



**JARAMOGI OGINGA ODINGA UNIVERSITY  
OF SCIENCE AND TECHNOLOGY**

**POLICY ON PER DIEM**

**May 2014**

## JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY

### Policy on Per Diem

2014

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**Policy Title:** Policy on Per Diem

**Policy Theme:** Aims at ensuring effective and efficient resource utilization in producing services to University community.

**Policy Contact:** Deputy Vice Chancellor  
(Planning, Administration and Finance)

**Approval Authority:** The Council

**Category:** Finance

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**Signed:**

 19<sup>th</sup> Dec, 2014

\_\_\_\_\_  
Vice-Chancellor, Secretary to Council      Date  
Prof. S. G. Agong'

 19<sup>th</sup> Dec: 2014  
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Chairman of Council      Date  
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## **1 INTRODUCTION**

### **1.1 Background and Legal Mandate**

Jaramogi Oginga Odinga University of Science and Technology operates under the following legal and regulatory framework.

1. The Constitution of Kenya, 2010
2. The Universities Act No 42 of 2012
3. The JOOUST Charter of 2013
4. The State Corporation Act 446
5. The Public Audit Act of 2003
6. Public Financial Management Act of 2012
7. JOOUST Statutes , 2013

### **1.2 Objectives**

These rules have been developed to clarify the procedures and controls adopted by the University in the management of per diem for staff in the course of executing their duties. The main objective for developing these rules is to document the procedures to demonstrate that the per diems are paid to staff to carry out University work out of their duty stations. Therefore these should be allowed as an expense on the employer and not a benefit on the employee

### **1.3 Justification**

The University will continue to have its operations in all its campuses and other parts of the country and beyond. These operations will have to be financed by the University in order to cushion its staff.

These per diem rates are adopted from the Civil Service guidelines both within the Country and outside.

### **1.4 Definition of Per Diem**

For the purposes of these rules Per Diem refers to subsistence, travelling entertainment or other related advances made by the University to its employees while on official duties outside their station of work.

### **1.5 Applicable per diem rates**

These per diem rules will be applicable to all officers of the University as approved by the University Council from time to time. The applicable per diem rates for these grades are detailed in Annex I to these rules.

### **1.6 Coverage of approved per diem rates.**

The University has the approved per diem rates applicable to all parts of the country. This means that irrespective of the location one is assigned official duties these rates will not vary as agreed between the Council and the employees.

### **1.7 Application for Per Diem for Official Duties.**

Upon approval of official duty outside the University, the executing officer shall apply for an imprest giving the number of days for the per diem, the rate applicable for his/her grade, the transport amount and any other detail as appropriate.

The application shall be supported and approved by the relevant HoD/A.I.E holder as being advance for the execution of University duties.

The application shall then be entered into an imprest register upon payment to the applicant by the Receivables/Imprest Accountant in the Finance Department. A copy of the Imprest Warrant shall be given to the applicant to facilitate the surrender of the imprest upon completion of duties/activities.

### **1.8 Accounting for Per Diem Imprest**

Upon completion of activities/travel, the applicant is expected to within 48 hours account for the imprest advanced to him/her without fail to allow for the final expensing of the expenditure within the accounting system of the University.

The applicant shall ensure that the following documents are used in the surrender of the per diem imprest where appropriate

1. Motor vehicle work tickets or personal Motor Vehicle Logbook (Copies)
2. Bus, taxi, air tickets and boarding pass (Originals only)
3. Passport and immigration entries (Copies)
4. Imprest Accounting Form (Original)
5. Applicants copy of Imprest Warrant

The Imprest accounting form shall be checked and signed by the authorizing HoD/A.I.E Holder and forwarded to the Finance Department for vouching and completeness of the expenditure. The Imprest Accountant shall then note the surrender in the Imprest Register and send it to Internal Audit for further examination of completeness. The duly surrendered imprest shall then be expensed in the accounting system of the University.

### **1.9 Review of the policy**

This policy shall be reviewed on a needs basis to keep complying with the relevant laws as appropriate.