the figures and post to the relevant accounts.
- ii. The Board of Management then presents the final accounts to the Auditor General.

**PROCESS FLOW MAP: SOP FOR FINAL ACCOUNTS**





**PEST CONTROL PRODUCTS BOARD**

<b>DEPARTMENT:</b> CORPORATE SERVICE:	<b>DOC. NO.: SOP PCPB/ACC/07</b>	
	<b>ISSUE NO.:03</b>	<b>REV. NO.: 02</b>
<b>DIVISION:</b> FINANCE AND ACCOUNTS	<b>TITLE: SOP FOR FIXED ASSET MANAGEMENT</b>	
<b>PREPARED BY:</b> ACCOUNTANT	SIGN:..... DATE:.....	
<b>APPROVED BY:</b> CHIEF EXECUTIVE OFFICER/ SECRETARY	SIGN:..... DATE:.....	
<b>EFFECTIVE DATE:</b>	DATE.....	
<b>ISSUED BY:</b>	SIGN:..... DATE OF ISSUE: .....	

## **1.0 Title**

SOP for fixed asset management.

## **2.0 Purpose**

To describe the process of valuation, depreciation and reporting of fixed assets position.

## **2.1 Objectives**

- 3.1. To safeguard PCPB's assets.
- 3.2. To charge appropriate depreciation.
- 3.3. To establish net worth of the Board.

## **3.0 Scope**

From recognizing an item as an asset, valuation and updating the fixed asset register.

## **4.0 References**

- 4.1 Quality Manual
- 4.2 PCPB Asset depreciation policy.
- 4.3 ISO 9001:2008 standard

## **5.0 Definitions**

CEO Chief Executive Officer.

## **6.0 Responsibility & Authority**

### **6.1 CEO/ SECRETARY**

Ensure proper management of Boards assets.

### **6.2 Accounts**

- 6.2.1 Establishes depreciation policy.
- 6.2.2 Calculates depreciation at the end of the year.
- 6.2.3 Update fixed asset register.
- 6.2.4 Undertake annual stock take.

## **7.0 Tools, Equipment and Materials**

- i) Computer Hardware and Software.
- ii) Stationery.
- iii) Fixed assets register.

## **8.0 Procedure**

- 8.1 Undertake valuation / Receive and record assets.
- 8.2 Issue to user department and arrange for insurance.
- 8.3 Calculate depreciation at the end of the year and.
- 8.4 Update fixed asset register.

## **9.0 Records & Reports**

9.1 Asset Register

9.2 Delivery Acknowledgement form (F/4/09)

9.3 Depreciation report

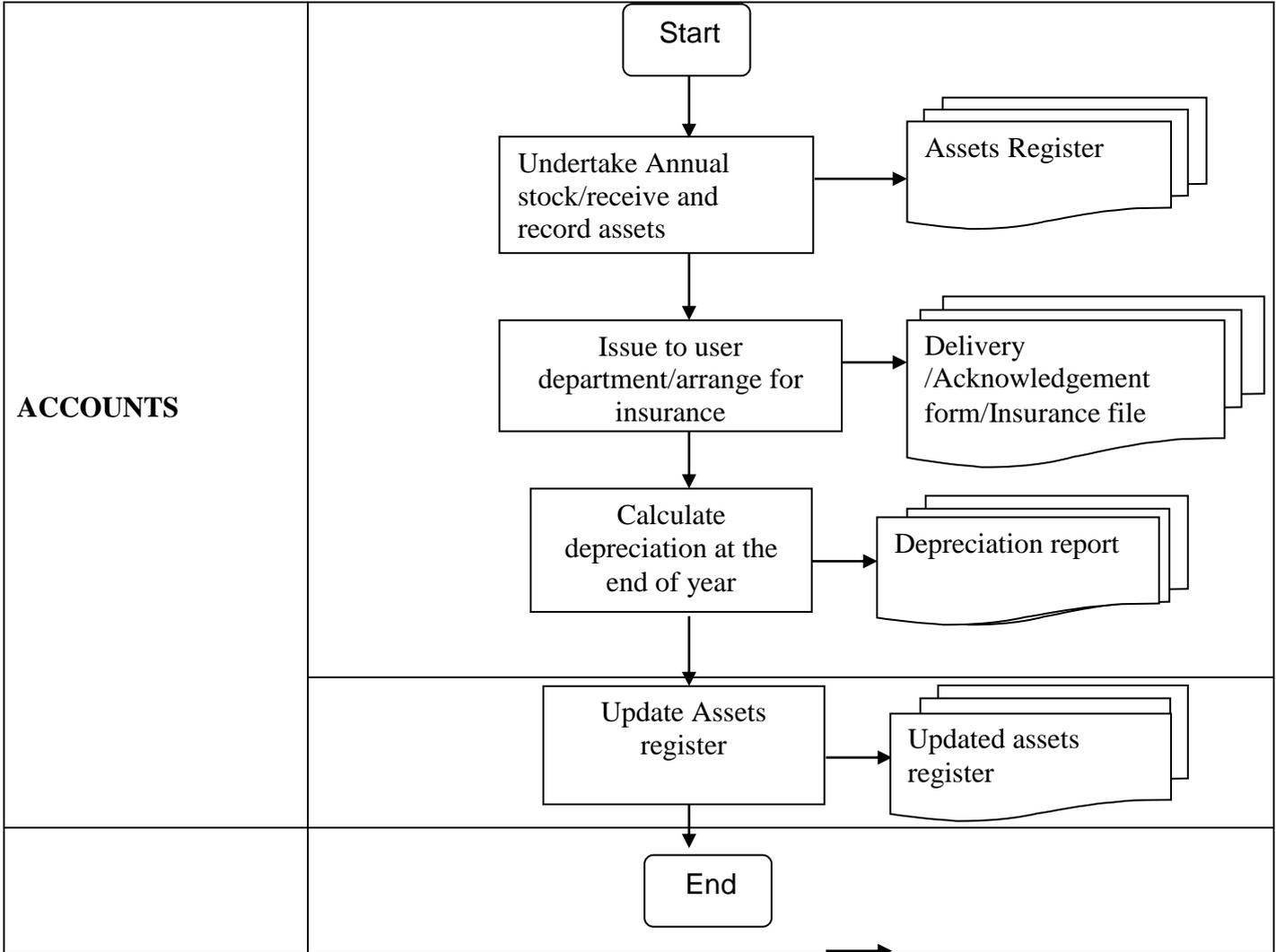
9.4 Valuation report

9.5 Insurance General File

## **10.0 Appendix**

Delivery note / acknowledgement form

**PROCESS FLOW MAP: FIXED ASSET MANAGEMENT**





PEST CONTROL PRODUCTS BOARD

Appendix 1: DELIVERY NOTE/ ACKNOWLEDGEMENT FORM F/4/09

DATE-----

Listed below ORDER ISSUED BY: Registry/Stores

(Name & Signature)

RECEIVED BY: Officer- in- Charge

(Name & Signature)

Return this copy to Head Office

Prepared by:

Authorized by:

Name:

Name:

Sign:

Sign:

Items requested by OIC -----Station and issued.

Quantity

Issued.

Serial No.

Remarks