

Vouchers for Reproductive Health Services Project



Vouchers for Reproductive Health Services Project (“VMA”)
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Standard Operating Procedure (“SOP”)

TITLE: PAYROLL

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1. OBJECTIVE

The objective of this SOP is to ensure that:

- Only qualified candidates are recruited to meet the needs of the Project and that all recruitment and termination are properly reviewed and approved
- All staff contracts are properly reviewed, approved and agreed by TL and that staff are well informed of their salary and benefits, rights and responsibilities
- Confidentiality is maintained over employee data
- Staff exists and that the staff costs are accurately and completely calculated
- Staff costs are accurately and completely recorded, based on valid calculation and actual payments of salary and benefits
- VMA complies with labour and tax law and regulation

2. SCOPE

This SOP is applicable to local administrative staff for the Vouchers for Reproductive Health Services Project. It covers the following:

- Appointments and resignations, including contracts
- Determination of remuneration benefits and approval
- Overtime and leave calculations and approval
- Payments and taxes
- Recording of all payroll transactions

3. DELEGATION OF AUTHORITY

1. The oversight and approval of authority for the payroll functions rest with the Team Leader ("TL" of the Voucher Management Agency (VMA)).
2. The TL may further delegate payroll authority to designated VMA staff via a formal memo to carry out payroll activities but in doing so, the designated persons must retain responsibility for the overall efficiency and cost-effectiveness of the payroll process.

4. POLICY

1. Only qualified candidates that meet the recruitment objectives and criteria should be recruited.
2. Background checks should be done on all recruits.
3. All staff will get 18 days of paid leave and 12 days of sick leave.
4. All overtime must be approved beforehand by TL
5. All applicants will receive equal treatment and opportunity in the evaluation process and the process of handling applications for evaluation and final decision making will be transparent.

5. PROCEDURES

Sub-process/Control Activities

Segregation of duties

	TL	DTL	PAD	AA
<p>1. Employment Recruitment and Termination</p> <p>1.1 TL is responsible for the recruitment of new staff. The TL should follow the steps below when recruiting local staff:</p> <ul style="list-style-type: none"> • Assess the need for new recruitment, including considering re-allocation of tasks amongst current personnel. • Check the available budget (define maximum amount of salary / fee rate). • Define profile, selection criteria and/or job requirements. • Agree with head office on the recruitment need and proposed salary via a formal letter. • Disseminate information about vacancy through advertisements and collect applications (CVs, reference letters) and obtain from selected candidates background checks verified by the authority. • Define structure and questions for interview as well as evaluation grid/criteria. • Conduct interviews, record and evaluate according to evaluation grid/criteria. • Check whether approval from donor is required prior to conclusion of contract. • Submit CVs to head office with recommendations and the evaluation score and obtain HOs recommendations in writing. • Define job description, including deliverables, accountability as part of the contract. • Adjust draft contracts (include names, work place, working hours, special provisions of the employment legislation) and agree with head office. <p>1.2 All employment resignation and termination should be properly reviewed and approved by TL with the agreement from the head office i.e. the party initiated complete a form/letter to inform other party.</p> <p>1.3 Staff seriously mis-conducting is subject to a disciplinary process (refer to AFH administrative</p>	X	X		X

procedures and policy)				
2. Staff Contracts Staff contract should be signed by both staff and management (TL/DTL). One should be retained by VMA and other is maintained by staff.	X			
3. Personnel Files and Records <ul style="list-style-type: none"> • DTL/TL is responsible for maintaining personnel files such as staff contracts for each local employee contracted by the Project. All such files are confidential and kept in a locked filing cabinet with restricted access. • Employees and former employees have the right to inspect and copy the information contained in their own personnel files. • Changes to employees' data and records should be approved by TL. • Newly recruited employees should be properly registered with the Ministry of Labour. • A checklist of the following information should be kept on file and regularly inspected <ul style="list-style-type: none"> ○ Employee's employment contract ○ Payslips ○ Any updates in employment's personal data and records ○ Any promotion and/or salary increase memo ○ Employee's CV and other application information as well as the results of the selection i.e. scores from each stage of selection process. 	X	X		
4. Attendance Record and Time Sheet <ul style="list-style-type: none"> • AA is responsible for the availability of an attendance record in which all team members sign in and out on a daily basis. The attendance record should be kept at a place accessible for all team members. • AA should ensure precise and timely completion of Time Sheets (Annex 1) for all team members in order to maintain accurate internal financial records and to comply with the requirements of the donor. • AA should carefully record Absence due to sickness, annual leave or public holidays. • DTL/TL should review attendance record and time sheet and match to timesheet. 	X	X		X X X
5. Payroll Recording and Payment 5.1 VMA pays salary in US dollars at month end through				

7. ANNEXES: 2

Time sheet and payroll

Time Sheet Completion Guidance

Who Fills in a Time Sheet?	Each (national and international) staff member should complete his or her own time sheet for each month in which s/he charges time.
Filling of the Time Sheet	Time Sheets should be completed and signed (by ink and not by pencil), or be completed by computer using the standard form approved by EPOS. All Time Sheets should include original signatures. Entries or signatures made in pencil are not acceptable.
Correcting Errors	Corrections are not permitted in the TS. New versions of the TS should be made without mistakes and corrections.
Who Should Sign the Time Sheet?	Each time sheet should be signed by the staff member and the TL. Depending on donor guidelines, in some projects also the Contracting Authority has to countersign the Time Sheet. In the event that the TL is unavailable to sign Time Sheets at the end of month, s/he may delegate this responsibility to another appropriate manager or may approve submission of unsigned provisional Time Sheets pending his or her immediate signature of such Time Sheets upon return. The TL will inform the delegated staff member and the Payroll Administrator of these arrangements in writing.
Recording non-working days	Employees have to record public holidays, sick leave, weekends, and annual leave in the appropriate date column on their Time Sheet.
Working on a weekend	As a general rule, weekend days are not considered working days by the contractual authority (in most cases, the donor, but could also be the government), and as such not covered by the contract between EPOS and donor organisation. However, in exceptional cases (e.g., training events during the weekend) the contracting authority/donor can accept weekends as working days. In order to avoid any misunderstanding, it is strongly advised to check the donor/government policy (there may be differences between countries), and, if weekend activities are scheduled, request permission in writing. It is also recommended to verify local practices.

Voucher Management Agency



PAY PERIOD: _____

CATEGORIES	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	TOTAL	
																																	-
																																	-
																																	-
																																	-
																																	-
																																	-
PUBLIC HOLIDAY																																-	
ANNUAL LEAVE USED																																-	
SICK LEAVE USED																																-	
MATERNITY LEAVE USED																																-	
PATERNITY LEAVE USED																																-	
COMPENSATION LEAVE USED																																-	
TOTAL HOURS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COMPENSATION TIME EARNED (OVERTIME, WEEKENDS)																																-	

COMPENSATION DAYS PRIOR BALANCE	0.00
COMPENSATION DAYS EARNED	0.00
COMPENSATION DAYS USED	0.00
COMPENSATION DAYS REMAINING	0.00

ANNUAL LEAVE PRIOR BALANCE	0.00
ANNUAL LEAVE ACCUMULATED	0
ANNUAL LEAVE USED	0
ANNUAL LEAVE REMAINING	0

SICK LEAVE PRIOR BALANCE	0.00
SICK LEAVE ACCUMULATED	0.00
SICK LEAVE USED	0.00
SICK LEAVE REMAINING	0.00

SUBMITTED BY:

EMPLOYEE NAME: _____
POSITION: _____

EMPLOYEE SIGNATURE: _____

DATE: _____

APPROVE BY:

SUPERVISOR NAME: _____
POSITION: _____

SUPERVISOR SIGNATURE: _____

DATE: _____

Comments:

Voucher Management Agency



PAYROLL

Name: _____

Position: _____

Station: _____

Payment for the month of: _____

In figures: **USD** _____

In words: **USD** _____

Received by:

Prepared and Paid by:

Approved by:

The Staff

Finance

Supervisor

Name:

Name:

Name:

Date:

Date:

Date: