



**IPAR Internal Procedures
Manual**
MAY 2010

Institute of Policy Analysis
and Research - Rwanda

REVIEWING AND APPROVAL

This version of the Internal Procedures Manual of the Institute of Policy Analysis and Research approved by

For The Secretariat of the Institute of Policy Analysis and Research	For The Board of Directors of The Institute of Policy Analysis and Research
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ABBREVIATIONS AND ACRONYMS

AFM	Administration and Finance Manager
ARF	Assistant Research Fellow
AWPB	Annual Work Plan and Budget
BNR	Banque Nationale du Rwanda
BoD	Board of Director
CSR	Caisse Sociale du Rwanda
ED	Executive Director
GDP	Gross Domestic Product
GoR	Government of Rwanda
HIV	Human Immune Deficiency Virus
ICB	International Competitive Bidding
IGA	Income Generating Activity
IRC	Internal Research Committee
IPAR	Institute of Policy Analysis and Research
ITC	Internal Tender Committee
MINALOC	Ministry of Local Government and Social Affairs
MINECOFIN	Ministry of Finance and Economic Planning
MIS	Management Information System
NCB	National Competitive Bidding
NTB	National Tender Board
P.A.Y.E	Pay As You Earn
RF	Research Fellow
SRF	Senior Research Fellow
TAC	Technical Advisory Committee

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CHAPTER 1 – INTRODUCTION

1.1 *Vision and Mission*

1. IPAR-Rwanda is an independent, autonomous and non-profit Think-tank. Guided by a fundamental concern to enhance evidence-based decision-making, we are dedicated to promoting a competitive and productive economy that creates prosperity and enables all Rwandans to realise their individual and collective talents.
2. We seek to strengthen the evidence base available to government, civil society and development partners about the pressing social, economic and political issues facing Rwanda, and to provide real time solutions to the everyday challenges of its people.
3. We do this by conducting rigorous, thought-provoking research and disseminating ideas through workshops and conferences, maintaining an accessible information and resource centre, and training young Rwandan professionals in the skills of policy analysis. In all our work, we look to build the partnerships that will ensure we have the greatest impact.
4. As the demand for good quality, timely and reliable data increases, we envision establishing a rich resource centre with maximum information on existing quantitative data across a wide range of sectors. It will also contain research and policy papers, carried consultancies that will help the Government, civil society, private sector and donors to set baselines, set goals and targets, monitor progress and evaluate impacts.

1.2 *Scope*

5. This document provides a systematic approach to the implementation of the work of the Institute of Policy Analysis and Research – Rwanda (IPAR) and outlines the flow of activities of each of the Institutes' components. As an operational procedures manual, it provides guidelines in carrying out activities related finance management and institution administration and monitoring. It provides guidelines in administering and managing activities related to the implementation of the main Research themes components that include the following;**(1)Rwanda S.A - Promoting a Thriving Private Sector for Rwanda,(2)Skills for Tomorrow-Transforming Human Capital in Rwanda,(3) Rural lives and Livelihoods-Pathways to Opportunities for the Rural Poor,(4)Citizen Centred Governance-Building Capable, Accountable and Responsive Institutions in Rwanda.**

1.2.1 *Goals:*

6. The goals are set out drawing from the institution's statute, donor agreements and the mission statement. The initial goals are set to be achieved by IPAR in the next three years identified as first IPAR implementation phase. The goals include:

- To establish a track record of respected, relevant and influential policy analysis and research.
- To become a recognised centre of debate, knowledge and learning about and for Rwandan policy-making.
- To extend and deepen the partnerships that will allow IPAR to deliver its work.
- To increase satisfaction with IPAR's performance among its key stakeholders.
- To build IPAR's internal capacity to fulfil its mandate by growing its team and improving skill and experience.
- To strengthen IPAR's independence and long-term sustainability.

1.2.2 Objectives:

7. For IPAR to achieve its goals, the following objectives are set to be achieved:
 - To complete at least projects at a ratio of one research project for one researcher in 4 month.
 - To have at least one institution/organization refer to IPAR's completed work in every six months in their official documents or speeches.
 - To organize at least one event on Rwandan Policymaking on a quarterly basis.
 - To build external capacity by at least training 100 people from different organizations in policymaking and research on an annual basis.
 - To build research networks by at least having one active membership and active collaboration with think-tank network in every 12 months.
 - To have at least two additional funders on an annual basis
 - To build a fully functioning IPAR team
 - To build a physical infrastructure and long-term financial independency
 - To establish knowledge management and resource centre for IPAR.

1.3 Guiding Principles of the IPAR

8. IPAR adopted the following guiding principles to foster its success:
 - Research should directly or indirectly serve for Economic growth, equity and poverty alleviation.
 - Research should be conceived and conducted in consultation with stakeholders in an open manner.

- Research funding should not be linked to pre-conceived research results.
- Research should be conducted in accordance with the principles of sound scholarship.
- Research should be freely disseminated, without censorship beyond normal quality controls.
- Successful IPAR-Research network collaboration will support the mission of each partner. Any effort in conflict with the mission of either partner will ultimately fail.
- Institutional practices and resources will focus on fostering appropriate long-term partnerships between IPAR and its stakeholders.
- The researchers should be of High Character and Integrity
- The institution and Personal Growth will be through Calculated Risk-Taking
- Commitment to Training and Developing Researchers
- Studies performed will be scientifically sound to provide the best evidence for formulation of policy and programs.
- Studies will comply with current international ethical standards.
- Results will be published and made available in various forms to reach both scientific and programmatic stakeholders.

1.4 Institutional arrangements and implementation

9. At the first and central level of the IPAR-Rwanda there is supreme organ which is the General assembly. It is made up of all members of the institute.

10. Arrangement

- The general assembly gathers once a year in ordinary session or as often as possible when it deems necessary. It is called upon and headed by the chairman and in case of absence; it's **called by the vice-chairman.**
- In case both the chairman and the vice-chairman fail to convene the general assembly meeting, it is called upon by the 2/3 majority of the duly registered members' decisions are taken following the absolute majority votes.
- The invitations to the general meeting are written and handed to the members by the **Chairperson of the Board of Directors** at least fifteen (15) days before the gathering. It notices the date, time and agenda of the meeting.

11. The second level is the Board of Directors which consists of eleven (11) members, representing a wide range of stakeholders. It is be composed of the chairman, Vice- Chairman and members. It has members from a wide range of interests including the government, the civil society, private sector, development partners, academic institutions, the national Assembly and financial institutions. Its main task is to provide guidance for the programs and to supervise their implementation.
12. Arrangement
- Members of the Board shall be appointed by the General Assembly and shall serve for three (3) years, subject to possible renewals, as the General Assembly may deem necessary.
 - The Board shall meet four (4) times a year; however, extra ordinary meetings could be convened as necessary. Board members will receive an allowance on meeting days as shall be determined by the General Assembly. The quorum for the Board meeting shall be the simple majority.
13. The third level is the Technical Advisory Committee which consists of five (5) members, selected by the Board. The Committee shall meet four (4) times a year and is responsible for providing technical advice to the Board and the secretariat/management on matters of research and any other activities that may be undertaken by the institute.
14. The fourth and final level is the secretariat/Management committee, which is charged with, the follow up of the daily activities of the Institute. Its members are appointed by the Board of Directors and shall meet every week at convenient day and hour fixed by the members.
15. Arrangement
- The executive director heads the secretariat/management committee. The secretariat will comprise of,
 - a) The research teams;
 - b) Administration and Finance and Support staff team.
16. The organization structure of IPAR is given in **Annex A 1** and key responsibilities for each organizational level are summarized in the table below. Detailed job description for the IPAR staff is given in **Annex A 2**.

Organ	Arrangement and Responsibilities
1.General Assembly	<ul style="list-style-type: none"> ➤ To adopt and to modify statutes and internal regulations of the institution;

Organ	Arrangement and Responsibilities
	<ul style="list-style-type: none"> ➤ To appoint and to dismiss legal representatives and their assistants; ➤ To state the institution's activities; ➤ To admit, to suspend and to exclude members; ➤ To approve the yearly accounts; ➤ To accept grants and inheritance;
2. The Board of Directors	<ul style="list-style-type: none"> ➤ To translate General assembly broad policies into implement able decisions and Programs; ➤ To oversee the work of the secretariat/management; ➤ To approve IPAR-RWANDA's organizational structure, salary structure and work conditions; ➤ To approve IPAR-RWANDA's budgets and work programs; ➤ To consider future plans of action for IPAR-RWANDA ➤ To oversee the mobilization of funds; ➤ To appoint and evaluate senior members of staff it appoints; ➤ To administer movable and immovable property of IPAR-RWANDA; ➤ To administer funds and other assets of IPAR-RWANDA and adopt its annual and financial reports; ➤ To receive and properly channel subscriptions, donations, grants and other money, on behalf of IPAR-RWANDA; and ➤ To perform any other duties and functions as the general assembly may from time to time confer upon it or which the Board may deem necessary and expedient to carryout for the proper and effective functioning of the institute.
3. The Technical Advisory Committee	<ul style="list-style-type: none"> ➤ To set and recommend to the Board the Institute's agenda on research; ➤ To advise the Board on how to mobilize funds for use by the

Organ	Arrangement and Responsibilities
	<p>institute;</p> <ul style="list-style-type: none"> ➤ To recommend to the Board proposals for grants on research and training; and ➤ To advise the secretariat on various programs including dissemination of research results and on how to link researchers and research results users.
4. The Secretariat	<ul style="list-style-type: none"> ➤ To ensure the general supervision and daily management in conformity with agreed procedures of Operation Manual. ➤ To analyses and approve the action plans and its budget before its submission to the Board of Directors. ➤ To ensure that the budget is sufficiently detailed to facilitate interpretation, implementation and follow up. The budget should be reasonably flexible to allow implementation and necessary re-adjustments. ➤ To analyze progressive quarterly reports in comparison with preceding plans of action. At the end of each quarter, the Research units and Administration and Finance unit provide progressive reports which are assembled by the Executive Director Office for the attention of the Management Committee. ➤ To ensure the follow-up and implementation of the Board policies. The Management Committee supervises the implementation of the Board policies and examines the expenditures incurred and their consequences. ➤ To receive monthly financial reports through the Administration and Finance Manager. The detailed financial reports shall be prepared and sent by the Administration and Finance Manager to the Management Committee for consideration. ➤ To examine, yearly the Financial Report and Audit report, preparing recommendations to transmit to the Board for approval. ➤ To be informed and analyse quarterly the performance of tenders before presenting the recommendations to the Board in their ordinary meetings. ➤ To examine books of accounts for the year just ending,

Organ	Arrangement and Responsibilities
	<p>evaluates the situation of the stock, and makes recommendations concerning the procedure for the clearing of expired stock.</p> <p>➤ The Management Committee members are determined by the Board of Directors of the IPAR.</p>

1.5 Partnership & Liaison with stakeholders:

17. IPAR liaises with its partners through Partners/stakeholders Meetings. The membership in the partnership is drawn in such a way that the representative of all partners and the committee is to assist in advising IPAR on technical issues and reporting to partners meeting. The responsibilities of this committee as follows:
- a) Information dissemination/exchange between partners, with committee acting as a conduit to the larger group of stakeholders.
 - b) Technical advice on planned activities (strategies for implementing activities).
 - c) Monitoring of activities implementation.

1.6 Staff Development and Training:

18. At the secretariat level, staff development and training will be essential for effective IPAR Programs implementation. Staff at all positions therefore, will be trained and the training objective will be to ensure that all personnel involved in the IPAR Programs' implementation have the same understanding of the Program objectives, procedures, and specific responsibilities based on their required skills and competences. A staff development plan is prepared every year after staff performance.

1.7 Institutional components and operations

19. IPAR's mission sets forth two main components that go in line with its priorities at any point of time. The secretariat is in-charge of identifying these priorities on annual basis and sending them to the BoD for approval. The two broader components that secretariat should base-on while identifying specific components for implementation within a specific period of time are:
- Policy analysis and research
 - Institutional development and Program implementation support

CHAPTER 2 – POLICY ANALYSIS AND RESEARCH

2.1 Overview

20. Policy analysis and research is the core business of IPAR. In the initial stages (three years) policy and analysis and research will encompass the following research themes: **(1) Rwanda S.A -Promoting a Thriving Private Sector for Rwanda,(2)Skills for Tomorrow-Transforming Human Capital in Rwanda,(3) Rural lives and Livelihoods-Pathways to Opportunities for the Rural Poor,(4)Citizen Centred Governance-Building Capable, Accountable and Responsive Institutions in Rwanda.** In the later stages, secretariat will prepare the long-term research agenda that envisages IPAR mission. The approval of this document by the BoD will lead to its implementation.

2.2 Mission Major activities

- Effectively collect, analyze, and disseminate data to assist both Government, private sector, civil society and development partners in policy design and its implementation;
- Be responsive to the data analysis needs of other parts of the institution;
- Design and implement policy studies related to current and future needs of the country;
- Develop databases suitable for policy studies;
- Collaborate effectively with peers at other research institutions; and
- Provide ongoing support to different institutions in the proper analysis and interpretation of data.

2.3 Basic Activities

21. Institutional research is the systematic process of collecting and analyzing data to obtain the most reliable and valid answers to questions concerning the present policy and future direction of the country and its functions. Institutional research consists of four basic activities:
- Collecting data;
 - Analyzing and interpreting the collected data;
 - Deriving conclusions from the data; and
 - Disseminating the results of analysis to those who will receive the maximum benefit from the information.
22. Institutional effectiveness is research that pertains to policy analysis and to the overall effectiveness of the Rwanda institutions in meeting their goals. Institutional effectiveness should assess the effectiveness of different policies in place and their

implementation impact at all levels.

2.4 General Research Program

23. The Institute conducts a wide variety of surveys and research projects on a regular basis in order to appraise the ongoing and future policies.
24. Information derived from these studies is made available to public through dissemination process.
25. In addition to regularly scheduled projects, the Institute is also available for ad-hoc data analysis and research to assist both public and private functions.
26. IPAR owns a copyright in the usage of any information derived from conducted studies.
27. None can modify, publish, transmit, participate in the transfer or sale, create derivative works, or in any way exploit, any of the content, in whole or in part. Except as otherwise expressly stated under copyright law, no copying, redistribution, retransmission, publication or commercial exploitation of research findings without the express permission of IPAR is permitted. If copying, redistribution or publication of copyrighted material is permitted, no changes in or deletion of author attribution or copyright notice shall be made.

2.5 Research Process

28. This provides a universal outline that is to govern most papers undertaken by IPAR researcher. It provides a general model and a basic pattern of reasoning for all papers with a certain purpose.
29. Main elements that should be considered in this process are problem recognition and definition, creation of research design, sampling, data collection, data analysis and reporting the results. To ensure this process is adhered to, each project to be undertaken should have a satisfying research proposal and should seek selection and approvals as indicated in the procedures that follow.

2.5.1 Research Proposal

2.5.1.1 Contents

30. Research proposals submitted for review and approval should include the following information:
 - Title page and abstract
 - Sections that state the purpose of and a rationale for the research and how relevant the research project is to the IPAR research agenda or strategy.
 - The research questions and hypotheses

- The methodology to be employed
- Project duration, including starting and completion dates.
- Significance or benefits of the research for IPAR, participants or others
- Detailed estimates of the costs, staff time, and any other resources required from the Department to support the project.
- The methodology section where the researcher shall indicate the population and size (N); sample and size (N), power analysis used to determine sample size, and procedure used to select sample (e.g., simple random selection); research design and analyses (e.g., independent and dependent variables, statistics and assumptions); instruments (describe sections and items; provide validity and reliability data); and general procedures (e.g., participant selection technique, protocols and procedures to be used).
- The researcher shall also indicate in the proposal:
 - i. if the population or sample shall be identified to the researcher or research project personnel by some recognizable descriptor such as name or other descriptions, and if so, how the privacy and confidentiality of the population or sample shall be protected;
 - ii. Impartial provisions that shall be used in selecting participants from vulnerable and other populations.
 - iii. how consent shall be obtained (e.g., basic and additional elements applied) and how the research shall be explained to the participants so as to assure that they are “informed” as to the purpose of the research;
 - iv. Waiver requests and rationales for such waivers (e.g., basic or additional elements of consent, internal or external use of audio or video tapings); and
 - v. Additionally, the proposal shall identify the researcher’s plan for monitoring the research project to assure that risks remain minimal and benefits maximized.

2.5.1.2 Major Requirements for Research Proposal

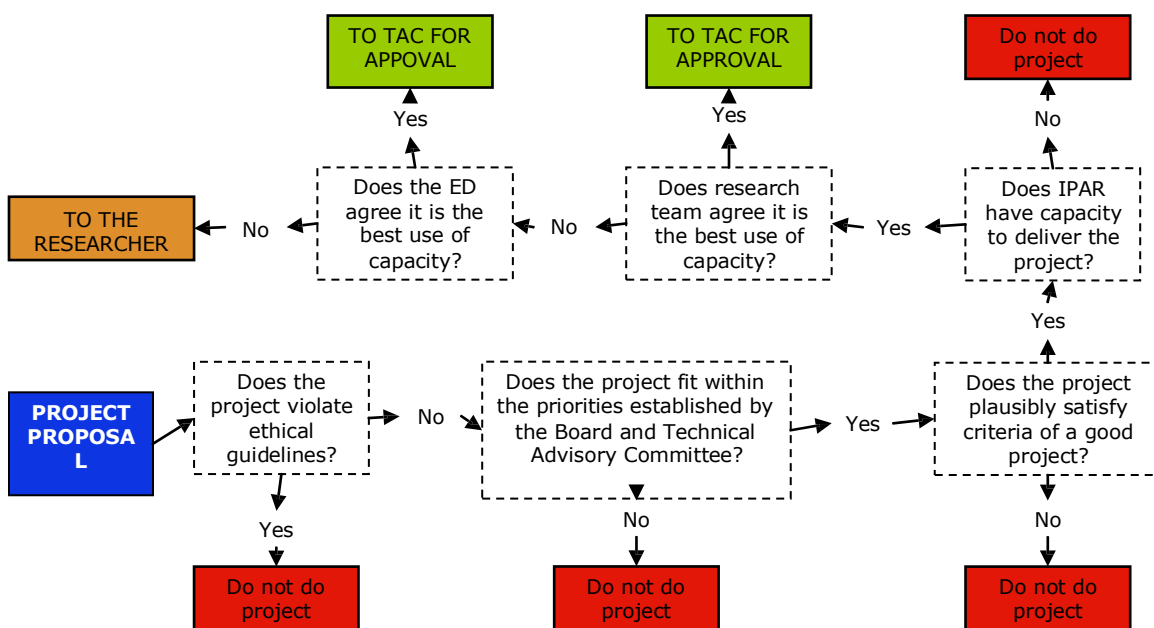
31. The researcher shall prepare research project proposal, which is inline with IPAR research agenda, shall complete the Review Form indicated in **Annex B 1** and submit a proposal describing the research project as stated in paragraph no 30.
32. If the research is sponsored by IPAR the researcher, (IPAR staff) shall submit a list of activities to be undertaken. The list shall be sent to administration and finance

for costing and budget estimates, this list shall filled in a form prescribed in **Annex B 2** which shall be attached to the proposal (this form shall require specific approvals from the head of the research team and the executive director and shall bear their signatures).

2.5.1.3 Research Project Approval Process

33. The purpose of the IPAR research project approval process is to encourage research that furthers the implementation of IPAR's objectives while complying with accepted professional and scientific ethics.

Figure B1: Research Project Approval Process



2.5.1.4 Ethical Compliance

34. For the following important reasons IPAR requires that research projects submitted for funding comply to the following ethics.
35. First, IPAR norms **promote the aims of research**, such as knowledge, truth, and avoidance of error, which include prohibitions against fabricating, falsifying, or misrepresenting research data promote the truth and avoid error.
36. Second, since research often involves a great deal of cooperation and coordination among many different stakeholders in different disciplines and institutions, IPAR believes that ethics shall promote the **values that are essential to collaborative work**, such as trust, accountability, mutual respect, and fairness.
37. Third, these ethics shall ensure that researchers are aware that for their work IPAR shall be held **accountable to the public**. For instance, policies on research misconduct and on conflicts of interest are necessary in order to make sure that researchers also can be held accountable to IPAR/Public.
38. Fourth, IPAR ethical norms in research are also designed to help to build **public support** for research. Persons are more likely to fund research project if they can trust the quality and **integrity of** research.
39. Finally, IPAR ethical norms of research promote a variety of other important **moral and social values**, such as social responsibility, human rights, compliance with the law, and health and safety.
40. IPAR ethical principles include but not limited honesty, objectivity, integrity, carefulness, openness, respect for intellectual property, confidentiality, responsible publications, responsible mentoring, respect for colleagues, social

responsibility, non-discrimination, competence and legality. All research proposals prepared by IPAR researchers should consider these principles.

2.5.1.5 Disapproval of the project proposal /Misconduct

41. The research project proposals which are sent for review and do not meet the requirements in the guidelines stated in this document and ethical principles shall not be approved and shall be sent back to the researcher.
42. The research projected approved and intentionally conducted in a way otherwise provided by ethical principles shall be regarded as misconduct and disciplinary measures in chapter four of this manual shall apply.
43. It is important to remember, however, that misconduct occurs only when researchers **intend to deceive** but honest errors related to sloppiness, poor record keeping, miscalculations, bias, self-deception, and even negligence do not constitute misconduct. Also, **reasonable disagreements** about research methods, procedures, and interpretations do not constitute research misconduct and research staff shall not be held liable for that.

2.5.1.6 Procedures for Checking Ethical Principles Compliance

44. All ethical issues in research project proposals shall be reviewed by IPAR Internal Research Committee (IRC) and approved by both the IPAR Executive Director (ED) and the Technical Advisory Committee (TAC) represented by its chairperson. The approval for in **Annex B 3** shall be used.
45. During the submission of research project proposal, the researcher shall attach a 'Research Routing Slip' described in **Annex B 4** to the research project proposal and send it to the Executive Director who shall present/appoint a person to present it before the IRC for review.
46. After presentation the complete research proposals shall be circulated to the IPAR-IRC members which will review the proposal and provide feedback.
47. The chairman of IPAR-IRC shall convene a meeting to discuss the feed back and acceptance.
48. Accepted proposals by IRC will be signed by ED and sent to TAC for discussion, ethical review and approval.
49. At any time during the approval process, the research proposal may be directed back to the researcher to seek clarification and/or additional information about the project.
50. A copy of the approved research project proposal shall be retained by TAC Office and original sent to ED for execution.
51. The review and approval process should not take a period exceeding three weeks

from the date of submission to IRC.

52. Modifications to Approved Projects Proposals or changes to any previously approved research project must be submitted to the ED for additional review and approval before any changes are implemented.

2.5.1.7 Criteria used by IRC & TAC in selecting good project selection

53. The institution recognizes that the first step in the research process is to select a project. Without a clearly defined research project the other steps in the research process are impossible to complete. IPAR selection committees shall apply the following criteria while selecting a good research project.

2.5.1.7.1 General criteria observed while selecting a research project:

54. The proposal states the objective of the research as a problem or question, not as a solution or answer.
55. The proposal is unambiguous.
56. The proposal delineates a research area that is neither so narrow that it is trivial nor so broad that it lacks focus.
57. The proposal describes research that can be completed in the time allowed.

2.5.1.7.2 Merit and Significance:

58. In this section the selection committee shall assure itself that the project will lead to the development of new and important knowledge. Projects must also be relevant to the IPAR Action Plan.

2.5.1.7.3 Approach and Procedures:

59. A step by step evaluation of these approaches and procedures in terms of the technical and scientific quality of the experimental plan shall be performed by the TAC before approval.

2.5.1.7.4 Probability of Success/feasibility

60. The committee shall make sure feasibility of the project, given the researcher's backgrounds and areas of expertise, and the facilities that are available is proved. Moreover, the objectives must be attainable within the timeframe of the project.

2.5.1.7.5 Relevance

61. For consideration a research project proposal submitted shall have to conform to IPAR's mission and strategy/research agenda. At least one member of the research team shall have to demonstrate that s/he is interested in the project for selecting

committees to be sure that sufficient effort shall be employed into it.

2.5.1.7.6 The Research Problem or Question

62. The selection committee shall check whether the research project has the central issue identified as problem to investigate and must be in IPAR's general interest.

2.5.1.7.7 Novelty

63. To avoid duplication and encourage creativity, while selecting a good proposal the newness of the subject should be assessed by the selection committee.

2.5.1.7.8 Survey

64. The selection committee will ensure that researcher's survey involves gathering data from a number of sources in order to reach a conclusion. The survey could involve questions asked of people through an online survey, a written questionnaire, telephone interviews, or face-to-face interviews. It could also involve surveying products, tools, or methods. Another type of survey involves a systematic review of a broad range of published articles, for example, surveying many published case studies of a particular type. Still another type of survey involves surveying web sites to investigate the sites' characteristic

CHAPTER 3: FINANCIAL PROCEDURES AND ACCOUNTING GUIDELINES

65. These comprise financial guidelines, accounting policies and internal controls that have been established in order to effectively manage and safeguard the Institute of Policy Analysis and Research funds. They must be correctly applied to all Day-to-day activities involving financial transactions.

3.1 ACCOUNTING PROCEDURES

3.1.1 General Principles

3.1.1.1 Accounting norms

66. IPAR uses the international accounting standards.

3.1.1.2 Basic Principles of Accounts.

67. The basic Principles of accounts adopted by the IPAR is the modified cash basis accounting system.
68. Expenditures are authorised as soon as they have been incurred while the revenues are recorded when actually received.
69. Physical assets like land, buildings, and equipment are not included in assets balance sheet, but their acquisition is considered as a capital or revenue expenditure.
70. Physical assets (immovable) and the inventory/stock are separately followed in off-balance sheet accounts so that they are continuously managed.

3.1.1.3 Nature of Accounts

71. IPAR accounts are subdivided into financial accounts, Accounts by program/function or type of budget/source of funding and off balance sheet accounts.

3.1.1.4 Financial Accounts

72. Financial accounts consist of funds accountability and budget performance report.
73. The funds accountability report is composed of opening balances, current expenditures and closing balances including financial assets, debts and accumulated surpluses.
74. Financial assets include cash (in hand and at bank), debts to be recovered, with exception of taxes and duties and an inventory of items for resale.
75. Debts consist of debts to be paid, bills to pay, to return, anticipated revenue, advance and other long-term debts (hypothetical).

76. Accumulated surpluses are the difference between assets and debts.
77. The budget performance report includes the estimates approved in the beginning of the financial year, the revision incurred during the exercise, the performance and the variance.

3.1.1.5 Account by program/function or type of budget.

- **Account by program.**

78. It is important for IPAR to link expenditure with its program activities, that will give it possibility and capacity to compare actual expenditures with initial estimates in the budget of the IPAR.

- **Account by type of budget.**

79. Collection of income must be registered into the budget account to separate income meant for recurrent budget from income meant for development budget.

3.1.1.6 Off-balance sheet

80. In accounts based on cash basis, the off-balance sheet accounts include fixed assets, stock, and commitments or debtors.

3.1.2 Keeping Accounts

3.1.3 The principle of double entry system

81. Keeping of accounts is based on the principle of double entry system which advocates that all transactions must be registered in at least two accounts. These registrations represent debits and credits which should balance.

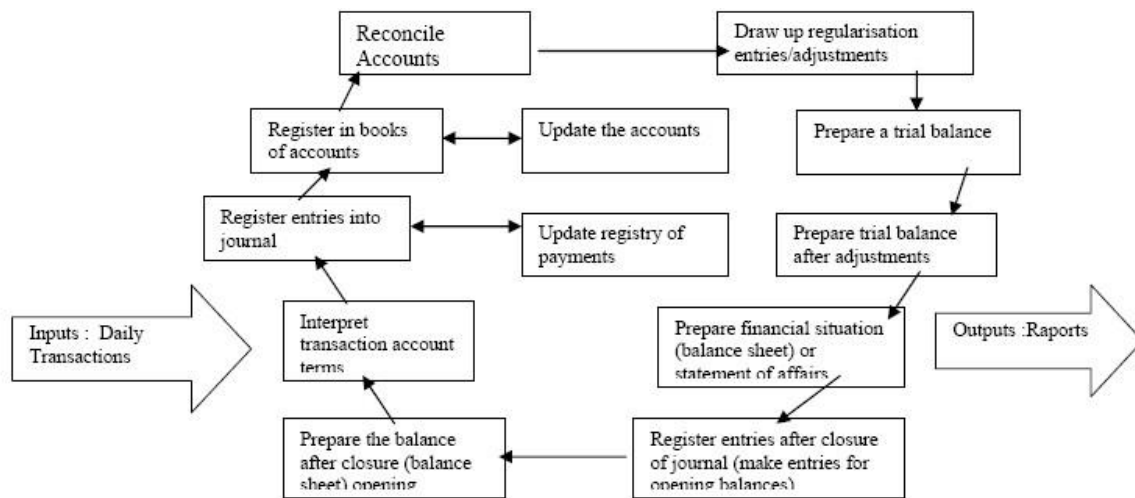
3.1.4 Different types of IPAR transactions.

82. The IPAR has the following 3 big types of transactions:

- Revenue Collection;
- Expenditures;
- Salaries;

3.1.4.1 Accounting cycle.

83. Daily activity of subtle accounts is the establishment of financial situation. To achieve this the following accounts cycle must be respected to avoid errors and eventual omissions.



Step 1: Identify the transaction or other recognizable event e.g getting a cash sale slip (usually called a receipt) for all cash purchases from the supplies and a receipt for services paid for.

Step 2: Analyze and classify the transaction. This step involves quantifying the transaction in monetary terms (Rwandan Francs), identifying the accounts that are affected and whether those accounts are to be debited or credited.

Step 3: Record the transaction by making entries in the appropriate journal, such as the sales journal, purchase journal, cash receipt or disbursement journal, or the general journal. This is done by identifying the nature of transaction to determine the journal transaction entries to be debited or credited. eg. In the case of a cash purchase, Debit the purchases account and Credit the cash book (cash as bank column) depending on whether payment was by liquid cash or by cheque.

Recording credit transactions. A credit transaction is one where goods are delivered or services are rendered and payment for them made on a later date.

Revise a requisition for the items (goods or services) wanted. If it requires tendering, acquire the necessary approvals and advertise the tender. Once the decision to purchase on credit has been taken, the following steps in recording the transactions must be followed:

- Place an order for the goods and once supplied, the supplier issues an invoice
- Enter the value of the purchase invoices in the Journal in a chronological order.
- Enter the value each purchases invoice in the suppliers account in the ledger (credit). Then enter the credit purchases in the particular goods account e.g. Furniture A/C on the debit side. Consumables are also recorded in the same way.

- On payment for the goods. Enter the amount paid in the supplier's account debit side to cancel the debt and in cash book on the credit side, thus reducing the cash available. Here cash means cash in hand and at bank.

Step 4: Post general journal entries to the ledger accounts.

84. The above steps (1 to 4) are performed throughout the accounting period as transactions occur or in periodic batch processes. The following steps are performed at the end of the accounting period:

Step 5: Prepare the trial balance to make sure that debits equal credits. The trial balance is a listing of all of the ledger accounts, with debits in the left column and credits in the right column. At this point no adjusting entries have been made. The actual sum of each column is not meaningful; what is important is that the sums be equal. Note that while out-of-balance columns indicate a recording error, balanced columns do not guarantee that there are no errors. For example, not recording a transaction or recording it in the wrong account would not cause an imbalance.

Step 6: Correct any discrepancies in the trial balance. If the columns are not in balance, look for math errors, posting errors, and recording errors. Posting errors include:

- posting of the wrong amount,
- omitting a posting,
- posting in the wrong column, or
- posting more than once.

Step 7: Prepare adjusting entries to record accrued, deferred, and estimated amounts.

Step 8: Post adjusting entries to the ledger accounts.

Step 9: Prepare the adjusted trial balance. This step is similar to the preparation of the unadjusted trial balance, but this time the adjusting entries are included. Correct any errors that may be found.

Step 9: Preparation of financial statements

85. At the end of the fiscal (financial) period, expenses incurred but not yet paid for are ascertained, stock of consumables not used in the same period are also ascertained and valued, any payments made for services not yet rendered are also ascertained and adjustments made. A new trial Balance is extracted and a Funds accountability report is prepared.
86. This reflects the financial situation of the Institute.
87. Monthly financial reports are prepared by the accountant, verified by the Administration and Finance Manager and approved by the Executive Director.
88. Quarterly and annual reports are approved by the IPAR management committee

which submits them to Board of Directors for Information and final approval.

89. After closing the fiscal (financial) year, the accountant makes closing entries in the ledger and prepares a yearly funds accountability report which will serve as a basis for audit and the following financial year's entries records.

Step 10: Financial Reports

90. The Administration and Finance Manager prepares temporary financial situation for each month, which he submits, to the Executive Director a week after closing the month.
91. Quarterly financial statements are submitted to the IPAR Management committee within 15 days after closing the term, thereafter to the Board of Directors within 15 days after approval by the Management Committee, while the annual financial statements are submitted before 31 July of the following exercise.
92. For simplicity and to ensure that the financial statements are well understand, each table of operations should be presented on one (1) page.
93. The Financial Statements will contain the following:
 - Financial performance/Income and Expenditure (by item, function, and type of budget).
 - Anticipated revenue situation (accumulated as per the current exercise).
 - Bank reconciliation statement (A statement prepared by the accountant to reconcile bank records and cash records in the office).
 - Statement on monthly financial management indicators.

3.2 IPAR Budget

94. Budget management involves three successive levels:
 - (i) Budget preparation
 - (ii) Budget execution
 - (iii) Budget monitoring

3.2.1 Budget preparation

95. The annual budget shall be prepared by a Budget Committee headed by the Executive Director of the Secretariat and will comprise management committee, and any other official whom the Executive Director may invite. The proposed budget will be submitted to the BoD for approval and forwarded to the funders.
96. Before preparing the budget, there will be an established annual work plan. This

annual work plan and its related budget will be referred to as the “Annual Work Plan and Budget (AWPB)”.

97. The preparatory procedures should follow the guidelines below:
- (i) Preparation and distribution of instructions memo from the Executive Director of Secretariat regarding the preparation of the AWPB.
 - (ii) The Executive Director of Secretariat shall convene a meeting for the preparation of the AWPB, with the Management Committee and any other relevant staff.
 - (iii) Collection and consolidation of cost information relating to the work plan and budget by each member of the management committee in his/her related cost centre.
 - (iv) The Budget Committee shall hold discussions and agree on the Work plan and budget proposal.
 - (v) The Secretariat will submit a draft of the AWPB to the BoD for discussion.
 - (vi) Before the draft is forwarded to the funders, consultations will be held with the technical advisory committee for comments.
98. The preparatory activities for the AWPB shall be carried out from August 1st to November 20th in accordance with the following timetable:

3.2.2 Budget Preparation activity schedule:

Period	Action	Responsibility
01–05 February	☐ Preparation and distribution of instructions regarding the preparation of the AWPB	ED, AFM

06-15 February	<p>A meeting for preparation of the AWPB. The meeting shall:</p> <ul style="list-style-type: none"> ☐ Set objectives to be achieved and decide on priority activities to be carried out during the budget year ☐ Review current budget appraisal reports in order to make realistic projections for the coming budget year ☐ Adopt new formats and standards for budget preparation if any, and fix the timetable for the AWPB ☐ Use previous year's data and extrapolation of end of year estimates to project budget estimates for the following budget year 	<p>Management Committee & any other person invited by ED</p> <p>AFM</p>
16-20 February	Discussion of work plan and budget proposals	Management committee
21-23 February	Consolidation of the Work plan	SRF & AFM
23-25 February	Consolidation of the Budget	AFM
26-29 February	Finalizing of the AWPB and submission to the BoD for comments, if any	Management Committee
1-14 March	Approval by the BoD and consultations with Technical Advisory Committee	BoD, ED
15-30 March	Incorporating TAC & BoD comments and observation	ED, SRF, AFM
01-08 April	Submission of the draft of the AWPB to the Funders.	ED
20-27 April	Receipt of non-objection from BoD & Funders	ED
28-30 April	Meeting and adopting the final AWPB.	Management committee
11-20 May	Instructions to departments, regarding AWPB implementation by July 1 st	ED

3.2.3 Budget format

99. The budget will consist of the following three sections and will be presented in the format shown in **Annex C 1**:

3.2.3.1 The Preamble.

100. The budget is preceded by a preamble which is a description of Institutional priorities and the IPAR financial situation which briefly indicates anticipated revenue for the following year and align range it to the expenditure domains.

101. The Preamble consists of:

- **Analysis of the performance of the previous year.**
 - Budget and achievements of the previous year.
 - Challenges and proposed ways of addressing them.
 - Outstanding obligations and ways of overcoming them.
- **Priorities on which the new budget should put emphasis**
 - New budgetary items both in revenue and expenditure
 - An overview of expenditure items clustered under:
 - Salaries and staff.
 - Operational/ other recurrent expenditures for Institution.
 - Capital/development expenditures.

3.2.3.2 Budget Body

102. The main body of the budget will have details of revenue and expenditure, showing the true performance of the previous year and estimates for the current year, results expected and then the main body, which contains estimates for the following year.

103. The budget is subdivided into programs, sub-programs and items. The items shall be derived from the expected outputs and activities of the programs.

104. The revenue and expenditure codes of these programs, sub-programs and items will be provided from the chart of account developed by the institution. They shall be strictly adhered to, as they will be reflected in the budget implementation, and in all expenditure documents.

3.2.3.3 Explanatory notes

105. The budget will have explanatory notes for the areas and items that require such explanations.

3.2.4 Budget Execution

106. The ED of the Secretariat shall be responsible for the management and control of the approved budget. The day-to-day execution of the budget shall be the responsibility of the accountant under the direct supervision of the Administration and Finance Manager.
107. Any approved requisition from IPAR users for budget line items shall be checked by the accountant and forwarded to AFM, verification, and approval subject to expense ceiling.
108. In the course of budget execution, any deviations from planned budget shall seek the approval of the BoD and expense respective funder.
109. Before any expenditure, the AFM shall scrutinize expenditure items and the existence of sufficient funds before forwarding the request to the ED for payment approval.

3.2.5 Monitoring of budget execution

110. The accounting and budgeting officer shall be responsible for the day-to-day monitoring of the budget. He/she will utilize the appropriate software/package to monitor the budget and to generate Budget Monitoring monthly, quarterly, semi-annually and annually reports within the framework of Financial Reports.

3.2.6 Budget re-allocation

111. When the Institute exhausts a budget allocated to certain items of its program or sub-program, the Administration and Finance Unit makes a request to the Executive Director for funding priority component. The Administration and Finance Manager gives advice on what can be reallocated from one program to another and the Executive Director makes a report to the IPAR Board of Directors through the Management Committee.
112. The IPAR Board examines the request and consequently approves it. It has to be noted that such transfer of funds is done within programs.

3.2.7 Re-allocation of Budget lines

113. The re-allocation of budgetary Lines is done within a program. When approved funds for one of the items are exhausted and there exists necessity for supplementary finances, the Administration and Finance Manager makes proposals on items from which funds can eventually be re-allocated. These items can never include those of salaries. The approval of this re-allocation is the preserved of the Management Committee without consultation with the Board of Directors.

3.2.8 Supplementary budget

114. In the middle of the budgetary exercise, there may be new funding provided by IPAR partners or from internally generated activities. It is necessary to incorporate

these new funds into the budget and consequently the IPAR Board of Directors approves these arrangements as supplementary estimates. The Management Committee will prepare documents, which will be forwarded to the IPAR Board. The presentation of the supplementary budget to the Board meeting will be done by the Executive Director.

3.3 Revenue Management

3.3.1 Introduction

115. The budget will determine the expected revenue, both the internal generated revenue and the transfers from the Government and/or Donor/NGOs support.

3.3.2 Revenue Generated internally

116. The following are sources for internal revenues for IPAR:

- IPAR Sales of publications;
- Revenue from Consultancy services;
- Revenue from movable and immovable property;
- Loans;
- Grants and donations.

117. All revenue collected in cash or check must be promptly banked within the same day of collection or following business/working day if received at end of working day or banks closed.

3.3.3 Donor Funds

➤ The unconditional funds.

118. Donor unconditional grants shall be integrated into the general budget according to IPAR's priorities. The report on utilization of the funds shall be provided to the donor and Government.

119. The justification of these funds will be part of the monthly, quarterly and annual justification.

➤ Conditional funds.

120. The Donor shall agree with the IPAR on how the funds shall be managed.

121. The funds shall be expended on the programs agreed upon with the donor.

122. Such funds shall be reflected as income to the IPAR and shall be reflected in the appended budget.

123. A separate bank account will therefore be opened for conditional funds and

separate books of accounts shall be operated.

124. The agreement will specify the mode of accountability.

➤ **Counterpart Funds/Government Transfers**

125. There exists two types of Counterpart/Government transfers :

➤ **Unconditional subsidies/grants.**

126. These will be treated as part of the revenue of IPAR that will be part of the general budget and shall be expended according to the Institute priorities. The funds will be distributed to various programs under different codes.

127. The accountability of these funds shall be provided as part of the monthly, quarterly and annual modes of accountability.

➤ **The Conditional grants**

128. These funds shall have their budget appended to the main budget under the specific codes that they are to address according to instructions from the counterpart and agreed upon with the Institute.

129. There will be a separate book of account for such funds and their management shall be agreed upon with the counterpart.

130. The mode of accountability shall be defined by counterpart in consultation with the IPAR.

➤ **Loans**

131. Loans can only be secured with the approval of the IPAR Board of Directors.

132. Such commitments shall be undertaken after the IPAR Board is satisfied the servicing of such loans shall not interfere with its capacity to undertake its obligations like salary payments for its employees.

133. The loans secured must be for capital development.

134. The loans will be in a separate bank account and separate books of accounts shall be operated.

➤ **Overdraft**

135. Overdrafts shall only be procured after the authority of the IPAR Board of Directors has been sought. No IPAR account shall be overdrawn without such authority.

➤ **Investments**

136. The IPAR may engage in investments only when approved by the Board of Directors.

137. A bank account and a ledger account shall be opened for each investment undertaken.

138. These ledgers shall be updated annually to reflect the standing value of the investment.

➤ **Fixed deposits**

139. When the Administration and Finance Manager notices a realization of a surplus that exceeds the amount of money required in a particular time, they may advise the Management Committee to invest the money as a fixed deposit. A fixed deposit account will be operated for a short period. Like investments and loans, a separate ledger account will be kept. Interests from the deposits will be an income to the Institute.

3.3.4 Revenue collection

3.3.4.1 Actual receipts of the IPAR.

● **Revenue collection.**

140. The daily receipts are written on a receipt book, which by nature constitutes a breakdown of receipts.

141. The receipts are recorded by the Accountant, who receives them, verifies them, sends them to Administration and Finance Manager for approval and filed as a proof document. The amount collected is banked on an account separate from the expenditure account. The expenditure account is replenished by the revenue account through bank transfers. No expenditure must be done on the revenue account.

142. After banking collected revenue the original banking voucher (pay-in slip) is given to the accountant who registers it directly in the bank A/C kept by the Institute.

3.3.4.2 Supports and other received funds.

143. The accountant registers Government Supports, donor transfers and other credit interests into the accounting computerized system. He/she, thereafter, verifies the bank statement basing on banking slip and/or all other correspondence from the donors.

144. The Accountant registers the same operations in the bank account kept by the Institute (cashbooks).

145. The subsidy account should be separate from actual IPAR revenue/income account.

146. On the receipt of the bank statement, the accountant should prepare a bank reconciliation statement.

3.4 Procumbent Procedures

3.4.1 Introduction

147. The IPAR Board shall approve, before the beginning of each financial year, the Work-plan and budget that will determine the activities to be carried out. The Management Committee will then design the priorities. It is from these priorities that the Management will draw an action plan. After preparation of the action plan, a procurement plan will be made for the goods, services and works to be procured. There shall be a Tender Committee for the IPAR to handle the procurement process.

148. To achieve best value for money, the process of selecting a supplier should ensure the following:

- Maximize competition;
- Minimize complexity of the solicitation, evaluation, and the selection decision;
- Ensure impartial and comprehensive evaluation of suppliers' bids or proposals;
- Ensure selection of the source whose offer has the highest degree of realism; and,
- Performance is expected to meet requirements stated in the solicitation documents.

3.4.2 Tender Committee Composition and responsibilities

149. **Chairman:** Appointed in writing by the Executive Director.

150. **Deputy Chairman:** Appointed in writing by Executive Director

151. **Other members:** At least two appointed in writing by the Executive Director

152. **Secretary:** The officer in charge of procurement/tenders.

153. The Tender Committee is charged with the following responsibilities:

- To review, verify and ascertain that all procurement and disposal has been undertaken in accordance with the Public Procurement, the Regulations, Donors requirements and the terms set out in the tender documents;
- To approve the selection of the successful tender or proposal;
- To award procurement contracts in accordance with thresholds prescribed.
- To ensure that funds are available for the procurement under consideration;

- To ensure that the procuring entity does not pay in excess of prevailing market prices;
- Where aggregation of procurements has been proposed, to review and approve such aggregation;
- Where packaging into lots has been proposed to review and approve for the use of such lots;
- To review the selection of procurement method and where a procurement method other than open tender has been proposed, to ensure that the adoption of the other procurement method is in accordance with the Regulations, guidelines stipulated by The Law or Donors;
 - To approve the list of bidders in cases of restricted tendering;
 - To approve the list of persons qualified to submit proposals;
 - To approve the list of persons to be given requests for quotations;
 - To approve negotiations;
 - To approve the amendment of contracts previously awarded by the tender committee;

154. In considering submissions made by the procurement office or the ad hoc evaluation committees, the tender committee may:

- Approve a submission ;or
- Reject a submission with reasons; or
- Approve a submission, subject to minor clarifications by the procurement office or evaluation committee.

155. The tender committee shall not:

- Modify any submission with respect to the recommendations for contract award or in any other respect;
- Reject any submission without justifiable and objective reasons;
- Where the tender committee rejects the recommendation of the evaluation committee, the decision shall be reported to the Executive Director and to the Administration and Finance Manager.

156. Any submission rejected by the tender committee may be resubmitted and the tender committee shall provide explanation and justification of its decision thereof.

157. The tender committee shall prepare minutes of all its meetings and such records shall include:

- A register of attendance;
- Date of the meeting;
- List of all matters considered;
- The decision made for each matter, including any major issues discussed, the reasons for any rejections and any clarifications or minor amendments to which the approval is subject;
- A note on the basis for any evaluation made;
- Any conflicts of interest declared by members;
- Any dissenting opinions among tender committee members; and
- Any other records as may be necessary.

3.4.3 Preparation of tender advertisement

158. The Procurement Officer shall be required to determine the content of the tender by providing the relevant descriptive and technical nature of the tender, and manner in which it should be supplied/provided.
159. For procurement with the technical specification, the content of the tender shall be determined by an appointed person with technical skills required. The role of this person is to advise the Tender Committee on technical part of tender awards.
160. The Technical person will then submit the advice report to the Procurement Officer who is also the Secretary to the Tender Committee. The Procurement Officer shall however, satisfy himself/ herself that the request is in pursuit of the objectives of the Institute, the approved work-plan and the approved budget.

3.4.4 Advertisement for Tender

161. The Procurement Officer will in consultation with the Chairperson of the Tender Committee, ensure the advertisements are placed in the public media as well as the public notice boards.
162. The design of the advertisement shall have been agreed upon by the Administration and Finance Unit and the Procurement Officer, signed by the Executive Director.
163. The advertisement should specify the nature of goods, service and works required, the time schedule, the date and time when the tender receipts will be closed and the opening take place, and the address where the tender should be directed to the advertisement will be signed by the Secretary to the Tender Board.
164. Tender documents shall furnish information necessary for a prospective bidder to prepare a bid for the goods, service and works to be provided. While the details and complexity of these documents may vary with the size and nature of the

proposed bid package and contract, they generally include:

165. Invitation to bid; form of bid; form of contract; conditions of contract both general and specific, specifications; list of goods, services or works, bills of quantities; delivery time or schedule of completion.

3.4.5 Submission of the tender applications

166. Each tender shall be submitted in a plain sealed envelope or packet, as the nature of the tender shall determine. The envelope shall be addressed to the Executive Director and should be marked "tender for ..." followed by a short description of works, supplies, goods and services the tender is about.
167. After public opening of the tender applications, the Procurement Officer submits it to the Tender Committee for evaluation and selection. The Tender Committee should provide the evaluation report in a period not exceeding one week.
168. On the envelope there should be no sender's name and identity indicated otherwise it would not be considered.
169. The secretary of the Tender Committee will open a book for registration of the tenders on receipt.
170. The tenders shall be locked up in a drawer marked "Tender/Quotations for..." with dates when tenders were invited, closing dates and time for submission.
171. The tenders will be sealed on the closing day and time.
172. f) No tenders may be entertained thereafter.
173. A tender may be withdrawn before the closing date. The withdrawal method will be like that used for submission except the envelope will be marked on top "Withdrawal" This envelope cancels and replaces the first.

3.4.6 Opening of tenders/quotations

174. The Tender Committee shall conduct the opening of the tenders and the adhoc minutes sent to the Management Committee within a week.
175. It is recommended that the date for closing should also be the date for opening.
176. The closing should thus be in the early hours of the day and shortly thereafter the opening should start.
177. This information should be provided at the Tender notice board, so as to invite the bidders to witness the opening.

3.4.7 Evaluation of tenders/Quotations

178. Evaluation of tenders is done by the IPAR Tender Committee plus the in-charge of the unit concerned.

179. For offers, which require technical expertise, which members of the Committee lack, the committee can co-opt an expert in that field in writing.
180. The selection of this expert must be approved by the IPAR Management Committee.

3.4.8 Criteria used in evaluation of tenders for works and services

- **Evaluation of technical Bids.**

181. The evaluation shall be based on the terms of the bid document and shall refer to the following aspects:
182. Qualification, experience, reputation, responsibility and professional competence and managerial experience of the supplier/ tenderer supposed to deliver the services.
183. Efficiency of bids (tenders) submitted by the supplier/contracting party to conform to the requirements of the awarding body.
184. Degree of participation of the consultant in economic development potential contributed by the bidders including national investment and other economic activities, creation of employment, technology transfer in managerial development, operational capacity, scientific, and commercial opportunity brought by the supplier and contracting party.

- **Evaluation of financial Bids.**

185. At the end of the technical evaluation, the cost should take into account all Laws applied in Rwanda and all other refundable expenditures like transport allowance, translation fees, printing of reports and secretarial services.
186. Bids given the least cost are given a score of 100 points while other bids are given financial scores inversely proportional to their price.
187. The bidders not qualified in the technical evaluation, will not be considered in the financial evaluation.
188. The financial offer will be returned back closed with a letter informing that there were not qualified for technical evaluation.

3.4.9 Acceptance of tender

189. The Tender Committee does not necessarily accept the lowest or best bidder but shall give reasons to justify its choice and such reasons are recorded in the minutes. Such reasons however may include better quality, quicker delivery based on professional advice from the evaluation committee.

3.4.10 A tender or quotation may be accepted if:

- i. The sum reflected is within the approved estimate.

- ii. It is the lowest evaluated tender where payment is to be made by the IPAR to purchase works, goods and service or the highest where payment is to be made to the IPAR like in rents.
- iii. The Tender Board will ensure that where applicable the Tenderer shall have a bank account and a tax-clearance certificate.
- iv. The person in charge of tenders at IPAR Level keeps records of the procurement proceedings containing a minimum of the following information:
 - The bidding documents;
 - A brief description of the goods, construction or services to be procured;
 - The names and addresses of the bidders that submitted the bids, and the name and addresses of the bidder with whom the procurement contract is entered into and the contract price;
 - Information related to the qualification, or lack there of, of suppliers or contractors that submitted the bids;
 - A summary of evaluation and comparison of bids;
 - If all bids were rejected;
 - Rejection of a bid due to corruption or fraud.
- v. v. Such record of proceedings shall on request be availed to any interested party. No information on bids evaluation shall be disclosed before the conclusion of the tendering proceedings.
- vi. vi. Bidders' grievances about tender procedures and awards shall be channelled to IPAR Management Committee for consideration. Any bidder not satisfied with the Tender Committee's decision may appeal to a court of law for intervention.

3.4.11 Limitations of the IPAR Tender Committee

- 190. Without compromise with grant agreements with IPAR, tenders that have a value beyond ten million Frw thresholds shall be awarded after being given a go ahead by the Board of Directors.
- 191. Tenders whose value is above 1,000,000 Frw shall be awarded through the Tender committee by an open bidding invitation in the newspapers.
- 192. Tenders whose value is between 100,000 Frw and 1,000,000 Frw shall require no less than three pro-forma invoices from the bidders accepted by the IPAR tender committee.
- 193. Tender of values less than 100,000 Frw can be given on mutual agreement after

approval by the Procurement Officer of the IPAR.

3.4.12 Disclosure of Tender results

194. Notice shall be given to the bidders whose bid or quotation has been accepted.

195. For purposes of transparency, it may be necessary to provide all the tender applicants, a list of firms, which tendered, but were not successful.

3.4.13 Report on awarding of Tender

196. All tender committee meetings shall have minutes of which a copy is given to:

- The IPAR Executive Director;
- Administration and Finance Manager;
- The Management Committee for tenders above 5,000,000 Frw;
- The Board of Directors for tenders above 10,000,000 Frw.

3.4.14 Contracts

197. All contracts are initiated by the President and the Secretary to the Tender Committee and signed by the IPAR Executive Director for work done and services rendered. The contracts shall be managed as follows:

a) Contracts register.

198. There will be a contracts register maintained by the Administration and Finance Manager. The contract register will have details of contracts awarded, their performance status and payments made so.

199. A contract that includes supply of materials will require a Local Purchase Order as well to be issued to the contracting party.

b) Contract certificate.

200. Contracts which are phased, and payments also phased i.e to be paid in instalments according to work schedule and amount of work done, will require the preparation of contract certificates prepared by a competent person showing the amount of work done and its worth. This certificate must be signed by the supervisor of the work and countersigned by the Executive Director.

3.4.15 Instituting a purchase Order

201. A purchase order is pre-numbered and in triplicate in the format indicated in **Annex C 2**.

202. The original and a copy are sent to the tenderer or supplier.

203. A copy will be retained in the Administration and Finance Unit for filing.

204. An order which has not been honoured must be cancelled.
205. Expenditures on water, electricity, telephone bills which result from commitments of which financial implications cannot be determined until services have been rendered, are committed at the moment they are ascertained and payments done on the basis of supporting documents.

3.5 Expenditure/Payment Management

3.5.1 Principles

- a) The expenditure items shall be clearly indicated in the budget under the programs, sub-programs and item codes.
- b) The Executive Director and the Administration and Finance Manager are signatories to all documents related to expenditure.
- f) The Heads of units will initiate the expenditure.

3.5.2 Expenditure procedure

3.5.2.1 Expenditure Commitments.

206. Expenditure commitments are done in respect to the process of awarding of IPAR tenders.

3.5.2.2 Recording of Expenditures.

207. Recording of Expenditure shall be done when goods and/or services requested have been delivered.
208. Delivery of goods is accompanied by delivery note indicated in **Annex C 3**, goods received note and the original purchase order.
209. Taking delivery of goods and/or services follows the following procedures:
210. The Storekeeper must authenticate the delivery, to show that the claim is genuine by affirming that:
- The goods /services have been delivered in good condition.
 - The department warrant can accommodate the funds reflected in the purchase order.
 - The particulars in the delivery notes have been entered into the stock book, and necessary adjustments have been made.
 - The Head of unit concerned by the order ascertains the quality of goods and services and so does the in-charge of procurement.
 - The storekeeper confirms that the goods are received in the stores.

211. The Accountant signs to confirm the above contents by doing the following:
- Check the attached documents e.g. receipts and ensure that they are in consonance with the claim. If it is a contract, he/she will ensure that there is a certificate of completion/performance as provided in **Annex C 4**, invoice and goods received note.
 - Check on the authorization;
 - Check on the correctness of entries the delivery notes, stock cards (bin cards – **Annex C 5**) and stock register – **Annex C 6**;
 - Confirm money is available;
212. The amount to be paid is determined conforming to the supply results and takes into consideration the advances and services obtained.
213. The Administration and Finance Manager, basing on the payment voucher prescribed in **Annex C 7**, reaffirms that all the procedures are correct, that all cited authorities, and the amount paid are certified. He/She makes sure the Head of unit and the Accountant sign the payment vouchers and that all annexes are in order and certified.
214. The Administration and Finance Manager then authorizes payment or prepares a cheque for payment.
215. The original and the duplicate of vouchers are given to the Accountant for consideration and the triplicate is kept by the storekeeper which initiated the expenditure.

3.5.2.3 Payment Procedures.

216. Goods and Services having a value equal to or below 100,000Frw are paid from the petty Cash where such funds are available. Whereas the expenditure above 100,000 Frw is paid by cheque or payment order.
217. Expenditures are made by use of payment vouchers. The vouchers shall contain the following information:
- References
 - Payee;
 - Amount requested;
 - Motive;
 - Budget Line;
 - Approval and remarks (if any) of the Accounting officer;
 - Approval and remarks (if any) of the Administration and Finance Manager;

- Executive Director approval;
- Signature of beneficiary.

3.5.3 Payment by cheques.

3.5.3.1 Issuing cheques.

218. Any amount above 1,000,000 Frw must be paid by payment order with the exception authorised cash withdrawals done by authorised IPAR staff to facilitate the activities that take place where bank transfer are not possible. Cheques must be issued against payment vouchers that have already been approved for payment.
219. The Accountant will ensure that the cheque number has been entered into the payment voucher.

3.5.3.2 Receipt of cheque or cash.

220. The recipient and the paying officer shall sign the voucher.
221. The paying officer will ensure that the authorized recipient is the one that is signing. Any other person shall have been authorized in writing by the would-be recipient. If the money is for salary of employees on a pay roll, then the signatories will be on an attached pay sheet or a recognized financial document.
222. After payment, the paying officer will stamp on the payment voucher and any other attachments with the date-stamp marked 'PAID.'
223. The original voucher with copy of the cheque shall be part of accountability for posting the abstracts and ledgers.
224. The Payment Vouchers and copy of cheque with supporting documents will be filed for audit purposes.

3.5.3.3 Dishonoured cheques.

225. If the bank dishonours a cheque paid to the IPAR, the accountant must immediately bring it to the attention of the Administration and Finance Manager.
226. The Administration and Finance Manager shall provide such information to the Criminal Investigating Department of the Police.
227. The entry will be ticked off against the bank statement.
228. The issuing person will then be contacted immediately. When the person makes good the dishonoured cheque, a Revenue Voucher will be prepared to credit the Dishonoured cheque suspense account.
229. No post-dated cheque shall be received by the Institute except in cases of spread out payments based on agreement between the Payer and the Executive Director.

3.5.4 Management of Bank accounts

3.5.4.1 Opening and closing of bank accounts.

230. Opening of IPAR bank account must be authorized by the Board of Directors. These accounts can be opened in any authorized banking institution nearest to IPAR headquarters.
231. It is advisable that IPAR opens a bank account for income/revenue separate from the account for expenditure. This is to facilitate weekly payment provisions and to keep track of the banked revenue of the previous week and reconciliation of anticipated and banked funds with accounts records.
232. The Government or donors support accounts are managed depending on their nature and agreements with the IPAR.

3.5.4.2 Signatories to Bank Accounts.

233. There are two mandatory signatories to all IPAR accounts: The Executive Director and the Administration and Finance Manager. In the absence of one of the two, the Vice-Chairperson of the Board can countersign a cheque or a payment order.
234. Cheques /payment orders, payment vouchers and other vouchers are presented to the signatories for verification before signing.
235. It is strictly forbidden to sign/or co-sign blank cheques or payment orders.

3.5.4.3 Registration of Bank operations.

236. A separate bank registry is kept for each bank account in the computerized accounting system of the Institute. Registers are completed as the operations are carried out.
237. Bank orders/cheques and support documents duly approved constitute the reason or basis for registration of the payment in the bank register.

3.5.4.4 Funds received/collected.

238. The accountant may register the transfer of funds from donors, supports from the government as well as crediting interests through the credit notes.
239. He/she then verifies the credit notes based on pay-in slips and/or any other correspondence coming from the donors.

3.5.4.5 Bank Reconciliation.

240. At the end of each month, the Accountant of the department in charge of Finance prepares a bank reconciliation statement for each bank account. The reconciliation statement is then signed and dated by its author and approved by the

Administration and Finance Manager.

241. Any known credit and debit movements are registered in the bank register/book. The non-identified movements are noted by the Accountant and reported to the Administration and Finance Manager who takes appropriate action.
242. The cheques whose payments have not been effected for two months are cancelled out in the bank register and non-payment voucher is created. A new cheque is established in favour of the beneficiary, if the previous one has been confirmed as lost or damaged during the transactions.

3.5.4.6 Payment of invoices.

243. Payment by cheques or cash are approved according to the procedures indicated in this manual.
244. Administration and Finance Manager settles the invoices on their receipt depending on the availability of funds and according to the principle of «**First In, First Out**» (FIFO).
245. If a cheque or a bank payment order has been cancelled, the Administration and Finance Manager stamps at the back of the cheque « Cancelled» and signs on the front. All cancelled cheques are filed as annex to corresponding check stubs of cheque book.

3.5.4.7 Storage of financial documents.

246. Cheques like other financial documents are kept in the office of the Administration and Finance Manager. He/she makes sure that cheques and receipt books are kept in a strong room or in a safe.
247. The Accountant makes sure there is a register for all such documents.
248. The following procedures should be applied in managing the strong room or safe:
- The safe should be under the dual control of 2 people, one of whom should be the AFM.
 - The safe should have a dual control mechanism i.e. key + secret lock mechanism
 - The secret code should be set by the first custodian and kept secret.
 - The second custodian should keep the safe key; spare keys should be kept off site e.g. in a Safe Deposit box with BNR or else where deemed safe by IPAR management committee.
 - The custodian with the key should not have access to the secret code kept by the second custodian and vice versa.
 - In case of leave / or sickness the new custodian should reset the secret code to his own number.
249. Chequebooks are requested from the bank by the Executive Director or the Administration and Finance Manager who is also the signatory to the IPAR

accounts.

3.5.4.8 Petty Cash operations

3.5.4.8.1 Operation of the petty cash.

250. The IPAR possesses petty cash, in Rwandan Francs, in order to facilitate the payment of minor expenses. The ceiling is fixed at Frw 200,000. Petty cash is used for payments below or equal to Frw 100,000.

251. The Accountant or the person designated manages the petty cash which is kept in a till box. The Accountant is personally responsible for the money received. Any misuse of the petty cash constitutes a serious offence. The till box locked by the Accountant shall be kept in the strong room or safe at every end of the business day and collected every beginning of the business day by the Accountant.

252. The Accountant keeps a petty cash book in which all movements of the petty cash are recorded. The pre-numbered petty cash vouchers which are used in justifying the release of the funds. The petty cash voucher is prescribed in **Annex C 8**.

253. The petty cash voucher contains the following details:

- Number of the petty cash voucher
- Date
- Description of the transaction
- Amount received/paid
- Cash balance
- Remarks, if necessary
- Signatures of the approving authority (author & AFM)

254. The following expenses are eligible for expenditure on petty cash fund provided that they do not exceed the ceiling:

- 1 Travel allowances within the country (perdiem, transport & airtime)
- 2 Allowances for temporary workers
- 3 Telephone/Internet/Fax
- 4 Radio Announcement
- 5 Postage
- 6 Office Stationery (in case of unforeseen difficulty)
- 7 Printing, Binding & Photocopying Expenses
- 8 Motor Vehicle & Motor Cycle Repairs and Maintenance
- 9 Motor Vehicle & Motor Cycle Fuel
- 10 Other Office Supplies
- 11 Other Operating Costs

3.5.4.8.2 Replenishment of the petty cash.

255. In order to replenish the cash, the Accountant establishes a requisition voucher which must be accompanied by supporting records on the utilization of the previous money supplied. This requisition is submitted to the Accountant for approval.
256. The Accountant submits the requisition to the Administration and Finance Manager who verifies and signs it as a proof of approval of the request.
257. Following the approval, the Accountant writes a cheque and forwards it to the Administration and Finance Manager and the Executive Director for signature.
258. Following the reception of the funds, the Accountant registers the operation in the cash ledger.
259. The Accountant carries out impromptu or unexpected controls of the petty cash, at least once a week.
260. At the end of each month, the Accountant closes the operations of the cashbooks and forwards the statements to the AFM for verification.

3.5.4.9 Petty cash Payments.

261. Any requisition of funds is addressed to the Administration and Finance Manager by filling the user requisition form indicated in **Annex C 9** which clearly specifies the reason and expenditure justification.
262. The requisition form shall be checked by AFM and sent to the accountant who shall fill the petty cash voucher sign and send it to AFM for approval.
263. After the approval the accountant pays to the beneficiary the approved amount and the payee signs on the petty cash payment voucher to acknowledge the receipt of money.
264. The amount of money paid from petty cash in advance must be justified within a deadline of 48 hours from the date of payment. The sums that are not justified must be reported to the Administration and Finance Manager who will take appropriate action. AFM will make surprise count of petty at least once a month and a petty cash count form indicated in **Annex C19** will be filled and signed by both the petty cash custodian and the AFM.
265. Following the expenditure, the requisitioning officer submits the original documents justifying the expenditure as well as the remaining balance, to the Accountant. The Accountant fills the petty cash voucher in duplicates by indicating the details of the amount. The balance must be indicated in the petty cash voucher.
266. In case of any anomaly noted in the cash book, the Accountant refers the matter, in writing, to the Administration and Finance Manager with a copy to the Executive

Director.

3.5.5 Expenditure.

267. IPAR can make purchases in cash or on credit. Advance payments of 100% of the amount are not accepted. However an advance representing not more than 50% of the purchase order value in contract can be granted on request by the supplier.

3.5.5.1 Buying on the spot

268. The Accountant registers the transaction after the payment has been made. He/She directly ascertains the expenditure and the decrease in cash reserves in the accounts.

269. The Accountant is reminded to make registrations in two phases:

- Registration by nature, by objective or by item.
- Registration by program/function

3.5.5.2 Buying on credit

270. Buying on credit is done by a purchase order or a contract signed between IPAR and the supplier.

271. This transaction is registered in the following three phases:

- Receipt of purchase order or contract by the supplier;
- Delivery or receipt of work and/or services accompanied by the suppliers invoice.
- Payment to supplier

272. For the first step the Accountant registers the amount of purchase order or contract in the purchases journal.

273. For the second step the Accountant ascertains the commitment to the supplier in the purchases ledger. The Accountant makes this operation into phases:

- Registration by nature, objective or item;
- Registration by program/
- For the third phase the Accountant ascertains the payment to the supplier:

This constitutes reduction in debts and liquidity in the cashbook.

3.5.5.3 Payment of salaries and wages

274. The first phase consists of ascertaining the monthly salaries that should be paid by IPAR to its employees. This is done by establishing a summarised list of salaries

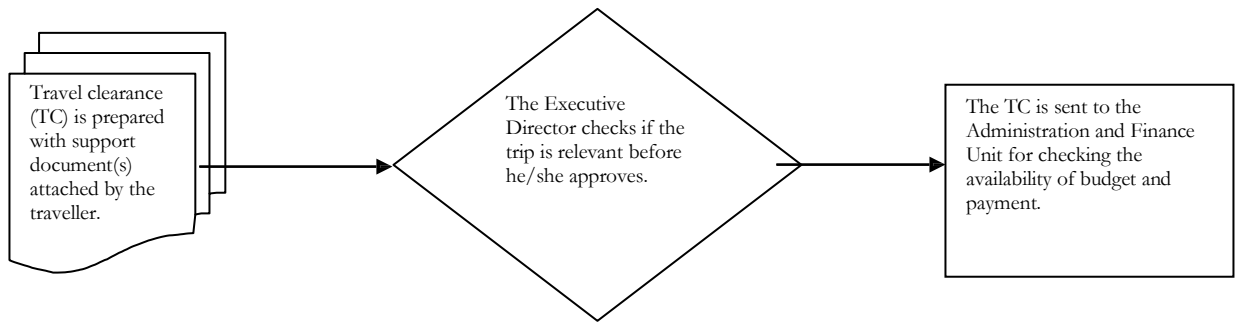
consisting of all elements of a salary including the changes that may have occurred during the month in the format prescribed in **Annex C 10**.

275. The Accountant makes the summarised salary list, the Administration and Finance Manager verifies it and the IPAR Executive Director approves it.
276. This list constitutes an accounts document authorising expenditure and must be registered in the ledger as an expenditure to pay (debt to employees).
277. The second phase ascertains payment of salaries which lessens the debt to the employees.
278. The following will form payment procedures for salaries and wages.
 - All employees should be instructed to open accounts in local banks where their net amounts should be remitted.
 - A cheque or payment order should be prepared in favor of the payee bank, for the sum of the net amounts off the payroll, for listed employees whose accounts are with the payee bank.
 - Payment of salaries should be effected by remittance of the cheque/payment order, together with the list of affected employees, to the local bank for transfer to the individual employee accounts. This should be done by the 20th of each month.
 - Each employee should receive at month end, an itemized pay slip indicating the breakdown of the components making up his/her pay package
 - P.A.Y.E should be paid to the Rwanda Revenue Authority within 15 days after deduction.
 - Contributions to CSR should be remitted on a quarterly basis to the credit of employee accounts with CSR.
279. Where the payroll process has been automated (pay roll software module integrated with the accounting module), posting to the relevant cost centers in the General Ledger (GL) will also be automated; this should be flagged off by the Administration and Finance Manager.

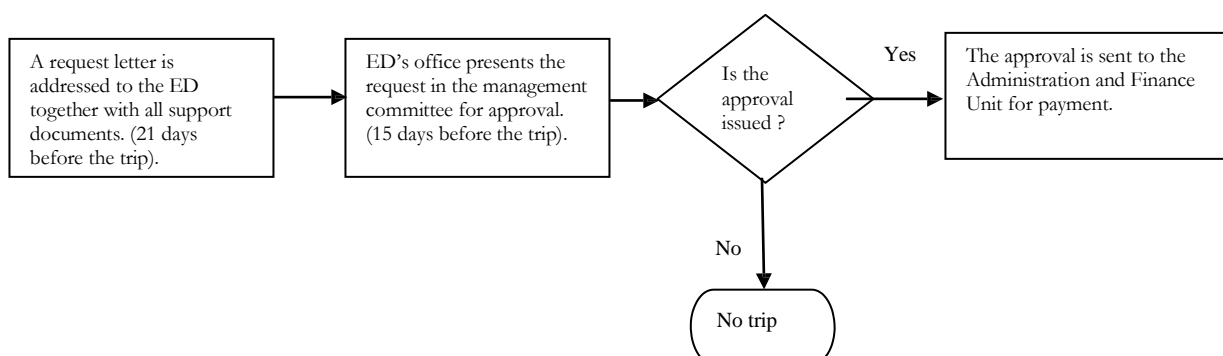
3.5.6 Management of Travel Allowances

3.5.6.1 Preparation of the trip

- Official trip within the country:



- Official trip outside the country:



280. Any official trip, be it within the country, requires prior authorization which is confirmed by a travel clearance and/or invitation letter. For staff travelling outside the country, prior authorization from the management committee is required whereas for those travelling inside the country only the approval of the executive director will be sought.

281. The minutes of the management committee meeting authorising the travel and a justification authorised by the Executive Director shall be among the supporting documents for payment of travel expenses outside the country.

282. Based on the travel clearance duly signed, the travel allowances are then calculated using the determined rate governing allowances.

283. For official travel that require more than five hours inside the country but beyond 30 kms from the Kigali city centre, the allowance rate is:

- Frw 10,000 for day and Frw 35,000 for a day and night out (this includes meals and accommodation) for the executive director and heads of units/department and
- Frw 10,000 for day and Frw 30,000 for a day and night out (this includes meals and accommodation) for professional staff. Transport and communication expenses are not included.
- Frw 10,000 for day and Frw 20,000 for a day and night out (this includes meals and accommodation) for other staff (drivers etc). Transport and communication expenses are not included.

284. For a travel inside the country and within 30 kms from the Kigali city centre, lunch of 7,000 Frw per day will be provided. Transport and communication expenses are excluded.

285. Requesting for payment of travel expenses will be done using **Annex C 11**. For

reimbursement of travel expenses, supporting documents including the receipts and justification will be required before reimbursement is done. Reimbursement will be done not beyond the ceilings stated in this manual.

286. For a travel outside the country, the allowance rate is US\$220 a day, including everything except transport and insurance.
287. For the travel full sponsored by the organizers, a fixed amount of US\$ 200 shall be provided to cover miscellaneous expenses and shall be accounted for together with receipts not later than five days following the date of return.
288. The Administration and Finance Manager effects the calculation of travel allowances. For travel within country, the travel request form indicated in **Annex C 12** will be filled by the requisitioning officer and presented to AFM for calculations after the approval. A cheque or bank order is then established and signed by the authorized signatories competent in this matter.

3.5.6.2 Means of Transport

289. The employer provides means of appropriate transport or travel allowances to the staff going on official trip. This can be done by using Institute vehicles or hiring a car for the official travels.
290. All the IPAR staff who go on official trips abroad, travel in economy class.
291. Officers who go for official trips abroad use the most direct itinerary possible.
292. The air tickets are purchased on the basis of at least three pro-forma invoices collected from travel agencies or Airline companies operating in Rwanda.

3.5.6.3 Management of Entertainment Expenses

293. There are occasions when the Institution may provide hospitality to stakeholders to support the mission of the Institution. As with other institution expenditures, the approving authority must exercise prudent judgment in reviewing proposed expenditures for meals and light refreshments based on their reasonableness, allow-ability, and benefit to the Institution, budget, and the availability of funds. In addition, such expenditures should be cost effective and in accordance with the best use of IPAR funds.
294. The entertainment expenses are committed and used when hosting guests and during Board meetings.
295. The guest hosting or meeting may be held at IPAR's offices or outside its premises. Where hosting or meeting are organised in advance, requisitions and approval should be sought under normal procurement and payment procedures stated in this manual.
296. For the incidental and unpredictable entertainment, expenses only in case of travel outside the country, the executive director or the representative of the executive

director will be given a lumpsum of \$500 subject to accountability and justification on return of the official. In case the lump sum is not used or in case of a balance, the amount will be re-banked by the accountant.

297. The following procedures should be respected for entertainment expenses:

- The justification of the expenditure is addressed to the Executive Director and the invoices are presented to the Administration and Finance Unit for settlement.
- The procedures to be followed after the reception of the invoice are described in payment procedures.

3.6 Management of IPAR Fixed Assets/Property

3.6.1 Fixed assets

298. All acquisition of fixed assets is subjected to the same procurement procedures listed under the “procurement procedures”.

299. After completion of procurement process, a purchase order is written in the name of selected bidder. On delivery, the Storekeeper proceeds to receive the goods in the name of the institution.

300. The accountant makes a register of all assets containing the following details:

- Description of asset;
- Serial number or model;
- Date of acquisition;
- Location and physical state of the asset;
- Cost in Rwanda Francs;
- Source of funding;
- Internal reference number;
- Annual depreciation rate;
- Depreciation for that year;
- Accumulated depreciation;
- Net calculable value.

301. All fixed assets are marked with engraving, clearly indicating identifications and serial number (where possible).

302. Disposal of Institute assets is done in conformity with existing rules and regulations.
303. Annual and periodic physical checking is done, results of which are compared with those in the registry of assets. The Accountant updates the register of assets following changes which have taken place.
304. The Administration and Finance Manager organizes annual physical inventory of fixed assets. It is the responsibility of the Accountant to reconcile the register of fixed assets with the results of the physical inventory. All unexplained differences are brought to the attention of the Executive Director through Administration and Finance Manager and Management Committee, which takes appropriate action.
305. It is the responsibility of the Administration and Finance Manager to monitor maintenance and conservation of office materials. Any alteration of equipment is reported to him by the users.
306. All those in charge of Institute assets take care of them in an appropriate manner.
307. Theft or loss of assets is reported to the Executive Director. He/she makes investigations and communicates them to the Management Committee which takes appropriate action.

3.6.2 Insurance

308. IPAR shall have appropriate insurance policies for its assets. The Administration and Finance Manager is responsible for this exercise.
309. Buying/transfer of vehicles is, at the material time, added/removed from registry of assets and/ or the list of insured assets.

3.6.3 Capitalisation

310. Assets having a value below 100,000 Frw are not included in the registry of assets. The Administration and Finance Manager informs the Heads of units by use of an internal memorandum of the presence of fixed assets in their units.
311. A List of assets of no capital value is made for all goods worth less than 100,000 Frw, which by their nature will serve the institution for more that one year. Such is the case for things like staples, perforator, pocket calculator, etc.

3.6.4 Movement of Assets

312. There can be inevitable movement of assets within the institution from one place to another or from one unit to another, sometimes for administrative reasons.
313. Such transfers shall be well co-coordinated and authorized by the Administration and Finance Manager.
314. For permanent transfers, each movement of Institute assets, asset transfer forms

indicated in **Annex C 13** must be filled approved.

3.6.5 Depreciation of fixed Assets.

315. Asset depreciation allowances are established following straight line depreciation method conforming to definite rates as defined in the Law.

3.6.6 Depreciable Asset Time Rate

Depreciable Asset	Time	Rate
Buildings	20 years	5%
Computer materials	3 years	33.33%
Office materials	5 years	20%
Vehicles	5 years	20%
Furniture	10 years	10%
Fittings and installations	10 years	10%

3.6.7 Management of buildings

316. IPAR avails administration and residential buildings to accommodate and lodge its staff.

317. The IPAR Management is charged with all the management of all buildings of the IPAR.

318. The IPAR management must maintain a register of all buildings of which contains the following details:

- Description of the building;
- Number of the offices;
- Date acquired/rented;
- Location and physical state of the house;
- Unit or officer who is occupying the house;
- Cost in Rwanda Francs;
- Reference number;
- Annual depreciation rate;
- Depreciation of the year;
- Accumulated depreciation;
- Calculable net value.

319. Depending on availability, the IPAR can give accommodation to its foreign

staff/visitor in a particular rented house for reasons linked to specific problems.

320. Before occupying the house the staff allocated accommodation countersigns a contract established and signed by the Executive Director.

321. The contract will state that the staff occupying the house is committed to keep the house in good condition. Otherwise, he/she will be responsible for any damage caused.

3.7 Stock management

322. All purchases are made according to the needs of the IPAR and approved budget. Purchase procedures defined under the procurement procedure in this manual are applied without exception.

323. Stock bincard as indicated in **Annex C 14** are kept to register movement of goods. They are updated regularly by the storekeeper and contain the following information:

- Date of acquisition;
- Item description;
- Reference Number;
- Purchase Order Number;
- Name of supplier;
- Received Quantity;
- Issued quantity;
- Stock balance (quantity);
- Issued to (unit);
- Stock value (balance).

324. The storekeeper receives all the items purchased by the institution and:

- Examines them to ensure that they correspond to the description established on order form.
- Make a count to ascertain the quantity.
- Compare the price on the receipt on delivery note with that indicated on the order voucher.
- Sign the delivery note for quantity received and a reserve note for any eventual anomaly on the question of quality.

- Addresses any outstanding anomaly to the Administration and Finance Manager who takes appropriate action.
 - The Administration and Finance Manager makes a follow-up with the supplier to rectify the situation.
325. If goods are damaged or honoured services are below required standard, the goods/services are rejected and the supplier is notified immediately. All the rejected goods are returned to the supplier in the same condition received.
326. Stock shall be issued when the requisition from the user is filled by the user approved by head of pertinent unit, verified by the Accountant and approved by the Administration and Finance Manager. The person receiving items from the store signs for them on the requisition voucher. The storekeeper uses the requisition voucher to update the store register or bin card.
327. At the end of each month, a report on stock is prepared by the storekeeper and submitted to AFM who shall consult the accounts office for checking.
328. At the end of each quarter and at the end of the year, the Administration and Finance Manager makes an inventory of the stock. All variation gaps must be justified.
329. All damaged, obsolete and unusable stock is listed timely and the list submitted to the Management Committee for disposal approval. The method of disposal is determined by management committee.

3.7.1 Management of vehicles

330. IPAR vehicles are used solely during office hours and are driven by drivers employed for this purpose.
331. After office hours, they are parked in the institution-parking yard not later than 19h30 except in the case when there is a written authorisation for official travel beyond this time.
332. It is the responsibility of the driver in charge of a vehicle to make sure it is clean. It is strictly prohibited to transport unauthorized persons in Institute vehicle.
333. The Administration and Finance Manager assigns each vehicle a particular driver. The driver identifies problems, which necessitate repairs. He is also responsible for all abuses occasioned during the use of the vehicle.
334. Nobody is allowed to drive the Institute vehicle without authorization. No vehicle can be used outside Kigali without travel order indicated in **Annex C 15** signed by the Executive Director or his/her delegate. Use of Institute vehicles during weekends requires special permission as indicated in **Annex C 16**.
335. Vehicle movement register is kept for checking as indicated **Annex C 17**. It is kept at the reception and completed by drivers on each departure and return. It

contains the following information:

- Date;
- Vehicle plate number;
- Hour of departure;
- Mileage at departure time;
- Destination;
- Name of driver;
- Mileage at time of return.
- Signature of driver.

336. Logbooks are kept for each vehicle in order to control movements and fuel consumption. They are kept in each vehicle and contain the following information:

- Date;
- Number of kilometres on departure;
- Name of the driver;
- Mission and name of the persons authorized to be transported;
- Time of departure;
- Time of return;
- Number of kilometres travelled;
- Signature of the official transported;
- Petrol consumption, motor oil and brakes;
- Remarks.
- Signature of AFM (after periodical [weekly] checking)

337. The in charge of logistics compares logbooks with the vehicle movement register every week for efficient follow-up.

338. The maintenance of vehicles (service and lubrication) is carried out whenever it is necessary. It is the responsibility of the driver assigned to a vehicle to inform the in charge of logistics when this is due. The garage attaches a tag in the vehicles, indicating the date/mileage of the next service.

339. The in charge of logistics forwards the pro-forma invoice to the Administration and Finance Manager for the preparation of an purchase order/contract. Once the purchase order is prepared, it is sent to the garage. The garages prepare the

invoice and send it to the institution.

340. The in charge of logistics keeps an individual record for each vehicle as indicated in **Annex C 18**. This record contains the following details:

- Type and model of the vehicle;
- Registration number;
- The chassis number of the vehicle;
- Number of the engine;
- Colour of vehicle;
- Year of manufacture;
- Date of the reception of the vehicle;
- Person to whom the vehicle is assigned;
- Remarks, when it is necessary;
- Summary of documentation and date of validity (insurance, tax).
- Summary of incidents/accidents/services.

3.8 AUDIT PROCEDURES

3.8.1 Introduction

341. The Audit caters for value-for – money in analyzing, evaluating, and assessing institutional and systems performance and service provision.

342. The audit is therefore a control mechanism that seeks to ensure there is effectiveness, efficiency, economy and equity (where applicable in the management of resources for maximum utility and output.

343. The audit thus seeks to provide evaluation and advice on performance, provide signals to guide management.

3.8.2 External Audit

344. The external auditor of the IPAR financial management should be independent. He/She must not be an employee of the IPAR or member of Board of Directors. That will allow him/her to freely express his opinion (Certification) on the correctness or otherwise of the financial situation.

345. The IPAR should provide for funds to recruit external auditor in its annual budget.

346. The essential work of the external auditor is to show if there is good management

of IPAR resources. If the management has respected the principles of accounts generally acceptable.

347. He/She must verify if the existing accounts allow the IPAR Management and Board of Directors to take adequate decisions.

348. The External auditor must be competent to form an opinion. Following the verifications done, he/she can give his opinion like:

- b) Opinion with objective of giving advice: In such a case, the auditor accepts existing management procedures, but proposes improvements.
- c) Reserved opinion: The auditor reserves his/her opinion for lack of adequate information.
- d) Clarification opinion: The auditor does not accept a part of financial situation because it is contrary to the generally accepted principles of accounts.
- e) Certification opinion: the auditor accepts the financial situation in its entirety. He/she certifies that the financial situation conforms to the generally accepted principles of accounts.
- f) The independent external auditor shall be recruited at every beginning of the financial year to audit the financial statements of the previous financial year. The auditor shall submit the audit report within four months of the financial year.

CHAPTER 4 – ADMINISTRATIVE AND PERSONEL RULES & REGULATIONS

4.1 Overview of the Processes/Practices/Policies/Procedures

349. Considering the law No. 20/2000 of 26 July 2006 regarding the establishment of the Institute of Policy Analysis and Research (IPAR) the Staff Rules are intended to provide a general overview of various administrative and personnel practices and policies within the Institute of policy Analysis and research.
350. It is the responsibility of each member of the Institute staff to administer these procedures in a consistent and impartial manner. Written documentation of the most common procedures, which provide each administrator and employee with a clear explanation of all existing personnel policies, procedures and practices.
351. The information is to be used as a guide to assist employees and supervisors in understanding personnel procedures, to eliminate the need for personal decisions on matters of Institute-wide policy and to help assure uniformity throughout the organization. The information can also be of assistance in the training of new supervisory personnel and in the orientation of all personnel.
352. This written documentation is presented in good faith and reflects the intent of providing fair employment practices and equal opportunity for present employees and future employee and good working conditions.

4.2 General Administrative Provisions

353. The staff of Institute of Policy Analysis and Research hereafter referred to, as “IPAR” comprises the Executive Director, Research team staff and support staff. All members of IPAR staff are employed under the current Staff Rules, hereafter referred to as “the staff” whose terms of employment are provided for under contract terms of service and by special provisions determined by IPAR.
354. There shall be a Management Committee of IPAR chaired by the Executive Director of IPAR and comprising of the members from the technical committee, Personal Assistant to ED, the heads of units and any other invited staff. Periodic review meetings will be held and the committee shall determine their frequency.
355. The statute establishing IPAR gives powers to the General Assembly of IPAR to appoint the Chairman and the members of the BoD. The Chairman appoints the Executive Director and key professional staff as after interview are held and with the approval of the relevant donors. Other employees are recruited, assigned, appointed, promoted, dismissed and revoked by the Executive Director in conformity with the provisions of the present Rules. The Executive Director appoints short-term staff and consultants through acceptable recruitment procedures.
356. Employees of IPAR are encouraged to communicate openly with their superiors

and colleagues on matters related to improving performance of the organization. Suggestions will be collected at the unit level be forwarded in the management meetings.

357. The present Rules will apply to all employees of IPAR who will have signed service contract with the exception of temporary employees. The IPAR will issue directives in addition to notifications aimed at regulating certain issues in the internal organization of work as need arises.

4.3 Working Conditions

358. The obligations of the IPAR and the Staff are both governed by the law n° 51/2001 of 30/12/2001 establishing the Rwanda Labour Code and law n° 22/2002 Of 9/7/2002 establishing the General statutes for Rwanda Public Service.??
359. Employees heading units are accountable before their hierarchical superiors for the good functioning of the administrative units under their supervision. They are empowered to impose or propose a penalty for any reprehensible behaviour that they could notice while performing their duties. Therefore, they are required to be strictly objective.
360. Any accident occurring at the place of work or along the way to or from work, however big or small, should be reported immediately to AFM who in turn will make a declaration to the Social Security Fund, where necessary to the insurance within the shortest possible time, preferably in 48 hours. Insurance of property is needed such as office equipment (computers, photocopying machines, scanners, faxes etc...).
361. All employees of IPAR are expected to devote their time exclusively to official work during the mandatory hours. Furthermore, he/she must neither use the IPAR Office's equipment for personal activities nor for the benefit of others other than IPAR.
362. An employee must avoid engaging in activities, which would bring IPAR or fellow employees into disrepute.
363. It is the obligation of the Administration and Finance Unit to provide leadership in the administration and Finance management of IPAR, to provide services to employees connected with their staff benefits; to provide employee relations services; to ensure the integrity of the Institute's classification and compensation program; and to maintain the official personnel files of all Administrative and Professional staff.
364. IPAR is an equal opportunity employer. The Administration and Finance Unit provides employment services assuring the recruitment of qualified individuals without regard to sex, age, race, religion, national origin, or disability status. The same assurance is extended to up-grades, promotions, demotions/transfers, terminations, rates of pay, and selection for training.

365. In association with the employment/recruitment responsibilities, the Administration and Finance Unit provides accurate payroll calculations, wage/salary data entry for regular permanent and temporary staff, and maintains and distributes employment contracts for permanent administrative and professional staff.

4.4 Employment/Recruitment

4.4.1 Recruitment Committee

366. The Institute can hire a consultancy firm to handle the recruitment process or use an internal recruitment committee with the following members:

- Executive Director,
- One Researcher or specialist in the domain of recruitment,
- Administration and Finance Manager
- and an additional person deemed fit (From BoD/Donor/Public Service).

367. The committee meets, upon the Management's request, to review position vacancies, new positions, and status changes (permanent or temporary); these requests will be considered as part of the regular budget process.

368. Requests for new positions must be submitted to the Executive Director as part of the budget process. These requests are then submitted to the Recruitment Committee for review and recommendations of the committee are sent to the Board of Directors for approval. The management committee prioritizes personnel requests for inclusion in the proposed budget or, if requested by the Board of Directors or General Assembly, in an ancillary budget.

369. For staff recruitment, an interview panel will be constituted and an allowance of Frw. 30,000 paid per activity per person (i.e-written theory examination; computer, and oral). Supervision of written exams will be Frw 15,000. Payment to IPAR staff is only applicable for hours worked in excess of forty (40) or on weekends. Where firms are involved, negotiations will be made under procurement procedures for services.

4.4.2 Establishment of New Positions

370. Authorization by the Board consistent with policy established by the Board of Directors is required before the employment of any permanent employee, regardless of funding source.

4.4.3 Personnel Request letter

371. When a position opens, the immediate supervisor will immediately write a request letter to fill the position. The Executive Director must approve this letter before it is sent to the Administration and Finance Manager who will organise and make sure

all recruitment procedures are adhered to. Careful attention should be given to the current job description and position qualifications. Changes to the job description should be made prior to recruiting.

4.4.4 Filling Vacancies without A Job Search

372. To initiate a waiver request, hiring initiating officers through the Administration and Finance office submit a letter to the Executive Director detailing the rationale for the request.

373. Administration and Finance Manager must evaluate the internal mobility, equal opportunity and affirmative action implications of the proposed action. A waiver of a job search will be considered if:

- 1) The preferred candidate meets the qualifications specified in the job description, and
- 2) At least one of the following criteria applies:
 - Internal Selection: A regular, permanent or temporary employee of the department is deemed qualified to fill the vacancy.
 - Return to Work: An employee pending layoff, on layoff, or an employee returning from disability leave is deemed qualified to fill the vacancy,
 - Current/Previous Search: The nominated candidate is part of a current or previous applicant pool (within the past year) resulting from a search for a regular position with the same job title, minimum requirements and salary grade.

374. The Executive Director Office must issue all correspondence with job applicants to the BoD.

375. Executive Director, following the Board of Directors approval, will issue employment offers.

376. Exceptions may be made based on a determination considered to be in the best interest of the IPAR and/or the Board of Directors.

4.4.5 Position Recruitment File

377. Upon receipt of an approved Personnel Requisition form as indicated in **Annex D 1**, a position file is created. This file is used as a record of all action taken in recruiting, screening and the selection processes for the position. The Administration and Finance Manager or any other designated staff will review applications for the duration of the posting period; subject to authorization by the Executive Director.

4.4.6 Advertising

378. Job Vacancy Notices and employment advertisements will be handled by the

Administration and Finance Office. Positions are advertised on country wide, region wide or worldwide basis and through popular media agencies and Internet via the IPAR Website. Exceptions may be made based on a determination considered to be in the best interest of the IPAR by the Board of Directors.

379. When positions are posted, the notice will include the job title, a brief description of the job duties/tasks, and closing date for accepting applications. The posting period shall be at least fourteen (14) working days for any position. The Executive Director is authorized to extend the posting period for extenuating circumstances and/or for affirmative action purposes.

380. The primary posting sources will be the IPAR website, and emphasis will be placed on newspapers-based advertising sources as a cost containment feature.

4.4.7 Application Screening

381. All applications will be initially screened by the recruitment committee. It will then screen applications using criteria previously established. Written notes are to be developed by the committee as to the strength and weaknesses of each applicant who meets the minimum qualifications. The Executive Director will review these notes before approval.

382. The recruitment committee will normally work with the immediate supervisor, an employee who will work closely with the selected applicant and the Administration and Financial Manager.

4.4.8 Physical Exams

383. Physical exams, post job offer, are only requested for certain positions which require high levels of physical stamina and/or strength.

4.4.9 Interviews

384. Interviews for positions will be scheduled by the recruitment committee. The Committee will schedule all interviews for advertised positions. The staff members who will work closely with the position incumbent can join the committee during recruitment process if necessary.

4.4.10 Background/Reference Checks

385. To provide a safer, more secure workplace, criminal history background checks can be required as an integral part of the employment procedure. In an effort to avoid inappropriate hiring incidents, background checks are conducted on all candidates recommended for employment. All reference checks for applicants will be conducted by the recruitment committee.

4.4.11 Personnel Recommendation/Final Selection Process

386. The selection committee will offer recommendations as to the best candidates, but the final selection must be done by the Board of Directors. A Personnel

Recommendation report is written by the chairperson of the recruitment committee, and forwarded through the Board of Directors for approval signature by the Board Chairperson. The report is then submitted to the Administration and Finance Unit for filing together with the signed contract.

4.4.12 Notification of Recruitment Status/Selection Process

387. The Executive Director notifies all candidates as to the outcome of the selection process. An effort will be made to secure a written acceptance of the tentative job offer from the successful applicant prior to Board approval.

4.4.13 Salary Determination

388. Basing on the position, relevant experience, education credentials, responsibilities for the post, all determinations are to be proposed by the Executive Director, approved by the BoD and are to be consistent with the Institute's Position Classification and Compensation Procedures as indicated in **annex D 2**.

4.4.14 Contract Length

389. Except under specific circumstances, the contract length is considered for a period of 2 years maximum. An employee should successfully complete the lesser of 3 months of a contract employment as probation period in any job into which he/she is appointed to before final confirmation. A preliminary evaluation will be carried out within 3 months of the probation period and the employee informed of the results.

390. During the probationary period, a seven (7) days notice of termination of employment will apply on either side.

4.4.15 Temporary Staff Employment

391. For the temporary employment, the procedures to be followed are the same as for procuring service. Therefore, the selection will be done in accordance with service procurement procedures in force.

4.5 New Employee Orientation

392. Employee orientation will take place at the time of appointment by the direct supervisor to enable each newly appointed staff member to be fully informed about the duties, relationships, and responsibilities of the position, as well as, the policies and procedures of the Institute. The Executive Director shall be will ensure his/her availability during the process to address questions or verify orientation content.

393. Benefits-eligible employees are also provided with information for accessing the Employees Retirement System of the Country for information regarding the Benefits Plan.

4.6 Position Classification and Compensation Plan

394. Institute of Policy Analysis and Research has adopted a Position Classification and Compensation Plan designed to develop and maintain internal equity among Institute positions in regards to levels of pay.

395. All new Institute positions must be classified with a position grade by the management committee.

4.6.1 New Positions

396. A job description must be prepared by immediate supervisor and should recommend a grade placement and provide documentation to justify such recommendation before is sent to the executive director for review before approval by the Board of Directors.

4.6.2 Reclassification

397. If the duties and responsibilities of an established position are permanently and significantly changed, or if the responsible staff believes a position is incorrectly classified, the following action should be taken:

- The incumbent should submit a request, documenting the reason for a position reclassification to his/her direct supervisor, two months after starting date.
- The supervisor, will upon his/her approval, forward the request to the Executive director for approval.
- After the approval, the Administration and Finance Manager will include the position in the Institute Operation Manual.

398. Reclassification requests must include the previous Job Description, the revised Job Description (In standard Institute format), the justification of recommended change from immediate supervisor, the organizational Chart showing position under review.

4.6.3 Annual Review

399. Each year the Management Committee will review all the Institute's positions. If a position needs reclassification, the incumbent and the supervisor will be informed of the evaluation process.

400. All actions/recommendations are subject to review by the Institute's Management committee and/or recommendation to the Board of Directors for approval in their meeting.

4.6.4 Wage and Salary

401. Total Compensation Statements will be reflected in the employee contract. The salary review shall only be done after one year based on performance evaluation

report.

402. In filling positions of critical need, where the hiring of qualified staff may be difficult or impossible within the established salary ranges, the Board of Directors may authorize an additional stipend, based on Executive Director justification, with the amount and durations to be stated in the employee's contract.
403. If an employee is appointed as acting to a position with upper grade; after 2 months, the employee should immediately be placed on the salary step in that grade. The other work benefits related to the grade, out of salary, should be given immediately after appointment. If for any reason, an employee is transferred back to his/her former position or a position within the same grade as the former position after the 2 months, the salary as well as benefits should be immediately reduced to the amount earned prior to promotion.
404. If an employee is transferred to a position with a lower grade or demoted, the employee should immediately be placed on the same salary step in the lower grade as the employee's current salary step.
405. If an employee is given an involuntary transfer to a lower pay grade (not resulting from a demotion to a lower grade) such as disestablishment or deactivation of a position, the salary should be immediately reduced to the salary step in that lower grade.

4.7 Overtime Pay/Compensatory Time

406. The normal work week for employees is forty (40) hours. An employee's work schedule may be adjusted to require more or less than eight (8) hours per day as long as the maximum hours worked within the work week does not exceed forty (40) hours. All hours worked in excess of forty (40) hours during a work week shall constitute overtime.
407. Annual sick leave, bereavement, holiday hours, and other leave hours should not be included when determining overtime. Non-exempt employees who work beyond forty (40) hours in a work week are eligible for compensatory time off at the rate of 1.5 hours for each hour of overtime. Overtime pay will be granted in specific situations involving extenuating circumstances but will not be granted as a regular compensation practice. Such overtime must be approved by the appropriate supervisor or the Executive Director. It is important for the employee and the supervisor to reach an agreement as to the method of compensation for the overtime prior to the overtime being worked.
408. Employees are encouraged to take compensatory time off within 120 days of the end of the work week in which the compensatory time is accrued. Such time must be taken in a manner that does not unduly disrupt the operation of the Institute. Non-exempt employees can accrue a maximum of 240 hours of compensatory time. For employees with 240 hours accrued, any additional overtime worked will be compensated by overtime pay at the rate of 2 hours pay for each hour of

overtime worked.

409. Overtime work is to be kept to a minimum because of costs. Overtime work by non-exempt employees should be permitted by direct supervisor only when it is essential to the operation of the Institute.
410. Each employee and supervisor, as well as the Administration and Finance Office, must maintain an accurate record of actual hours worked, overtime hours and compensatory time earned and taken. At the end of each pay period, all overtime payments must be reviewed by the appropriate supervisor.
411. Compensatory time may be taken in conjunction with annual leave. Unused compensatory time will be converted to overtime pay at termination. The rate used will not be less than the average wage rate paid to the employee over the three (3) years preceding termination, or the current wage rate at the time of termination, whichever is greater.
412. Regularly scheduled overtime within IPAR should be distributed as equally as possible among employees who are capable of performing the work to be done.
413. Casual overtime should go to the employee who regularly does the job in which the overtime work occurs.
414. Casual overtime means overtime of an irregular nature, not expected to continue for more than a day or two. Casual overtime occurs at infrequent intervals and is of such a nature that it cannot be accurately predicted for any given period of time.
415. Regularly scheduled overtime means overtime that occurs at regular intervals and which can be accurately predicted for a given period of time. There will be no partiality shown to any employee in the distribution of casual or regular overtime.
416. Over time form prescribed in **Annex D 2** will be filled by an employee, approved by his/her immediate supervisor and sent to the Administration and Finance manager within 16 business hours (2 days) for processing further approvals and payment.

4.7.1 Flex Time

417. In order to accommodate the needs of IPAR employees, Institute of Policy Analysis and Research will permit employees to vary their work schedules from normal core business hours as long as this does not impact the employee's productivity or adversely affect the efficient operation of the organization.
418. When considering a flexible work schedule, the supervisor and employee are responsible for ensuring that the following conditions are met:
 - The change in hours does not adversely affect the organization or other work units.
 - There is adequate and suitable work available for the proposed flexible work schedule.

- The position is appropriate for a flexible work arrangement.
- Clear goals, objectives, and projects are determined in advance by the supervisor and employee before approval by the Executive Director.
- A weekly or monthly status update is given, when appropriate.
- There is adequate supervision and back-up staffing in place.
- The employee maintains proper contact and communication with his/her supervisor.
- The employee has maintained a good work record prior to making a request for flexitime hours. Example, no excessive or unexcused absences and no corrective action within the last six months of employment.

419. The employee and his/her supervisor must sign the Flex Time Agreement memo. The employee may not change or revise any flexible work schedule without prior management approval. Additionally, the employee fully understands that the arrangement may be revised and/or rescinded at any time by the supervisor due to Institute needs, lack of productivity on the part of the employee, or violation of any of the terms of the Flex Time Agreement. The flex time agreement use the format in **Annex D 3**.

420. With prior approval by the supervisor, an employee may work a “flexible” workweek, as long as the 40-hour week is accounted for.

421. Example: On a regular basis, the employee will work from 10: a.m. to 7:00 p.m. Monday – Friday.

422. This flex arrangement must be pre-approved and a modified work schedule must be put in writing and signed by the employee and supervisor prior to work performance.

4.7.2 Pay Dates

423. Pay dates for all employees are scheduled on an annual basis but efforts are made to have each monthly pay day on the 23rd of the month. Direct Deposit to employee’s bank account is mandatory for all staff members. The later have to provide bank account information to the Administration and Finance Unit 5 days before the pay date.

4.7.3 Salary Surveys

424. Each year as part of the budgetary planning process, the Administration and Finance Unit will conduct a salary survey to collect salary information on all types of Institute jobs. Ad Hoc surveys are also conducted throughout the year.

425. The Institute recognizes the need to adjust salaries from time to time through salary schedule revisions. The Administration and Board of Directors determine

appropriate year-to-year salary schedule adjustments based upon the Institute’s financial condition, recent salary increases in the Institute’s labour market, and available funds. A cost-of-living index may be used in salary planning, but it will not be the sole determinant.

426. Each year the Administration and Finance Unit will survey salaries paid by other comparable Institutes and Institutes in the local area. This research will provide salary data for specified benchmark positions. An aggregate average benchmark position’s salary will be computed for all positions.

4.7.4 Longevity Plan

427. Institute of Policy Analysis and Research’s Longevity Plan recognizes long-term service to the Institute and provides a reward beyond the specified salary pay grade maximums.

428. The following are reward that can be provided:

- Credit for accommodation and transport mean,
- Sabbatical leave,
- Certificate of appreciation,
- Honorary diploma or degree.

429. To be eligible, the employee must have been employed five (5) years at Institute of Policy Analysis.

4.8 Benefits

430. Employee Benefits are provided for permanent employees. The benefits package includes medical insurance and social security contribution as determined by Rwandan law. The package is managed by the Insurance Company that has been contracted with the Institute and Rwanda Social Security Fund (CSR).

431. On medical insurance IPAR shall pay 50% of the contribution and the remaining 50% will be contributed by the employee. For CSR contribution is is determined by the relevant law into force in the Republic of Rwanda.

432. In addition to this, employees are entitled to the transport and communication facilities. These are facilities that allow handling tasks they are assigned to. These facilities should be determined by the management committee and approved by the BoD based on the needs and budget available from time.

433. Employee’s are entitled communication determined as indicated below:

Sno	Position	Communication Allowance/month
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1	Executive Director	Unlimited Mobile Telephone Expenses
2	AFM	50,000 Frw / Month
3	SRF	30,000 Frw / Month
4	RF	30,000 Frw / Month
5	ARF	30,000 Frw / Month
6	PA/Secretary	20,000 Frw / Month
7	Procurement Officer	30,000 Frw / Month
8	Accountant	30,000 Frw / Month
9	IT Administrator	30,000 Frw / Month
10	Drivers & Messenger	5,000 Frw / Month

434. IPAR shall offer incentive and rewards to employees who prove outstanding accomplishment in their overall performance in the area of consultancy and whose performance significantly impact institution's results. The means IPAR revenue generation as indicated in section 3.3 of this manual have separate policies which form part of this manual. These policies are prescribed in **annex D 8**.

4.8.1 Workers' Compensation Insurance

435. Workers' Compensation Insurance is provided for all Institute employees. The Administration and Finance Unit should be notified as soon as practicable in the event of an employee's workplace accident; maximum of seven (7) days following the event. The Administration and Finance Manager will serve as a liaison between the injured employee and the third party administrator of the Workers' Compensation program.

4.8.2 Sick Leave

436. It is the policy of Institute of Policy Analysis and Research to grant reasonable time off to full-time employees for sick leave. Employees should notify their supervisors at the earliest possible time during the day when they will be absent from work due to illness and daily thereafter. Failure by employees to contact their supervisors about an absence/illness for three (3) consecutive working days shall be grounds for disciplinary action. The supervisors have the responsibility to

guarantee that the sick leave is used for legitimate purposes. The Institute reserves the right to have an employee suspected of sick leave abuse examined by a physician of the Institute's choice.

437. Evidence of sick leave abuse is grounds for disciplinary action.

4.8.3 Maternity Leave

438. Institute of Policy Analysis and Research does not have a stand-alone policy for maternity leave. The Rwandan Law on maternity leave will be applied to any employee who will apply to be off work due to a pregnancy or pregnancy related health condition. A request should be made and approved by the direct supervisor before it is granted.

4.8.4 Annual Leave

439. Annual Leave benefits are extended to all permanent employees. Annual Leave is accrued at one month (calendar days) per year. Eligible employees who complete at least six months (6) calendar days in a year will accrue Annual Leave for that month.

440. Annual leave cannot be taken prior to actual accrual. Annual Leave may be taken only with prior approval of the immediate supervisor and the Executive Director. Employees requesting leave of more than three (3) consecutive days should request approval one month prior to the scheduled vacation. All requests for Annual Leave must be in writing, either by memorandum or on the Annual Leave form **annex D 9**. Leave should be scheduled in such a way as to not interrupt the normal operating efficiency of the unit. Work cycles, special projects, report completion dates, and the capabilities of employees to perform each other's regular assignments must be taken into consideration when scheduling leaves.

441. In the event of national holiday falls within a leave period, the employee will not be charged a leave day on that date. Leave days do not count as time worked for purposes of overtime or compensatory time calculations.

442. Persons terminating employment with the Institute who still have a Annual Leave accumulation are eligible to be paid for all untaken days. Necessary details will be communicated to Payroll by the Administration and Finance Manager.

4.8.5 Holidays

443. Institute of Policy Analysis and Research recognizes national holidays and events during the year as paid holidays for regular, permanent employees. The specific holidays and events observed are listed in the national calendar or might be communicated officially.

4.9 Retirement Program

444. The Institute offers retirement program to eligible employees as designated by

Rwandan law. This law will be applied to all Institute employee requesting and/or concerning with the program.

4.10 Wellness

445. In support of Institute of Policy Analysis and Research's goal of creating and maintaining a healthy employee environment and promoting health conscious awareness, employees who participate in a wellness related activity will be allowed two (2) hours of release time per week. Unused release time in any given week is not accruable. All activities should have prior approval from the employee participant's supervisor. Job responsibilities must be met or provided for before employees are approved to participate. Employees wishing to participate shall request for it using form indicated in **Annex D 4**.

4.11 Performance Assessments

446. Performance Assessments of personnel are done annually by the employees' immediate supervisor approved by the next supervision level to the supervisor. Assessments are done for all employee categories.

447. The overall goal of the assessment/review process is to improve performance through development of effective communication and enhanced work skills.

448. The performance assessment form is provided in **Annex D 5** for use when the assessment is due.

4.11.1 General Staff Assessment Guidelines

449. All performance appraisals are to include an appraisal interview. The purpose of the interview is:

- to inform the employee of his or her overall performance rating and of the criteria used in determining the rating;
- to provide an open discussion on how the employee can correct any weaknesses and/or build on strengths;
- to clarify performance expectations;
- to build a stronger relationship between the supervisor and the employee; and
- to discuss and review the employee's professional development program.

450. The Performance Evaluation and appraisal form should be completed prior to the interview. Each employee will sign the form, indicating that they have seen the appraisal form and have discussed it with the supervisor. The employee's signature does not necessarily indicate concurrence with the evaluation. This form should remain at personnel folder.

451. Performance standards and Tackling underperformance

452. **Staffs are required to demonstrate high performance standards.**
453. Line managers and or the Executive Director shall work with individuals to develop (a) clear benchmarks (“deliver this piece of work, to this standard, by then”)
454. Staff will get **all** support and guidance they will require in working to improve and to deliver work on time.
455. Line managers and or the ED will identify under-performers based on transparent criteria
456. In consultation with Chair of BoD, ED will provide a formal warning, on paper, laying out reasons for dissatisfaction with performance. Alongside warning, line manager and or ED shall lay out: (a) how individual can demonstrate that they have improved (b) what support and guidance they will get in working to improve (c) consequences of failing to improve, including possible terminating employment

4.12 Security/Accident Reporting

457. All employees of Institute of Policy Analysis and Research are responsible for the equipment and supplies located within their work area. All thefts of Institute property should be reported immediately to the immediate Supervisor and the Executive Director.
458. All accidents should be reported to the immediate supervisor and the Executive Director. If the immediate supervisor and/or the Executive Director are not available, accidents should be reported to the Administration and Finance Manager or any other staff in same unit/office.
459. In case of accident or any other incident the form indicated in **Annex D 6** will be used to report it.

4.13 Discipline and Work Rules

460. The administration of Institute of Policy Analysis and Research recognizes its continuing responsibility to develop and administer the necessary Institute regulations and disciplinary measures in a fair and consistent manner, and the obligations of all employees to conform with those Institute rules and regulations applicable to their assignment.
461. The management seeks to establish and maintain appropriate procedures, and Institute rules and regulations, which will provide the most efficient and effective operation of the Institute in the best interest of the country; and to provide for proper disciplinary action whenever an employee fails to observe such Institute rules and regulations.
462. In an effort to provide a safe and productive environment, Institute of Policy Analysis and Research has established disciplinary guidelines for all employees. The Institute reserves the right to discipline employees for any behavior not specifically addressed in the disciplinary guidelines, if that specific activity/situation is contrary

to making the Institute a safe and productive place to work. In all cases, the chosen penalty will be appropriate to the offence.

463. Discipline will be administered in a progressive manner if at all possible and shall be supported by written documentation. In some cases the offence(s) may be so flagrant in first or second occurrences that dismissal may be warranted rather than the lesser penalties that could be applied.
464. Any employee's negligence in his/her responsibilities is a disciplinary fault, which, according to its gravity, shall be penalised in accordance with the law no. 022/2002 of 9/7/2002 establishing the General Statutes for the Rwanda Public Service, articles 87 up to 95.

4.14 Termination/Exit Procedures

465. There is an established procedure for termination of employment with the Institute:

4.14.1 Termination

466. IPAR recognizes that situations may occur which require appropriate corrective action leading to improvement of an employee's job performance and/or conduct or, if appropriate, termination.
467. The Institute's commonly accepted procedures for corrective action are outlined below.
- If corrective action fails to result in satisfactory progress, the employee shall be considered for separation from employment. The Executive Director in conjunction with the Administration and Finance Manager shall review and approve the termination.
 - The normal progression of corrective action incorporates a(n). In case of performance standards, the employee is unable to deliver as expected during the three month probation period after signing the work contract. The following shall be applied:
 - o Oral warnings,
 - o Written Warnings,
 - o Termination from employment.
 - If an employee's misconduct or job-related misconduct is severe and/or repetitive, a step or steps in the process may be skipped or combined. It is recommended that skipping or combining a step or steps be reviewed with the Administration and Finance Manager and Legal Advisor.

4.14.2 Leave, Resignation and Retirement Notice

468. The Institute management may accept any leave, resignation or notice of retirement on behalf of the Institute. The letter/notice must be submitted to the Executive Director immediately upon receipt by the direct supervisor. The letter/notice must contain the leave, resignation or retirement date and the reason. The Executive Director will, upon management approval, issue an acceptance letter; letter to be sent to the employee's address. The notice for leave, resignation and retirement should be submitted in writing at least one month in advance. Upon acceptance letter and at completion of notice period, all Institute property and any keys issued to the employee should be returned to the immediate supervisor with handover report signed by the staff requesting and the staff to whom handover has been done. Failure to do so may result in a delay of employee's final pay check.

4.14.3 Drugs/Alcohol Policy

469. Institute of Policy Analysis and Research is in full compliance with the Drug Free Workplace as well as other national employee related laws and executive orders.

4.14.4 Workplace Violence Prevention

470. Institute of Policy Analysis and Research is committed to providing a safe environment for the well-being of all individuals. Employees have a right to work in a professional, business-like atmosphere, free from physical attack, threats, intimidation, menacing, and harassing behaviors.

471. Institute of Policy Analysis and Research's policy also strives to ensure that employees' communications and behaviours reflect high ethical standards. Institute of Policy Analysis and Research does not condone, and expressly prohibits, any acts of violence against any individual on Institute of Policy Analysis and Research premises.

472. Institute of Policy Analysis and Research's policy is to maintain a safe environment, free from violence at workplace or at Institute sponsored events. First-line responsibility for ensuring a violence-free workplace rests with supervisors and the Executive Director. Further, it is the responsibility of all employees to maintain a work environment free of threats or acts of violence. Each employee is expected to report threats or circumstances that have the potential for threatening workplace safety, especially when:

- The act, behavior, or communication is abusive and could cause another person physical or psychological harm; or
- The act, behaviour, or communication damages or has the potential to damage property; or
- The act, behaviour, or communication interferes with an employee's work performance.

473. The Executive Director and supervisors have the responsibility to make their subordinates aware of this policy, in general, and reporting mechanisms, in particular. The Executive Director and supervisors have the additional responsibility to implement, maintain, and monitor compliance with this policy and to take immediate and appropriate corrective action, as necessary.
474. No individual will be disciplined, penalized, or otherwise prejudiced, for making a complaint or participating in the investigation of a complaint. Any individual, who knowingly makes false accusations, fails to report violations of this policy, or who fails to cooperate with, or facilitate an investigation, is subject to disciplinary action, up to and including termination.
475. This policy applies to all persons on the premises of Institute of Policy Analysis and Research including, but not limited to employees and visitors (guests, vendors, contractors, etc.).

4.14.4.1 Definition of terms

- **Violence** includes, but is not limited to, intimidating, threatening or hostile behaviour, physical or verbal abuse, harassment, stalking, vandalism, arson, sabotage, use of weapons, possession of weapons on Institute property, the threat of any of the above, or any other act inconsistent with this policy.
- **Harassment** includes a statement, gesture, or action that is offensive, not welcomed, and that interferes with job performance or causes unnecessary discomfort, humiliation or harm to another person.
- **Threats** are typically a first sign of potential violence. A threat is a communicated intent to inflict physical or other harm on any person or on property. A threat is the expression of a present or future intent to cause physical or mental harm. An expression constitutes a threat without regard to whether the party communicating has the present ability to do harm and without regard to whether the expression is contingent, conditional or future. Threats can be oral, written, or physical and typically fall into three categories:
 - Direct: threats against a specific target, sometimes describing methods for committing violence.
 - Conditional: threats that are contingent upon a certain set of circumstances; the “If” term is often used.
 - Veiled: threats which are vague and subject to multiple interpretations.

4.15 Staff Development

476. Institute of Policy Analysis and Research is committed to training, education, and development activities for its employees. It encourages the use of training and career opportunities programs in accordance with the equal opportunity principles and in compliance with regulatory and policy requirements. The Institute seeks to

increase the efficiency of all its operations and supports needed training programs. Employees should be trained using the most effective and efficient internal and external training resources.

477. If the Institute of Policy Analysis and Research resources are to be used for professional training of an employee and the Institute anticipates investing a significant amount for registration and/or travel reimbursement, the employee and Institute of Policy Analysis and Research will complete an agreement for Professional Training document prior to the commencement of such training as indicated in **Annex D 7**.
478. When the Institute of Policy Analysis and Research agrees to provide leave, and/or pay for professional training for an employee, the employee agrees to devote reasonable time and effort to the satisfactory completion of such training in a diligent and conscientious manner.
479. Providing this training does not constitute a contract of employment between the Institute and the employee, nor does it create a reasonable expectation of continued employment for the employee.
480. In exchange for such training, the employee agrees to utilize the skills and knowledge acquired through such professional training exclusively for Institute of Policy Analysis and Research for at least a period equal to the period of training. This period will commence upon completion of the training and is subject to continued satisfactory performance.
481. Should employment terminate for any reason prior to the end of the designated period (unless such cessation is mutually agreeable), the employee shall repay the Institute a pro rata portion of an amount stated in the Agreement for Professional Training within ninety (90) days of the last day of employment, unless another repayment schedule is agreed upon by both parties. If the Institute management determines reasonable cause for resignation, the Institute can forgive repayment.

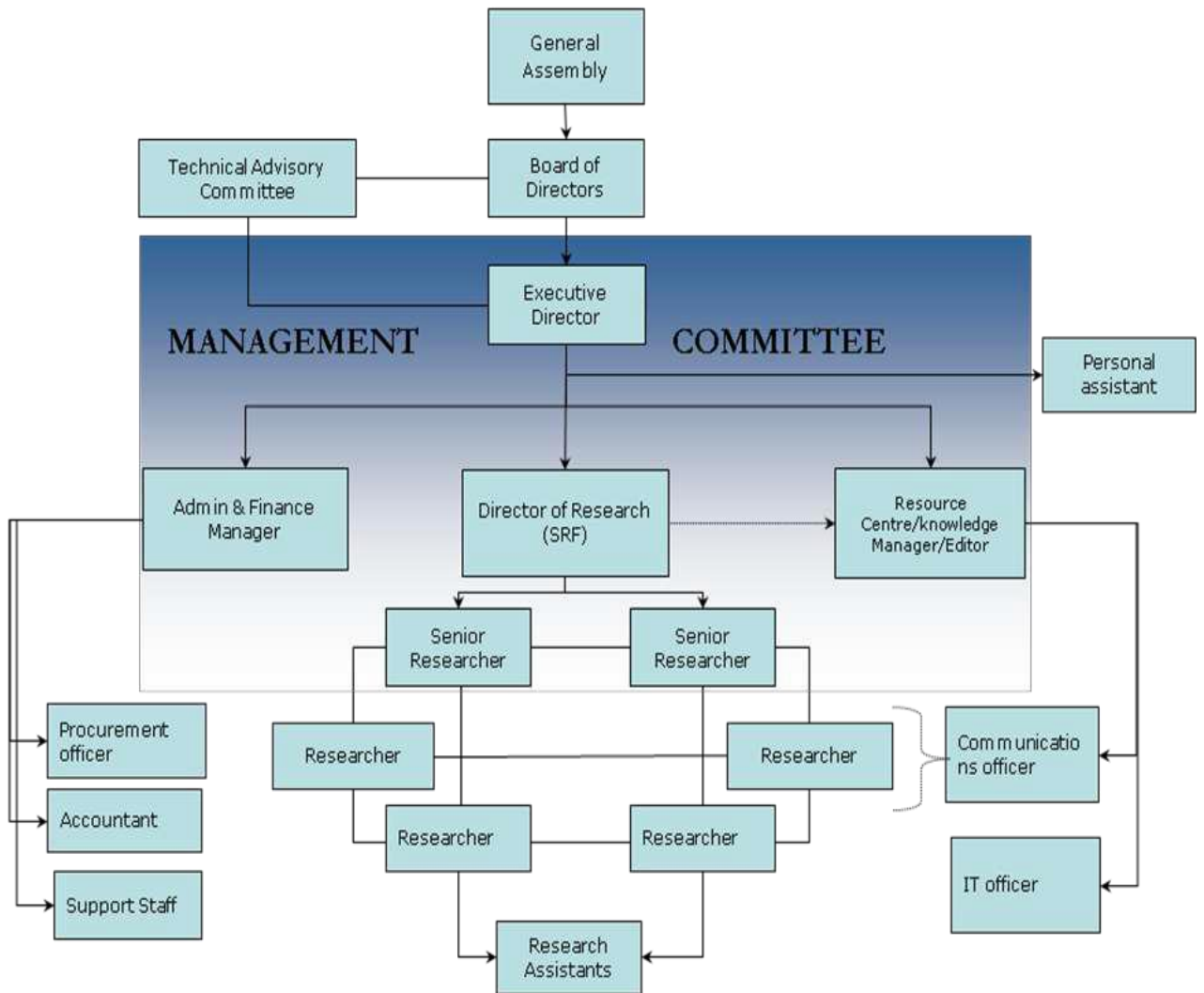
4.16 Personnel Folders

482. The personnel file on each individual contains confidential information which is necessary for initial employment and promotion thereafter. This information is restricted to those persons concerned with the supervision of the employee. Before being employed, all applicants must have a complete personnel file which contains:
- A completed application file which has been furnished by the employee;
 - An up-to-date and official transcript showing all Institute credits earned and degrees granted;
 - All records on the employee (appreciations, performance evaluation reports, discipline measures ...).

483. Prior to employment, an applicant may request that the application be withdrawn. If he/she does not wish to be considered at a later date, the placement file may be returned to the applicant. The copy of application, transcripts, correspondence, and individual references will be placed in the inactive file.
484. Once employed, this complete file becomes property of the Institute and will be kept indefinitely.
485. All correspondence, evaluations, and other information relative to re-employment or advancement will be placed in the file. It is the responsibility of the employee to see that the file contains up-to-date transcripts and other pertinent achievements.
486. The entire folder will be made available only to those persons who require access to this information in pursuance to their official duties. The actual access to personnel folders will be authorized to individuals by the Executive Director.
487. Statistical information may be made available for research, but under no circumstances will individuals be identified without their consent. All requests for information should be directed to the Executive Director.
488. Requests for home addresses, telephone numbers, etc., will be referred to the individual. Lists of employees will not be released unless the requesting organization has been authorized by the Institute to conduct business with the individuals.

ANNEXES

Annex A 1 The organization structure of IPAR



Annex A 2 Job profiles for the IPAR staff

1 Chairman and Vice-Chairman of the Board of Directors

489. The Chairman of the Board is the legal representative of the Institute, he or she chairs the Board meetings. The Chairman and the vice-chairman of the board shall be appointed by the General Assembly.

490. The following are specific responsibilities of the Chairman and Vice-Chairman:

- To preside over all meetings of the Board. The Vice-Chairman shall preside over the meetings in the absence of the chairman.
- To perform any other duties as may be assigned by the General Assembly.

2 The Executive Director

491. The Director is the Chief Executive Officer of the Institute and chairs the Management Committee of the Institute. As such, he or she is responsible for the day-to-day operations of the Institute. He/she shall be appointed by the Board of Directors for a period of four (4) years. He/she is member and acts as secretary in both Board of Directors and General Assembly meetings. In case the Executive Director is unable to execute his/her duties, or during his/her absence, she/he shall entrust for a well defined period of time, the management powers to one of his/her immediate subordinates in accordance with internal regulations of the institute, and inform the Board of such a decision.

492. The Executive Director represents the institute in public and any other forum that are of interest to the institute.

493. Specific responsibilities of the Executive Director are:

- To ensure that the Institute carries its mandate as delegated by the Board;
- To ensure that work programs are implemented and resources used as stipulated;
- To enforce efficiency and discipline in the workplace;
- To represent the Institute in all official functions;
- To oversee the implementation of Board decisions as well as those of the General Assembly;
- To oversee the day-to-day operations of the institute;
- To coordinate the budget preparation exercise of the institute and submit it to the management committee and the Board for decision;

- To insure management of the resources (financial, material and human) of the institute on behalf of the Board of Directors in accordance with regulations and procedures instituted by the Board;
- To coordinate and propose the research agenda of the institute for consideration and adoption by the management committee and the Board of Directors;
- Responsible for preparing Institute's strategic plan and insure its implementation;
- To prepare reports of the institute as required by the Board;
- To ensure IPAR-RWANDA has good working relations with the stakeholders.

3 The Senior Research Fellow

494. As Senior Research Fellow, the responsibilities assigned are:

- To undertake core and collaborative research activities at IPAR-Rwanda in the assigned area;
- To initiate and prepare specific research proposals in the assigned areas, for funding and participate in the preliminary discussions with possible funders of research;
- To take part in the development of the Institute's annual research agenda and its programming;
- To make analysis and research as regards to the overall service delivery and poverty trends;
- To work closely with government ministries and agencies, decentralized levels, and private sector in ensuring policy consistency across different sectors;
- To collaborate with the policy analysts and ministries to make analysis and guide studies involving expenditure tracking and policy simulation in the assigned areas;
- To analyze capacity building needs in the assigned areas and draw plans of capacity building interventions;
- To organize discussions forums on area issues and policy;
- To prepare timely financial and narrative reports in on-going research/analysis projects in the assigned sector as well as preparing final reports for publication and dissemination;
- To prepare written inputs particularly related to the assigned sector to the institute's training modules.

4 The Research Fellow

- To take part in the development of the Institute's annual research agenda and its programming;
- To work closely with senior research fellow in the assigned sector to initiate and prepare specific research proposals in the areas, for funding and participate in the preliminary discussions with possible funders of research;
- To undertake and be responsible for all aspects of field work, including its programming;
- To take part in preparing timely financial and narrative reports in on-going research/analysis projects in the assigned sector as well as preparing final reports for publication and dissemination;
- To collaborate with the Executive Director and Administration and Finance Manager, in organizing forums for disseminating the analysis/research information to policy makers and other stakeholders;
- To participate in preparing written inputs particularly related to the assigned sector to the institute's training modules;
- To recommend interns for recruitment, develop criteria for their recruitment, supervise them and assess their training impact;
- To initiate and maintain contacts with researchers/Institutions in the productive sectors.

5 The Research Assistant

- Assist in carrying out research and capacity building activities as directed by the Organization.
- Assist the Executive Director, Senior Research Fellows or Research Fellows in their research activities, prepare specific research proposals in the areas of the real/productive sector to initiate and prepare specific research proposals; participate in the preliminary discussions with possible funders of research work.
- Assist in the Organization of, and participate in, national and international conferences, fora, seminars and workshops.

6 The Administration and Finance Manager

495. The Administration and Finance Manager has the following responsibilities:

- To coordinate all Financial and Administrative activities and preparing documents for external audit;
- To assist the Executive Director to prepare all IPAR financial documents;

- To assist the Executive Director to prepare annual Budget, revenue, expense, payroll entries, invoices, and other accounting documents;
- To be responsible for routine aspects of personnel recruitment including administering IPAR payroll, aspects of contracts;
- To be Responsible for day-to-day supervision of all non-research staff;
- To oversee routine aspects of procurement;
- To administer all travel and transport activities;
- To administer filing retention and disposal of all IPAR records;
- To administer all IPAR fixed assets, insurance and stores.
- Analyze and review budgets and expenditures for local, state, federal, and private funding, contracts, and grants.

7 The Accountant

- Prepare profit and loss statements and monthly closing and cost accounting reports.
- Compile and analyze financial information to prepare entries to accounts, such as general ledger accounts, and document business transactions.
- Establish, maintain, and coordinate the implementation of accounting and accounting control procedures.
- Work closely with the Administration and Finance Manager in analyzing and reviewing budgets and expenditures for local, state, federal, and private funding, contracts, and grants.
- Monitor and review accounting and related system reports for accuracy and completeness.
- Participate in preparing and reviewing budget, revenue, expense, payroll entries, invoices, and other accounting documents.
- Analyze revenue and expenditure trends and recommend appropriate budget levels, and ensure expenditure control.
- Explain billing invoices and accounting policies to staff, vendors and clients.
- Resolve accounting discrepancies.
- Recommend, develop and maintain financial data bases, computer software systems and manual filing systems.
- Supervise the input and handling of financial data and reports for the Institution's automated financial systems.

- Interact with internal and external auditors in completing audits.
- Provide accounting policy orientation for new staff.

8 The Secretary/Personal Assistant to Executive Director

496. The Secretary/Personal Assistant to Executive Director has the following responsibilities:

- Assist Executive Director in overall management of time, setting of priorities, staff follow-up and ensuring high production of volume of papers;
- Type, proof-read, edit and print letters and other documents on word processor;
- Sort and place in-coming items into the Executive Director's in-tray and identify telephone calls and issues needing priority attention;
- Receive visitors and telephone calls, and take accurate message;
- Make internal and external appointments and arrange meetings as requested by the Executive Directors and the Finance and Administration Manager;
- Ensure good management of the Executive Director's office equipment;
- Oversee public relations of the institution;
- Undertake any other duties as requested by the Executive Director.
- Handle petty cash/ fuel allocation

9 The Procurement Officer

497. The Procurement Officer has the following responsibilities:

- To undertake the tendering, evaluation, placement and monitoring of a portfolio of corporate contracts.
- To assist in the selection of appropriate suppliers and contractors, to promote good procurement practice with due regard to sustainability, ethical purchasing standards and whole life costing.
- To participate in negotiation of contract terms on a range of central contracts and to monitor performance against these contracts.
- To participate in meetings, promoting procurement best practice.
- To have up to date knowledge of related procurement legislation including National regulations for public procurement.
- Carry out any other appropriate duties as may be required from time to time.

10 The Drivers

- Drive the Executive Director and other employees as well as IPAR visitors;
- Inspect the vehicle before and after use;
- Ensure good maintenance of IPAR vehicles;
- Record vehicle trips in log-books and vehicle service records;
- Collect and deliver messages and letters;
- Perform duties as assigned by the Finance and the Administration Manager.

11 The Office Messenger/attendant

- Ensure that IPAR offices are always clean;
- Prepare tea for IPAR Staff;
- Keep record of office refreshments;
- Act as messenger for IPAR;
- Perform duties as assigned by the Finance and the Administration Manager.

Annex B 1 Research proposal review form

Annex B 2 Research project list of activities form

Annex B 3 Research proposal approval form by TAC

Annex B 4 Research proposal routing slip

Annex C 1 Budget Format

Annex C 2 Purchase Order

INSTITUTE OF POLICY ANALYSIS AND RESEARCH (IPAR)

MUHIMA ROAD, PRIVATISATION SECRETARIATE BUILDING, 2ND FLOOR

P.O.BOX 273 KIGALI, FAX 570740, TEL: 570741

EMAIL: ipar@ipar-rawnda.org

Ref: IPAR/AFM/LPO/...../.....¹

Date:.....

LOCAL PURCHASE ORDER (LPO)

Supplier,

.....

KIGALI, RWANDA,

²Please supply/provide the items/services specified below:

Delivery Date:.....

SNO	Qty	Item Name	Item Specifications	Unit Price (Frw)	Total
Sub-Total					
Tax (VAT 18%)					
TOTAL³					

(francs only)

PREPARED BY: PROCUREMENT – IPAR	APPROVED BY: AFM – IPAR
--	--

¹ This number must be indicated in all future correspondences relating to this LPO

² Enter this order in accordance with the prices, terms and specifications listed above

³ Amount payable in 7days after date of delivery and presentation of invoice to IPAR by the supplier/service provider

Annex C 3 Delivery Note

Annex C 4 Certificate of Completion

Annex C 5 Bin Card

Annex C 6 Stock Register

Annex C 7 Payment Voucher

Annex C 8 Petty Cash Voucher

Annex C 9 Petty Cash User Requisition Form

Annex C 10 Payroll Format

Annex C 11 Requisition for travel expenses reimbursement

Annex C 12 Travel Allowances Calculation Form

Annex C 13 Asset Transfer Form

Annex C 14 Bin card

Annex C 15 Travel Requisition Form

Annex C 16 Special Permission for Vehicle usage

Annex C 17 Vehicle Movement Register

Annex C 18 Individual Vehicle Records Form

Annex C19 Petty Cash Count Form

Annex D 1 Personnel Requisition Form

Annex D 2 Overtime Requisition Form

Annex D 3 Flex Time Agreement Format

Annex D 4 Participation in Wellness Activity Requisition Form

Annex D 5 Performance Assessment Form

Annex D 6 Incident Report Format

Annex D 7 Agreements for Professional Training Format

Annex D 8 Revenue generating policies (Consultancy Incentive Policy)

I. TEMPLATES

a. FFFF Employee Recognition Policy

INSTITUTE OF POLICY ANALYSIS AND RESEARCH (IPAR)

<small>SUBJECT</small> EMPLOYEE RECOGNITION POLICY Initiated by IPAR Administration and Finance	<small>PROCEDURE NO.</small>	<small>PAGE NO.</small> 2 of 2
	<small>DATE REVISED</small>	<small>DATE EFFECTIVE</small>
	<small>ISSUED BY</small>	<small>APPROVED BY</small>

**Employee Recognition Policy
Appendix A**

Date of Request: _____

Department Submitting Request: _____

Expected Expenditure per Award: _____ Expected number of employees to be awarded quarterly:

Program in effect for (what quarter): _____ Frequency of awards (e.g. monthly, quarterly, etc.)
_____ (Designate year or ongoing)

Describe the nature and purpose of this recognition program:

Criteria used for the selection of awardees:

Describe the selection process, e.g., on what basis will the award(s) be given, who is making the selection, etc.

ADMINISTRATIVE

Signature: _____

ED Signature: _____

Staff Signature: _____

Annex D 9 Leave Form