# COUNTY GOVERNMENT OF NYERI

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NYERI

## OFFICE OF THE CHIEF OFFICER FINANCE AND ACCOUNTING

### STANDARD OPERATING PROCEDURE

The Directorate of Finance and Accounting under the Finance, Economic Planning and ICT has standard operating procedures that are in line with the Departmental vision which commits to lead in management of public finances and economic affairs of the County.

The directorate is directly involved with the payment processes and ensure funds are transferred from the County Revenue funds to various banks held at central bank of Kenya which consists of the recurrent, development and assorted special purpose accounts.

Stated below are the procedures undertaken to ensure that efficiency and effective service delivery is achieved.

1. Vouchers are received from all county departments at the reception for processing.
2. The vouchers are examined at the examination office where completeness, accuracy and validity is established.
3. After examination the vouchers are forwarded to the invoicing office where they are entered in the Integrated Financial Management Information System (IFMIS) and the computerized payment process is initiated.
4. The documents are then forwarded to the validation office where a thorough verification of what is in the system is done against the hard copies. This necessitates the forwarding of the payment through the system to its respective accounting officer for approval.
   On approval by the accounting officer, the payment is approved for payment by the head of accounting unit.
5. The next step is the last process in IFMIS where the payment is pushed to the internet banking for transfer of funds.
6. The Internet banking approval is done at 2 levels after approval by the Controller of Budget. This is the final step where transfer is done as per the payment to respective bank accounts.