

**BRAINAE**



**UNIVERSITY**

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**ADMINISTRATIVE AND FINANCIAL  
PROCEDURES MANUAL**

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## **ABBREVIATIONS AND ACRONOYMS**

?: Percentage

AS: Academic Services

DVC: Deputy Vice Chancellor

EC: Executive Council

GAAP: General Accepted Accounting Principles

ICT: Information and Communication Technology

Km: Kilometer

MINEDUC: Ministry of Education

N: Number

PAYE: Pay As You Earn

Usd: United States Dollar

UC: University Council

VC: Vice Chancellor

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## **PREAMBLE**

This manual responds to two major preoccupations. The first one is the need of harmonising legal texts that BRAINAE UNIVERSITY must follow as management instrument, tool for good governance and legal obligation.

The second preoccupation is the necessity of providing the staff of BRAINAE UNIVERSITY with management tools in order to improve the management performance and research efficiency.

This manual includes not only general procedures for administrative and financial management but also details about application of rights and obligations of the staff.

However, it is important to note that such manual must entail changes as consequences of new legal dispositions which can sometimes be decreed by competent authorities.

## **I. INTRODUCTION**

This procedures manual is a very important document for the functioning, effectiveness and efficiency in day to day work of the staff of BRAINAE UNIVERSITY (BU).

The objective of this handbook is to provide to the personnel of BRAINAE UNIVERSITY information necessary to the analysis and the data processing relating to the activities of the institution. The handbook contains the whole of the directives, procedures and forms necessary for the achievement of the tasks.

The practices and procedures contained in this handbook constitute guidelines for effective administrative and financial management of BRAINAE UNIVERSITY.

The effective respect and application of these procedures must be ensured by regular control in order to avoid different risks which can result from irregularities or embezzlement, but mainly from carelessness, false execution, judgment or comprehension despite the existence of this manual.

### **1. Vision**

To excel internationally with quality education, research and innovative service to the community

### **2. Mission**

To be a locomotive of the sustainable development in the World by developing competency in educational practices

### **3. Core Values**

BU is a singular and multi-partners educational institution offering a wide range of academic and professional studies. As such, we provide opportunities for trainee to pursue a variety of programs; some are quite specialized in nature, others that are multi-disciplinary and/or problem-based in focus - and to undertake their studies at different locations across the world, both through classes at designated open and through access to distance learning.

- Affordability
- Collegiality
- Commitment to professionalism and social accountability
- Humility
- Integrity
- Kindness
- Loyalty
- Spirituality
- Transparency
- Trustworthiness

### **4. Purpose and Scope of the Procedures Manual**

#### **4.1. Purpose of the Procedures Manual**

The purpose of this manual is the following:

- To describe the administrative and financial procedures;
- To ensure the effective application of procedures at all levels, thus promoting efficiency, accountability, transparency, and fairness;
- To serve as a reference and a guide for the University's management bodies and staff;
- To increase the performance of the staff by effective use of information;
- To ensure effective and reliable internal control and serve as a training guide for new staff and a refresher for the current staff.

#### **4.2. Scope of the Procedures Manual**

The procedures manual is divided into two parts:

- The first part describes the administrative procedures;

- The second part describes the financial procedures.

#### **4.3. Effective Date and Update of the Procedures Manual**

This manual is effective from the date of its adoption upon the approval by the University Council. The Executive Council has the duty of maintaining and updating the administrative and financial procedures manual of BRAINAE UNIVERSITY. The updating is necessary whenever changes occur in the organisation and the structure of the University, in legal texts, decrees and accounting procedures in use.

The modification of the procedures manual must be done as follows:

- The Vice Chancellor calls for meeting of liable organs concerned by the procedures. After the meeting, a report is established indicating the existing procedures, the reasons of their modification together with the new procedures;
- The Vice Chancellor suggests the new procedures to the Executive Council for consideration;
- The Executive Council updates the manual by the integration of the new procedures.
- Thus, the procedures manual is brought up to date and presented to the University Council for approval;
- The Vice Chancellor informs the staff of the University about the new procedures approved by the University Council.

## **CHAPTER ONE: BRAINAE UNIVERSITY ADMINISTRATIVE PROCEDURES**

### **SECTION ONE: STAFF CATEGORIES**

#### **Article 1: Staff Status**

BRAINAE UNIVERSITY staffs comprise two categories of employees:

- The full-time or permanent staff;
- The part-time staff.

#### **Article 2: Professional Categories**

The staff of BRAINAE UNIVERSITY is composed of the following categories:

- Teaching and research staff, and
- Administrative staff.

#### **Article 3: Teaching and Research Staff**

The teaching and research staff are recruited either to teach or to carry out research on a permanent or probation basis. Their recruitment modalities, category, dismissal, punishment and promotion are determined by the University Council on the request of the Academic Senate.

Appointment or promotion of permanent teaching staff awards them one of the following grades:

- Tutorial assistant/Research Assistant A
- Assistant Lecturer/Research Assistant B
- Lecturer/Research Fellow
- Senior Lecturer/Senior Research Fellow
- Associate Professor/Associate Research Professor
- Full Professor/Research Professor

##### **a) Tutorial Assistant/Research Assistant A**

A candidate to this grade must be a Bachelor's Degree holder with distinction. After three (3) years of service, the Tutorial Assistant must request to continue his/her studies. No Tutorial Assistant will be allowed to keep his/her employment after five years.

**b) Assistant Lecturer/Research Assistant B**

The candidate to the grade of an Assistant Lecturer must have a Master's Degree related to the Bachelor's Degree program or equivalent field.

**c) Lecturer/Research Fellow**

The candidate to be promoted to this grade must have a PhD or equivalent title or to have an experience of three years on the grade of Assistant Lecturer with three scientific publications in accredited national, regional or international journals since his/her promotion to the grade of Assistant Lecturer.

A person who has been Assistant Researcher for not less than 3 years, and having demonstrated research potential through contribution to publications and consultancy may also be promoted to the rank of Lecturer/Research Fellow.

**d) Senior Lecturer/Senior Research Fellow**

The candidate to be promoted to this grade must have a PhD or equivalent title or an experience of three years on the grade of Lecturer with three scientific publications in accredited national, regional or international journals.

A person who has a teaching experience of minimum three years as a Lecturer with evidence of teaching excellence, or minimum of three (3) years research experience as a Researcher with minimum three (3) units of research publications may be also promoted to the grade of the Senior Lecturer/Senior Research Fellow.

**e) Associate Professor/Associate Research Professor**

The candidate to be promoted to the grade of Associate Professor must have an experience of three (3) years with the grade of Senior Lecturer together with a minimum of five important publications in his/her scientific field in accredited national, regional or international journals.

A Senior Research Fellow must have an experience of three (3) years together with minimum of (10) units of research publications may be promoted to the rank of Associate Research Professor.

**f) Full Professor/ Research Professor**

In order to be promoted to the rank of Full Professor, the candidate must have an experience of three (3) years as Associate Professor with five (5) scientific publications and proved a high level of competences in educational area that has been confirmed by a special recognised evaluation body. The candidate must have also supervised famous scientific research in accredited national, regional or international journals.

An Associate Research Professor must have an experience of three (3) years together with minimum of (10) units of research publications may be promoted to the rank of Research Professor.

**Article 4: Administrative Staff**

The administrative staffs are classified into three categories: managerial staff, technical staff, and support staff. These categories are divided into sub-categories and ranks, which are in accordance with their basic salary:

- a) The classification of any employee within those categories and ranks takes into consideration the occupied post, education, qualification, and pertinent professional experience at the moment of the recruitment.
- b) Pertinent experience means professional experience acquired in another enterprise or in administration having direct relation with terms of reference of the post to be occupied or clearly stated at the time of recruitment.
- c) At the recruitment time, the authority with competence to recruit evaluates and appreciates education and qualification, pertinent experience of the candidate and decides on his/her category and rank.
- d) Any working contract indicates the post, category and the rank assigned to the employee. However, in the interest of the service or on request of the agent, the authority with competence to recruit can transfer an employee to another post.

e) In case the new post is temporally occupied by an internal employee, he/she shall benefit from allowances related to that post whenever the interim exceeds two months without interruption.

### **Article 5: Managerial Staff**

The managerial staff is the one which implements the decisions of the governing organs to enable the fulfillment of BRAINAE UNIVERSITY mission and achievement of objectives. The managerial staffs are divided into two categories:

#### **a) Category 1: Top Management**

The Vice Chancellor and Deputy Vice Chancellors belong to this category. They stay up for fair implementation of programmes and resolutions of the University Council, and they are responsible for the fulfilment of BRAINAE UNIVERSITY orientations.

#### **b) Category 2: Middle Management**

This category comprises employees with conceptual skills who are responsible for supervising and controlling activities and accomplishing duties on high level of competence. They are reliable to take initiatives and decisions on their own prerogatives.

### **Article 6: Technical Staff**

This category comprises employees with technical and practical skills who are responsible for organising and programming relatively complex works, mastering and controlling other employees' work under responsibility of their direct hierarchical authority. This category comprises officers, secretaries, accountants, social employees, etc.

### **Article 7: Support Staff**

This category comprises employees in the posts which require a global knowledge of profession or with technical skills simply acquired at work or by short-term professional trainings like electricians and drivers. It includes also employees who occupy posts which do not require special professional knowledge like watch men, manpower's, cleaners, etc.



## **SECTION TWO: STAFF RECRUITMENT AND MANAGEMENT**

### **Article 8: Recruitment Conditions**

The recruitment takes place whenever the budget avails a new post or if there is a substitution to be done.

### **Article 9: Recruitment Procedures**

- a) The employees of BRAINAE UNIVERSITY are recruited and appointed on the basis of hierarchical and organic framework adopted by competent organs and in accordance with the budget approved by the University Council.
- b) Any Manager of a service in need of an employee fills in and transmits a recruitment proposal to the DVC/Administration and Finance.
- c) Upon agreement with the DVC/Administration and Finance, the Vice Chancellor advertises the vacant post through the media.
- d) The vacancy announcement invites interested candidates to apply for the available posts within fifteen (15) days.
- e) The advertisement of a vacant post would be released again if there were not at least two applicants for the post.
- f) The application must comprise the following documents:
  - Job application letter addressed to the Vice Chancellor of the University;
  - The Curriculum Vitae;
  - A copy of academic degree/certificate;
  - A copy of Identity card or passport;
  - A certificate of service rendered to prove one's experience;
  - Names and addresses of two referees.
- g) The admission conditions for the competition of the staff are the following:
  - [1]To comply with the profile of the advertised post;
  - [2]Not to be less than eighteen years (18) old.
- h) Before sitting for the recruitment test, the short listed candidates, the date, the hour and the place of examination must be publically posted on BRAINAE UNIVERSITY web-site. This communication must be

released at least seven (7) days before the test and in a period which does not exceed one (1) month from the date of job application deposit.

- i) In accordance with the conditions of the post under competition, the written examination is evaluated on 50% of the total marks. In case both a written and a practical examination have been administered, a practical examination can be included in the written examination or be the only one to be considered.
- j) Interview is evaluated on 50% of the total marks. It is organised by a panel composed of expert technicians selected by the University. Those expert technicians can be employees within the public or private sector. The panel corrects examinations and hands in the results two days after the last day of the examination.
- k) If need be, the Management of the University can appeal to a specialised consultant bureau for help in order to prepare, organise and correct examinations or implement the employment process from the post announcement in media to the selection of candidates. The selection process of a consultant bureau is described in the Procurement Procedures Manual of the Institution.
- l) Because of valuable reasons and after the permission of a competent Organ/Authority, the University can prepare only one examination and evaluate it on 100%.
- m) The marks obtained by the candidates must be published in a period which does not exceed seventy-two (72) hours from the last day of examination and claims are accepted in a period which does not exceed seven (7) days after publishing the results;
- n) The obtained marks must be posted at the headquarters of BRAINAE UNIVERSITY and Website. When a candidate is not satisfied with obtained marks, he/she can claim for individual notification of his/her marks by checking of his/her examination copy. In case an error is detected on his/her copy, the correction is done within seven (7) days after the checking by the organ which organised the examination. The examination copies are kept for at least the period of six (6) months.

- o) The DVC/Administration and Finance office will make a complete report on the recruitment session. This report must show the followed procedures, list of candidates established in decreasing order of their marks and the proposed list of the selected candidates.
- p) The minimum considered marks of success are 70%. If all candidates obtain less than that average, the post is reopened for competition.
- q) The selected candidates are appointed by the Vice Chancellor after authorisation by the University Council, after presenting a notarised copy of degree/certificate. The Vice Chancellor might appoint the candidate on temporary basis while waiting for the Authorization by the University Council.
- r) All staff files must be kept in the Directorate of Administration and Finance.

#### **Article 10: Probation Period**

- a) The employee recruited for administrative post is submitted to a probation period of three (3) months of work during which his/her direct hierarchical authority evaluates performances compared to aptitudes, professional capacities, intellectual and moral qualities.
- b) The teaching and research staff are submitted to a probation period of semester maximum.
- c) Every recruited employee signs a contract with the University. He/she gets all necessary documents relating to the University in general and to his/her functions in particular: statutes and internal regulations, procedures manual, service identity card and an appointment letter. A part from office and equipments, he/she also gets an introductive mentor from his/her direct hierarchical authority.
- d) The employee on probation makes a report before the end of his/her probation period and addresses it to the direct hierarchical authority.
- e) In case the employee concludes successfully his/her probation period, he/she is confirmed at his/her position by the Vice Chancellor.

- f) In case the probation period is not successful, the employee on probation is dismissed by the Vice Chancellor after motivated opinion of the Executive Council or the Academic Senate according to his/her status. However, taking into account the main points of the Executive Council's report, the Vice Chancellor may decide to lengthen the probation period for a maximum duration of three months which is the same for both academic and administrative staff.

### **Article 11: Confirmation of an Employee**

- a) After successful evaluation on the performance of the new employee, he/she is confirmed for that position.
- b) The rank of the new employee corresponds to the position occupied in accordance with the classification scale of positions.

### **Article 12: Presence and Absence**

- a) All BRAINAE UNIVERSITY staff is requested to be on duties during hours of activity.
- b) The Director of Administration and Finance, in collaboration with heads of units, is responsible for the enforcement of employees' presence and absence.
- c) An employee going out during working hours for any reason, he/she must be authorized by his/her direct supervisor. A form of absence permission is to be filled in two copies of which one is put in the administrative file of the employee.
- d) Any absence permission is authorised by the direct supervisor and the Director of Administration and Finance is informed.
- e) The absence permission of one day maximum non-deductible to the annual leave is given to an employee for the reasons duly justified. However, the employee of BRAINAE UNIVERSITY cannot get more than ten (10) days of absence permission in a year.
- f) In case of justified absence or not, an interim of services must be well ensured. The interim must be ensured by the same service, Faculty, School, Department or Centre of the absent employee,

having closer qualifications required to the post and having superior, equal or immediately inferior rank to the one of the position.

- g) The employee who bears interim more than thirty (30) days has right to benefit from advantages attached to the position.
- h) The interim ends when the responsible person returns back to his/her usual work or when he/she is replaced by another person.
- i) An abrupt absence from work must be justified on a written form addressed to the direct supervisor with the copy to the Director of Administration and Finance.

### **Article 13: Annual Leave**

- a) At the beginning of each year, BRAINAE UNIVERSITY establishes the calendar of annual leave for the whole staff on the basis of proposal resulting from services, Faculties, Schools, Centers, or Departments for the continuity of the service
- b) Any teaching or administrative employee of BRAINAE UNIVERSITY has right to an annual statutory leave of eighteen (18) working days. The annual leave is counted on the basis of a day and a half (1.5) per month and can be divided into different periods.
- c) Any employee, who wishes to enjoy his/her annual leave, fills in the appropriate form ten (10) days before the provided date. That form must be signed by the concerned employee, his/her direct supervisor, the Director of Administration and Finance and the DVC in charge of service.
- d) All employees must take the annual leave during the actual calendar.
- e) In case an employee has not been allowed to take his/her annual leave in the previous year for the reasons of service, he/she must take it during the subsequent year.
- f) An employee cannot exceed two (2) years without enjoying his/her annual leave. If he/she exceeds this period, he/she would lose his/her right to the annual leaves.
- f) In case of interruption of the leave, the official statement is established and signed by the direct supervisor, the employee and

the Director of Administration and Finance. The official statement shows the date on which the interrupted leave is postponed.

- g) Any employee of BRAINAE UNIVERSITY benefits from incidental leave due to circumstances within the following limits:
- Worker's wedding: 4 working days;
  - Worker's wife delivery: 4 working days;
  - Death of spouse: 6 working days;
  - Death of first direct line ascendants/descendants: 3 working days;
  - Death of a brother or a sister: 2 days;
  - Death of a father-in-law or mother-in-law: 2 working days;
  - Death of a brother-in-law or sister-in-law: 1 working day;
  - Worker's transfer to another province or district: 2 working days;
  - Wedding of first direct line ascendants/descendants: 1 working day.
- h) Maternity leave: 12 weeks that is 2 weeks before delivery if necessarily and 10 weeks after delivery.
- i) The request for holiday, the medical certificate together with the official statement of leave interruption is all handed in to the Director of Administration and Finance in order to be kept in the employee's file.

#### **Article 14: Statutory Positioning of BRAINAE UNIVERSITY Employees**

- a) Employees of BRAINAE UNIVERSITY are placed within one of the following positions:
- In activity;
  - Time buy out;
  - In suspension of activities;
  - In reintegration.

- b) Activity is the position of an employee who effectively exercises his/her functions in a given position where he/she has been affected. Any employee in activity benefits fully from employee's rights.
- c) One is considered as in activity an employee of BRAINAE UNIVERSITY who is on leave, in official mission, and/or in short or long-term training.
- d) One is considered as an employee of BRAINAE UNIVERSITY in time buy out status when he/she is allowed to use the time of Institution for private business and to refund it in terms of money. Details are stipulated in research and consultancy policy.
- e) Suspension of duties happens when an employee who, because of irregular absence or particular reasons, is deprived from his/her duties.
  
- f) The employee of BRAINAE UNIVERSITY is suspended in the following cases:
  - [1] If there is lack of activities or probation suspension of the job;
  - [2] If he/she abandons the service without reliable reason and permission within at least fifteen days running;
  - [3] If he/she is in disciplinary sanction of probation suspension;
  - [4] If he/she is kept in jail for six (6) months in relation to his/her duties;
- g) The suspended employee loses the right to the salary together with promotion in grade.
- h) The decision of suspension is taken by the Vice Chancellor after he/she receives the opinion of the DVC/Administration and Finance or the DVC/Academic Affairs and upon the request of the direct supervisor.
  - (i) The suspension of duties ends in case of:
  - (ii) Service recovery in case of a vacant position;
  - (iii) Service recovery after an imprisonment or disciplinary sanction;
  - (iv) Dismissal or resignation.

## **Article 15: Obligations of Employees**

BRAINAE UNIVERSITY staffs are obliged to accomplish faithfully, scrupulously and fully their job. They should always do their best to preserve the good image and interests of BRAINAE UNIVERSITY.

In this way, during his/her contract period, every employee of BRAINAE UNIVERSITY must:

- Accomplish his/her duties with faithfulness, devotion, discipline and integrity;
- Be regularly bound to the instructions of the hierarchical authorities in communicating to them suggestions which are reliable to improve fair running of the functions;
- Show good attitude towards his/her superior, colleagues and all partners of BRAINAE UNIVERSITY;
- Favour and keep friendship, partnership, discretion and transparency;
- Use effectively materials and infrastructure of BRAINAE UNIVERSITY entrusted to him/her;
- Devote all his/her time to the activities of BRAINAE UNIVERSITY, during service hours;
- Avoid personal visits during service hours and stand for professional ethics;
- Avoid any behavior of segregation and discrimination.

### **Article 16: Rights and Attributions of the Staff**

The rights and attributions of the academic and administrative staff are governed by present manual of BRAINAE UNIVERSITY and the internal regulations

### **Article 17: Employees' Prohibitions**

The following is strictly forbidden to employee of BRAINAE UNIVERSITY:

- To take part in inconsistent or rival activities in comparison with his/her functions and goals of BRAINAE UNIVERSITY;
- To accept directly or indirectly, any gift, commissions, grant or any other kind of advantages whether of direct or indirect relation

with the work done, provided by beneficiaries of the services of BRAINAE UNIVERSITY;

- To be knowingly harmful or by lack of responsibility to the good running of services and assets of BRAINAE UNIVERSITY;
- To convey bad behaviors towards colleagues during BRAINAE UNIVERSITY activities;
- To abuse his/her functions and to oblige or to claim material or financial advantages from the people or partner institution of BRAINAE UNIVERSITY;
- To reveal the information acquired in his/her functions which are confidential by nature or prescribed as such by hierarchical authority;
- To have drunkenness behavior during office hours in the premises of the University;
- To abandon or to be absent at work office without liable reason or permission;
- To carry out commercial or financial transactions which are prejudicial to the interests of BRAINAE UNIVERSITY;
- To conclude any form of contract in conflict with that of BRAINAE UNIVERSITY.

**SECTION THREE: SALARIES OF EMPLOYEES**

**Article 18: Salary**

- a) The employees of BRAINAE UNIVERSITY, after the accomplishment of their work, benefit from monthly basic salary increased eventually by housing grants, transport allowances, health grants and bonuses for some.
- b) The salary of an employee is counted since his/her entrance in the service and suspended the following day of the end of service. The remuneration of the accomplished service is composed of a basic salary and allowances calculated based on the salary scale into force.
- c) The grade of every position corresponds to an index following up its classification in the ranks classification of salary scale into force. The basic salary depends on the occupied position. The gross salary is constituted by the basic salary, allowances and bonuses.
- d) In addition to transport allowances, the Top Management of BRAINAE UNIVERSITY receives a lump sum.
- e) The University Council, on proposition of the EC, can decide a bonus and other advantages, beyond those provided by the contract in relation with the speciality of the position of the employees) Official deduction and their rates are as follows:

<b>Deductions</b>	<b>Contribution of the University</b>	<b>Contribution of the employee</b>
Medical contribution	7,5% of the basic salary	7,5% of the basic salary
Social Security	5% of the basic salary	3% of the basic salary
PAYE		0-30,000 \$: 0% 30,001-100,000 \$: 20% 100,001 and + : 30%

However, as university is operating all over the world, the statutory deduction are always in compliance with national regulations

- g) The salary procedure is done as follows:

- Between the 15<sup>th</sup> and the 20<sup>th</sup> of every month, the payroll is established by the Director of Administration and Finance who applies all deductions and transmits it to the Director of finance.
- The Director of finance verifies the list transmitted to him/her, signs it, prepares the Payment Order and transmits it together with the payroll to the DVC/Administration and Finance for approval of the payroll and the signature of the Payment Order.
- Both the payroll and the payment order signed by the DVC/Administration and Finance are sent to the other authorized signatories of BRAINAE UNIVERSITY bank accounts for approval.
- After the approval, all the payment documents are transmitted by the accountant not later than the 25<sup>th</sup> of every month to the bank which carries out the task of the money transfer to employees' accounts.
- Between the 25<sup>th</sup> and the 30<sup>th</sup> of every month, both the Director of Finance and the Director of Administration and Finance must ensure that the bank has transferred salaries to different employees' bank accounts.
- Salaries are paid not later than the last day of the month for which the payment is done; the concerned employee is informed by a salary pay slip indicating the total gross salary, the respective deductions and the available net amount.
- With the exception of the legal deductions and any voluntary deduction decided by the employee or any other deduction raised by a court order, the employee's salary cannot be subject to any deductions without the consent of the employee.

## **SECTION FOUR: SALARY ADVANCE, GRANTS AND OTHER ADVANTAGES**

### **Article 19: Salary Advance**

- a) The University can give salary advance, offer grants and advantages to its employees.
- b) Upon request of the employee, a salary advance not exceeding his/her monthly gross salary can be authorized by the Vice Chancellor upon recommendation by the DVC/Administration and Finance.
- c) The period of refunding such salary advance cannot exceed (six months) maximum.
- d) An advance beyond monthly gross salary and/or the refunding period can be granted by the Vice Chancellor. The maximum period of refunding of such salary advance should not exceed two (2) years.
- e) No employee can be allowed a second salary advance before payment of the previous one.

### **Article 20: Other Advantages**

- a) BRAINAE UNIVERSITY grants to Managerial personnel, specific allowances upon the recommendation of the EC and the approval of the University Council. Details are provided in specific policy documents.
- b) BRAINAE UNIVERSITY grants performance bonus to its staff at the end of the year upon the availability of fund and the approval of University Council.

### **Article 21: Representation Fees**

With respect to the nature of their duties, the Vice Chancellor and Deputy Vice Chancellors receive the representation fees. They are fixed by the University Council upon the recommendation by the Executive Council.

## **SECTION FIVE: STAFF CAPACITY BUILDING**

### **Article 22: Professional Training and Academic Training**

The selection process of a professional training and academics training is described in the Staff Capacity Building Policy of the Institution.

### **Article 23: Rights and Duties of Employees in Training**

The rights and duties of employees in training is described in the Staff Capacity Building Policy of the Institution and other rules/regulations are stipulated by the contract signed before going on training between an employee and employer.

## **SECTION SIX: OFFICIAL MISSIONS**

### **Article 24: Missions inside the Country**

- a) The official missions of BRAINAE UNIVERSITY employees inside the country are prepared at the level of departments or services, and authorised by the Vice Chancellor;
- b) The mission authorization shows clearly the objective, the place, and the duration of the mission;
- c) BRAINAE UNIVERSITY is responsible for transport, communication, accommodation and food allowances engaged by the employee on mission for a period of more than one day, within the limits fixed by the Executive Council
- d) The above allowances should be reviewed considering the money value and place.
- e) In case of a mission that does not exceed a day the employee receives only transport, communication and food allowances;
- f) Only the Top Management members are authorized to use their vehicle in the mission. Upon the presentation of the mission report, the transport allowances are calculated if the kilometers covered exceed 30 Km. The rate for calculation of refund is 0.241 \$/Km;
- g) The car hiring for missions can be done for professors, directors, and all categories of lecturers to carry out activities on the benefit of the Institution;
- h) Demands for mission allowances should be forwarded to the Director of Finance at least one day before the departure of the employee;

- i) The employee who must go in the mission out of his habitual working place receives the total amount of allowances relating to the mission before leaving;
- j) The mission allowances are not delivered if the employee of BRAINAE UNIVERSITY is taken in charge by any other Institution different from his/her employer;
- k) Back from the mission, the employee must present within three days (3), the mission authorisation bearing the stamp of the service where the agent has done the mission to the department of finance and an attached mission report as addressed to the Vice Chancellor of BRAINAE UNIVERSITY. The report must clarify the full unfolding of the mission, recommendations, points that need a particular follow-up, and services in charge of the follow-up.

#### **Article 25: Other Related Allowances**

- a) Sitting allowances are paid to participants in statutory meetings as follows:
  - University Council: \$ 70 net amount
  - Academic Senate: \$ 10 net amount
  - Executive Council: \$ 10 net amount
- b) For workshops recommended by the statutory organs or Top Management, the sitting allowances are set on \$ 10 net amount.
- c) For standing committees and ad hoc committees appointed by statutory organs, the sitting allowances are set on \$ 10 net amount.
- d) Invigilation allowances are fixed at \$ 4/1 examination session of 2 hours.
- e) Other allowances shall be determined by the Executive Council.

#### **Article 26: Missions outside the Country**

- f) Mission allowances outside the country are calculated according to the tariffs approved by the University Council. The modes of preparation and payment are the same as those of the missions inside the country.



## **SECTION SEVEN: STAFF MONITORING, PERFORMANCE EVALUATION**

### **Article 27: Performance Contract**

At the beginning of each year, the employee of BRAINAE UNIVERSITY signs a performance contract with his/her hierarchical authority. The performance contract specifies the objectives, outcomes and targeted results.

### **Article 28: Monitoring**

- a) Daily monitoring of administrative staff is done by the Directorate of Administration and Finance through the attendance book daily reporting.
- b) Academic staff activity is monitored through academic workload, teaching progressive report and students assessments.
- c) Monthly, quarterly; semester and annual reports are sent to the Vice Chancellor by the respective service supervisors.

### **Article 29: Evaluation**

The evaluation is done each year on the basis of the performance contract. The evaluation is done in three levels after the self-evaluation. The purpose of the evaluation is to inform the University on the performance of its agents, their abilities and their way of being useful. The results of evaluation are approved by the Executive Council.

### **Article 30: Work Conditions**

The legal duration of accomplished work within BRAINAE UNIVERSITY is 45 hours per week.

The work schedule is fixed by the University Council on the proposition by Executive Council and the Academic Senate in accordance with the regulation of work in place.

## **SECTION EIGHT: DISCIPLINARY CLAUSES**

### **Article 31: Disciplinary Rules**

- a) Failure to respect his/her obligations for the employee of BRAINAE UNIVERSITY constitutes a disciplinary mistake which, in accordance with its seriousness, is punishable with an answer to query in addition to the following:
  - (i) Oral or written warning;
  - (ii) Written reprimand/blame;
  - (iii) Suspension of eight days maximum;
  - (iv) Temporary suspension for one (1) month maximum period;
  - (v) Dismissal.
- b) Oral or written warning is directly applied by the hierarchical superior authority.
- c) Blame is proposed by the hierarchical superior authority and pronounced by the hierarchical superior authority at the second level.
- d) The sanctions (iii), (iv), and (v) are proposed by DVC and declared by the Vice Chancellor.
- e) The dismissal is pronounced by Vice Chancellor and informs the University Council.
- f) Sanctions cannot be pronounced if the accused person has not previously discussed with the authority which proposed it and the one who pronounces it. The proposition of a sanction and its declaration must always be formally motivated and the motivation is communicated to the accused person.
- g) Except dismissal, any sanction is crossed out from the employee's file in the below mentioned conditions. Without prejudice to the sanction execution, the crossing out has as effect that the crossed out sanction is no longer taken into account in promotion process.

The crossing out of a disciplinary sanction is automatically acquired after:

- 6 months for warning;
- 9 months for blame;

- 12 months for suspension;
- 2 years for temporary suspension.

The duration starts running the day the sanction is declared.

Without being restrictive, the above sanctions may apply in the following cases:

- a. Lateness on arrival;
- b. Absence or abandonment of workplace without justification;
- c. Slowness or voluntary delay at work;
- d. Bad completion of work;
- e. Infringement of the discipline or non application of this procedures manual and other regulations;
- f. Suspension of work;
- g. Departure before work stoppage.

Lateness and absences must be reported to the Head of service immediately by the concerned through a surer and more rapid mode of information transmission.

### **Article 32: Appeal**

- a) An appeal commission is established for teaching staff, research staff, administrative and technical staff of BRAINAE UNIVERSITY which is appointed by the Executive Council.
- b) The appeal commission is empowered to give advice about:
  - Litigation relating to refusal of definitive recruitment after the probation period;
  - Contestations against disciplinary sanction;
  - Contestations of the employee's evaluation;
  - Contestations of dismissal resulting from the employee's bad behaviour or incompetence;
  - Contestations against any decision considered as arbitrary.
- c) The staff member can seize the commission in case he/she contests the sanction. In order to be acceptable, the appeal issue must imperatively be introduced within a period of five (5) working days following the day of declaration of the contested sanction.
- d) The appeal commission is appointed for the minimum period of two years.

- e) The appeal commission must have the complete file of the case to be examined. No demand can undergo deliberation by the commission if eventual investigations are not fully done. It is the same when applicant was not given time to assert his/her means of defence and when the file does not contain necessary elements reliable to permit to the employee to prepare his/her defence.
- f) The appeal commission can sit for deliberation only if three fourths (3/4) of its members are present. After assessment, the commission transmits the file to the authority that had decided and informs him/her by a report signed by all members of the commission including its motivated opinion.
- g) Decisions by the commission are taken by consensus, otherwise the commission proceeds with secret polling. The authority who declared the sanction shall confirm or shall annul his/her initial decision within five (5) days after the recourse commission has notified its decision.
- h) Unless there is a legitimate obstacle, the applicant appears personally before the commission; obligatory assisted by a member of University staff of his/her own choice.
- i) In case the employee who has regularly seized the commission, without any sustainable known reason, does not appear, the commission postpones assessment of the case and fixes another date. In case, for the second time, the employee is absent, the commission takes decision and makes its report as if the employee were present. Then, the later has the time limit of five (5) days to apply the commission for the second assessment of affair.
- j) The Executive Council lastly takes decision on appeals introduced by employees who, after the decision of the appeal commission, are not satisfied by the definitive decision taken by the authority which pronounced the sanction.

## **SECTION NINE: DEFINITIVE CESSATION OF ACTIVITIES**

### **Article 33: Cessation of Activities**

- a) The definitive cessation of activities entails the crossing out of the employee of BRAINAE UNIVERSITY from the list of staff.
- b) The definitive cessation of activities results from:
  - (i) Voluntary resignation;
  - (ii) Dismissal;
  - (iii) Retirement;
  - (iv) Death

### **Article 34: Voluntary Resignation**

- a) The voluntary resignation of employee shall be done in writing and shows without ambiguity, the wish of the employee to leave the functions. The written resignation letter is addressed to the Vice Chancellor and the employee must provide a copy to the DVC/Administration and Finance and the Director of Administration and Finance.
- b) The application for voluntary resignation must be examined by the Vice Chancellor in a maximum period of thirty (30) days since the reception of resignation application.
- c) The employee who applies for resignation from his/her functions remains in service until the notice expires taking into consideration his/her professional category and experience.
- d) After voluntary resignation, the employer makes the final calculation and hands in work certificate.

### **Article 35: Dismissal**

- a) Dismissal is an act by which the University Council, in accordance of the Vice Chancellor's opinion, strikes out an employee from the staff of BRAINAE UNIVERSITY.
  - (i) The dismissal is pronounced, if the employee of BRAINAE UNIVERSITY:
  - (ii) is not confirmed after his/her period of probation;

- (iii) does not return to the service after a provision suspension period;
  - (iv) Physically and/or intellectually is no longer able to accomplish his/her functions after an illness of a long period.
- b) If the job or post is suppressed, the employee of BRAINAE UNIVERSITY is directly dismissed and benefits from a premium of activities annulment calculated basing up on the last salary and as follows:
- (i) One (1) month salary for the employee with less than five (5) years experience;
  - (ii) Two (2) months' salary for an employee with an experience of between 5 and 10 years;
  - (iii) Four (4) months' salary for an employee with an experience of between 10 and 15 years;
  - (iv) Six (6) months' salary for an employee with an experience of at least 15 years.
- d) The average monthly salary is the proportion of the total of salaries paid to an employee for the last twelve (12) months divided by twelve (12) except allowances paid to the employee in order to help him/her carry out his/her job.

### **Article 36: Cancellation of the Work Contract**

- a) The employee of BRAINAE UNIVERSITY is dismissed due to the heavy mistake.
- b) The cancellation is pronounced by the Vice Chancellor who informs the University Council.
- c) The following disciplinary faults are regarded as heavy and are justifiable of cancellation of the work contract:
  - (i) Three blames incurred within two (2) months,
  - (ii) Not justified and/or repeated absence;
  - (iii) Embezzlement, fraud, theft, corruption, swindling, drunkenness, abuse colleagues at workplace;
  - (iv) Insubordination, lack of respect towards the hierarchical authorities;

- (v) Falsification of one or more items required during a recruitment;
- (vi) Misuse of BRAINAE UNIVERSITY inheritance and property;
- (vii) Genocide ideology and divisionism.

d) The dismissal of an employee takes effect from the day of the decision notification.

### **Article 37: Retirement**

- a) Retirement of an employee of BRAINAE UNIVERSITY implies the end of the job. The retired employee has the right to retirement allowances calculated in the same manner as determined in article 35, point's c and d of the current procedures manual.
- b) The employee who definitely stops his/her functions after honourably accomplishing at least fifteen (15) years of service is admitted to benefit from hi/her rights to retirement together with keeping the highest rank in the occupied jobs, titles and advantages acquired in his/her functions.
- c) At BRAINAE UNIVERSITY, the normal age to withdraw is sixty-five (65) years for administrative staff and seventy (70) years for teaching and research staff.
- d) Decision to put an employee in retirement is taken by the Vice Chancellor and approved by the University Council.

### **Article 38: Death**

- a) The death of the employee of BRAINAE UNIVERSITY is the end of his/her activity and puts an end to every disciplinary proceeding.
- b) BRAINAE UNIVERSITY shall pay in case of death of an employee on full time contract, an amount equal to the last monthly gross salary of the departed employee.
- c) In case of death of a family member of a full time contract BRAINAE UNIVERSITY staff (spouse, child, father or mother of an BRAINAE UNIVERSITY staff), funeral expenses shall be  $\frac{3}{4}$  of the amount above-mentioned.
- d) If an employee earns less than \$ 50,000 as a monthly salary, in time of death funeral expenses shall be \$ 50,000 for the deceased employee.

- e) The official declaration of death of one of the above family members should be done within the maximum period of six (6) months.
- f) The family of the deceased employee also benefit from the allowances of the end of career estimated as follows:
  - (i) Three (3) months' salary to an employee having at least 1 to 5 years of working experience within BRAINAE UNIVERSITY;
  - (ii) Four (4) months' salary to an employee having between six (6) and ten (10) years of working experience within BRAINAE UNIVERSITY;
  - (iii) Five (5) months' salary to an employee having between eleven (11) and fifteen (15) years of working experience within BRAINAE UNIVERSITY;
  - (iv) Six (6) months' salary to an employee having more than fifteen (15) years of working experience within BRAINAE UNIVERSITY.

## **SECTION TEN: MANAGEMENT OF ASSETS**

### **Article 39: Fixed Assets**

- a) Fixed assets of BRAINAE UNIVERSITY are sub-categorized into immovable and movable assets. The immovable assets are generally land, buildings, plant, ICT equipment, office equipment, machinery, teaching material, software, books, etc.
- b) Fixed assets of RUSIZI INTERNATIONAL UNIVERSITY have codes and the number indicating their category:
  - Land : Code ..... BU
  - Buildings : Code ..... BU
  - Vehicles : Code ..... BU
  - ICT equipment : Code ..... BU
  - Office furniture : Code ..... BU
  - Other assets : Code ..... BU
- c) Every fixed asset is given an inventory number together with a permanent tag which indicates its number.
- d) The Library books are codified according to its inventory management, but the inventory number should include "BU".
- e) The officer in charge of logistics keeps the assets register including individual, general record and place of allocation of assets.
- f) For each asset category, the Department of Finance keeps a file which includes a copy of purchase invoice and maintenance forms of each asset.
- g) Any change of information regarding an asset must be mentioned on its form.
- h) The new user of an asset must sign in the log book to confirm allocation place and individual possession of asset.
- i) The officer in charge of logistics for proper management, replacement, maintenance and disposal of assets should make quarterly, semi-annual and annual asset inventory report to the Director of Infrastructure and Work.

### **Article 40: Acquisition of Fixed Assets and Purchase**

- a) The purchase procedures are as follows: every service or department prepares a needs requisition form at the beginning of every semester. The requisition form is signed by the Head of service, and his/her direct supervisor and submitted the Procurement Officer.
- b) The Procurement checks if the need requisitions comply with the procurement plan and budget. After this assessment, the procurement makes a summary report of the items and the funds needed. The report is submitted to the DVC/Administration and Finance for authorisation to the Tender Committee for tender procedures.
- c) The tender procedures are carried out in respect of the provisions of BRAINAE UNIVERSITY Procurement Manual. The same manual prescribes in details all purchase procedures of BU.

#### **Article 41: Management and Maintenance of Fixed Assets**

- a) BU management policy requires proper management of fixed assets at all times. Consequently, the DVC/Administration and Finance must establish sufficient controls to ensure that BRAINAE UNIVERSITY assets under the control of his/her budget agency are safeguarded, protected from misuse and are properly accounted for.
- b) No asset may be relocated from its original location without prior specific permission of the Chief Budget Manager. Relocation includes moving the asset from original service or department to another.
- c) The maintenance and reparation of assets are entrusted to a specialist supplier by category of assets.
- d) If for a specific reason, maintenance works or reparation should be given to another supplier, a report is established and adopted by the Tender committee of BRAINAE UNIVERSITY and signed by the Vice Chancellor.

#### **Article 42: Depreciation of Fixed Assets**

- a) The expenditure on acquisition of fixed assets is capitalized. Thus, the depreciation of those assets is annually recorded in the books of account.
- b) Assets depreciation is established according to both the straight line method and pooling system method and in conformity with the rates provided by the law into force.
- c) After the depreciation by the accountant, the officer in charge of logistics carries out necessary adjustments on individual form and in the fixed assets register.

### **Article 43: Disposal of Fixed Asset**

For the disposal of fixed assets, the DVC/Administration and Finance is required to adhere to the following policy guidelines:

- (i) Any disposal of BRAINAE UNIVERSITY assets must be conducted in a manner that achieves the best return to BRAINAE UNIVERSITY. As much as possible, BRAINAE UNIVERSITY assets should be disposed by an open public tender/auction organized by the Tender Committee.
- (ii) Following a comprehensive physical verification of fixed asset by the Tender committee, the DVC/Administration and Finance has the responsibility to identify and recommend assets for disposal.
- (iii) No disposal of any fixed asset can be conducted without the prior approval of the Vice Chancellor upon authorization of the EC.

### **Article 44: Stock**

- a) The stock of BRAINAE UNIVERSITY is composed of fixed assets and consumable stores.
- b) Consumable stores consist of various kinds of stationery, computer supplies, office supplies, spare parts, plumbing, electricity and refecton works materials, etc.
- c) The stock in is made following the purchase procedures. At the delivering time of the goods, the Director of Infrastructure and Works together with the Tender Committee check the compliance of goods with the purchase order, the purchase contract and the delivery note, then sign for reception.

- d) Every stock in and stock out is immediately recorded on the Stock Log Book.
- e) For the utilization of the items in stock, the Head of service makes a demand to the
- f) The Director of Infrastructure and Works keeps the Stock Log Books updated. He/she makes a monthly, quarterly, semi-annual and annual report to the DVC/Administration and Finance.
- g) The Procurement must follow up the utilisation of the inventory in order to avoid any inventory breakdown.

## **SECTION ELEVEN: INFORMATION MANAGEMENT**

### **Article 45: Telephone and Internet**

The Executive Council determines the services with right to communication allowances. BRAINAE UNIVERSITY provides to the Vice Chancellor, DVC, Heads of services and other people approved by the Executive Council a modem for wireless internet connection of which the monthly subscription is in charge of the University.

For the benefit of the University, BRAINAE UNIVERSITY avails its services internet connection.

### **Article 46: Mail Reception**

- a) Official mail addressed to the Vice Chancellor of BRAINAE UNIVERSITY is received by the Secretary who acknowledges for receipt. The acknowledgment for receipt consists of inscribing on the sender's copies the date, the hour of reception, the signature of the Secretary and the Vice Chancellor's stamp. The secretary shall stay up for the similarity of the original document and the acknowledged copy.
- b) All official mails addressed to the Head of services are received by the secretariat of the concerned service and acknowledged for receipt. The acknowledgement consists of inscribing on the sender's copy the date and the hour of reception, signature of the Secretary of the service or Department and the stamp of the concerned service. The secretary of the service shall stay up for the similarity of the original document and the acknowledged copy.

The concerned secretary updates the mail record in which he/she systematically inscribes all the entering mails or the outgoing ones before distributing them.

- c) Secretaries are not allowed to open the received mails unless the addressee is not clearly mentioned on the envelope. In that case, they will keep awake to directly transmitting the courier after its registration.
- d) Confidential mails are directly sent to the concerned persons.

**Article 47: Outgoing Mails**

- a) Any official outgoing mail is sent and signed only by the Vice Chancellor or DVC of BRAINAE UNIVERSITY.
- b) Before sending any outgoing mail, it is first of all verified and registered by the Administrative Assistant.
- c) The mail acknowledged for receipt is classified by the Administrative Assistant after registration.

**Article 48: Internal Mail**

All internal mails are received by the secretariat of concerned services. If the service does not have a secretary, the internal mails are delivered by the recipient. In all cases, acknowledgement of receipt of any delivered mail is required.

## **SECTION TWELVE: REPORTS AND MINUTES**

### **Article 49: Reports**

- a) Every employee and particularly Heads of Services or Departments submit to his/her direct supervisor a monthly report of activities. A copy of that report must be kept in the service.
- b) Heads of Service or Departments submit a quarterly report to the Vice Chancellor. The report must include the following:
  - (i) Planned activities;
  - (ii) Accomplished activities;
  - (iii) A quarterly budget per activity;
  - (iv) Quarterly expenses per activity;
  - (v) Gap between planned and achieved activities;
  - (vi) Gap between budget and expenses;
  - (vii) Explanations of the discrepancy;
  - (viii) Statement on staff: presence, absence, needs, holidays, trainings and missions;
  - (ix) Others achievements;
  - (x) Main challenges encountered.
- c) Basing upon monthly and quarterly reports of Heads of Services or Departments, the Vice Chancellor submits semi-annually and annually to the University Council a report of administrative, financial and scientific activities.

### **Article 50: Archives**

All files are kept in the system. However, according to services, Faculties, Departments and Centers, BRAINAE UNIVERSITY possesses various kinds of files. Management methods of these files are determined by the Executive Council.

## **CHAPTER TWO: FINANCIAL PROCEDURES OFRUSIZI INTERNATIONAL**

### **SECTION ONE: GENERAL PROVISIONS**

#### **Article 51: Definition of Financial Management**

- a) Financial management implies planning, organisation, deployment, control and follow up of financial resources of the University in order to be sure to reach its objectives. By financial management, one is sure that, resources from the University's budget and from sponsors are well and efficiently used, in order to permit to the University to realise its mission and objectives together with managing its risks by setting down the systems and procedures which permit to ensure management, control and financial follow up.
- b) Failure to carry out a fair financial management and control of the University can lead to:
- (i) Assets being threatened by stealing, fraud and misuses;
  - (ii) Funds are not used in accordance with University objectives and stakeholders interest.
- c) For sound financial management, ineligible expenditure is prohibited. Ineligible expenditure includes unauthorized expenditure, i.e expenditure in excess of the amount fixed by the Executive Council for a specific budget. It includes as well an irregular expenditure, i.e. expenditure which, if reasonable care had been exercised, would have been avoided. It is expenditure made in vain and thus wasteful. This includes expenditure that is not properly supported with documents such as properly issued purchase order and payment voucher, invoices, third party receipt acknowledgement. It also includes, even if supported, expenditure made contrary to the established tender award rules.

#### **Article 52: Accounting**

- a) In general, two alternative bases of accounting are used by accounting entities; namely the accrual basis and cash basis. The difference between the accrual basis and cash basis of accounting consists in that the accrual accounting recognizes expenditures when incurred and

revenues when earned, whereas the cash basis accounting recognizes transactions only if related cash flows have been paid or received.

b) BRAINAE UNIVERSITY has chosen to adopt the accrual basis accounting since the approval of this Manual, due to its benefits which follow:

- Better measurement of costs and revenues, including comparisons between years;
- Greater focus on outputs rather than inputs;
- More efficient and effective use of resources, through charges for fixed assets;
- Full cost of providing a service can be compared with outside suppliers;
- A better indication of the sustainability of government policy;
- Improved accountability;
- A better financial management; and
- Greater comparability of management performance results.

### **Article 53: Assignment of Financial Management Responsibilities**

a) In accordance with BRAINAE UNIVERSITY Organizational Structure, the Executive Council has the responsibility of making BRAINAE UNIVERSITY financial policies and strategies, which include borrowing, revenue management, expenditure authorization and management, treasury and liquidity management, assets management and liability management.

b) The DVC/Administration and Finance plays the role of Chief Budget Manager who has the responsibilities for financial accounting in the University and the overall oversight of the financial management and accounting function in BRAINAE UNIVERSITY. He/she also has the responsibility for the compliance with the provisions of this Manual.

c) The Directorate of Finance has the following tasks:

- (i) To keep proper books of accounts for the recording of BRAINAE UNIVERSITY transactions, assets, liabilities, and to properly maintain the associated supporting documents;

- (ii) To put in place and maintain sound internal control system and practices to ensure that the budget is not overspent;
  - (iii) To safeguard BRAINAE UNIVERSITY finances and property against misuse or any other irregularities;
  - (iv) To ensure that any expenditure is properly sanctioned, authorised, recorded and reported;
  - (v) To ensure the completeness of the revenue received and that such revenue is duly recorded and reported;
  - (vi) To ensure regular reconciliation of the bank accounts;
  - (vii) To furnish to the DVC/Administration and Finance with the prescribed monthly, quarterly and annual financial reports;
  - (viii) To supervise the accountants under him/her responsibility to enhance operational efficiency.
- d) The accountants of BRAINAE UNIVERSITY are in three categories:

- (i) The accountants for the recording of revenues;
  - (ii) Accountants for the recording of expenditures/payments;
  - (iii) Accountants in charge of operations.
- e) For a suitable internal controls, the DVC/Administration and Finance should ensure that there is independent hierarchical internal check over the actions of those individuals and that there is segregation of duties and responsibilities for the following tasks:
- Authorisation of transactions;
  - Execution of those transactions (including direct dealings with suppliers; price negotiation, confirmation of delivery, etc.);
  - Record keeping for those transactions; and
  - Payments for those transactions.

#### **Article 54: Opening and Closing of the Bank Accounts**

- a) BU has the accounts in different banks
- b) BU may possibly open or close a bank account under the authorization of the University Council. Any bank account opened on behalf of BRAINAE UNIVERSITY entity must be in the name of BRAINAE UNIVERSITY and no one may operate an account in personal names

- c) The responsibility for key internal financial operations such as bank account signatories and demand for bank statements must be clearly defined and communicated.

#### **Article 55: Bank Reconciliation**

- a) At the end of each month, a bank reconciliation statement is prepared by the Accountant for each bank account. The aforementioned statement is re-examined by the Director of finance. The reconciliation is dated and signed by its author and the reviser as a proof of this checking, then transmitted to the DVC/Administration and Finance for approval.
- b) All known debit and credit transactions are recorded in the cash book. The non-identified transactions are raised by the Accountant and reported to the Director of Finance who takes suitable measures.
- c) Cheques which are not canceled for 2 months are discarded in the books and an order of non-payment is established. A new cheque is signed in favor of the recipient; the old one having to be confirmed cancelled.
- d) The bank reconciliation is the overdraft preventive mechanisms include the following:
- (i) Ensuring that the bank account has sufficient funds to cover all payment orders or cheques issued;
  - (ii) Regular reconciliation of the bank accounts at short intervals. The intervals should depend on the volume of transactions on the account - high volumes should necessitate increased reconciliation frequency. The reconciliation should be reviewed and initialed by a superior officer to the one performing the reconciliation;
  - (iii) Minimizing the number of bank accounts to ease close monitoring and reconciliation.

#### **Article 56: Management of Bank Accounts**

- a) The Authorised signatories of bank accounts are President, Vice Chancellor; the DVC/Administration and Finance and the

DVC/Academics. Their signatures are valid to carry out a payment (whatever the amount).

- b) However, the Director of finance and the Internal Auditor may get from signatories a written permission to do a follow-up of bank transactions for every account.
- c) Individual follow-up of every account is carried out through:
  - The cash book;
  - The monthly bank reconciliation;
  - The Internal Auditor's follow-up.
- d) The Accountant registers chronologically all bank transactions.
- e) When writing cheques and payment orders, the Accountant also fills in the counterfoil of the cheque and the payment order in order to facilitate future controls.
- f) The Accountant keeps always a photocopy of cheques and payment orders issued.
- g) The cancelled cheques and payment orders are attached to their counterfoils.
- h) The unpaid cheque (expiry, typing error) by the bank is replaced by a new emission after handing in of the original.
- i) In case of loss or theft of a cheque book or other documents relating to banking matter, BRAINAE UNIVERSITY shall inform immediately the concerned bank.
- j) In case of changing a signatory on the bank account, the bank is immediately informed in writing by BRAINAE UNIVERSITY Legal Representative.
- k) The new signatory deposits his/her specimen signature to the bank.

### **Article 57: Recording of Revenues**

The objective of recording revenues is to ascertain the increase of funds on BRAINAE UNIVERSITY bank accounts. The deposit statement notifies to BRAINAE UNIVERSITY the payment, money transfer in favour of its accounts. Deposit statements are accounted in order to follow up the funds increase.

### **Article 58: Receiving Deposit Slips**

Any person or entity having carried out a payment to the accounts of BRAINAE UNIVERSITY, the deposit slip is transferred to the Finance Department within the system, copy of the deposit is automatically transmitted to the student in the student account.

**Article 59: Filing of Deposit Slips**

The payments file are kept in the system accessible by finance officers and DVCs, and VC

## **SECTION TWO: BUDGETING FOR EXPENDITURES AND INCOME**

### **Article 60: Calendar**

The annual calendar is fixed by the University Council on the proposition of the Executive Council at the beginning of an academic year.

### **Article 61: Principles**

- a) The annual budget is part of the multi-year and medium term programs and strategic plan.
- b) By annual budget, we mean the operating and development budget for one complete academic year. It is presented in usd.
- c) The annual budget is sufficiently detailed. It is prepared two months before the beginning of the academic year basing upon needs presented by every department or service. It is approved at least 15 days before the beginning of the new academic year.

### **Article 62: Budget Preparation Modalities**

The procedures of preparing and executing the budget have the objective of describing, preparing, executing and paying expenditures for goods and services of BRAINAE UNIVERSITY.

### **Article 63: Preparation Procedures**

- a) Every Head of Department/Unit or service must establish the annual needs report and transmit it to the DVC/Administration and Finance not later than 15 days before the last day of academic year.
- b) The Director of Finance collects all needs from departments or services and prepares a draft budget project.
- c) The budget project is prepared by the Executive Council. After preparation, the budget project is entrusted to the Vice Chancellor in order to present it to the University Council for approval.
- d) The University Council examines if different budget lines for all departments or services are reasonable in order to give its opinion about the budget project before approval of the annual budget.

### **Article 64: Budget Follow-up**

The Director of finance ensures the follow-up of budget commitment and execution. He/she monthly and quarterly prepares the analysis report on variances between the budgeted income and expenditures and actualisations. The report is submitted to the DVC/Administration and Finance.

**Article 65: Budget Evaluation**

The Directorate of planning evaluates the budgetary execution. He/she prepares the analysis reports of the difference between the budget and the planned activities. The reports are submitted to the Vice Chancellor.

## **SECTION THREE: PAYMENT OF EXPENDITURES**

### **Article 66: Cash Payment**

- a) Every outflow of funds is based upon a credit declaration or a request for funds. For this reason, the applicant service prepares a demand for payment signed by the Head of service, and accompanied by support documents such as the invoice, receipt, invitation letter, and record of taught hours, credit declaration or their equivalents.
- b) The payment of internal expenditures and invoices for goods and services carried out to the benefit of BRAINAE UNIVERSITY are made by cheque or payment order.
- c) The demand for payment is verified by the Accountant, authorised by the Director of finance and approved of the DVC/Administration and Finance.

### **Article 67: Petty Cash Fund**

- a) For urgent payment and expenditures that cannot be paid by bank, BRAINAE UNIVERSITY can temporary hold a petty cash. At that occasion, a cheque can be drawn in the name of a cashier designed by the DVC/Administration and Finance. The petty cashier is responsible for making payments thereof and reporting on the petty cash complete use.
- b) The reimbursement/supplying of the petty cash fund are done only when there are justified circumstances.
- c) The fixed amount of petty cash seal could not exceed \$ 500

### **Article 68: Invoice Payment Management**

- a) The invoice for received goods or services carried out is submitted to the accountant in charge of payments.
- b) Invoices to be paid must be supported by is a purchase order or a tender award letter, and a delivery note.
- c) Invoices relating to contracts must bear the references of those contracts.

- d) Every paid invoice is accompanied by a discharged copy of cheque with a signature of the beneficiary testifying the reception.
- e) Those copies must be annexed on the corresponding demands for payment signed by the Director of finance.

### **Article 69: Allowances Payment**

The rates and modalities of payment for different allowances such as sitting allowances, per diem, ad hoc committees, seminars, etc. are defined by the Executive Council. These payments must be supported by evidences.

### **Article 70: Payment Procedures**

- a) For all payments, the applicant prepares the demand for payment and support documents and gets signature from the head of service. Then, documents are transmitted to the Directorate of finance for verification and accounting visa. The Director of finance determines the budgetary line and authorises the payment.
- b) After, the accountant prepares a cheque, annexes it to the supporting documents and transmits it to the DVC/Administration and Finance for approval and signature of the cheque.
- c) The cheque is then signed by the second signatory (Vice Chancellor or DVC/Academics) after the checking on coherence between amounts, names of invoices and those on cheque.
- d) The supporting documents are returned to the Accountant for payment and recording.
- e) The Accountant makes a photocopy of the cheque, and pays the applicant who signs on the demand for payment and the photocopy of the cheque. The accountant puts the stamp (PAID) or payment reference on the invoice copy and demand for payment.
- f) After recording, he/she files the copy of the cheque and the whole dossier in the chronological order of cash book.
- g) For an amount higher than three thousand usd (\$ 3,000), the cheque is paid into three (3) installments or is deposited on the account of the recipient.

h) Payment of invoices by bank transfer or payment order is motivated by the following reasons:

- External reasons: The supplier prefers to be paid by bank transfer;
- Internal reasons: exhaustion of cheques, importance of amount and the number of beneficiaries.

## **SECTION FOUR: ACCOUNTING PROCEDURES**

### **Article 71: Accounting Principles**

Accounting principles are regulations, methods, procedures, conventions and specific bases adopted by BRAINAE UNIVERSITY as the more appropriate way for financial reports preparation. They refer to Generally Accepted Accounting Principles (GAAP): the principle of regularity, consistency, sincerity, permanence of methods, non-compensation, prudence, continuity, periodicity and Full Disclosure/Materiality.

### **Article 72: Accounting Period**

The accounting period of BRAINAE UNIVERSITY covers the effective period of one academic year.

### **Article 73: Recording of the Entries**

As operations occur, their recording is correctly recorded in journals and posted in the general ledger, the fundamental principle of accountancy being the double entry recording. Thus, each entry is based on justifying accounting records dated and numbered likely to be presented at any request.

### **Article 74: Books of Accounts and Financial Reports**

- a) The financial transactions of BRAINAE UNIVERSITY are done on the basis of evidence (cheque, deposit slips, assets record; stock register, invoices, etc.). The book keeping must be guaranteed through:
  - Cash books;
  - Books of various operations (journals);
  - General Ledger;
  - Fixed Assets Register;
  - Inventory register.
- a) BU must annually make a financial report in form of financial statements addressed to the University Council. The financial statement are composed by:
  - Balance sheet;

- Income statement;
- Cash flow statement;
- Appendices.

### **Article 75: Transactions in Foreign Currencies**

The recording and reporting are made in local currency, the usd. Transactions in foreign currencies are converted according to the buyer exchange rate (principle of prudence), as determined by the National Bank of the country on the date of recording.

### **Article 76: Codification and Classification**

Income and expenditure must be identified and classified by giving them budgetary codes. They are daily recorded so that the balances always reflect the real statement on the budget execution.

### **Article 77: Chart of Account**

In order to ensure consistency between budget allocations and the general ledger accounts, the chart of accounts of BRAINAE UNIVERSITY is subdivided in three categories as follows: Capital (Liabilities), Assets, Inventory, Debtors & Creditors, Cash and bank accounts, Expenditures accounts & Income Accounts.

### **Article 78: Accounts on Chronological Order 1. Capital, Liabilities & owner's equity**

- a. Capital
- b. Long run Liabilities
- c. Owner's equity

#### **2. Accounts for assets are as follows:**

- a. Land
- b. Buildings
- c. Vehicles
- d. ICT equipment
- e. Office furniture

#### **3. Inventory accounts**

#### **4. Debtors and creditors accounts**

- ▲ Receivables
- ▲ Prepayments
- ▲ Payables

**5. Cash and bank accounts:**

- a. Bank
- b. Cash

**6. Expenditure accounts (see appendices)**

**7. Income accounts (see Appendices)**

**Article 79: Shift of the Financial Staff**

- a) When the person responsible for accounting books, funds and other assets has to be replaced, special handover procedures apply:
  - (i) The effective handover is carried out in front of two witnesses.
  - (ii) The discharge is obtained by physical inventory of assets in order to be sure that the balances recorded match with existing assets.
  - (iii) The accounting books are verified or compared in order to be sure of their exactness. The physical inventory and the comparison with the balances of the books are carried out by two parties which put their signatures on approval documents as proof of accepting the discharge report.
  - (iv) After verification, ingoing and outgoing employees together with witnesses who assisted to the handover proceeding, sign a discharge minutes.
  - (v) The outgoing employee remains responsible for any loss which happened during his/her period of service.
- b) For temporary changes of employees, the same verification process is done.

**Article 80: Supporting Documents**

The supporting documents in BRAINAE UNIVERSITY are:

1. Ordering vouchers booklets;
2. Cheque book/payment order;
3. Payroll;
4. Bills and receipts;
5. Deposit slips;
6. Reports of procurement commission;

7. Delivery note;
8. Reception voucher;
9. Credits declaration;
10. Demand for payment;
11. Bidding document;
12. Bids;
13. Bid opening and evaluation reports;
14. Tender award notification;
15. A copy of the contract concluded between the procuring entity and the successful bidder;
16. Certificate of completion;
17. All correspondances between the procuring entity and the bidder;
18. Other accounting documents.

The accounting documents are pre-printed and pre-numbered.

### **Article 81: Keeping Books and Accounting Documents**

- a) The above mentioned documents are kept by the Accountants and access to them is limited to the authorised staff. The Accountants are responsible for the books of accounts and accounting documents. He/she holds a record where are registered all their movements.
- b) The accountants are responsible for all used books and accounting documents. The books of accounts and accounting documents used are kept not less than 10 years. They are destroyed upon permission by Legal Representatives and the destruction is done the presence of the Vice Chancellor, DVC and Internal Auditor. For the occasion a report is established.
- c) The DVC/Administration and Finance examines books of accounts regularly, in order to be sure that transactions are correctly recorded and the books fairly kept. The loss, damage and deterioration of the total or any part of those documents are immediately reported to the Vice Chancellor. An inquiry must be opened on the circumstances surrounding the loss. The Vice Chancellor decides of the eventuality of reporting the case to the police.

d) Any request for a new cheque booklet/payment order is approved in writing by the DVC/Administration and Finance.

## **SECTION FIVE: AUDITING**

### **Article 82: Internal Auditing**

Internal audit relates to systems, procedures and resources use. Internal audit is inspired by three notions:

- a) Economy (to carry out affairs with less cost);
- b) Compliance with the procedures and internal regulations;
- c) Efficiency (to do what is required with minimum resources).

The Internal Auditor is an employee of BRAINAE UNIVERSITY whose work comprises:

- a) Verification of financial and administrative procedures;
  - b) Verification of mechanisms for internal controls.
- Monthly report of audit to the Vice Chancellor;
  - Quarterly report of financial audit, procedures and performance to the Vice Chancellor and the Chairman of the University Council with a copy to the DVC;
  - Annual summary report of financial audit, procedures and performance to the Vice Chancellor and the Chairman of the University Council with a copy to the DVC.

### **Article 83: Role of Audit in Internal Control System**

Internal auditing activity is primarily directed at improving internal controls. Under BRAINAE UNIVERSITY Framework, internal control is broadly defined as a process, affected by the University's University Council, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following internal controls categories:

- Effectiveness and efficiency of operations;
- Reliability of financial reporting;
- Compliance with laws and regulations;
- Safeguarding of Assets.

Management is responsible for internal control. Managers establish policies and processes to help the organization achieve specific objectives in each of these categories. Internal auditors perform audits

to evaluate whether the policies and processes are designed and operating effectively and provide recommendations for improvement.

#### **Article 84: The aim of Internal Auditing**

The aim of the internal auditing is:

- a) To determine the conformity degree between prescribed financial and operational policies, plan and procedures in order to ensure effective control of the expenditures of BRAINAE UNIVERSITY;
- b) To carry out operations or programmes aiming at testifying if the results are in conformity with pre-established objectives and goals;
- c) Examining and evaluating the adequacy and effectiveness of the internal control system;
- d) Measuring the degree to which various functions of the entity adhere to regulations, policies and procedures and reporting on this;
- e) Appraisal of the entity's internal controls and making recommendations for improvement;
- f) Monitoring the accuracy of processing, security and management control over the management information system throughout the entity;
- g) Determining the efficiency and effectiveness of operations, the status of controls, and compliance with entity policies as a basis to inform top management;
- h) Reviewing the existing and new information systems to assess the quality of controls and the relevance and reliability of the systems output;
- i) Review of program activities and making recommendations for improvement;
- j) Ensuring compliance with the requisite Audit Standards, Practices and Ethical Guidelines stipulated in the Professional Practices Framework of the University;
- k) Conduct quality review of financial statement by carrying out audits that evaluate the controls over revenues, expenditures, assets and

- liabilities designed to optimize the economical and efficient use of resources and effectiveness of operations;
- l) Providing investigative services and any other advisory services required;
  - m) Ensure proper use of BRAINAE UNIVERSITY revenues seeking economy and efficiency;
  - n) To set up practice aiming at saving the assets and ensuring appropriate verification of the existence of those assets;
  - o) Establish systems to account for assets and the degree to which they are protected against loss of any kind resulting from waste, extravagance, inefficient administration, fraud or other causes;
  - p) To determine opportunity, liability and integrity of financial and managerial information and of the reports established by BRAINAE UNIVERSITY;
  - q) To make identification and management of risks within BRAINAE UNIVERSITY;
  - r) To give his/her opinion on the measures taken by the concerned services reacting to his/her report;
  - s) To provide advice in relation with financial, administrative and technical aspects and make a follow up through reports;
  - t) Any other relevant duties that may be allocated by the Top Management from time to time.

### **Article 85: Procedures of the Internal Auditing**

Internal audit has the following steps:

- Informing the service to be audited at least one day before;
- Communicating the objectives of auditing;
- Requesting documents to be audited;
- Interviewing if necessary;
- Talking with audited service before closure;
- Making up the provisional report;
- Having feed-back on the provisional report;
- Transmitting the report to the Vice Chancellor and DVC;

- Monitoring the execution of recommendations and suggestions by the relevant departments.

### **Article 86: Internal Audit Opinion**

Internal audit has the following opinions after the assessment of the internal control:

- Unqualified Audit Opinion on internal control (Reasonable Assurance)
- Qualified Audit Opinion on internal control (Moderate Assurance)
- Qualified Audit Opinion on internal control (Limited Assurance)
- Qualified Audit Opinion on internal control (No Assurance)

### **Article 87: Audit Relationship**

- Internal Relationship – Internally the audit is in relationships with all staff in the entity.
- External Relationship – Externally the audit is in relationships with stakeholders (External auditors, University Council members and others).

### **Article 88: Limit of Authority of audit**

- Over Assets: Authority over all assets in his office;
- Over People: None;
- Data and Information: Authority over all data and information that would be relevant for audit purposes.

### **Article 89: Internal Audit Reports**

Internal auditors typically issue reports at the end of each audit that summarize their findings, recommendations, and any responses or action plans from management. Each audit finding within the body of the report may contain five elements:

1. Condition: What is the particular problem identified?
2. Criteria: What is the standard that was not met? The standard may be an BRAINAE UNIVERSITY policy or other benchmark.
3. Cause: Why did the problem occur?
4. Consequence: What is the risk/negative outcome (or opportunity foregone) because of the finding?

5. Corrective action: What should management do about the finding? What have they agreed to do and by when?

### **Article 90: Follow-up of the Internal Auditing**

The internal auditing establishes and updates a system which permits to supervise the follow up of the results communicated to the Vice Chancellor. The Internal auditor establishes a reliable follow up process permitting to supervise and to guaranty that the decisions have been effectively implemented by the University.

### **Article 91: The External Auditing**

The appointment of an external auditor is decided by the University Council in accordance with a memorandum and articles of BRAINAE UNIVERSITY association. The University Council appoints an External Auditor who should be accredited by revenue authorities. The contract to be signed with the External Auditor should clearly define the terms of reference for the work to be done.

## **CHAPTER THREE: FINAL PROVISIONS**

### **Article 92: Update and Amendment**

Any update, amendment, or addition to the present procedures manual falls within the competence of BRAINAE UNIVERSITY Council. Propositions of amendment fall within the competence of the Executive Council which will submit them to the University Council for approval

### **Article 93: Repeals and Adoption**

This procedures manual repeals the former and is effective from the date of its adoption by BRAINAE UNIVERSITY Council.