



KENYA FORESTRY RESEARCH INSTITUTE

(KEFRI)

FINANCE PROCEDURES MANUAL

KEFRI/SOP/FIN/05

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PROCEDURE 1: BUDGETING**1.0 Purpose**

The Purpose of this procedure is to ensure effective monitoring of income and expenditure and performance for decision making.

1.1 Scope

This procedure applies to the preparation, submission, approval and monitoring of the KEFRI annual budget.

1.2 References

- a) Finance Manual
- b) KEFRI Strategic Plan
- c) GoK Printed estimates
- d) Medium Term Expenditure Framework (MTEF)
- e) National Treasury Financial Circulars Printed Estimates
- f) Ministry of Environment and Natural Resources
- g) State Department of Natural Resources
- h) Service Delivery Charter

1.3 Terms, Definitions and Synonyms

- a) BoD – Board of Directors
- b) CS – Cabinet Secretary
- c) DDF – Deputy Director Finance
- d) GoK – Government of Kenya
- e) MTP – Medium Term Plan
- f) SDDF&A – Senior Deputy Director Finance and Administration

1.4 Responsibility

The DDF shall ensure adherence to this procedure.

2.0 STEPS

- 2.1 National Budget of the next financial year starts in the month of August through a Circular from the CS, The National Treasury.
- 2.2 The circular shall focus on the guidelines, format and timelines to be used in the budgeting process.
- 2.3 Upon receipt, the Director shall direct the Budget Committee through SDDF&A to begin the budgeting process.
- 2.4 The Budget Committee shall prepare Performance Programme Review for the last three years and Programme Based Budget for the next three years including list of capital projects.
- 2.5 The two documents shall be submitted to Parent State Department for review and consolidation in the Department Budget.
- 2.6 The Institute Budget Committee shall participate in Sector Budget Retreat for final compilation and resource allocations.

- 2.7 The National Treasury sets the Recurrent and Development budget ceiling to be presented and shared within the Sector Budget.
- 2.8 CS, the National Treasury shall present Budget Policy Statement in the National Assembly by 28th of February.
- 2.9 Upon submission of budget to Parliament, the Parliamentary Department committee shall invite the Institute to justify their budget
- 2.10 The Parliamentary Department committee shall forward its findings & recommendations to the Parliamentary Budget Committee for appropriation by Parliament.
- 2.11 The National Treasury shall prepare printed Estimates by June to show the allocations of all entities which participated in the budget preparation.
- 2.12 Upon receipt of estimates from the Parent Ministry, the Director shall call for Consultative Committee meeting.
- 2.13 The SDDF&A shall guide heads of thematic areas, divisions, Eco-region Research Programmes and units to prepare and submit their respective revenue and expenditure estimates for discussion in the consultative meeting.
- 2.14 In coming up with the proposals, consideration shall be given to the previous year's achievements and the current year's projections.
- 2.15 Heads of the various thematic areas, divisions, Eco-region Research Programmes and units shall defend their respective itemized budgets in the consultative meeting to be held during the first week of every financial year.
- 2.16 The consultative meeting shall review the presented estimates in line with any relevant government circular, priority areas and approved budget.
- 2.17 All expenditures per activity shall then be compiled into KEFRI budget upon rationalization in the consultative meeting.
- 2.18 The SDDF&A shall liaise with the Director to table the compiled budget before the BoD for approval of its implementation.
- 2.19 Upon approval, the DDF shall ensure posting of the itemized budget allocation to various vote heads.
- 2.20 The DDF shall ensure compliance with the budget through monitoring and control.
- 2.21 The Head of Vote Book section shall prepare monthly expenditure reports for all cost centres including revenue and projects.
- 2.22 Supplementary budget shall be implemented in line with the National Treasury guidelines.
- 2.23 Reallocation of funds shall be reviewed based on the following guidelines;
- a) Reallocation shall not exceed 10% of sub vote/ budget item, and
 - b) Capital expenditure can only be reallocated to other capital expenditure.
- 2.24 Both Supplementary and reallocation shall be approved by BoD before implementation.

3.0 APPLICABLE RECORDS

- a) Printed Estimates
- b) Government Circular
- c) Approved Budget
- d) Institute Circulars

PROCEDURE 2: PAYMENT**1.0 Purpose**

The Purpose of this procedure is to ensure timely and complete control of expenditure to prevent uncontrolled spending in processing of payments for both internal and external customers.

1.1 Scope

This procedure shall apply to all payments made by KEFRI.

1.2 References

- a) Finance Manual
- b) Treasury Circulars, SRC Circulars and Internal Circulars
- c) Salary Deductions schedules
- d) Service Charter

1.3 Terms Definitions and Acronyms

- a) AIE – Authority to Incur Expenditure
- b) AIE Holder- Directors and other appointed representatives
- c) EFT-Electronic Fund Transfer
- d) HOD – Head of Division/ Unit
- e) Kes- Kenya shilling
- f) OIC – Officer in Charge
- g) PV – Payment Voucher
- h) RD – Regional Director
- i) RTGS - Real Time Gross Settlement
- j) SRC- Salaries and Remuneration Commission
- k) VBC - Vote Book Control.

1.4 Responsibility

The DDF shall ensure adherence to this procedure.

2.0 STEPS**2.1 PAYMENTS**

2.1.1 KEFRI shall make various types of payments including:-

- a) Staff salaries and wages
- b) Employees Statutory & other Deductions
- c) Suppliers of Products & Services
- d) Taxes
- e) Imprest and Disbursements
- f) Salary Advances & In-advances
- g) Staff claims

2.1.2 The payment process shall be initiated by receipt of authorized request in form of either;

- a) Imprest application
- b) Invoice/ claims/ refunds
- c) Payroll
- d) Letters of approval

2.2 IMPREST PROCESSING

Imprest processing in KEFRI shall be done in the following sections:

2.2.1.1 IMPREST SECTION

- 2.2.1.2 The applicant shall submit to Finance division an application form duly filled and approved by the HOD and Head of Cost Centre together with the work plan for the activity to be undertaken.
- 2.2.1.3 The imprest section shall register the duly signed imprest application form in a register and the applicant shall sign against their name.
- 2.2.1.4 The accountant imprest section shall verify the application and generate imprest warrant.
- 2.2.1.5 In the event that the imprest application is incomplete /inaccurate, the accountant imprest shall communicate to the applicant as per the communication procedure within 24hrs.
- 2.2.1.6 The imprest warrant shall be submitted to the AIE holders within 24 hours for approval.
- 2.2.1.7 Upon approval, the imprest Section shall post the transaction in the applicant's ledger and forward the warrant for examination.

2.2.1.8 EXAMINATION SECTION

- 2.2.1.9 The examiner will verify the imprest document for accuracy and completeness.
- 2.2.1.10 In the event that the imprest is incomplete /inaccurate, the examiner shall communicate to the applicant as per the communication procedure within 24 hours.
- 2.2.1.11 Upon verification, imprest warrant shall be given a number and forwarded to VBC for commitment within 24 hours.

2.2.1.12 VOTE BOOK SECTION

- 2.2.1.13 The Accountant in charge of VBC section shall then confirm whether the intended expenditure is within the cost centre allocation.
- 2.2.1.14 In the event that the intended expenditure has exceeded the allocation, the DDF shall return the payment voucher to the cost centre head within 24 hours.
- 2.2.1.15 In the event that the intended expenditure is within the budgetary allocation the Accountant VBC shall immediately commit the expenditure in the vote book and forward to DDF for payment authorization.

2.2.1.16 CASH MANAGEMENT

- 2.2.1.17 Upon receipt of payment voucher, the cashier shall confirm cash availability in the appropriate bank account.
- 2.2.1.18 The cashier shall then draw a cheque, record it in the cheque register and forward to various signatories for signing within 24 hours.
- 2.2.1.19 After the cheque is duly signed, the cashier shall effect the payment to the various payees bank accounts.
- 2.2.1.20 In rare circumstances where payment is through cash, the payee shall sign the PV as evidence of payment upon receipt of cash.
- 2.2.1.21 For EFT/ Quick Pay, a payment Schedule shall be generated through the system for approval by the signatories.
- 2.2.1.22 For suppliers and contractors, the cashier shall inform the creditors to collect their cheque(s) as per the communication procedure within 24 hours.
- 2.2.1.23 On cheque collection, the payee or authorized representative shall sign the cheque dispatch register and issue a receipt for the payment. The receipt shall be attached to the respective PV.
- 2.2.1.24 The cashier shall ensure that the PV is filed immediately.
- 2.2.1.25 Cashbook postings shall be done on daily basis.
- 2.2.1.26 The cashier shall ensure all accountable documents and cash are in safe custody.
- 2.2.1.27 For statutory and staff deductions and utility bills e.g. electricity, water and telephone, the DDF/ RD shall ensure that cheques are delivered to the relevant authorities and service providers before the deadline.
- 2.2.1.28 In case a supplier requests to have their payments deposited in their accounts, the cashier shall ensure that the deposits are made and bank deposit slips attached to the payment vouchers.
- 2.2.1.29 In case of insufficient funds, payments will be held in abeyance and the same communicated to the respective payees.

2.3 INVOICE/ CLAIMS/ REFUND PROCESSING

Processing of invoices, claims and refunds in KEFRI shall be done in various sections as below:

2.3.1 PAYMENT SECTION

- 2.3.1.1 For invoices, duly approved claims and refunds, the payment request shall be received at the Finance Division and passed to payment section.
- 2.3.1.2 The accountant in this section shall confirm authenticity and completeness of the supporting documents and register them.
- 2.3.1.3 On registration, the accountant shall generate of a PV within 24 hours.
- 2.3.1.4 In the event the request is not valid or the supporting documents are incomplete, the payee or Supplies Chain Management Division shall immediately be notified as per the communication procedure.
- 2.3.1.5 The PV shall follow the steps in Clause 2.2.2 – examination, Clause 2.2.3 – votebook, and Clause 2.2.4 – cash management of this procedure.
- 2.3.1.6 Salary Advance and In-advance PV shall be received and registered, examined in accordance to Clause 2.2.2 – examination of this procedure, numbered and

forwarded to Advance section for posting in ledger.

2.4 REGIONAL / SUB-CENTRES

- 2.4.1.1 At the regional centers / sub centres, temporary imprest advance form/travel authorization shall be filled by the applicant.
- 2.4.2 The Accountant shall confirm whether the activity was budgeted for and the availability of funds.
- 2.4.3 The Accountant shall forward the form to RD/ OIC for approval of payment or otherwise.
- 2.4.4 If approved, the cashier shall pay the applicant within 24 hours.
- 2.4.5 If the request is not approved, the applicant shall be notified within 24 hours as per the communication procedure.
- 2.4.6 On surrender of imprest, the accountant shall consolidate all supporting documents, prepare a PV and forward it to RD for approval.
- 2.4.7 At the end of every quarter, the accountant shall submit the quarterly financial report to DDF by 10th of the subsequent month.
- 2.4.8 The PVs for renewal shall be received at Examination section for verification of accuracy and completeness.
- 2.4.9 Inaccurate/ incomplete PVs shall be returned to the accountant for appropriate action.
- 2.4.10 The complete PVs shall be registered and forwarded to AIE for approval within 24 hours.
- 2.4.11 Upon approval, the PVs shall be numbered and the accountant shall distribute the copies of PVs as follows; examination, imprest and centre. The original copy together with the supporting documents shall be forwarded to vote book for commitment.
- 2.4.12 The renewal shall follow step Clause 2.2 – Imprest Processing of this procedure.
- 2.4.13 At the end of the financial year, the accountant shall surrender the imprest at headquarter as per Clause 2.5 – imprest surrender of this procedure.
- 2.4.14 The accountant shall maintain a vote book for station imprest.
- 2.4.15 For invoices, duly approved claims and refunds, the payment request shall be received by the accountant, examined for completeness and a PV generated.
- 2.4.16 The Accountant shall forward the PV to RD/ OIC for approval of payment or otherwise.
- 2.4.17 Upon approval, the accountant shall forward the PV to Centre/ Sub-centre Cash office for payment.
- 2.4.18 The accountant shall forward the PV to Headquarter – Finance Division where the Centre/ Sub-centre has no funds or payment is above procurement ceiling.

2.5 IMPREST SURRENDER

- 2.5.1 On surrendering the imprest, the applicant shall sign the imprest warrant form and attach the following documents as applicable:-
 - a) A summary of the expenditure,
 - b) All supporting documents e.g. receipts, goods received note, schedule of

payments, back to office report etc.

c) Receipt of surrendered cash where there is balance due to KEFRI.

- 2.5.2 The applicant shall forward the warrant to the HOD/ Head of Cost centre who shall confirm whether the funds were spent for the intended Purpose and the authenticity of the supporting document and append their signature.
- 2.5.3 In case of any anomalies, the HOD/ Head of Cost centre shall return the documents to the imprest holder for amendment and resubmission.
- 2.5.4 The imprest holder shall submit the surrender documents to the imprest section that checks on completeness and accuracy.
- 2.5.5 The same documents are registered in imprest surrender register and PV generated.
- 2.5.6 The PV shall follow the steps in Clause 2.2.2 – examination, Clause 2.2.3 – votebook, and Clause 2.2.4 – cash management of this procedure.
- 2.5.7 In case of over spending, the applicant shall claim the overspent cash as per payment procedure.
- 2.5.8 In case of under spending, the claimant shall forward the cash to the cashier who shall receive and bank the cash as per the revenue collection and banking procedure.
- 2.5.9 The DDF shall ensure updating of imprest ledger on monthly basis.
- 2.5.10 In the event that the imprest holder does not surrender imprest within the stipulated time (72 hours after the exercise/expenditure), the DDF/RD shall liaise with DDHR to recover the money from the imprest holders' entitlements.
- 2.5.11 The officer shall be informed of the money recovery as per the communication procedure

3.0 APPLICABLE DOCUMENTS

- a) Registers
- b) Payment voucher
- c) Imprest application form
- d) Imprest warrant form
- e) Invoice
- f) Temporary Imprest/ Advance form
- g) Travel authorization form
- h) Contract for local labour/ field research
- i) Field payment voucher
- j) Muster roll
- k) Meal expenses claim form

(To be filled in Duplicate)

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**KENYA FORESTRY RESEARCH INSTITUTE
IMPREST APPLICATION FORM**

PART I: PERSONAL DETAILS

Name: P/No:
 Designation: RF:
 Department/Division: Mobile No.....

PART II: PROVIDE BANK DETAILS

Bank Name:
 A/C No: Branch:

PART III: EXPENSES

Per Diem AllowanceNo. of days.....Fare/Taxi
 Fuel Expenses Kshs.....
 Proposed Itinerary/Purpose/Description;

I certify that the above information is true and correct.

Imprest Holder Signature Date

Head of Department Signature Date

I authorize the journey and confirm that the funds are available to meet the expenses and the amount is realistic and properly charged against public funds.

Cost Centre Head signature..... Imprest Amount.....

PART IV: FINANCE DIVISION- OUTSTANDING IMPRESTS

Date	Imprest type/No.	Surrender Date	Amount	Remarks
1.....
2.....

Imprest due for Surrender by (date)..... Acc. No.....
 Passed by (Accountant/Imprest Officer)..... Date.....

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KENYA FORESTRY RESEARCH INSTITUTE

CONTRACT FOR LOCAL LABOUR/FIELD RESEARCH

Part 1: Job details

STATION:

Project Name: -----

Detailed nature of work: -----

Duration of work: FROM: TO:

Total contract sum: -----Payment mode:

The parties hereby agree that the consultant/worker shall perform and deliver services as required and specified in the terms of the contract.

Name of Contractor: ----- ID/NO. -----

Signature: Date:

Officer In charge - Name:Signature

Administration: Name..... Signature.....

Part 2: Confirmation of job completion

I THE UNDERSIGNED DO AGREE THAT THE CONTRACT WAS PERFORMED AND COMPLETED AS SPECIFIED IN THE TERMS OF CONTRACT

Signature: Contractor: Date:

Officer in Charge: Date:

Approved for payment:

HoD/RD/OiC:

Paid by: Signed: Date:

I, the Contractor, have received Ksh:/Cheque No..... as agreed in the terms of the Contract.

Received: Signed: Date:*Note:*

KEFRI will not be held liable for injury sustained during the implementation of the contract

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KENYA FORESTRY RESEARCH INSTITUTE (KEFRI)

FIELD PAYMENT VOUCHER

Being payment of.....

Station:

Name	P/No. or ID/No	Institution	Type of allowance	Rate	No. of Days	Total	Signature
TOTAL							

Approved by:Date.....

Paid by: Date.....

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KENYA FORESTRY RESEARCH INSTITUTE

TEMPORARY IMPREST/ADVANCE FORM

Name: Station:

Designation..... Personal no.....

I wish to apply for a temporary Imprest of Kshs.....

(Amount in words)Ksh.....

PURPOSE.....

.....

I undertake to account for the Imprest failure to which the same will be deducted from my salary

Applicant signature: Date:

Approved by..... Date:

(HoD/RD/OiC)

Checked by..... Sign Date:

(Centre Accountant)

Paid by: Sign Date:

Received by: Sign Date:

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**KENYA FORESTRY RESEARCH INSTITUTE
TRAVEL AUTHORIZATION (TA) FORM**

1. Personal details and Travel Details

Name of applicant..... Station:
Designation:Personal No: Job Group:
Project Activity/Name:
Imprest Applied of Kshs:
In words:
Nature of duty (give details) and location:
.....
Estimated number of days way from office.....
Signature of the applicant: Date:

2. I certify that there are funds to carter for this trip

.....

Centre Accountant

3. I hereby authorize the trip and confirm that the journey is necessary and official

.....

RD/OIC

4. I acknowledge receipt of Kshs.....which I undertake to surrender after the trip, failure to which the Regional Director/OiC will request the Director KEFRI to recover the equivalent of this Imprest taken by myself, from my salary and remit the same to the Centre/Sub Centre, in addition to any action that may be preferred against me.

Payment received.....Date.....

Imprest holder signature

CONDITIONS OF ISSUE OF IMPREST

1. This warrant must not be authorized unless and until all previous imprest have been surrendered and fully accounted for.
2. This warrant should not be approved unless the chargeable item has/have sufficient funds to meet the resultant expenditure.
3. Imprests must never be treated as loans or personal advances and where one has failed to account for an imprest on due date his entire salary must be utilized until the whole debt is liquidated.
4. Imprests will be issued and accounted for in accordance with regulations in force from time to time.
5. In case of imprest issued for overseas travel, holder should within 72 hours complete the certificate given here below to facilitate on their actual entitlement based on their per diem rate.

I certify that I was on official duty in..... for
Days from to and now surrender the imprest advanced.

.....

Imprest holder

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**MUSTER ROLL**

Station:

This form may be used for the allocation. If more than one allocation or any deduction F.O FORM 18 must be used. To the accounts atpassed for payment.....casuals sub account.

Please pay..... (Name and, if to be sent by post, address)

In respect if wages of the following persons(s) for month of.....

ID NO.	Name	No. of Days	Rate per day	BASIC PAY	NSSF	NHIF	PAYE	Net pay	Payee signature
TOTAL									

Approved byDate.....

Certified by:

I certify that the amount of Ksh.....is correct and due to the person(s) specified above and who have been employed during the period stated at the rate (s)specified and that it has been entered in my vote/ledger and should be charged as under.

Signature: Designation:

Date.....

Account No. Dept. voucher No .D .w .No . Amount Ksh.....cts

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(To be filled in duplicate)



KENYA FORESTRY RESEARCH INSTITUTE

MEAL EXPENSES CLAIM

Station:

Department/Division:

Date:

I Dr/Mr./Mrs./Miss/.....P/NO.....Job group

Hereby claim Kshs.....being meal expenses while on official duties outside the station at the following place indicate below:

Applicant signature.....

I certify that the claimant did perform official duties at the place and on the duties outside the places and on the dates indicated below.

Approved by HoD

Approved by RD/OiC (for eco-regions)

Date	Time of departure	Place	Nature of work	Time Returned

KERI/F/FIN/11



**KENYA FORESTRY RESEARCH INSTITUTE
IMPREST WARRANT**

1. Name of applicant..... Designation: Job Group:.....

Personal No: Branch/Department/Division.....

I apply for Standing/Temporary/Special Imprest of Kshs:

In words:

For the following Purposes

Nature of duty :

Proposed Itinerary.....

Signature of the applicant: Date:

2. Examination

..... Date.....

Examined by

3. Approved/Not approved

..... Date.....

Accounting officer

4. I certify that the amount has been noted in the Imprest Register Folio No.

..... Date.....

Accountant in charge Imprest Section

5. I certify that the Imprest has been noted in Vote book and that the balance available in the chargeable item after taking into account this commitment is Kshs

..... Date.....

Accountant in charge Votebook Control

6. Passed for payment by.....Date.....Internal Auditor.....

Signature.....Date.....

Cost Centre	A/C no.	Voucher No.	Station	Amt. Ksh
-------------	---------	-------------	---------	----------

CONDITIONS OF ISSUE OF IMPREST

1. This warrant must not be authorized unless and until all previous imprest have been surrendered and fully accounted for.
2. This warrant should not be approved unless the chargeable item has/have sufficient funds to meet the resultant expenditure.
3. Imprests must never be treated as loans or personal advances and where one has failed to account for an imprest on due date his entire salary must be utilized until the whole debt is liquidated.
4. All temporary imprests must be surrendered or accounted for within 72 hrs following return from official journey in accordance with Treasury Circular No. 16 of 2 November 1970 and No. 2 of 21st March 1982
5. Imprests will be issued and accounted for in accordance with regulations in force from time to time.
6. In case of imprests issued for overseas travel, imprest holder should within 72hrs of their return complete the certificate given here below to facilitate calculation of their entitlement based on per diem rate
I certify that I was on official duty in..... for Days from to as supported by departure/arrival dates in my passport No Date
7. Where an official claims accommodation allowance in lieu of hotel expenses he should complete the certificate appended here below:
I certify that I was on official duty in..... for Days from to and that no hotel expenses have been claimed for three days
..... Imprest holder
I certify that the above information is correct
Date Head of Department
8. I acknowledge receipt of an imprest of Kshs.....which I undertake to account for in full or before the.....In the event of my failure to retire the imprest within 72hrs following return from official duty, the accounting officer KEFRI will recover the amount in full from salary in addition to any other action that may be preferred against me.
Name.....ID No.....
Signature.....Date.....

PROCEDURE 3: REVENUE MANAGEMENT

1.0 Purpose

The Purpose of the Revenue Management Procedure is to ensure that all monies are collected, receipted, recorded and banked promptly.

1.1 Scope

This procedure describes the collection, handling, recording, and depositing of revenue.

1.2 References

- a) Finance manual
- b) Price list
- c) Product catalogue
- d) Credit Management Policy
- e) Service Delivery Charter

1.3 Terms and Definitions

- a) DDF – Deputy Director Finance
- b) EFT – Electronic Funds Transfer
- c) GM – General Manager Enterprise
- d) OIC – Officer in Charge
- e) RC – Revenue Collector
- f) RTGS – Real Time Gross Settlement

1.4 Responsibility

The DDF shall oversee the implementation of revenue management procedure.

2.0 STEPS

2.1 GENERAL

2.1.1 The Institute shall collect revenue from the following sources:-

- a) Consultancy services
- b) Laboratory services
- c) Sale of seeds and seedlings
- d) Accommodation and Conference facilities
- e) Hire of facilities
- f) Hire of heavy machinery
- g) Sale of plantation
- h) Sale of forest products
- i) Water and rent
- j) Disposal of stores

2.1.2 KEFRI revenue shall be received in the form of:-

- a) Cash
- b) Cheque
- c) RTGS
- d) EFT
- e) Mobile banking

2.2 REVENUE COLLECTION AND BANKING

2.2.1 RECEIPTING

2.2.1.1 HEADQUARTER

- 2.2.1.1.1 All collected income shall be acknowledged by issuance of an official receipt by the RC from the ERP system.
- 2.2.1.1.2 Manual receipting shall be used only when/ where ERP accounting system is unavailable.
- 2.2.1.1.3 Cash and cheque payments shall be receipted and stored away immediately in a safe locking location
- 2.2.1.1.4 The RC shall examine all cheques and cash for completeness and authenticity.
- 2.2.1.1.5 In the event that the RC is unsatisfied, the customer shall be advised accordingly.
- 2.2.1.1.6 If valid, the RC shall post the details of the payee in the ERP system, process an official receipt and issue the original official receipt to the customer and the other copies filed

2.2.1.2 REGIONAL CENTRE/ SUB-CENTRE

- 2.2.1.2.1 Collected income shall be acknowledged by issuance of an official receipt manually generated by the RC.
- 2.2.1.2.2 The receipt shall be sequentially filled in quadruplicate where the original is given to the customer; the second copy is filed in cash office, the third copy is submitted accountant in charge of revenue for postings into the cashbook/ general ledger and the fourth copy is retained in the book.

2.2.1.3 RECEIPT BOOKS

- 2.2.1.3.1 All receipt books shall be pre-numbered in numerical sequence and be used in that order. They shall be kept in the safe by DDF who shall authorize their use and a record of the issuance maintained.

2.2.1.4 RECONCILIATION

- 2.2.1.5 At the end of each business day, the RC shall verify that the cash and cheques received are reconciled with the daily revenue collection and banking schedule.
- 2.2.1.6 All cancelled receipts shall be retained in the receipt book.
- 2.2.1.7 The RC shall forward the daily revenue collection and banking schedule to the Accountant for confirmation before banking.
- 2.2.1.8 In the event of disparities in the cash at hand and the daily revenue collection and banking schedule the Accountant shall address it with the RC and where need be,

- the DDF/ RD/ OIC.
- 2.2.1.9 The Accountant shall ensure that monies received through mobile banking, RTGS and EFT is receipted promptly.
- 2.2.1.10 All RC shall furnish the Revenue Accountant with a monthly Return for consolidation and with a copy to DDF and GME.
- 2.2.1.11 In case of revenue loss, circumstances of the loss shall be reported to the Director within 48 hours and the issue handled as per the HR procedure.
- 2.2.1.12 Monthly revenue reconciliations shall be carried out to ensure that the total of all receipt entries in the relevant cashbook equals the amount actually brought to account under the relevant revenue item for the same period.
- 2.2.1.13 Water billings shall be done 5th of every month.
- 2.2.1.14 Revenue Accountant shall post income into the respective ledger accounts in the General Ledger at the end of every quarter.

3.0 APPLICABLE RECORDS

- a) Receipts
- b) Revenue schedules
- c) Bank deposit slips
- d) Bank statements
- e) Invoices
- f) Price list
- g) Product catalogue
- h) Daily revenue collection and banking
- i) Monthly revenue collection and banking schedule

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**DAILY REVENUE COLLECTION & BANKING****KENYA FORESTRY RESEARCH INSTITUTE**

Account t Name: _____ Account No. _____ Station: _____

Date	Miscellaneous /Official Receipt No.	Nature of Revenue source	Amount Banked	Remarks
		Total		
Amount in Words				

Collected by: _____ Date: _____ Sign: _____

Checked by: _____ Date : _____ Sign: _____

Banked by: _____ Date: _____ Sign : _____

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**KENYA FORESTRY RESEARCH INSTITUTE
MONTHLY REVENUE COLLECTION AND BANKING SCHEDULE**

Station:

Month

RECEIPT DETAILS				BANKING DETAILS				
Date	Particulars	Receipt no	Amount	Date	Amount	A/C banked	Mode	Source
TOTALS								

Prepared by: Date :

Confirmed by: Date :

Summary:

Seeds.....

Seedlings.....

Conference.....

Catering.....

KEFRI/F/FIN/12



KENYA FORESTRY RESEARCH INSTITUTE

OFFICIAL RECEIPT

Station:Date.....

Received from.

The sum of shillings.....

On account of

.....
.....
.....

Vote.....

Head.....

Subhead.....

Item.....

A/C No.....

Cash/cheque No./Mpesa.....

Signature of Issuing/Receiving officer

Department:

KEFRI/F/FIN/18



KENYA FORESTRY RESEARCH INSTITUTE

Received from.

Station: Date.....

OFFICIAL RECEIPT

Qty	Particulars	@	Shs	Cts

Amount in Words.....

Cash/cheque No./Mpesa.....

Signature of Issuing/Receiving officer

Goods once sold will not be reaccepted

KEFRI/F/FIN/13



KENYA FORESTRY RESEARCH INSTITUTE

INVOICE

Date.....

Sold to.....

Qty	Unit	Particulars	@	Shs	Cts

All cheques should be addressed to KEFRI

PROCEDURE 4: FINANCIAL REPORTING

1.0 Purpose

The Purpose of this procedure is to ensure timeliness, relevance, comparability, understandability and accuracy in financial reporting.

1.1 Scope

This procedure applies to the preparation of the Trial balance, Statement of Financial Performance, Statement of Financial Position, Statement of Cash Flow, Statement of changes in Net Assets, Statement of Comparison of Budget and Actual, Fixed Assets schedule and Notes to the Financial Statement.

1.2 References

- a) Public Sector Accounting Standards Board – Kenya
- b) Generally Accepted Accounting Principles (GAAPs)
- c) IPSAS – International Public Sector Accounting Standards
- d) IFRS – International Financial Reporting Standards
- e) Public Finance Management Act 2012 and its regulations
- f) Cash book
- g) Expenditure schedules
- h) Payroll
- i) Fixed Assets Movement Schedules
- j) Ledgers

1.3 Terms, Definitions And Acronyms

- a) BoD – Board of Directors
- b) DDF – Deputy Director Finance
- c) SCM – Supply Chain Management
- d) SDD F&A – Senior Deputy Director Finance and Administration

1.4 Responsibility

The DDF shall ensure adherence to this procedure.

2.0 STEPS

2.1 FIXED ASSET MANAGEMENT

- 2.1.1 Fixed Assets Accountant shall update the Fixed Asset Register on a monthly basis.
- 2.1.2 All assets shall be identified and tracked in the Fixed Asset Register. This shall be accomplished by attaching a pre-numbered tag to each asset identifying it as “Property of KEFRI” upon purchase.
- 2.1.3 KEFRI shall undertake revaluation of its property (land, buildings and heavy machines including heavy vehicles) after every five years per category of property, plant and equipment subject to funds availability.
- 2.1.4 On quarterly and annual basis, the Fixed Asset accountant shall prepare a fixed asset movement schedule showing category of assets, costs, additions, disposal, accumulated depreciation and charge for the year.

2.2 FINANCIAL LEDGERS

- 2.2.1 The financial ledgers shall be maintained on the principle of double entry book keeping. Consequently, at any moment in time, the total of the debits in the ledgers should agree to the total of the credits
- 2.2.2 Bank Reconciliation shall be done by 10th of the following month and shall be checked by an accountant and filed accordingly.
- 2.2.3 Cashbook(s) shall be analyzed by 10th of the following month and posted to the journals.
- 2.2.4 Monthly payroll summary shall be prepared by the Human Resource Division, and passed to the Finance Division for reconciliation and posting by 5th of the following month.
- 2.2.5 On quarterly and annual basis, Journal vouchers shall be done as source documents for financial ledger posting.
- 2.2.6 The DDF shall ensure that all transactions made are posted in the respective ledgers and trial balance generated from the various ledgers on a quarterly basis.
- 2.2.7 After preparation of the trial balance the GL accountant shall forward it to the DDF for information.
- 2.2.8 At the end of every quarter, the DDF shall prepare draft financial statements which include:-
- a) Statement of Financial Performance,
 - b) Statement of Financial Position,
 - c) Statement of Cash Flow,
 - d) Statement of changes in Net Assets,
 - e) Statement of Comparison of Budget and Actual,
 - f) Fixed Assets schedule, and
 - g) Notes to the Financial Statement.
- 2.2.9 After preparation of the statements, the DDF shall forward them to the SDDF&A for review and recommendation.
- 2.2.10 SDDF&A shall forward the financial statement to the Director for tabling in the subsequent BoD meeting for information, discussion and adoption.
- 2.2.11 Quarterly financial statements shall be submitted to The National Treasury, Parent Ministry and Controller of Budget by 15th of the subsequent month after the end of the quarter.
- 2.2.12 Annual Financial Statements shall be submitted to the Office of the Auditor General, National Treasury, Parent Ministry & Controller of Budget by 30th September.

2.3 YEAR END CLOSING PROCEDURES

- 2.3.1 The director shall appoint a cash board of survey team at the end of financial year to verify the balances shown in cash books and rule off the books.
- 2.3.2 Cash Board of survey shall be completed by 15th of July after closure of the financial year.
- 2.3.3 The forms used in the survey of the cash shall accurately be prepared and duly signed by team members at the date of the survey.
- 2.3.4 The cashbook(s) shall be initialised/ signed by the Survey Team on the rule off page.
- 2.3.5 The Teams' Report shall be forwarded to the DDF and the Director.

2.3.6 Finance and SCM Division shall conduct stock take at the end of every financial year to ascertain the physical stock and value of inventory.

3.0 APPLICABLE RECORDS

- a) Ledgers
- b) Trial Balances
- c) Statement of Financial Performance,
- d) Statement of Financial Position
- e) Statement of Cash Flow
- f) Statement of changes in Net Assets
- g) Statement of Comparison of Budget and Actual
- h) Fixed Assets schedule
- i) Notes to the Financial Statement,
- j) Board of Survey report
- k) Fixed Assets Movement schedule
- l) Fixed Asset Register
- m) Bank Reconciliation Statement
- n) Monthly Payroll Summary
- o) Journal Vouchers
- p) Annual Stock Taking Form
- q) Asset Transfer Form

KEFRI/FIN/F/08



**KENYA FORESTRY RESEARCH INSTITUTE
BANK RECONCILIATION STATEMENT**

A/C Name: _____

A/C NO : _____

Station: _____

AS at: _____

Balance as per Bank Certificate

Less: -1. Payment in Cash Book not yet

Recorded in Bank Statements
(Unpresented Cheques)2. Receipts in Bank statement not
yet recorded in Cash book.Add:- 3. Payments in Bank Statement
Not yet recorded in Cash Book4. Receipts in Cash Book not yet
recorded in Bank Statement.

Balance as per cash book

Shs	Shs	

I certify that I have verified the bank Balance in the Cash Book with the Bank statement and that the above Reconciliation is correct.

Signature:**Designation:****Checked By:****Date:**

1. Payments in cash book not yet recorded in Bank statements (Unpresented Cheques)				2. Receipts in Bank statement not yet recorded in cash book.			
CHEQUES		Payee	AMOUNT	Date		Details	AMOUNT
Date	No.		Shs				
		Total				Total	
3. Payments in Bank Statement not yet recorded in Cash Book				4. Receipts in Cash Book not yet recorded in Bank statement.			
Date		Details	AMOUNT	Date		Details	AMOUNT
		Total				Total	

KEFRI/FIN/F/14



**KENYA FORESTRY RESEARCH INSTITUTE
BOARD OF SURVEY REPORT**

Date

Report on the Board of Survey on the Cash and Bank Balances of:

Account name:

Account No:

as at the close of business on, 20.....

The Board consisting of: (Names and official titles)

.....
.....
.....

assembled at the office of the Cashier at(time)

on the, 20..... and the following cash was produced:-

Notes Sh.

Coins Sh

Total Sh.

It was observed that cheques and cash amounting to Shs..... had been on hand for more than 14 days prior to the date of the survey.

The cash book reflected the following balances as at the close of business on the 20.....

Cash on hand Sh.

Bank Balance Shs

Total Sh.

The Bank Certificate of Balance showed a sum of Sh.

The difference between this figure and the Bank as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O.30), which shall be attached.

Chairman

Date

Members of the Board

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of cheque</i>	<i>Date Received</i>	<i>Amount</i>
Total				

KEFRI/FIN/F/15



KENYA FORESTRY RESEARCH INSTITUTE

The Journal

DATE	PARTICULARS	A/C	DR.	CR.

Prepared By:

Authorized By:

KEFRI/FIN/F/16



**KENYA FORESTRY RESEARCH INSTITUTE
ANNUAL STOCK TAKING FORM**

Ledger card no.	Item Description	Unit of issue	Ledger Balance	Physical Bal.	Unit Price	Value	Deficiency	Deficiency Value	Surpluses	Value of Surplus	Remarks

Total Value of Stock Kshs.....

Total Value of Deficiency Kshs.....

Total value of Surplus Kshs.....

Stock Taken By:

1.....Sign.....

2.....Sign.....

3.....Sign.....

4.....Sign.....

KEFRI/F/FIN/17



KENYA FORESTRY RESEARCH INSTITUTE



ASSET TRANSFER FORM

DIVISION: _____ STATION: _____ SITE NO: _____ LOCATION: _____

ASSET NUMBER	ASSET DESCRIPTION	ASSET CLASSIFICATION	QUANTITY HELD	REMARKS

ASSET TRANSFERRED FROM:

DESIGNATION: _____

SIGNATURE: _____ DATE: _____

ASSET HELD BY.....

DESIGNATION: _____

SIGNATURE: _____ DATE: _____

FIXED ASSET ACCOUNTANT.....

PROCEDURE 5: IDENTIFICATION AND ASSESSMENT OF QUALITY RISKS AND ENVIRONMENTAL ASPECTS

1.0 Purpose

To identify quality risks and environmental aspects associated with KEFRI's operations and assessment of their significance.

1.1 Scope

This procedure shall be applicable to KEFRI and to all operations covered by the Integrated Management System.

1.2 Reference

- a) ISO 9001:2015 Standard
- b) ISO 14001:2015 Standard
- c) ISO 31000:2009 Standard

1.3 Terms, Definitions & Acronyms

- a) IMS - Integrated Management System
- b) KEFRI - Kenya Forestry Research Institute.
- c) HODs - Head of Divisions
- d) RD - Regional Director
- e) Risk - Effect of uncertainty
- f) Aspect - Activities that interact or can interact with the environment
- g) Significant aspect - is one that has effect on the environmental
- h) Impact - Effect of an aspect to the environment
- i) Likelihood - chance of something happening
- j) MR – Management Representative

1.4 Responsibility

- a) MR shall ensure that this procedure is adhered to.
- b) Divisional heads shall be responsible for identifying and assessing their respective activities and associated risks.

2.0 STEPS

2.1 To conduct quality risks and environmental impacts assessment, the following steps are to be completed:

- a) Identification of operational departmental processes and activities
- b) Identify quality risks and environmental aspects associated with these activities
- c) Determine the impact, likelihood and risk rating

2.2 Identification of departmental processes and activities

- 2.2.1 Activities conducted at KEFRI shall be listed in order to ensure that all of them are assessed in the same manner
- 2.2.2 The activities are classified per division and maintained in a risk register

2.3 Identify quality risks and environmental aspects

- 2.3.1 Quality risks and environmental aspects associated with each of the activities in clause 2.2 shall be identified
- 2.3.2 Environmental aspects can be either positive or negative
- 2.3.3 To identify environmental aspects, the following factors shall be considered where relevant:
- Water pollution
 - Air pollution and noise
 - Biodiversity loss
 - Waste management and disposal
 - Contamination of land,
 - Natural resources use and depletion
 - Applicable laws and regulations and
 - Environmental impacts.
- 2.3.4 To identify quality risks, the following factors shall be considered where relevant:
- Timeliness
 - Consistency in service delivery
 - Customer satisfaction
 - Business sustainability and continuity
 - Applicable product standard requirements and statutory regulations
 - Accuracy, courtesy, completeness and accessibility in service delivery

2.4 Identify impacts, likelihood and risk rating

- 2.4.1 Once all quality risks and environmental aspects have been identified, the respective Heads of Divisions shall identify their impacts and likelihood of occurrence to determine risk rating (significance).
- 2.4.2 This risk assessment shall be based on:
- Impact (I)
 - Likelihood (L)
- 2.4.3 Risk rating (Significance) shall be obtained by the multiplication of Impact (I) with Likelihood (L) as shown in the equation below:

$$\text{RISK RATING (significance)} = \text{IMPACT} \times \text{LIKELIHOOD}$$

- 2.4.4 Risks and aspects shall be assessed using the risk matrix below:

Impact	Likelihood		
	1	2	3
1	1	2	3
2	2	4	6
3	3	6	9

KEY**Likelihood**

- 1- Remote, likely to occur once in a year
- 2- Occasional, likely to occur once in a quarter
- 3- Frequent, likely to occur once in a week

Impact

- 1- Minor, unlikely to affect the environment or quality of service
- 2- Serious, very likely to affect the environment or quality of service
- 3- Critical, can have catastrophic effect to the environment or quality of service

Risk rating (significance)

1-2	Low risk
3-5	Medium risk
6-9	High risk

2.5 Classification of risks

- 2.5.1 When the risk rating is low, the risk shall be acceptable and tolerated. This shall be classified as insignificant environmental aspects
- 2.5.2 When the risk rating is medium further controls and monitoring shall be required as per the risk register. This shall be classified as significant environmental aspects.
- 2.5.3 When the risk is high, immediate actions and more stringent controls shall be put in place to mitigate against the impact of such risks. This shall be classified as significant environmental aspects.

2.6 Review & control process

The quality risks and environmental aspects shall be reviewed every three years, or whenever there have been significant changes to KEFRI activities or services

3.0 Applicable records

- a) Risk register
- b) Aspect register

KEFRI/F/MR/14



ASPECT REGISTER

Process	Activity	Aspect	Likelihood	Significance	Effects	Controls

KEFRI/F/MR/15



RISK REGISTER

Process	Activity	Risk	Likelihood	Impact	Risk rating	Risk category	Control	Opportunity

PROCEDURE 6: EMERGENCY PREPAREDNESS AND RESPONSE PROCEDURE

1.0 Purpose

The Purpose of this procedure is to identify potential and actual emergency situations and accidents that can have an impact on the environment and how KEFRI will respond to them.

1.1 Scope

This procedure covers actual and potential environmental emergencies and accidents emanating from KEFRI activities.

1.2 References

- a) ISO 14001:2015 Environmental Management System
- b) ISO 14004:2016 Environmental Management System - General guidelines on principles system and support techniques
- c) Occupational Safety and Health Act - 2007
- d) Environmental Management and Co-ordination (Amendment) Act, 2015

1.3 Terms, Acronyms, and Definitions

- a) Environmental emergency and accidents – any unexpected occurrence that could be harmful to the environment.
- b) OSHA - Occupational Safety and Health Act.
- c) EMCA – Environmental Management and Coordination Act.
- d) EOSHEPRAP – Environmental and Occupational Safety and Health Emergency Preparedness Response Action Plans.
- e) DD-HR- Deputy Director Human Resource
- f) KEFRI- Kenya Forestry Research Institute
- g) DDA – Deputy Director Administration
- h) RD – Regional Director

1.4 Responsibility

The DDA/RD shall have the principal responsibility to ensure that this procedure is adhered to.

2.0 STEPS

- 2.1 The Heads of administration shall update the list of foreseeable incidences and emergencies with a potential to cause negative environmental impact.
- 2.2 The section heads in consultation with Regional Directors shall assess emergency preparedness competence for persons working in areas prone to incidences and accidents as per Training and Competence Procedure
- 2.3 The section heads will forward the environmental emergency preparedness training needs through respective Regional Directors to the DD-HR as per Training and Competence Procedure
- 2.4 The section heads shall conduct various drills to test the effectiveness of the work

instructions and response plans for forest fires and chemical spills and first aid and submit report to Regional Director for necessary action(s).

- 2.5 The respective section heads shall monitor and record occurrences of environmental accidents and emergencies in various workstations, recommend corrective measures using Environmental Emergencies and Accidents Occurrences form and submit to the MR through respective Regional Directors.
- 2.6 The section heads shall maintain an inventory of available personal protective equipment and first aid kits using the respective forms and advise the Management on the same.
- 2.7 DDA/RDs shall ensure that all fire-fighting equipment are serviced as per their schedule and kept at easily accessible points.
- 2.8 DDA/RSs/section heads shall maintain a fire duty rooster during the fire season
- 2.9 KEFRI shall annually review and where necessary revise its emergency preparedness and response procedure as need arises

3.0 Applicable records

- a) Environmental emergencies and accidents occurrences form
- b) Inventory of available personal protective equipment and first aid kits form
- c) Maintenance schedule of fire-fighting equipment form
- d) Fire duty rooster

KEFRI/F/ADM/19

**ENVIRONMENTAL EMERGENCIES AND ACCIDENTS OCURRENCES**

Centre:

Incidences/accidents	Facility affected	Severity	Response	Remarks
Forest fire	Seed orchard	50%	Staff used fire beaters and water to control the fire	-Fire breaks should be cleaned before the fire season. -Conduct fire drills

KEFRI/F/ADM/18

**PERSONAL PROTECTIVE EQUIPMENT (PPE) INVENTORY FORM**

Centre:.....

Section:

Item of PPE	Type	Quantity	Stored Location
Head Protection			
Hearing Protection			
Eye Protection			
Respiratory Protective Equipment (RPE)			
Overalls			
Gloves			
Footwear			
Safety Harness			
Clothing			
Other (Specify)			

KEFRI/F/ADM/20



FIRST AID KIT INVENTORY FORM

Centre:

Section:

Item	Quantity	Used	Not used	Expiry date

KEFRI/F/ADM/21



CHEMICAL/OIL SPILL DRILL REPORT

Submitted by:.....

Centre:

Drill conducted: date:.....

1. Identify any barriers that interfere with alerting people who would be affected by the spill.
2. Describe any problems that prevent Material Safety Data Sheets (MSDS) from being used effectively.
3. Specify any difficulties in selecting and using spill control materials (absorbents, etc.)
4. Identify any problems related to emergency phone numbers, eyewash stations, emergency showers, and first-aid kits.
5. Discuss any obstacles to ventilating the area of the spill.
6. List any difficulties in selecting and using appropriate personal protective equipment.
7. Describe any problems with equipment shut-off procedures.
8. List any goals for improvement.
9. List of personnel who participated in the drill:

Signature: _____

KEFRI/F/ADM/22



FIRE DRILL REPORT

Submitted by:.....

Centre:.....

Drill conducted:..... date:.....

1. Were the Security and Fire Department notified? Yes () No ()
If no, provide detail.
2. Was the Alarm heard in all areas? Yes () No ()
If no, which areas did not sound?
3. Were the announcements clear and understood? Yes () No ()
If no, provide details.
4. List any evacuation problems encountered.
5. Did the alarm system reset properly after the drill? Yes () No ()
If no, provide details
6. Corrective Actions required
7. Approximate evacuation time from start of fire alarm until last person exited:
_____minutes
8. List of personnel who participated in the drill:

Signature:_____

KEFRI/F/ADM/23



FIRST AID DRILL REPORT

Submitted by:.....

Centre:

Drill conducted:..... Date:

1. Identify any barriers that interfere with alerting people.
2. Identify any problems related to accessing and utilizing first-aid kits.
3. Discuss any obstacles to accessing the trained first aider at the Centre.
4. Approximate response time to the type of injury : _____minutes
5. List any goals for improvement.
6. List of personnel who participated in the drill:

Signature:_____

PROCEDURE 7: OCCUPATIONAL HEALTH AND SAFETY PROCEDURE

1.0 Purpose

The Purpose of this procedure is to specify KEFRI process for identifying and preventing occupational health and safety incidences in execution of its activities.

1.1 Scope

This procedure is applicable to KEFRI in execution of the Quality and Environmental Management System. All employees, contractors, sub-contractors and other interested parties have to adhere to these specifications.

1.2 Reference

- a) ISO 9001:2015 Clause 7.1.3
- b) ISO 14001:2015 Clause 8.2
- c) Occupational Health and Safety Act, 2007
- d) Employment Act, 2007
- e) Work Injury Benefits Act, 2007
- f) Other legal requirements on work place safety.

1.3 Terms, Definitions & Acronyms

- a) IMS – Integrated Management System
- b) KEFRI - Kenya Forestry Research Institute.
- c) DDA - Deputy Director Administration
- d) RD - Regional Director
- e) OIC - Officer In Charge
- f) Workplace - A KEFRI Premise
- g) Workroom - Workstation or Office Space
- h) OSH – Occupational Safety and Health

1.4 Principal Responsibility

- 1.4.1 The DDA is responsible for ensuring compliance to the OSH requirements.
- 1.4.2 The RDs and OICs are responsible for compliance to the OSH requirements in the respective regions and sub centres.

2 STEPS

- 2.1 Every workplace shall have effective provision for sufficient and suitable Lighting.
- 2.2 Effective means shall be provided and maintained for draining off the wet floors in all premises.
- 2.3 Effective and suitable provision shall be made for securing and maintaining adequate ventilation of all workrooms.
- 2.4 The workplace shall not be so overcrowded as to cause risk of injury to the health of the persons employed therein.
- 2.5 The floor of every workroom shall be cleaned at least once in every week as per the

- procedure on janitorial services.
- 2.6 Accumulations of dirt and refuse shall be removed from the floors and benches of workrooms, staircases and passages.
 - 2.7 All plant, machinery and equipment whether fixed or mobile shall only be used for work which they are designed for and be operated by a competent person.
 - 2.8 All chains, ropes and lifting tackle shall be of good construction, sound material, adequate strength and free from defect.
 - 2.9 Sufficient and suitable sanitary conveniences for the persons employed in the workplace shall be provided, maintained and kept clean.
 - 2.10 Every refrigeration plant capable of being entered by an employee shall have all control valves situated outside the cold storage room and have all doors of cold storage room capable of being opened easily and quickly from the inside and outside.
 - 2.11 In all KEFRI stores and warehouse, all goods, articles and substances shall be stored or stacked in such manner as will ensure their stability and prevent any interference with the adequate distribution of light, ventilation systems, the unobstructed use of passageways and unobstructed access to other fire extinguishing equipment.
 - 2.12 Machinery, equipment, personal protective equipment, appliances and hand tools used in all workplaces shall comply with the prescribed safety and health standards and be appropriately installed, maintained and safe guarded.
 - 2.13 All openings in floors shall be securely fenced.
 - 2.14 There shall be safe means of access to every place at which any person has to work.
 - 2.15 All highly inflammable substances shall be kept either in a fire-resisting store or in a safe place outside any occupied building.
 - 2.16 Every workplace shall be provided with adequate means of escape conspicuously marked by a notice printed in **RED LETTERS**, properly maintained and kept free from obstruction.
 - 2.17 All emergency exit doors shall be constructed to open outwards and shall not be locked or fastened.
 - 2.18 Material safety data sheets shall be provided for all chemicals and other hazardous substances in use at the premises.
 - 2.19 Adequate supply of drinking water at suitable points conveniently accessible to all persons employed.
 - 2.20 Every workplace shall provide and maintain a readily accessible first-aid box.
 - 2.21 There shall be a Safety and Health Committee whose chairperson and Secretary are duly appointed by the Director.
 - 2.22 The committee shall conduct quarterly workplace inspections on health and safety requirements and also meet at least once every three months.
 - 2.23 Inspection and testing of all firefighting appliances in every work place shall be carried out at least once every twelve months as per the emergency preparedness and response procure.
 - 2.24 Every workplace shall have a fire assembly point which must be painted in green.
 - 2.25 Every work place shall provide adequate and suitable facilities for washing

which shall be conveniently accessible and shall be kept in a clean and orderly condition.

- 2.26 Every work place shall have suitable facilities for a person employed whose work is done standing.
- 2.27 Every work place shall provide and conspicuously display means for extinguishing fire which should be free from any obstruction and readily accessible.
- 2.28 The section heads shall record incidents or accidents using incident form or accident form and forward the to the chairman of Health and Safety committee for necessary action(s).

3 APPLICABLE RECORDS

- 3.3.1 Health and Safety Committee Minutes
- 3.3.2 Inspection Reports
- 3.3.3 Incident form
- 3.3.4 Accident form

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Part A	Victims details
Name: _____ Personal number _____	
Department: : _____ Job title: _____	
Telephone number: _____ Accident Location: _____	
When did the accident happen?	
Date: _____ Time: _____	
What happened?	
Description:	
(Include details of any object, machine or substance involved)	
Was the accident/ work related? _____	
Declaration: The above report provides a true, accurate and complete account of the accident	
Name: _____ Date: _____ Sign: _____	
Part B	First aiders' comments
What first aid was administered to the victim?	
Name: _____ Date: _____ Sign: _____	

**ACCIDENT FORM**

KEFRI/F/ADM/17

**INCIDENT INVESTIGATION REPORT FORM**

This form is to be filled by health and safety representatives within 12 hours of any incident.

Date of Incident:	Time of Incident :
_____	_____
Place of Incident :	
Description of Incident (What happened?):	
What injury, if any, was caused:	
What property damage, if any, was caused:	
How was the incident arrested:	
Action taken to prevent recurrence:	
Name:	Signature:

KEFRI/F/ADM/17

**INCIDENT INVESTIGATION REPORT FORM**

This form is to be filled by health and safety representatives within 12 hours of any incident.

Date of Incident:	Time of Incident :
_____	_____
Place of Incident :	
Description of Incident (What happened?):	
What injury, if any, was caused:	
What property damage, if any, was caused:	
How was the incident arrested:	
Action taken to prevent recurrence:	
Name:	Signature:

PROCEDURE 8: COMPLIANCE TO LEGAL AND OTHER REQUIREMENTS

1.0 Purpose

The Purpose of this procedure is to ensure proper identification and evaluation of applicable legal and others requirements relating to Integrated Management System.

1.1. Scope

This procedure shall be applicable to KEFRI and to all activities covered by the Integrated Management System.

1.2 Reference

- a) ISO 9001:2015 Standard
- b) ISO 14001:2015 Standard
- c) All legal requirements as identified in the Legal Compliance Register.

1.3 Terms, Definitions & Acronyms

- a) IMS – Integrated Management System
- b) KEFRI - Kenya Forestry Research Institute.
- c) MR - Management Representative
- d) RD – Regional Director

1.4. Principal Responsibility

- 1.4.1 The MR shall be responsible for identifying and updating of IMS legal and other requirements.
- 1.4.2 Shall ensure the identified legal and other requirements are complied with as applicable.

STEPS

2.1 General

The MR shall manage compliance to applicable IMS legal and other requirements as detailed below:

2.1.1 Identification of Requirements

- 2.1.2 KEFRI through its MR shall identify applicable IMS legal and other requirements that the Institute subscribes to.
- 2.1.3 Applicable requirements shall be listed and tracked in the Legal Compliance register,

2.2 IMS Requirements Update

- 2.2.1 The MR shall ensure updates of applicable existing and emerging IMS legal and other requirements.
- 2.2.2 The MR shall tracks these updates in the Legal Compliance register.

2.3 Compliance Review

- 2.3.1 The MR shall be in charge of the compliance review to ensure that all KEFRI activities are undertaken in accordance to applicable IMS, legal and other requirements.
- 2.3.2 The review shall be done during internal audits as per the internal audit procedure.
- 2.3.3 The MR shall communicate as provided for in the Communications Procedure to concerned people pertinent IMS requirements based on the compliance review.

3 APPLICABLE RECORDS

- 3.1.1 Legal Compliance Register

PROCEDURE 9: HANDLING AND DISPOSAL OF NON-HAZARDOUS SOLID WASTE

1.0 Purpose

To ensure that non-hazardous waste generated from KEFRIs operations is properly handled, segregated and disposed in a manner that minimizes environmental pollution.

1.1 Scope

This procedure will apply to all KEFRI activities, which generate non-hazardous solid waste with significant environment impact.

1.2 References

- a) ISO 14001: 2015 Standard
- b) ISO 9001:2015 Standard
- c) EMCA 1999: 2015 Environmental Management and Coordination Act Regulations on Solid Wastes
- d) PPAD 2015: The Public Procurement and Asset Disposal Act, 2015

1.3 Terms, acronyms and definitions

- a) Waste receptacle – Temporary central waste holding facility within KEFRI premises.
- b) Re-use - Waste used with or without cleaning and/or repairing.
- c) ISO - International Organization for Standardization.
- d) GR – Goods Return
- e) DDA -Deputy Director Administration
- f) RD -Regional Director
- g) OiC – Officer in Charge
- h) HOD – Head of Division

1.4 Responsibility

- 1.4.1 The DDA, RDs and OiCs shall have the principal responsibility of constructing receptacles and providing colour coded bins.
- 1.4.2 HODs shall ensure this procedure is adhered to in their respective sections
- 1.4.3 DDSCM shall ensure that waste is properly disposed off.

2.0 STEPS

2.1 Categories of non-hazardous solid waste generated by KEFRI include plastics from seed packaging and from tree nursery potting operations, general plastics, used paper, glass ware and metal.

2.2 Waste Segregation

2.2.1 All KEFRI staff shall segregate solid wastes according to colour coded waste bins as per the table below:

Category of Waste	Colour Code
Paper	Blue
Plastic	Yellow
Glass	White
Electronics (e-waste)	Black
- Computers/printers/scanners/UPS - Cartridges, tonners - Electric bulbs and tubes - Calculators	Dedicated rooms with compartments for each waste
Rubber and tyres	Dedicated room
Ceramics	Dedicated room
Organic	Green
Metal /cans	Grey
Used cooking oil	Black drums
Oil filters & oily used Spare parts	Black drums
Sanitary waste and condoms	Sanitary bins

2.2.2 All colour coded waste bins shall meet the following requirements:

- a) They must be in sound condition.
- b) They must be constructed of an appropriate material to prevent leakage.
- c) They must be closed except when adding or emptying waste materials from the container.
- d) They must be kept clean of any spilled material.
- e) They are handled and stored so as not to cause rupture or leakage.

2.2.3 Janitors shall collect, weigh and dispose the segregated solid wastes into the respective designated waste receptacles.

2.2.4 The janitors shall record the waste measurements in solid waste measurement form.

2.2.5 Heads of Administration shall monitor the wastes levels and establish trend analysis on quarterly basis.

2.3 Waste management

2.3.1 Ceramic waste shall be crashed and buried in designated areas.

2.3.2 Sanitary waste shall be disposed off through contracted service providers as per the procurement procedure.

2.3.3 Cooking oil produced at various catering outlets shall be decanted into securely sealed drums and collected by an approved waste contractor as per procurement procedure.

2.3.4 Organic waste shall be composted in a compost pit.

2.3.5 Plant materials such as non-viable seeds shall be disposed on recommendation and approval of the seed disposal committee. The disposal method shall be by composting.

2.3.6 The Heads of supplies shall ensure the quantities of oil, grease and fuel stored at

any one time does not over expose the environment to risks (spills, fires, e.t.c) by ensuring that the stored quantities do not exceed the following amounts: Oil-20 litres, Petrol-100 litres, Diesel-180 litres, Parafin-15 litres, Grease-5 kg.

- 2.3.7 In case of oil or fuel leak or spills, emergency preparedness procedure shall apply.
- 2.3.8 Waste from the timber workshop shall be sold to interested parties as per the Enterprise procedure.
- 2.3.9 Workshop Manager in timber workshop shall minimize the wood waste generated by laminating waste timber pieces.
- 2.3.10 DDSCM shall contract waste disposal agents.

NOTE:

KEFRI staff shall not dispose off any waste on a public highway, street, road, and recreational area or in any public place except in designated public waste receptacles.

3.0 Applicable records

- a) Solid waste measurement form
- b) Non-viable seed disposal form

KEFRI/F/ADM/15



SOLID WASTE MEASUREMENT FORM

CENTRE:

CATEGORY OF WASTE:

DATE	RECEPTACLE NO.	CURRENT WEIGHT	REMARKS/ SIGNATURE

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ENVIRONMENTAL ASPECT REGISTER**FINANCE DIVISION**

Process	Activity	Aspects	Likelyhood	Severity	Significance	Aspect category- Low,medium, high.)	Environmental Impact	Mitigation controls
Payment	Generation of payments vouchers and imprest	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
		Generation of used toners	2	1	2	Low	Land & Air pollution	Printing only when necessary, e-commutatio

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								n on reports
	Examination of vouchers and imprests	Generation of used biro pens	2	1	2	Low	Depletion of natural resources	
	Numbering of vouchers and imprest	Excessive use of stamping Ink	2	1	2	Low	Air pollution, Depletion of Natural Resources	
	Commitment of expenditure in respective vote heads	Generation of waste papers & books	2	1	2	Low	Depletion of natural resources	Printing on both sides, Computerization of system
Budgeting	Preparation of the annual section budget and work plans	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
		Generation of used toners	2	1	2	Low	Land & Air pollution	Printing when necessary

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								only
	Presentation of annual section budget and work plans	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
	Consolidation of the of all departmental/the matic budget	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
	Posting of itemized budget allocation to various vote head	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in

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								use
Revenue collection & Banking	Billing of customers	Generation of used toners	2	1	2	Low	Land & Air pollution	Printing only when necessary, e-commutation on reports
		Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
	Generation of receipts	Generation of used toners	2	1	2	Low		Printing only when necessary, e-commutation on reports
		Excessive use of electricity, generation of waste Papers	2	1	2	Low		Use of signage's, Printing on both sides,

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								hibernation mode on computers when not in use
	Banking of revenue	Frequent trips & use of vehicle for banking	2	1	2	Low	Depletion of resources	Car Pooling
			2	1	2	Low	Air pollution	
		generation of used tyres	2	1	2	Low	Land pollution	Car pooling
			2	1	2	Low	Air pollution	
Financial reporting	Posting of Accounting transactions in their respective ledgers	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
	Preparation of Trial Balance	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of resources	Use of signage's, Printing on both sides, hibernation mode on

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								computers when not in use
	Preparation of Financial statements	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
	Preparation of schedules eg. Schedules on expenditure	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in use
	Submission of Financial Statements to the Board of Directors, Treasury, Ministry and Auditors	Excessive use of electricity, generation of waste Papers	2	1	2	Low	Depletion of natural resources	Use of signage's, Printing on both sides, hibernation mode on computers when not in

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	General Office							use
		Generation of used toners	2	1	2	Low		Printing when necessary only
		frequent trips & use of vehicle for banking	2	1	2	Low	Land pollution	Carpooling
			2	1	2	Low		
Storage of Accounting Information & documents		Generation of tyres	2	1	2	Low	Land & Air pollution	Carpooling
	Filing & Keeping of Accountable documents in safe custody	Excessive use of wooden cabinet & shelves	2	1	2	Low	Depletion of resources	E-platform storage

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ISSUES REGISTER

FINANCE DIVISION

Timely payment of claims & imprest
Timely processing & submission of salary deductions
Timely preparation & submission of financial statements
Provision & accessibility of information during audit
Timely response to audit queries
Implementation of previous audit recommendations
Timely Financial reporting
Funds are utilized for intended purposes
Financial reports free from material errors & fraud
Timely payment for products & services delivered
Proper usage of goods & services esp. during the Warranty period
Timely preparation & submission of financial statements
Provision & accessibility of information during audit
Timely response to audit queries

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Implementation of previous audit recommendations

Timely submission of statutory deductions

Compliance with their regulations

Compliance with Govt. circulars

Timely preparation & submission of financial statements

Timely preparation & submission of budgets

Timely preparation & submission of financial statements

Compliance with Govt. circulars

Compliance with Govt. policies

Compliance with the professional standards

Compliance with the professional code of ethics

Provision of students attachment

Mentoring of students

Implement & improve IMS

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INTERNAL AND EXTERNAL ISSUES REGISTER				
FINANCE DIVISION				
INTERNAL ISSUES	Likelihood	impact	risk rating	Mitigations
Resistance to Change	2	2	4	Involvement of staff in change introduction
Employee attitude	2	1	2	
Budget Constraint	1	2	2	Proper budgeting, prioritization of activities
Inadequate Staff	1	1	1	, Hiring, succession planning
Lack of competent staff	1	1	1	Training, Mentorship
Demoralized staff	2	1	2	Promotions, incentives
Inadequate facilities eg. Computers & Printers	2	1	2	Provision of facilities
Poor Mentorship	1	2	2	Mentoring of staff
EXTERNAL ISSUES				
Inadequate financial resources from exchequer	1	2	2	improve on internally generated revenue
Changes on Donors' requirements on Reporting	1	1	1	Compliance to requirements
Changes Statutory & legal Requirements	1	1	1	Compliance to requirements
Changes on Government Policies	1	1	1	Compliance to requirements

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Changes in Technology	1	1	1	Compliance to requirements
Government Circulars	1	1	1	Compliance to requirements
Low Funding from donors	1	2	2	Improve on internally generated revenue, seek for more grants
Political environment	1	1	1	
Natural Calamities eg. Flooding	1	1	1	Enhance skills on disaster management

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RISKS REGISTER**FINANCE DIVISION**

Activity	Risks	Likelihood	Impact	Risk Rating	Mitigations/control	Opportunities
	Delayed Payments to Suppliers				Computerisation of Accounting system	Automation of payment process
		2	1	2	Consistency on handling of suppliers	
					Strict adherence to timelines as per the payment procedures	
Generation of payments vouchers and impress	Double Payment				Strict adherence to laid down procedures	Automation of payment process
		1	1	1	Computerisation of Accounting system	
Examination of vouchers and impress					Duties segregation	
Numbering of vouchers and impress					Staff rotation	
Committeemen of expenditure in respective vote						

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heads						
	Poor record keeping	2	1	2	Capacity Building	Training
					Rotation of staff	
	Biased/Selective payments				Disciplinary action to staff	
		2	1	1	Strict adherence to laid down procedures	
					Staff rotation	
	Unauthorized persons collecting revenue				Disciplinary action to staff found with such offences	
Billing of customers		1	1	1	Clear & designated cash office	
					Use of cashless system	
Enervation of receipts	Use of parallel receipts	1	1	1	Use of serialized and carbonated receipts	Automatio n of revenue process
					Surprise checks at point of sale	
Banking of revenue					Computerisation of Accounting system	
					Use of cashless system	Automatio n of
	Non- Banking of Revenue /Cash received.	2	1	2	Use of cashless system	

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					Computerisation of Accounting system	revenue process
					Regular cash surprise checks	
					Segregation of duties	
					Staff rotation	
	Misappropriation of funds				Daily reconciliation.	
		1	1	1	Adherence to internal control systems	
					Disciplinary action in case of breach	
	Delay in recovery of un-surrendered impress				Computerisation of Accounting system	
		2	1	2	Staff rotation	
					Adherence to impress surrender policy	
Preparation of the annual section budget and work plans	Wrong prioritization of activities	1	1	1		
Posting of itemized budget allocation to various vote head	Wrong postings	1	1	1	Computerisation of Accounting system	
Posting of Accounting transactions in their	Wrong posting of transactions	1	1	1	Computerisation of Accounting system	

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respective ledgers						
Preparation of Trial Balance					Compliance with the accounting standards	
Preparation of Financial statements						
Submission of Financial Statements to the Board of Directors, Treasury, Ministry and Auditors General Office	Penalties as a result of unmet deadline	1	1	1	Adherence to Gov. regulations	