

# **INSTITUT CATHOLIQUE DE KABGAYI (ICK)**



## **ADMINISTRATIVE AND FINANCIAL PROCEDURES MANUAL**



**October 2023**

# TABLE OF CONTENTS

<b>TABLE OF CONTENTS</b>	<b>1</b>
<b>0. GENERAL PRESENTATION OF INSTITUT CATHOLIQUE DE KABGAYI (ICK)</b>	<b>6</b>
0.1. BACKGROUND OF ICK	7
0.2. VISION	7
0.3. MISSION	7
0.4. OBJECTIVES	7
0.5. PROGRAMMES	8
0.6. CENTRES	8
<b>SECTION A: GENERAL PROVISIONS</b>	<b>10</b>
<b>CHAPTER 1: INTRODUCTION TO THE ADMINISTRATIVE AND FINANCIAL PROCEDURES MANUAL</b>	<b>10</b>
1.1. OBJECTIVES	10
1.2. POLICIES	10
1.3. AUTHORITY	11
1.4. FUNCTIONS	11
1.5. UPDATE AND AMENDMENT	11
<b>CHAPTER 2: ORGANIZATIONAL STRUCTURE</b>	<b>12</b>
2.1. ICK RULES AND REGULATIONS REFERENCE FRAMEWORK	12
2.2. ICK ORGANIZATIONAL CHART	12
2.3. ICK ADMINISTRATIVE ORGANS	13
2.3.1. <i>The Chancellery</i>	13
2.3.2. <i>The Governing Body</i>	14
2.3.3. <i>The Executive Organ</i>	16
2.3.3.1. The Vice Chancellor	16
2.3.3.2. The Deputy Vice Chancellors	17
2.3.4. <i>The Academic Senate</i>	18
2.3.5. <i>The Senior Management Committee</i>	19
2.3.6. <i>The Faculty Council</i>	20
2.3.7. <i>Directorate of Academic Quality Assurance</i>	21
2.3.8. <i>ICK Control Organ</i>	21
<b>SECTION B: ADMINISTRATIVE AND FINANCIAL PROCEDURES</b>	<b>23</b>
<b>CHAPTER 3: ADMINISTRATIVE PROCEDURES</b>	<b>23</b>
3.0. INTRODUCTION	23
3.1. HUMAN RESOURCE MANAGEMENT	23
3.1.1. <i>Staff categories</i>	23
3.1.1.1. Mandated Staff	24
3.1.1.2. Teaching and Research Staff	24
3.1.2. <i>Recruitment Procedures</i>	24
3.1.5. <i>Termination of the contract</i>	26
3.1.6. <i>The employee's file</i>	27
3.1.7. <i>Work time frame</i>	27
3.1.8. <i>Performance appraisal</i>	27
3.1.9. <i>Staff remuneration</i>	27
3.1.10. <i>Salary regulation</i>	28
3.1.11. <i>Taxation</i>	28
3.1.12. <i>Leave regulation</i>	28
3.1.13. <i>Assessment of the staff's performance</i>	28
3.1.13.1. Assessment criteria	28
3.1.13.2. Assessment procedures	29
3.1.14. <i>Disciplinary measures</i>	29
3.1.15. <i>Missions authorisations</i>	30

3.1.15.1. Means of transportation, restaurant and accommodation	30
3.1.15.2. Mission report	30
3.1.16. <i>Staff trainings and refreshers</i>	30
3.2. MAIL HANDLING	31
3.2.1. <i>Policy</i>	31
3.2.2. <i>Outgoing mails</i>	31
3.2.2.1. Numbering	31
3.2.2.2. Routing	33
3.2.2.3. Centralizing and recording outgoing mail	33
3.2.3. <i>Incoming mail</i>	33
3.2.4. <i>Electronic mail</i>	34
3.2.5. <i>Internal notes</i>	34
3.2.6. <i>Mail filing</i>	35
3.3. REPORTS AND MINUTES OF MEETINGS	35
3.3.1. <i>Activity reports</i>	35
3.3.2. <i>Minutes of the meetings</i>	35
<b>CHAPTER 4: FINANCIAL MANAGEMENT PROCEDURES</b>	<b>36</b>
4.0. INTRODUCTION	36
4.1. ACQUISITION, FINANCING AND MANAGEMENT OF ASSETS	36
4.1.1. <i>General framework</i>	36
4.1.2. <i>Summary of the procurement process</i>	37
4.1.3. <i>Assets management</i>	38
4.1.3.1. Fixed assets management	38
4.1.3.1.1. Registration of acquisitions	38
4.1.3.1.2. Assets identification and codification	39
4.1.3.1.3. Asset check up	39
4.1.3.1.4. Allocation and keeping	39
4.1.3.1.5. Computers and other equipments management	40
4.1.3.1.6. Transportation management	40
4.1.3.1.7. Management of buildings	45
4.1.3.1.8. Physical inventories	45
4.1.3.1.9. Depreciation	46
4.1.3.1.10. Insurances	46
4.1.3.1.11. Capitalization	46
4.1.3.1.12. Disposal of capital asset	46
4.1.3.2. Current asset management	47
4.1.3.2.1. Stock management	47
4.1.3.2.2. Cash management	48
4.1.3.2.3. Management of receivables	51
4.2. ORGANIZATION OF THE ACCOUNTING SYSTEM	52
4.2.1. <i>Organization Structure</i>	53
4.2.2. <i>Accounting policy</i>	53
4.2.2.1. Accounting principles	53
4.2.2.2. Revenue Recognition	54
4.2.2.3. Foreign currency transactions	54
4.2.3. <i>Bookkeeping</i>	55
4.2.3.1. General accounting chart	55
4.2.3.2. Coding /classification	55
4.2.3.3. Accounting journals	56
4.2.3.4. Accounting recording process	56
4.2.4. <i>Financial reports</i>	58
4.2.4.1. Income and expenses	58
4.2.4.2. The statement of financial position/Balance sheet	58
4.2.4.3. Income statement/statement of operations	58
4.2.4.4. The cash flow statement	58
4.2.4.5. Notes to the financial statements	59
4.2.4.6. Financial certification	59
4.3. INCOME GENERATING SERVICES	59
4.3.1. <i>Introduction</i>	60

4.3.2. Tender Procedures	60
4.3.2.1. The Internal Tender Committee	60
4.3.2.2. Bids analysis and assessment	61
4.3.2.3. Pricing and bids submission	61
4.3.2.4. Bids Opening	61
4.3.2.5. Signing the Contract	61
4.3.2.6. Tender Execution	62
4.3.2.7. Contractual arrangements	62
4.3.2.8. Contracts Register	62
4.3.2.9. Distribution of income	62
4.3.2.9.1. Institutional Consultancy	63
4.3.2.9.2. Individual Consultancy	63
4.4. BUDGET MANAGEMENT	63
4.4.1. Introduction	63
4.4.2. Planning and budgeting	64
4.4.2.1. Five year action plan	64
4.4.2.2. Annual planning and budgeting	65
4.4.2.3. Monthly and quarterly planning	65
4.4.3. Budget execution	66
4.4.4. Budget control and follow-up	66
4.4.5. Report writing	67
<b>SECTION C: CONFLICT MANAGEMENT</b>	<b>69</b>
<b>CHAPTER 5: CONFLICT RESOLUTION PROCEDURES</b>	<b>69</b>
5.0. INTRODUCTION	69
5.1. RESPONSIBILITIES OF ICRC	69
5.2. GENERAL ADMINISTRATIVE PROCEDURES	70
5.2.1. Direct resolution	71
5.2.2. Supervisor's assisted resolution	71
5.2.3. ICK Conflict Resolution Committee (ICRC)	72
5.2.4. Filing the written grievance	72
5.2.5. Determination of whether grievance is subject to procedures	72
5.2.6. Notification to respondent	72
5.2.7. Written response may be filed	73
5.2.8. Investigation of the grievance	73
5.2.9. Preliminary report and recommendations	73
5.2.10. Rebuttal statements	73
5.2.11. Final report and recommendations	74
5.2.12. Review by appropriate authority	74
5.3. GRIEVANCE INITIATED BY ADMINISTRATION	74
5.4. GRIEVANCE INITIATED BY ICK CONFLICT RESOLUTION COMMITTEE	74
5.5. RECORD RETENTION	75
5.6. SANCTIONS	75
5.7. FALSIFIED GRIEVANCE	75
5.8. RIGHT OF APPEAL	75
5.9. ATTORNEYS	75
5.10. RETALIATION PROHIBITED	76
<b>SECTION D: AUDIT AND QUALITY ASSURANCE</b>	<b>77</b>
<b>CHAPTER 6: INTERNAL AND EXTERNAL AUDIT</b>	<b>77</b>
6.0. INTRODUCTION	77
6.1. INTERNAL AUDIT	77
6.1.1. Internal audit objective	77
6.1.2. Internal audit report	78
6.2. EXTERNAL AUDIT	78
6.3. AUDITING PROCEDURES	78
<b>CHAPTER 7: QUALITY ASSURANCE</b>	<b>80</b>

7.0. INTRODUCTION -----	80
7.1. QUALITY AUDIT PROCEDURES-----	80
<b>CHAPTER 8: FINAL PROVISIONS-----</b>	<b>81</b>

## **ABBREVIATIONS AND ACRONYMS**

CAC : Career Advisory Centre

CURP/UCRP: Centre Universitaire de Recherche et de Professionnalisation/University  
Centre of Research and Professionalization

DF: Director of Finance

DS : Delivery Slip

ELRC: English Language Resource Centre

GAAP: Generally Acceptable Accounting Principles

HEC: Higher Education Council

ICK : Institut Catholique de Kabgayi

ICRC : ICK Conflict Resolution Committee

ICT : Information and Communication Technology

PAYE: Pay as You Earn

PGDE: Post Graduate Diploma in Education

UCK : Université Catholique de Kabgayi

VC : Vice Chancellor

DVCAR: Deputy Vice Chancellor for Academics and Research

DVCAF: Deputy Vice Chancellor for Administration and Finance

## **FOREWORD**

A good management necessitates some procedures to be set up besides Regulations and Manual of Attributions. They must be scrupulously respected by all the service providers and beneficiaries. The authorities of the “Institut Catholique de Kabgayi” (ICK) have updated the 2020 Manual of Procedures in compliance with the law N° 010/2021 of 16/02/2021 determining the organization of education in Rwanda and adopted a new handbook to guide the institution in carrying out the mission that the laws, its internal regulations and other texts assigned to it.

This manual of procedures is an indispensable tool for the good progress of the growing Institute’s activities, more than fifteen years after its creation. It contains two main parts which serve as a guide in administrative matters as well as in financial management.

The academic procedures are described in an ad hoc document.

Procedures described in this manual are based on management principles generally recognized and acceptable regarding administration and finance, as defined by the law governing the structure, organization and functioning of Higher Learning Institutions and other laws in force in Rwanda; and also by the principles contained in the directives of the “Diocese of Kabgayi”, as the owner of ICK, governing private Catholic Higher Learning Institutions.

This Administrative and Financial Procedures Manual ensures the coordination between various administrative and financial management activities; thus enhancing the ICK staff productivity.

## **0. GENERAL PRESENTATION OF INSTITUT CATHOLIQUE DE KABGAYI (ICK)**

## **0.1. Background of ICK**

The “Institut Catholique de Kabgayi” (ICK) is a private Higher Learning Institution founded in 2002 by the Catholic Diocese of Kabgayi, under the name “Université Catholique de Kabgayi” (UCK). It was given recognition by the Ministry of Education by Convention of Allocation N°001/03/2003 concluded between the Government of Rwanda via the Ministry of Education and the Catholic Diocese of Kabgayi.

The “Université Catholique de Kabgayi” (UCK) became “Institut Catholique de Kabgayi” (ICK) by the Ministerial Order N° 03/08.11 of 04/02/2010 (cf.O.G.n°08 of 22/02/2010) and obtained accreditation by the decision of the Cabinet, on March 24<sup>th</sup>, 2010.

## **0.2. Vision**

To be a Centre of Academic and Professional Excellence at national, regional and international level.

## **0.3. Mission**

The mission of ICK is to advance and promote knowledge and development of skills in professionalism and innovativeness through quality education, research and community services for the transformation of society and sustainable development.

## **0.4. Objectives**

The ICK objectives in the realization of its mission are:

- To provide a scientific and technological higher education, by taking into account the population’s needs for development;
- To provide the student with skills, technology and education that enables him or her to assert himself or herself so as to create employment for his or her personal fulfillment and advancement as well as national development;
- To promote a formal framework of continuous learning and research in the curricular areas provided by the institution;
- To contribute to cultural, civic, moral and christian education of the population;



- To promote, through learning and research, the values of truth, justice and solidarity for the integral promotion of the human being;
- To contribute to the search for solutions to other issues related to national development

### **0.5. Programmes**

ICK trains students for various Programmes at the level of Undergraduate (Diploma, Advanced Diploma, Bachelor) and Postgraduate.

The Programmes are grouped into Faculties and Departments and are organized in four sessions: day, evening, week-end and holiday. The mode of delivery is face to face and blended mode of teaching and learning. The training methods are active and participative within the framework of the modular system, English being the medium of instruction.

### **0.6. Centres**

To complement its academic programmes, ICK has Research and Community Services Programmes carried out by the following Centres:

#### **The University Centre of Research and Professionalization (UCRP/CURP)**

This Centre runs its programmes through four units:

- Research and Publications unit
- Consultancy and Community Service unit
- Training in short courses unit
- Business Incubation Center unit (BIKA)

#### **The English Language Resource Centre (ELRC)**

The mission of the English Language Resource Centre is to promote the use, learning and teaching of English with up-to-date methodologies. The Centre offers both in-house and outreach programmes.

### **Career Advisory Centre (CAC)**

The mission of ICK Career Advisory Centre is to help students make informed decisions about their future career while choosing subjects to study.

### **Chair of Ethics**

The mission of the Chair of Ethics is to enlighten the academic and research programmes on moral and ethical aspects of social issues related to development and economy.

# **SECTION A: GENERAL PROVISIONS**

## **CHAPTER 1: INTRODUCTION TO THE ADMINISTRATIVE AND FINANCIAL PROCEDURES MANUAL**

### **1.1. Objectives**

This Administrative and Financial management Procedures Manual aims at providing the ICK authorities, staff as well as other stakeholders, with necessary guidelines in the processing of data related to ICK administrative and financial operations. It contains a set of policies, directives, procedures and forms required by the staff in order to smoothly perform their duties with achievable results.

The specific objectives of the manual are:

1. Explaining policies, administrative and financial regulations to follow in the achievement of its mission;
2. Presenting theoretical and practical tools for ICK financial, human and material resources management;
3. Providing details of the management processes in ICK's daily life;
4. Guiding in the various forms of monitoring the duties carried out at a given time;
5. Acting as a reference guide for the staff's training;
6. Standardizing the management language, policies, practices, procedures and forms;
7. Ensuring the coordination between various administrative and financial management activities, operations with the clientele of ICK from the surrounding community;
8. Fast-tracking the daily decision-making processes;
9. Increasing the ICK staff productivity;
10. Informing different sponsors and partners of current administrative and financial management practices within ICK.

### **1.2. Policies**

Policies, practices and procedures contained in this manual constitute ICK official administrative and financial management guidelines as officially recognized by the Governing

Body of this institution. All deviations should be mentioned in reports of different financial and administrative audits.

### **1.3. Authority**

This manual is published under the authority of the Governing Body. Its implementation is assigned to the ICK Executive Organ.

### **1.4. Functions**

The following are the manual's main functions:

1. Acting as a means of communication and official reference to ICK authorities and staff members;
2. Providing a guide for ICK administrative and financial operations conduct;
3. Ensuring the coordination and harmony between different administrative and management activities;
4. Acting as a basic and reference tool for the staff;
5. Reducing the necessity of specific decisions at any time;
6. Acting as a guide for the various forms of audit.

### **1.5. Update and amendment**

Possible amendments will be submitted to the Governing Body for examination and approval. The proposals approved by the Governing Body will be numbered, dated and registered in the "Register of amendments". This record will permit an adequate check-up.

## CHAPTER 2: ORGANIZATIONAL STRUCTURE

### 2.1. ICK rules and regulations reference framework

The ICK rules and regulations reference framework is based on the following elements:

1. The Apostolic Constitution *Ex Corde Ecclesiae* of the Supreme Pontiff on Catholic Universities
2. The current law determining the organization of education in Rwanda;
3. Higher Education Council regulations and policies;
4. The Convention of allocation N°001/03/2003 regarding the opening of the Catholic University of Kabgayi (U.C.K.);
5. The Ministerial Order N° 003/2010/MINEDUC of 16/06/2010 granting a definitive operating licence to the “Institut Catholique de Kabgayi” (ICK);
6. The ICK internal regulations.

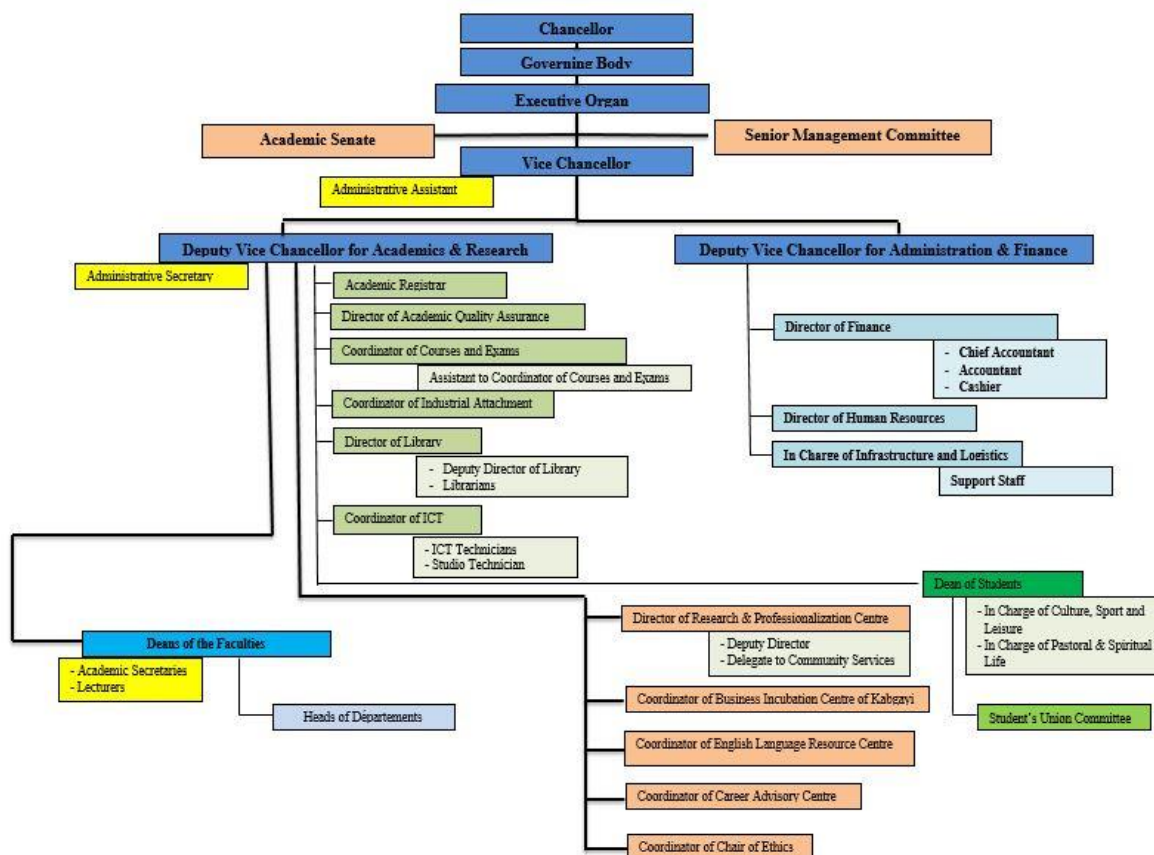
### 2.2. ICK Organizational Chart

The organizational chart of the *Institut Catholique de Kabgayi* takes into account principles permitting the achievement of the mission entrusted to it.

These principles are:

1. Organisational hierarchy
2. Division of labour;
3. Teamwork and consultation in the decision-making process;
4. Decentralisation of responsibilities;
5. Administrative and financial audit

## ORGANIZATIONAL CHART OF INSTITUT CATHOLIQUE DE KABGAYI



### 2.3. ICK Administrative Organs

The ICK administrative organs are:

1. The Chancellery;
2. The Governing Body
3. The Executive Organ
4. The Academic Senate;
5. The Senior Management Committee
6. The Faculty Council

#### 2.3.1. The Chancellery

The Chancellery of ICK is made of the Chancellor. As the Catholic Diocese of Kabgayi is the Owner of ICK, the Bishop of the Diocese of Kabgayi is the Chancellor of ICK as prescribed by

article 4 of the Constitution of the Supreme Pontiff *Ex Corde Ecclesiae* on Catholic Universities. He is also the Legal Representative of ICK.

In addition to his responsibility of maintaining and strengthening the Catholic identity of the Institution, the Chancellor is responsible for presiding over the academic year opening ceremonies, graduation ceremonies and awarding of other merit titles.

The Chancellor may also attend other events or meetings if necessary.

As the Bishop of the Catholic Diocese of Kabgayi which owns ICK, he has the following duties and responsibilities:

1. To be the Legal Representative of ICK;
2. To nominate or dismiss the members of the Governing Body who are not part of it *ex-officio*;
3. To nominate or dismiss the members of the Executive Organ of ICK;
4. To nominate or dismiss Deans of Faculties;
5. To decide on the dissolution of the organization.

### **2.3.2. The Governing Body**

The Governing Body is composed of the following members:

1. The Chairperson who is from outside ICK;
2. The Deputy Chairperson who is from outside ICK;
3. The Vice Chancellor who is the Rapporteur;
4. The Deputy-Vice Chancellors;
5. A representative of teaching staff chosen by his/her colleagues;
6. A representative of administrative staff chosen by his/her colleagues;
7. A representative of students chosen by his/her peers;
8. Other 8 persons who are experts in different fields related to the mission of ICK (Academics, Finance, Law, Gender, Private Sector, etc.) nominated by the Bishop of the Catholic Diocese of Kabgayi on proposition of the Executive Organ.

At least thirty per cent (30%) of members of the Governing Body must be females.

Members of the Governing Body have a four (4) year term of office which may be renewed only once.

Members of the ICK Governing Body are appointed by the Bishop of the Catholic Diocese of Kabgayi based on their competences and expertise including the Chairperson and the Deputy Chairperson.

The Governing Body is accountable to the owner of ICK.

The Governing Body meets duly at least two-thirds (2/3) of its members are present.

Unless otherwise stated, the function of the Governing Body is not remunerated. Nevertheless, a sitting allowance is determined by the Governing Body to be given to those who participate in the meetings.

The responsibilities of the Governing Body are the following:

1. To provide the vision of ICK and ensure interests of the owner of the institution;
2. To approve the strategic plan and annual action plan;
3. To monitor the implementation of the action plan;
4. To approve the ICK internal rules;
5. To approve the rules of learning and teaching ethics;
6. To approve the annual draft budget;
7. To approve the activity and financial reports of the previous year and submit them to the Minister;
8. To monitor and assess the performance of ICK organs;
9. To approve candidates for the award of degrees, certificates, certificates of merit and other awards granted by ICK;
10. To submit academic programmes and teaching methodology to the agency in charge of the institutions of higher learning for approval;
11. To submit the Minister the annual activity report;
12. To determine acceptance of loans, grants, donations and aids to be received by ICK;
13. To submit to the Bishop of the Diocese of Kabgayi the proposals of the amendments of the constitution;
14. To determine the fees to be paid by the students of ICK;



15. To approve academic promotion of academic staff;
16. To approve salary and fringes of ICK staff;
17. To carry out any other activities aimed at enabling ICK to accomplish its mission.

### **2.3.3. The Executive Organ**

The Executive Organ is composed of the Vice Chancellor and Deputy Vice Chancellors. Members of the Executive Organ are appointed by the Bishop of the Catholic Diocese of Kabgayi.

They are nominated for a four (4) year term renewable.

Responsibilities of the Executive Organ are the following:

1. To oversee the daily administration;
2. To coordinate the activities;
3. To establish strategies of administration and partnership of ICK within the country and abroad;
4. To implement instructions and decisions of the Governing Body;
5. To prepare an action plan and the budget and present it to the Governing Body for approval;
6. To prepare a draft budget and present it to the competent organs;
7. To prepare activity and financial reports of the previous year;
8. To perform any other activities assigned by the Governing Body.

#### **2.3.3.1. The Vice Chancellor**

The Vice Chancellor is in charge of the management and coordination of academic, research, education, administrative and management activities.

The Vice Chancellor is particularly in charge of:

1. Implementing the Governing Body's decisions;
2. Keeping an eye on the management of the finances and the property of ICK;
3. Representing ICK both at national and international levels;
4. Watching over the students and staff's welfare, education and good conduct;

5. Convening and presiding over the meetings of ICK Executive Organ;
6. Convening and presiding over the meetings of ICK Academic Senate;
7. Convening and presiding over the meetings of ICK Senior Management Committee;
8. Preparing the projects of partnership between ICK and other institutions of Higher Learning, Research Centres and other organizations ;
9. Appointing the Deputy – Vice Chancellor who replaces him in case the incumbent Deputy-Vice Chancellor in charge of Academics and Research is absent or unavailable;
10. Performing any other duty entrusted to him by the Governing Body.

In the case of emergency and impossibility of the Governing Body to meet, the Vice Chancellor can take urgent decisions for ICK to fulfil its mission.

In that case, the Vice Chancellor communicates these decisions in writing to the Governing Body in not later than three (3) working days after they were taken. The Governing Body's members examine and give their opinion on these decisions during their next meeting.

During his term in office, the Vice Chancellor of ICK is assisted by Deputy Vice Chancellors and different administrative organs; and staff members according to the organizational hierarchy and duties entrusted to them.

#### **2.3.3.2. The Deputy Vice Chancellors**

The Deputy Vice Chancellor for Academics and Research (DVCAR) is in charge of:

1. Coordinating all activities related to the institution's education and academic programmes;
2. Coordinating research activities and programmes;
3. Organizing the Senate's meetings and ensuring the implementation of its decisions;
4. Replacing the Vice Chancellor in case of absence or unavailability;
5. Carrying out any other activity related to his duties entrusted to him by the Vice Chancellor.

The Deputy Vice for Administration and Finance (DVCAF) is accountable for:

1. Coordinating all activities related to the ICK organizational structure and staff;
2. Coordinating all activities related to the ICK's financial affairs;
3. Elaborating the budget proposal of ICK and submitting it to the Vice Chancellor;
4. Making available all data related to income and property of ICK and following up their utilization;
5. Replacing the Vice Chancellor and the Deputy Vice Chancellor for Academics and Research in case of their absence or unavailability;
6. Carrying out any other activity related to his duties entrusted to him by the Vice Chancellor.

#### **2.3.4. The Academic Senate**

The Academic Senate is the organ responsible for academic affairs, research and education.

Members of Academic Senate are the following:

1. Vice Chancellor of ICK who is also the Chairperson;
2. Deputy Vice Chancellors;
3. Deans of Faculties;
4. Directors of specialized Centres of ICK;
5. Heads of Departments;
6. Academic Registrar;
7. Director of Quality Assurance;
8. A Lecturer per faculty or centre elected by his/her colleagues;
9. Director of the library;
10. Two (2) learners elected by his or her peers including a male and female.

The Deputy Vice-Chancellor in charge of academic and research affairs is the Deputy Chairperson and the Rapporteur of Academic Senate while the Registrar is the Deputy Rapporteur of the Organ.

Except members of Academic Senate due to their administrative duties, other members of the Academic Senate are elected for two (2) year term of office renewable once. However, learners elected by their peers serve a one-year term.

The following are the responsibilities of the Academic Senate:

1. To determine guidelines on learners' admission, assessment or evaluation;
2. To ensure recruitment and promotion of the teaching staff and researchers to be approved by the Governing Body for approval;
3. To evaluate and monitor academic programmes, research and education of ICK;
4. To take decisions regarding learners' performance, promotion, repeating or expulsion;
5. To draft academic rules;
6. To develop academic programmes and teaching methodology and submit them to the Governing Body for approval by the national agency in charge of the institutions of higher learning;
7. To submit to the Governing Body of ICK its quarterly and annual activity report.

The Academic Senate might have recourse to the assistance of the Council of the Faculties in order to discharge its duties.

The Academic Senate meeting is held once in three months, and when needed upon the request of its Chairperson or Deputy Chairperson in case the former is not available or upon written request by one-third (1/3) of its members.

The Academic Senate meets duly when at least two-thirds (2/3) of its members are present. The decisions of the Academic Senate are taken on consensus. If the consensus fails, decisions are taken by overwhelming majority of the present members' votes. In case of level of votes, the Chairperson has the casting vote.

### **2.3.5. The Senior Management Committee**

The Senior Management Committee is composed of the following persons:

1. Vice Chancellor of ICK who is also the Chairperson;
2. Deputy Vice Chancellors;
3. Deans of Faculties;
4. Registrar;

5. Director of Academic Quality Assurance.

The Deputy Vice Chancellor in charge of Administrative and Finance is the Deputy Chairperson of the Committee.

The Senior Management Committee has the responsibility of advising the Executive Organ in regard to academic matters, discipline and education, planning, the use of finance, property and management of ICK.

### **2.3.6. The Faculty Council**

The Faculty Council of ICK is composed of the following persons:

1. The Dean of the Faculty who is also the Chairperson;
2. The Heads of Departments;
3. The Academic Affairs Secretary who is the Rapporteur;
4. Full time lecturers of the Faculty;
5. One (1) student per Department of the Faculty elected by his/her colleagues.

The Dean of the Faculty is appointed by the Chancellor of ICK for a three-year (3) term renewable.

The Dean of the Faculty is responsible for the smooth running of academic, educational, research and administrative activities in the faculty.

Where the Academic Secretary is not present, the rapporteur is one of the Head of Department designated by the Dean

The Faculty Council is mainly in charge of:

1. Devising and proposing to the Senior Management Committee the faculty academic programmes and following up their implementation;
2. Proposing to the Senior Management Committee the students and lecturers' assessment method, recruitment, the faculty or programme academic staff assessment and promotion;
3. Watching over the quality of taught courses and conducted research;
4. Proposing to the Senior Management Committee the disciplinary measures to be imposed on teachers and students;

5. Proposing to the Senior Management Committee the faculty or programme budget;
6. Approving research projects to submit to the Research Commission;
7. Approving the teachers' course notes and syllabi;
8. Planning and following up the programme of students;
9. Coordinating services offered to the Community by the faculties.

### **2.3.7. Directorate of Academic Quality Assurance**

The Directorate of Academic Quality Assurance is responsible for assisting ICK in meeting its responsibilities for the assurance and enhancement of quality and maintenance of standards within which it can consider the effectiveness of its approaches to a range of academic and administrative activities.

The Director of Academic Quality Assurance is appointed by the Vice Chancellor.

The Directorate of Academic Quality Assurance is mainly in charge of:

1. Ensuring that the quality of academic programmes meets the standards and expectations of the stakeholders;
2. Assisting in maintaining and developing quality through the development of support and administrative services;
3. Conduct workshops and training on matters related to quality assurance management;
4. Assist faculties and centres with the compilation or documentation of data related to the identified quality areas, as required for programme review or auditing processes;
5. Coordinate internal review processes;
6. Coordinate responses to external reviews or auditing processes.

### **2.3.8. ICK Control Organ**

The Organ in charge of Administrative and Financial Control is composed of auditors appointed by the Governing Body of ICK among the members of the organization or independent persons on proposal of the Executive Organ for a period of one year renewable.

The auditors are in charge of the control of:

1. The management of resources;
2. The respect of the procedures;

3. The implementation of resolutions of the ICK Governing Body.

They have the right to control the cash, to access all books and other documents of accounts relating to the management and use of resources of the organization.

Remuneration for the services rendered by the auditors is determined by the Governing Body.

## **SECTION B: ADMINISTRATIVE AND FINANCIAL PROCEDURES**

### **CHAPTER 3: ADMINISTRATIVE PROCEDURES**

#### **3.0. Introduction**

The manual of administrative and financial management procedures is an essential element in the practice of operational resources (human, material and financial) management of daily life. It is also an element of the strategic action plan for short and long-term activities for the ICK sustainability. The administrative and financial management of ICK consists of:

1. Determining the human, financial and material resources to use;
2. Gathering ICK's human, financial and material resources for functioning, investment and exploitation;
3. Ensuring in any circumstance the supply of liquid assets;
4. Ensuring the availability of ICK resources and ensuring that no resources are unexploited, misused or sterile;
5. Optimizing the resources;
6. Ensuring permanent optimal balance;
7. Ensuring in a rational manner the security (availability of financial resources); the profitability (services and resources optimal rotation, in particular the exploitation of all available resources) and the permanence (the quality of long resources in particular loans and capitals).

#### **3.1. Human resource management**

##### **3.1.1. Staff categories**

1. Mandated Staff;
2. Teaching and Research Staff;
3. Administrative and Support staff.



### **3.1.1.1 Mandated Staff**

The mandated staff includes:

1. The Vice Chancellor
2. The Deputy Vice Chancellors
3. Any other staff member who occupies his post by nomination by the owner of ICK.

They are appointed and dismissed by the owner of ICK.

### **3.1.1.2. Teaching and Research Staff**

The teaching and research staff includes:

1. Lecturers
2. Researchers

These are recruited by an ad hoc commission set up by the Vice Chancellor after consultation with the Deputy Vice Chancellors.

### **3.1.1.3. Administrative and Support Staff**

The Administrative and Support Staffs include:

1. The administrative and technical staff
2. The support staff
3. The temporary staff

These are recruited by a committee composed of the Vice Chancellor, the Deputy Vice Chancellors, the Director of Human Resources and the Head of the concerned service.

However, there cannot be any recruitment other than what is expected, vacant and planned in the budget.

### **3.1.2. Recruitment Procedures**

The decision to recruit the ICK staff is taken by the Vice Chancellor in consultation with the Executive Organ.

Direct (admission based on application file), indirect (open market recruitment) and third-party (recourse to a recruitment company) recruitments can be used in ICK's staff recruitment according to the profile to be hired.

In case of direct recruitment, the Executive Organ enters in contact with interesting profiles and recruits the needed profile on basis of the respective application files.

In case of indirect recruitment, the Vice Chancellor informs about vacancies through the ICK website, newspapers, radios, etc. Interested candidates are invited to apply for advertised jobs.

#### **a) Job application file**

Job application file must be complete and must include everything that is required for the advertised jobs.

The job application file generally includes the following documents:

1. Job application letter addressed to the Vice Chancellor of ICK;
2. A certified copy of a degree true to the original;
3. Curriculum vitae
4. Two (2) passport photographs;
5. A photocopy of a national Identity Card or passport for foreigners; card or a residence card for foreigners;
6. An official act of appointment to the last position (if applicable).

In some cases, some other information may be required. If the vacancy is for a position of responsibility, the applicant must provide, in addition to the above; two (2) referees and their addresses.

Files of applicants are addressed to the Vice Chancellor.

#### **b) Short-listing**

The short-listing is done on the basis of the file presented by the applicant.

### **c) Recruitment**

After the short-listing and in accordance with the requirements of the advertised jobs, the recruitment committee selects the best candidates among those who have the right profiles on basis of the results obtained by candidates in written exam and interview.

### **d) Engagement**

Recruited people are provisionally or definitely appointed by the Vice Chancellor.

Recruited people are subject to a 3 months' probationary period of work experience. During this period they are provisionally appointed. At the end of this period, the direct supervisor establishes a report containing positive or negative impressions on the definitive engagement of the concerned person. This report is submitted to the Office of the Vice Chancellor, which also expresses its impressions and on the basis of this report, the Vice Chancellor decides accordingly.

In case of a third-party recruitment, the Executive Organ can decide to have recourse to a recruitment company.

### **3.1.3. Credentials and Equivalence**

After being recruited the Director of Human Resource has to verify if the documents submitted are complete, all candidates with academic documents issued abroad, must look for their equivalences at Ministry of Education within one year after their recruitment.

### **3.1.4. The Contract**

Any employment at ICK is subject to a contract.

The contract states the period as well as the rights and obligations of two parties.

### **3.1.5. Termination of the contract**

The employment contract at ICK can be terminated:

1. According to legal provisions and the terms of the contract;

2. When the contract period expires;
3. In the case of death.

#### **3.1.6. The employee's file**

Every employee of the Institute has an individual file which is confidentially kept by the Director of Human Resources. This file comprises the following documents:

1. An application letter;
2. A curriculum vitae;
3. One passport photograph;
4. Photocopies of the certified degrees true to the originals;
5. A letter of appointment and job description;
6. The employment contract;
7. Service certificate from the last employer;
8. The number of affiliation to the Rwanda Social and Security Board (RSSB);
9. The information concerning the employee during the exercise of his/her duties.

Employees can request to have access to their files which they can consult on the spot or photocopy.

#### **3.1.7. Work time frame**

The time frame to ensure the achievement of the ICK mission is elaborated and published by the Executive Organ.

#### **3.1.8. Performance appraisal**

The performance appraisal is based on the achievement of objectives and duties related to the post. The achievement of these objectives is assessed every year.

#### **3.1.9. Staff remuneration**

Every ICK staff member receives a monthly remuneration fixed by the Governing Body according to his/her position.

The salaries of ICK employees start getting calculated since the day they start their job. It is suspended the day following the suspension of their duties.

### **3.10. Salary regulation**

Apart from the temporary staff, the salary is paid monthly and by bank transfer. Salaries are prepared by the Accountant, checked by the Director of Finance, approved by the Deputy Vice Chancellor for Administration and Finance, and authorized by the Vice Chancellor.

The change of domiciliary bank is subject to the presentation of no-debt certificate issued by the usual bank of payment.

### **3.1.11. Taxation**

The taxation regulation is subject to the provision of the law in force in Rwanda.

### **3.1.12. Leave regulation**

Staff members under contract are entitled to an annual vacation leave according to the provisions of the Law regulating labor in Rwanda. The staff member who has completed the probation period can freely take the vacation leave provided that it is approved by both his/her direct Supervisor and the Director of Human Resource and authorized by the Deputy Vice Chancellor for Administration and Finance. The leave request by members of the leadership team must be approved by the Vice Chancellor.

An employee also benefits from an occasional leave as fixed by the labour laws and regulations in force. The occasional leave must coincide with the prompting event.

The occasional leave cannot be taken in slots and has nothing to do with the annual leave.

Other leaves may be decided by the Vice Chancellor.

### **3.1.13. Assessment of the staff's performance**

The assessment of the performance aims at showing the ICK administration the competences of its staff. It serves as the basis of the salary annual increase and the promotion.

#### **3.1.13.1. Assessment criteria**

The assessment is done periodically on the basis of the fulfilment of the objectives and duties related to the post.

#### **3.1.13.2. Assessment procedures**

The assessment of the Mandated Staff is done by the Chancellor.

As for Directors and Deans, the assessment is done first by the Deputy Vice Chancellors and second by the Vice Chancellor.

As for Head of Services and Departments, the assessment is done first by Directors and Deans and second by the Deputy Vice Chancellors.

As for other staff categories, the assessment is done first by the direct Supervisor, second by Directors or Deans and lastly by the Deputy Vice Chancellors.

The assessment is result-oriented. An internal official note determines the result rating. If results are unsatisfactory, the concerned employees are interviewed by their direct supervisors to establish the causes of the poor performance and find out what remedial actions can be taken.

If it becomes apparent that the poor performance is caused by a lack of capability or by a lack of willingness to carry out reasonable duties, the disciplinary procedure should be invoked, including dismissal.

#### **3.1.14. Disciplinary measures**

Any employee's failure regarding his obligations constitutes a disciplinary fault which, according to the gravity can involve sanctions. Any act regarding disciplinary proceedings is done in writing.

The disciplinary sanctions vary according to the gravity of the civil wrong committed as stated in the Rwandan labour code.

The sanctions include the demand for explanation, the written reprimand, temporary suspension not exceeding eight (8) working days without pay, the dismissal.

The termination of contract for the ICK staff member may be due to the following reasons:

1. A written demand from one of the parties to terminate the contract with notice;
2. Abandonment of service without valid motive during four (4) consecutive working days ;
3. Imprisonment sentence for more than six months;
4. Professional misconduct as defined in the staff regulations.

### **3.1.15. Missions authorisations**

The missions to represent ICK are authorized by the Vice Chancellor under delegation. The information is transmitted to the Deputy Vice Chancellor for Administration and Finance who establishes the Travel Request Form. Other official travels are requested by the direct Supervisor of the travelling employee and approved by the Deputy Vice Chancellor for Administration and Finance who establishes the Travel Request Form. Staff members on official missions are entitled to travel allowances. The amount of travel allowances inside and outside the country is fixed by the Governing Body.

Missions outside the country are authorized by the Chancellor for the Vice Chancellor and Deputy Vice Chancellors, and by the Vice Chancellor for the other ICK staff.

For missions supported by another sponsor, ICK provides the pocket money as defined in the internal official note.

#### **3.1.15.1. Means of transportation, restaurant and accommodation**

ICK provides the agent going on mission with appropriate transportation, restaurant and accommodation means.

#### **3.1.15.2. Mission report**

The mission is considered fully performed when the agent provides to his/her Superior a mission report not later than three (3) working days after the last date of the mission.

### **3.1.16. Staff trainings and refreshers**

The agent of ICK who goes for trainings signs a contract that defines rights and obligations between both parties.

## **3.2. Mail handling**

### **3.2.1. Policy**

The mail designates all formal correspondence between individuals, institutions, etc. and ICK in the aim of exchanging information, requesting/offering services, etc.

The mail holds an important place in the administrative management of the institute's activities. Good results often depend on the care reserved to the sent mail and on the way the received mail is handled.

It is necessary to turn the Main Secretariat into a crossroad of all received mail in order to be able to follow up all received mail movements and to inform decision-makers and interested parties of the circulation of the received and sent mail.

At ICK, the mail is divided into four (4) categories:

1. The outgoing mail (sent);
2. The incoming mail (received);
3. Electronic mail (e-mail);
4. Internal official notes (memos).

### **3.2.2. Outgoing mails**

The mail sent to various partners is numbered and signed either by the Vice Chancellor or by the Deputy Vice Chancellors. Depending on the recipient's ranking and the subject matter, mails are signed either by the Legal Representative, the Chairperson of the Governing Body, the Vice Chancellor, the Deputy Vice Chancellors, the Directors or the Deans of Faculties.

#### **3.2.2.1. Numbering**

A chronological numbering of the outgoing mail must indicate the serial number, the origin and the year of correspondence.

1. The secretariat gives any sent mail a registration number permitting to identify the numerical order and the issuing service.

This number has the following format: NN/ICK/S/A/Y

- a. NN for the numerical number;
- b. ICK for Institut Catholique de Kabgayi;
- c. S/A for issuing service and author;



- d. Y for the year.
2. The serial number is given by the institute's Main Secretariat and this number follows a chronological order of the mail arrival at the Main Secretariat regardless of the issuing services.
3. The issuing service is indicated by means of alphabetic letters standing for the service and the author of the correspondence.

Ex: N°196/ICK/RECT/TA/2020 to mean that the mail carries the chronological number 196, issued by the Vice Chancellor's office and written by the person whose initial letters are TA in the year 2020.

The records of sent mails must be kept regularly.

Besides the classic system of recording these mails, another system of dispatch notebook must be kept for the addressees' signature at the time they receive the mail.

For all sent mails, a copy must be filed by the Main Secretariat.

At ICK, the handling process of sent mail is as follows:

1. The administrative and financial mail is elaborated by the person in charge of the topic to handle if it is in the domain of administration and finance of ICK, while the academic and research mails must be elaborated by the person in charge of academic affairs and research.
2. Any official mail must be signed by the Vice Chancellor or his assistants and stamped with the seal of ICK.
3. A serial number (for reference) is put to the sent mail;
4. Any mail to dispatch must be recorded in the register "sent mail" by the Main Secretariat before it is dispatched. The recorded elements are: the serial number, the addressee, the subject and other possible observations.
5. The mail must be dispatched immediately by post or by the services of mail-transportation offered by transport companies, or by porter. In the latter case, the recipient signs and dates the receipt;
6. A copy of every mail must be kept in the Main Secretariat of ICK and will be branded "**outgoing mails**".
7. A copy is also sent to the originator of the mail for filing.

### **3.2.2.2. Routing**

For any important mail dispatched directly into the recipient's own hands, the recipient signs for receipt on a copy of the received letter, and the copy is taken back to ICK.

The Main Secretariat must dispatch the outgoing mail in not later than two working days after signature.

### **3.2.2.3. Centralizing and recording outgoing mail**

1. Any ICK mail, regardless its nature and mode of routing must pass by the Main Secretariat;
2. Any ICK mail outgoing is authorized by the Vice Chancellor or his assistants;
3. The Main Secretariat records any outgoing mail in a register kept for this end.

### **3.2.3. Incoming mail**

Any mail sent to ICK must pass by the Main Secretariat. The Secretary who receives it opens the envelope and stamps on it a date of receipt and the registration number. This mail, before being sent to the recipient for handling is recorded in the register branded "**incoming mails**" according to the chronological order of arrival.

Every mail must have a dispatch form indicating the following elements:

1. Date of receipt;
2. Registration number;
3. Recipient.

A copy of any incoming mail must be filed in the Main Secretariat.

At ICK, the handling process of the incoming mail is as follows:

1. The incoming mail must pass by the Main Secretariat of ICK;
2. Any incoming mail must be recorded by the Main Secretariat in the register "**incoming mails**". The secretary stamps on it: the date of arrival, the mail name and number, the sender, the subject, the addressee;
3. Any incoming mail, after registration, is dispatched to the addressee;

4. The Secretary dispatches the mail to the addressee who must sign to confirm the actual receipt of the mail;
5. The copy of the incoming mail is kept in the Main Secretariat of ICK and is branded “**incoming mails**”.

#### **3.2.4. Electronic mail**

The procedure of e-mail handling applies to all outgoing or incoming mails at ICK.

At ICK, the electronic mail handling follows this procedure:

1. Any outgoing official message by an agent of ICK follows the same procedure as the ordinary outgoing mail;
2. As regards the electronic mails at ICK, the Main Secretariat handles them as for the ordinary mails;
3. A copy of the message is kept by the secretary in a file “**outgoing e-mails**” or “**incoming e-mails**” depending on the case;
4. These copies must be numbered by order of dispatch or receipt;
5. The outgoing e-mails and scanned documents do not constitute legal evidences. Thus, they must be accompanied by an original document.

Every staff member of ICK is requested to hold an official email (with the [domain@uck.ac.rw](mailto:domain@uck.ac.rw)). All emails should be structured as follows: first name initial and surname in full. The use of these emails are mandatory in all official communication.

#### **3.2.5. Internal notes**

Internal notes of ICK include memos, communiqués to the staff or to the students, etc.

1. Memos are intended for the staff in order to instruct them, to remind them the regulations in force at ICK. These memos are written either by the Vice Chancellor, Deputy Vice Chancellors, Directors or Deans. Any memo must bear a registration number different from the one of an ordinary outgoing mail.  
Every service having prepared a memo must get it recorded and stamped in the Main Secretariat.
2. Communiqués, too, must indicate the origin and bear a serial number. A communiqué must be marked “posting authorized” in order to be posted.

### **3.2.6. Mail filing**

All services keep a register and a file for outgoing and incoming mails.

## **3.3. Reports and minutes of meetings**

### **3.3.1. Activity reports**

Every organ and service produces monthly, quarterly and annual reports of their activities.

The reports are submitted to the Vice Chancellor who analyses them and take appropriate decisions and actions. The Vice Chancellor submits the annual general report of the institute's activities to the Governing Body for approval.

### **3.3.2. Minutes of the meetings**

Every organ and service file minutes of the held meetings.

## **CHAPTER 4: FINANCIAL MANAGEMENT PROCEDURES**

### **4.0. Introduction**

Financial management relates to ICK financial structure and units performance. Financial management is concerned with the acquisition, financing, and management of assets. Specifically, the financial management procedures are developed with an aim of providing an authoritative guidance to the financial management system of the ICK. This section provides a standardized approach to financial and accounting issues of the ICK by:

- Documenting detailed procedures for use in collecting, recording, processing and reporting of the accounting, financial and procurement related information between services/units, administration and finance directorate;
- Documenting ICK accounting policies and procedures so that data accumulation, form preparation, distribution, and processing are standardized.

Specifically, this chapter aims at:

- Explaining the financial and accounting regulations to be followed in the implementation of the ICK activities;
- Describing the accounting procedures applied in the ICK;
- Ensuring consistency in the application of Generally Acceptable Accounting Principles (GAAP);
- Briefly describing the procedures that will improve internal controls;
- Serving as a reference guide for the training of all ICK actual staff as well as new employees.

### **4.1. Acquisition, financing and management of assets**

#### **4.1.1. General framework**

In the framework of the implementation of its activity programme, ICK needs material and logistic support. The material support include: land, building, rolling stock, computers and office equipment, furniture and other facilities.

All these material means constitute the property of ICK acquired through capitalization by the owner, purchase from its budget, grants, donations and legacies. The patrimony of ICK derives from capitalization by the owner as well as from the income generated from various activities and services carried out by the Institution through school fees collection, consultancy programme, research and some outreach and low cost community services.

#### **4.1.2. Summary of the procurement process**

In order to acquire materials, equipment, services and works, a purchase request is submitted by the Heads of Services/Units to the Director of Infrastructure and Logistics, verified by the Director of Finance and approved by the DVCAF in consultation with the Executive Organ based on the availability of the budget.

##### **4.1.2.1. Purchase of goods and services procedures**

The purchase of goods and services is subject to the following nine (9) stages:

1. Identifying needs (need listing);
2. Determining priorities;
3. Budgeting;
4. Determining the terms of reference or different lots;
5. Identifying goods and service providers (short-listing);
6. Choosing and making decision on the service provider;
7. Sending of the purchasing order;
8. Delivery process;
9. Payment and documents' filing.

The choice and decision on the goods and service provider are taken by the DVCAF in consultation with the Executive Organ.

The overall plan will indicate every purchase to be done the whole year and the related budget. This purchase plan is appended to the action plan and annual budget.

Every purchasing decision must respect the annual budget. If any need appears out of the budget, its purchasing decision must be taken in consultation with the Executive Organ based on the availability of the budget.

It is necessary to establish a quarterly purchase plan that will indicate specific purchase requirements throughout the implementation process of the annual budget.

### **4.1.3. Assets management**

#### **4.1.3.1. Fixed assets management**

##### **4.1.3.1.1. Registration of acquisitions**

After receiving a delivery slip (DS) or an invoice, a historic form and a stock form are open for every item. Every item is registered in accountancy after it is received by the Institute. Likewise, it is written down in the stock book of records held by the Director of Infrastructure and Logistics.

The stock manager keeps a historic form for every item which shows its lifespan in the stock of ICK.

The historic form mainly contains the following information:

1. Date and receipt of the material;
2. Maintenance of the material;
3. Repairs of the material.

The management of acquisitions is reported to the Deputy Vice Chancellor for Administration and Finance.

At ICK, all fixed assets are recorded in the register.

The information provided in the register is the following:

1. Nature of asset;
2. Designation;
3. Category;
4. Allocation;
5. Receipt date
6. Value of asset;
7. Depreciation rate;
8. Source of funds (budget line at the time of acquisition);
9. Stock form number.

Every asset has its unique registration number in the register.

#### **4.1.3.1.2. Assets identification and codification**

After acquisition, every asset is immediately branded; the code assigned is marked on it.

The Directorate in charge of Infrastructure and Logistics devises practical conditions of codification.

#### **4.1.3.1.3. Asset check up**

A chronology of asset is recorded by stock manager on the basis of the filing per number of accounting count.

This chronology contains:

1. Purchase document;
2. Copies of delivery slips (DS) and receipt statement in case need arises;
3. Copies of invoices;
4. Receipt form;
5. Stock issued form.

#### **4.1.3.1.4. Allocation and keeping**

Every asset is allocated to a certain office. The Head of this office is responsible of it and ensures its rational utilization.

The initial allocation of the asset, the allocation change or the allocation of a newly acquired asset must be registered in the entry form which is duly signed.

The entry form is a register that retraces the consecutive allocations of assets and clearly shows their user at a given time so as to establish accountability.

The entry forms are kept by the Directorate of Infrastructure and Logistics. The entry form is solely updated on the basis of an allocation written note. In the absence of an allocation form



duly signed highlighting the relocation; the last user written on the entry form is responsible of the asset.

#### **4.1.3.1.5. Computers and other equipments management**

##### **1. Accountability**

The management of an asset allocated to an office is under the responsibility of the office Head. However, for shared equipment (for example network printer connected) a responsible is designated.

##### **2. Security**

The management of computer equipment is under the responsibility of the user. Every computer must be protected against the inopportune fluctuations of the electric current with an uninterruptible power supply and, where necessary, with a power stabilizer.

At the end of the day, the computer hardware must be switched off.

Any problem hampering the right functioning has to be reported to the In Charge of Logistics.

##### **3. Maintenance and repairing**

Office equipments (copiers, computers, printers, power stabilizing devices, furniture etc.) are subject to an inventory of technical intervention for every material in order to follow up and assess the accountability of the supplier, user, maintenance service provider, guarantee conditions when it comes to possible compensation of certain damages. The statement established should permit the control of the maintenance costs.

Among the ICT team members, the Director of ICT service is assigned responsible of maintenance and repairing. Each computer must have a check-up form. It must be provided in his assignments that the computer cleanup be done at least once a month.

#### **4.1.3.1.6. Transportation management**

ICK has at his disposal the transportation means to carry out the daily activities. Transportation in ICK is subject to transportation rules and regulation in Rwanda. The management of

transportation is under the responsibility of the Director of Infrastructure and Logistics under DVCAF's supervision.

### **1. Registration**

The ICK vehicles are registered according to Rwandan law in force.

### **2. Insurance**

For maximum protection of vehicles, people and the ICK staff on board, vehicles must have the insurance against material damage, theft, fire and road security.

### **3. Vehicle movement authorization and logbook**

1. A logbook must be regularly held and checked up by the In Charge of Logistics.
2. All vehicle movements are authorized by the DVCAF who can delegate the In Charge of Logistics.
3. For any movement outside Muhanga town a mission order, duly signed by the Deputy Vice Chancellor for Administration and Finance (DVCAF), is required.
4. ICK provides a vehicle to the Vice Chancellor for individual transportation.
5. ICK provides or facilitates also the transportation of the Deputy Vice Chancellors.
6. After working hours, vehicles are parked in places agreed upon by the ICK authorities.
7. It is the Driver's responsibility to take care of the cleanliness of the vehicle entrusted to him.
8. The Driver identifies technical problems that require repairs and he is responsible for all damage endured during the time of his service.
9. The use of the ICK vehicles during non-working hours is specially authorized by the DVCAF.
10. A logbook is held for every vehicle to control its movements and consumptions.

A logbook is kept in every vehicle and contains the following information:

- a) Date
- b) Mileage at the departure
- c) Name of the Driver
- d) Mission and names of authorized people on board
- e) Departure hour

- f) Arrival hour
  - g) Mileage at the arrival
  - h) Mileage covered
  - i) Consumption: fuel, motor and break lubrication oil
  - j) Observations
11. The ICK employee, who wants to use a vehicle, writes a request for transportation using a requisition form. The requisition form is filled in by the claimant, verified by the In Charge of Logistics and authorized by the DVCAF.
  12. Each vehicle must have two ignition keys; the second is kept by the In Charge of Logistics. The Driver is requested to keep his vehicle set of tools carefully and in case of loss, he is responsible.

#### **4. Vehicles repair and maintenance**

Each vehicle has a Driver responsible for monitoring its maintenance schedule. The latter is responsible for the state of the vehicle and must take care of its regular maintenance.

In this regard, the Driver must inform the In Charge of Logistics of any breakdown witnessed on his vehicle. The Driver will take charge of expenses caused by any anomaly he failed to declare. Repairs, the caretaking and the maintenance of the ICK vehicles are subject to internal regulations.

The maintenance of vehicles (oil change and lubrication) is done whenever the need arises and it is the duty of the entrusted Driver to inform the In Charge of Logistics and the DVCAF of the moment of the vehicle maintenance. The Mechanic pastes on the vehicle a label that precises time for the next maintenance.

The expenses related to the vehicles repair and maintenance include fuel, oil, spare parts and the necessary workforce for the maintenance and /or repair of vehicles.

1. A two-copy repair or maintenance request is done by the In Charge of Logistics, verified by the Director of Finance and approved by the DVCAF. These two copies are dispatched in the following way:
2. The first copy returns to the In Charge of Logistics who calculates the estimate cost in the garage.
3. The second copy is sent to the Director of Finance.

The order form based on the estimate cost prepared by the Accountant, verified by the Director of Finance and authorized by the DVCAF, is sent to the Mechanic who does the vehicle maintenance or repair.

After the maintenance or repair, the In Charge of Logistics verifies the vehicle to ensure that it has been repaired. After verification by the Logistician, the Mechanic will submit the invoice and the order form to the accountancy for payment.

## **5. Vehicles check-up**

The check-up of the vehicles by the In Charge of Logistics has to be regularly done. It is mainly concerned with the maintenance, repairs and the fuel consumption, the mileage or mileage covered.

The check-up process consists of the following mechanisms:

- **An individual form for every vehicle**

This form includes all information about the vehicle: appropriate identification, number of chassis, engine, the year of manufacture, and the date when the car started to be operative as well as the Driver to whom the vehicle is entrusted.

- **The logbook**

There is a logbook for each vehicle. It is kept in vehicle and must be filled every day. It gives information about the mileage covered, the vehicle destination, the reason of the mission and time of departure from ICK.

- **The check-up form of vehicles fuel consumption**

This form is kept by the In Charge of Logistics and it is filled in whenever a driver requests for fuel.

The form contains the following information:

1. The date on which the fuel has been taken;
2. The quantity of fuel and order form numbers of the fuel given;
3. The vehicle registration number
4. The kilometers index on when the fuel was delivered;
5. The activity on which the fuel was used;
6. The name and the Driver's signature.

It is on the basis of this form that fuel stock forms, different monthly reports and quantification of expenses are made.

**- Fuel stock forms**

In accordance with the activity on which the fuel was consumed, two stock forms have to be filled out. A stock form used for field activities and another one for administration activities. It is on basis of both consumption categories (field and administration work) that the quantity of fuel used in both activities is ordered.

## **6. Vehicle consumption reports**

A follow-up report about fuel consumption is established at the end of every month for each vehicle indicating mileage covered, the quantity of fuel used and the consumption per 1 km. Fuel is given according to mileage covered.

In addition to the fuel consumption, the amount of money paid to the various repairs is indicated and must correspond to the one recorded in the accountancy. The balance is made possible by the fact that all invoices and charges related to vehicles must be approved by the In Charge of Logistics before payment.

At last, a summarizing table indicating monthly vehicle consumption is drawn up to the month of report production.

## **7. Vehicle rationalisation**

1. The weekly plan of activities is communicated in advance to the In Charge of Logistics in order to establish a weekly schedule;
2. The vehicle used on mission is under the responsibility of Head of the mission who ensures its security, parking and the exact itinerary of the mission;
3. Since the nature of activities in the institute requires that authorities may be asked to work on day off and holidays, the In Charge of Logistics plans in advance to ensure their appropriate transportation;
4. No member of the institute's staff has the right to drive himself in the ICK vehicle without a written authorization of the hierarchical authorities.

It is strictly prohibited to do driving practice using ICK vehicles.

#### **4.1.3.1.7. Management of buildings**

ICK avails buildings to achieve its mission.

The Director of Infrastructure and Logistics is charged with the management of all buildings of the institution under DVCAF's supervision.

The Director of Infrastructure and Logistics must have a register of all buildings of the institution that contains the following details:

- Description of the building;
- Number of the plot;
- Date of acquisition;
- Location and physical state of the building;
- The actual user of the building.

#### **4.1.3.1.8. Physical inventories**

At the end of every year, the In Charge of Logistics and the Internal Auditor proceed to the physical inventory of fixed assets.

This inventory is followed by a report duly signed by all the members in charge of the inventory.

The In Charge of Logistics and the Internal Auditor compare inventory results with stock forms. In case of discrepancy, they inform concerned parties of the noted differences and request for explanations.

In case the explanations are unconvincing, both the In Charge of Logistics and Internal Auditor inform hierarchical authorities.

Inventory reports accompanied with remarks by the In Charge of Logistics and the Internal Auditor are submitted to the DVCAF and the Vice Chancellor for information and where necessary for appropriate decisions.

#### **4.1.3.1.9. Depreciation**

At the end of every year, the Accountant rectifies the asset depreciation table in accordance with the law. The depreciation funds must be recorded by the accountancy.

#### **4.1.3.1.10. Insurances**

The ICK subscribes to insurance companies to cover its fixed assets judged important. The Director of Infrastructure and Logistics, under DVCAF's supervision, is constantly responsible for the subscription to all insurances and constantly checks that payment deadlines are respected.

Every asset purchased or donated is added or deleted on the register of fixed assets or on the insured assets list.

#### **4.1.3.1.11. Capitalization**

All assets whose value is lower than Rwf 500,000 are not included in the register of capital assets.

The DVCAF informs the Head of Service/Unit by means of internal memo on the capital assets allocated to his/her service/unit.

A list of all capital assets whose value is more than Rwf 500,000 is open and all other purchases that will be used by ICK for a period of time superior to one year are also listed.

#### **4.1.3.1.12. Disposal of capital asset**

No ICK capital assets can be donated to a third party without the Governing Body's authorization.

The earned money from sale is transferred to the ICK account.

### **4.1.3.2. Current asset management**

#### **4.1.3.2.1. Stock management**

##### **a) Supply procedures**

For the material and facilities, acquisition procedures defined in the asset acquisition part are applicable.

The stock management is concerned with:

1. Purchases of material and small equipment;
2. Purchases of office supplies;
3. Fuel stores and other maintenance supplies;
4. Inventory stock card and control.

On the operational point of view, the following stages are recommended:

1. ICK needs identification;
2. Funds requisition;
3. Choice on the supplier;
4. Material delivery and receipt.

##### **1. Needs identification**

The In Charge of Logistics is assigned to centralize various Services/Units' needs as regard equipment supplies.

The need identification is done on the basis of a "Funds or Equipment Order Form". This order form is signed by the concerned Head of Service/Unit, verified by the In Charge of Logistics and transmitted to the DVCAF.

The teaching aids are requisitioned by the Dean, verified by the In Charge of Logistics and authorized by the DVCAR.

Once authorized, the financial services check whether the requisition is authentic and budgeted.

##### **2. Funds requisition**



As regards the funds requisition, the In Charge of Logistics submits the order form to the financial service for execution.

### **3. Choice on the supplier**

Once the DVCAF has authorized the requisition, the In Charge of Logistics proceeds to searching for the best supplier in terms of quality and price.

### **4. Equipment delivery and receipt**

In the presence of the supplier, the In Charge of Logistics and the store keeper check and receive the delivered equipment. An ad hoc report is signed by both parties.

Only the ordered equipment is the subject of receipt.

#### **b) Stock management**

It is necessary to keep the general stock accounts in order to assess the financial performance. In this regard, it is imperative to follow-up the utilization of supplied equipment and to check the situation through issued regular reports.

The following are tools of stock management:

1. Stock card;
2. Receipt form;
3. Equipment order form;
4. Stock issued form.

#### **4.1.3.2.2. Cash management**

##### **1. Petty cash management**

In general, the use of petty cash is not recommended for the institute's management. Therefore, it is only recommended to use the petty cash when ICK has no other option to settle the payment. However, the amount of money exceeding fifty thousand Rwandan francs (Rwf 50,000) cannot be disbursed through the petty cash.

The petty cash functions according to the fixed ceiling principle. The maximum amount of cash available is limited to three hundred thousand Rwandan francs (Rwf 300, 000). However, when

necessary, the amount can be raised up depending on special circumstances including the remittances of the third parties.

The Cashier must justify occurred expenses every time he/she requisitions for money supply.

The Accountant must carry out surprising controls of the petty cash to ensure that every time the balance in petty cash and the total amounts highlighted on documentary evidences not yet presented for the justification of occurred expenses corresponds to the fixed ceiling amount.

In any case, the petty cash is subject to a monthly control to verify that the real balance corresponds to the amount presented on the monthly balance.

#### **a. Petty cash functioning**

The petty cash of ICK is kept in Rwandan francs. It is used for minor expenses payment. The Cashier is personally responsible for the received cash. He/she keeps a cashbook in which transactions are recorded. At the end of the day, the Cashier presents the state of the petty cash to the Director of Finance.

#### **b. Petty cash supply**

The cash is supplied on the basis of the Cashier's requisition accompanied by the documentary evidences justifying the use of the previous supply.

After having received the funds, the Cashier records the transaction in the cashbook.

A maximum balance of three hundred thousand Rwandan francs (Rwf 300, 000) triggers the petty cash supply mechanism.

At the end of each month, the Cashier closes the transactions of the petty cash and submits the documentary evidences to the Accountant for verification and recording.

#### **c. Petty cash disbursement**

Any cash requisition is addressed for approval to the Director of Finance by means of a cash voucher that clearly defines the expense motive and cost.

The approved cash voucher is transmitted to the Accountant for verification of required supporting documentation and later to the Cashier for payment. The beneficiary signs for cash receipt.

Any advance payment by petty cash must be justified within 48 hours from the day of payment. The non-spent amount must return to the Cashier who establishes a receipt voucher. The voucher is annexed to the documentary evidence justifying the use of funds.

In case of irregularity in the petty cash, the Accountant reports the issue in writing to the Director of Finance.

## **2. Bank accounts management**

### **a. Bank payment procedures and authorized signatures**

In the framework of guarantying liquid assets security and reinforcing internal audit procedures, only three (3) persons are authorized to sign for withdrawals from the ICK's bank accounts with two (2) joint signatures: the Vice Chancellor, the DVCAF and the General Bursar of Diocese of Kabgayi.

The cheques/Bank orders, payment vouchers or any other accounting record are submitted for verification and control over supporting documentation before signing them.

It is strictly prohibited to sign and/or countersign blank cheques and blank payments orders.

### **b. Safekeeping of chequebooks and payment orders**

Blank chequebooks and payment orders must be kept in the safe under the Accountant's responsibility. Any cancelled cheque or payment order must be attached to the corresponding stub in the chequebook.

### **c. Bank register**

A bank register is held by the Accountancy. Every payment by cheques, payment orders and other means of bank payment must be registered in it with the signature of the last signatory. The following information must appear in the bank register:

- Number of operation;
- Date;
- Bank account number;
- Bank name;
- Number of the cheque;
- Number of the payment order;
- Name of the recipient;
- Reason for payment;
- Amount;
- Signature of the last signatory.

#### **4.1.3.2.3. Management of receivables**

##### **1. General Policy and Procedure**

The DVCAF services should effectively collect outstanding receivables owed to ICK, thereby insuring optimal cash-flow. Effective collection means, a controlled and consistent method of collection.

ICK recommends that payment should always be secured prior to or at the time of sale or delivery of service whenever possible. Credit has been extended when payment is not collected at the time of service or at the point of sale.

A major aspect of accrual accounting is the recognition of revenue when earned regardless of due date or cash collection. This procedure explains the accrual method of recording revenues and the recommended treatment of cash receipts.

##### **2. Tuition and Fees collection policy**

It is the policy of ICK that tuition and fees must be paid prior to class attendance. The source document is the registered list of students. On receiving the list, the DVCAF services bill the students for the fees due for the academic year.

For the collection of tuition fees, the money should be banked against the bank slip which will be presented to the DVCAF services by the student. In the Journal, the bank slip number is used as a reference.

### **3. Installment Payment**

The intent of the installment payment option is to effectively collect a debt when payment in-full is not feasible. It will be used as a collection mechanism by the DVCAF services to encourage payment.

The tuition fees are divided into three installments relating to fees due in the academic year. When the student pays the fees, a receipt to the student is issued and the amount collected is posted to the journal.

A student can also request to pay in installments according to his financial capacity. This is done through a written letter addressed to the DVCAF and approved by him.

The failure by a student to meet deadlines for payment attracts him/her fines for late payment according to the internal regulations and policies of ICK.

### **4. Uncollectible Receivable Accounts and Write-Off**

The write-off policy is developed to enhance collection and ultimately reduce ICK write-offs in total. An account will be considered uncollectible after all customary efforts to collect have been exhausted, or if the balance is too small to warrant ongoing collection action.

Accounts receivable determined to be uncollectible are required to be written off when they become two (2) years old as of September 1 of the current year.

The Director of Finance lists the accounts to be written off, submits the list to the DVCAF who takes the decision on that action.

#### **4.2. Organization of the accounting system**

#### **4.2.1. Organization Structure**

The functional organization chart of ICK is depicting the Deputy Vice Chancellor for Administration and Finance (DVCAF) as responsible for the accounting, financial and administrative matters of ICK.

The Accounting Section is in charge of presenting financial situation under operational structure and providing all the management related information any time needed. In addition, the Accounting Section is in charge of maintaining all books of accounts and is responsible for the preparation of financial statements and reporting to the appropriate authorities.

#### **4.2.2. Accounting policy**

##### **4.2.2.1. Accounting principles**

To record, summarize transactions and to prepare financial statements, ICK follows Generally Accepted Accounting Principles (GAAP). These principles include:

- Regularity;
- Consistency;
- Sincerity;
- Monetary unit;
- Permanence of methods;
- Non-compensation;
- Prudence;
- On-going concern;
- Full disclosure;
- Materiality;
- Matching;
- Historical cost principles;
- Time period.

ICK uses accrual basis of accounting. This basis of accounting recognizes transactions at the time they occur regardless of the timing of the associated cash flow. This means that the

financial statements prepared under the accrual basis of accounting include not only the transactions settled in cash but also liabilities and receivables.

Transactions are recorded following double entry bookkeeping method. The compliance to the GAAP allows ensuring that:

- Accounting has been regularly held;
- Expenses recorded were made in connection with the activities of the ICK and costs are incurred in the correct period;
- Expenses are valid and supported by relevant supporting documents;
- Financial reports from the accounting are accurate, complete and reflect the reality of the accounts at the date of the reporting period.

The management team should implement a series of administrative and accounting measures to ensure the protection of property of the ICK and ensure the proper conduct of operations.

Accounting transactions are recorded in the accounting software. Only the Accountant and the Director of Finance can validate a transaction with supporting documentation.

#### **4.2.2.2. Revenue Recognition**

In accordance with the accrual basis of accounting, the ICK revenue is recognized in the books of accounts at the time the transaction occurs.

ICK revenue resources are:

- Students' registration fees;
- Tuition fees;
- Grants and donations;
- Revenue from administrative documents delivered to students;
- Consultancies;
- Bank interests;
- Income from the sale of movable and immovable property.

Revenues are recognized in the financial statements on the principle of double entry accounting.

#### **4.2.2.3. Foreign currency transactions**

The monetary unit used in accounting records is the Rwandan franc (RWF). Transactions in other currencies are converted at the exchange rate of the National Bank of Rwanda on the day of the transaction or at the exchange rate applied by the bank having executed the transaction.

#### **4.2.3. Bookkeeping**

Every year, ICK proceeds to the establishment of financial reports. For this end, ICK has an Accounting Section that operates under the supervision of the Director of Finance. The Section is assigned to:

1. Book-keep all accounting documents;
2. Prepare payment documents;
3. Record accounting transactions;
4. Ensure cash management;
5. Follow-up the budget;
6. Produce accounting documents.

##### **4.2.3.1. General accounting chart**

The ICK general accounting chart covers the following eight classes:

1. Permanent capitals;
2. Fixed assets;
3. Inventory;
4. Third-party accounts;
5. Financial accounts;
6. Expenses accounts;
7. Revenues accounts;
8. Profit and loss account.

##### **4.2.3.2. Coding /classification**



The ICK accounting system shall use analytical codes to produce for internal users detailed financial statements. Revenues and expenditures budget shall be integrated in the accounting system to provide on a timely basis the statement of the budget execution.

#### **4.2.3.3. Accounting journals**

The basic accounting system consists of the general accounting module through which analytical, budgetary and financial aspects are kept. This module is based on a set of the following journals:

1. Cash journal;
2. Bank journal;
3. Various transactions journal, etc.

#### **4.2.3.4. Accounting recording process**

The process of accounting record of related documents in journals is done as follows:

1. Receipt and registration of invoice and documentary evidences;
2. Verification and approbation;
3. Accounting analysis, charging and account recording;
4. Accounting documents filing;
5. Accounting documents editing;
6. Accounts analysis and bank reconciliation.

##### **1. Invoices and documentary evidences receipt and recording**

Once invoices are received by the secretariat of ICK, they are then recorded in the register of incoming mails.

##### **2. Verification and approbation**

The documentary evidences are then transmitted to the Accountant for financial verification (regularity, accurateness). The verified documentary evidences are transmitted to the Director of Finance for approbation.

### **3. Accounting analysis, charging and account recording**

After approbation, the documentary evidences are taken back to the Accountant for bookkeeping. The Accountant considers the following stages:

- Documentary analysis;
- Charging;
- Codification of concerned accounts including the analytical sections;
- Accounting documents recording.

### **4. Accounting documents filing**

The documentary evidences filing is important for bookkeeping. Thus, the documents are filed in chronological order considering accounting transactions dates. The filing of transaction documents must be complete. Disbursement forms must be fully documented, that is, they must be accompanied by the following documentary evidences:

1. Original invoice;
2. Original order form;
3. Original receipt sheet;
4. Contract.

### **5. Accounting documents editing**

The following accounting documents are analyzed and edited by the Accountant in collaboration with the Director of Finance:

1. Journals;
2. Ledger;
3. Balance;
4. Financial statement (expenses balance sheet, budget execution, bank reconciliation, etc.).

### **6. Accounts analysis and bank reconciliation**

The balance of accounts at a given date can be different from bank statement, mainly due to documents still in circulation and errors that might have been committed somewhere. The difference might also result from the already completed bank operations which have not yet been recorded by the Institute. That is why bank reconciliation must be done on regular basis in order to disclose possible causes of these differences and properly address the situation.

#### **4.2.4. Financial reports**

The financial year for RRA certification covers a period of 12 months starting from January 1st to December 31st. ICK produces quarterly financial reports and an annual financial report.

The ICK financial report components are:

##### **4.2.4.1. Income and expenses**

The state of income and expenses presents revenues and expenses incurred and recorded during the financial year. For the academic financial report, this statement will be presented in comparison to the budgeted amounts for the period.

##### **4.2.4.2. The statement of financial position/Balance sheet**

The ICK property consists of a set of its assets and liabilities at a given period. The entire acquired property resulting from incomes is presented in the balance sheet and in net value.

##### **4.2.4.3. Income statement/statement of operations**

Income statement provides information on the various revenue and expense accounts during the academic year. Income statement is based on accrual principle.

##### **4.2.4.4. The cash flow statement**

The cash flow statement is useful in providing users of financial statements with a basis to assess the ability of the institution to generate cash and cash equivalents, and the needs of the entity to utilize those cash. This statement shows how the company obtained cash and for what purpose they were used.

#### **4.2.4.5. Notes to the financial statements**

These financial statements (accounts) should be accompanied by explanatory notes that at least indicate the following elements:

1. The presentation of the institute's accounting principles;
2. The presentation of accounts;
3. The table of the institute acquired fixed assets as well as the table of corresponding sinking fund;
4. The budgetary comparison between allocated resources by budgetary lines;
5. Additional information that is not presented on the face of the financial statements but that is necessary for fair presentation and decision making.
6. A list of debts and receivables;
7. Amortization table;
8. The balance sheet;
9. The inventory of ICK's immovable and movable assets.

#### **4.2.4.6. Financial certification**

In respect to the RRA annual revenue declaration and in perfect accordance to the RRA regulations, the DVCAF must produce the financial statements certified by an official independent auditor hired in the respect of procedures, and present them to the Executive Organ and to the Governing Body.

### **4.3. Income generating services**

### 4.3.1. Introduction

The Institut Catholique de Kabgayi (ICK) has as one of its key aims to proactively engage with the Community in order to interact with labour market, business and social organizations; so as to raise skill levels among employees and facilitate knowledge transfer. This will be done mainly through education, training and the provision of consultancy and applied research. These services rendered to the Community will allow ICK to generate additional incomes.

“Income Generation” is defined as **“income that is commercially priced with an expectation of a profit margin”**. This includes income from corporate events, short courses, consultancy, commercial research, hiring of facilities, students’ involvement in paid work outside ICK and other commercial oriented activities.

However, procedures defined in this manual focus on consultancy activity, which constitutes the ICK important contribution to the social, cultural and economic wellbeing of the Community. These procedures ensure that such activity follows orderly steps in order to facilitate its implementation. They also provide guidelines on how the consultancy activity will be coordinated and managed by the Research and Professionalization Centre (CURP), and on how involved staff will be rewarded.

### 4.3.2. Tender Procedures

#### 4.3.2.1. The Internal Tender Committee

The Internal Tender Committee is appointed by the Executive Organ. It is composed of experts from different Faculties, Centres and Services of ICK. The Committee members elect among them a Chairperson, a Deputy Chairperson and a Secretary.

The Internal Tender Committee is in charge of assessing tender opportunities and analyzing tender files; supervising the tender process implementation and advising on the required staff’s expertise for specific projects’ execution.

The daily management of the consultancy activity is entrusted, under supervision of the DVCAR, to the Research and Professionalization Centre (CURP) whose responsibilities are as follows:

1. Promoting and initiating consultancy activities;
2. Coordinating ICK consultancy activities; and
3. Monitoring and evaluating consultancy activities within ICK.

#### **4.3.2.2. Bids analysis and assessment**

1. The bids analysis and assessment is done by the ICK pool of experts assisted by the staff of CURP. The assessed elements include technical specifications and financial offers;
2. The experts submit the assessment report to the Coordinator of CURP;
3. The Coordinator of CURP submits the report to the ICK DVCAF for checking the administrative requirements for bids and grants;
4. The DVCAF submits the report to the DVCAR who ensures that bids analysis and assessment are in line with the ICK objectives as well as the Research, Consultancy and Community Services policies;
5. The DVCAR sends the report to the Vice Chancellor for the consultancy activity's approval.

#### **4.3.2.3. Pricing and bids submission**

The pricing of commercial submissions should be calculated taking into account the full economic cost, profit and market price. The Vice Chancellor submits bids. ICK is given acknowledgement of receipt.

#### **4.3.2.4. Bids Opening**

ICK endeavours to attend the bids opening on the specified date.

#### **4.3.2.5. Signing the Contract**

The Vice Chancellor of ICK signs the contracts with the clients for institutional consultancies. However, it is important that the scope of work is clearly defined in the contract.

#### **4.3.2.6. Tender Execution**

Once a consultancy is approved, a consultancy team is appointed by the Executive Organ among staff members of Faculties and Centres.

The work execution is monitored by the CURP's staff entrusted with the responsibility of Monitoring and Evaluation.

The CURP's staff is responsible for the formulation of a monitoring program, the follow up on the implementation of planned activities and terms of contracts, the evaluation of the work execution, the coordination of the logistic resources required for the work execution and the reporting.

The CURP's staff reports to the DVCAR.

#### **4.3.2.7. Contractual arrangements**

Staff members, on a written permission of the Vice Chancellor, may enter into contractual arrangements for institutional and individual consultancy services.

#### **4.3.2.8. Contracts Register**

There exists a contract register kept by the DVCAF. The contract register contains all the details of signed contracts, the execution and payments done up to date.

#### **4.3.2.9. Distribution of income**

#### **4.3.2.9.1. Institutional Consultancy**

In Institutional Consultancy, ICK adopts the role of Principal Consultant through the appointment of a Project Leader. Staff members involved in this type of consultancy will receive a proportion of the profit based on agreement between both parties.

Staff members receive their consultancy fees as personal income via payroll. The consultancy fees payment is subject to pay as you earn (PAYE).

#### **4.3.2.9.2. Individual Consultancy**

When a Staff member, with the approval of the Institute, initiates the consultancy, he/she takes the role as a Principal Consultant and he/she provides professional services, through the ICK, to an external party for a fee or other consideration. In this case, he/she may be entitled to a share of the profit when the consultancy is done during the staff member's individual workload allocation.

The share agreement is indicated on the Consultancy Approval Form following provisions of ICK's Consultancy Policy.

In the case of Internal Consultancy, i.e. consultancy undertaken by a Staff member where ICK is the Client, a special contractual arrangement must be set up between the Staff member and ICK, specifying obligations of both parties and modalities of the payment.

### **4.4. Budget management**

#### **4.4.1. Introduction**

The budget of ICK is a plan that shows incomes and expenses for all activities. In all budget management stages, both activities and their costs are indicated.

The ICK action plan and the related budget consist of four stages:



1. Prediction;
2. Execution;
3. Revision;
4. Follow-up.

The prediction consists in fixing before due date the nature of workload in estimating related cost and in fixing the execution calendar.

The execution consists in achieving the action plan with strict respect of the terms defined at the date of prediction.

The revision consists in relocating funds after a quarterly evaluation of the budget execution progress.

The follow-up consists in comparing the realized activities/expenses with planned activities/expenses to identify imbalances and their causes. Imbalances might also result from errors at the time of prediction, a lack of rigor in management or from unpredictable natural circumstances. The follow-up triggers a readjustment of activities and budget.

#### **4.4.2. Planning and budgeting**

Planning and budgeting permit to collect and classify all necessary data required for planning activities to execute in a given period. It is at this juncture that ICK staff and officials sit together to set up the institution's overall vision. This vision is set up by defining, together with the execution timetable and costs, a whole set of activities to carry out during a given period. At this point it is the matter of a five year, annual, quarterly and monthly action plans.

##### **4.4.2.1. Five year action plan**

According to the institution's overall vision, a five year action plan is set up under the responsibility of the Vice Chancellor. This action plan consists in predicted activities and budget for ICK to meet the institute's vision.

This action plan is presented to and approved by the Governing Body.

#### **4.4.2.2. Annual planning and budgeting**

The annual action plan contains activities and budget to be executed annually from the five year action plan.

In order to help the concerned Services/Units to be up to date for this activity, the following timetable is adopted:

1. Different Services/Units are requested to transmit to the DVCAF their budgets three months before the deadline of December 31st of the current fiscal year ;
2. The DVCAF collects all the data from the Services/Units at least one month before the beginning of the new fiscal year ;
3. The Governing Body's approval is required before the beginning of the new fiscal year.

Each Head of Service/Unit is responsible for the execution of elaborated action plan.

The Vice Chancellor is the last person in charge of the execution of the overall plan at the Institute level. The budget execution is firstly under the responsibility of the DVCAF, and definitely, under the responsibility of the Institute's Vice Chancellor.

#### **4.4.2.3. Monthly and quarterly planning**

For a good execution of the annual action and budget plans, a monthly and quarterly planning must be done by different Services/Units. These two types of plans are related to the annual plan. The quarterly planning follows the same process as the one for the annual planning. It should be available not later than the last week that precedes the concerned quarter.

During the first week of the month, every Head of Service/Unit must organize a consultative meeting in view of identifying activities to achieve during the same month. Thus, they elaborate the monthly action plan which is a concrete implementation of the quarterly plan. This also allows the financial department to have a simple frame of the Institution's budget execution.

#### **4.4.3. Budget execution**

The budget execution is done as follows:

1. The budget execution of ICK is undertaken on the basis of needs expressed by Services/Units, upon verification by the Director of Finance and approval by the DVCAF.
2. Heads of Services/Units must actively get involved in the execution and the follow-up of budgets of their planned activities.
3. The DVCAF and the Director of Finance are responsible for the daily budget execution follow-up. The DVCAF is particularly in charge of activities implementation and indicators of performance, while the Director of Finance controls the evolution of costs and bookkeeping.
4. The approved budget is executed by the Vice Chancellor on presentation by the DVCAF.

#### **4.4.4. Budget control and follow-up**

In the course of the budget execution, the Director of Finance controls the available budget before undertaking any expenditure. It is a foremost control. For this purpose, an expense form is established for each category of expenditure.

The Director of Finance produces a bi-annual budget report that allows him to follow up the budget execution per category of expenses. This permits to carry out controls and bring in necessary corrections for the reliability of accounts.

The Director of Finance provides a budget execution statement to the DVCAF who, in return, transmits it to the Vice Chancellor after verification. This execution statement deals with the last six months as well as the incurred expenses since the beginning of the year.

The Accountant follows up the budget transactions on different forms and ensures the budget follow-up per category of expenses and sources of funds. These statements are edited every quarter and included in the quarterly financial reports.

The reliability of information provided through follow-up forms requires the update bookkeeping.

The Vice Chancellor convenes every three months an Executive Organ meeting to annotate the budget execution level and possibly recommend some corrective actions. This meeting complements and strengthens the weekly or monthly meetings.

#### **4.4.5. Report writing**

Different Officers and Heads of Services/Units, within the remittance of their attributions, write reports in accordance with the table below:

Main reports to be produced at ICK:

<b>Description</b>	<b>Reporter</b>	<b>Periodicity</b>	<b>Final Addressee</b>
Reports of administrative activities	- Heads of Services/Units - Director of Human Resource Management - DVCAF	- Monthly - Quarterly - Semester - Annual	Vice Chancellor
Reports of academic; research and Community services activities	- Dean - Coordinator of research and projects - Delegate to Community services - DVCAR	- Quarterly - Semester - Annual	Vice Chancellor
Petty cash statement	- Cashier - Accountant	- Daily - Weekly - Monthly	Director of Finance
Treasury statement	- Accountant - Director of Finance	- Weekly - Monthly - Quarterly	DVCAF
Financial report	- Accountant - Director of Finance - DVCAF	- Quarterly - Semester - Annual	Vice Chancellor

			and the Governing Body
Internal audit report	Internal auditors	- Quarterly - Annual	Vice Chancellor
External audit report	External auditors	Annual	Vice Chancellor
5 year action plan	Vice Chancellor	5 year	Governing Body
Annual activities plan	Vice Chancellor	Annual	Governing Body
Annual general report of activities	Vice Chancellor	Annual	Governing Body

## **SECTION C: CONFLICT MANAGEMENT**

### **CHAPTER 5: CONFLICT RESOLUTION PROCEDURES**

#### **5.0. Introduction**

The Institut Catholique de Kabgayi (ICK) is committed to the internal resolution of conflicts arising within the ICK community. To this end, a conflict resolution organ has been put in place, hereafter known as “The ICK Conflict Resolution Committee (ICRC)”. The ICRC shall be elected for a minimum three-year term renewable by the Staff General Assembly at the majority of members present at the meeting. The ICRC is elected among ICK Staff and it is composed of at least three (3) members appointed by the Vice Chancellor.

The ICRC processes all formal grievances except those that relate to Faculty tenure or discipline, those which arise under the Faculty constitution or which arise under the Student Code of Conduct, and those whose treatment is provided under the law regulating labor in Rwanda.

#### **5.1. Responsibilities of ICRC**

- The ICRC is in charge of preventing, reducing conflicts and helping members of the ICK community resolve disputes appropriately, expediently and fairly. The committee does so by educating the community about ICK policies, rules and regulations and dispute resolution options; coordinating conflict resolution services and investigating grievances when appropriate.
- The committee is in charge of conflict resolution, prevention of conflict and management of conflicts that can arise between organs, departments, and services and/or between members of those organs.
- The committee shall advise organs, departments, and services without interfering with their functions.

- The ICRC may assist any staff member who needs consultation or referral to resolve conflict, or who desires conflict resolution services.
- The ICRC shall have authority to establish separate norms and procedures for certain types of grievances.
- The ICRC has the authority to require additional service of a competent person among the staff if need be, for example, when one or more ICRC members would be unable to participate in a specific matter or when an additional resource person would assist in serving the mission of the ICRC.
- The ICK encourages community members to resolve their disputes at the earliest and most convenient level and time (i.e. by talking directly with the individual(s) involved; through facilitated conversation and/or through conflict mediation). When informal resolution is not possible, every member of the ICK community has the right to file a grievance and access the grievance procedures established by the ICRC.

## **5.2. General administrative procedures**

The following administrative procedures shall apply to all grievances, including disputes or complaints relating to discrimination and sexual harassment/sexual misconduct; with the exception of:

- Allegations of academic dishonesty;
- Student conduct issues covered by the Student Code of Conduct;
- Faculty grievances relating to tenure, dismissal, or discipline and/or
- Grievances which otherwise arise under the grievance procedure set forth in academic rules;
- Grievances whose treatment is provided under the law regulating labor in Rwanda.

The voluntary and/or involuntary termination of contract of any staff member is not in the competence of ICRC. Conflicts arising from personal relationship are also not in the competence of ICRC.

Grievances may be initiated by contacting any member of the Committee. Grievances first reported elsewhere in the community should be referred to the Committee for resolution.

There shall be time limits for handling disputes or complaints. Time limits set forth in these procedures may be extended by the ICRC upon request and showing of good cause. Either party may seek an extension of time. Reasonable extensions of time may also be granted upon initiation of the Committee at its discretion. The Committee will not usually extend the time for filing a written grievance except for those situations in which the grievant alleges violation of the ICK's Policies. When appropriate, time limits may also be extended from one academic year to the next.

If, at any time during a conflict resolution or grievance proceedings, a participant believes that a member of the ICRC has a conflict or the appearance of a conflict, or that the dispute/grievance involves or potentially involves a member of the Committee, that member will be excused from any further involvement in the grievance proceedings.

The ICK is committed to resolving all grievances arising under these procedures at the earliest and most convenient level (step 1).

### **STEP 1: Informal resolution**

A grievant may pursue the following options:

#### **5.2.1. Direct resolution**

The grievant may discuss directly with the respondent the allegations of the grievance and work with the respondent to resolve any concerns.

#### **5.2.2. Supervisor's assisted resolution**

If the action suggested in paragraph 1 is unsuccessful, ill-advised or otherwise inappropriate, the grievant is encouraged to first discuss his or her concerns with the Supervisor or Head of Service/Unit who is responsible for taking appropriate action. If the grievance directly involves the Supervisor, the grievant may go to the next level of supervision or may bring the matter directly to the ICRC as set forth below. If a grievance directly involves an individual at the level of Dean, Deputy Vice Chancellor or Vice Chancellor, the grievant should bring the matter directly to the ICRC. The matter may be concluded by mutual consent at this point.



### **5.2.3. ICRC Conflict Resolution Committee (ICRC)**

If there is no mutually satisfactory resolution at an earlier stage, or if the grievant does not wish to bring the matter to the Supervisor or the Head of Service/Unit, the grievant may contact any member of the ICRC to seek resolution. The Committee may discuss options for informal handling of the grievance, make referrals to appropriate resources and support services, and, with the permission of all parties, may also attempt to resolve the problem through mediation.

At any point in the process, the grievant may send written notification to the ICRC that the situation is resolved or that no further ICRC action is desired. The Committee will retain records of informal grievances for a minimum of three (3) years.

At any time during the informal resolution process, either party, or the ICRC, may request that informal resolution efforts be terminated and that the formal grievance procedures be initiated. Such request shall automatically suspend informal procedures. In this case, the grievance proceeds in accordance with the grievance procedures set forth for step 2 below.

#### **STEP 2: Formal resolution**

### **5.2.4. Filing the written grievance**

The Grievant for whom the matter has not been satisfactorily resolved through Step 1 should file a written grievance with the ICRC within five (5) working days after the process of Step 1. The grievance shall include the grievant's written statement describing the alleged inappropriate action or misconduct. Upon receipt, the grievance shall be marked with the received date.

### **5.2.5. Determination of whether grievance is subject to procedures**

Within five (5) working days of the grievance filing date, the ICRC shall determine whether the facts alleged in the grievance fall within the purview of these procedures. If not, the grievant shall be so notified in writing. No appeal may be taken internally of such determination.

### **5.2.6. Notification to respondent**

If it is determined that the grievance falls within the purview of these procedures, the ICRC shall, within three (3) working days of such determination, provide a copy of the grievance to the respondent.

#### **5.2.7. Written response may be filed**

Within five (5) working days after receiving a copy of the grievance, the respondent may submit to the ICRC a written response to the allegations raised in the grievance. The respondent is encouraged to provide a written response; however, failure to answer a charge or to participate in the investigation will not prevent the process from proceeding. Failure to respond may result in the investigation proceeding solely on the basis of the grievant's testimony and evidence.

#### **5.2.8. Investigation of the grievance**

Within fifteen (15) working days of receipt of the respondent's written response, or, if there is no written response, within twenty (20) working days of notification to respondent, the ICRC or the designated resource person shall complete an investigation which may include interviews with both parties and with those identified by the parties as having personal knowledge of the facts relating to the grievance; review of written responses as appropriate; and/or review of any documents or other evidence submitted by the parties or any other person who may testify or provide relevant information.

#### **5.2.9. Preliminary report and recommendations**

Within five (5) working days after completion of the investigation, the ICRC will prepare a preliminary written report which details the investigative process, summarizes information received, and presents the Committee's factual findings and recommendations. Copies of the preliminary report shall be given to the grievant and respondent.

#### **5.2.10. Rebuttal statements**

This should be done by either the grievant or the respondent dispute the findings of the preliminary report or the recommendations, rebuttal statements may be filed with the

Committee within five (5) working days of receipt of the preliminary report. The Committee may review the rebuttal statements and shall have the authority to reopen its investigation and amend its preliminary investigative report, if it deems such action appropriate. Either party may also submit names of additional witnesses and additional information, additional evidence or documents, etc.

#### **5.2.11. Final report and recommendations**

Within seven (7) working days of receipt of any rebuttal statements or additional information, the Committee shall complete a final investigative report and recommendations. In the event no rebuttal statements are submitted, the Committee's preliminary report shall be deemed final. Within seven (7) working days the final report should be sent to the appropriate authority (The Director of Human Resource, Deputy Vice Chancellors and the Vice Chancellor).

#### **5.2.12. Review by appropriate authority**

Within ten (10) working days from receipt of the Committee's final report, the appropriate authority shall assess the report and determine whether to accept the recommendations, and take any responsive action. In case the grievance and/or recommendations of the ICRC directly involve Deputy Vice Chancellors or Vice Chancellor, the Committee will refer the matter to the Governing Body.

### **5.3. Grievance initiated by administration**

The Vice Chancellor or any Deputy Vice Chancellor may request that the Conflict Resolution Committee conduct an investigation for the inter-services/department conflicts with or without a grievance from any individual. In such cases, the Vice Chancellor or applicable Deputy Vice Chancellor will act as the grievant. In those cases, the Committee will use the same notification and process guidelines as outlined in Step 2 (above). The committee reports to the grievant authority.

### **5.4. Grievance initiated by ICK Conflict Resolution Committee**

The ICRC may initiate a grievance at any time where an individual declines to pursue the grievance process and/or where the Committee believes the ICK's internal Policies have been violated. In such cases, the grievance will follow the same notification and procedures set forth above. The ICRC will report to the Vice Chancellor.

### **5.5. Record retention**

The Conflict Resolution Committee is the custodian of all records developed during the investigation of a grievance. All records of the Conflict Resolution Committee are considered confidential and will be retained by the Committee for at least three (3) years.

### **5.6. Sanctions**

The ICRC has no authority to impose any sanction. However, it may, as part of its investigative report, recommend a particular sanction or course of corrective action. The authority imposing sanctions shall inform its action to the Committee in writing.

### **5.7. Falsified grievance**

Deliberately filing a grievance with false statements is considered to be serious misconduct and such offenses will be subject to the disciplinary sanctions including termination of contract and/or expulsion.

### **5.8. Right of appeal**

Either party may appeal to the ICK Vice Chancellor the findings of the Conflict Resolution Committee's final investigative report. The Committee may also request that the Vice Chancellor review a particular grievance. Such appeal must be filed in writing to the Vice Chancellor's office within ten (10) working days. The Vice Chancellor may choose to accept, reject, accept in part, or reject in part the investigative findings and recommendations. The Vice Chancellor shall have final authority.

### **5.9. Attorneys**

These procedures are intended to be a means of internal resolution only. As such, lawyers will not be allowed to participate directly in any phase of these grievance procedures. However, any

party affected by a grievance is free to consult with a lawyer of his or her choice at his or her own expense.

#### **5.10. Retaliation prohibited**

The ICK expressly prohibits retaliation against any person who has filed a grievance, or in any way participated in the grievance process. Any person who violates this clause may be subject to disciplinary action, including termination of contract and/or expulsion.

## **SECTION D: AUDIT AND QUALITY ASSURANCE**

### **CHAPTER 6: INTERNAL AND EXTERNAL AUDIT**

#### **6.0. Introduction**

The audit is a control mechanism that seeks to ensure that there is effectiveness, efficiency, and economy. The audit provides evaluation and advice on performance and guidance to management.

#### **6.1. Internal audit**

##### **6.1.1. Internal audit objective**

The ICK internal audit is assigned to an Internal Auditor. The internal audit is a control mechanism whose objective is to ensure efficiency and effectiveness in the management of resources in order to maximize their use and output in general. The internal auditor carries out the following actions:

- Ensure that there is a segregation of duties - different individuals are assigned responsibility for different elements of related activities, particularly those involving authorization, custody, or recordkeeping;
- Determine if the system of financial management and the established accounting procedures conform to the applicable laws and regulations and evaluate their performance;
- Ensure that all materials supplied, payment for goods, services and work requested or received are examined and are done in a way prescribed by in compliance with ICK procedure;
- Ensure that all the institution revenue is received, recorded;
- Ensure that all financial transactions have sufficient supporting documentation;
- Ensure that adequate documents and records provide evidence that financial statements are accurate;
- Ensure that the Institute has enough and relevant administrative documents and instruments.

### **6.1.2. Internal audit report**

With regards to the reporting channel, the Internal Auditor is reporting on a quarterly/annual basis or on demand to the Vice Chancellor. The audit report contains findings, risks and recommendations on financial management.

### **6.2. External audit**

The external audit is an audit conducted by an individual or firm that is independent of the Institut Catholique de Kabgayi (ICK). The independent auditor reviews the books of ICK generally once per year after the completion of the ICK academic year.

The External Auditor should be competent to express an opinion on the financial statements. External Auditors may also conduct special purpose audits which might include, performing specific tests and procedures and reporting on the results.

The scope of the external audit includes obtaining evidence for the amounts and disclosures in the financial statements sufficient to give assurance that these statements are free from material misstatement, whether caused by error or fraud.

ICK management is entirely responsible for the production and approval of the financial statements and thus must take an active role in preparing for the audit.

The External Auditor reports to the Governing Body through the Vice Chancellor. The audit report contains management letter, findings, and recommendations.

### **6.3. Auditing procedures**

The financial audit execution is subject to the following activities:

- Communication with the services to be audited if necessity proves;
- Meeting of opening with the service to be audited and presentation of audit objectives ;
- Request for the data files for auditing purpose;
- Checking up of the originality of documents;
- Interview with the audited people if necessary;
- Views exchange with the audited people at the closing of;

- Elaboration of the report;
- The report is transmitted to the Vice Chancellor for observations;
- The report is sent back to the auditing committee for the final version;
- Submission of the final report signed by the members of the auditing committee to the Vice Chancellor;
- Final report transmitted to the Governing Body;
- Follow up of the implementation of recommendations and suggestions.



## **CHAPTER 7: QUALITY ASSURANCE**

### **7.0. Introduction**

Quality assurance entails watching over the quality of service delivery in education and other services through monitoring and audit; and advising the ICK administrative organs on best procedures and practices in order to assure always better performance towards building a culture of excellence.

### **7.1. Quality audit procedures**

The quality audit is done as follows:

- Prepare a plan of Quality Management Activities (monthly, quarterly and annual). This plan is to be used as a guiding paper for the work to be performed during the indicated period;
- Notify the service to be quality audited that an audit is about to commence. This is done by scheduling an appointment with the Head of the Service, using the Request for Appointment Form. This request will have to indicate the service literature, data, policies, statutes or any other information needed as well as the timing of obtaining them. The above does not apply to ad-hoc quality report on emergencies issues noticed;
- The service will answer to the Request for Appointment (by sending the form back to the Quality Assurance Office) and will prepare the necessary requested information (service literature, data, policies, statutes or any other information needed) before the date of the mutual agreed appointment;
- Conduct the quality audit in accordance with the scheduled appointment;
- Conduct upon completion of the quality audit, a concertation meeting with the audited service key personnel, to discuss the factual accuracy of the audit results (presented into the Draft Report) and any other observations made during the audit;
- Prepare and publish a written final Quality Audit Report including observations (facts) and comments (with recommendations);
- Copies of the Final Report are sent to the Vice Chancellor, Deputy Vice Chancellors, the Head of the Audited Service as well as to any other appropriate person;
- Conduct a follow-up on the Quality Audit findings and recommendations.

## CHAPTER 8: FINAL PROVISIONS

Any change, amendment or revue of this Manual will be submitted to the Governing Body for examination and approval.

All other prior ICK's manuals of procedures contrary to this manual are repealed.

This Manual of Administrative and Financial Procedures comes into force on the date of its signature by the Chairperson of the Governing Body and the Vice Chancellor of ICK.

Done at Kabgayi, on October 27,2023.



Father Prof. Fidèle DUSHIMIMANA  
The Vice Chancellor



Father Dr. Pierre Célestin NGOBOKA  
The Chairperson of the Governing Body

