

AFRICA DEVELOPMENT CONSULTANT LTD (ADC)

**ADMINISTRATIVE AND FINANCIAL PROCEDURE
MANUAL**

Revised December 2016

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PART ONE: INTRODUCTION AND BACKGROUND

1.1 DESCRIPTION OF THE COMPANY

Africa Development Consultants (ADC) Limited was registered on 6th October 2006 as a limited company. The company objectives are:

- Management Consultancy, Research and Training services
- Auditing and Taxation
- Procurement and Supply Chain management
- Business Development Services

And to do all such other activities that may be conducive to the attainment of the above objectives.

The ADC office is located at Tedium Building, Number 44, Remera Sector, Gasabo District, Kigali, Kigali City, Rwanda

The Company is owned by three shareholders owning equal shares. The authorized capital of the company is one Million five hundred thousand (RWF 1,500,000) divided into one thousand five hundred shares of one thousand Rwandese francs (1,000) each.

1.2 OBJECTIVES OF THIS ADMINISTRATIVE AND FINANCIAL PROCEDURE MANUAL

When the leadership of ADC decided to develop this procedure manual, it had the following objectives in mind:

1. To guide Leadership, Management and Staff of ADC on prudent policies and Procedures for efficient mobilization of, and administration and utilization of ADC Resources, both financial and otherwise, in conformity with best practices
2. To institute appropriate and efficient operational and financial systems, which Guarantee Transparency and Accountability in total management of ADC resources.
3. To promote and ensure consistency in application of prudent policies and Procedures for efficient utilization of ADC resources.
4. To ensure existence of, and application of an efficient system of internal controls.
5. To ensure adherence to Generally Accepted Accounting Principles, in the entire framework of implementation of ADC financial system.

This procedure manual is meant to be a flexible and a living document, to accommodate future additions, deletions of obsolete provisions, and any other amendments which may prove to be necessary under the prevailing circumstances.

PART TWO: ADMINISTRATIVE PROCEDURES

2.1 HUMAN RESOURCES

2.1.1 Recruitment of Full time Personnel

Staff shall be recruited only as and when there is justifiable need, having regard to filling vacant positions existing in ADC. For purpose of transparency, and to provide equal opportunities, but above all, in order to recruit the qualified staff for the positions, all ADC positions must be advertised at least in one local paper or online advertisement, at least 2 weeks before the selection process. The advertisement must clearly spell job title, functional level, responsibilities, required attributes, place of work, mode of application, enclosures required along with application letter, deadline for submission of applications, and references.

Selection and recruitment shall be performed by a competent selection committee, and the recruitment process including criteria for selection shall be documented properly. Pre-selection shall be carried out to eliminate applicants who don't meet advertised requirements. The pre-selected candidates shall be notified, by the most appropriate means of the date time and place of interview. Any subsequent change must also be promptly notified to prospective interviewees. Interview shall be conducted in the most transparent manner, on the date, time and venue as had been notified to the interviewees. ADC Management will form a competent selection panel, and may draw an outsider where necessary. The panel must agree on scoring criteria and mode of examination and must be independent of each other in awarding the marks. The selection panelist marking sheets are summarized to rank the candidates, and all panel members must jointly sign the results report. Panel signed report must not be changed, amended, or nullified, except by convening the same panel to endorse such a change, amendment, or nullification. ADC employees shall be recruited in accordance with labor laws applicable in Rwanda.

ADC Management will negotiate with selected candidate on terms and conditions of employment in the framework of applicable salary scale, labor market, remuneration history, budget provision, and labor laws applicable in Rwanda. All newly recruited employees will serve a probation period of 3 months, after which he / she is eligible for confirmation in the position after satisfactory performance.

As a minimum content of employment contract, following shall be explicitly mentioned:

- Employer and employee;
- functional title;
- type of employment;
- 3 months probation period
- Job description Roles and responsibilities);
- Work place;
- employment duration;
- remuneration and other benefits;

- statutory obligations;
- leave aspect;
- Reporting hierarchy;
- instance of termination of contract;
- resolution of disputes;
- Contractual obligations and remedies for breach of employment contract.

2.1.2 Recruitment of Part time Personnel

In case of a need for technical assistance or support services, part time personnel may be hired as deemed necessary by ADC Management. Duration of such temporary employment may not exceed three months.

2.1.3 Employee Orientation

All new employees shall be given a copy of the Administration and Procedures Manual for the ADC. It is therefore the employee's responsibility to acquaint himself/herself with ADC's personnel policies. To facilitate the new employee's integration into the team, the Managing Director/Program Director or his/her designee will orient all new employees on office rules and regulations, administrative procedures, ADC protocol and introduce the new staff to the rest of the team.

2.1.4 Current Organization Structure and Segregation of Duties

Board of Directors

The ADC Board is composed of six people, the three shareholders, one representative of the ADC workers and two volunteers who believe in the mission and vision of the company; they are people that ADC believes have the wisdom and energy to push ADC towards realizing its vision.

Roles and Responsibilities

Board members responsibilities in the Board shall be:

- Responsible for seeing that ADC keeps the promises described in the company's mission and value statements, and for assuring that ADC is accountable for acting within the laws governing the operations of corporations in Rwanda.
- Hire, evaluate, support, and fire the Management of ADC
- Develop ADC policies governing human resource management, financial management and facilitate resolving of staff and client grievances
- Develop Strategic Plan of ADC which should be reviewed in every three years
- Cause to prepare Financial Statements of the Company, accept fiduciary responsibility for the company and assure the integrity of its financial records and reports
- Appoint company auditor and review audit reports
- Attend all meetings of the Board, which are held 3 times a year

ADC Management

The current ADC Management is composed of the team which is implementing the Cooperative Agreement between ADC and United States Africa Development Foundation (USADF). The team is composed of the Managing Director who is also the USADF Program Director, Finance Officer (FO), and a Business Development Officer who also serves as the Deputy Program Director.

Roles and Responsibilities of the Managing Director/Program Director

- The Program Director is responsible for the overall management of the Partner's program, including: assisting prospective grantees in the development of project proposals; support to grantees in implementation, performance assessment, and remediation of projects; management of any Community Reinvestment Grant (CRG) Trust Funds generated under the program; and management of the Partner professional and support staff.
- The Program Director is to effectively lead the Partner team to achieve and sustain team motivation and performance to ensure success at all stages of program management. The incumbent will coordinate the efforts of his/her team to ensure work is completed consistent with established timeframes and quality specifications and in compliance with USADF policies and procedures.
- In the development of projects, the Program Director will ensure that sound market and financial analyses are conducted and strong business plans are developed to ensure the commercial viability and sustainability of proposed enterprises.
- During the implementation of projects, the Program Director will assist grantees to ensure that USADF-funded projects are implemented according to the terms of the respective Grant Agreements and are meeting agreed upon performance objectives. Through regular site visits and on-going dialogue with grantees and USADF staff, the Program Director will identify problems and constraints associated with grantee performance and support grantees in developing and implementing remediation plans in order to ensure successful projects.
- The Program Director is responsible for engaging in a variety of activities aimed at facilitating market linkages for grantees, building strategic partnerships between grassroots groups and governments, donors and the private sector, and promoting participatory development "best practices."
- The Program Director will collaborate with the USADF Regional Director and the USADF Country Representative to determine methods to be used and approaches to be taken in carrying out the Partner's work.
- Shall ensure that books of accounts are properly maintained with respect to: All sums of money received and expended by the company and the manner in respect of which the receipts and expenditure take place; all sales and purchase of goods/services by the company; all the assets and Liabilities of the Company.

- Approves all financial transactions of ADC, signs all contracts and purchase orders engaging ADC, approve purchase requisitions, approves ADC monthly financial reports and is a signatory on all ADC accounts.
- Contact person for all major ADC engagements.

Roles and Responsibilities of the Project Development Officer

- Assists organizations seeking ADF funding in preparing assessments to determine the best use of grant funds for project goals and long-term sustainability, including development of business plans;
- Evaluates the social and economic environment of a potential investment, to support the feasibility, profitability and visibility of its activities;
- Assists applicants in conducting market research, costing and selling prices of their products prior to funding to help companies supported by ADF and community groups to remain profitable;
- Performs financial analysis and full economic potential of a project; Assists potential customers to prepare financial projections prior to funding, including cash flow projections to determine the profitability and financial viability of proposed projects; evaluation of cash flow needs.
- Summarizes the different analyses of a project document, and makes recommendations on the viability of proposed investments;
- Conducts site visits to active ADF-funded projects to monitor and assess the achievement and quality of activities, financial records and capabilities of grant recipients;
- Considers and develops a short list of suppliers of equipment for potential projects to acquire and obtain the necessary suppliers pro-forma invoices required for these facilities;
- Discusses and identifies all possible means for the investment to result in a technically and financially viable enterprise; and
- Assesses the quality of work delivered to grantees and ensure vendor performance.
- Assist the Program Director in all matters related in implementing the USADF/ADC Cooperative Agreement in implementing the Rwanda Program

Roles and Responsibilities of the Finance Officer

- Assists the Program Coordinator in formulating the annual budget for the Partner office and operations;
- Prepares and maintains all required accounting journals, ledgers, receipts and related financial records and the quarterly financial reports to be submitted to ADF;
- Assists Applicants to prepare pre-funding financial analyses, including cash flow and profit/loss assessments to determine the potential profitability and financial sustainability of proposed projects;
- Provides accounting and financial management training to ADF grantees;

- Conducts site visits to active ADF-funded projects to monitor and assess their establishment of financial management practices, accuracy and quality of financial records and capabilities of grant recipients;
- Assists grantees to ensure the accurate and timely submission of their disbursement requests and quarterly financial reports, including verification of information in the reports;
- Establishes and maintains computerized tracking systems to monitor office and grantee financial reporting information;
- Assists in the review and analysis of grantee business plans and assessment of on-going projects' financial performance;
- Ensures that site visits are conducted in a timely manner in order to achieve an adequate financial closure of projects where appropriate; and
- Provides follow-up training in response to audit findings.
- Supervise the Administrative Assistant daily work.

Roles and Responsibilities of the Business Development Officer.

- Assists enterprises requesting funding from USADF, in preparing business plans, market analyses, and cash flow projections;
- Assists prospective grantees to develop financial goals and performance indicators and targets that will be used in measuring and validating project progress and results;
- Summarizes the various analyses for the Project Paper and makes recommendations on the viability of proposed projects;
- Reviews all grantees' quarterly performance and financial reports to assess progress against implementation plans and performance targets, makes recommendations for remediation as needed and responds to USADF-Washington's questions and concerns.
- Assists grantees in conducting market surveys, costing and pricing of their products during project implementation in order to help USADF-assisted enterprises maintain their competitiveness and profit margins needed for sustainability;
- Conducts quarterly financial analysis training for grantees; and
- Regularly monitors all on-going projects, identifies problems, works with grantees to develop remediation plan, and follows-up to ensure timely and effective resolution.
- Assumes all responsibilities of the Program Director in her absence.
- Signatory on ADC/USADF bank accounts.

Roles and Responsibilities of the Monitoring and Remediation Officer

- Assists all USADF grantees to form participatory monitoring and evaluation (PM&E) committee and develop PM&E plans for each new USADF funded project.

- In conjunction with PM&E committee and in consultation with the key ADC staff present project goals, objectives and performance indicators to all members of the beneficiary group and stakeholders to validate the each project's goals and objectives.
- Gathers baseline data relevant to each new project's objectives, performance indicators and the overall evaluation plan.
- Assist the beneficiary's PM&E committee to identify the evaluation questions and issues which need to be addressed in order to determine if the project is making progress toward achievement of the group's objectives.
- Assist the beneficiary's PM&E committee to identify and define the sources of data, which are required to answer the project monitoring and evaluation questions.
- Train the beneficiary's PM&E committee how to design appropriate data collection instruments.
- Assist each USADF grantee to develop mechanisms for establishing monitoring and evaluation record keeping/information systems to ensure that each project has measurable quantitative and qualitative performance indicators.
- Conduct site visits according to the evaluation plan to: monitor the beneficiaries' use of data collection instruments, assist the monitoring and evaluation committees to review and assess data collected; present the data to the entire beneficiary group for discussion and review, assist the beneficiaries grantees to evaluate the progress they are making towards the achievement of project objectives and help the beneficiary group to identify additional training they may need.
- Promptly inform the Program Director of any problem identified by the beneficiaries during the monitoring evaluation visit, strategies or plans the beneficiaries have put forward for addressing the problem, and assist the Program Director to plan additional project interventions which may be necessary.
- Write site visit and evaluation reports on each project summarizing the beneficiaries' progress toward mastering and monitoring the evaluation methods and techniques, implementing their participatory evaluation program, meeting their project's performance indicators, , achieving their project activities, and resolving any major problems which have arisen, which might threaten the long – term sustainability of the project.
- Prepare and submit to the Program Director your Annual Work Plan
- Prepare and submit to the Program Director your Monthly Activity Report

Roles and Responsibilities of the Agribusiness Officer

A. At Project Development phase:

- In collaboration with the Business Development Officer (BDO) assist potential USADF grantees recognize their current Technology and identify areas that need improvement. Also clarify their current marketing system and areas that need upgrading.

- In conjunction with grantee board and management identify key stakeholders and their roles in implementing the proposed project.
- Gather data relevant to each new project's improved technology including sources and related costs.
- Collect information related to market and competition.
- Visit the project area and note any special site considerations, proximity to protected areas, parks, forests, wetlands, rivers, lakes, etc and recommend appropriate measures in compliance Rwanda Environment management Authority (REMA) regulations.

B. At Start Up Phase:

- Assist the beneficiary's board and management understand their project performance indicators and have a realistic plan to implement the project activities.
- Support grantees in developing Terms of References (TORs) for trainings and Technical Assistance to ensure that they are designed in line with project design.
- Work with grantee's board and management to evaluate trainers and Consultants performance
- Train the beneficiary's key personnel on value chain management.

C. Project Implementation Phase:

- Conduct site visits according to the Monitoring visits plan to: monitor the beneficiaries in line with the Site Visit Report guidelines
- Promptly inform the Program Director of any problem identified by the site visit and propose the remediation plan to support grantee be on track.
- Write site visit monitoring reports on each project summarizing the beneficiaries' progress toward implementation of project activities., and resolving any major problems which have arisen, which might threaten the long –term sustainability of the project if any
- Conduct trainings to grantees in Value Chain systems so that every grantee understands its fundamental importance in the business.
- Provide regular internal inspection to grantees on required standards for national and international markets and make recommendations accordingly.
- Liaise with technical assistance related to appropriate agribusiness trainings to verify whether the Terms of References (TORs), training materials are appropriate, standard and beneficial to the grantees.
- Verify and approve the training materials before training is affected and follow closely training sessions.
- Make follow up on the grantees on whether the agribusiness related trainings are put into use and evaluate the impact of the trainings the grantees receive.
- Facilitate the grantees in implementing their market plan and linkage to the market.

- Facilitate the grantees to acquire appropriate machinery, equipment and materials at better prices and other related conditions.
- Enable knowledge and skills sharing among grantees.
- Develop Technology Analysis for project under development by showing various options available and facilitate the grantee to make appropriate optimal choice.
- Conduct environment screening and provide appropriate advice to new projects.
- Document grantees' profile to include brief description of the activities and success stories.
- Support Grantees to submit disbursement and ensure that funds received are used for project activities.
- Review grantees' quarterly activity and financial reports and ensure that they are submitted within the agreed time frame.
- Conduct site visit to grantees and provide coaching and on the job assistance wherever applicable.
- Liaison with government agencies such as Rwanda Agriculture Development Board (RAB), Rwanda Bureau of Standards (RBS), Rwanda Environmental Management Authority (REMA), Rwanda Development Board (RDB), Rwanda Cooperative Agency (RCA) etc for the purpose of leveraging USADF capacity building support.

Roles and Responsibilities of the Administrative Assistant

Under the direct supervision of ADC Financial Officer, you will be responsible to the program Director/ADC for the following specific duties:

1. Assist the Finance Officer in finance and accounting related matters:

- Maintaining proper books of accounts and management records on a daily basis,
- Preparing the declaration of tax returns and Social Security Fund and introduce related requests for payment at appropriate time,
- Maintaining properly company bank and petty cash accounts and prepare bank reconciliations before tenth of each month,
- Preparing timely monthly payroll for ADC staff,
- Preparing the payments before they are approved to ensure that they are supported by relevant documents such as payment voucher, purchase orders, invoices, and contracts and or delivery/goods received notes and have enough provision of funds ,
- Ensuring that suppliers' eligible invoices are obtained, approved and paid appropriately and on time.
- Ensuring proper filing and safety of documents company incomes and expenses mainly in hard copies and if required in soft copies.
- Keeping and update the Asset register ensuring proper use of the company assets mainly the efficient use of the company vehicle,
- Managing company staff files in following closely of staff leaves, appraisal etc.,

- Providing logistical support to Program staff regarding repairs of equipment and furniture, internet connectivity, telephone communication, office supplies, utility supply, travel arrangement including the purchase of fuel and payment of per diem.
- Preparing and submitting to the Financial Officer your monthly and annual Work Plan
- Preparing and submitting to the Financial Officer your Monthly Activity Report

2. Carry out general administration duties:

- Ensure that the company courier/documents are distributed and feedback received timely,
- Draft routine correspondence to respond to enquiries in respect to relevant administrative and personnel matters,
- Scheduling and facilitating Program Director meetings and appointments,
- Maintain adequate files of administrative documents, rules, regulations and other publications, Coordinate extensively with company staff, and liaise with ADC partners for improved results of company activities
- Liaise with ADC Partners and safeguard its good image by a permanent customer care oriented behavior.
- Handle office stationery; maintain confidentiality while handling office documents, files/papers.
- Update and remind the Program Director of her meetings, help her in developing computer presentations, generating reports, take down dictations and supervise the overall admin functioning of her office, take care of office and kitchen arrangements for providing refreshments where appropriate.

Roles and Responsibilities of Power Africa Officer

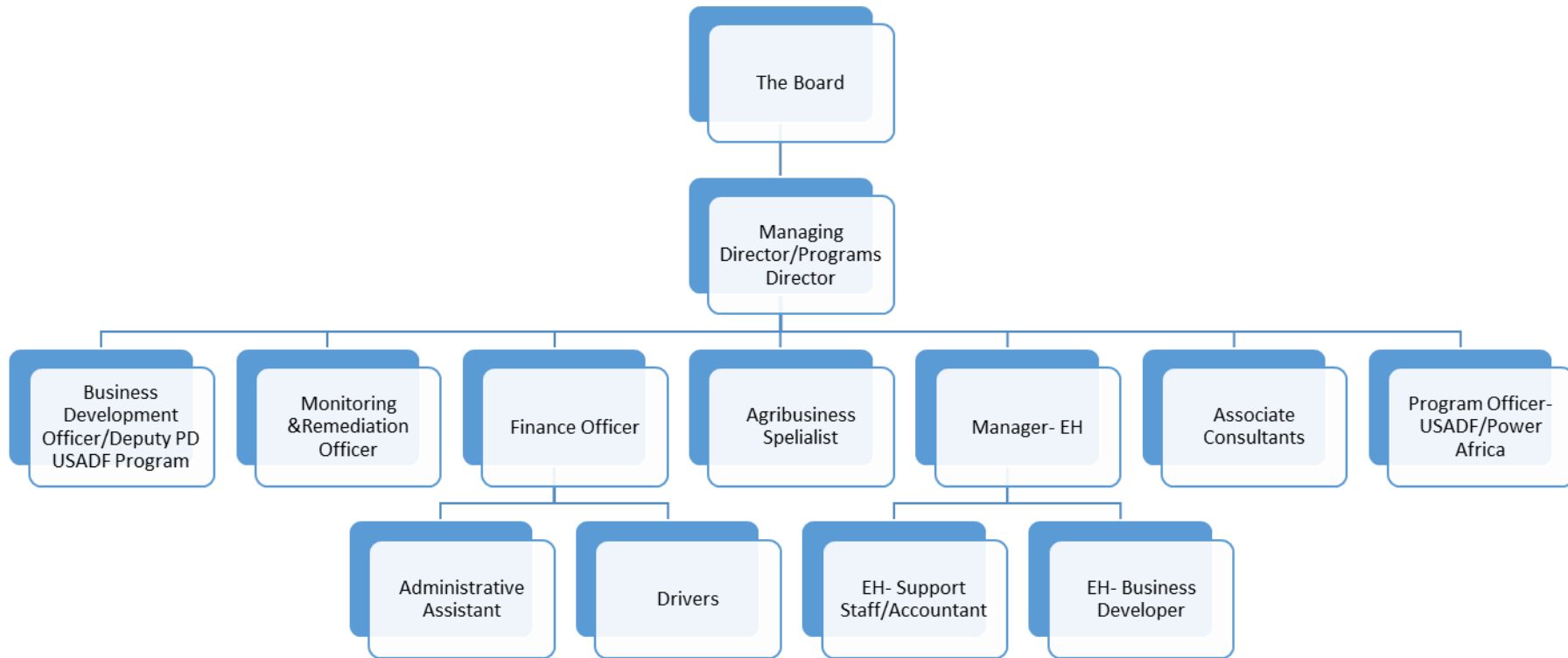
- Conduct due diligence assessments of grant applicants.
- Monitor grantee data collection and assessment
- Evaluate the progress they are making toward achievement of project goals and objectives and milestones
- Identify any problems which may be hindering such progress
- Assist grantees in developing strategies to overcome any such problems.
- Prepare reports for the documenting outstanding issues, strategies developed, and assist other staff in planning for additional project interventions that may be required.
- Prepare an annual evaluation report on each project.
- Perform any other task assigned by the Program Director.

Roles and Responsibilities of the Driver

- To drive the official vehicle put in your possession
- Ensure security and safety of the vehicle
- Maintain the vehicle in good running condition.
- Ensure that a vehicle has an up dated regular insurance
- Maintain the vehicle log book, and fill the log book as required.

- Keep the vehicle clean
- Advise management when regular service and maintenance is due and when there are needs to change parts.
- Delivery and picking mails to and from offices
- Check mails in Post Box.
- Providing logistic support to the organization when available

ORGANIZATIONAL CHART (to include Power Africa Officer)



2.1.4 Staff attendance

The official working schedule, as for all staff of ADC, is Monday through Friday, starting at 8.00 hrs local time, and closing at 17.00 hrs local time, with one hour break between 13.00 hrs and 14.00 hrs. Every employee of ADC is required to observe above working schedule, and must explain to the immediate supervisor the reason in case of any failures to do so. Constant absence, without approval of immediate Supervisor shall attract penal measures.

2.1.5 Staff training

ADC, whenever possible, and in accordance with training needs, shall explore available opportunities to send its staff on short relevant seminars, and workshops, if such training is bound to contribute to efficient and effective Administration, and implementation of the project activities. Several factors will be taken into account before approving any training opportunity, including budget provision, work demand, usefulness of the training for ADC.

2.1.6 Staff leave

Every member of staff is entitled to (one and a half) 1 ½ days annual leave in a working month, (i.e. Twenty two (22) days leave per calendar year excluding holidays and week-ends).

At the beginning of each calendar year each staff will submit their leave plan, either at once or days distributed in a year. Based on those plans, a leave roster shall be prepared and maintained in the office of the Administrative Assistant. The application for leave must be submitted to the Managing Director through Administrative Assistant thirty (30) days earlier.

All staff are strongly encouraged to take their annual leave when due, except in rare cases where the Managing Director, if he/she deems it necessary, may request in writing that a member of staff postpone the annual leave to later date, however no postponed leave days will be carried over to next fiscal year.

Ladies will be entitled to 3 months maternity leave, after which period, they are allowed one hour per day for breast feeding for one year. Sick leave will be allowed subject to registered Medical Doctor's recommendation, and will follow Rwandan labor law.

Holidays

Holidays are generally official, state sponsored days of leave designated to commemorate national and religious occasions of significance to a society. ADC offices will follow the Rwanda government leave schedule. The Administrative Assistant will always communicate on e-mail holidays after confirmation from the Ministry of labor. When a holiday falls during the period of an employee's paid annual, sick, maternity leave, the

day is charged to holiday and does not reduce the number of leave days due to the employee.

2.1.7 Salaries, and other staff remunerations

Salaries

Staff salary scale is contract based and the individual employee contract will be negotiated based on the nature of the assignments, terms and conditions agreed upon between ADC and clients; qualities and experiences of the staff to be engaged, market rate for similar assignments, salary history record, roles and responsibilities to be undertaken by the staff.

Staff basic salaries and other regular allowances shall be paid into employees bank accounts not later than the 25th of each month of service, after making all statutory, and other deductions, e.g. Tax on employment income, Pension contribution (as per SSF applicable rules and regulations); any staff salary advances; any cash penalties etc. Generally requests for salary advances are not entertained unless justifiable need arises. Full time ADC staff is eligible annual merit increase on gross salary up to 7% depending on individual staff performance ascertained by a signed staff evaluation performance.

Overtime payments

Extra hours shall be determined after deducting normal hours, i.e. 40 hours / week, (8 hours / day), from total hours worked during the month. 8 hours worked on week-end or on a holiday, resulting from shift working arrangement, shall be taken as normal hours. Extra hours worked shall be authenticated for payment by the Managing Director.

No overtime payments shall be made to any staff categorized in the managerial level. However in recognition of having worked late or extra time due to pressures of the work requirements—management may determine that a day or portion thereof could be taken as time off to compensate for this effort.

Support staff, if worked extra hours **at the request and approval of the Managing Director**, are eligible to overtime payment, paid on the monthly payroll, and subjected to income tax deductions as per Income tax law. Overtime hours shall be paid on the following applicable rates, according to labor law in Rwanda: Extra hours worked on working days: times (One and a half) 1 ½ of the normal hourly rate. Extra hours worked on week-ends, and / or holidays times (two) 2 of the normal hourly rate. Alternatively one will be entitled to equivalent hours/days off.

Salary advances

Salary advances shall be discouraged as much as possible. Under very remote and demanding situation, may the Managing Director approve a salary advance for a member of staff. Salary advance to any employee shall not exceed 1/3 of basic salary. Any salary advances approved and paid during the month shall be recovered fully against the salary of the same month.

Other staff benefits

In addition to payment of gross salary less statutory deductions, ADC will make statutory contributions towards pension of the employee, in accordance with law governing pension fund in Rwanda. ADC will also facilitate employees to acquire membership of suitable medical insurance scheme for the employee and family.

While the staff is on official leave, they will be entitled to a full month salary payment equivalent to their current monthly earnings.

2.1.8 Staff performance evaluation

ADC staff performance shall be evaluated once per year, during the month of December based on established work plan and targets at the beginning of the calendar year. Every Program or Project Director or head of assignment shall evaluate staff in the relevant department, using a staff Evaluation form as per Appendix 11 of this document. The Program Director will be evaluated by the Board of Directors.

Evaluation results must be discussed with the concerned staff for improvement, and shall be signed by both the staff and the immediate supervisor, as consent to evaluation results. Any score below 50% is unsatisfactory and in this case the employee and the supervisor will agree on the improvement plans for the next 12 months. Within the 12 months period, there will be a mid –term evaluation. In case of unsatisfactory performance, the matter will be reported to the Board and an employee will be given the last chance of six months.

The evaluation results shall be filed with the Managing Director and may form basis for negotiation of salary increment.

2.1.9 Promotions

Promotion will be based on existence of a vacant position, proven ability of the candidate to the position in question based on performance evaluation, seniority, and personal staff development. Internal recruitment will be prioritized.

2.1.10 Termination of employment contract

Employment contract may be terminated in either of the following instances:

- 1 Either party serving the other party with a thirty (30) days' notice:
2. In case of dismissal as a disciplinary measure.
3. Upon expiry of the contract period.
4. Upon death, or state of physical or mental incapacity on the part of the employee.
5. Upon ADC closing offices for liquidation purpose due to insolvency, other court injunctions, or any case of force majeure
6. Failure of the employee to fulfill his/her duties
7. 24 hour notice with payment of one month's salary

In any case, terminal benefits of the employee will be calculated as per provisions of labor law applicable in Rwanda, and these will be paid after deducting justifiable dues, statutory deductions, and obligations due to the employer.

Notwithstanding provisions of article 2.1.10 above, employment contract may be terminated by the employer without serving the employee with a thirty days notice in case of summary dismissal due to theft or forgery, or any other offense that is considered by Management of ADC, to be cardinal in nature.

2.2 INTERNAL REGULATIONS

2.2.1 Authority & Delegation of powers

The Managing Director is the chief executive and spokesman for ADC and in her absence; she / he shall delegate her duties in writing to any of the heads of departments of her choice. The same shall apply to the heads of departments in case of their absence.

2.2.2 Confidentiality

No employee of ADC may disseminate official information without authorization of the Managing Director. All official correspondences must be properly filed in the office of ADC and accessed only by ADC staff or any other authorized person.

2.2.3 Team building and social interaction

All members of ADC staff are adults by definition, and must therefore exhibit sense of responsibility, diligence, and team spirit in the course of discharging their duties. Staff must work in harmony and as a team, with a common purpose of successful implementation of ADC objectives. Drugs/alcohol during work hours and at work place, abusive language, sexual harassment, or any other form of assault, among members of the staff, or to the public, is a punishable offense by Rwandan law.

Any complaint or appeal by any member of the staff must follow formal channel, by filing a written memo to the Managing Director through the Administrator.

In order to enforce team building and social interaction amongst ADC staff, ADC will be holding end of year retreats to bring together staff of different departments for social interaction and integrate new staff in a more relaxed environment; however this will always depend on the availability of funds.

2.2.4 Offenses and disciplinary measures

A disciplinary committee shall be formed, from members of the management to deal with offences, indiscipline and irresponsibility, among members of the staff towards other members of the staff, ADC, or the public.

The committee recommends disciplinary measures to be taken, after hearing and analyzing the case on hand. If the committee proposes termination of contract any of the management staff, the termination must be approved by the Board of Directors or in case the staff is under management.

Disciplinary measures recommended by disciplinary committee, will be administered by the Managing Director to the concerned member of staff, as soon as it is approved by the committee. Offences which may call for disciplinary measures include; constant absenteeism; theft or forgery; falsification of documents with intent to obtain any form of gain; any form of assault to other members of staff or to any member of the public, reluctance or failure to obey proper work orders of the superior, unauthorized disclosure of confidential ADC or its partner information, or documents.

Disciplinary measures that may be taken, commensurate with the magnitude of the offence and with the judgment of the disciplinary committee and in line with Rwandan labor law. They include; suspension; demotion; salary deduction; written warning, payment of damages; prosecution; and dismissal.

2.2.5. Meetings & Communication

Effective communication is a key factor for any efficient organization. Several means of communication are available at ADC, and should be made use to gain maximum advantage. They include meetings, memos, e-mails and other forms of messages, telephone calls, and above all, interaction, discussion and dialogue. Staff meetings shall be held as a means of disseminating official information and taking appropriate collective resolutions. Minutes shall be taken at all meetings, and must be filed promptly for future reference. Meetings shall also serve as a ground to share performance achievements against targets, to discuss short-term and long terms work plans. Management meetings shall be convened by the Managing Director at least once a month.

2.2.6 Traveling on official duties

Any staff traveling on duty outside the workstation (Kigali), must obtain a travel Authorization from ADC Managing Director. Travel allowances shall be paid to staff traveling on approved official duties for more than half a day travel to another province from where ADC is located, based on applicable rates. An official traveling on official duty, must submit a travel report and account for the funds received within 48 hours., failure of which he/she must not be paid another travel allowance or pay back the travel allowance so paid.

Meals & Incidental Expenses (M&IE):

- RWF 16,150 full per Diem and RWF 12,150 half per diem (75% of the full per day) when staff travels beyond the working days, but comes back the same day. .

Lodging:

- Based on actual cost estimated as RWF 30,000 per night, depending on the availability of the hotel, but must be supported by Hotel receipts.
-

Travelling Abroad:

- Staff going outside the country will make Hotel Reservation and submit the budget for accommodation and meals to be approved by the Managing Director.
- The Staff travelling Abroad on duty is entitled to \$ 50 per day for incidentals

Above rates are for staff will employment contracts. Otherwise for part time staff or Consultants, their remuneration package will be indicated in the contract

2.3. MANAGEMENT OF STOCK AND FIXED ASSETS

Small stock of stationery items and other supplies shall be kept for office requirement. Stocks shall be held in small and manageable quantities, at any time. The office shall procure and maintain office assets in accordance with the office requirement, and as per approved Annual Work Plan and Budget.

Both stock and fixed assets shall be maintained, utilized, and be safeguarded in the most prudent manner, by keeping proper records of stock received, stock consumed, and stock on hand, as well as exercising physical security and proper handling.

All stocks will be valued on First in First out Method (FIFO). Monthly administration report shall include a report on monthly consumption of stocks.

2.3.1 Stocks and Supplies.

Stocks shall be kept at a minimum enough to cover one month requirement to avoid tying capital in stock and incurring storage costs.

Using delivery notes, every stock consignment received must immediately be entered in the stores register, each item having a separate page (card).

Issuance of stocks from stores, must be made against signature of the officer requisitioning stock on the stock cards

Quarterly, stock count exercise is done by any staff appointed by the Managing Director and is not responsible for keeping stock to verify physical stock against the stock register (Stock card), and any difference is reconciled. The exercise also enables to determine stock consumption per month.

2.3.2 Fixed Assets

Acquisition and disposal

Acquisition of property shall follow approved budget provision, having regard to justifiable need for the property.

Property will be acquired in the most prudent and transparent manner, in conformity with procurement guidelines, under section 2.4 below.

Vehicles acquired shall be registered with appropriate local authorities, and pay all Government levies accordingly.

Disposal of property can only be done if the property is obsolete, damaged beyond repair, or in instances where the property is proved to be too costly to maintain. The asset disposed off shall be deleted from asset register, and any residual value realized shall be booked accordingly. For any property to be disposed off, it must have been a documented resolution of the ADC Management, and must be approved in writing by the ADC board.

Documentation:

There shall be established fixed asset register in which all ADC acquired assets are registered, with minimum information relating to: Date of acquisition, Description of asset, Supplier, Invoice number, Cost value in local currency, accumulated depreciation, book value, location, date of disposal, and residual value, serial number and ADC asset identification number. The fixed asset register will be updated with new events of acquisition and disposal. Fixed asset acquisition and disposal documents, such as invoices, delivery notes, purchase orders, Cash receipts, disposal approval memos, etc, shall be filed properly, and produced to auditors or any other interested party whenever required.

Insurance

Insurance policy shall be taken for every motor vehicle; and fire and theft insurance policy shall be obtained for ADC office equipment. The insurance policies shall be kept securely in the office of the ADC Managing Director lock and key. Under no circumstance shall ADC vehicle / motor cycle be driven on road without a valid insurance cover or by a driver without a valid license.

Repairs and service

ADC vehicles and motorcycles, and office equipment, such as photocopiers, computers, fax machines, generators, etc. shall be serviced regularly and properly, in accordance with the servicing schedule. Promptly serviced vehicles and equipment last long and

become cost effective. The vehicles shall be repaired at a reputable garage, selected in accordance with procurement guidelines described below.

Use of ADC vehicles and equipment

ADC vehicles and equipment shall be used by authorized staff for performing ADC work. Some equipment shall be allocated to individual staff who are required to exercise good care and handling, while others, shall be in the office of ADC at the disposal of all staff, for work related use. Staff must exercise due diligence to take good care and use of office furniture and equipment.

Vehicles shall be under direct responsibility of the driver(s) who must ensure that it is in good condition at all times. ADC vehicles may only be driven by ADC driver with proper authorization and competence. ADC vehicles shall be used exclusively for work purposes.

Log book shall be kept for each vehicle, in which details of fuel and oil consumption, mileage, and repairs will be recorded and authenticated by a competent officer (s). No unauthorized personnel is allowed to drive ADC vehicles. Only professional drivers hired for that purpose are allowed to drive ADC vehicles or any other staff authorized by the Managing Director.

Identification Coding

For record and control purposes, all furniture and equipment shall be marked with identification codes, relating to: Ownership, type of furniture / equipment, Serial Number, and Location. Office furniture and equipment may not be moved from one location to another without prior approval of the office administrator.

2.4 PROCUREMENT OF GOODS AND SERVICES

Procurement of goods and services for ADC shall be governed by procurement guidelines of ADC see annex xxx.

ADC shall avoid as much as possible, purchase of unnecessary goods and services, and shall where appropriate make analysis of which is more economical and practical between buying and leasing, and go for the best alternative.

No employee, Officer, or agent of ADC shall participate in the selection, award, or administration of a contract, if a real conflict of interest would be involved. A conflict of interest would arise when the employee, officer, agent or any member of the employee's family, the employee's partner or organization which employs or is about to employ any of the parties mentioned, has a financial or other interest in the individual or organization selected for award of the contract.

All procurement transactions shall be conducted in a transparent and fair manner, to provide open and free competition, in such a way as to allow ADC to obtain the best

quality goods and services at competitive price. Any or all offers may be rejected when it is in the interest of the ADC to do so. To the extent practicable and economically feasible, ADC will have preference to products and services which conserve natural resources protect environment, are energy efficient. It should be noted that in no circumstance should a procurement whose gross value is higher than the minimum threshold of one million five hundred thousand Rwandan francs (RWF1,500,000) be broken down into many smaller procurements of value of RWF1,500,000 or less. Such fragmentation of bigger procurement into much smaller procurement will be construed to be with intent of avoiding application of appropriate procurement method.

2.4.2 Competitive bidding (CB)

This method of procurement entails tendering, whereby detailed tender documents such as Request For Proposals and Request For Quotations are prepared, advertised in public media or through a data base of vendors developed by ADC for invitation of offers from interested competent bidders, and when offers are received, they are opened and evaluated in the most transparent manner possible based on pre-selected criteria by evaluation committee, and award of contract is made to the most responsive and competitive bidder. The evaluation Committee is composed of three (3) members which include one (1) Administrative staff and two program staff. All procurements are subject to approval of the Managing Director/Program Director or her designee.

This method will be used for all procurements whose gross value is equivalent to or higher than one million five hundred thousand Rwandan francs (Rwf1,500,000) (to be discussed).

2.4.3 Local shopping (LSH)

Goods and services whose gross value is between one hundred thousand (RWF100,000) and one million five hundred thousand Rwandan francs (RWF1,500,00), shall be procured by local shopping method, whereby quotations to supply are solicited from minimum of three different most prominent suppliers. A simple analysis is required under this method to determine which vendor provides the lowest price and the best value to ADC. The analysis will be made through a Comparative Evaluation Summary Form (Appendix 12). Details of the whole procurement process will be documented and filed properly. Details should include the following at a minimum: Approved Comparative Evaluation Summary Form, three pro-forma invoices from different vendors, and approved purchase requisition form.

2.4.4 Direct shopping

This method will be applied for all procurements whose gross value does not exceed One hundred thousand Rwandan Francs (RWF100, 000). This is considered a micro purchase and there is no competition required however prudence should be exercised to ensure that ADC takes possible advantages available, to obtain the best value of its money.

2.4.5 Tendering process

Tender document

Tender documents must exhibit clarity and avoid ambiguity, particularly in terms of technical specifications of the goods and services to be procured, and in all instructions to bidders. Detailed engineering of the works or goods to be procured, preparation of technical specifications and other bidding documents, shall precede invitation to bid. Such a description shall however not contain features which will unduly restrict competition. Submission instruction to bidders must be clear, as regards form and mode of submission: Addressee, Dead line for submission, Bidders right to request for clarity, bidders right to amend some clauses in the offer prior to deadline day and time

Notification and advertising

Tender documents approved by the procurement committee are eligible for advertising to invite bidders to submit their offers. Ample and adequate notification time, must be allowed to prospective bidders.

For specialized contracts, short listing method may be applied, whereby the short listed Service providers are sent invitations to tender by courier.

Submission of bid offers

Bids must be submitted in a manner and form as spelt out in the tender document. Bid offers received after deadline for submission shall be put on record and returned, but shall not be entertained for opening and evaluation unless the delay was not due to any fault of the bidder and it's late acceptance would not give him any advantage over other bidders. Likewise bid offers submitted but which does not conform to submission instructions shall be put on record and returned.

Details of bid offers submitted shall be put on record, as regards: Name of bidder; date and time of submission; as well as details of envelopes received.

Evaluation, and award of Contracts

The date, hour, and place for latest delivery of bids by the bidder should be announced in the invitation to bid (Request for proposals/quotations).

Extension of validity of bids should normally not be requested, but if requested under exceptional cases it should be requested of all bidders, before expiry date.

No bidder should be allowed to alter his bid after the deadline day. ADC may ask any bidder for a clarification of his bid but should not ask any bidder to change the substance, or price of his bid.

Information relating to examination, clarification, evaluation of bids and recommendation concerning awards should not be communicated after the deadline to bidders, or to persons not officially concerned with these procedures, until the award of contract to the successful bidder is announced.

After the deadline, the evaluation committee should make a preliminary screening to ensure that bids that do not meet the minimum requirements do not proceed to technical and financial evaluation. They should be rejected after building a consensus amongst the evaluation committee that they do not meet the minimum eligible requirements.

A technical and financial analysis should then be conducted to evaluate each responsive bid against the evaluation criteria set out in the tender document.

A detailed report of bid evaluation and comparison, setting forth reasons for selection of a particular bid, or rejection of all bids should be prepared. .

The bid with the lowest evaluated cost, but not necessarily the lowest submitted price, Should be judged the most advantageous offer.

Except in cases of supplies and services from developing member countries which are entitled to certain preferences for procurement, custom duties, and import taxes should be excluded for the purpose of comparison among bids.

Currency or currencies of the bid price should be evaluated in terms of a single currency Selected by ADC, and stated in the bidding document. Rate of exchange to be used is the selling rate published by an official source and applicable on the last day of bids submission.

All bids may be rejected under following circumstances:

1. When neither of the bids is substantially responsive
2. When there is total lack of competition
3. When the lowest evaluated bid exceeds the cost estimates, by a substantial amount.

If all bids are rejected, ADC shall review the causes justifying the rejection, and consider either revision of the specifications, or modifications in the project or both before inviting new bids.

Contracts

The award of a contract shall be made within the period specified for validity of bids to the bidder whose responsive bid has been determined to be providing the value of money for ADC and who meets the appropriate standards of capability and financial resources.

The contract for procurement of goods or services for implementation of ADC activities shall be carefully drawn, to reflect all important aspects of a performance contract.

In any case maximum care shall be exercised in preparation of contract document to avoid any clause which explicitly, or impliedly, when interpreted, would cause ADC to suffer any kind or form of loss, or to put ADC in a jeopardy position under the circumstance. All contracts must be negotiated to the advantage of ADC, with regard to performance standards and conditions, and the related performance costs.

To safeguard ADC against performance defaulters, or breach of performance contracts, a clause on administrative, contractual or legal consequence of "Default" must be included in the contract document and a good bank performance bond / surety must be provided by the contractor. All contracts in excess of equivalent ten thousand dollars (usd 10 000) shall contain suitable provisions for conditions of termination of contract, including the manner by which termination will be effected, and the basis for settlement.

PART THREE – FINANCIAL AND ACCOUNTING PROCEDURES

3.1 FINANCIAL AND ACCOUNTING POLICIES

1. ADC maintains a twelve months fiscal year ending on January 31 of each year, and accounts shall be kept on historical cost convention.
2. ADC resources shall be disbursed in most prudent manner to finance eligible activities as provided in the approved budget.
Accrual concept: Income shall be recognized when it is earned, and expenditure shall be recognized and booked when committed.
3. ADC shall maintain financial and accounting records of income, expenditure, assets and liabilities, in accordance with the Generally Accepted Accounting Principles (GAAP). Complete accounting records will be retained in the office of ADC for a minimum of ten (10) years, from the date on which the annual accounts are closed.
4. Books of accounts and other financial records shall be open for audit by an independent external audit firm hired in conformity with procurement guidelines.
5. Stocks shall be valued on First In First Out (FIFO) basis.
6. For the purpose of ascertaining the net realizable values, fixed assets employed in implementation of ADC activities shall be depreciated on straight line Method, at the following percentages, calculated on the basis of its economic useful life:

• Buildings	0.5 % p.a
• Motor vehicles	25 % p.a
• Computer hard wares	25% p.a
• Computer software	50 % p.a.
• Other office equipment	25% p.a
• Generators	25% p.a.
• Office furniture	25% p.a
• Others	20% p.a
• Intangible assets	10%

I

3.2 ACCOUNTING PROCEDURES

3.2.1 Mobilization of resources

ADC will derive its income from owner's contributions, grants, fees, donations, sale or disposal of fixed assets, royalties, awards. ADC income may be in form of cash and near cash items, or in kind. In any case every income realized will be recorded in the books of accounts based on appropriate documentation.

3.2.2 Accounting system

ADC will apply prudent accounting practice and the Generally Acceptable Accounting Principles to record all transactions pertaining to income, expenditure, assets, and liabilities. The accounting system shall be sufficient in terms of proper books of accounts, accounting documents, comprehensive chart of accounts and activity codes,

computerized system, staffing and training, and documentation. ADC will apply a double entry system of book – keeping, and keep the accounts on accrual basis. Accounts will always be kept correct and up to date so that the reports are timely and correct for the use by Management and other stake holders.

3.2.3 Books of accounts:

- i. General Ledger is the main book of accounts of any organization, catering for all classes of accounts from income, to assets, liabilities, and expenses.
- ii. Auxiliary ledgers to cater for individual accounts of receivables and payables.

In any case, transaction vouchers may be booked in the books of accounts only if:

- i. The transaction is sufficiently supported with documentation (agreements, purchase orders, delivery notes, invoices, credit and debit notes, cash receipts, and cash payments).
- ii. The transaction vouchers is complete in all respects regarding account codes, activity codes, nature of expenditure and beneficiary of the expenditure
- iii. The documents are adequately approved and authorized by the appropriate authority.

Posted and booked vouchers will be marked with next running serial number and filed sequentially, in a manner which facilitates easy reference.

3.2.4 Accounting for Income:

Income will be recognized and booked in the books of accounts when it is earned in form of agreement with a donor, partner, or when there is any other written confirmation to acknowledge indebtedness for services offered by ADC. Booking of income will follow the applicable chart of account which allows us to monitor and report income per financing source.

3.2.5 Accounting for Expenditure:

Like income, expenditure will be accounted for on accrual basis. Expenditure will be recognized and booked in the books of accounts when ADC makes commitment in form of acknowledgement of goods and or services received from suppliers. For this purpose, we shall be able to include any eligible unpaid invoices in our expenditure reports. Booking of expenditure will follow the applicable chart of account which allows us to monitor and report expenditure per financing source. In order to come up with elaborate financial report, expenditure will be booked in accounts at three levels, namely: Account code, Activity code, and source of financing.

3.2.6 Accounting for stock and fixed Assets:

Accounts for stock and fixed assets are maintained in the General Ledger. Proper stock record and asset register will be kept to keep track of ADC stocks and assets. Stock taking and asset verification will be done on annual basis, and reconciled against general ledger balance.

3.2.7 Accounting for Receivables and Payables

In the subsidiary ledger, accounts will be kept for staff and debtors and creditors. This will facilitate ADC management to monitor supplies accounts which are in arrears, as well as debtor's accounts, including staff, which are not settled in time. It will be useful when we are preparing financial reports.

The subsidiary ledger must be reconciled on monthly basis to ascertain correctness of individual account balances before financial reports are prepared.

3.2.8 Bank and cash accounts

The bank and cash accounts are maintained in the general ledger. The number of bank accounts in the general ledger will depend on number of bank accounts maintained. The bank accounts in our general ledger are the replica of the accounts kept by our bankers. Essentially, the only entries in the bank and cash accounts are supposed to be receipts and payments.

Bank reconciliation exercise shall be performed on monthly basis to reconcile the transactions and balances at the bank against those in the cashbook, and to ascertain accuracy of both accounting documents. Any un-reconciled items must be noted, followed up, and cleared before the next reconciliation.

For the purpose of payment of small recurring eligible expenditure, and for the purpose of avoiding huge bank charges, relating to banking transactions, a petty cash shall be maintained. For this purpose, and in relation to anticipated volume of such transactions, petty cash will be held to a limit of Rwf 100 000, and any payment from petty cash may not exceed Rwf : 25 000 . Petty cash fund will be replenished when the fund is at the minimum of Rwf 25 000. Petty cash funds shall be subjected to surprise checks without notification and any discrepancy found shall be noted and made good by the officer concerned.

3.2.9 Payment Procedures

In order to avoid risks associated with cash handling, all payments in excess of Rwf 25 000 will be made by cheque or bank transfer.

Before any payment can be effected, following must be verified:

- i. Whether there is documentation to support ordering of the relevant goods or services. This requirement will not apply in the case of small purchases where usually cash receipts are obtained after payment is made.
- ii. Whether the ordered goods or services have been received, and in conformity to the specifications and terms of the order. The delivery must be certified.
- iii. Invoices from suppliers of goods or services must be checked for accuracy of the subject matter of the delivery, including: Name of the supplier, invoice details and date, quantity and quality of goods or services ordered and supplied, unit and total prices, total invoice amount, and signature and official stamp of the supplier where possible.
- iv. Payment terms must be respected. i.e, if it is payment against delivery, or if its credit terms.
- v. Any order for goods or services and subsequent payment thereof must be made if there is a budget provision for it.
- vi. Payments to suppliers of goods and services can be made only if there is sufficient bank balance provision. Note that in Rwanda, it is illegal to issue a bank payment instrument without providing sufficient bank balance.

3.3 ASPECTS OF INTERNAL CONTROL

In order to effectively safeguard Company resources, some internal controls are instituted in the whole framework of financial and administrative procedures. These include:

- **Proper record keeping and posting**

All funds received or expended, assets procured, financial commitments made, stocks held and consumed must be properly booked in the books of accounts and other appropriate records.

- **Checking and Authorization**

All accounting documents, procurement documents, and other administrative documents must be properly approved and authorized by competent authority for it to be a valid document. Same documents shall be checked and verified as regards correctness, eligibility, compliance with policies and procedures before approval and authorization.

- **Physical security**

Controlled documents such as cheque books, payment orders, fuel, Coupons, vehicle title documents, and cash must be kept safely. Lock and key. Physical security is also achieved through the services of Security guards for items such as vehicles, premises, and equipment

- **Double signature arrangement**

Approvals / authorization of payments, payment orders, financial Commitments such as procurement contracts, purchase orders shall be Signed by two authorized Officers.

- **Stock taking and asset verification**

Quarterly physical stock count shall be carried out to ascertain accuracy of Stock records, verification of stock balances, stock consumption and any stock shortages. The same shall apply to verification of fixed assets, and asset register will be up dated regularly.

- **Reconciliations**

Regularly, preferably on monthly basis, the Company shall reconcile the bank accounts, the stock accounts, the advance accounts, the prepayments and the liability accounts.

- **Reports**

Both financial and activity reports are instruments of internal control. Monthly and other periodical reports must be prepared and promptly Submitted to Management, and other stake holders.

3.4 FINANCIAL AND AUDIT REPORTS

Reports are useful management tools, information of which management need to be able to make rational decisions. In order to monitor budget performance, general and specific performance, management of ADC will prepare monthly and other periodical financial reports including income statements, balance sheet, cash flow, budget comparison report and any other statements that may be required by the stakeholders.

Annually, ADC will appoint competent external auditor to carry out financial and management audit. The audit will be carried out at the Offices of ADC in Kigali where the financial records are kept, and accounting function is performed. The audit may however take the auditors outside Kigali, to other places where our clients are based. The audit must be performed according to International Standards of Auditing. The audit report shall be submitted to all stake holders. Contents of the audit report will be discussed within ADC management team, and the agreed auditor's recommendations will be implemented

APPENDIX 1: ADC PAYROLL SHEET

SALARY FOR THE MONTH OF -----

S/#	Staff	Designation	Basic	Transp	Gross	PAYE	Employer	Employee	Other deductions	Net Net
	Names		Salary	Allowance	Salary		S S F	S S F		Pay
							5%	3%		
1					-		-	-		-
2					-		-	-		-
3					-		-	-		-
4					-		-	-		-
5					-		-	-		-
6					-		-	-	-	-
Total			-	-	-	-	-	-	-	-

Prepared by:

Reviewed by:

Approved by:

SUMMARY

Basic Salary	-	Less:	PAYE	-	S.S.F
Transport Allowance	-		CSR Employees Contribution	-	Employees
Gross Salary	-		Medical Insurance	-	Employer
			Total Deductions	-	Total
			Net Pay	-	S.S.F



For all your Business Development Services

APPENDIX 2: TRAVEL AUTHORIZATION FORM

REF:-----

Date:-----

OFFICIAL TRAVEL AUTHORIZATION FORM

1. Name of employee :----- Signature:-----
2. Title Administrative Assistant:-----
3. Purpose of the mission :Going with REP .to visit :-----
4. Duration of the Mission: -----
5. Date and time of departure:-----
6. Date and time of return:-----
7. Destination:-----
8. Means of transport to be used:-----
9. Per diem:-----
10. Other allowances :-----
11. Name of the authorizing officer: -----

Signature ‘

Title -----



For all your Business Development Services

APPENDIX 3: PURCHASE REQUISITION FORM

PURCHASE REQUISITION

P.R. No-----

S/N	Description of Goods or Services Requested	UNIT	QTY	RATE RWF	AMOUNT FRW
	TOTAL				

Amount in Words:



For all your Business Development Services

APPENDIX 4: PURCHASE ORDER FORM

To:

Please supply the following computer and payment will be done after delivery

S/N	DESCRIPTION OF MATERIALS	QNTY	RATE RWF	AMOUNT (FWF)
1				
	<i>TOTAL AMOUNT IN FIGURES</i>			

Total amount in words: Five hundred eighty thousand only

PREPARED

REVIEWED

APPROVED

APPENDIX 5: FIXED ASSET REGISTER

AFRICA DEVELOPMENT CONSULTANTS (ADC0 Sarl

FIXED ASSET REGISTER as at-----

**KEY: A - Program Director's Office B: BDO Office C: BDO D: FAO office E: AO F: STORE
G: KITCHEN H: Pool**

	Particulars	Qty	Date of acquisition	P/order No.	Invoice No./ Waybill No.	Supplier / Manufacturer	Gross cost (frw)	Accumulated Depreciation	Net Value
	MOTORVEHICLES								
2									
	Total vehicles	0					0		
	OFFICE MACHINES								
	Computers & Accessories								
1									
2									
	Total computers						0		
	PRINTERS								
1									
2									
	Total printers	0					0		
	PHOTOCOPIERS								
1									
2									
	Total Photocopier						0		

	Minolta digital camera							
	Legaminter overhead projector							
							0	
	OFFICE FURNITURE							
	Chairs							
1								
2								
3								
	Total chairs						0	
	Tables							
1								
2								
3								
4								
	Total Tables		0				0	
	Filing Cabinets							
1								
2								
	Total Filing Cabinets							
	TOTAL furniture							
	INTANGIBLE ASSETS							
1	Quickbooks Accounting Software							
2	Server Software							
							0	
	TOTALS							

APPENDIX 6: STOCK REGISTER/SOCK CARD

**AFRICA DEVELOPMENT
CONSULTANTS**

**STOCK
REGISTER
/ STOCK
CARD**

Stock item description:

Date of entry	Details	IN		OUT		BALANCE	
		Qty	FRW	Qty	FRW	Qty	FRW
	Monthly Totals						

APPENDIX 7: RECEIPT VOUCHER

AFRICA DEVELOPMENT CONSULTANTS (ADC) Sarl		RECEIPTS VOUCHER		R.V # -----
		Date:-----		
Received From: -----				
Particulars:-----				
Amount in Figures	RWF	CASH	CHEQUE #	
Amount in words				
Prepared by :.....			Approved-----	
Authorised:-----				

APPENDIX 8: CHEQUE PAYMENT VOUCHER

AFRICA DEVELOPMENT CONSULTANTS (ADC) Sarl

CHEQUE PAYMENT VOUCHER

No -----

Date-----

Account #		Account	
Cheque #		Code #	
Invoice #		Amount in	
Invoice Date		Figures	
Name of Payee			
Payment for:			
Amount in Words			
Payment Order #			
Prepared by :	Title :		
Signature:	Date		
Approved by	Title :		
Signature:	Date		

Authorized by:	Title :
Signature:	Date
Name of Payee	I.D.#
Date:	Signature

APPENDIX 9: VEHICLE LOG BOOK

AFRICA DEVELOPMENT CONSULTANTS (ADC) Sarl

	1 VEHICLE IDENTIFICATION NUMBER (VIN)	3 TAG NUMBER					
DAILY VEHICLE USE RECORD	2 Driver' signature	4 DATE:	5. INVENTORY NUMBER				
PART 1 TRIP RECORD		6. ODOMETER READING BEGINNING OF DAY					
7 POINT OF DEPARTURE	8 PURPOSE OF TRIP (INCLUDING DESTINATION)	9 NAME OF PASSENGER	10 TIME		11 TRAVEL TIME	12 ODO	
	OFFICIAL BUSINESS		OTHER AUTHORISED BUSINESS USE	DEP	ARR		DEP

14 TOTAL NUMBER OF TRIPS MADE _____

15 TOTAL TRAVEL TIME _____

APPENDIX 10: ADC CHART OF ACCOUNTS

Account name	Account No.	Account type	Posting
1011	Paid up capital	BS	Y
1012	Reserves	BS	Y
1013	Retained Earnings	BS	Y
1014	Profit & Loss Account	BS	Y
10	Total Capital	0	N
	Investment in Stocks / Bonds/ debentures		
2011		BS	Y
2012	Investment in Treasury Bills	BS	Y
2013	Other financial investments	BS	Y
20	Total Investment	0	N
2111	Land	BS	Y
2112	Buildings	BS	Y
2113	Vehicles and motorcycles	BS	Y
2114	Computer equipment	BS	Y
2115	Other Office Equipment	BS	Y
2116	Office furniture	BS	Y
21	Total Fixed Assets	0	N
2212	Expensed Buildings	BS	Y
2213	Expensed Vehicles	BS	Y
2214	Expensed Computer Equipment	BS	Y
2215	Expensed Other Equipment	BS	Y
2216	Expensed Office Furniture	BS	Y
22	Total Accum depreciation	0	N
3010	Stationery	BS	Y
3020	Spares	BS	Y
3030	Other Consumables	BS	Y
30	Total Stocks	0	N
4010	Prepaid expenses	BS	Y
4020	Trade Receivables	BS	Y
4030	ADF Receivable	BS	Y
4040	Staff advances	BS	Y
4050	Other Receivables	BS	Y
40	Total Receivables	0	N
4110	Expense Payables	BS	Y
4120	Accrued Expenditure	BS	Y
4130	Salary Payables	BS	Y

4140	Taxes Payable	BS	Y
4150	CSR Payable	BS	Y
4160	FARG Payable	BS	Y
4170	Severance Pay Liability	BS	Y
4180	Funds Repayable ADF	BS	Y
41	Total Payables	0	N
4210	Bank Loan	BS	Y
4220	Other Long term liability	BS	Y
	Total Long term Liabilities	0	N
5601	ADC/ADF Bank account	BS	Y
5602	GRC Bank account	BS	Y
5603	ADC Bank account	BS	Y
5607	Petty cash	BS	Y
56	Total Bank and Cash	0	N
6201	Vehicle Fuel	IS	Y
6202	Routine maintenance	IS	Y
6203	Insurance vehicle	IS	Y
6204	Comprehensive maintenance	IS	Y
6205	Tyres	IS	Y
6206	Perdiem	IS	Y
6207	Airfare	IS	Y
62	Total Travel & Transport	0	N
6301	Communication	IS	Y
6303	Office supplies and stationery	IS	Y
6304	Office Space	IS	Y
6305	Utilities	IS	Y
6306	Equipment Maintenance	IS	Y
6307	Office Maintenance	IS	Y
6309	Janitorial/ Cleaning Services	IS	Y
6312	Bank Charges	IS	Y
63	Total running cost	0	N
6401	Meeting and workshops	IS	Y
6402	Books/Periodical Subscriptions	IS	Y
6403	External Audit	IS	Y
6404	Board Expenses	IS	Y
6405	Donations	IS	Y
64	Total other Administration Cost	0	N
6501	Staff salary	IS	Y
6502	Transport allowance	IS	Y
6503	Employer contribution to SSF	IS	Y

6504	Finge benefit	IS	Y
6505	Severance Pay cost	IS	Y
6506	Staff medical cost	IS	Y
6507	Overtime hours	IS	Y
6508	Staff Insurance premium	IS	Y
65	Total Personnel Cost	0	N
6601	Buildings	IS	Y
6602	Vehicle and motor cycles	IS	Y
6603	Computer equipment	IS	Y
6604	Other office Equipment	IS	Y
6605	Office furniture	IS	Y
	Total special purchases	0	N
6701	Interest paid	IS	Y
6702	Other finance charges	IS	Y
67	Total Finance Charges	0	N
	TOTAL EXPENDITURE	0	
7101	ADF Funds	IS	Y
7102	Consultancy fees	IS	Y
7103	Other incomes	IS	Y
71	TOTAL INCOME	0	N
	Surplus Deficit	0	

KEY:

IS : Income Statement
BS : Balance Sheet
Y : Yes
N : No

APPENDIX 11: STAFF EVALUATION FORM

ANNUAL STAFF PERFORMANCE EVALUATION FOR THE YEAR ENDING:

1. Staff Particulars

- **Name of the Staff:**-----
- **Designation / Position:**-----
- **Date of Employment:**-----

2. Delivery of Responsibilities:

	Excellent(9-10)	Good (6--8)	Fair (4-5)	Poor (below 4)
Quality work plans				
Meeting Targets				
Quality of work				
Initiatives				
Team spirit				
Support to clients				

3. Other Qualities:

	Excellent(9-10)	Good (6--8)	Fair(4-5)	Poor (below 4)
Relevant Knowledge				
Relevant Skills				
Leadership skills				
Interaction and communication				
Total Score(%)				

4. Areas for improvement:

- (i) -----
- (ii) -----
- (iii) -----

(iv) -----

(v) -----

5. Improvement Plans for next 12 months:

(i) -----

(ii) -----

(iii) -----

(iv) -----

(v) -----

6. Comments by Staff: -----

Name & Signature of the Staff:

**Name & Signature Of
Supervisor:**

**AFRICA DEVELOPMENT CONSULTANT
Comparative Evaluation Summary**

Purchase Requisition Number: _____

Line Item	Description of Item	Quantity	Vendor #1: [insert vendor name]			Vendor #2: [insert vendor name]			Vendor #3: [insert vendor name]		
			Item/Model Offered	Unit Price RWF	Total Price RWF	Item/Model Offered	Unit Price RWF	Total Price RWF	Item/Model Offered	Unit Price RWF	Total Price RWF
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
		Subtotal:			0.00			0.00			0.00
		Other Costs (Delivery, Installation, etc.):			0.00			0.00			0.00
		TOTAL PRICE [RWF]:			0.00			0.00			0.00
Technical Requirements:											
Is the offer technically acceptable?			[Specify Yes or No]			[Specify Yes or No]			[Specify Yes or No]		

Summary of Competitive Process:
 [Describe how RFQ/RFP was distributed, how these offerors were identified to participate in RFQ/RFP process, whether advertising was used, etc. Specify the number of potential suppliers who received a copy of the RFQ/RFP and specify the total number of offers received.]

Supplier Selected for Award: [Enter Name of Selected Supplier]	Justification for Selection: [Provide justification for selection. For example: Vendor #3 was selected for award because they meet or exceed all minimum technical specifications, and have the lowest total price when compared with the other technically-responsive offerors.]
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Additional Comments:
 [Enter any additional information relevant to evaluation and selection process.]

Evaluation Summary Prepared By (Admin Assistant): Name: _____ Title: _____ Date: _____ Signature: _____	Evaluation Summary Approved By (Program Director/Managing Director): Name: _____ Title: _____ Date: _____ Signature: _____
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