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FOREWORD

It gives me great pleasure to present to the public, in general and to the diocesan staff and partners in particular, the Administrative and Financial Manual of Procedures of Shyogwe Diocese. This manual is the official document. It is one of the diocesan legal documents and its strict use applies to all those involved in Shyogwe Diocese resources management.

The purpose of this manual is to describe the administrative, accounting and financial organization of our Diocese. In a special way, for the employees, this Manual contains all policies, guidelines, procedures and documents required in accomplishing their tasks.

Thus, all Shyogwe Diocesan organs, the Synod, the Diocesan Council, the office of the Bishop, archdeaconries, parishes, as well as senior and intermediate staff, and all other employees are expected to manage properly the human, material and financial resources under their care and to adhere to the procedures as stipulated in this policy and procedures manual.

This Manual is published under the authority of the Synod of Shyogwe Diocese and its implementation is delegated to the Bishop's office. I hope that it will be of a great meaning in the material and organizational growth of our diocese.

Done at Shyogwe, on February 30, 2015
The Rt. Rev. Jered KALIMBA
Bishop of Anglican Church of Rwanda,
Shyogwe Diocese

1. INTRODUCTION

This present Manual is the official document of the accounting, financial management, and administrative of Shyogwe Diocese. The purpose of this manual is to provide the staff with the necessary guidelines for the analysis and treatment of data on financial activities. This Manual contains all policies, guidelines, procedures and documents required in accomplishing their tasks.

1.1 General Goal

The main goal of this manual is to describe the administrative, accounting and financial organization of Shyogwe Diocese.

1.2. Specific Goal

1. Explain policies, administrative, financial and accounting regulations to be applied in the execution of its mission;
2. Describe administrative, financial and accounting procedures of Shyogwe Diocese;
3. Serve as a guide for various forms of control;
4. Set out norms for the management of Shyogwe Diocese;
5. Serve as a guide of reference for the training of new staff;
6. Normalize management language, policies, practices, procedures and forms;
7. Ensure the coordination of various administrative and financial activities as well as operations with Shyogwe Diocese's partners;
8. Ensure daily quick decision making;
9. Increase the productivity of Shyogwe Diocese's personnel.

1.3. General policy

All Shyogwe Diocese organs, the Synod, the Diocesan Council the office of the Bishop, archdeaconries, Parishes, as well as Senior and intermediate staff, and all other employees are expected to manage properly the human, material and financial resources under their care and to adhere to the procedures as stipulated in this policy and procedures manual.

The practices and procedures contained in this Manual constitute the official document of the accounting and financial management for Shyogwe Diocese. It is one of the references and its strict use applies to all those involved in Shyogwe Diocese resources management.

1.4. Authority

This Manual is published under the authority of the Synod of Shyogwe Diocese. Its implementation is delegated to the Bishop's office responsible for implementing daily activities. In a bid to ensure an efficient and accountable management of available resources, and in order to fulfill its mission, the Shyogwe Diocese elaborated a Manual of administrative, accounting and financial procedures which will rule its daily operations.

1.5 Vision of Shyogwe Diocese

The vision of the Shyogwe Diocese is “Your Kingdom Come!” This motto is shared through the integral mission of “A holy soul in a healthy body.”

1.6. The Mission of Shyogwe Diocese

The Main mission is “ to spread the Good News of Jesus Christ to all the people and contribute to the socioeconomic, cultural, intellectual, health development of Rwandan people”.

1.7. Shyogwe Diocese Core Values

The core values which support, inform and guide our work at all levels in Shyogwe Diocese are as follows:

Excellence in execution:

We consistently do everything that we are called to do with outstanding quality. We do the right thing in the right way in Jesus name.

Integrity:

In both our personal lives and in our work, what we believe, what we say and what we do should be consistent, congruent, reliable and transparent.

Teamwork:

We perform the work as a united team and work together on the task at hand.

Respect:

We value our people, encourage their development and reward their performance.

Commitment and hard work:

We recognize and value the commitment and hard work by our staff and members.

1.8. Main activities

The Shyogwe Diocese carry out activities related to the following important Ministries:

- Evangelism and discipleship;
- Education;
- Healthcare and
- Transformational development.

1.9. Legal and regulatory reference framework

The legal and regulatory framework of the Shyogwe Diocese is based on the following elements:

- Ministerial order N° 170/08.11 authorizing name alteration;
- Statutes of the Anglican Church in Rwanda, Diocese of Shyogwe, in Abstract E.A.R. / DSGWE, as modified to date, in *Official Gazette n° Special of 23/09/2015*.
- The Constitution and other regulatory of PEAR;
- The law no 06/2012 of 17/02/2012 determining organization and functioning of religious based organizations.

The manual of procedures is utilized and completes the above documents.

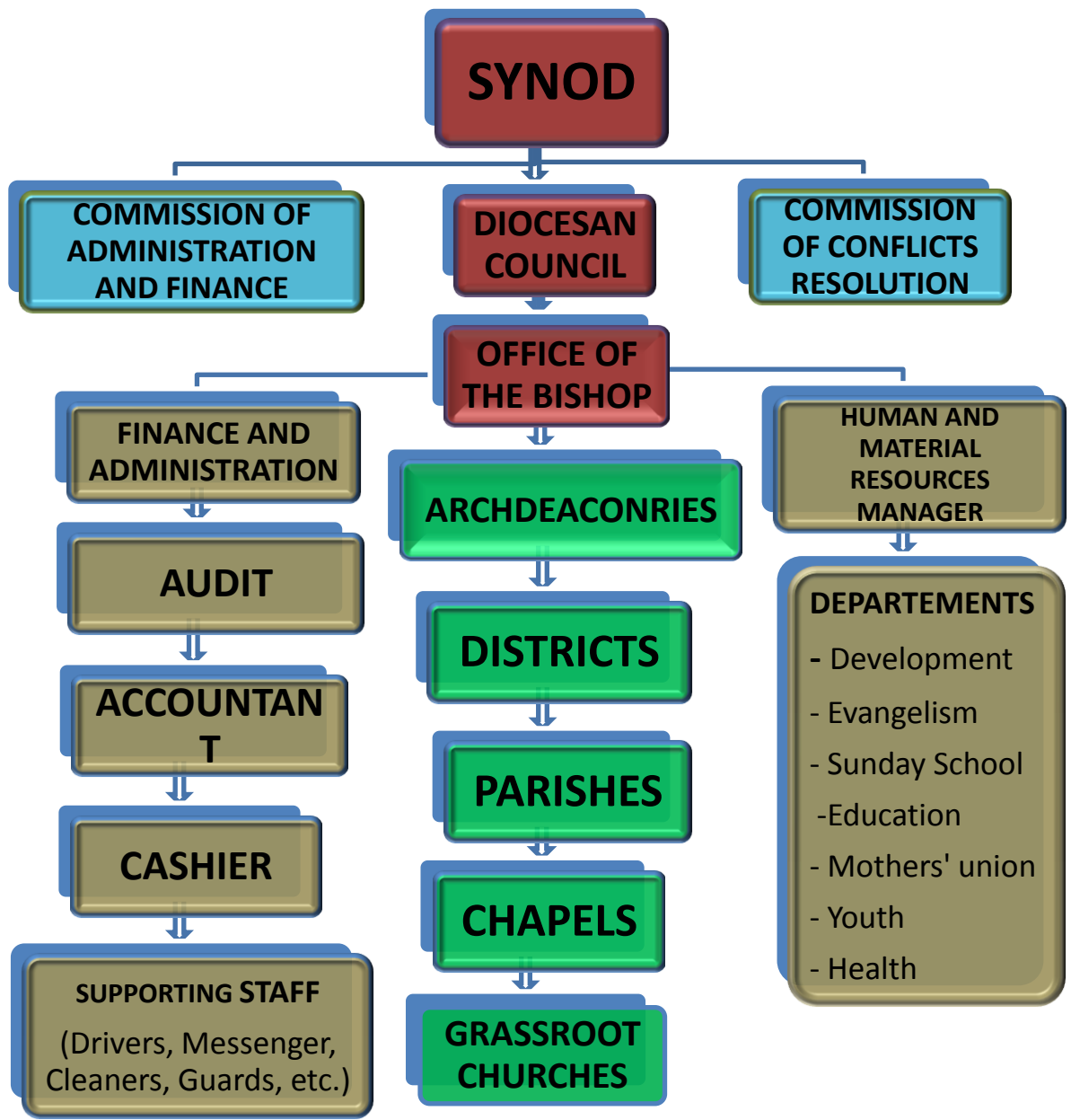
1.10. Organs of Shyogwe Diocese

The organs of the organization are:

- The Synod;
- The Diocesan Council;
- The Committee for administration and finance;
- The committee for conflict resolutions.

These organs are presented in the Organisational structure of Shyogwe Diocese as follows:

ORGANIZATIONAL STRUCTURE OF SHYOGWE DIOCESE



1.10.1 The Synod

The Synod is the supreme body of the Shyogwe Diocese. Responsibilities of the Synod are as follows:

- To adopt and to bring some modifications to the statutes and regulations of the organization;
- To elect the legal representative;
- To elect and to dismiss the legal representatives legal substitutes;
- To choose two candidates among whom will be designated the bishop of the Diocese in accordance with the procedure described in the internal regulations of the organization;
- To approve the calendar of the activities of the organization;
- To name and to dismiss the members of the diocesan advisory council which are designated by their duties in the organization;
- To accept and to suspend a member;
- To accept the grants and bequests;
- To allow the acts of disposition, of mortgage and loan;
- To examine all doctrinal question as well as all stands and question concerning the working of the Diocese that is not designated to a specific organ of the organization;
- To decide the dissolution of the association.

1.10.2 The Diocesan Council

The Diocesan Council is the implementing organ of the decisions of synod.

The Diocesan Council has the following duties:

- To execute Synod decisions;
- To put in place together with the bishop of the Diocese administrative methods and organize Diocese leadership such as in evangelism, health, education, development and so forth.
- To adopt the Diocesan budget and control its execution
- To adopt the number and contribution of members of the organization;
- To analyze and elaborate projects to submit to the Synod;
- To recruit and dismiss workers of EAR, Shyogwe Diocese;

The Diocesan Council may delegate some of their powers to the office of the Bishop.

1.10.3 Committee for administration and finance

The Synod session chooses six persons to compose this committee; three of them must be pastors. They are elected for a four years period renewable mandate. Members of the

Council elect among themselves a committee composed by the President, the Vice President and the Secretary.

The Committee for administration and finance monitors the wellbeing and management of the Diocese; it presents to the bishop of the Diocese an annual report.

1.10.4 The committees for conflict resolutions

The team of five people in charge of conflict resolution shall serve for a four-year term renewable only once, and shall be called **Diocesan Conflict Managers**. Their mandate is to resolve conflicts arising in the Diocese and to punish wrong doers. The other team of five people in charge of investigation shall also serve for a four-year term renewable only once and shall be called **Diocesan Investigators**.

The committees for conflict resolutions have the following role:

- Settle disputes within the Shyogwe Diocese members
- Settle disputes within the organs of Shyogwe Diocese
- Provide advices to organization's organs
- Settle disputes that may rise between Shyogwe Diocese and its partners

1.10.5 The office of the Bishop

The bishopric is the coordinating organ of the Diocese. It is the Bishop who is the legal representative of the organization just after his consecration in the bishopric of EAR, Shyogwe Diocese.

2. HUMAN RESOURCES MANAGEMENT

2.1. General Policies in Humana Resources Management

The Human Resources management of Shyogwe Diocese is implemented in compliance with the law regulating labor in Rwanda.

The purpose of HRM is to regulate staff administrative issues that may arise during the course of employment. These issues may arise because of the following causes:

- To avoid misunderstanding between staff and management.
- To create and maintain smooth and good relationships among staff so that they will be more productive and effective as they exploit their God given ability and knowledge to serve beneficiaries of Shyogwe Diocese.
- To protect and safeguard the rights of all members of staff.

The Human Resources Management has the following objectives:

1. It defines and describes the benefits and expectations of employment with the

organization. Its purpose is to promote harmonious relations between the organization and its employees and create an environment of teamwork and pursuance of a common vision and guided by shared values.

2. It shows certain basic conditions and terms of employment relating to remuneration, hours of work, employee benefits and general working conditions and to ensure that all reasonable measures are provided for safety and welfare of the employees.
3. It shows the employees obligations and responsibilities
4. Shyogwe Diocese employee has to comply with its contents. While entering employment, the employee is provided with a copy of the HRM and He signs a statement indicating that the employee agrees to comply with it, as amended from time to time with the government laws in force and Shyogwe Diocese new policies on HRM.

2.2 Staff recruitment procedures

The staff of Shyogwe Diocese is recruited and appointed on the basis of the organization chart and its organic framework approved by the Synod.

The Office of the Bishop announces a post vacancy through the best medium he judges necessary. Interested applicants are invited to apply for the posts open to competition.

The Application documents must be comprehensive and include all requirements for the candidate to be admitted to competition.

The application for a job is generally comprised by the following documents:

- Application letter addressed to Bishop;
- Copy of diploma recognized by the Government of Rwanda;
- Curriculum vitae;
- A church recommendation signed by the Pastor.

If the post which is open to competition is a position of great responsibility, the application for a job must include what follows:

- The applicant must indicate the names and addresses of three referees. These referees should be former supervisors, teachers or colleagues of the applicants.

The eligibility requirements are as follows:

- Be eighteen years old at least;
- Be mentally and physically healthy; able to do the job which is open to competition.

Interested candidates must submit their application forms to the Office of the Bishop.

After the submission of applications, the Office of the Bishop proceeds to the pre-selection of candidates.

The Office of the Bishop invites candidates to written and oral tests and determines the short listed candidates, the date, time and place of the test.

If necessary, Shyogwe Diocese can recruit a specialized consultancy firm for the preparation, organization and correction of tests. The recruitment process of the consultancy firm must conform to the procurement procedures.

2.2.1 Rights, obligations and remuneration

2.2.1.1 Rights

The employee of Shyogwe Diocese enjoys all rights and liberties recognized to every citizen. He/she exercises them in conformity with the framework of laws and regulations in force.

The employee of Shyogwe Diocese enjoys the right to personal professional records kept by HR containing all documents relating to his administrative situation and career development.

The employee of the Shyogwe Diocese has right to access his personal and professional record, and can, upon request to the Office of the Bishop, provide clarification, rectification, updates, supplement or withdraw inaccurate information.

Shyogwe Diocese is supposed, within the limits of its possibilities, to ensure protection against threats, insults, abuse, assault and defamation for its agent of which he may be a victim, during the exercise of his functions.

Shyogwe Diocese is required to ensure protection of its employees against accidents and occupational diseases. In the event of their occurrence, benefits are payable in accordance with existing provisions on Social Security Fund (RSSB).

In addition, Shyogwe Diocese contributes, through a health insurance scheme, to medical care expenses of the staff, his spouse and children legally recognized, in the event that these costs are not supported by third parties.

2.2.1.2 Obligations

The agent of Shyogwe Diocese is expected to deliver quality professional service and be dedicated at all time with due diligence; honesty, objectivity, neutrality, respect for the assets, sense of responsibility and of common interest, etc.

He is also required to meet requests from the community, in compliance with rules relating to the duties of confidentiality and to professional discretion.

The agent of Shyogwe Diocese must abstain from any activity contrary to the ethics and morality. He is responsible for the execution of tasks entrusted to him. Thus, He must abide by the individual or general instructions given by his/her superiors within the department and in accordance with applicable laws and regulations in force.

The agent of Shyogwe Diocese must exercise professional discretion with regard to the facts, material or information which he knew in the exercise of his duties.

2.2.3 Contract of service

The contract of service is a basis for the achievement of the objectives and tasks reserved to the post. The achievement of these objectives is periodically evaluated and the contract may be terminated in case of non-achievement of the fixed goals.

Each employee of Shyogwe Diocese signs a contract of performance, which serves as a basis for the fulfillment of the objectives and tasks reserved to the post.

2.2.4 Probation Period

The probation period for an agent of Shyogwe Diocese is three months, renewable once.

2.2.5 Remuneration of the Staff

Each employee of Shyogwe Diocese receives a monthly salary adopted by the Office of the Bishop. The remuneration is determined according to the position occupied (Executives Senior Staff, Technical staff, Intermediate staff and support staff). Please see the categorization of Shyogwe Diocese staff in internal regulations.

2.2.7 Salary deduction

Tax or social deductions are taken from the gross salary to remain with a monthly net salary in accordance with the law in force.

The remuneration of an agent of Shyogwe Diocese is calculated from the time he/she starts working. It is suspended a day after the suspension of his/her work.

At the end of each month, the accountant finishes the preparation of salaries and releases a payroll for the staff. The payroll is verified by Senior Accountant and approved by the Bishop or his delegate.

Salaries are deposited on individual bank accounts of agents through payment orders where the list of recipients is annexed with account numbers and net amounts.

2.2.8 Staff training and Development

An employee of Shyogwe Diocese may be requested to temporarily suspend his/her

functions to participate, on part-time or full-time basis, in training for unpredictable durations, organized within or outside his/her regular work environment, in order to acquire new skills to enhance his/her professional capacities related to the occupied post. The training can be conducted within or outside the country.

The empowerment of Shyogwe Diocese's staff can be organized in three forms:

- Short-term or long-term professional training;
- Professional training and retraining;
- Study trips.

A short or long-term professional training is intended for the acquisition of new professional knowledge and skills and is conducted within a recognized national or international educational institution.

The professional training during the occupation of a post is conducted in accordance with the description of tasks ascribed to the position occupied. During the training of a period less of three months, the trainee is paid the full salary. For the period superior to three months, the salary is not paid.

The agent of Shyogwe Diocese is required to regularly retrain in his/her field of competence in a bid to improve his/her knowledge and professional skills.

The agent of Shyogwe Diocese can go for a study trip which is one of learning means and understanding working realities of his action.

The authorization to participate in training is requested by a superior or an agent himself and it is permitted by the Bishop's Office.

2.2.10 Leave regulations and procedures

- To avoid having all the staff on leave at the same time, an Annual Leave Schedule (Annex 5) is prepared by the Office of the Bishop in May of each year in collaboration with all the staff. An Annual Leave Schedule is a program of the staff annual leave.
- A leave is planned according to leave entitlements as defined by the law provisions.
- All staff members are responsible for applying for leave and all leave must be approved by the supervisor.
- An application for leave is discussed with supervisor/manager during annual planning or as soon as the request for leave is identified.
- Apart from a statutory annual leave, an employee of Shyogwe Diocese may benefit from a sick leave, an incidental leave or an authorized leave of absence. A leave form constitutes annex n° 5.1.
- At the end of twelve (12) months of service, the agent of Shyogwe Diocese enjoys annual leave of thirty (30) calendar days.

- The annual leave is calculated on a basis of two days and a half per month (1.5), and may be divided up into three (3) periods maximum.
- The employee cannot stay in service for more than two consecutive years without taking his or her annual leave.
- An employee who wishes to take his annual leave addresses the requisition letter to his immediate supervisor and a copy to the Bishop Office after consulting the Annual Leave Schedule. For annual and maternity leave, the request is sent at least three (3) weeks before the planned date.
- Within a reasonable time (7 days), after considering the Bishop Office, his superior informs the employee in writing his approval or rejection of the request. In case of rejection, the letter should state the rejection reason and another proposed date.
- An authorized leave of absence for one day maximum which is not deductible from the annual leave may exceptionally be granted to the employee by his immediate superior, for duly justified reasons. However an employee cannot benefit from than ten days of authorized leave of absence in one year.
- The request for leave for health reasons must be accompanied by a Doctor's certificate delivered by an approved medical institution.
- The employee of Shyogwe Diocese benefits from circumstantial and related leaves.
- A circumstantial leave is taken at the moment of the related incident. If at same time the employee is entitled to another kind of leave, this one is suspended until the last day of the circumstantial leave.
- A circumstantial leave cannot be broken down into installments nor be deducted from the annual paid leave.
- Every circumstantial leave shall be subject to a prior request addressed to the employer except when the employee is unable to do so, due to exceptional circumstances. In such a case, the employee shall inform the employer within 48 hours.
- The Human Resource Manager is required to file all the leave forms in the employee file.
- In case of incidental leave, a report is established and signed jointly by his superior, the person in charge of Human Resource management and the employee.
- The request for leave, the letter of authorization or rejection, the doctor's certificates as well as the report of interruption are given to the person in charge of personnel for recording and classification in the file of the employee.

2.2.11 Disciplinary measures

Failure for an employee to meet contractual obligations constitutes a misconduct, which, according to its gravity, should be punished. Any action relating to disciplinary

procedures shall be taken in writing. Disciplinary punishments are divided into two categories: Punishments of first degree concerning negligence and those of the second degree relating to misconduct.

Punishments of the first degree are a warning, reprimand or deduction of a quarter from the salary for a period of one month at most.

Punishments of the second degree are temporary suspension from function for a period of three months or dismissal.

The suspension from duties for an employee of Shyogwe Diocese can result from the following circumstances:

- a) When he/she has abandoned services without a justified cause and without authorization, for fifteen (15) consecutive days;
- b) When he/she has been punished for disciplinary reasons by a temporary suspension;
- c) When he/she has been sentenced to more than six months of imprisonment;
- d) When he/she has been found guilty of a serious disciplinary breach, which could result in a penalty of a temporary suspension or dismissal.

2.2.12 Performance appraisal

Employees of Shyogwe Diocese are subjected to an annual performance appraisal by their superiors after a period of twelve (12) months. The assessment is intended to enlighten the management of Shyogwe Diocese on the value of its agent, his abilities and his performance. It is a basis for an annual salary increase, the possibility of training, etc. The performance appraisal of the staff is conducted on a staff evaluation sheet.

3. MANAGEMENT OF FIXED ASSETS

3.1 Management of Equipment

3.1.1 Introduction

The fixed assets include buildings, motor vehicles, computer equipment, office equipment, office furniture.

The management of assets is under HMRM. He/she must submit regular reports to the Bishop. All fixed assets are inventoried and recorded in the fixed asset module of the accounting software

All fixed assets of Shyogwe Diocese are recorded in the fixed assets register. The information to be included in the register is as follows:

- Nature of the fixed asset;
- Description;
- Family;
- Allocation
- The date of receipt;
- Value of acquisition;
- Depreciation rate;
- Source of financing.

Each asset is identified in the file by its unique registration number.

3.1.2 Codification and tagging of fixed assets

After acquisition, all fixed assets shall be clearly marked. The identification attributed to the fixed asset is immediately engraved on the later in a way that does not cause any damage to the asset.

3.1.3 Monitoring of fixed assets

3.1.3.1. Registration of acquisitions

Upon receipt of the delivery slip or invoice, a historical data sheet is opened and a sheet of holding each fixed asset.

The fixed asset is registered in the accounts on the date of its entry in the Program, which is recorded in the minutes of receipt.

The accountant keeps a historical data sheet according to the equipment that recounts the life cycle of the equipment during their period of holding by Shyogwe Diocese.

The historical data sheet includes the following information:

- Maintenance did on the equipment;
- Repairs or modifications done on the equipment.
- Date of disposal of the asset and name of the purchaser in case of disposal.

3.1.3.2 Allocation and holding

Each fixed asset must have an individual holder. The holder of each fixed asset is the first responsible for proper use of this fixed asset. The fixed assets used in Shyogwe Diocese in common are deemed to be held by the Accountant.

The initial allocation of a fixed asset, change of allocation or the allocation of a newly acquired fixed asset must be registered and signed for in the historical data sheet.

The historical data sheet which may be a form or a register is used to ensure the tracking of successive allocation of each fixed asset, and clearly identify the holder of the fixed asset at any moment for the determination of responsibility.

Historical data sheets are kept by the accountant.

A historical data sheet is only updated by a written note of allocation. In case of absence of a duly signed historical data sheets indicating the reallocation, the last holder registered on the historical data sheets is responsible for the fixed asset

3.1.4 Physical Inventories

At the end of each year, the Accountant carries a physical inventory of fixed assets; this inventory is done through a duly signed statement by all members of the team responsible for the realization of inventories;

The Accountant compares the inventories to the records of the historical data sheets. In case of discrepancy, the Senior Accountant checks the latest updates on historical data sheets based on allocation notes.

If the discrepancy persists, the Accountant informs the Department of noted differences to request necessary explanations.

The statement of the inventories accompanied by comments from the Accountant are forwarded to the Administrator for Information and if necessary to take appropriate action.

3.1.5 Table of Amortization

At the end of each fiscal year, the accountant prepares the table of amortization of fixed assets.

Any fixed asset purchased during the year and previous periods must be included in the amortization schedule.

All fixed assets included in the amortization schedule must be supported by copies of invoices of acquisition kept by the accountant as well as copies of the means of payment (checks, Order of Payment).

Depreciation charges for fixed assets are fixed using the straight-line depreciation method in accordance with the rates set forth by the law in force (Law N^o 16/2005 of 18/08/2005 which governs direct taxes on income: Article 24 and 25 determine the basis and the rate of depreciation; Official Gazette (O.G) N^o 01 of January 1,2006.

Annual rates of fixed assets depreciation used are in the following table:

Description	Duration	Rate
Buildings	20 years	5 %
Computer equipment and software applications	2 years	50%
Office equipment	4 years	25%
Vehicles	4 years	25%
Furniture	4 years	25%
Fixtures and fittings	20 years	5%

3.1.6. Insurances

Shyogwe Diocese subscribes to insurance companies to cover its fixed assets. The Accountant is responsible for the subscription activities to all insurance policies and ensures constant deadlines thereto.

Any purchase or disposal of a fixed asset is added to/ removed from the register of fixed assets and / or the list of insured assets.

3.1.7 Non Capitalization

Assets with a value of less than Rwf 30,000 are not included in the fixed register of assets.

The Accountant informs the person, responsible for each service by an internal memorandum on the location of any purchase of a fixed asset in his services.

A list of non-capitalized assets is established for purchases of less than Rwf 20,000 as well as others which will naturally serve Shyogwe Diocese for more than one year.

3.1.8 Movement of assets

There is inevitably movement of assets from one place / department to another, or for administrative purposes, permanent transfers or for any other reason.

Such transfers are well coordinated and authorized by the Administration and Finance Officer.

For every movement of assets, a Transfer form of assets should be filled (Annex n° 8)

3.1.9 Repair and maintenance of furniture, equipment and buildings

Expenses in relation to maintenance of furniture, equipment and buildings include the materials and labor inherent in the maintenance of furniture, equipment and buildings. They are grouped under an appropriate budget code.

Any staff of Shyogwe Diocese ensures the proper use of furniture and equipment under his responsibility.

In case of necessity of repairs or maintenance, a requisition form for repair or maintenance is prepared in two copies, verified by the Accountant and approved by the Administrator. Both copies are distributed as follows:

- The copy N^o1 is forwarded to the accountant's office and used to establish a request for repair or maintenance.
- Copy N^o2 is forwarded to the Administration officer.

The office of the accountant proceeds to the identification of three agreed suppliers (by the Procurement Committee), who deliver their pro forma invoices. The selected pro forma invoices serve as a basis for the preparation of a purchase order.

3.1.10 Disposal of fixed assets

Following a comprehensive physical verification of fixed assets and on the basis of the depreciation rates showed in point 3.1.5, the Administrator has the responsibility to identify and recommend assets for disposal. The disposal of assets is approved by the Bishop of Shyogwe Diocese.

The following policy and regulation should be adhered to:

- Any disposal of Shyogwe Diocese assets must be conducted in a manner that achieves the best return to the Diocese;
- Any disposal of an asset must be preceded by an expertise;
- Shyogwe Diocese assets should be disposed by open public auction;
- The auction is prepared by the auction committee composed by the Human Resources Manager, the Accountant, and by the Logistician who does the price list. The price list of any asset to be disposed of shows the minimum price;
- When the minimum price is not reached during the selling process, the auction committee has the right to keep the asset;
- No disposal of any real property (land and buildings) can be conducted without the prior authorization of the Synod;
- The payment of any fixed asset is done immediately;
- The accompanying documentation of fixed asset disposal will depend on the type of the asset whether a vehicle, computer or land.
- In case of disposal of an asset, a selling report is established by the Logistician, checked by the Accountant and approved by the Bishop or the Administrator. A copy of this report is transmitted to the accountant for filing.

3.2. MOTOR VEHICLES MANAGEMENT

3.2.1 Management policies of Motor Vehicles

The fleet management is the responsibility of the Accountant, under the supervision of the Bishop or the Administrator.

- Any movement of a vehicle is authorized by the Administrator of the Diocese.
- The Bishop of Shyogwe Diocese has right to a vehicle on full time basis.
- After working hours, vehicles are parked inside Shyogwe Diocese's premises.
- The Bishop of Shyogwe Diocese allocates each vehicle to a driver.
- It is the responsibility of each driver to ensure the cleanliness and safety of the vehicle allocated to him.
- The driver identifies problems that need repairs and he is responsible for any damage caused when using the vehicle.
- A log book (Annex N° 9) is required for each vehicle to monitor the movement and consumption. It is kept in each vehicle and contains the following information:
 - Date;
 - Mileage on departure;
 - Name of the Driver;
 - Mission and names of persons authorized to be transported;
 - Departure time;
 - Return time;
 - Mileage on arrival;
 - Covered km ;
 - Signature by the Accountant authorizing the movement;
 - Consumption of fuel, engine and brake oil; Observations.
- Any employee of Shyogwe Diocese who wants to use a vehicle makes a transport request. This request is made by the applicant and authorized by the Administrator.
- The maintenance of the vehicle (lubricating and changing oil) is ensured whenever necessary and it is the responsibility of the driver assigned to the vehicle to inform the Accountant the time for the maintenance of the vehicle. The garage put a label in the vehicle, which specifies the number of km for the next maintenance.

3.2.2 Repair and maintenance of vehicles

Expenses relating to the maintenance of vehicles include fuel, oil, spare parts and labor required for the maintenance and / or repair of vehicles.

The requisition for repair or maintenance is prepared in two copies by the logistics. It is verified by the Accountant and approved by the Administrator. Both copies are distributed as follows:

- The copy N^o1 is forwarded to the Accountant and it helps establish an estimate cost request to the garage.
- Copy N^o2 is forwarded to the Administrator.

In case of repair of the vehicle, the Accountant prepares an estimate requisition cost for repair in 2 copies distributed as follows:

- Copy No. 1 to the garage.
- Copy No. 2 to the Administrator.

The garage owner prepares a repair estimate cost, which is forwarded to the Finance Office, who negotiates the cost of repairs with the garage owner. The negotiated estimate cost is approved by the Bishop or Administrator. The approved estimate cost serves as a basis for preparation of a Purchase Order (annex n^o 13).

The Purchase Order, which is prepared by the Accountant, verified by the Administrator and authorized by the Bishop is sent to the garage which does the maintenance or repair of the vehicle.

After maintenance or repair service, the Accountant verifies the vehicle to ensure that the service was duly delivered. Once the Accountant is satisfied with the service delivered; the garage owner will submit to the Administrator office an invoice and a purchase order for payment. When the Accountant is not satisfied with the service performed, He notifies the Bishop or the Administrator to take appropriate measure including the nonpayment of the invoice until the required service is well delivered.

3.2.3. Hiring vehicles

Shyogwe Diocese may hire cars in case of necessity. In the process of hiring cars, the following procedure is used:

- The logistics shall look for three pro forma invoices;
- He shall identify the lowest bidder transport company that has good cars;
- The administrative assistant prepares a purchase order for car hiring and
- Prepares a car hire contract with the selected service Provider Company or person.
- After the service provision, the owner of the car submits to the Finance office an invoice and purchase order for payment.

3.3 STORE MANAGEMENT PROCEDURES

This section describes the minimum procedures to be followed in ensuring the safe custody, protection and proper maintenance of all materials in stores owned by Shyogwe Diocese.

All purchases shall be done within Shyogwe Diocese requirements and as per the approved budget. Purchasing procedures defined under section 6 (Procurement of Goods

and Services) of this manual shall apply without limitation.

Each purchased supply or material must necessarily be recorded in the stock list before they are put into service. The input-output is chronologically recorded in a register which must contain the following elements:

- Date of entry of articles;
- Delivered quantity;
- Signature for delivery;
- Quantity out of Stock;
- Stock balance;
- Signature of the recipient.

Each item entered into the stock must have its stock cards (annex n° 14) on which all input-output movements are recorded. The stocks cards are regularly updated by the Logistics and contain the following information.

- Date of acquisition;
- Description of the property;
- Number of a Receipt voucher;
- Number of purchase order;
- Name of the supplier;
- Quantity of input and output;
- Stock balance;
- Value of the items in stock.

The Accountant receives all the items purchased by Shyogwe Diocese and:

- Examine them to ensure that they match the description established on the purchase order;
- Counts them to verify the quantities;
- Compares the price on the invoice or the delivery note to the one indicated on the purchase order;
- Sign the delivery note for the amount received; with reservations for any possible fault in quality.
- Any found fault is communicated to the Administrator, in collaboration with the supplier conducts a follow up for rectification.

In case of any damage or rendered service which does not meet desired standards, goods are rejected and the supplier is immediately notified. All rejected goods shall be returned to the supplier in the same condition at which they were delivered. The outputs of the stock are done through a Requisition of material (annex n° 15) issued by the user department or service and approved by the Administrative Assistant.

The person who receives the articles of the stock signs the order form for acknowledgement. He/she uses requisitions of material to update the records of the stock.

3.4 THE SALE of SHYOGWE DIOCESE PRODUCTS OR SERVICES

The sale of Shyogwe Diocese products or services is from its restaurants and lodges.
Each item for selling has its own stock card;
Each addition or removal of the item is recorded on the stock card;
Any sale is recorded in the book of sales and the cash from the sale is kept by the cashier who deposits all cash received on Shyogwe Diocese bank account.

At the end of each week, the concerned head of service shall prepare a weekly sale and stock report and submit it to the Finance office for review and approval. The accountant shall ensure that a stock take is done to verify physical stocks against the Stocks Register balances. Any discrepancies shall be investigated and a report made to the Administrator for appropriate action.

4. COMMUNICATION PROCEDURES

4.1. MAIL MANAGEMENT

This section describes procedures in relation to an outgoing, incoming mail or Fax as well as mail management.

4.1.1 Outgoing mail

The management of an outgoing mail in Shyogwe Diocese follows procedures described below:

- a. The letter is issued by the Bishop or his appointee;
- b. Any official mail must be signed by the Bishop and carry the stamp of Shyogwe Diocese which is kept at the Secretariat;
- c. A number (or reference) is assigned to the outgoing mail;
- d. Any outgoing mail must be registered in the " outgoing mail" register before it is forwarded, by the Administrative Assistant, who must include the number or reference given to the mail, the date of dispatch, destination, purpose and any other possible observations;
- e. The mail must be immediately forwarded by post or by hand, in case of a letter, the recipient acknowledges receipt by signing and putting the date.
- f. A copy of each letter should be kept by the Administrator, who will hold an «outgoing mail» chronological correspondence file;
- g. A copy is also sent to the issuer of the mail.

4.1.2 Incoming mail

The management of an incoming mail in Shyogwe Diocese follows procedures described below:

- a. The receipt of mails is centralized by the Administrator of Shyogwe Diocese;

- b. All received mails must be registered by the Administrator in the "incoming mail." register. It shows: the arrival date, the date and number of correspondence, the sender, objective, recipient;
- c. The Administrator stamps " incoming mail" on the mail;
- d. This stamp is supposed to note the following: the arrival date and serial number assigned to the internal mail;
- e. Any received mail is submitted to the Bishop after registration;
- f. The Administrator distributes mails to recipients according to the transfer register in which those interested sign to confirm the actual receipt of the mail;
- g. The incoming mail is registered in a chronological correspondence file kept by the Administrative Assistant in the "incoming mail" register.

4.1.3 Electronic mail management

The procedure applies for any e-mail sent or received by Shyogwe Diocese. The activation of this process requires e-mail programs equipment.

The operation of the electronic mail of Shyogwe Diocese follows the steps below:

Any official message written by an agent of Shyogwe Diocese must go through the Office of the Bishop on official e-mail of Shyogwe Diocese.

4.2 REPORTS

4.2.1. Narrative reports

A narrative report shall accompany all financial reports to provide the context and a background of the financial transactions being reported.

A good narrative report should meet the following criteria:

- ✓ Brief and clear
- ✓ Concise
- ✓ Addresses objectives
- ✓ Titled
- ✓ Related to the work plan
- ✓ Author named,
- ✓ Dated, reflects outputs rather than mere activities,
- ✓ Specific to time frame,
- ✓ States problems and obstacles,
- ✓ Shares experiences,
- ✓ Makes clear conclusions,
- ✓ Makes specific recommendations

The Bishop and the Administrator are responsible for ensuring that the above criteria relating to financial reports are met.

The officers and Heads of departments at all levels have overall responsibility for ensuring that the criteria as set out above are met and will sign the Report on behalf of the Diocese, authenticating that the Report gives a true and a fair view of the Diocese financial position for the period reported on.

4.2.2 Elaboration of reports

- The Head of departments produce periodic activity reports to the Bishop;
- The Bishop of Shyogwe Diocese produces a narrative and financial report of activities to the Diocesan Council ;
- The administrator of Shyogwe Diocese produces quarterly, half-yearly and annual report and financial statements;
- The minutes of meetings are produced by the Administrator and forwarded to the appropriate services;
- Records of activities are kept by each Department and service and used in the preparation of the annual report;
- The follow-up and monitoring of Shyogwe Diocese plans of activities are done through various reports, which is presented in the table below:

Reports produced by Shyogwe Diocese departments and services

Description	Author	Periodicity
Report of activities	Heads of departments and services	Weekly
Minutes for meetings of the Bishop	Administrator	Weekly
Budgetary execution	Accountant	Weekly
Financial statement and bank reconciliation	Accountant	Monthly
Budgetary execution	Accountant	Monthly
Report of activities	Administrator, Heads of departments and services	Monthly
Budgetary execution	Administrator Accountant	Monthly
Financial statement	Administrator	Monthly
Minutes of the Bishop	Administrator	Monthly
Budgetary execution	Administrator Accountant, Heads of departments and services	Quarterly and half-yearly
Report of activities	Administrator, Heads of departments and services	Quarterly and half-yearly
Financial statements	Administrator and Accountant	Quarterly and half-yearly
Narrative and financial report	Administrator	Quarterly
Operational Annual Plan of Shyogwe Diocese Plan of the following year	Administrator, Heads of departments and services	Annual

Activities of services	Administrator, Heads of departments and services	Annual
Budgetary execution	Administrator	Annual
Financial statements	Administrator	Annual
Audit of Financial statements	Administrator	Annual

4.3 MEETINGS SCHEDULE

Meetings held by Shyogwe Diocese are presented in the table below:

TYPES OF MEETINGS	PERIODICITY
The Synod	It meets once in twice a year in ordinary Session.
Extraordinary Synod	It is convened as often it is deemed necessary.
Diocesan Council	It gathers at least once a year
The Surveillance Council	It gathers at least once in three months and whenever it is deemed necessary.
The committees for conflict resolutions	It meets whenever it is deemed necessary.
Meeting of Archdeacons	It meets at least once a month and whenever it is deemed necessary.
Meeting of pastors	It meets at least once a month and whenever it is deemed necessary.
Tender Committee.	It meets whenever it is deemed necessary.
Commissions and teams	They meet whenever it is deemed necessary.
Staff meeting	It meets quarterly and whenever it is deemed necessary.

4.4 Service notes

Written internal communication is done through service notes/memos.

- The memorandum is signed by the Bishop of Shyogwe Diocese or the Administrator.
- The memorandum is submitted by the Administrative Assistant to the concerned employee.

5. FINANCIAL AND ACCOUNTING PROCEDURES

5.1.1. Introduction

This manual was proposed by the current Bishop of Anglican Church Shyogwe Diocese the Rt. Rev. Dr. Jered KALIMBA. The Diocese did not dispose this type of manual and different accountants were handling finances without proper accounting standards. The standard accounting procedures were not in place and this is the first time such manual has been developed to respond to the above needs of Anglican Church, Shyogwe Diocese.

This document was designed for proper accounting manual that could help the Diocesan Schools and projects' accounts accurately and put in place proper accounting system and procedures that promote transparency, custodianship, record keeping and easy reporting.

5.1.2. OBJECTIVES

General Objective

Anglican Church Shyogwe Diocese has prepared this Account Procedures Manual (A.P.M) with a general view to help its department follow sound accounting record keeping and strengthen internal control systems to ensure best utilization of available income and funds.

Specific Objectives

- ✓ Enable different departments to use as a guidance to use uniform accounting terminology, follow effective internal control procedures, and practice consistency in recording and reporting systems.
- ✓ Avoiding wastage of time and add quality of work in repeatedly going through the same kind of problem.
- ✓ Help newly employed staff members easily acquainted / up to date with methods and procedures followed in the Diocese and minimize time exhausted/ spent by senior staff in coaching newly recruited employees.
- ✓ Help to ensure uniformity and consistency in handling financial transactions.
- ✓ Provide a check against any omission and remind finance staff to observe various reference points in handling their day-to-day activities.

5.1.3 ORGANIZATION OF ACCOUNTING SYSTEM

5.1.3.1 Accounting standards and principles

The fundamental accounting standards and principles applied by Shyogwe Diocese are the following:

Double Entry Accounting Systems: The double entry accounting system shall be in use and in that every transaction shall be recognized by recording equal amount of debit and credit entries. Voucher system shall be followed and journal voucher will serve to record liquidations and adjustment.

- **Ongoing concern:** assumes that the business will be in operation indefinitely. This validates the methods of asset capitalization, depreciation, and amortization.
- **Principle of prudence:** This principle aims at showing the reality "as is": one should not try to make things look prettier than they are. Typically, revenue should be recorded only when it is certain and a provision should be entered for an expense which is probable.
- **Principle of regularity:** Regularity can be defined as conformity to enforced rules and laws.
- **Entity concept:** In this concept the owner/ manager of organization is different from her/his business.

5.1.3.2 Practical organization

5.1.3.3 Accounting books

The basic accounting system is made of a financial accounting module in which analytical, budgetary and financial aspects are recorded.

This module is based on the following accounting books:

- Cash book;
- Bank book;
- Purchase book;
- Payroll journal;
- Various Operations journal, etc.

5.1.3.4 Account recording procedures

The procedure of recording supporting documents in journals is done as follows:

- Receipt and recording of invoices and supporting documents;
- Control and approval;
- Accounting analysis,
- Allocation and attachment;
- Control and filing;

- Edition of accounting documents;
- Analysis of accounts and bank reconciliations.

5.1.3.5 Receipt and recording of invoices and supporting documents

When supporting documents are received; they are recorded in the incoming mail register by the project's accountant or any other person in charge.

5.1.3.6 Verification and Approval

Supporting documents are then forwarded to the accountant for control regularity and attached to requisition .Verified requisition is then forwarded to the Project's manager for approval.

5.1.3.7 Accounting Analysis, allocations and recording

After approval, supporting documents are forwarded to the Accountant for posting. The accountant follows this procedure:

- Analysis of documents;
- Accounting allocations;
- Codification of concerned accounts;
- Recording of accounting transactions.

5.1.3.8 Filing of accounting documents

The Filing of supporting documents is crucial for a proper accounting. It is done in a chronological order of dates of accounting operations.

Filing of supporting documents of a transaction must be complete. For example, a payment transaction by a check or a payment order shall have the following supporting documents:

- Original invoice;
- Original Purchase Order;
- Original receipt voucher;
- Reception notes
- Contract.

5.1.3.9 Edition of accounting documents

The following accounting documents are analyzed and edited by the accountant in collaboration with the Project manager:

- Journals,
- Ledger,
- Balance,

- Financial Statements (cash flow statement, balance sheet, statement of budget execution (budget comparison), bank reconciliations, Income statement etc.)

5.2. PREPARATION OF THE BUDGET

5.2.1 Introduction

Annual budget

The annual budget is based on actions planned by Shyogwe projects for a one year period starting from July 1st of each year to 30th June of the following year or from 1st January of each year to 31 December. The Annual action plan is based on the strategic plan of Shyogwe Diocesan projects. The budget is forecast in Rwandan francs.

The budget of Shyogwe Diocesan projects reflects the cost of all activities. In all stages of the budget management, activities are taken into account on the one hand and cost on the other hand. The plan of activities of Shyogwe Diocese and consequently the budget covers the following three stages:

1. Budget planning,
2. Budget execution,
3. Budget monitoring and control.

The planning consists of establishing an anticipated nature and the volume of the work to be done, estimation of the cost and setting up of the implementation timeline.

The execution consists of the realization of the plan of activities, ensuring the conformity with margins set during the forecast.

The monitoring and control consist of comparing activities and actual expenses to planned activities or expenses in a bid to determine gaps and causes thereof. The gaps can be justified by incorrect appreciation while planning, lack of strictness in the management or by unexpected events. The monitoring and tracking lead to a readjustment of activities and budget.

5.2.2 Elaboration of the Strategic Plan of the SHYOGWE DIOCESE

Shyogwe Diocese elaborates a three to five year-strategic plan which defines its strategic orientation. The strategic plan is elaborated as follows:

- The Bishop of Shyogwe Diocese elaborates the terms of references for elaborating the strategic plan: These include the following important elements: the context of elaboration, expected results, methodology including the seminar where members of Shyogwe Diocese will participate, the profile of the persons or consultants that will be involved in the planning process; the midterm report of current strategic plan; and timeframe.

- The terms of references are validated by the Meeting of Archdeacons and management team
- The Bishop invites all partners to plan for the strategic plan or recruit a consultant to facilitate the strategic planning process (see the procedure on section 6)
- The drafting of the strategic plan;
- The draft report of the strategic plan is presented to the Meeting of Archdeacons for validation.

5.2.3 Elaboration of an Annual action Plan of Shyogwe Diocese

Based on the Strategic Plan, recommendations of the Meeting of Archdeacons and the guidelines lay down; Shyogwe Diocese develops its Annual action Plan.

During the preparation of the Annual action Plan, the logical framework highlights the link between specific objectives, activities and sub activities, performance indicators, implementation schedule as well as budget forecasted.

The preparation of the Annual action Plan is done through the following stages:

- The Bishop notifies all departments and services of the preparation of the action Plan of the following year and gives instruction to start preparations.
- A preparatory meeting is organized for the elaboration of the Annual action Plan through Annual planning retreat which comprises the following: Archdeacons, pastors, Heads of departments and services. The Bishop of Shyogwe Diocese invites any other resourceful persons deemed necessary.
- Gathering information and elaboration of activities;
- Analysis and consolidation of plans of activities;
- Collection and centralization of data in relation with the functioning budget of the departments and services;
- General consolidation of the Annual action plan;
- Budgetary conciliation at services level;
- Finalization of the Annual action plan by the Bishop and the Administrator
- Submission of the draft of action Plan to the team of Archdeacons ;
 - The draft is submitted to the Surveillance Council
 - Approval by the Diocesan Council

5.2.4 Budgetary implementation

The budgetary implementation is carried out as follows:

- The budget of the Meeting of Shyogwe Diocese is allocated based on expressed needs, after verification by the Administrator and approval by the Bishop.
- Heads of Departments and services must be actively dedicated to the implementation and tracking of allocated budgets at the level of their activities.
- The Bishop, the Administrator, and the accountant ensure the control and implementation of the budget. The Bishop follows up the implementation of activities

and the performance indicators; the accountant monitors the evolution of costs and accounts.

- The approved budget is implemented by the Bishop in collaboration with Heads departments and services.

5.2.5. Budget and Budgetary Control

Budget is planned strategy designed to achieve given objectives. It is a formal quantitative expression of management plan for a definite period of time. Good budget has to fulfill the following characteristics:

- Objectivity- should be objective with clear goal, aiming at a result.
- Well structured –should not be too detailed or too sketchy. Should be easily understood and give sufficient information for users.
- Flexible-should allow for incorporation of changes.

A budget year covers twelve consecutive/successive months. It is advisable to prepare budget proposals a head of time, some months in advance from the budget period. The approved budget should be communicated to all implementing units. Management should seek the approval of the Diocese for budget transfers from one line item to the other if there are stated restrictions. Any unforeseen expenses should be added as a separate budget line item that will be catered for during the budget amendment/ modification.

5.2.5.1 Daily budget control

During the implementation phase of the budget, the accountant controls the availability of the budget prior to any expenditure. It is a prior control. To this effect, a form of engagement is established for each category of expenditure.

5.2.5.2 Monthly budget control

It is an a posteriori control. The accountant produces a monthly budget report that helps monitor the implementation of the budget according to the expenditure category. These statements enable necessary checks and adjustments for the reliability of accounts. The budget control is based on the budget control sheet.

5.2.5.3 Quarterly budget follow up

The accountant provides a budget implementation report to the Bishop, that implementation report concerning the previous quarter and the cumulative expenditure since the beginning of the year.

The accounting follows movements on the budget cards and monitors budget by category of expenditure and sources of financing. These statements are published on a quarterly basis and included in the submission of quarterly financial reports.

The reliability of the information provided by the monitoring cards requires the updating of maintenance of accounting.

The Bishop convenes a meeting quarterly to all the heads departments and services to comment on the level of budget execution and possibly recommend corrective actions.

This meeting is complementary and consolidates weekly or monthly meetings.

5.3 PROCEDURES OF FINANCIAL MANAGEMENT

5.3.1 Resource Mobilization

Shyogwe Diocese's assets come from:

- Contribution of donations;
- Legacy/ heritage
- Various subsidy and
- Revenue generated by Shyogwe Diocese activities.

5.3.2 Bank accounts Management

5.3.2.1 Opening and closing bank accounts

A bank account is opened by the Bishop in collaboration with the Administrator or Treasurer whenever necessary. A new bank account may be opened if a donor requests to Shyogwe Diocese to do so as well as possible.

If necessary, the Bishop decides the closure of a bank account on the proposition of Auditors.

5.3.2.2 Signatories on the bank accounts of Shyogwe Diocese

The authorized signatories on the accounts are the Bishop and his administrator, and any other person recommended by the Bishop. Two signatories jointly sign on the bank account (checks and payment orders).

5.3.2.3 Bank reconciliation

At the end of each month (within seven days), a bank reconciliation statement is prepared by the accountant, reviewed by the administrator and approved by the Bishop. The bank reconciliations are filed by chronologically order of dates for audit purposes.

5.3.2.4 Disbursement procedures

5.3.2.4.1 Disbursement

A requisition form for goods or services is prepared by the user of department or service and verified and approved by the Administrator. This requisition form contains specific information on the goods and or services requested.

The requisition form is transmitted to Accountant to ensure the eligibility of expenditure under budget and verifies the availability of funds in the bank account. He or She then submits the proposal to the Bishop or His deputy for approval.

The requisition duly approved by the Bishop or His deputy is transmitted to the procurement team or committee to begin the procurement process described on the section of the procedures for procurement of goods and service.

5.3.2.4.2 Scheduling spending

5.3.2.4.2.1 Submission of Invoices

The bills to be paid are addressed to Shyogwe Diocesan project in concern for endorsement. These invoices are received by the project's manager for verification and recorded by project's accountant.

The recording of invoices is done in the register of bills which contains the following details:

- The reference numbers of documents (invoice);
- The date of the invoice;
- The name of the supplier;
- The description of the bill;
- The amount of the invoice;
- The number of the contract or purchase order.

Invoices are then forwarded to the accountant to ensure their arithmetic accuracy, their validity, consistency, completeness, compliance and consistency with the terms of the contract. The accountant stamps on the bill "to be paid" and then records a debt in the software application.

After verification of supporting documents, the accountant responsible for payments prepares the payment order or check. The payment order shall be prepared in three copies.

- The 1st copy is kept by the bank.
- The 2nd copy, attached with supporting documents, shall be kept classified and accounting for reference.

- The 3rd copy remains in the counterfoil and is kept by the Administrator or project manager.

The check or payment Order is issued in the name of the supplier. The stub/remains must have information from the check and a copy must be made for filing.

These documents are transmitted first to the accountant for verification and then to Shyogwe Diocese Bishop for approval. The verification is done by checking the payment processing form

Payment orders properly authorized are sent without delay in the banking institutions concerned to avoid a bad reputation of Shyogwe Diocese, promote good relations with suppliers and service providers, accelerating the process of disbursement of funds and facilitate operations of bank reconciliations.

5.3.2.4.2.2 Payment of expenses

Payments are made on the production of the contract, a detailed invoice which justifies payment requested. Invoices are referred to the Bishop for approval.

The payment orders properly signed for receipt are utilized for recording the payment in the bank register and for filing.

The accountant responsible for payments affixes a stamp "paid" on the bills already paid, assigns a reference number to the payment order and on supporting documents which are first recorded and then filed.

Expenses on water, electricity and telephone as a result of commitments that the financial impact can be assessed only after service, are engaged at the time they are identified and payments are made on the basis of supporting documents.

5.4 Management of missions

5.4.1 Preparation of the mission

Any official mission, either inside or outside the country requires prior authorization, which is a Travel clearance.

The travel clearance is prepared by the Accountant, verified by the Administrator and authorized by the Bishop.

Based on the signed travel clearance, the accommodation costs are calculated using rates pre-established by Shyogwe Diocese. Traveling accommodation rates approved by the Meeting of Archdeacons are found in internal regulations.

The calculation of the accommodation costs is done by the Accountant, signed by the Administrator and authorized by the Bishop. A check or a payment order shall be paid to

the person who goes on a mission. In matters related to mission, stewardship is the guiding principle. The accommodation rates are found in internal regulations.

The domestic missions that take place in the day give right to travel allowance when an employee travels a distance of 30 km and works at least six hours.

5.4.2 Means of transport

The Shyogwe Diocese avails to an officer who goes on mission an appropriate means of transport. The Shyogwe Diocese employees who go on official business abroad travel in economy class. They take the most direct route possible. The airline tickets are purchased on the basis of at least three pro forma bills collected from travel agents or airlines operating in Rwanda. The disbursement of travel allowances are based on the availability of funds on the budget of the Shyogwe Diocese.

5.4.3. Mission Report

After carrying out the mission, the employee of the Shyogwe Diocese transmits a field report within seven days on abroad missions and two days on local missions from the day of return from the mission.

5.5 PETTY CASH MANAGEMENT

5.5.1 Petty cash management procedures

The Shyogwe Diocese manages a petty cash in Rwandan Francs in order to facilitate the payment of minor expenses.

The ceiling of petty cash is set at one hundred thousand Rwandan francs (100,000 Rwf). The petty cash is used for payments of less or equal to twenty thousand francs (20,000 Rwf). Any payment more than 20,000 Rwf must be paid by a cheque. Funds of the petty cash are kept in a safe. The cashier is personally liable for the cash received. Any abuse constitutes a serious misconduct.

The Cashier maintains a cashbook in which the movements of petty cash are recorded. Pre-numbered, is used to justify the release of funds.

The cashbook contains the following details:

- Number of the voucher;
- Date;
- Description of the transaction;
- Amounts received / paid;
- Balance of the cashbook;
- Comments, as appropriate.

The Cashier prepares on daily basis at the end of the day an inventory of the petty cash.

5.5.2 Provision of petty cash

To provide the petty cash, the cashier establishes a requisition form that must be accompanied by the supporting documents which justify the utilization of the previous supply of cash.

After reviewing the supporting documents, the Accountant establishes a check for the cashier which is transmitted to the signatories.

After having received the funds, the cashier records the transaction in its cash book.

A balance of twenty thousand francs (20,000 Rwf) triggers/activates the mechanism of supply of petty cash.

The administrator conducts surprised control of petty cash at least once a month. These controls are recorded in the petty cash.

At the end of each month, the cashier closes operations of the petty cash and forwards the documentation to the accountant for verification and recording.

At the end of the year all cash is counted and verified by the supervisor on the cash statement form.

5.5.3 Disbursements

Any request for funds by the user department or service is addressed to the administrator by using a requisition voucher, which clearly describes the reasons and the amount needed.

The approved cash voucher is forwarded to the accountant for verification and to the cashier for payment. The beneficiary signs for receipt of cash.

The cash advances must be justified within in a 48 hours period from the date of payment. The amount not justified must be returned to the cashier with supporting documents.

After spending, the officer to whom the funds were awarded submits to the cashier original documents justifying the expenditure and the balance, if any. The cashier records the petty cash voucher cash in two copies, indicating the details of the amount. The balance must be indicated on the Cash voucher.

In case of discrepancies found in petty cash, the accountant refers in writing to the Administrator who reserves a copy to the Bishop who will take appropriate measures.

5.6 Keeping of Bank books

Check books and payments orders are kept in safe by the projects' accountants of Shyogwe Diocese.

5.7. Financial reports given to donors

Grants and donations shall be acknowledged in writing. A receipt ticket shall be issued for all such items and appended to the letter addressed to donor.

It is the general policy of the Shyogwe Diocese to ensure that reporting of its activities to donors is accurate, reliable (free from errors, fair and open); relevant (must help evaluate, past, present and future operations); timely and one must be able to compare figures of the past with the present situation; and properly responsive to their needs. The reports comply with what Shyogwe Diocese has committed to donors.

Reports are the end results of accumulation of Shyogwe Diocese transactions. The format of the reports shall depend on the donor, the nature of the project etc. Sometimes it only includes the figures concerning money received and spent. Other times written explanations shall be included to give a more comprehensive picture of the activities of the program in question.

The main purpose of reporting is to give a realistic picture of the activities of Shyogwe Diocese, especially to the persons who are outsiders of the programmes. These reports are necessary to show the donors, persons in control of the use of common Diocese funds that the funds, especially the designated ones, are used according to the commonly agreed guidelines. This increases confidence in Shyogwe Diocese's financial administration. Reports also help to monitor achievement against expectation to allow for corrective action to be taken in good time.

EAR Shyogwe Diocese will report to Donors or Partners regularly on a yearly basis (or as stipulated by the specific Donor or Partner in the agreement). Each quarterly report should be accompanied by a request of funds where applicable for the next phase. An annual report, specifying those activities supported by each Donor/partner will be submitted together with the final narrative report of each financial year.

A very financial report given to the donors should contain the following:

Titled, timely, accurate, reliable, laid out in the general format specified by the donor, neat and clear, complete, concise, able to address the Diocese work plan or relevant commitment, related to a time frame, dated, signed and also showing the name of the originator, submitted with a short cover letter indicating its purpose to whom it is addressed, and what if any, action the addressee is request to take.

5.8 Financial statements and annual audit

The accounting period of some Shyogwe Diocesan projects begins on July 1, and ends on June 30 while other projects starts on 1st January and ends on 31st December each year of the following year. The accountant must avail financial statements before August 31 for audit or 31st January for the following year. The financial statements include a balance sheet, an income statement account and explanatory notes of the balance sheet and income statement account.

An audit is performed annually by an independent external auditor to the Shyogwe Diocese. The audit concerns the verification of accounts of Shyogwe Diocese and aims at the following objectives:

- Perform the verification of accounting records;
- Ensure compliance with generally accepted accounting principles and with the manual of administrative, accounting and financial procedures of Shyogwe Diocese into force;
- Analyze the interim financial statements and year-end and make adjustments and classifications necessary;
- Ensure the reliability, the materiality and completeness of elements contained in the financial statements produced by Shyogwe Diocese;
- Certify the financial statements prepared by Shyogwe Diocese;
- Ensure compliance with the agreements signed with donors;
- Analyze the internal control system;
- To formulate useful recommendations for improving the system of internal control and keeping the accounts.

6. GOODS AND SERVICES PROCUREMENT PROCEDURES

6.1. National and international tendering procedures

6.1.1 Introduction

This Section describes the procedures and the documentation to be used in procuring goods and services. The overall objective is to ensure that the system is transparent, economical, equitable and efficient. This procurement system provides for the acquisition of required goods/materials, equipment, consulting and other services at reasonable prices.

The tender committee shall proceed to open call for bids to acquire all procurement of works, goods and other services.

At the time of the open call for bids, bidders without consideration of their nationality are allowed to participate in the process of tendering.

Public procurement of Shyogwe Diocese shall be governed by the following fundamental principles:

- Transparency;
- Competition;
- Economy;
- Efficiency
- Fairness;
- Accountability.

Limits of the procurement amounts are as follows:

- The amount between 1 and 50,000 Rwf is authorized by the Administrator;
- The amount between 50,001 Rwf and 5,000,000 Rwf is authorized by the Bishop on the basis of three pro forma invoices;
- The amount between over 5,000,001 Rwf is authorized by the procurement team;

Members of the procurement team are:

The administrator,
The expert in the domain of purchase,
The Diocese lawyer
The Diocesan accountant
The One project manager

6.1.2 Preparation an invitation to tender

Shyogwe Diocese shall prepare an invitation to tender that sets out the following:

- 1° the name and address of Shyogwe Diocese;
- 2° the tender number assigned to the procurement proceedings;
- 3° a brief description of goods works or services needed including the expected time for delivery or completion.
- 4° and explanations on how to obtain the tender documents, including costs;
- 5° an explanation on where and when bids must be submitted and where and when the bids will be opened;
- 6° a statement that those bidders or their representatives are allowed to attend the opening of bids.

6.1.3 Advertisement

Shyogwe Diocese will give tender notice to those wishing to submit bids as provided for. If the estimated value of goods, works or services being procured is above to 5,000,000 Rwf, Shyogwe Diocese shall advertise the tender notice in a medium of its choice.

6.1.4 Submission and receipt of bids

The bid must be duly signed and well-sealed in an envelope. The envelope containing the bid must bear the tender number assigned to the procurement proceedings by the procuring entity. The bid must be submitted before the deadline for submitting bids and any tender received after that deadline shall be returned unopened. The procuring committee shall ensure that the place where bids must be submitted is open and accessible and shall provide in that place a secure area for safe keeping of received bids.

6.1.5 Bids opening

The Procurement committee shall publicly open the bids no later than one hour after the deadline for the submission of bids. At least three (3) members of the Tender committee shall be sufficient to conduct a bid opening session.

Those submitting tenders or their representatives may attend the bid opening.

As each bid is opened, the following shall be read out and recorded in the bid opening report:

- 1° the name of the person or firm submitting the bid and their particulars;
- 2° the total price of the bid including any modifications or discounts received before the deadline for submitting bids;
- 3° where applicable, what has been given as bid security. Shyogwe Diocese shall, upon request, provide a copy of the bid opening report.

Each member of the procurement committee shall sign:

- 1° the initial the original bid,
- 2° the bid opening report.

6.1.6 Evaluation of bids

The procurement committee shall evaluate and compare the responsive bidders.

The evaluation and comparison shall be based only on the procedures and criteria set out in the bidding document.

The successful bidder shall be the lowest responsible bidder.

The procurement committee shall prepare an evaluation report containing a summary of the evaluation and comparison of bids as provided for in the procurement regulations.

6.1.7 Notification of contract award

Before the expiry of the bid validity period, the procuring entity shall simultaneously notify the successful and the unsuccessful bidders of the provisional outcome of the bid evaluation.

The notification shall specify that the major elements of the procurement process would be made available to the bidders upon request and that they have seven (7) days in which to lodge a protest, if any, before a contract is signed with the successful bidder.

The successful bidder shall be required to provide a performance security in accordance with the procurement regulations. Such a security shall not exceed ten per cent (10%) of the tender price.

6.1.8 Contracts

The successful bidder and Shyogwe Diocese enter into a written procurement contract based on the bidding document, the successful bid, any clarifications received and any corrections provided.

No contract shall be formed between the successful bidder and Shyogwe Diocese until the written procurement contract is entered into. However, a purchase order issued after the conduct of procurement proceedings shall suffice for contracts below a threshold established by the procurement regulations.

The contract shall include the following details which are appended to the bidding document and which alleviates fears and risks for both parties to the contract:

- Identification of parties to the contract;
- The subject of the tender;
- The provisions of this Law under which the tender was awarded;
- Contract documents depending on their priority;
- Price and the pricing method used;
- Delivery or completion period and penalties for delays, if any;
- Contract progress monitoring mechanism;
- Conditions for partial or total acceptance of supplies, works or services;
- Payment modalities;
- Insurance, securities required, and compensation related matters;
- Provisions regarding contract amendment or termination;
- The case of force majeure;
- The name of the bank and account number for effecting payment;
- Modalities for dispute settlement, review organs and applicable regulations.

6.2 Procurement of consultants' services

6.2.1 Short listing and expressions of interest

Shyogwe Diocese shall call for expressions of interest by publishing a notice in a national and international newspaper of wide circulation or professional journal in order to establish a short list of bidders.

The procurement regulations shall determine the threshold for tenders that shall not be awarded through the expression of interest.

The procuring entity shall establish a shortlist comprising of bidders with capacity to perform the required services.

The shortlist shall have as many consultants as possible but no less than three.

The notice inviting expressions of interest shall set out the following:

- 1° the name and address of the procuring entity;
- 2° a brief description of the services to be provided;
- 3° the qualification necessary to be invited to submit a proposal;
- 4° a statement of where and when the expression of interest shall be submitted.

Consultants shall be individuals or firms. Requests for proposals shall be addressed to either individual consultants or firms.

6.2.2 Request for proposals

Shyogwe Diocese shall issue the request for proposals to the short listed consultants, asking them to confirm their participation.

The request for proposals shall include, at a minimum, the following information:

- 1° the name and address of Shyogwe Diocese;
- 2° the nature, time frame and location of the services to be provided, terms of reference, required tasks and outputs;
- 3° the general and specific conditions to which the contract will be subject;
- 4° instructions for the preparation and submission of proposals which shall require that a proposal include a technical proposal and a financial proposal;
- 5° an explanation of where and when proposals shall be submitted;
- 6° the procedures and criteria to be used to evaluate and compare the proposals including:
 - a) The procedures and criteria for evaluating technical proposals which shall provide the basis on which to decide on the responsive proposal;
 - b) The procedures and criteria for evaluating the financial proposals;
 - c) Any other additional evaluation method which may include interviews or presentations. The procedures and criteria for that additional method shall be included in the bidding document
 - d) Notice of conflict of interest restrictions and anti-fraud and corruption rules, including the grounds for potential disqualifications from future participation in public procurement ;
 - e) Any other matters provided for in the procurement regulations.

6.2.3 Terms of Reference

In addition, the request for proposals shall include the terms of reference indicating the following information:

- 1° the objectives, goals, and scope of the assignment and providing background information which may help the consultants to prepare their proposals;
- 2° outline of any transfer of knowledge or training that is required, including details of number of staff to be trained;
- 3° the services and surveys necessary to carry out the assignment and the expected outputs such as reports, data, maps, surveys;
- 4° where and when the services are to be provided and the date of commencement;
- 5° full details of the services, facilities, equipment, and staff to be provided by SHYOGWE DIOCESE;
- 6° an estimate of the capacity of key staff inputs (in terms of men-months) as is required from the consultants.

6.2.4 Selection method and criteria

Shyogwe Diocese shall, in order to select successful proposal, use one of the following procedures which must have been notified to bidders in a request for proposals, by doing the following:

- 1° quality and cost-based selection (QCBS) shall be the method of default;
 - 2° quality based selection (QBS); applicable where quality is the paramount factor;
 - 3° selection under a fixed budget may be applied when the assignment is simple and can be precisely defined and when the budget is fixed;
 - 4° least cost selection may be applied when selecting consultants for assignments of a standard and routine nature, where well established practices and standards exist and in which the contract amount is small;
 - 5° selection based on consultant's specific qualifications;
- Detailed procedures for the use of these methods shall be outlined in the procurement regulations.

6.2.5 Evaluation of technical proposals

The Management or the Tender committee shall evaluate each technical proposal on the basis of criteria disclosed in the request for proposals including the following:

- 1° the consultant's relevant experience for the assignment;
- 2° the quality of the methodology presented;
- 3° qualifications of key personnel proposed for the assignment;
- 4° transfer of knowledge, if required in the terms of reference;
- 5° the extent of participation by nationals among key staff in case of international tendering.

The importance of each provision mentioned above is specified in the procurement regulations.

6.2.6 Evaluation of financial proposals

The financial proposals shall be opened and evaluated only after completion of the technical proposal.

When the quality and cost-based selection procedure is used, only financial proposals of bidders who attained the minimum technical score shall be opened.

The total score shall be obtained by adding the importance of quality and cost scores.

The quality and cost shall be established based on the complexity and the nature of the assignment. The coefficient for quality and cost score to be used in determining the winning proposal shall be specified in the request for proposals and in accordance with the procurement regulations.

Similarly, the same shall apply to the fixed budget and least cost selection. Only financial proposals whose technical proposals obtained the minimum technical score prescribed shall be opened.

Under the fixed budget method, proposals whose cost is above the budget ceiling shall be rejected and the bidder whose proposal attained the highest technical score shall be selected.

Under the least cost method, the bidder whose proposal attained the minimum technical score and proposed the lowest cost shall be selected.

Under quality based selection, only the financial proposal of the bidder whose technical proposal attained the highest score shall be opened.

6.2.7 Negotiations with selected consultant

Negotiations with the selected consultant shall cover the terms of reference, deliverable, progress reports, facilities to be provided by the Shyogwe Diocese and the successful bidder's financial proposal subject to the following:

1° whenever price has been a factor, such as in the quality and cost-based selection, fixed budget or least cost selection procedures, consultant fees shall not be subject to negotiation. Only reimbursable expenses may be negotiated;

2° if the negotiations fail to result in a procurement contract, the Shyogwe Diocese shall proceed to the next ranked bidder and so on. Negotiations shall not be simultaneously engaged with several consultants.

6.2.8 Notification of tender award

The bidder whose proposal attains the highest score, in accordance with the evaluation criteria in the request for proposals shall be selected for award, subject to satisfactory conclusion of negotiations.

Shyogwe Diocese shall notify the successful bidder of its selection and at the same time inform all the short listed consultants of the decision.

In the absence of a challenge by any other bidder within seven (7) days of that notice, the contract shall be signed by both parties.

6.2.9 Monitoring and control of the implementation of consultancy contracts

The monitoring and implementation of consultancy contracts shall be based on the contract established between Shyogwe Diocese and the consultant. Elements such as respect of time, the quality of work done/ service are verified by the Administrator and the procurement committee that report to the Bishop for appropriate action.

For any aspect of procurement which is not found here, the details are found in the law of public procurement which will serve as a guide.

7. MANAGEMENT OF RELATIONSHIPS PROCEDURES

7.1 Introduction

To achieve its mission, Shyogwe Diocese has to develop networks and partnerships with various partners. Shyogwe Diocese shall develop partnerships and networks in respect to its mission, vision and core values.

Where applicable, partnership will be based on a Memorandum of Understanding or agreements signed between Shyogwe Diocese and the partner. The partner should adhere to the mission and values of Shyogwe Diocese.

7.2 Mechanisms to develop functional partnerships

Shyogwe Diocese shall develop partnerships with churches, Non-government organizations, Faith Based organizations, Government of Rwanda at the centralized and decentralized levels, donors, and others. The partnership must make possible the promotion of consultation in the decision-making, the learning, and the sharing of experiences with different stakeholders.

7.2.1 Partnership with the PEAR

The Diocese is a member of PEAR. It shall give its annual contributions to PEAR, attend meetings and follow PEAR by laws and regulations. Shyogwe Diocese adheres and follows the Constitution of PEAR.

7.2.2 Partnership with Parishes

The diocese supervises all activities carried out in parishes. The Diocese evaluates the implementation of the Diocese objectives on annual basis.

7.2.3 Partnership with other Christian denominations

To effectively carry out its mission, vision and objectives, Shyogwe Diocese shall work with other protestant denominations. The Diocese shall establish and maintain good relationship with other protestant denominations that have similar vision, mission and belief. The Diocese shall be open in order to learn and share experiences with other Christian denominations.

7.2.4 Partnership with External donors

Shyogwe Diocese shall continue to develop relationships with international NGOs in order to mobilize resources. Shyogwe Diocese shall ensure that local and external resources mobilized to meet the vision, mission, and objectives are managed according to plans for which they were raised, and timely accounted for.

7.2.4 Partnership with the government of Rwanda

The government of Rwanda, both at the central (ministries) and decentralized levels (province, districts and sectors, cells and villages) provide a good environment as to carry out Shyogwe Diocese activities. Shyogwe Diocese shall collaborate with the government of Rwanda to meet objectives of Vision 2020, the Millennium Development Goals, and EDPRS 2012- 2016. The Shyogwe Diocese shall abide to Rwanda Revenue Authority, National Security Fund laws and others laws and regulations of the country.

7.2.5 Partnership with others

Shyogwe Diocese shall develop partnership with Non-Governmental Organizations (NGOs), Christian ministries and individuals as deemed necessary. The Shyogwe Diocese shall remain open to new opportunities for partnership that God allows.

8. FINAL PROVISIONS

8.1 Application and amendment

The Financial and Administrative Procedures of Shyogwe Diocese is used to safeguard assets and improve performance. These procedures are applied from the date of approval and adoption by the Synod.

They may be amended or supplemented according to the evolution of activities of Shyogwe Diocese.

The manual will always be amended if there are additions or deductions from the rules and regulations. This will however, be valid only after being approved by the meeting of Archdeacons.

The updating of this manual is done by Shyogwe Diocese, on the proposal of the Bishop. The Administrator keeps a register of amendments.

8.2 Principle of conservation of the procedures Manual

The manual is available to the staff, internal and external controllers in the activities of the Shyogwe Diocese. The manual is saved in the computers used by the Bishop or the administrator, and the accountant.

- Expense accounts are *debited* and have *debit balances*
- Revenue accounts are *credited* and have *credit balances*

- Asset accounts normally have *debit balances*
- To increase an **asset** account, *debit* the account
- To decrease an **asset** account, *credit* the account

- Liability accounts normally have *credit balances*
- To increase **liability** account, *credit* the account
- To decrease **liability** account, *debit* the account

8.3. CHART OF ACCOUNTS

Numeric codes are used for the chart of accounts. Codes allow summarizing massive quantities of transaction in a meaningful form. Properly designed chart of account contains information like proper account title, identification number, type ect.

Which is fundamental to sound accounting system In the chart of accounts the first digit represents the types of accounts i.e. 1-Represent liquid asset, 2- Fixed Assets 3- liabilities, 4-fund balance /equity, 5-income/revenue and 6-expenses.

The chart of account may contain a number of characters as needed. But for simplicity the first three can be used to represent:

- 1st Character represents account classification. (Assets, Liabilities, Fund Balance, Income and Expenses)
- 2nd and 3rd characters represent account group.(Cash on hand, at bank, employee advance ect.)
- Sample chart of accounts is shown on the next page.

<i>Account number</i>	<i>Account Title</i>
<i>Cash</i>	
<i>1000.00</i>	Cash on hand and at Bank
1010.01	Cash on hand- by name of Cashier
1020.01	Cash at bank- by bank account number
1030.01	Petty cash –by name custodian
1040.01	Fuel coupons- by name custodian
1050.01	Payroll fund-by name of paymaster

1060.01	Investment-by bank account number
<i>Account Receivable</i>	
<i>1100.00</i>	<i>Account Receivable</i>
1110.01	Purchase Advance
1120.010	Account Receivable employees
1130.01	Travel advance
1140.01	Project advance
<i>Prepayments</i>	
<i>1200.00</i>	<i>Prepayments</i>
1210.01	Prepaid Rent-by name of Land lord
1220.01	Prepaid Insurance-by name of Insurance co.
1230.01	Deposit for Electricity
1240.01	Deposit for Telephone
1250.01	Allowance for doubtful a/c
<i>Inventories</i>	
<i>1300.00</i>	<i>Inventories</i>
1310.01	Stock items
1320.01	Goods in transit
<i>Fixed assets</i>	
<i>2400.00</i>	<i>Fixed assets</i>
2410.01	Building
2410.50	Acc. Depreciation- building
2420.01	Office equipments
2420.50	Acc. Depreciation- Office Equipments
2430.01	Furniture and Fixture
2430.50	Acc. Depreciation-Furniture and Fixture
2450.01	Motor Vehicle
2450.50	Acc. Depreciation –Motor Vehicle
<i>Accounts payable</i>	
<i>3000.00</i>	<i>Accounts payable</i>

3010.01	Unclaimed salary
3020.01	Fees payable
3030.01	Employee income tax
3040.01	2% withholding tax
3050.01	Provident fund payable
3060.01	Severance payable
3070.01	Accrued liabilities
3080.01	Other liabilities
<i>Fund balance</i>	
4000	<i>Fund balance</i>
4010.01	Net Assets
<i>Income Accounts</i>	
5000.00	<i>Income</i>
5010.01	Cash grants
5020.01	In-kind commodities grant
5030.01	Other grants
5040.01	Miscellaneous income
Expenses	
6000.00	Expenses
<i>Salaries</i>	
6151.01	<i>Salaries</i>
6151.02	Other payroll
6151.03	Overtime payment
<i>Fringe Benefits</i>	
6152.01	Provident fund
6152.02	Allowance
6152.03	Medical Expense/Health insurance
6152.04	Life insurance
6152.05	Staff tuition assistance

6152.06	Other fringe benefits
6152.07	Training
6152.08	Severance expense
Materials	
6160.01	Project materials consumed
6160.02	Other consumable stocks
Professional Fees	
6201.01	Accounting & auditing fees
6201.02	Legal fees
6201.03	Consultancy/other professional fees
6201.04	Employment organization fees
Assets not capitalized	
6220.01	Computers & printers/NOT capitalized
6220.02	Vehicles/NOT capitalized
Office Expense	
6300.00	Office Expense
6301.01	Courier services
6301.02	Email and internet
6301.03	Telephone/Fax/internet
6301.04	Mail and postage
6301.05	Membership dues and subscription
6301.06	Office/Computer supplies and stationery
6301.07	Printing
6301.08	Computers/furniture/equip/insurance
6301.09	Employee activities
6301.10	Recruitments service charge(Advertising)
6301.11	Repair & Maintenance-Computers & printers
6301.12	Repair & maintenance-Furniture & equipment
6301.13	Other office expense

<i>Occupation Expense</i>	
6320.00	<i>Occupation Expense</i>
6320.01	Building net
6320.02	Janitorial and Trash removal
6320.03	Light
6320.04	Water
6320.05	Telephone
6320.06	Repair & maintenance Building
6320.06	Building Insurance
<i>Travel</i>	
<i>6400.00</i>	<i>Travel</i>
6401.01	Per Diem
6401.02	Hotel
6401.03	Transportation
6401.04	Other travel expenses

<i>Training</i>	
<i>6450.00</i>	<i>Training</i>
6450.01	Training Transportation
6450.02	Training Hotel
6450.03	Training-meals, per diem
6450.04	Training course fees
6450.05	Training consultants
6450.06	Training facilities
6450.07	Employee training
6450.08	Other training expenses
<i>Vehicle expenses</i>	
<i>6500.00</i>	<i>Vehicle expenses</i>
6501.01	Gasoline and Oil
6501.02	Registration/annual Inspection/licenses/parking

6501.03	Maintenance –spare parts
6501.04	Maintenance-Labor
6501.05	Vehicle insurance
6501.06	Other vehicle expenses
<i>Warehousing expenses</i>	
6600.00	<i>Warehousing expenses</i>
6601.01	Loading/unloading
6601.02	Packaging and reconstitution
6601.03	Survey fees
6601.04	Warehousing charges
6601.05	Warehouse rent
<i>Freight Charges</i>	
6700.01	Internal Transport
6700.02	Air freight charges

<i>Other expenses</i>	
6800.00	<i>Other expenses</i>
6801.01	Bank charges
6801.02	Bad Debts
6801.03	Miscellaneous expense
6801.04	Gain or loss on sale of Fixed Assets
6801.05	Depreciation expenses
<i>Taxes</i>	
6901.01	Duty charges
6902.02	Other taxes

Note: You can devise the above chart of accounts to suit your own needs.

ANNEXES

FORMATS FOR REQUISITION

ANGLICAN CHURCH OF RWANDA

SHYOGWE DIOCESE

PO.BOX 27 SHYOGWE

E-mail:

Tel:

DISBURSEMENT VOUCHER No

Check No.....Paid to.....Date.....

Item	Account Code	Project/Department	Amount
Total			
Prepared by Signature		Verified by Signature	Approved by Signature

ANGLICAN CHURCH OF RWANDA
(Eglise Anglican au Rwanda)
EAR SHYOGWE DIOCESE
PROJECT NAME:.....
P.O, BOX 27 GITARAMA - Rwanda
TIN:.....

From: project manager's Office

RECEPTION NOTES

DATES:...../...../2016

N0	ITEMS	DESCRIPTION	QUANTITY	PU	PT
TOTAL					

PREPARED BY:

RECEIVED BY:

VERIFIED BY:

.....

.....

.....

EAR SHYOGWE DIOCESE

PROJECT NAMES:.....

PO .BOX 27 GITARAMA –RWANDA / E-Mail of the project

TIN:

TEL.

Requisition no.....

DATE...../...../.....

ITEMS	QUANTITY	PU RWF	PT RWF
TOTAL			

PREPARED BY:

.....
Accountant

VERIFIED BY:

.....

APPROVED BY:

.....

Authorized by:

Project manager

.....

ANGLICAN CHURCH OF RWANDA
(Eglise Anglican au Rwanda)

EAR SHYOGWE DIOCESE

Project names:.....

P.O, BOX 27 GITARAMA - Rwanda

TIN:.....

From: project manager's Office

RECEPTION NOTES

DATES:...../...../2016

NO	ITEMS	DESCRIPTION	QUANTITY	PU	PT
TOTAL					

PREPARED BY:
BY:

RECEIVED BY:

VERIFIED

.....

.....

.....

EAR SHYOGWE DIOCESE

PO .BOX 27 GITARAMA –RWANDA / E-Mail :

TIN:

TEL. N0:

Requisition no.....

DATE...../...../.....

ITEMS	QUANTITY	PU RWF	PT RWF
TOTAL			

PREPARED BY:

BY:

Accountant

.....

VERIFIED BY:

.....

APPROVED

Authorized by:

.....

PROJECT MANAGER

ANGLICAN CHURCH OF RWANDA

(Eglise Anglicane au Rwanda)

EAR SHYOGWE DIOCESE

Project name:.....

P.O, BOX 27 GITARAMA / Rwanda

Tel:

From: project manager's Office

COMMUNICATION FEE FOR/2016

N0	NAMES EMPLOYEES	POSITION	AIR TIME	SIGNATURE
1				
2				
3				
4				
5				
6				
	TOTAL			

Date:...../...../.....

PREPARED BY:

VERIFIED BY:

APPROVED

BY:

Project Accountant

.....

Authorized by:

Project Manager

STAFF JOB DESCRIPTIONS

THE ATTRIBUTIONS OF THE BISHOP OF THE DIOCESE ARE AS FOLLOWS:

- To monitor the daily activities of the organization;
- It is him who is in charge of the bishopric of the Diocese;
- He controls the Diocesan budget execution;
- Together with the Diocesan Council, he follows up how Synod decisions and conclusions are being put into action;
- He sets up archdeaconries, parishes and districts; he sets up the work organization on the Diocesan level and appoints supervisors in accordance with the Diocese Council.

THE ATTRIBUTIONS OF THE DISTRICT (ARCHDEACONRY)

- To execute the conclusion from above organs;
- To exploit reports from parishes;
- To control the management of schools belonging to the church and to follow up the spirituality in schools;
- To test the candidates from the District to be pastors;
- To set up the district action plan and adopt the budget;
- To set up specialized commissions follow up their activities;
- To deal with different issues in parishes;
- To transmit in the bishopric the subjects to put on the Diocesan Council or Synod agenda;

THE PARISH COUNCIL ATTRIBUTIONS:

- To execute decisions and conclusions from above organs;
- To set up the parish action plan;
- To control chapels' activities to set up guideline of working;
- To appoint catechists;
- To increase the parish production;
- To adopt and control the parish budget;
- To elaborate development projects in the parishes;
- To promote children education ;
- To deal with issues from chapels;
- To set up specialized commissions, appoint members, design the attributions and monitor their activities.

JOB DESCRIPTIONS OF THE ADMINISTRATOR IN THE OFFICE OF THE BISHOP

Under the supervision of the (Bishop) or Steering Committee of the Diocese, the Executive Administrator executes the following tasks:

- Prepare the budget estimates of the Diocese along with other departments ;
- Ensure the budget execution and the regular budget control of the expenditure of the diocese;
- Draw up the monthly ,quarterly and annual reports of the budget execution;
- Establish the purchase orders (contracts) and to make the follow up of the deliveries;
- Coordinate and supervise the Diocese office resources and activities;
- Implement decisions of the Steering Committee for the smooth running of the Shyogwe diocese;
- Prepare meetings of the Steering Committee and Shyogwe diocese's commissions;
- Ensure that the Diocese is updated on public plans, policies, laws and regulations in force or potential so as to enable the Diocese to make informed decisions for her ministry in Rwanda;
- Ensure that the Diocese is updated on potential opportunities in public and private sectors that can enhance the ministry of the Diocese;
- Ensure that the relevant levels of public and private sectors adequately informed on the ministry of the Church through the Shyogwe diocese and promote appropriate partnerships;
- Planning the execution of the programs and projects of the Diocese;
- Supervise the logistics related to the visits of Shyogwe diocese. Teams, other guests, and other guests interested to know and/or to partner with Shyogwe Diocese;
- Supervise the activities related to acquisition, distribution and resources of the Diocese;
- Organize the orientation of visitors that come for the first time in Shyogwe Diocese;
- Follow up and monitor the activities of other departments
- Present to the Steering Committee plans of action and the Shyogwe diocese 's budget for approval;
- Prepare monthly, quarterly, semiannual and annual reports on the execution of Shyogwe activities;
- Manage the staff administrative files and keep records;
- Manage the staff leave schedule;
- Ensure that all members of the staff comply with the rules and regulations in place;
- Prepare the payrolls and ensure that the contributions to the Rwanda Social Security Fund and ensure that professional taxes to Rwanda Revenue Authority are paid on regular basis (on time);

- Analyze the outcome of the staff performance in relation to the performance contracts;
- Carry out any other tasks as assigned by the Bishop (Steering Committee).

JOB DESCRIPTION OF ASSISTANT ADMINISTRATOR

Under the supervision of the Executive Administrative, the Assistant administrator has the following duties:

- Assist in all meetings prepared by the Diocese and file the minutes of the meetings;
- Receive problems of staff;
- Collect and file planning documents from various diocese services: schools, parishes, and other diocesan institutions;
- Collect and analyze reports from diocese services and institutions ,summaries them and propose the most area where the contribution of the diocese is needed;
- Collect and file all the correspondence addressed to the diocese;
- Files all copies of the mail sent out of the diocese;
- Collect financial reports from diocese services and institutions: schools, health centers etc..
- Managing the vehicles of the Diocese;
- Regularly holding the maintenance and consumption sheet of vehicles;
- Collect the weekly planning of the staff departments and correspondence of leave from work;
- Assist the Executive administrator to plan for visits of the diocese guests,
- Respond to internet messages,
- Prepare public messages of the Bishop as deemed necessary;
- Carry out any other tasks as assigned by the superior.

JOB DESCRIPTIONS OF ACCOUNTANT

Under the supervision of the Executive Administrative, the Accountant has the following duties:

- Assist the Administrative Officer in the execution and organization of tender contracts with implementing agencies, consultants, suppliers, entrepreneurs, etc;
- Prepare checks and other means of payment to be signed by authorized persons;
- Prepare payment orders after verification of their compliance, eligibility and availability of funds;
- Assist the Administrative Officer in the follow up of contract and salaries payment for the staff;
- Assist the Administrative Officer in the elaboration of financial statement;
- Prepare monthly payrolls;
- Assist Administrative Officer in the elaboration of payment orders in accordance with requirements and guidelines of donors;

- Ensure the recording of all accounting operations and submit weekly financial statement to the Administrative Officer ;
- Carry out a weekly control of the petty cash and send report thereof to the Administrative Officer ;
- Keep record of all operations in terms of income and expenditure
- Manage bank accounts and update financial journals;
- Collect necessary data for the budget forecast and participate in the overall budget planning;
- Centralize and file all supporting documents during the recording, allocation and payment;
- Prepare financial statement for audit;
- Prepare monthly bank accounts reconciliation and file them;
- Keep and update administrative files of the staff,
- Carry out any other tasks as assigned by his superiors.

JOB DESCRIPTIONS OF THE CASHIER

Under the supervision of the Accountant, the cashier has the following tasks:

- Keep the petty cash of the Shyogwe diocese;
- File all documents in relation to cash payments transactions;
- Manage the cash at hand;
- Ensure that all cash is recorder in the cashbook;
- Perform cash payments and keep all supporting documents related to payments;
- Make sure that all funds cash recording operation are justified by a relevant supporting document;
- Elaborate all cash reconciliation statements;
- Receive and direct guests of the Shyogwe diocese;
- Distribute working documents during work meetings;
- Distribute correspondence Shyogwe diocese
- Prepare weekly reports of cash transactions.
- Exercise any other duty as assigned by a hierarchical superior.

JOB DESCRIPTION OF THE OFFICER IN CHARGE OF EVANGELIZATION

Under the supervision of the Bishop, the officer in charge of evangelization has the following responsibilities:

- To set up basic committees that shall assist in evangelization from grass root churches to the Diocese;
- Reconciled evangelization with the doctrine of the church;
- To set up evangelization policies agreed with the administration of the diocese;
- To prepare various evangelization activities in collaboration with pastors;
- To elaborate evangelization program in schools in collaboration with the officer in charge of schools;
- To prepare evangelization lessons and training in the diocese,

- To follow up evangelization meetings and activities inside and outside the diocese;
- To follow up evangelization of small children (Sunday school, the children assisted by Compassion) and teenagers;
- To prepare evangelization teaching aids.
- To carry out any other tasks as assigned by the superior.

JOB DESCRIPTION OF THE OFFICER IN CHARGE OF DEVELOPMENT

Under the supervision of the Bishop, the officer in charge of development has the following responsibilities:

- To know problems that hinder the wellbeing of the population in all districts under the responsibility of the church and finds solutions of these problems;
- To know the situation of each district under responsibilities of the church;
- To elaborate and implement profit projects for the diocese;
- To prepare and provide various development trainings of all ages of the population;
- To visit, follow up and report the progress of all Diocese projects
- To carry out any other tasks as assigned by the superior.

JOB DESCRIPTION OF THE OFFICER IN CHARGE OF EDUCATION

Under the supervision of the Bishop, the officer in charge of evangelization has the following responsibilities:

- To visit, provide advice, and encourage schools;
- To request functioning school reports;
- To follow up the establishment and the functioning of schools;
- To know the assets of schools and how these are utilized;
- To assess zones where schools are needed and report to the responsible entities in order to take decisions;
- To well collaborate with the office in charge of secondary schools;
- To assist pastors and school directors to know laws governing education and their implementation;
- To elaborate projects that will develop education in general in collaboration with the responsible persons in charge of education;
- To follow up our students in secondary schools and universities and to assist chaplains who are responsible for these students;
- To ensure the teaching of the word of God and the recruitment of employees.

JOB DESCRIPTION OF THE OFFICER IN CHARGE SUNDAY SCHOOL

Under the supervision of the Bishop, the officer in charge of evangelization has the following responsibilities:

- To teach children the Word of God and assist them to apply it in daily life;

- To follow up activities of Sunday school in each parish;
- To elaborate a programme and look for teaching aids;
- To collaborate with Sunday schools of other Churches;
- To participate in all meetings related to Sunday school;
- To carry out any other tasks as assigned by the superior.

JOB DESCRIPTION OF THE OFFICER IN CHARGE OF HEALTH (FIGHT AGAINST HIV AND AIDS)

Under the supervision of the Bishop, the officer in charge of evangelization has the following responsibilities:

- To assist the population to prevent HIV and AIDS;
- To assist infected and affected persons by consequences of AIDS to have a better life;
- To coordinate all activities of sensitization to people as to prevent the contamination of HIV and AIDS, and provide counseling for voluntary testing through parishes;
- To assist people living with HIV and AIDS spiritually, materially and in development;
- To assist people living with HIV and AIDS to promote lucrative activities and assist them in families;
- To teach to fight against discrimination and segregation;
- To train and increase knowledge of pastors, teachers in parishes of how to prevent contamination of HIV and AIDS;
- To assist in setting up HIV and AIDS voluntary committees in parishes;
- To establish a timetable in parishes for visiting people living with HIV and AIDS and visit them in families;
- To promote and train youths to prevent contamination of HIV and AIDS;
- To carry out any other tasks as assigned by the superior.

JOB DESCRIPTION OF THE OFFICER IN CHARGE OF MOTHER'S UNION

Under the supervision of the Bishop, the officer in charge of evangelization has the following responsibilities:

- To set up administrative organs from the grass root Churches up to the Diocese and follow up their activities;
- To explain and sensitize people to adhere to Mother's Union;
- To prepare activities of development for members of Mother's Union;
- To prepare meetings and carry out trainings at all levels;
- To teach and counsel married couples and persons in preparation for wedding;
- To elaborate development projects in collaboration with the office in charge of development;

- To establish networks of Mothers' Union with other associations of girls and women;
- To carry out any other tasks as assigned by the superior.

JOB DESCRIPTION OF THE OFFICER IN CHARGE OF YOUTH

Under the supervision of the Bishop, the officer in charge of evangelization has the following responsibilities:

- To set up administrative organs from the grass root Churches up to the Diocese and follow up their activities;
- To set up policies agreed with the administration of the diocese;
- To collaborate with pastors to prepare and follow up the implementation of the youth program;
- To prepare lessons and trainings and meetings of youths in the diocese;
- To attend meetings and various trainings inside and outside the diocese;
- To collaborate with pastors to prepare spiritual and physical development of youths;
- To promote education, culture and games among youths;
- To elaborate distinctive projects for supporting the youth organ, this shall help to accomplish its responsibilities.

JOB DESCRIPTION OF THE OFFICE MESSENGER

Job summary: Pick up and carry messages, documents, packages, and other items between offices or departments within an establishment or to other business concerns, traveling by foot, bicycle, motorcycle, automobile, or public conveyance.

Under the supervision of the Administrator, the messenger has the following responsibilities:

- Obtain signatures and payments, or arrange for recipients to make payments.
- Walk, ride bicycles, drive vehicles, or use public conveyances in order to reach destinations to deliver messages or materials.
- Receive messages or materials to be delivered, and information on recipients, such as names, addresses, telephone numbers, and delivery instructions, communicated via telephone, two-way radio, or in person.
- Plan and follow the most efficient routes for delivering goods.
- Record information, such as items received and delivered and recipients' responses to messages.
- Deliver messages and items, such as newspapers, documents, and packages, between establishment departments, and to other establishments and private homes.
- Sort items to be delivered according to the delivery route.
- Call by telephone in order to deliver verbal messages.

- Open, sort, and distribute incoming mail.
- Perform general office or clerical work such as filing materials, operating duplicating machines, or running errands.
- Collect, seal, and stamp outgoing mail, using postage meters and envelope sealers.
- Unload goods from large trucks, and load them onto smaller delivery vehicles.
- Carry out any other tasks as assigned by his superiors.

JOB DESCRIPTION OF A DRIVER

Job summary: Operate the vehicle in a safe and effective manner in order to minimize the risk of Injury, property damage or loss of life.

Under the supervision of the Administrative the driver has the following responsibilities:

- Operate the vehicle in a safe and efficient way according to all relevant, legislation, policies and procedures,
- Perform daily safety and maintenance checks,
- Perform minor maintenance duties such as changing the oil,
- Clean the vehicle as scheduled and/or required,
- Ensure the vehicle is safely and securely stored,
- Maintain driver logs and complete pre-trip inspections,
- Advise the Administrative Officer of any requirements for maintenance or Repairs,
- Carry out any other tasks as assigned by the superior.

JOB DESCRIPTION OF THE IN CHARGE OF SECURITY

Under the supervision of the Administrative and Financial Director, the responsible person in charge of security has the following duties:

- Register all of EAR SHYOGWE Diocese's visitors in the book of visitors and accompany them to proper office;
- Ensure that no one enters EAR SHYOGWE Diocese's offices without proper authorization;
- Open gates for visitors;
- Exercise any other duty as assigned by a hierarchical superior.

JOB DESCRIPTION OF A COOK

Under the supervision of the Accountant, the cook has the following responsibilities:

- Purchase, stock and prepare food for the clients,
- Prepare a list of foodstuff necessary for clients,
- Ensure hygiene of the kitchen, appliances, and utensils,
- Ensure customer care and ensure the increase of clients,

- Prepare and give daily, weekly and monthly reports to his superior,
- Record on daily basis all items related to booked rooms,
- Control and ensure the correctness of the invoices established,
- Ensure good use of compost,
- Provide tea to the Diocese offices,
- Control and report the state of assets and their depreciation,
- Ensure good management of utensils, foodstuffs, and charcoal
- Exercise any other duty as assigned by a hierarchical superior.

MONTHLY PAYROLL

Employee's information					Allowances			GROSS SALARY	DEDUCTIONS				NET SALARY
NO	Name of employee	Level of education	Account number	Basic salary	transport	Housing	Bonus		TPR	RSSB 3%	RSSB 5%	RAMA	
1													
2													
3													
4													

Prepared by the Accountant:
Names, signature and date:

Verified by the:
Names, signature and date:

Authorized by the Bishop:
Names, signature and date:

ANNUAL LEAVE FORM

Following the request of Mrs., Miss, Mr.

Names:.....

Post:.....

Mrs., Miss, Mr. mentioned above is granted annual leave:

Of... ..days, for the year.....from.....to.....;

the remaining days annual leave of.....days,

for the emergency leave for.....days from.....to.....

Reason:.....

.....

Signature of the employee

Prepared by:

Reviewed and approved by:

LEAVE REQUEST FORM

Date of request:

I (name of the employee).....

Hereby request: Type of leave: Annual leave/ incidental leave of (number of days)..... From (date).....to (date).....

Verified by the direct supervisor

Name and signature of the employee

Authorized by the Bishop

Date and signature

STAFF EVALUATION FORM

Identity of the employee:

Name :
 Qualification :
 Function :
 Unit :
 Nomination date :
 Name of hierarchical superior:
 Title of hierarchical superior:

. Tasks and responsibilities

ACTIVITIES/RESULTS		
Assigned activities	Achievements	Level
1		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
	COMMENTS	
2		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
	COMMENTS	
3		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
	COMMENTS	
4		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/>
	COMMENTS	

Level1: The employee did not fulfill any of assigned activities
 Level:2 : The employee only fulfilled very few of assigned activities
 Level 3 : The employee fulfilled activities assigned with difficulties
 Level 4 : The employee fulfilled activities assigned with satisfaction
 Level 5 : The employee fulfilled activities assigned very well

Other criteria

Criteria	Comments	Note				
		5	4	3	2	1
a) Team work						
b) Personal efficiency						
c) Planning and organization						
Group development						
Creativeness and innovation						
d) Problems resolution and decision making						
e) Achievement of results						
f) Personal development						
g) Leadership ability						
h) Technical and organizational skills						
i) Sense of responsibility						

Additional observations

Highlights of the year:

Proposals:

In terms of organization :

In terms of training

Other observations:

Comments by the evaluated staff.....

Signature of the evaluated staff.....

Comments by the supervisor.....

Signature of the supervisor.....

Comments by the Executive Director.....

Signature

FIXED ASSETS REGISTER

Date acquisition	Serial N°	Description	Source	Allocation	Inventory N°	Qty	Cost price	State				Observation
								Very good	good	To be repaired	To be down graded	

The Fixed Asset Register has to be maintained by the Accountant

ASSETS TRANSFER FORM

Type	Number	Description	Initial cost	state

From

To

Transfer mode.....

Received by Date of signature

I confirm that the above described asset (s) has/have been received by me on/...../20..... In a state mentioned above. If otherwise give more details.

Prepared by the accountant Date.....

Authorized by theDate.....

LOG BOOK OF THE VEHICLE

Vehicle:

Month:.....

Plate N°.....

Date	Qty fuel in litre	Hour departure	Place and mileage departure (a)	Hour arrival	Destination Mileage arrival (b)	Covered km (a)-(b)	Purpose	Name of the driver and signature
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								

Prepared by: Name of the Driver: Verified the Accountant:	Date
---	------

TRANSPORT ORDER

Name of the applicant.....

Destination:

Type of plate number of the vehicle:

Name of the driver:

Date and hour of departure:

Duration of use:

Date and hour of arrival:

Specific description of the journey:

.....
.....
.....

Applicant:

Name :.....

Function:.....

Signature:

Prepared by the Accountant:

Approved by the Bishop

Date:

REPAIR ESTIMATE ORDER FORM

Selected Garage:.....

Address :

P.O BOX.....

Place:.....

Telephone:.....

Fax:.....

Vehicle Plate N°:.....

Mileage :.....

Date :.....

Briefdescription of the breakdown:

.....
.....
.....
.....

Prepared by

Approved by :

Name :.....

Name :.....

Function :.....

Function :.....

Signature :

Signature :

REQUEST FOR REPAIR OR MAINTENANCE

Applicant for Services
Vehicle plate N°mileage
Material and furniture
Equipment.....
Building
Date.....

Description of breakdown/needed repair

.....
.....
.....
.....
.....
.....

Prepared by	Approved by :
Name :.....	Name :.....
Function :.....	Function :.....
Signature :	Signature :

STOCK CARD

Date	Reference receipt Receiving order N°	Inputs			Reference Issue order N°.....	Outputs			Balance			
		Qty	UP	TP		Qty	UP	TP				

Prepared by:

Verified by:

REQUISITION OF MATERIALS

Date:

Name of the applicant:.....

Service or Department:.....

N°	Description of materials requested	Quantity	Comments
1			
2			
3			
4			
5			
6			

Request verified by : Head of Department:

Verified by Accountant:

Authorized by the Administrator:

BUDGETARY CONTROL FORM

DATE	Description	Budgeted	Actual	Variances	Comments

Prepared by Accountant:

Reviewed by Administrator:

Controlled by the Bishop:

BANK RECONCILIATION STATEMENT

EAR SHYOGWE DIOCESE ACCOUNT N°...../.....to.....

From/...../ to/...../.....

Items	Number of cheque	Amount in Rwf
Balance per bank statement as at the end of the month A		XXXXXXXXXXXXXXXXXX
LESS outstanding cheques:		
Name	22222	YYYYYY
Name	22223	YYYYYY
Name	22224	YYYYYY
Total outstanding cheques B		YYYYYYYYY
ADJUSTED BALANCE (A-B)		
PLUS OUT STANDING DEPOSITS C		VVVVVV
Balance per ledger (A-B)+C		

Prepared by Accountant: _____ Date: _____

Reviewed by Administrator : _____ Date: _____

Approved by the Bishop: _____ Date: _____

PAYMENT PROCESSING FORM

ORGANIZATION NAME: Invoice N°: Tin N°:
--

Invoice amount:

Payment description:

FINANCE REVIEW:

	Yes	Non	Date
IS THE EXPENSES BUDGETED FOR?			
IS THE INVOICE ATTACHED?			
ARE PRO FORMA INVOICES ATTACHED?			
IS THE PURCHASE ORDER OR CONTRACT ATTACHED?			
ARE GOODS OR SERVICES RECEIVED?			

COMMENTS:

Prepared by: Accountant

Verified by: Administrator

Authorized by: Bishop

TRAVEL CLEARANCE

NAME AND SURNAME

Function:

Is authorized to go to:

Purpose

.....
.....
.....
.....

Transport means.....

Coverage.....

.....

Duration of the Mission: from//.....to//.....

Prepared by Accountant:

Approved by the Bishop or Administrator

Muhanga, on.....

FIELD MISSION REPORT FORMAT

DATE:

NAMES:

Date	Description of work done	People met	Recommendations Observations

PETTY CASH PAYMENT SLIP

Date/...../.....

PETTY CASH PAYMENT SLIP

Applicant

Amount in letters:.....

.....

Amount in numbers

Motive :

.....

.....

Allocations:

Financial account to be debited :.....

Budgetary code:.....

Applicant:

For control:

For approval:

Accountant

For payment

Recipient

Administrative Assistant:

Applicant:

Signature :

CASH STATEMENT FORM

FRW

Cash in hand
(In various denominations)

5000 note _____

2000 note _____

1000 note _____

500 note _____

100 coin _____

50 coin _____

20 coin _____

10 coin _____

5 coin _____

1 coin _____

TOTAL CASH IN HAND
PLUS:

NON REFUNDABLE OUTSTANDING
AMOUNT.....

TOTAL CASH IN HAND IN ACCORDANCE WITH AUTHORIZED CEILING
.....

PREPARED BY: _____ DATE

FUNCTION

REVIEWED BY: _____ DATE

FUNCTION

APPROVED BY: _____ DATE

AMENDMENTS REGISTER

Date	Number of amendement	Title of the amendement

