



KENYA PLANT HEALTH INSPECTORATE SERVICE

STANDARD OPERATING PROCEDURE

Department: Finance & Accounts

Revision No:04

Issue No:01

SOP FOR IMPREST APPLICATION, PAYMENT REIMBURSEMENT & ACCOUNTING

SOP/KEPHIS/FIN/05

Issued by: 

Deputy Director Finance & Accounts

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Approved by: 

Director Corporate Services

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1.0 Purpose

To highlight the steps followed in imprest application, processing and accounting for staff travelling out of their respective duty stations on official duty or any other authorised activity.

2.0 Scope

From application of imprest to accounting for it.

3.0 References

- 3.1 KEPHIS Financial Policies & Procedures Manual
- 3.2 Relevant Government Circulars
- 3.3 Staff List
- 3.4 Annual Budget Estimates
- 3.5 Quality Manual
- 3.6 ISO 9001:2015 Standard

4.0 Definitions

- 4.1 IF- Imprest Form
- 4.2 IS-Imprest Surrender
- 4.2 DDFA- Deputy Director Finance and Accounts
- 4.3 DCS-Director Corporate Services
- 4.4 DD – Deputy Director

5.0 Responsibilities

The Deputy Director Finance and Accounts shall be responsible for implementation of this procedure.



6.0 Schematic representation

Imprest application, Payment Reimbursement and Accounting						
Sources of Inputs	Inputs	Activities	Outputs	Receivers of Outputs	Risks	Checks/Controls
▪ Departments ▪ Regional offices	▪ IF requisition and surrenders ▪ WIs ▪ Approved Memos	▪ Document Verification. ▪ Document processing ▪ Payment ▪ Expensing	▪ Finance facilitation ▪ Expenses data ▪ Imprest Application report ▪ Imprest Surrender report	▪ Regional offices ▪ Individual staff ▪ BOD ▪ Management	▪ Loss of finances ▪ Misrepresentation of imprests ▪ Overspending of imprest lines ▪ Unsurrendered imprests	▪ Segregation of duties ▪ Verification on checks ▪ Surrenderer Timelines ▪ Regular monitoring ▪ Financial audits

7.0 Procedure

7.1 The applicant fills in the Imprest requisition online and attach the relevant supporting documents for the activity.

7.2 The filled IF goes through the verification process from the preparer, checker, examiner, DDFA and DCS for endorsement



- 7.2.1 In case the IAF is not endorsed, for reasonable professional reason it's returned to the applicant with reasons/comments for rejection
- 7.3 In the regional offices, the filled IF goes through the verification process from the preparer, checker and DD for endorsement
- 7.4 Accountant checks the IF for completeness during the verification process.
- 7.4.1 If IAF is not complete, it is returned to applicant
- 7.5 The regional offices shall do regular payment reimbursement for their respective regional offices and stations to have enough cashflow for the stations operations.
- 7.6 The regional accountant shall select the fully surrendered regional imprest surrenders and seeks for reimbursement from headquarters.
- 7.7 The regional accountant with apply the payment reimbursement, respective DD will approve and the application will go through the verification process from the preparer, checker and DD for endorsement
- 7.6 In case of special imprests, the imprest is applied by the respective regional accountant.
- 7.7 The filled special imprest IF goes through the verification process from the preparer, checker, examiner, DDFA and DCS at the headquarters for endorsement after approval from the regional DD.
- 7.7.1 If not passed/rejected the IF is returned to the regional accountant with reasons/comments.



7.8 The fully approved IF/payment reimbursement/ special IF are taken to the EFT accountant who loads the payment to the applicant/region who then acknowledges receipt of the money after the money has been released by the respective bank signatories.

7.9 Within 7(seven) working days after completion of authorized activity, the applicant accounts for the imprest through the accountant as per WI.8/KEPHIS/FIN/04. Unaccounted imprest shall be recovered from the holder's salary in full.

7.10 The filled individual IS/special IS goes through the verification process from the preparer, checker, examiner, DDFA and DCS for endorsement and posting.

7.11 The regional offices shall do the final surrender of the regional's standing imprest before end of 30th June of that financial year and bank the regional account balances to KCB 430.

8.0 Records

8.1 Imprest statement

8.2 Regional imprest statement

8.3 Imprest Application report.

8.4 Imprest Surrender report.



REVISION DETAILS

REVISION SUMMARY	REASON	DATE	REVISED BY	ISSUE NUMBER	REVISION NUMBER
1. Refinement of clause 6.2	To accommodate regional offices	18/05/2015	H-FIN	5	2
1. Review of entire SOP	To meet requirements of ISO 9001:2015	26/02/2018	H-FIN	1	3
1. Review of the entire SOP	Using a new financial system-ERP	13/01/2025	DDFA	1	4