

STANDARD OPERATING PROCEDURES FOR PAYROLL PROCESSING BY THE ACCOUNT SECTION OF THE FINANCE DEPARTMENT



**SOP NUMBER: NTA: FD-ACCOUNT
SECTION 01: 2024
VERSION NUMBER: O1**

1.0 Introduction

The Liberia National Transit Authority (NTA) was established through legislative enactment to provide affordable and convenient mass transit services for Liberians. In order to ensure the smooth performance of the daily activity of the Account Section within the Finance Department of the NTA, this Standard Operating Procedure (SOP) is documented for all staff of the Section to follow.

The SOP documents the preparation of the NTA's payroll detailing the responsibility of every staff involved, and seeks to create a unified standard process for staff to conform to.

2.0 Purpose

To provide instructions in relation to the preparation of payroll and staff's salary disbursement.

3.0 Scope

This SOP applies to the preparation of payroll by the Finance Department, Account Section of the NTA.

4.0 Legal Basis

National Transit Authority Act of 2007

Section II. Powers & Purposes # 10

Public Financial Management (PFM) Act 2009

PART T. Personnel Emoluments

5.0 SOP Owner

The Account Section of the NTA.

6.0 Definition

DMDA	Deputy Managing Director for Administration
MD	Managing Director
NTA	National Transit Authority
SOP	Standard Operating Procedures
PFM	Public Financial Management Act

7.0 Review Period

Annually

8.0 Availability

Internal only

9.0 Exception to the instructions

This SOP is not expected to provide fully comprehensive operational guidelines for preparing the NTA's Payroll, such as: deadline for processing, and salary payment for staff on the Government of Liberia (GOL) payroll.

Moreover, this SOP will focus only on the preparation of payroll for in-house employees of the NTA, by the Account Section and other internal stakeholders.

10.0 Penal Provision

The supervisors and staff of the Accounts Section, and other actors involved with the preparation of payroll must guarantee due penalties in accordance with the legal and ethical regulatory framework for staff acting against these procedures.

11.0 Procedural Guidelines

NO.	PROCEDURES (Step-by-Step)	Responsible Section/Staff
11.1	Reviews and processes Payment Request received from the Human Resources office. If there is any issues, query is raised. If not, the Chief Accountant is authorized to proceed with processing.	Comptroller
11.2	Delegates the task to the Payroll Accountant for processing.	Chief Accountant
11.3	Completes the payroll and submits to Chief Accountant for review.	Payroll Accountant
11.4	Reviews the payroll and forwards to the Comptroller for signing, if it is satisfactory. If not satisfactory, query is raised.	Chief Accountant
11.5	Reviews the payroll upon receipt. If issues are identified, query is raised. If satisfactory, the Comptroller signs and sends the payroll to Human Resources Department for further processing.	Comptroller
11.6	Reviews the payroll and forwards same to the Comptroller, if satisfactory, if not, query is raised.	Human Resource Department
11.7	Instructs the Chief Accountant to prepare the Payroll Voucher upon receiving the payroll for the Human Resource Department.	Comptroller

11.8	Directs the Payable Accountant to prepare and send the Voucher for review.	Chief Accountant
11.9	Prepares and sends the Voucher to the Chief Accountant.	Payable Accountant
11.10	Receives and reviews the prepared Voucher and the payroll. If any issue(s) is discovered, a query is raised. If satisfactory, it is signed and forwarded to the Comptroller for review.	Chief Accountant
11.11	Receives the payroll with the Voucher attached and reviews. If any issues are discovered, a query is raised. If satisfactory, the payroll with the Voucher attached is signed and forwarded to Internal Audit for clearance.	Comptroller
11.12	Receives and reviews the Payroll attached with the Voucher. If issue(s) is identified, query is raised. If satisfactory, a Clearance Memo is prepared, signed and forwarded to the Comptroller for signature.	Internal Audit Department
11.13	Receives the Payroll Voucher attached with the Clearance Memo and instructs the Chief Accountant to process.	Comptroller
11.14	Receives the Payroll Voucher attached with the Clearance Memo and assigns the Payable Accountant to prepare check for payment.	Chief Accountant
11.15	Receives the instruction and document, prepares check for payment and forwards same to the Chief Accountant for review.	Payable Accountant
11.16	Receives and reviews the payroll document. If any discrepancy, query is raised. If satisfactory, the document is forwarded to the Comptroller for signature.	Chief Accountant
11.17	The Comptroller receives and reviews the payroll document. If any discrepancy, query is raised. If satisfactory, the document is signed and forwarded to the DMDA/MD for approval.	Comptroller
11.18	Receives and reviews the document. If there is any issue(s), query is raised, but if satisfactory, the document is approved and sent back to the Comptroller for payment processing.	DMDA/MD

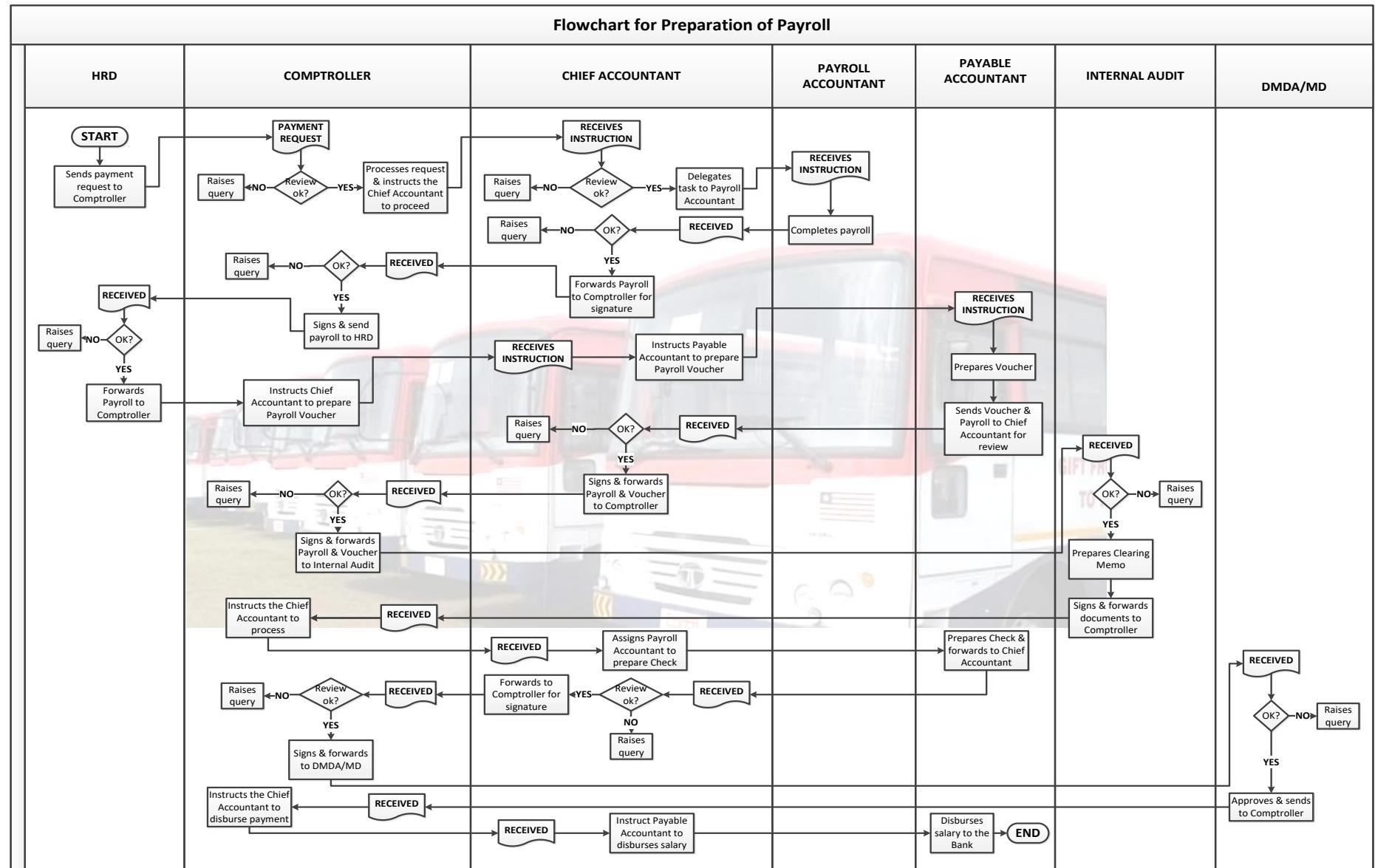
11.19	Receives the approved document and instructs the Chief Accountant to disburse the salary payment.	Comptroller
11.20	Receives the document and delegates the task to the Payable Accountant to proceed with disbursing the salary payment to the bank.	Chief Accountant

12.0 Forms and Records

- Payment Request
- Clearance Memo
- Check
- Payroll
- Voucher



13.0 Flowchart



15.0 Approval

Comptroller: Francis B Gayle
Signature: Gayle

Date: 4/25/2025

DMDA: T. Martin Caphas
Signature: Caphas

Date: 05-02-2028

MD: Edward F. Fark
Signature: Fark

Date: 05/05/25

