

## **Making Salary Payments with Cash**

If at all possible, pay staff with checks or bank transfers. If neither of these is a possibility it might be possible to use mobile banking via cell phones.

If you *must* use cash, use the following procedure:

Before payday:

1. After the Payroll Calculation sheet is approved, the finance staff person (or the OCH custodian) prepares an individual envelope for each person, with the exact salary amount for each employee.
2. The finance staff person also prepares a statement for each employee with the breakdown of the paycheck.
3. The team leader or his/her delegate checks each envelope and signs off on it. (The employee will be required to sign this indicating that he or she has received the pay.)
4. The custodian and the Team Leader seal the envelopes and put them in the safe.

On Pay Day:

1. The OCH custodian calls each employee into a room individually.
2. The custodian hands the employee his or her envelope and asks the employee to open it and count the money.
3. If the count is correct, the employee signs the pay slip to certify that he or she has received the money.
4. The finance officer retains the signed slip for the records. (If the employee would like a copy of the statement, he or she may have a photocopy.)
5. The finance officer files the pay slips with the financial documentation.