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RWANDA FDA Rwanda Food and Drugs Authority	Title: **PAYROLL**	Revision Number Revision Date: Effective Date Review Due Date	: 0 : 15/07/2021 : 23/07/2021 : 23/07/2024

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1.0 Purpose

This standard operating procedure (SOP) provides guidance of payroll's preparation and deals with the recording, settlement and distribution of wages and salaries, as well as employees' statutory and voluntary deductions.

2.0 Scope

This SOP covers the vicious cycle process of salaries preparation including staff PBF preparation, payment of possible staff arrears as well as normal monthly pay of Rwanda FDA staff up until statutory declarations are completed.

3.0 Definitions and Abbreviations

- SOP: Standard Operating Procedure
- MINECOFIN
- MIFOTRA
- CBM: Chief Budget Manager
- RSSB: Rwanda Social Security Board
- HR: Human Resource
- DAHR: Director of Administration and Human Resource
- Rwanda FDA: Rwanda Food and Drugs Authority

- Payroll: A list of a company's/Institution's employees and the amount of money they are to be paid. It shows all statutory deductions that are made on employee's salary.

4.0 Responsibility

5.0 Chief Budget manager authorizes the availability of funds for salary payment

6.0 5.2Director of Finance approves the payroll to the budget line engage funds in a SMART FMIS system

7.0 5.3 Directorate of Administration and HR prepares montly payroll of staff through SmartHr

5.0 PRINCIPLES

- Payroll is electronically prepared through SmartHr (Governmental system administered by MIFOTRA)
- The HR and Administration unit is responsible for collecting all changes of staff information,
- HR Officer enters staff information in SmartHr
- HR Officer adjusts the payroll according to the available changes
- After the electronic approval of CBM, HR Officer request soft access of the payroll from MIFOTRA for forwarding it to Finance Unit for proper record and payment
- Finance Unit is responsible for the following task related to payroll:
    - Prepare payment voucher
    - Prepare Payment order/fill in the check book
    - Follow-up for Salary Payment in MINECOFIN
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6.0 Distribution

6.1 CBM

6.2 Director of Finance

6.3 Director of Administration and HR

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7.0 PROCEDURES

Steps Stage	Task/ activity	Time/ duration	Responsibility of	Data sources; tools, forms and templates
1	Initiate payroll	16th of current month	HR Officer	Staff file
1	HR and Administration Unit gathers all staff information for payroll generation	17th of current month	HR Officer	Appointment Letter, Resignation letter, contract or any other official supporting document
2	HR officer updates the changes into the SmartHr system in order to generate and submit the payroll for verification		HR Officer	SmartHr payroll
4	Director of HR and Administration Unit verifies payroll and submit for approval	1 day	Director HR and Administration	Payroll
5	The Chief Budget Manager approves payroll for MIFOTRA final verification		CBM	Payroll
6	Verified soft copy payroll provided by MIFOTRA for payment initiation	1 day	DAHR Unit	Payroll
6	Submission of payroll and its annexes to Finance for further payment process.	2 days	Director of DAHR	
8	PAYE, Pension and Medical Declaration*	3 days and not late than 15th of each month	HR officer	RRA online declaration form
9	Filling of Payroll and its related supporting documents	1 day	HR Officer Finance unit	File

End of Document

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