



KENYA FOREST SERVICE

DOCUMENT TITLE: PAYROLL
MANAGEMENT

REF NO:KFS-HR&AD-003

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	HEAD PAYROLL	10 th June 2010
2	Changes Done to conform to ISO 9001:2015 standard	HEAD PAYROLL	31 st May 2018

REFERENCED DOCUMENTS

S/NO	REF	TITLE
1	QPM	Quality Policy Manual
2	HRPM	Human Resource Procedure Manual
3	WI	Work Instructions
4	SP	Strategic Plan 2018-2022
5	GC	KFS/Government Circulars
6	MOU	Memorandum of understanding
7	CO	Court Orders
8	LLK	Labour Laws of Kenya (Employment Act 2007 etc)
9	PA	Pensions Act, Cap 189
10	NSSFA	NSSF Act Cap 258
11	NHIFA	NHIF Act Cap 255
12	ITA	Income Tax Act Cap 470
13	COK	Constitution of Kenya 2010
14	FAA	Fair Administrative Action 2015
15	FCMA	Forest Conservation Management Act 2016

COPY HOLDERS

1	Chief Conservator of Forests
2	QMR
3	MHRA
4	SHRO

PREPARED BY: MHRA

APPROVED BY: CCF



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RECORDS/ANNEXES

REC. NO	REC. TITLE
	Third party deductions
	Personal files
	Authorized IPPD data capture sheets
	Court Orders for family remittance

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1. TERMS AND DEFINITION

TERM	DEFINITION(S)
KFS	Kenya Forest Service
KPI	Key Performance Indicator
CSF	Critical Success Factor
CCF	Chief Conservator of Forests
MHRA	Manager Human Resource and Administration
SHRO	Senior Human Resource Officer
HRO's	Human Resource Officer's
IPPD	Integrated Payroll and Personnel Database
MOU	Memorandum of Understanding

2. SCOPE

The procedure entails data modification, data authorization, data entry, data verification, data health check/integrity, pre-payroll audit then payroll processing. This has been achieved through:

- Effecting authorized third party deductions.
- Implementation of Appointment & promotions committee/Disciplinary Advisory Committee/Chief Conservator of Forest directives.
- Conducting benchmarking research on applicable remunerations.

3. PURPOSE

To undertake timely staff compensation Management within Kenya Forest Service


4. OBJECTIVE

NB: Refer to the performance contract.

CSF	KPI	TARGET(S)	DUE
Prompt payment of salary and monthly payslips.	Accuracy and proper management of payroll data.	Prompt and accurate payment	30 th June, 2018

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5. RESPONSIBILITY AND AUTHORITY

5.1. Chief Conservator of Forests

- 5.1.1. Approve payment of salary
- 5.1.2. Approve payments of leave allowances

5.2. Manager, Human Resource and Administration


- 5.2.1. Provide supervisory role to the Senior Human Resource Officer
- 5.2.2. Review the Board and Management papers
- 5.2.3. Present payroll issues before the management
- 5.2.4. Advices the Chief Conservator of Forest on remuneration matters

5.3. Senior Human Resource Officer

- 5.3.1. Prepare personnel emoluments budgets
- 5.3.2. Perform internal payroll audit checks
- 5.3.3. Prepare quarterly payroll trends.
- 5.3.4. Payroll processing
- 5.3.5. Production of monthly payroll reports
- 5.3.6. Implement surcharges, interdictions, suspensions and dismissals.
- 5.3.7. Implementation of staff pension through system deduction
- 5.3.8. Attending to and resolving staff queries on pay issues
- 5.3.9. Facilitate system upgrade with the help of ICT department

5.4. Human Resource Officer

- 5.4.1. Updating salary increments and promotions
- 5.4.2. Calculation of staff dues/final benefits
- 5.4.3. Implementation of voluntary statutory deduction, over payments and arrears processing
- 5.4.4. Process approved leave allowances under designated hardship areas
- 5.4.5. Capture voluntary statutory, bank, HELB and Sacco deductions in the IPPD system before monthly payroll processing.

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- 5.4.6. Update employee’s complement and payroll database as advised.
- 5.4.7. Verify and confirm accuracy of processed payroll data before forwarding to the Head Payroll.
- 5.4.8. Generate and forward monthly payroll by-products that facilitate salary payments, statutory and third party deduction payments to Finance and accounting division.
- 5.4.9. Filing of itax, NSSF, and NHIF by-products.
- 5.4.10. Attending to queries from internal and external clients.

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. Payroll Systems
- 6.2.2. Third Party requisition data
- 6.2.3. Approved Leave form

6.3. Outputs

- 6.3.1. Payslips
- 6.3.2. Payroll Data

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.

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10.DETAILS OF PROCEDURE

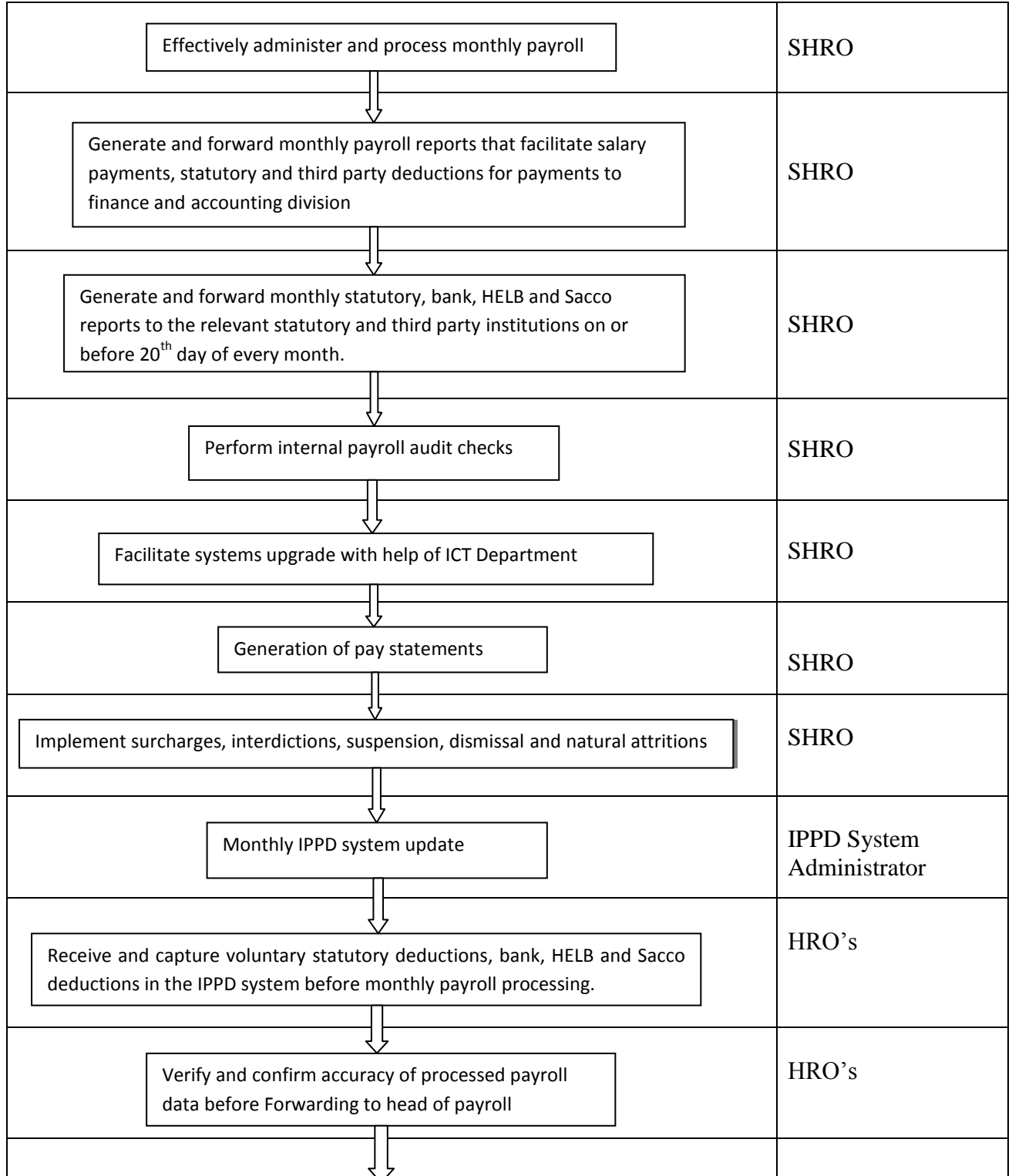
10.1.Payroll Management

- 10.1.1.For one to qualify for payment through the payroll there must be a contractual MOU between him/her and the service
- 10.1.2.For permanent employees, there must be a dully signed employment letter. The employee must have rendered services for him/her to be paid personal emoluments.
- 10.1.3.For third parties, they have to be registered and coded by IPPD and must have rendered services to the employees in order to attracted required deductions in their favour through the check off system.
- 10.1.4.Payroll is updated and processed.
- 10.1.5.Payment is approved by the Chief Conservator of Forest for payment.

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11. PROCESS FLOW CHART



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Process approved leave allowances under designated hardship areas	HRO's
Calculation of staff dues/final benefits	HRO's
Implement recovery of overpayments, surcharge, family remittance, court orders and arrears processing of arrears	HRO's
Update staff complement and payroll bio data	HRO's
Updating salary increments and Promotions	HRO's
Implementation of staff pension through system deduction	HRO's
Attending to and resolving staff queries on payroll matters	HRO's

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