

# **STANDARD OPERATING PROCEDURES FOR PREPARATION OF VOUCHER & PAYMENT FOR VENDOR BY THE ACCOUNT SECTION OF THE FINANCE DEPARTMENT**



**SOP NUMBER: NTA: FD-ACCOUNT  
SECTION 03: 2024  
VERSION NUMBER: O1**

## **1.0 Introduction**

In an effort to provide affordable and convenient mass transit services for Liberians the Liberia National Transit Authority (NTA) was established through legislative enactment. 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 process for Preparation of Voucher and Payment for Vendor by the Account Section of the Finance Department of NTA.

## **2.0 Purpose**

To provide instructions in relation to the preparation of voucher and payment for vendor by the Account Section.

## **3.0 Scope**

This SOP applies to Preparation of Voucher and Payment for Vendor by the Finance Department, Account Section of the NTA.

## **4.0 Legal Basis**

National Transit Authority Act of 2007

Section II. Powers & Purposes #7 & #8

Public Financial Management (PFM) Act 2009

Part P. Consolidated Fund Payments

P.9 Payment Voucher

P.10 Responsibility for Accuracy of Voucher

P.13 Signing of Payment Voucher

## **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 the Preparation of Voucher and Payment for Vendors process, such that: it does not capture the procurement activity, and the Budget and Reporting office activity. Additionally, this SOP will focus only on the Preparation of Voucher and Payment for Vendor, conducted 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 Voucher and Payment for Vendor, must guarantee due penalties in accordance with the legal and ethical regulatory framework for staff acting against these procedures.

## **11.0 Procedural Guidelines for Preparation of Voucher and Payment for Vendor**

<b>No.</b>	<b>PROCEDURES (Step-by-Step)</b>	<b>Responsible Section/Staff</b>
11.1	Receives Payment Request for the Chief Accountant.	Payable Accountant
11.2	Prepares the Payment Voucher, attaches the request, and submits them to the Chief Accountant's office.	Payable Accountant
11.3	Receives and reviews the processed documents and forwards them to the Internal Audit Department for Clearance Memo.	Chief Accountant
11.4	Receives the documents and reviews. If there is issue(s), query is raised. If satisfactory, a Clearance Memo is attached to the documents and is sent to the comptroller	Internal Audit Department
	The comptroller receives the clearance memo attached and instruct the Chief Accountant to raise check for payment.	Comptroller
11.5	Receives the documents and instructs the Payable Accountant to raise check for payment.	Chief Accountant
11.6	Receives the instruction with the documents, raise check and submits to the Chief Accountant for further processing.	Payable Accountant

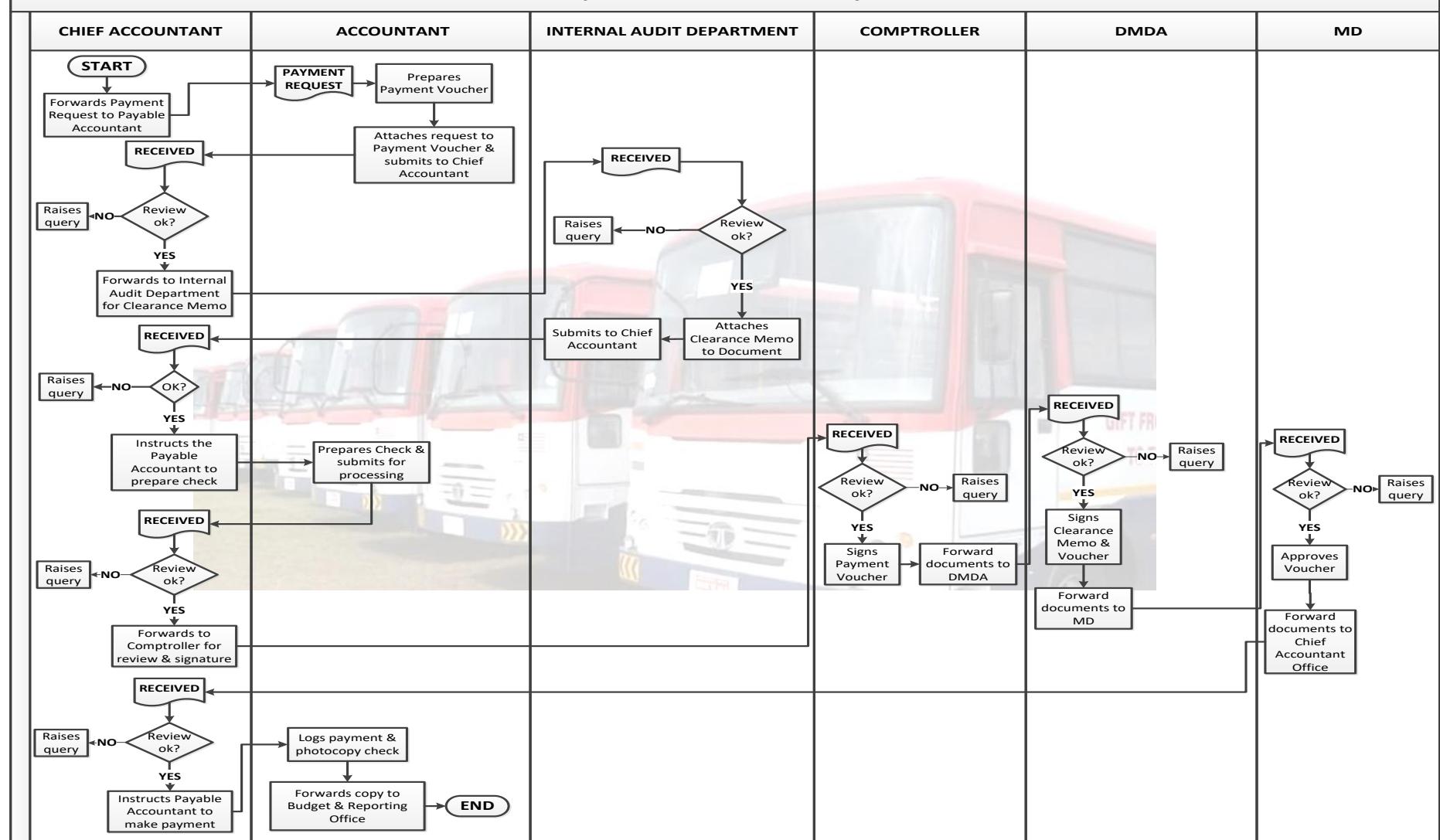
11.7	Receives the processed documents with the check and reviews them. If there is any issue(s), query is raised. If satisfactory, he/she forwards the document to the Comptroller's office for review and signature.	Chief Accountant
11.8	Receives and reviews the Payment Voucher attached with the Clearance Memo. If there is an issue, a query is raised. If not, the Payment Voucher is signed and forwarded to the Managing Director (MD) for approval.	Comptroller
11.9	Receives and reviews the Payment Voucher attached with the Clearance Memo. If there is any issue(s), query is raised. If not, the MD signs the Clearance Memo attached on the Voucher and forwards same to the Managing Director (DMDA) for signing of voucher.	MD
11.10	Receives and reviews the Voucher and Clearance Memo. If there is any issue(s), query is raised. If satisfactory, the Voucher is approved and sent to the Chief Accountant's office for payment processing.	DMDA
11.11	Receives the approved Voucher and instructs the Payable Accountant to make the payment to the vendor in consultation with the Comptroller.	Chief Accountant
11.12	Logs the payment, photocopies the check and forwards a copy to the Budget and Reporting Accountant.	Payable Accountant

## 12.0 Forms and Records

- Check
- Clearance Memo
- Log Book
- Payment Request
- Payment Voucher

## 13.0 Flowchart

Flowchart for Preparation of Voucher & Payment for Vendors



**15.0 Approval**

Comptroller: Francis B Grayte

Signature: Grayte

Date: 4/25/2025

DMDA: T. Marvin Caphas

Signature: Caphas

Date: 05-02-2025

MD: Estevan F. Forn

Signature: Forn

Date: 05/05/25