



Payment to suppliers and other external providers Process Documentation

			
Institution/Organization Name:		Tana Water Works Development Agency	
Affiliations; Ministry / Department/ County/Parent Company:		Ministry of Water, Sanitation and Irrigation	
Economic Sector Alignment:		Enabler	
Big 4 Alignment:		Enabler	
Accounting Officer:		Eng. Philip Gichuki	
Period: FY		FY 2021-2022	
Process Documentation			
Service Name		Payment to suppliers and other external providers	
Brief Description Document Purpose/Service		To ensure all fully supported payments are paid within 30 days from receipt of payment documents	
Document Control: Change Record/ Version Number		TWWDA –FIN-SOP-O2 REVISION 02	
Process Owner: Name and Position		CPA Nicholas Kanyeke Chief Manager, Finance and Resource Mobilization	
Process Writer (s); Name Position		1.Freshiah Waceke, Senior Accountant 2.Connie Gakii Senior Accountant	
Process Reviewer (s) Name and Position		Nicholas Kariuki Manager, Finance and Accounts	

STEPS/FLOW/SEQUENCE			
Step	Event/Activity/Action	Time/ No. Of Days	Actor
1.	Review invoice against LPO, Delivery Note and Goods Received Note and ensure accuracy and congruence.	1 Day	Accounts Assistant
2.	Review expenditure to ensure expense is in line with approved budget and sufficient available funds exist against the respective expenditure category.	1 Day	Accounts Assistant
3.	If invoice agrees to the LPO, DN and GRN, and all documents have been duly authorized by the required signatories and expense is in line with budget, prepare Cheque Payment Voucher. PVs should be registered in the PV register (TWWDA-FIN-SOP02-R04) and serially numbered.	1 Day	Accounts Assistant
4.	Records PV in vote book to update commitment of funding against the respective expenditure category and forwards the PV together with all supporting documents to the Accountant for Examination.	1 Day	Accounts Assistant
5.	Examination of Payment Voucher	1 Day	Accountant
6	Approval of payment Voucher by departmental heads, MF&A, CMF&RM and CEO	1 Day	HOD
7	Checking of payment voucher	1 Day	Manager Finance and Accounts
8	Authorization of payment Voucher	1 Day	Chief Manager Finance and Resource Mobilization
9	Approval of Payment Voucher	1 Day	Chief Executive officer

10	Signed PV authorized for payment is received by the Accounts Assistant (Cashier) who prepares cheque, stamps the PV “PAID” and submits to the signatories for signing	1 Day	Accounts Assistant (Cashier)	
11	Signed cheques are forwarded to the Accounts Assistant for recording and dispatch	1 Day	Accounts Assistant	
12	Record details of signed cheques in the Cheque Dispatch Register (TWWDA-FIN-SOP02-R03)	1 Day	Accounts Assistant	
13	Cheques are collected by payee or dispatched by registered mail.	1 Day	Accounts Assistant	
EXCEPTIONS TO THE NORMAL FLOWS				
Title	No.	Description	Time	Actor
Trigger 1: Payments not fully supported	1.	Payments that are not fully supported are returned to the user department.	Immediately	Accounts Assistant
Process Maps/Visuals				

PAYMENT PROCEDURE

