



**The Republic of Uganda**

**GUIDELINES AND PROCEDURES  
FOR  
DECENTRALISED SALARY PAYMENT PROCESSING**

**June 2014**

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## FOREWORD

Timely and accurate processing of salary payments to civil servants, especially those working in the frontline service delivery units like in institutions of learning, healthcare facilities and security services, is critical in enhancing the quality of service delivery to the public.

Payroll management in the Government of Uganda has been characterised by several challenges including delayed payments of salaries, persistent wage shortfalls, errors and inaccuracies in the centralised payroll which take long to get corrected and the reported presence of non-existent employees on the payroll.

In order to address some of these challenges, improve efficiency in salary payment processing and enhance accountability for wage expenditure, it was deemed necessary to decentralise final payroll review and salary payment processing to the respective Accounting Officers who are charged with the day-to-day supervision of the civil servants.

Decentralisation of the salary payment process covers all government votes both at the national and sub-national level. The guidance contained in this publication is given to facilitate a harmonised approach to the handling of civil servant salary payment processing by the separate votes.

My Ministry and the Ministry of Public Service will continue to work together to improve payroll management in Government. I urge all parties involved in Government payroll processing, especially the Accounting Officers, to abide by the set processing timelines contained in this guide that were developed after due consultation. These guidelines are complimentary to other guidance in respect of overall payroll management and will be updated whenever deemed necessary.



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**Permanent Secretary/Secretary to the Treasury**  
**Ministry of Finance, Planning and Economic Development**

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## Abbreviations and Acronyms

<b>AGO</b>	<b>Accountant General's Office</b>
<b>AO</b>	<b>Accounting Officer</b>
<b>BoU</b>	<b>Bank of Uganda</b>
<b>CoA</b>	<b>Chart of Accounts</b>
<b>EFT</b>	<b>Electronic Funds Transfer</b>
<b>EMDF</b>	<b>Employee Master Data File</b>
<b>GoU</b>	<b>Government of Uganda</b>
<b>ID</b>	<b>Identification</b>
<b>IFMS</b>	<b>Integrated Financial Management System</b>
<b>IPPS</b>	<b>Integrated Personnel and Payroll System</b>
<b>LG</b>	<b>Local Government</b>
<b>MALGs</b>	<b>Ministries, Agencies and Local Governments</b>
<b>MDAs</b>	<b>Ministries, Departments and Agencies</b>
<b>MoFPED</b>	<b>Ministry of Finance, Planning and Economic Development</b>
<b>MoLG</b>	<b>Ministry of Local Government</b>
<b>MoPS</b>	<b>Ministry of Public Service</b>
<b>OAG</b>	<b>Office of the Auditor General</b>
<b>PFAA</b>	<b>Public Finance and Accountability Act, 2003</b>
<b>PS/ST</b>	<b>Permanent Secretary/Secretary to the Treasury</b>
<b>STP</b>	<b>Straight Through Processing</b>
<b>TAI</b>	<b>Treasury Accounting Instructions</b>
<b>TIN</b>	<b>Tax Identification Number</b>
<b>TGA</b>	<b>Treasury General Account</b>
<b>TSA</b>	<b>Treasury Single Account</b>
<b>TSSA</b>	<b>Treasury Single Account Sub Account</b>
<b>UCF</b>	<b>Uganda Consolidated Fund</b>

## 1. INTRODUCTION

- 1.1 The Government of Uganda is reforming the salary payment process and adopting a decentralised salary payment processing system where individual Accounting Officers are directly responsible for the control of and are accountable for salary payments and ultimately the wage expenditure of their respective votes.
- 1.2 This reform is being implemented in accordance with Section 4 (1)(c) of the Public Finance and Accountability Act (PFAA), 2003 which mandates the Minister responsible for Finance to enhance control of Parliament over public resources and public moneys by maintaining transparent systems and Section 8(2) of the same Act which states that “An Accounting officer shall control and be personally accountable to Parliament for the regularity and propriety of the expenditure of money applied by an expenditure vote or any other provision to any Ministry, department, fund, agency or local government or other entity funded wholly through the Consolidated Fund and for all resources received, held or disposed of by or on account of that Ministry, department, fund, agency, local government or other entity”
- 1.3 These guidelines are issued in accordance with Section 6(6) of the PFAA, 2003 which empowers the Secretary to the Treasury to give directives and instructions he or she considers necessary for the effective and efficient discharge of the intents and purposes of the same Act.

## 2. PURPOSE, SCOPE AND USE OF THE GUIDELINES

- 2.1 These guidelines are developed as a practical guide to Accounting Officers and their staff who are processing salary payments under the government’s decentralised salary payment processing system.

- 2.2 They are for use by all votes under the decentralised arrangement including central government ministries, departments, agencies, public universities, referral hospitals and local governments.
- 2.2 The guidelines will also act as a reference point for procedures to be followed under the decentralised payroll payments processing arrangement by various stakeholders involved in the payroll processing including Ministry of Public Service, the Treasury and the Budget Directorate at MoFPED and Bank of Uganda.

### 3. ROLES OF KEY STAKEHOLDERS AND THE PROCESS FLOW

- 3.1 The salary payment process involves various stakeholders who undertake different vital roles. Under the decentralised salary payment system, the Accounting Officers take responsibility for review and approval of their votes' salary payments before they are effected. The Ministry of Public Service and that of Finance, Planning & Economic Development continue to fulfil vital support and monitoring roles under this system.
- 3.2 A summary overview of the roles of the key stakeholders is tabulated below:

*TABLE 1: Roles of key players in government payroll cycle*

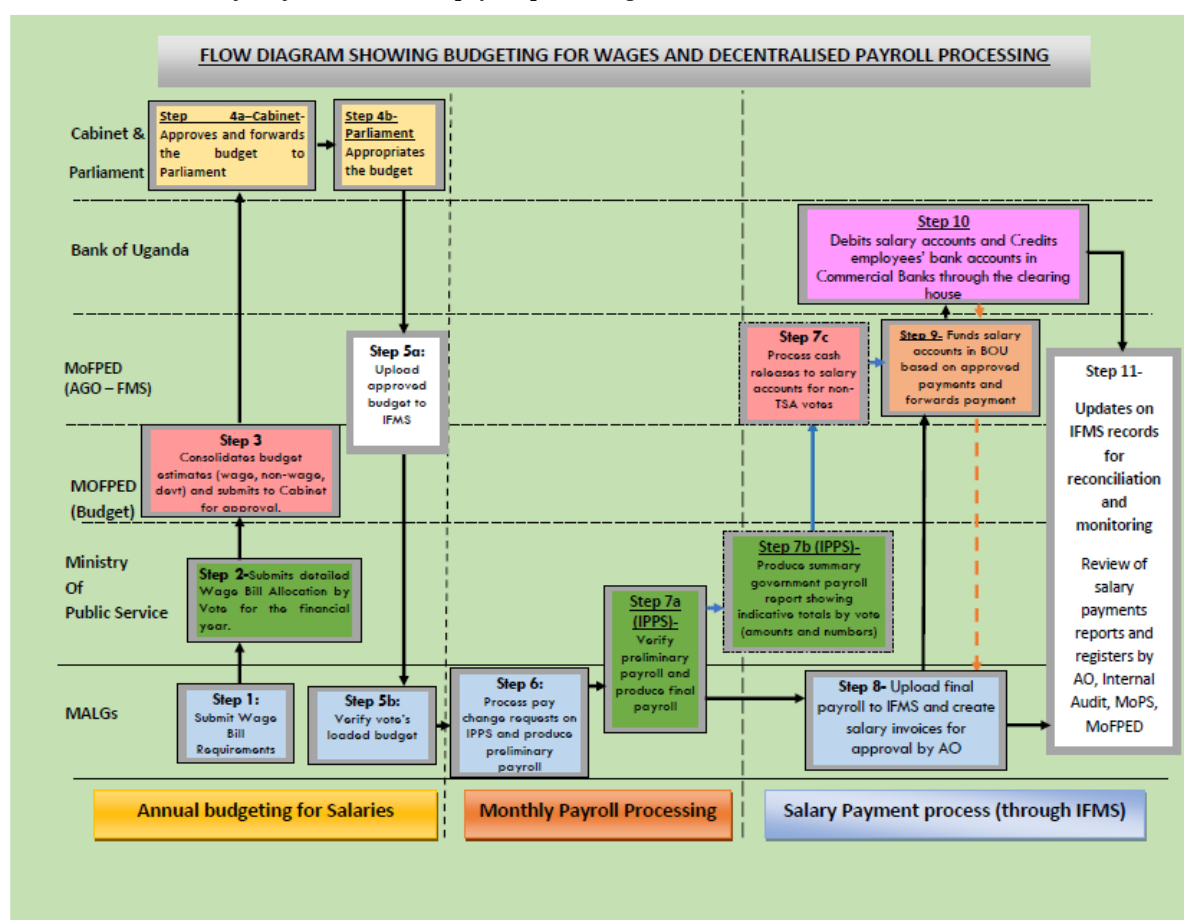
ENTITY	ROLES IN DECENTRALISED SALARY PAYMENT PROCESS
<b>Cabinet and then Parliament</b>	<ul style="list-style-type: none"> <li>i. Approval of wage budgets</li> <li>ii. Appropriation of wage budgets and any supplementary allocations</li> </ul>
<b>Ministry of Public Service</b>	<ul style="list-style-type: none"> <li>i. Policy guidance on government payroll/establishment</li> <li>ii. Monitoring wage bill allocations to each vote and submission of consolidated wage bill requirements</li> <li>iii. Maintaining IPPS and processing updates/changes to</li> </ul>

ENTITY	ROLES IN DECENTRALISED SALARY PAYMENT PROCESS
	<p>the payroll – entry, exit etc</p> <p>iv. Reviewing and monitoring payroll management through analysis of pay reports of MALGs</p>
<b>Ministry of Finance, Planning and Economic Development</b>	<p>i. Consolidation and submission of budget estimates (wage, non-wage and development)</p> <p>ii. Issuing quarterly spending limits and processing cash releases based on appropriated budget</p> <p>iii. Maintaining IFMS and processing of salary payments through Bank of Uganda for clearing using the Straight Through Process (STP).</p> <p>iv. Providing support to the salary payment process including advising on bounced payments</p> <p>v. Monitoring overall wage budget performance</p>
<b>Accounting Officer</b>	<p>i. Submission of the respective vote's wage bill requirements</p> <p>ii. Review of preliminary payroll from IPPS</p> <p>iii. Submission of pay changes report</p> <p>iv. Submission of requests for creation on new employees on IFMS</p> <p>v. Creation and approval of salary payment invoices on IFMS</p> <p>vi. Resolution of unapplied payments</p> <p>vii. Reconciliation of salary bank accounts/sub TSA</p> <p>viii. Monitoring of vote's wage budget performance</p>
<b>Bank of Uganda</b>	<p>i. Processing salary payment instructions through the banking system and providing feedback on unapplied</p>

ENTITY	ROLES IN DECENTRALISED SALARY PAYMENT PROCESS
	(bounced) payments.
<b>Internal Auditors</b>	ii. Regular review of the payrolls and monitoring of the associated processes and advising the Accounting Officers on issues noted requiring action
<b>Auditor General</b>	iii. Conducting the annual audit for all votes including audit of wage expenditure and carrying out any special audits on the payroll process

3.3 The process flow for decentralised salary payment processing indicating the activities undertaken by the various parties is shown in the diagram in below

**DIAGRAM 1: Process flow for decentralised payroll processing**





- 3.4 The process chart shows that the Accounting Officer/Entity is involved in every stage of the budgeting, payroll processing and in salary payment processing. This makes the Accounting Officer fully accountable for the wage budget and resulting expenditure of his/her vote.

#### 4. PAYROLL PROCESSING TIMELINES

- 4.1 In order to enable the timely processing of salary payments, under the decentralised system, to all civil servants by the 28<sup>th</sup> of every month as stated in the public service standing orders, the timelines for handling the various activities, by the respective parties in the salary processing cycle are as indicated below:

**TABLE 2: Key activities and timelines in payroll process**

No.	ACTIVITY	RESPONSIBLE PARTY	BY WHEN
1.	Preparation and processing of pay change reports on IPPS and production of preliminary payroll	Individual MALGs	10 <sup>th</sup> of every month
2.	Verification of preliminary payroll by votes and production of final monthly payroll signed off by the Accounting Officer and a copy submitted to MoFPED	MALGs/MoPS	15 <sup>th</sup> of every month
3.	Submission of summary government payroll report to MoFPED showing indicative payroll totals by vote (amounts and numbers)	MoPS	17 <sup>th</sup> of every month
4.	Process cash releases to Salary bank accounts for non-TSA votes	MoFPED	20 <sup>th</sup> of every month
5.	Upload final payroll for each vote to IFMS via IFMS/IPPS interface and generate salary payment invoices	MoPS/MALGs	21 <sup>st</sup> of every month

No.	ACTIVITY	RESPONSIBLE PARTY	BY WHEN
6.	Approve salary invoices on IFMS (including deductions payments)	MALGs	23 <sup>rd</sup> of every month
7.	Submission of payment instructions to Bank of Uganda	MoFPED	25 <sup>th</sup> of every month
8.	Effect clearing of salary payments and crediting of individual employees bank accounts	Bank of Uganda & Commercial Banks	28 <sup>th</sup> of every month
9.	Handling bounced payments from Bank of Uganda and making resubmissions	MALGs	5 <sup>th</sup> of the following month
10.	Reconciliation of salary payments to Payroll (numbers and amounts) and explanations for variations	MALGs	5 <sup>th</sup> of the following month
11.	Monitoring of Payroll payments and analysis of wage budget performance	MoFPED/MoPS/ Internal Auditors	Continuous

- 4.2 The timelines above **MUST** be adhered to as a delay in undertaking one activity in the cycle will affect progressing the subsequent activities in the cycle.

## 5. PROCEDURES FOR DECENTRALISED SALARY PAYMENT PROCESSING

### 5.1 *Set up on a computerised government IFMS*

- 5.1.1 Initial decentralised salary payment set-up procedures of a vote will be dependent on whether the vote is using IFMS or not. Each vote falls in one of the following five categories:

- 1) Central government vote currently using IFMS
- 2) Central government vote which is non-IFMS
- 3) Local government vote using IFMS Tier 1 system
- 4) Local government vote using IFMS Tier 2 system
- 5) Local government vote which is non-IFMS

5.1.2 In respect to banking arrangements and operation under the Treasury Single Account (TSA) system, each vote would be classified under the following three categories

- a) Central government vote on TSA system
- b) Central government vote not using TSA system (non-TSA) – i.e. Public Universities and some regional referral hospitals
- c) Local Government – all currently non TSA

The above classifications for IFMS implementation and the bank arrangement are important in determining the set-ups to be undertaken by the vote and whether a separate salary account will be maintained in Bank of Uganda.

5.1.3 Prior to using the decentralised salary payment processing system, it is a prerequisite that a vote must be already using IFMS or if not, is set-up on one of the government's computerised financial management systems – either the Oracle based IFMS (Tier 1) or the Microsoft Dynamics based IFMS (Tier 2) that is being rolled to local governments. Votes falling under categories (ii) and (v) above will require being set up as a 'Hybrid' IFMS vote. This implies the vote will be set-up on IFMS to carry out its salary payment processing only as described in 5.1.6 below.

5.1.4 Because of the initial set-up requirements, the rollout of the decentralised salary payment process is being undertaken in a phased manner. Full rollout of this reform to all government votes (excluding missions abroad) will be completed in July 2014.

**For votes already using IFMS (under category 1,3 and 4 in 5.1.1 above)**

- 5.1.4 For votes where IFMS has been implemented, no new system set-ups will be necessary. The votes will proceed to undertake the one-time initial processes described under sections 5.3 and 5.4 below. For votes not yet operating under the Treasury Single Account (TSA) system e.g. local governments and public universities, a salary bank account will be maintained in Bank of Uganda from where salary payments of the vote will be processed. It is important to ensure that the salary bank account is set up on IFMS to enable payment processing off it.

**For non-IFMS votes**

- 5.1.5 Where a vote is currently not using either of the IFMS, it will be set-up as a hybrid vote to enable the processing of salary payments, pending full implementation of the IFMS at the vote.
- 5.1.6 As a vote using a hybrid set-up, only salary payment processing and salary bank account reconciliation will be undertaken using IFMS. All accounting and other financial management processing (including recording overall wage payments in accounting records) and production of complete final accounts (financial statements) will continue to be done using the votes existing financial management system.
- 5.1.7 Hybrid IFMS votes will not have IFMS infrastructure installed at their respective locations but will access the system from either the Treasury or at their nearest IFMS vote, for salary payment processing.

**5.2 Training and support**

- 5.2.1 The Accounting Officer and staff responsible for salary payment processing (such as the Head of Finance, Human Resource Officers and Accountant responsible for salary processing) will be provided with the necessary training on filling the initial templates and on using the IFMS to process salary payments. In addition, technical staff from the Treasury and/or Ministry of Local Government will be assigned to

each vote to support them during the initial upload and processing of salaries under the decentralised arrangement.

- 5.2.2 Following the first month of using the decentralised salary processing system, ongoing support will be provided by teams stationed in the Financial Management Services department of Accountant General's Office.

### 5.3 *Initial Set-Up*

- 5.3.1 When a vote is enlisted on the decentralised salary payment system, it is set-up on IFMS as a separate vote on IFMS, if not already using that system. In addition, there are critical processes that need to be undertaken to enable the capture and processing of employee salary payments on IFMS. These initial processes are undertaken as a one-time activity and are not repeated in the subsequent months when payments are being processed. The one-time initial activities are:

- a) Employee sign-off on initial payroll
- b) Capture of employee master data using the template
- c) Creating employee master data on IFMS (supplier creation)

These activities are described in detail below:

#### *a. Employee sign-off on initial payroll*

- 5.3.2 In order to validate the payroll data prior to capture of the employees on IFMS, Accounting Officers must use their most recent payroll:
- i. Ensure that every individual employee in their votes personally signs off against their name on the payroll. This is to help confirm that listed employees physically exist and that the payroll information contained on the IPPS payroll such as their scale and bank account details is accurate.
  - ii. Sign-off/initial on every page of the payroll that is signed off by the employees to confirm they take responsibility for the submission.

- 5.3.3 Alternatively, all employees must complete and personally sign off the 'EFT Employee/Supplier Details Form (see sample of form in APPENDIX I). In addition to sign-off by the Accounting Officer as evidence of approval, it is important **that cost centre heads for the department where the employee is deployed also signs-off on the employee's form.** This is especially important for civil servants based in service delivery units such as for teachers and health workers where the head teacher or Head of Unit must sign-off to validate the employees.
- 5.3.4 Where changes in bank account details are necessary or in cases where existing employees (with IPPS/Computer numbers) are missing on the payroll, the affected employees must complete the EFT form in line with the procedure stated above, indicating their correct details.
- 5.3.5 Un-validated employee records must be removed from details that are submitted in the templates that are used for creation of employee payment details on IFMS.
- 5.3.6 The signed off payroll or signed employee forms should be submitted to the Accountant General at Ministry of Finance, Planning and Economic Development with copies to Ministry of Public Service and in case of local governments, also a copy to Ministry of Local Government.

**b. Capturing employees IFMS master data**

- 5.3.7 Once the payroll information has been validated, **the vote must complete a master data template** that will be used to create the employee payment details on IFMS. Master data is the permanent data about an employee that doesn't change often. Each employee on the payroll must have a master record on the IFMS to enable payment processing to their bank account.
- 5.3.8 The templates are standardised for all votes to ensure that the necessary data for employee creation is captured i.e. employee full names and bank account information. The template must be completed by the Human Resource department basing on validated payroll information and signed off by the Accounting Officer. A sample of the template is illustrated in APPENDIX II.

- 5.3.9 The template must be submitted to the Treasury in both hardcopy (signed off by the Accounting Officer) and a softcopy for use in the upload of information to IFMS. Completed templates should be submitted to Accountant General's Office in MoFPED. Incomplete templates will be returned to the respective officers for completion in order to avoid entry of partial master data information on IFMS.

#### 5.4 Loading the master data to IFMS

- 5.4.1 On submission of the signed template information, the support teams at the Treasury will proceed to check this data for format consistency and completeness prior to upload of this information to IFMS to create the an individual record for each of the employees. Each employee created on IFMS to enable payment processing will be assigned a unique ID called a 'Supplier Number'. This supplier number is part of the master data and will be used to process also all future payments to that employee.

- 5.4.2 Depending on the vote's employee numbers hence the volume of master data input, the master data can be loaded using a data loading tool or via an interface import process. The indicative guidance on loading methods basing on employee numbers are as below:

- i. >500 employees - use the data loader tool
- ii. <500 employees – seek support from the IFMS IT team to use the Interface Import process

*Note: The support teams from MoFPED and MoLG will help in the loading of master data. Votes should concentrate on providing completed templates.*

- 5.4.3 A critical requirement for IFMS set-up and eventual analysis/monitoring of salary payments is that **each individual employee on the payroll MUST have a unique supplier record on IFMS.** Because of the large volume of employees in service, there are instances where genuinely different employees may be having exactly similar names.
- 5.4.4 In instances where employees with similar names exist, the following guidance is provided for capturing the employees on IFMS:

*For new suppliers with exactly similar names – Create Supplier Name and add a unique identifier (such as Force Number, IPPS Number etc.) to the name. The unique identifier should be selected considering that it can easily be recognised by the vote to differentiate these employees. Then enter an ‘Alternate Name’ which should be the actual payee names for the employee. The payment instruction for that supplier will pick the ‘Alternate name’ as the payee name.*

## **5.5 Mapping employees and creating salary payment invoices**

- 5.5.1 After set-up of employee master data on IFMS, every employee will be assigned a unique IFMS ID referred to as a ‘Supplier Number’. The employee’s supplier number helps tag the employee name on IFMS to the corresponding employee bank account information. This unique ID will be used to query IFMS and find any payments made to this employee.
- 5.5.2 The employee’s ‘supplier number’ is mapped to the employee information from the payroll in order to create a salary payment invoice that will be used to process the salary payment for each month. In order to process the monthly salary for each employee, the mapping template will be used each month in the process of creating monthly salary payment invoices. *(Refer to details in the ‘monthly processes’ section below)*

## **6 MONTHLY SALARY PROCESSING PROCEDURES**

- 6.0.1 Salary processing is a recurring monthly activity and the public service standing orders provide that salaries for civil servants should be paid by the 28<sup>th</sup> day of the month. In order to ensure the timely payment of civil servant salaries, the key players in the payroll management cycle have to fulfil monthly activities under the decentralised payment process in set timelines as indicated in Section 4 above. The detailed description of the key activities in the salary processing cycle is as given below:



## **6.1 Processing change requests and review of the preliminary payroll**

6.1.1 Ministry of Public Service is expected to send the preliminary payroll to all Accounting Officers and the payroll managers for their respective votes **by the 10<sup>th</sup> of the month** to which the payroll relates. Votes not yet on IPSS are sent the payroll via the registered email address.

6.1.2 **Effective 1 July 2014, Ministry of Public Service will decentralise IPSS data capture. All votes will be trained on how to process their pay change requests directly and after which generate a preliminary payroll.**

6.1.3 For votes where IPSS is currently implemented, the preliminary payroll once ready can be obtained online and then reviewed for accuracy and completeness. Any changes can be submitted online and processed/approved instantly.

Once the preliminary payroll is obtained, the vote is expected to:

- i. Ascertain the completeness of the payroll by ensuring that all the expected civil servants in the vote are on the payroll. This may be done by reviewing the totals for grosspay for the month while noting any arrears being paid during the month.
- ii. Review the details to ensure data accuracy e.g. if gross pay for an employee is consistent with his current position/scale and if deductions have been made accurately
- iii. Confirm that details processed earlier in the pay change reports have been correctly reflected

## **6.2 Update of final payroll**

6.2.1 Any errors or omissions noted during the review of the preliminary payroll should be advised to Ministry of Public Service via submission of approved pay change reports for immediate processing. For votes where IPSS has been implemented, they can submit and process their change request from their IPSS terminals. Ministry of Public Service verify the requests and provide a final payroll to the votes **by the 15<sup>th</sup> of the month.**

- 6.2.2 In case of delays to process requests by Ministry of Public Service or failure to provide the final amended payroll in time, the Accounting Officers can utilise their mandate to create salary payment invoices based on their corrected data of the preliminary payroll. Further follow-up on the change requests may continue so that the subsequent month's IPPS payroll is corrected.

### **6.3 Verifying salary budgets and funding of salary accounts**

- 6.3.1 For central government MDAs, cash limits are provided by the Budget Directorate on a quarterly basis. Prior to creation of salary payment invoices, Accounting Officers should ensure that they have requested and obtained an Accounting warrant on IFMS for the salary expenditure. Central government votes on the Treasury Single Account system do not maintain separate salary bank accounts. Salary payments, like all their other payments, will be funded based on the daily payment need which is obtained from the approved invoices awaiting payment.
- 6.3.2 MALGS are advised to run the "GOU: Funds Available Report" (or perform an online funds inquiry) on IFMS to verify that the warranting process was successful. This is very important as **salary invoices will not be validated without sufficient funds available on the charge code.**
- 6.3.3 Local governments and central government votes not under the TSA system (regional referral hospitals and public universities) will maintain salary accounts in Bank of Uganda. The salary bank accounts are funded monthly based on releases processed in the Ministry of Finance, Planning and Economic Development. Funding of the respective LG salary accounts will be based on the quarterly cash limits and allocations. Releases will be processed by the Accountant General as soon as the release letters are availed by the Budget Directorate and funding of the salary accounts will be completed latest by the **20<sup>th</sup> of every month.** These votes must ensure that adequate funds are available on the salary bank account prior to approving the salary invoices for payment; otherwise the payment instructions will bounce back for lack of sufficient funds.
- 6.3.4 It is important that salaries are budgeted for by programme/department. The appropriate charge code (referred to as account code combination) per employee

should be entered in the mapping template as illustrated under paragraph 6.4.3 below.

6.3.5 Local government votes should ensure that employee salaries are appropriately classified and charged to the right programme/item codes such as

- Agricultural extension
- District Unconditional
- Urban Unconditional
- PHC salaries
- Primary teachers
- Secondary teachers
- Elected political leaders

This is necessary to provide the correct analysis of the LG wage bill.

#### **6.4 Invoices upload to IFMS**

6.4.1 MALGS will use the individual employee pay amount details from the payroll to create invoices on IFMS. All salary invoices will be created with the unique Pay Group “SALARY”. This is to enable users to distinguish the salary invoices from all other forms of invoices.

##### ***Salary invoice numbering and description***

6.4.2 The invoice number will be a combination of the Employee number and the month of salary processing (e.g. **XXXXXX-Jan14**). The invoice description should have a phrase indicating that the invoice is for salary for a specific period (e.g. Net Salary for the month of Jan-14).

##### **Invoice creation/Upload**

6.4.3 Every month, each vote should populate the mapping template using information from the monthly payroll. This template, which is completed in Microsoft Excel, will be used as a basis for creation of salary payment invoices in IFMS. An

example of the mapping template is attached as APPENDIX IV. A snapshot is also shown below:

Invoice Type	IPPS - Employee Name	IPPS - Employee Number	IFMS - Supplier Name	IFMS - Supplier No.	Site	Invoice Date	Invoice Number	Invoice Currency	Invoice Amount	Description	Pay Group	Account Code Combination
Standard	JOHN BAPTIST	760785	JOHN BAPTIST	75937	MoFPED	16-Jan-2014	760785-Jan14	UGX	876,905	Net salary-JAN 2014	SALARY	01-002-008010000-00-00-0000-0000-085101-211104
Standard	AKELLO MARTHA	760821	AKELLO A. MARTHA	105239	MoFPED	16-Jan-2014	760821-Jan14	UGX	334,500	Net salary-JAN 2014	SALARY	01-002-008010000-00-00-0000-0000-085101-211104
Standard	ALIBAT STELLA	760823	ALIBAT STELLA	75932	MoFPED	16-Jan-2014	760823-Jan14	UGX	1,286,400	Net salary-JAN 2014	SALARY	01-002-008050000-00-00-0000-0000-085101-211104
Standard	AMONG JOSEPHINE	797728	AMONG JOSEPHINE	118010	MoFPED	16-Jan-2014	797728-Jan14	UGX	674,987	Net salary-JAN 2014	SALARY	01-002-008050000-00-00-0000-0000-085101-211104
Standard	MAN ASUMAN MUKASA	760799	MAN ASUMAN	76066	MoFPED	16-Jan-2014	760799-Jan14	UGX	1,548,904	Net salary-JAN 2014	SALARY	01-002-008070000-00-00-0000-0000-085101-211104
Standard	JOHNSON DENNIS	760829	JOHNSON DENNIS	76016	MoFPED	16-Jan-2014	760829-Jan14	UGX	444,276	Net salary-JAN 2014	SALARY	01-002-008070000-00-00-0000-0000-085101-211104
Standard	BEN FRED OCEN	760817	BEN OCEN FRED	75960	MoFPED	16-Jan-2014	760817-Jan14	UGX	890,543	Net salary-JAN 2014	SALARY	01-002-008070000-00-00-0000-0000-085101-211104

6.3.4 The template should be checked for accuracy and completeness prior to being used to create invoices on IFMS. It is important to check the following:

- Number of employees in the file – should correspond to the number of employees on the payroll or any variations must be explainable by the Accounting Officer
- That the overall total net pay amounts plus the deductions amounts reconciles to the total pay (gross amount) on the payroll for the month.

*It is very important that the all employee salary payment information for the vote is provided at ago rather than in separate batches. This will ensure that all employees of the vote are paid at the same time and avoid the risk of duplicated payments.*

- 6.3.5 After completion of the mapping template, salary invoices on IFMS can be created using two approaches – (i) through manual creation one by one using the Data loader tool or (ii) bulk invoice creation

*i. Single Salary Invoice Creation*

- 6.3.6 Using the pay details from the payroll, the accountant responsible for payments processing can create invoices on IFMS – one by one (for less than 50 invoices). This option is further enhanced by use of an automated Data loader tool. This method is recommended to be used where the payroll employee numbers is relatively small i.e. less than 500 employees.
- 6.3.7 Using data from the payroll, votes can be able to create an employee master data file (EMDF) which contains the individual employee's supplier number, net pay amounts, budget line item, and the invoice references/description. The EMDF will be created from the mapping template that is explained in paragraph 6.3.4 above.
- 6.3.8 This EMDF will form the basis of a file that will be loaded onto IFMS using Data-Load software interface. This will enhance the speed and volume invoice creation. An example of the EMDF is shown in APPENDIX III.
- 6.3.9 Users will be taken through this process during initial training but additional support can be provided in case of any difficulties. Care should be taken during the salary invoice creation to ensure that data is loaded to the correct supplier IDs and that the process completes fully and successfully.

*ii. Bulk Salary Invoice Creation*

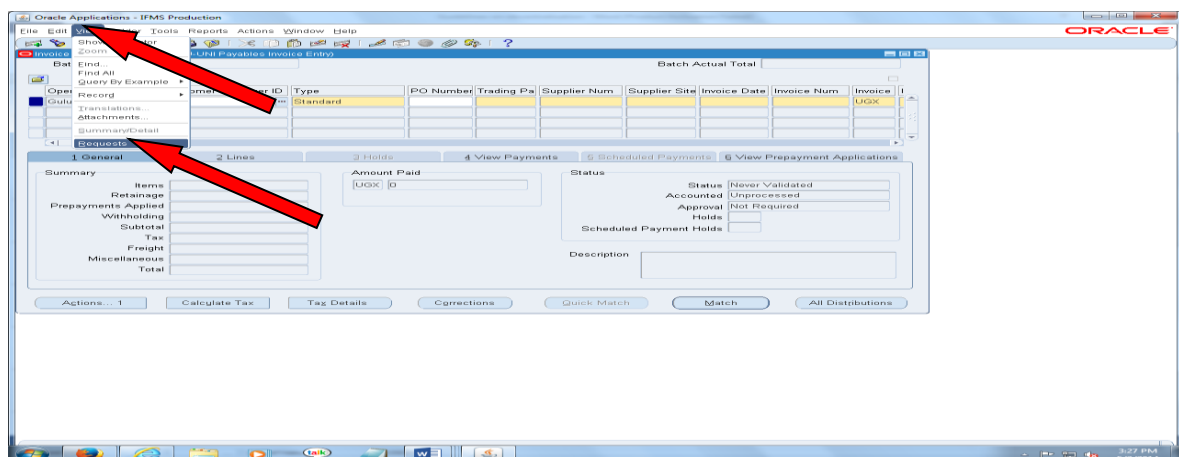
- 6.3.10 Upon completion of the monthly payroll mapping template, a third template is populated on behalf of the votes, by the MoFPED support team. This will enable batch entry of invoices into IFMS. The vote should contact their allocated support resource after the mapping template has been completed and you require using this option to create salary invoices. .

6.3.11 The third template populated from the mapping template is used to upload a file with all the invoices onto an IFMS interface table.

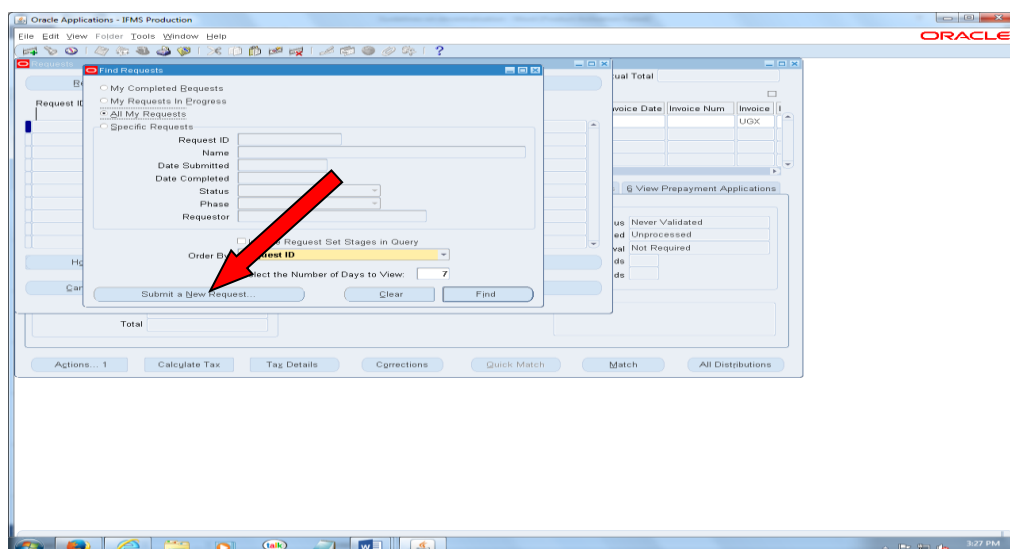
6.3.12 Once the file is on the interface table, the user who enters invoices on the system will run a report called “Payables Open Interface Import”. This report extracts all the invoices embedded in the file into the IFMS as salary invoices. This report is run under the ‘GoU <MALG> Payables Invoice Entry’ responsibility.

Once the file has been input into the interface table, the user will follow the following steps:

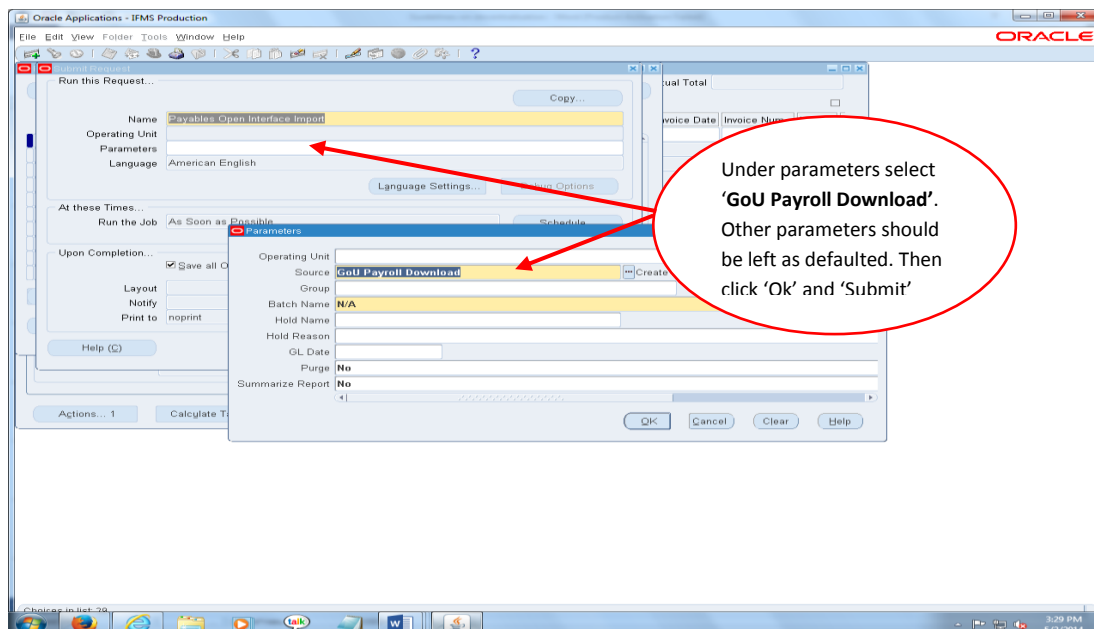
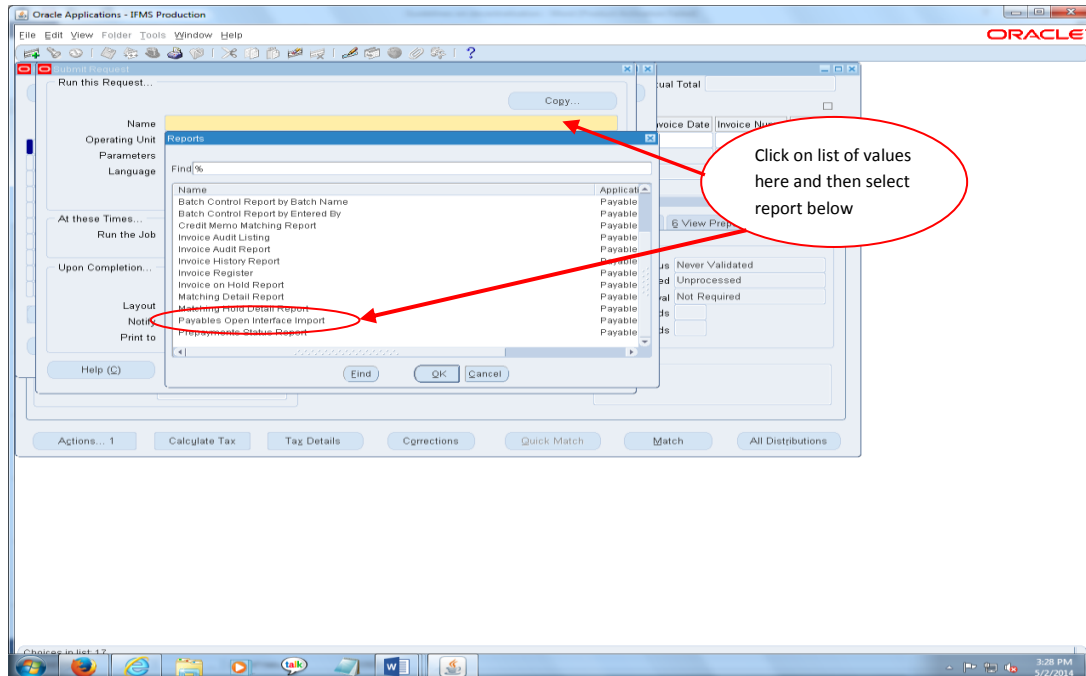
Step 1: Running the request – Under the above ‘invoice Entry’ responsibility, open the invoice entry form and click on ‘View’ followed by ‘Requests’



Step 2: Submit a new request (single request)



### Step 3: Run the ‘Payables Open Interface Import’ Program



Step 4: Confirm that the program completes in 'Normal'. This will ensure that all salary invoices that were in the interface have been successfully created.

## 7 INVOICE VALIDATION AND DEALING WITH VALIDATION EXCEPTIONS

- 7.2 The responsibility to approve (validate) salary invoices for payment on IFMS is provided to only the Accounting Officer of the vote. Prior to validation of the invoices, the AO should print out the Invoices register with pay group ‘SALARY’ and undertake a review to confirm that the invoices on the IFMS due for approval correspond with the reviewed final payroll.

Validation of invoices can be performed in two ways:

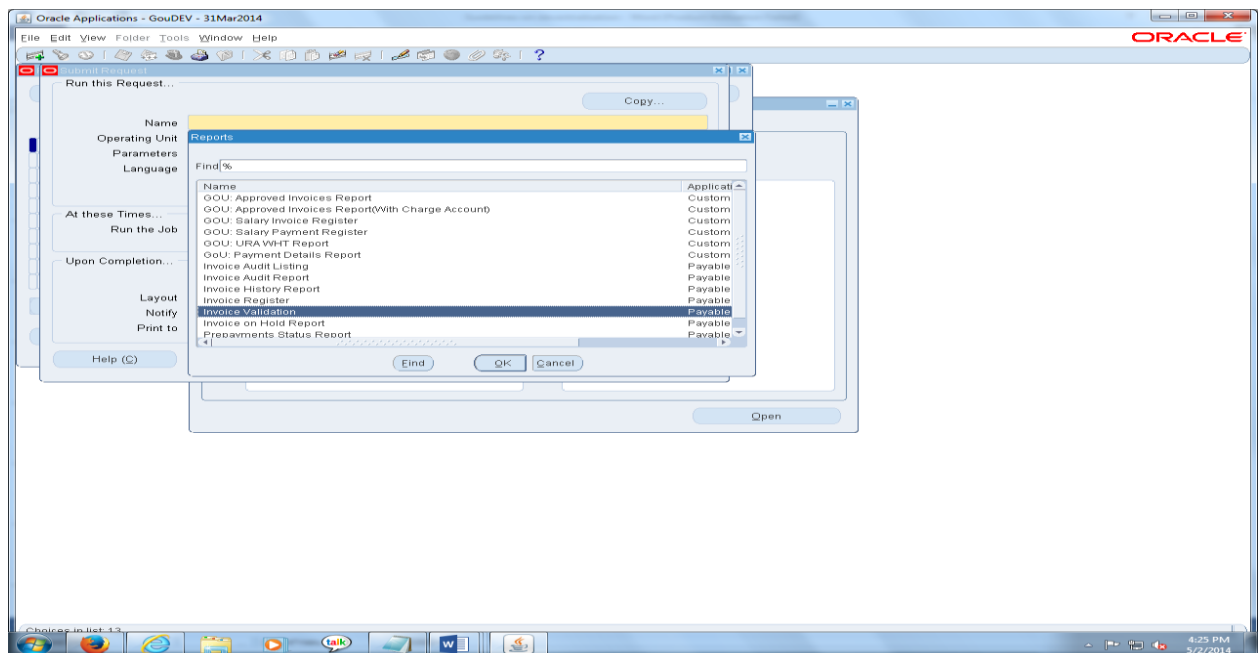
- (i) Single invoice validation – This is by querying for a specific invoice (e.g. by supplier number, supplier name or amount) on IFMS and validating it. (refer to IFMS manual)
- (ii) Batch invoice validation can be undertaken by running the “Invoice Validation Report”. Running the Invoice Validation Report with specific parameters helps restrict and determine which invoices should be validated. **Considering the volume of salary invoices, this is the recommended validation method.** It is very important that before batch invoice validation is run, the Accounting Officer must satisfy him/herself, by review of the salary invoices register report, that the invoices due for validation meet his/her approval. Once batch validation is done, all selected invoices are validated at ago and are ready for payment processing.

- 7.3 The steps for batch validation on IFMS are shown below:

**Step 1 – Select the batch ‘invoice validation’ request.**

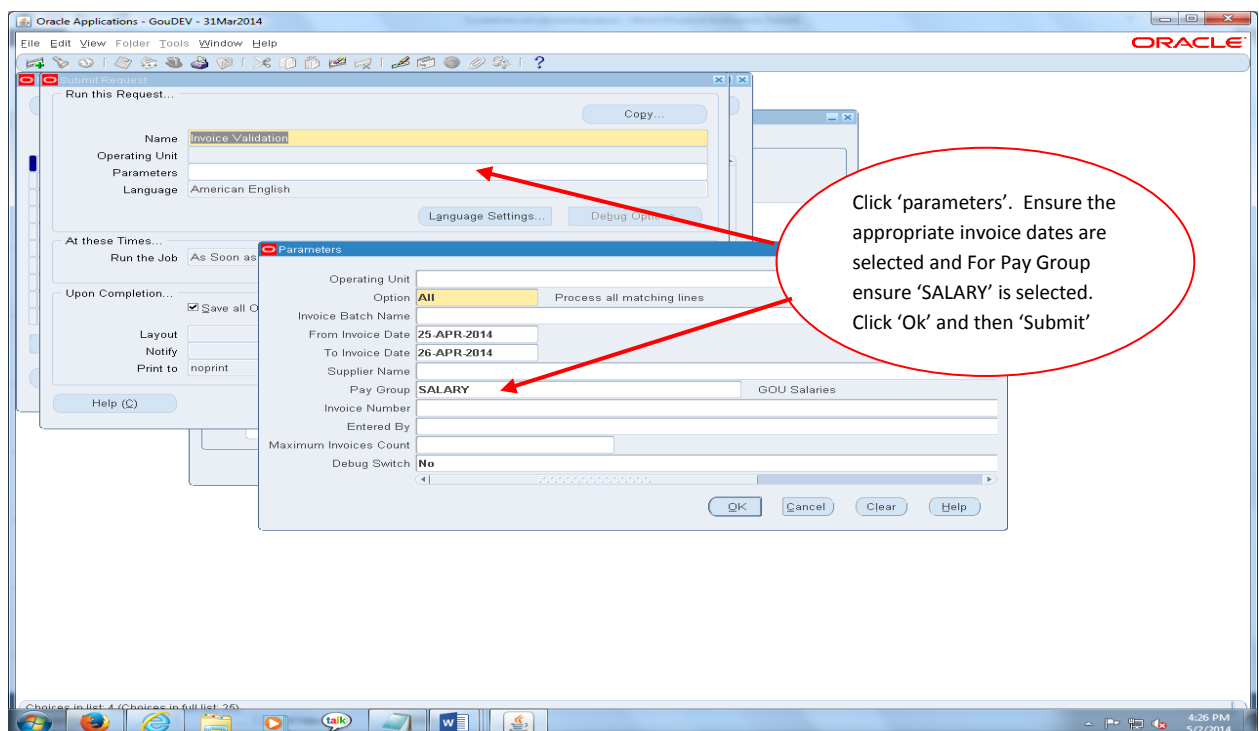
Using the Accounting Officer’s invoice approval responsibility, the following request is submitted on IFMS





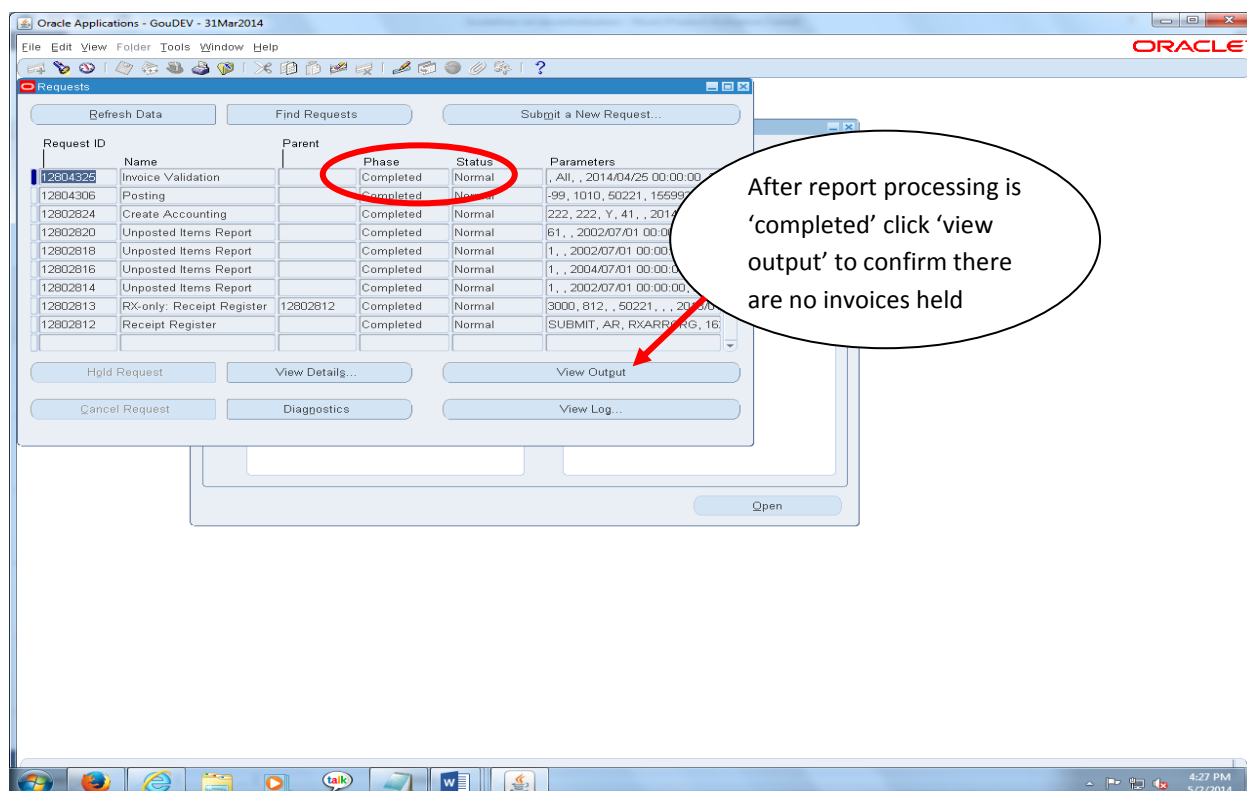
## Step 2: Enter the parameters to restrict the selection of invoices to be validated

- 7.4 The Accounting Officer must ensure that the correct parameters are entered. The pay group to be selected must be 'SALARY'. This will help restrict the invoice validation to only salary payment invoices within a given date period as shown below:



### Step 3 – Ensure the validation completes in ‘normal’ and that there are no invoices on hold

- 7.5 After the concurrent request for invoice validation on IFMS is submitted, check to ensure that it completes normally. Once the processing request is ‘Complete’, click on view output to check that no invoices remain on hold as illustrated below:



The Head of Finance may run and print the ‘approved invoices’ report for comparison to the final payroll.

## 8 PAYMENT PROCESSING

- 8.1 Payments processing and submission of the payment file to Bank of Uganda by Accountant General’s Office will be made within a day of validation of invoices on the IFMS by the Accounting Officer as long as the salary accounts are funded.

- 8.2 Cash limits and warrants for salary expenditure will be issued on a quarterly basis by the Budget Directorate. Monthly releases to the salary bank accounts for the non-TSA votes will be processed and effected by the Accountant General's Office not later than the 20<sup>th</sup> of every month.
- 8.3 Votes under the TSA arrangement (category A under 5.1.2 above) will not operate separate salary bank accounts but will make salary payments using their sub TSA account.
- 8.4 Votes not yet using the TSA arrangement (category B and C under para 5.1.2 above) will operate separate salary bank accounts in Bank of Uganda. These will be funded through monthly releases based on the accounting warrants issued.

## 9 HANDLING UNAPPLIED PAYMENTS

- 9.1 Unapplied payments result from bounced payment instructions either at Bank of Uganda or at Commercial Banks where employees hold accounts. Unapplied payments can be caused by several reasons but the most common is 'Invalid bank account details'.
- 9.2 This usually implies the bank account information provided by the employee is erroneous and should be corrected/amended. At times the Account titles are wrong, account is dormant, invalid account number etc.
- 9.3 Unapplied payments can be easily picked out by reviewing the bank statement. It will show the unapplied payments as credits to the account and can be specifically match to IFMS using the EFT number. The bank statement does not indicate the reason for the unapplied payment. A separate file of unapplied is sent to the Treasury by Bank of Uganda. In case the Accountant wants to know details of why any payment bounced then they should contact the Principal Accountant, Financial Management Services under Accountant General's Office.

- 9.4 For central government votes and the MALGs set-up as hybrid IFMS sites, their votes' unapplied payments are voided at the Treasury. Local Governments using IFMS Tier 1 can void their payments at their respective locations. Once the payment is voided, the vote should promptly cancel the invoice to which the payment is related – otherwise the invoice may be re-validated and resubmitted before the account is corrected hence another bounced payment. The vote should then get in touch with the affected employee and have the corrected information obtained. In case of need to change the bank account information, then an 'Employee/Supplier EFT details form' should be completed and sent to the Treasury (Accountant General's Office).
- 9.5 When corrections have been processed that caused the original payment to bounce then the accounting officer may validate the related invoice which is then resubmitted for payment.

## 10. PAYMENTS FOR PAYROLL DEDUCTIONS

- 10.1 Payroll deductions under the decentralised salary payment process should be processed in accordance with the guidance issued by PS/ST in February 2014. The key steps are reproduced below:
- i. Accounting Officers will forward the supplier details of the credit lending institutions (CLIs) under their respective votes to the Accountant General so that they are set-up as 'suppliers' on IFMS. CLI details should be sent using the 'Supplier EFT details form'.
  - ii. On a monthly basis, the deductions will be computed and reflected in the payroll produced from IPPS. The payment codes for the CLIs will continue to be managed by Ministry of Public Service
  - iii. Accounting Officers should obtain the monthly deductions report from IPPS at the time of receiving the preliminary payroll. The report should show the Name and Bank details of the CLI as well as the employee name, employee

IPPS number and the amount of deduction being made for that employee for that month.

- iv. The Accounting Officer should then validate the deductions report by reconciling the details in the report to the payroll and then also to the terms and conditions of the loans/advances.
- v. Following validation, the vote should enter the invoices per CLI either manually or using the data loading method described in Section 6.3.6 above.
- vi. The Accounting Officer will then approve the invoices for payment on IFMS. A schedule of the deductions and payment per CLI should then be sent to the CLI to enable them allocate the deductions made to their respective loan/advance accounts.

**10.2 MALGs should endeavour to pay the deductions at the same time as the net salary payments or soon thereafter. No arrears in respect of payroll deductions will be accepted.**

## **11. AREAS OF SPECIAL ATTENTION**

### **i. Newly recruited employees**

11.1 For newly recruited staff, access to the payroll will be through the Ministry of Public Service. Until an employee is assigned an IPPS number, they shall not be included in the payroll by the Accounting Officer.

### **ii. Employees missing on the payroll and employees on study leave**

11.2 Where existing employees suddenly gets dropped from the payroll (other than through retirement) and the Accounting officer is very sure this is an error, he/she may proceed to include that employee on the vote's final payroll and notify the Ministry of Public Service to rectify the error.

- 11.3 Employees who left for unpaid study leave may only access the payroll on return through the Ministry of Public Service.

**iii. Transfers of staff from one vote to another**

- 11.4 Civil servants may be transferred from the one station to another in the course of the month. The guidance on handling salary payments for staff who have been transferred is as below:

- a) Where an employee is transferred to another vote **after** the 15<sup>th</sup> of the month, then that employee's salary for that month should be paid by their old vote (from which the employee is leaving). MoPS should be advised of transfer so that the employee gets reflected in his/her new station's payroll effective from the following month.
- b) Where the employee is transferred before the 15<sup>th</sup> of the month, then the employee should be paid by their new station/votes and not the old one.

**iv. Payslips**

- 11.5 Payslips will continue to be obtained and printed from IPPS. Arrangements have been made to provide an output payment file out of the IFMS for purposes of updating the IPPS payments status to enable payslip printing. For the votes where IPPS has been implemented, that vote should be able to print off the payslips for the vote.
- 11.6 In cases where the Accounting Officer has processed corrections to the payroll and those corrections are not yet reflected on IPPS, a payment voucher slip may be used to confirm payments made to an employee.

**12. SALARY PAYMENTS REVIEW AND MONITORING**

**12.1 Salary Reports on IFMS**

- 12.1.1 The Accounting Officer, resident internal auditors, key accounts officers and oversight institutions in payroll management are required to constantly review and

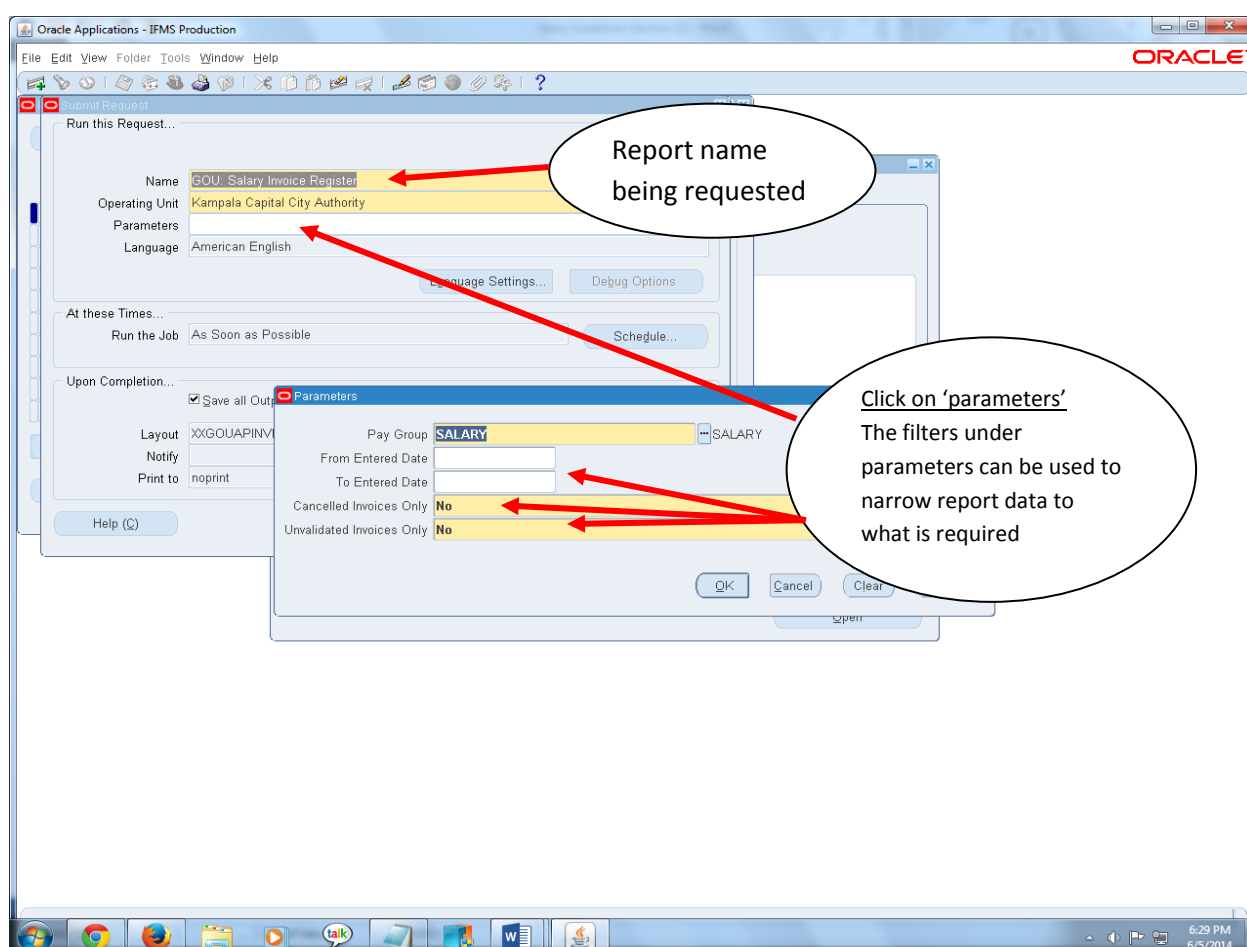
monitor wage expenditure. To facilitate this, specific IFMS reports have been created to enable the review of salary payments. These are explained below:

#### a) GoU: Salary Invoice Register

12.1.2 This is an IFMS report that shows a listing of **salary invoices that have been created on IFMS** filtered on the basis of certain parameters a user chooses. This report is generated by running a report request using the following IFMS user responsibilities: GoU <MALG> Payables Invoice Entry, GoU <MALG> Payables Invoice Approval, GoU <MALG> Payables User. These user responsibilities are assigned to the Accounting Officer, the Head of Finance and an Accountant.

12.1.3 This report is very useful to run before 'batch' approval of salaries by the Accounting Officer to confirm that the invoices input/created meet his/her approval.

A screenshot to show how the report is generated from IFMS is given below:



12.1.4 The options to filter the report include:

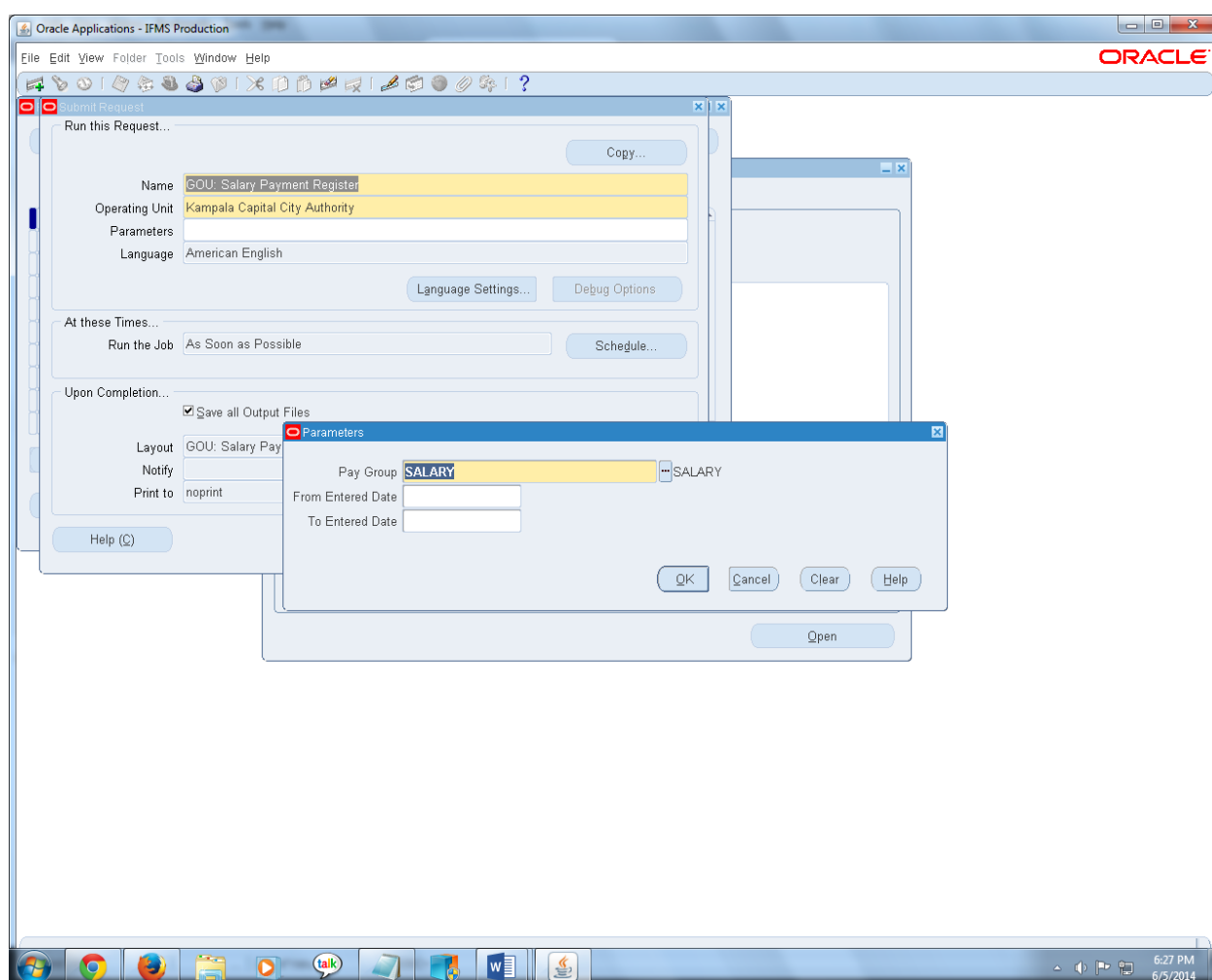
- all salary invoices,
- salary invoices input within a specified period,
- whether to include cancelled salary invoices or not
- salary invoices that have not yet been approved for payment by the accounting officer.

12.1.5 This report shows the supplier number, supplier/employee names, invoice number, invoice status (e.g. validated), charge code item, invoice date, invoice amount, description as well as the employee's bank and account number. A sample of the report generated is included under APPENDIX V.

**b) GoU: Salary Payment Register**

12.1.6 This is an IFMS report that shows a listing of **salary invoices for which payment has been processed on IFMS** filtered on the basis of certain parameters a user chooses. This report is generated by running a report request using the following IFMS user responsibilities: GoU <MALG> Payables Invoice Entry, GoU <MALG> Payables Invoice Approval, GoU <MALG> Payables User. These user responsibilities are assigned to the Accounting Officer, the Head of Finance and an Accountant.





12.1.7 It is important to note that this report DOES NOT guarantee that an employee's account has been successfully credited with the payment until confirmed on the bank statement. The report simply confirms that the payment was forwarded from IFMS to Bank of Uganda for processing.

12.1.8 This report shows the supplier number, supplier names, invoice number, payment date, amount paid, EFT number as well as the employee's bank and account number. A sample of the report generated is attached as APPENDIX VI.

### c) Invoices on Hold Report

12.1.9 This report shows all invoices that failed the process of validation (approval) by the Accounting Officer. A salary invoice can fail validation for a number of reasons

including insufficient funds on the charge item code. At the bottom of the report, there is a narration of the individual hold as well as the cause of the hold.

- 12.1.10 This report should be ALWAYS be run as soon as the Accounting Officer has completed the validation process to ensure that all invoices have been properly approved and that this report is blank. Any salary invoices on hold should be attended to as soon as possible. Once the cause of the hold has been rectified, the Accounting Officer should re-validate (approve) the affected invoices.

**d) Void Payment Register**

- 12.1.11 This report shows all payments that have been voided (cancelled) on IFMS. A payment will be voided on IFMS only if the payment was cancelled by the bank itself (i.e. the payment was not effected by the bank and therefore bounced back (unapplied) to the paying account. On proof of the cancelled payment by the bank, the payment will then be voided on IFMS.
- 12.1.12 Voiding of payments is only done at the Treasury. If you note unapplied payments on your salary bank account statement which still show a status of 'paid' on IFMS, then notify the Principal Accountant/FMS at the Treasury so that the payment is voided. Once the reason for the unapplied payment is rectified (*refer to section 9 above*) then the invoice can be revalidated for payment resubmission.

**12.2 Salary Bank Account Reconciliation**

- 12.2.1 Reconciliation should be carried out promptly and on a regular basis. Bank statements from Bank of Uganda are automatically uploaded for every vote on a daily basis. All salary payments will be reflected on the bank statement. It's therefore imperative that the vote performs reconciliation in order to quickly identify anomalies such as unapplied payments or irregularities in salary amounts paid.
- 12.2.2 If an employee's salary payment (identified by EFT number) does not appear on the bank statement, it implies that the payment was not processed by bank of Uganda. Reasons for this include: wrong bank name, wrong branch name, non-

existent bank or branch, wrong payment method attached to payment (e.g. check rather than EFT), and lack of payment details (e.g. missing bank account name or number). Bank of Uganda will reject these.

- 12.2.3 If an employee's salary payment appears as both a debit and a credit transaction on the salary bank account statement, it implies that the employee's salary was bounced from the commercial bank where the employee holds their account. Reasons for this include: wrong bank name, wrong bank account number or non-existent account.

### 12.3 Payroll to Salary payments reconciliation (off system)

- 12.3.1 Reconciliation of the salary payroll to the salary payments made from IFMS should be reconciled consistently and systematically. An overall vote's monthly reconciliation for example would compare the total number of employees on the payroll for the month against the total number of employees that have been paid from IFMS that month. The difference in the two totals should be scrutinized and resolved as soon as possible as this difference either represents employees not paid or payments made to non-employees.
- 12.3.2 A more detailed reconciliation would compare the current month's salary payments to the previous month's payments, after taking into account new staff recruited (therefore an increase in salary payment) and retired staff (therefore a decrease in salary payment). These two totals should also be reconciled and any variances adequately explained to ensure consistency as well as completeness.

Format of payroll reconciliations by individual vote are illustrated below:

#### A. Reconciliation by amounts

**Shs**

Total net pay for processed for current month (per IFMS) XXXXX

Add: Total deductions paid for current month (per IFMS) XXXX

---

Total payroll payment for current month	XXXXXXXX
Total Gross pay for current month per final payroll	XXXXXXXX
	<hr/>
DIFFERENCE*	NIL

*\* The difference above should be NIL. Otherwise any variance/difference should be followed up and adequately explained.*

**B. Reconciliation of movements in total number of employees on payroll**

	<i>Shs</i>
Total employees on payroll of previous month	XXXX
Add: Number of employees added on payroll for this month (new, transfers in)	XX
Less: Number of employees removed from payroll for this month (retirees, exits, transfers out)	(XX)
Expected total employee numbers on current month's payroll	<hr/> XXXX
Actual total employee numbers on current month's payroll	XXXX
	<hr/>
DIFFERENCE**	XX

*\*\* Any variance/difference should be followed up and adequately explained.*

The payroll totals should be obtained from the final IPPS Payroll and all payments made from IFMS can be accessed using the aforementioned reports: '**GoU: Salary Invoice Register**' and the '**GoU: Salary Payment Register**'.

### **13. INVOICES CREATION USING THE IFMS-IPPS SYSTEM INTERFACE**

- 13.1 An interface to facilitate the automated transfer of information from IPPS to IFMS has been developed and tested. Even when the interface transfer is applied, that does not alter the payroll processing and validation procedures outlines in this publication and therefore Accounting Officers must continue to review the payroll and process change requests in line with the process outlined.
- 13.2 Once the final payroll has been confirmed by the Accounting Officer and he/she is satisfied that the IPPS information in respect to his/her vote is accurate and tallies with the final payroll then the interface could be utilised to transfer information from IPPS for purposes of creating salary invoices on IFMS.
- 13.3 Salary invoices will be created by running an upload programme on IFMS by the Accountant responsible for salary payment at the vote. The process of approval of the salary invoices by the Accounting Officer remains as outlined in Section 7 above and all the necessary reviews and checks must be performed prior to approval.

### **14 CONCLUSION**

- 14.1 Accounting Officers and staff at MALGs should refer to these guidelines and procedures in the course of their recurring monthly payroll processing under the decentralised arrangement. Further clarification in respect of these guidelines may be obtained from the Accountant General or the Commissioner, Financial Management Services at the address below:

Accountant General's Office  
Ministry of Finance, Planning and Economic Development  
Plot 2 – 12 Apollo Kaggwa Road  
P O Box 7031, KAMPALA.

Tel: +256 414 230487  
+256 414 341305

## APPENDIX I

[illegible]

Signature \_\_\_\_\_

# EXAMPLE OF A COMPLETED EMPLOYEE MASTER DATA COLLECTION TEMPLATE

## APPENDIX II

Employees Master Data - example1 [Compatibility Mode] - Excel

Michael Ssenyonga

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW ADD-INS

Clipboard Font Alignment Number Styles Cells Editing

A1

LIST OF EMPLOYEES									
S.No.	Last Name	First	Middle Name	Employee IPPS / Computer Number	Position	Supplier Bank Name	Supplier Bank Branch	Supplier Account Number	TIN Number
1	OSWAN	Kitui	Vita	XXXXXX	Chief Administrative Officer	STANBIC BANK UG	MBALE	XXXXXXXXXXXX	
2	Ahimbisibwe	Nathan		XXXXXX	Deputy Chief Administrative Officer	STANBIC BANK UG	NEBBI	XXXXXXXXXXXX	
3	Osuna	Emmanuel		XXXXXX	District Chairperson	CENTENARY BANK	TORORO	XXXXXXXXXX	
4	Akol	Akol	AKICOTH	XXXXXX	District Vice Chairperson	CENTENARY BANK	TORORO	XXXXXXXXXX	
5	Michi	Paul	James	XXXXXX	District Speaker	BARCLAYS BANK	ENTEBBE TOWN	XXXXXXXXXXXX	
6	Mulabya	William		XXXXXX	District Planner	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
7	Osudo	Jackson		XXXXXX	Senior Assistant Secretary	STANBIC BANK UG	TORORO	XXXXXXXXXX	
8	Wasuba	Shaban	Kamadi	XXXXXX	Personel Officer	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
9	Amolo	David		XXXXXX	Procurement Officer	CENTENARY BANK	TORORO	XXXXXXXXXX	
10	Jaloli	Jeremiah		XXXXXX	Senior Accountant	CENTENARY BANK	TORORO	XXXXXXXXXX	
11	Namugwere	Sarah		XXXXXX	Senior Accountant	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
12	Osinde	Michael		XXXXXX	Finance Officer	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
13	Othieno	Odoi	Charles	XXXXXX	Examiner of Accounts	CENTENARY BANK	TORORO	XXXXXXXXXX	
14	Lugolobi	Bruce	Harold	XXXXXX	Senior Assistant Secretary	CENTENARY BANK	TORORO	XXXXXXXXXX	
15	Musenero	Eva		XXXXXX	District Production and Marketing	CENTENARY BANK	TORORO	XXXXXXXXXX	
16	Aroda	Robinson		XXXXXX	Senior Inspector of Schools	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
17	Doya	Yona	Gamusi	XXXXXX	District Education Planner	CENTENARY BANK	TORORO	XXXXXXXXXX	
18	Adongo	Leo	Owora	XXXXXX	Water Officer	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
19	Okello	Robert	John	XXXXXX	District Engineer	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
20	Okumu	Cyrus	David	XXXXXX	District Health Officer	STANBIC BANK UG	TORORO	XXXXXXXXXXXX	
		NAME		DATE	SIGNATURE				

EMPLOYEES

READY

ENG 01:28 02/06/2014

# SAMPLE OF EMPLOYEE MASTER DATA FROM USED BY DATA LOAD SOFTWARE

## APPENDIX III

DL DataLoad Classic

File Edit Tools Help



# EXAMPLE OF A COMPLETED MAPPING TEMPLATE FOR EMPLOYEE SALARY INVOICES APPENDIX 1V

Mapping Template 1 [Compatibility Mode] - Excel

Michael Ssenyonga

FILE HOME INSERT PAGE LAYOUT FORMULAS DATA REVIEW VIEW ADD-INS

Clipboard: Cut, Copy, Paste, Format Painter

Font: Calibri, 11, Bold, Italic, Underline, Color, Background Color

Alignment: Wrap Text, Merge & Center

Number: General, Percentage, Decimal, Fraction

Styles: Conditional Formatting, Format as Table, Cell Styles

Cells: Insert, Delete, Format

Editing: AutoSum, Fill, Clear, Sort & Filter, Find & Select

B17

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Invoice Type	IPPS - Employee Name	IPPS - Employee Number	IFMS - Supplier Name	IFMS - Supplier No.	Site	Invoice Date	Invoice Number	Invoice Currency	Invoice (Net) Amount	Description	Pay Group	Account Code Combination	
1	Standard	JOHN BAPTIST	760785	JOHN BAPTIST	75937	MoFPED	16-Jan-2014	760785-Jan14	UGX	3,216,511	Net salary-JAN 2014	SALARY	01-002-008010000-00-00-0000-0000-085101-211104	
2	Standard	AKELLO MARTHA	760821	AKELLO A. MARTHA	105239	MoFPED	16-Jan-2014	760821-Jan14	UGX	3,546,755	Net salary-JAN 2014	SALARY	01-002-008010000-00-00-0000-0000-085101-211104	
3	Standard	ALIBAT STELLA	760823	ALIBAT STELLA	75932	MoFPED	16-Jan-2014	760823-Jan14	UGX	3,058,716	Net salary-JAN 2014	SALARY	01-002-008050000-00-00-0000-0000-085101-211104	
4	Standard	AMONG JOSEPHINE	797728	AMONG JOSEPHIN	118010	MoFPED	16-Jan-2014	797728-Jan14	UGX	1,876,047	Net salary-JAN 2014	SALARY	01-002-008050000-00-00-0000-0000-085101-211104	
5	Standard	MAN ASUMAN MUKASA	760799	MAN ASUMAN	76066	MoFPED	16-Jan-2014	760799-Jan14	UGX	1,373,217	Net salary-JAN 2014	SALARY	01-002-008070000-00-00-0000-0000-085101-211104	
6	Standard	JOHNSON DENNIS	760829	JOHNSON DENNIS	76016	MoFPED	16-Jan-2014	760829-Jan14	UGX	3,413,426	Net salary-JAN 2014	SALARY	01-002-008070000-00-00-0000-0000-085101-211104	
7	Standard	BEN FRED OCEN	760817	BEN OCEN FRED	75960	MoFPED	16-Jan-2014	760817-Jan14	UGX	31,952,218	Net salary-JAN 2014	SALARY	01-002-008070000-00-00-0000-0000-085101-211104	
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Sample Jan 2014 Payroll

READY

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System Tray: ENG UK, 14:49, 06/06/2014, 62%

# SAMPLE OF SALARY INVOICES REGISTER GENERATED FROM IFMS

# APPENDIX V

163 Arua Referral Hospital

## GOU: Salary Invoice Register

Report Date 27-FEB-2014 19:15  
Page 1 Of 19

Pay Group SALARY

From Entered Date  
To Entered Date

Cancelled Invoices Only No  
Unapproved Invoices Only No

Currency UGX

Supplier Number	Supplier Name	Invoice Number	Invoice Date	Invoice Amount	Description	Bank Name	Remit to Account
114215	Nyakuni Kosta	114215-24FEB14	24-FEB-14	168,862	Net salary-FEB 2014	Centenary Bank	2020010383
114326	Odu Bernard	114326-24FEB14	24-FEB-14	1,373,283	Net salary-FEB 2014	Housing Finance Bank	0114488923800
116605	Omega A Tom	116605-24FEB14	24-FEB-14	218,131	Net salary-FEB 2014	Stanbic Bank Ltd	9030003563285
119626	Munduru Teddy	119626-24FEB14	24-FEB-14	311,498	Net salary-FEB 2014	Stanbic Bank Ltd	0121091691401
123258	Avako Florence	123258-24FEB14	24-FEB-14	466,025	Net salary-FEB 2014	Stanbic Bank Limited	0121091680101
125661	Onen Alfred	125661-24FEB14	24-FEB-14	136,683	Net salary-FEB 2014	Stanbic Bank Limited	0121092740901
19690	Opio Michael	19690-24FEB14	24-FEB-14	164,092	Net salary-FEB 2014	Centenary Bank	2020030755
207844	Mawa Geoffrey	207844-24FEB14	24-FEB-14	1,448,888	Net salary-FEB 2014	Stanbic Bank Ltd	0121098042501
209675	Tiperu Beatrice	209675-24FEB14	24-FEB-14	478,811	Net salary-FEB 2014	Stanbic Bank Limited	0121091729501
209676	Anicia Munduru Alice	209676-24FEB14	24-FEB-14	534,275	Net salary-FEB 2014	Stanbic Bank Limited	0121091757001
209677	Anguparu Rose	209677-24FEB14	24-FEB-14	263,595	Net salary-FEB 2014	CENTENARY RURAL DEVELOPMENT BANK	2020329739
209678	Anicia Night	209678-24FEB14	24-FEB-14	414,093	Net salary-FEB 2014	CENTENARY RURAL DEVELOPMENT BANK	2020029991
209679	Tabu Susan	209679-24FEB14	24-FEB-14	670,071	Net salary-FEB 2014	CENTENARY RURAL DEVELOPMENT BANK	2020006418
209680	Candiru Molly	209680-24FEB14	24-FEB-14	451,736	Net salary-FEB 2014	Stanbic Bank Limited	0121091693901
209681	Ndezo Beatrice	209681-24FEB14	24-FEB-14	259,455	Net salary-FEB 2014	Stanbic Bank Limited	0121091540301
209682	Asiolea Silvano	209682-24FEB14	24-FEB-14	665,660	Net salary-FEB 2014	CENTENARY RURAL DEVELOPMENT	2020039083

# SAMPLE OF SALARY PAYMENT REGISTER GENERATED FROM IFMS

# APPENDIX VI

167 Jinja Referral Hospital

## GOU: Salary Payment Register

Report Date 14-APR-2014 12:48

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Pay Group SALARY

From Entered Date 20-MAR-14

To Entered Date 31-MAR-14

Currency UGX

Supplier Number	Supplier Name	Invoice Number	Payment Date	Amount Paid	EFT number	Bank Name	Remit to Account
208473	Kayesera Nagulenge Rose	726197 -MAR-14	27-MAR-14	467,228	553792	Orient Bank	10100305010102
208472	Mukyala Damali	726073 -MAR-14	27-MAR-14	654,927	553793	Stanbic Bank Ltd	0121034117701
208471	Akullo Janat Martha	725763 -MAR-14	27-MAR-14	639,980	553794	Stanbic Bank Ltd	0121025335501
208470	Swankuire Godfrey	726054 -MAR-14	27-MAR-14	871,251	553795	Stanbic Bank Ltd	0121037821101
208469	Were Kintu John	725947 -MAR-14	27-MAR-14	907,830	553796	Stanbic Bank Ltd	9030000948690
208468	Awubwa Wakooli Juliet	725921 -MAR-14	27-MAR-14	673,551	553797	Bank of Baroda	95030100003338
208467	Mwijukye Julius	800912 -MAR-14	27-MAR-14	986,806	553798	Centenary Bank	3720011095
208466	Bumba Nafutali	733872 -MAR-14	27-MAR-14	337,842	553799	Centenary Bank	4220010532
208465	Nabbaale Jacent	733763 -MAR-14	27-MAR-14	411,444	553800	Equity Bank	1038100515062
208464	Mukwana Josephat	729068 -MAR-14	27-MAR-14	253,564	553801	Stanbic Bank Ltd	0121036473501
208463	Namakula Joan	726541 -MAR-14	27-MAR-14	652,331	553802	Stanbic Bank Ltd	0121077304301
208462	Namukasa Kigabane Florence Elaine	726509 -MAR-14	27-MAR-14	469,060	553803	Barclays Bank	58008456973
208461	Yandua Matayo	726467 -MAR-14	27-MAR-14	736,351	553804	Centenary Bank	2020003771
208460	Bikumbi Patrick	726226 -MAR-14	27-MAR-14	974,653	553805	Stanbic Bank Ltd	9030000843546
208459	Kirunda Dorothy Enid	725739 -MAR-14	27-MAR-14	665,660	553806	Bank of Africa	03026780001
208458	Bayo Jinnous	728571 -MAR-14	27-MAR-14	679,345	553807	DFCU Bank	01033010232355
208457	Isingoma Jonan	726519 -MAR-14	27-MAR-14	451,365	553808	Stanbic Bank Ltd	0121005454701
208456	Odeke Martin	726312 -MAR-14	27-MAR-14	632,385	553809	Centenary Bank	4520081052
208455	Mukaaga Denis	726601 -MAR-14	27-MAR-14	585,577	553810	Tropical Africa Bank	0010157749
208454	Nabwami Voila	726581 -MAR-14	27-MAR-14	439,560	553811	Centenary Bank	2520500362
208453	Nandera Monica	797797 -MAR-14	27-MAR-14	563,377	553812	Centenary Bank	3720008050
208452	Malinga Joyce	726324 -MAR-14	27-MAR-14	906,831	553813	Stanbic Bank Ltd	01021036360301
208451	Netuwa Stella	726305 -MAR-14	27-MAR-14	907,301	553814	Stanbic Bank Ltd	0121034568001
208450	Mwase Aggrey	725810 -MAR-14	27-MAR-14	675,790	553815	Stanbic Bank Ltd	0140547351801
208449	Mukisa Grace	726243 -MAR-14	27-MAR-14	439,109	553816	Centenary Bank	3520004216
208448	Namulindwa Bridget	797798 -MAR-14	27-MAR-14	386,823	553817	Equity Bank	1003100694644
208447	Mukasa Abdu	726306 -MAR-14	27-MAR-14	496,328	553818	Stanbic Bank Ltd	0121030391301
208446	Semakula Tobias Wilberforce	713939 -MAR-14	27-MAR-14	752,054	553819	Centenary Bank	5520020299
208445	Ndibalekera Sarah	726607 -MAR-14	27-MAR-14	571,645	553820	Stanbic Bank Ltd	0121023533601
208444	Namukowa Vincent	726605 -MAR-14	27-MAR-14	152,105	553821	Centenary Bank	3120022688
208443	Cheptoyek Newton	726570 -MAR-14	27-MAR-14	201,403	553822	Centenary Bank	4320000282
208442	Kalege Edwin	726569 -MAR-14	27-MAR-14	127,219	553823	Centenary Bank	4320000251
208441	Wagaba Benon	726567 -MAR-14	27-MAR-14	132,431	553824	Stanbic Bank Ltd	9030001415823
208440	Takwana Geoffrey	726559 -MAR-14	27-MAR-14	164,509	553825	Crane Bank	0146060081200
208439	Mukisa Simon	726556 -MAR-14	27-MAR-14	147,650	553826	Stanbic Bank Ltd	0140593136701
208438	Mbaziira Emmanuel	726554 -MAR-14	27-MAR-14	140,629	553827	Stanbic Bank Ltd	0140593132601
208437	Okwii Esawe Richard	726537 -MAR-14	27-MAR-14	146,931	553828	Centenary Bank	3020511945
208436	Nanyunja Betty	726536 -MAR-14	27-MAR-14	244,450	553829	Crane Bank	0140001374100

### FLOW DIAGRAM SHOWING BUDGETING FOR WAGES AND DECENTRALISED PAYROLL PROCESSING

