



# KENYA FOREST SERVICE

DOCUMENT TITLE:  
ACCOUNTABLE DOCUMENTS

REF NO:KFS-FAD-AD-005

ISSUE NO: 2

REVISION NO: 1

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## ISSUE HISTORY

ISSUE	DESCRIPTION OF CHANGE	PROCESS OWNER	EFFECTIVE DATE
1	None, no change has been done	Chief Accountant	10 <sup>th</sup> June 2010
2	Changes Done to conform to ISO 9001:2015 standard	Chief Accountant	31 <sup>st</sup> May 2018

## REFERENCED DOCUMENTS

S/NO	REF	TITLE
1	QPM	KFS Quality Policy Manual
2	PM	KFS Procedure Manual
3		KFS Service Charter
4		KFS Strategic Plan 2017 - 2022
5	KFS/FAD/FM/001	KFS Finance & Accounting Manual (Revised 2017)
6		Public Finance Management Act (2012)
7		International Financial Reporting Standard
8		International Public Sector Accounting Standards
9		Forests Conservation & Management Act (2016)
10		Public Procurement and Asset Disposal Act (2015)
11		Government Financial Regulations & Circulars
		Public Archives and Documentation Service Act (2012)

## COPY HOLDERS

1	Chief Conservator of Forests
2	Senior Management Team
3	HOC's
4	EC's
5	Road Superintendents
6	Kenya Forestry College
7	Regional Commandants
8	Project Managers
9	KFS Building Unit
10	All KFS Finance & Accounting Staff

**PREPARED BY:** Manager, Finance & Accounting

**APPROVED BY:** CCF



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## RECORDS/ANNEXES

REC. NO	REC. TITLE
1	Archives Movement registers
2	CRBR
3	CCS
4	Re-order Levels and Quantities
5	Requisition Files
6	Section Reports

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## 1. TERMS AND DEFINITION

TERM	DEFINITION(S)
KFS	Kenya Forest Service
KPI	Key Performance Indicators
CSF	Critical Success Factor
CCF	Chief Conservator of Forests
IPSAS	International Public Sector Accounting Standards
FMS	Financial Management System
FAD	Finance and Accounts Department
AIE	Authority to Incur Expenditure
GL	General Ledger
FO	Financial Order
KNADS	Kenya National Archives and Documentation Service
PADS	Public Archives and Documentation Service
HOC	Head of Conservancy
EC	Ecosystem Conservator
PFM	Public Finance Management

## 2. SCOPE

This procedure covers the custody and control of accountable documents.

## 3. PURPOSE

The purpose of the procedures is to ensure adequate control of accountable documents.


## 4. OBJECTIVE

**NB: Refer to the performance contract.**

CSF	KPI	TARGET(S)	DUE

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## 5. RESPONSIBILITY AND AUTHORITY

### 5.1. Chief Conservator of Forests

5.1.1. Overall responsibility for management of accountable documents

### 5.2. Senior Manager, Finance & Administration

5.2.1. Overall Policy formulation

### 5.3. Manager, Finance and Accounting

5.3.1. Provides overall direction in the section

5.3.2. Facilitate the section in performance of its duties

5.3.3. Approve request for procurement of accountable documents

5.3.4. Capacity building of staff in the section,

### 5.4. Chief Accountant

5.4.1. Authorize issuing of accountable documents to HOC's

5.4.2. Co-ordinate regular verification of accountable documents

5.4.3. Supervision of staff in the section

### 5.5. Senior Accountant

5.5.1. Ensure timely requisition of accountable documents

5.5.2. Review the issuing of accountable documents

5.5.3. Review reports of accountable documents

5.5.4. Monitors the levels of accountable documents in line with the reorder levels

5.5.5. Co-ordinates audits for the section,

5.5.6. Supervision of staff in the section

### 5.6. Accountant

5.6.1. Issuing of accountable documents to HOC's

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- 5.6.2. Prepare reports of accountable documents
- 5.6.3. Advise on the reorder levels
- 5.6.4. Safe custody of accountable documents
- 5.6.5. Prepare requisition of accountable documents.

## 6. RESOURCES, INPUTS AND OUTPUTS

### 6.1. Resources

- 6.1.1. Finances
- 6.1.2. Personnel
- 6.1.3. Infrastructure

### 6.2. Inputs

- 6.2.1. Accountable Documents
- 6.2.2. Documents Requisitions

### 6.3. Outputs

- 6.3.1. Accountable Documents Reports

## 7. CRITERIA OF MEASUREMENT

**NB: Refer to Performance progress reports**

## 8. RISK AND OPPORTUNITIES

**NB: Refer to the Service's Risk register**

## 9. EVALUATION OF PROCESS

**NB: Refer to the Monitoring and Evaluation Reports**

## 10. DETAILS OF PROCEDURE

Accountable documents, due to their sensitivity, shall be subjected to strict control always. They shall bear pre-printed serial numbers and watermarked. These include:

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- i Official Receipt books
- ii Monthly Fuel Wood Licenses
- iii Charcoal movement Permits-Blue cover
- iv Car park Receipts
- v Movement permits- 1,000 denomination-Yellow cover  
1,500- denomination-Pink cover  
2,000-Denomination-Green cover
- vi Sanitation Receipts
- vii Entry Fee Receipts (Children and Adults)
- viii Cheque books

***Non -Accountable documents in the Service includes the following:***

- i. Payment vouchers (FO 20, FO 21, FO 22)
- ii. Collection Control Sheets (CCS)
- iii. Receipt Voucher, FO 17
- iv. FO 79 and Muster rolls
- v. Bank reconciliation forms
- vi. Banking slips
- vii. Cash Books
- viii. Vote Books
- ix. Imprest Warrants
- x. Imprest Control Registers
- xi. Counter Foil Receipt Book (F.O. 13)
- xii. Invoices
- xiii. Local Purchase Orders

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xiv. Work tickets

## 10.1. Procurement

The following procedures shall apply;

- 10.1.1. The accountant shall raise a purchase requisition when the approved re-order levels of the various categories of documents are reached.
- 10.1.2. The purchase requisition shall be forwarded to the Manager Finance and Accounting for review and onward forwarding to the Accounting Officer for approval after which the normal procurement process is initiated,
- 10.1.3. On receipt of the new stocks; the accountant shall update the respective registers.

## 10.2. Preservation of Accountable Documents

10.2.1. Accountable documents shall be preserved within the stipulated periods as per the PFM Act (2012). The stipulated periods shall not apply in the following circumstances:

- Where documents are of value to The National Archives.
- If the documents are the subject of unfinished audit inquiries.
- If there is any other known legitimate reason.


10.2.2. Subject to the above overriding considerations, the stipulated minimum time for keeping used accountable documents is as detailed below;

Accountable Document	Preservation Period
General Ledger	10 years
Journals	3 years
Payment Vouchers	5 years
Paid Cheques or Electronic payments	3 years
Completed Indent Warrants	12 months after end of financial year in which they relate
Completed Order Forms	12 months after end of financial year in which they relate
Duplicate Receipts	12 months after end of financial year in which they relate
Duplicate payment Vouchers	12 months after end of financial year in which they relate
Receipt Books: a. fully used, b. obsolete, partly used	6 months after completion-must be inspected by the Auditor General and disposal noted in the main counterfoil receipts, book registers.

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Movement permits	12 months after end of financial year in which they relate
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*Table 6.1: Accountable Documents Preservation Period*

### 10.3.Maintenance of Accountable Documents

- 10.3.1.The Accounting officer shall keep his or her stock of accountable documents whether manual under lock and key, issuing them in accordance with the daily needs of the service, and keeping an accurate up-to-date record of their use by means of continuity control sheets.
- 10.3.2.All accountable documents in the department shall be under the custody of the accountant.
- 10.3.3.Access to the documents shall be strictly prohibited and keenly monitored.
- 10.3.4.User departments requiring any accountable documents shall formally requisition for them from the Chief Accountant.
- 10.3.5.The accountant shall maintain a Counterfoil Receipt Book Register (FO 13) at all levels for movement of accountable documents.
- 10.3.6.The HOC shall requisition accountable documents from headquarters on need basis. Such requests shall be accompanied by a full report reconciling the previously issued documents and the remaining documents. This report shall be verified by the Revenue Section and then forwarded to the Chief Accountant for approval.
- 10.3.7.Ecosystem conservators shall requisition accountable documents from their respective HOC's on a need basis.
- 10.3.8.Forest station officers shall place requisitions for issuance of accountable documents from their respective EC's on need basis.
- 10.3.9.Used accountable documents shall be kept at conservancies securely for audit and inspection purposes.
- 10.3.10. Duplicate copies of accountable documents used, shall be sent to headquarters, revenue section with the respective FO 17's.
- 10.3.11. Loss of accountable documents shall be reported to the Accounting Officer immediately after the loss is discovered. This notification shall include a report on the circumstances of the loss, description of the lost documents and actions taken to recover them. The Manager Finance and Accounting shall take necessary steps to prevent any use of such documents.

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#### 10.4. Disposal of Accountable documents

Disposal of accountable documents is subject to the Public Archives and Documentation Service Act which requires that:

10.4.1. A Disposal of Accountable Documents committee shall be formed on an annual basis to review the documents to be disposed and ensure they are in line with the stipulated retention periods.

10.4.2. Custodians shall provide lists of their disposable accountable documents to the committee for review.

10.4.3. From the committee's recommendations, the Accounting Officer communicates in writing to the Director, Kenya National Archives and Documentation Service (KNADS) on the documents to be disposed and seeks approval to dispose

10.4.4. Kenya National Archives undertakes verification of the disposable accountable documents and issues a certificate of destruction

10.4.5. Destruction is undertaken in line with PADS Act (2012).

10.4.6. The destruction shall be done in the presence of three senior staff, one of whom must be drawn from the Internal Audit department. The three members of staff must sign in duplicate that they witnessed the destruction.


10.4.7. Destruction of accountable documents shall normally be done by fire.

10.4.8. The serial numbers and description of documents destroyed must be recorded and stored in safe custody for future reference.

10.4.9. Where possible, documents being destroyed may be preserved electronically, provided that the related costs do not outweigh perceived benefits.

#### 10.5. Accountable Documents Re-Order Levels and Quantities

Accountable Document	Re-order Levels	Re-order Quantity
Official Receipt Books	1,000	3,000
Monthly Fuel wood Licenses Receipts	600	2,000
Movement Permits		
a. 1,000	1,000	3,000
b. 1,500	800	2,000
c. 2,000	600	2,000

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d. Charcoal	500	1,500
Car Park Receipts	200	500
Entry Fee Receipts (Children and Adults)	200	500

Table 8.2: Accountable Documents Re-Order Levels

## 10.6. Archiving

### 10.6.1.Storage

All paid vouchers shall be stored at the accounts archives. The senior accountant shall ensure following procedure shall is adhered to;

- 10.6.1.1. Cash office shall pass the vouchers to the accounts archives in a register.
- 10.6.1.2. Accounts payable shall pass the duly signed nil surrender payment voucher to the accounts archives in a register
- 10.6.1.3. The accountant records all the documents received from different sections in a prescribed format,
- 10.6.1.4. Vouchers shall be sequentially filed using the voucher number and classified according to the account code,
- 10.6.1.5. Accounts archives shall hold vouchers for current and previous financial year. The other vouchers shall be clearly marked and archived in a different storage location.

### 10.6.2.Access

Access to the accounts archives shall be restricted to authorised finance personnel.

### 10.6.3.Retrieval

All issued documents shall be recorded in a register and signed for on issuance and upon return.

### 10.6.4.Reports

- 10.6.4.1. The accountant shall maintain a report showing document movement,
- 10.6.4.2. The Service shall endeavour to implement a Document Management System.

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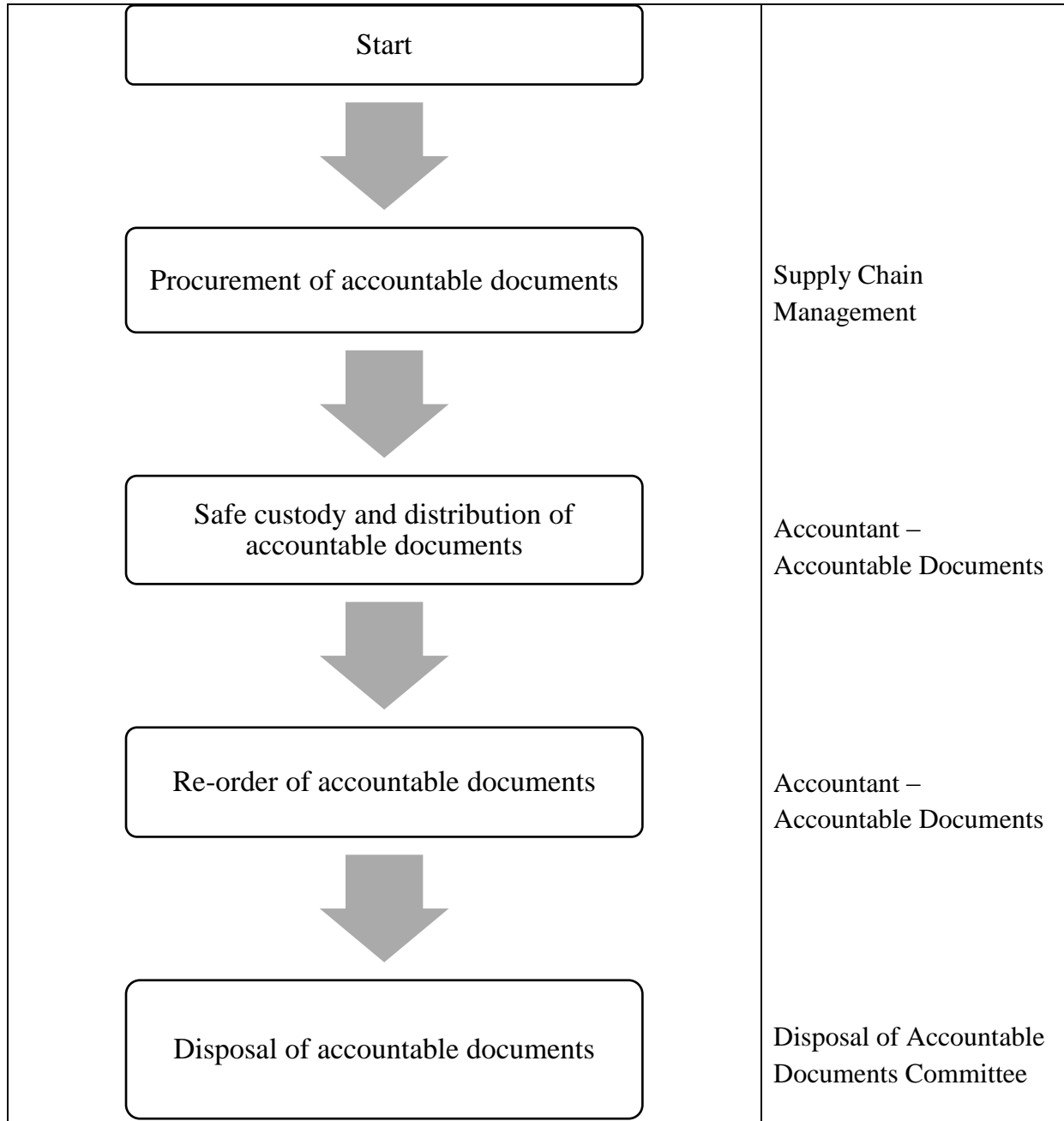
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A handwritten signature in blue ink, appearing to be 'JWS'.



**11. PROCESS FLOW CHART**



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