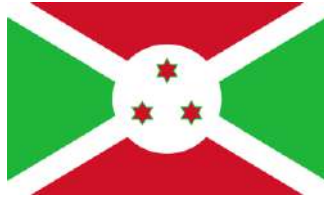


REPUBLIC OF BURUNDI




MINISTRY OF THE ENVIRONMENT, AGRICULTURE AND LIVESTOCK

BURUNDIAN OFFICE FOR PROTECTION OF ENVIRONMENT



ADMINISTRATIVE AND FINANCE PROCEDURES MANUAL

Gitega, May 2020


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|  | A.M. Administrative procedures | Ref. | A.M.1.1 |
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BOPE Presentation

The Burundian Office for the Protection of the Environment (BOPE) is, as defined in chapters III and IV of Decree No. 100/240 of October 29, 2014, a Public institution with legal personality, its own assets and financial and administrative autonomy. It is placed under the supervision of the Minister in charge of the environment. It is responsible for controlling, monitoring and ensuring the sustainable management of the environment in general and natural resources in particular in all national development programs.

The BOPE's missions are :

- Ensure compliance with the Water Code, the Forestry Code, the Environmental Code and other texts relating to environmental protection;
- To set up and monitor mechanisms for trade and international exchange of fauna and flora species;
- To enforce environmental standards and propose all measures to safeguard and protect nature;
- To monitor and evaluate development programs to ensure that environmental standards are respected in the planning and execution of all development projects that may have a negative impact on the environment;
- Ensure the implementation of obligations under international environmental conventions and agreements to which Burundi is a member State.
- Identify and propose new areas to be protected and other areas rich in biodiversity requiring special protection measures;
- Undertake and encourage research and support measures for the maintenance of biological diversity;
- To establish quality standards for forest species ;
- Set up mechanisms for mitigating and adapting to climate change;
- Prepare technical files for the National Environment Commission.

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1. Objectifs of the procedure

The objective of the procedure is to describe the different steps in the process of developing and validating the procurement plan within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

The BOPE's procurement plan is annual. It is drawn up, before the end of February, by the Head of the BOPE's Public Procurement Unit, validated by the Managing Director and approved by the Board of Directors as defined in Article 40 of Law n°1/04 of January 29, 2018 amending Law n°1/01 of February 4, 2008 on the Burundi Public Procurement Code.

The procurement plan is drawn up on the basis of the annual budget and activity programs of the Office, approved by the Board of Directors and the National Directorate for Public Procurement Control (NDPPC).


It must contain, as far as possible, all draft contracts and requests for quotations.

The validated procurement plan must be disseminated in the public procurement journal, in a newspaper with wide national and/or international circulation as well as the public procurement website.

The essential descriptive characteristics of works, supply and service contracts whose estimated pre-tax amounts reach the a priori control threshold of the (NDPPC) must be published no later than September 31 of each year by means of a general invitation to tender as defined in Article 44 of Law No. 1/04 of January 29, 2018 amending Law No. 1/01 of February 4, 2008 on the Public Procurement Code of Burundi.

All BOPE contracts must be included in the procurement plan. Otherwise, they must be validated by the (NDPPC) under penalty of nullity.

Any splitting up of orders for works, goods or services, whether or not provided for in the procurement plan, is not authorized.

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3. Key Controls

- Verification of the approval of the Annual Work Plan (AWP) by the Board of Directors
- Audit of the development of the Procurement Plan by the end of June of year N-1
- Verification of the publication of the Procurement Plan and its characteristics before July 31 of year N.

4. List of working documents

- Annual Work Plan (AWP)
- Procurement Plan (PP)
- Law n°1/04 of January 29, 2018 amending Law n°1/01 of February 29, 2008 on the Burundi Public Procurement Code and its implementing texts.


5. Actors in the proceedings

- Board of Directors
- Director-General
- Head of the Public Procurement Unit
- Head of Accounting Section
- National Directorate for Public Procurement Control (NDPPC).
- Minister in charge of the environment.

6. Steps of the procedure

- Annual Work Plan (AWP)
 - Elaboration
 - Validation
 - Approval by the Board of Directors
 - Validation by the Minister in charge of the environment


- Procurement Plan
 - Elaboration
 - Validation
 - Approval by the Board of Directors
 - Validation by DNPPC

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- Entering the plan on IPPMS
- Publication of the General Procurement Notice

7. Procedure


| Stakeholders | Tasks | Tools |
|---------------------------------------|---|------------------------|
| Annual Work Plan (AWP) | | |
| Head of Accounting Section | <p><u>Development of the Annual Work Plan</u></p> <ul style="list-style-type: none"> ▪ Collects the needs expressed to each service during the preparation of the annual budget through the Annual Work Plan (AWP). ▪ Transmits the draft AWP prepared to the Director General for validation. | Annual Work Plan (AWP) |
| Director General | <p><u>Validation of annual work plan</u></p> <ul style="list-style-type: none"> ▪ Takes note of the draft AWP. ▪ In the absence of remarks and modifications, validates the Draft and submits it to the Board of Directors for approval. | Draft AWP |
| Board of Directors | <p><u>Approval by the Board of Directors</u></p> <ul style="list-style-type: none"> ▪ Takes note of the draft AWP. ▪ Ensures that it has been validated by the Director General. ▪ In the absence of remarks and modifications, approves it and returns it to the Director General for transmission to the Minister in charge of the environment. | Draft AWP |
| Minister in charge of the Environment | <p><u>Validation by the Minister in charge of the environment</u></p> <ul style="list-style-type: none"> ▪ Reads the AWP. ▪ Verifies its consistency and relevance. ▪ In the absence of comments and amendments, validates the AWP and returns it to the Head of the Public Procurement Unit via the BOPE's Director General. | Annual Work Plan (AWP) |
| Procurement Plan (PP) | | |
| Head of the Public Procurement Unit | <p><u>Development of the Procurement Plan (PP)</u></p> <ul style="list-style-type: none"> ▪ Receives the validated AWP from the Director General. ▪ Analyses the AWP. | |

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| | <ul style="list-style-type: none"> ▪ Sorts the amounts according to contract categories (homogeneity of supplies, functional units of works, etc.). ▪ Carries out consistency checks to ensure that it has been properly drafted. ▪ Then draws up a draft procurement plan on the basis of the needs identified and compiled to be carried out during the financial year. ▪ Transmits the draft procurement plan to the Director General for review and validation. | Draft Procurement Plan |
| Director General | <p><u>Validation of the Procurement Plan</u></p> <ul style="list-style-type: none"> ▪ Reviews the draft PP. ▪ In the absence of comments and amendments, validates and transmits it to the Board of Directors for approval. | Draft Procurement Plan |
| Board of Directors | <p><u>Approval by the Board of Directors</u></p> <ul style="list-style-type: none"> ▪ Takes note of the draft PP. ▪ Ensures that it has been validated by the Director General. ▪ In the absence of comments and amendments, approves it and returns it to the Head of the Public Procurement Unit for transmission to the NDPPC. | Draft Procurement Plan |
| National Directorate for Public Procurement Control (NDPPC) | <p><u>Validation by NDPPC.</u></p> <ul style="list-style-type: none"> ▪ Submits the draft PP approved by the Board of Directors to the GDPP, which verifies the consistency and relevance of the PP in relation to the OBPE's budget. ▪ In the absence of comments and amendments, validates the PP and returns it to the Head of the Public Procurement Unit. | Draft Procurement Plan |
| Head of the Public Procurement Unit | <p><u>Entering the plan on IPPMS</u></p> <ul style="list-style-type: none"> ▪ Receives the validated PP from the Director General. ▪ Enters on the Integrated Public Procurement Management System (IPPMS). | Procurement Plan |

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| <p>Head of the Public Procurement Unit</p> | <p><u>Publication of the General Procurement Notice</u></p> <ul style="list-style-type: none"> ▪ Draws up the General Notice of Public Procurement following a standard model validated by the Public Procurement Regulatory Authority (PPRA) tracing the achievements listed in the procurement plan. ▪ Publishes the General Notice of Public Procurement for this budget year in a daily newspaper with a large circulation and on the public procurement portal. | <p>Procurement Plan</p> |
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|  | M.A. Administrative procedures | Ref. | M.A.1.2 |
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1. Objectives of the procedure

The objective of the procedure is to describe the different steps in the process of developing and validating a purchase request within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

Any expression of need by a management or department for materials, supplies, works or services must be materialized through a purchase requisition.

With the exception of quotation requests, any acquisition not provided for in the Procurement Plan must be recorded in the latter for review after approval by the Board of Directors.

All purchases must have a purchase order signed by the Director General.

3. Key Controls


- Verification of the preparation of a purchase requisition for any expression of need for equipment, supplies, works or services.
- Verification of the Procurement Plan revision's effectiveness in the event of an acquisition not provided for in the initial PP.

4. List of working documents

- Purchase requisition form
- Public Procurement Plan

5. Actors in the proceedings

- Board of Directors
- Director General
- Chief Finance Officer (CFO)
- Head of Finance
- Applicant Head of Department

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- Head of Public Procurement Unit

6. Stages of the procedure


- Preparation of the purchase requisition
- Validation of the purchase requisition
- Checking the application
- Approval by the Director General
- Allocation of the validated request to the Public Procurement Unit
- Establishing the terms of reference
-

7. Procedure

| Actors/stakeholders | Tasks | Tools |
|-----------------------------------|---|---------------------------|
| Head of the requesting department | <p><u>Preparation of the purchase requisition</u></p> <ul style="list-style-type: none"> ▪ Draws up a purchase requisition form. ▪ Indicates its needs in services, supplies or works while mentioning the motivations related to their request. ▪ Sign the form and forward it to the Head of the General Services Department for analysis, validation and transmission to the Head of the Finance Department. | Purchase requisition form |
| Head of Finance | <p><u>Analysis of the purchase requisition</u></p> <ul style="list-style-type: none"> ▪ Analyzes the requisition. ▪ Verifies the compliance of the requisition and ensures, with the support of the Chief Budget Officer, that the purchase has been budgeted for and that sufficient funds are available. ▪ If it is a budgeted purchase, approves the requisition and submits it to the CFO for verification. ▪ If it is a non-budgeted purchase, submits the requisition to the CFO if the purchase is required for verification. | Purchase requisition form |

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| Chief Financial Officer | <p><u>Checking the application</u></p> <ul style="list-style-type: none"> ▪ Check the application ▪ Transmits the request to the Director General for approval | Purchase requisition form |
| Director General | <p><u>Approval by the Director General</u></p> <ul style="list-style-type: none"> ▪ Verifies the relevance of the purchase requisition. ▪ If no comments are received, approve the request and return it to the CFO. ▪ If appropriate/applicable, does not approve the requisition and returns it to the HoF via the CFO. | Purchase requisition form |
| Head of Finance | <p><u>Allocation of the validated request to the Public Procurement Unit</u></p> <ul style="list-style-type: none"> ▪ Receives the purchase requisition. ▪ Ensures the effective validation of the Director General. ▪ Allocates the request to the Head of the Public Procurement Unit for drawing up the ToRs. | Validated purchase requisition |
| Head of Public Procurement Unit | <p><u>Establishment of Terms of Reference (ToRs)</u></p> <ul style="list-style-type: none"> ▪ Receives validated request. ▪ Contact the requesting department in order to draw up the terms of reference (ToRs) or technical specifications for the supplies or work. | Terms of Reference (ToRs) |

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1. Objectives of the procedure

The objective of the procedure is to describe the different stages of the management process of open tenders within the Burundian Office for Protection of the Environment (BOPE).

2. Special management rules

Within the BOPE, tenders are open from the following procurement thresholds, defined in the Public Procurement Code :

- BIF30,000,000 excluding VAT for works contracts ;
- BIF12,500,000 excluding VAT for supply contracts;
- BIF10,000,000 excluding VAT for service contracts.

When the estimated contract amounts are below the above thresholds, the request for quotation procedure (A.M.1.4) is applied.

A distinction is made between the following open tenders:

- the call for tenders preceded by pre-qualification ;
- open competitive bidding;
- standing offers;
- customer contracts;
- restricted tender;
- contracts for intellectual services.


2.1. Types of tenders

2.1.1. Tender preceded by pre-qualification

Open tendering may be preceded by prequalification in the case of large, complex works or equipment or specialized services. The pre-qualification notice shall be published under the same conditions as the tender notice.

The prequalification documents do not require a notice of non-objection from the NDCPP. It shall contain at least the following elements:

- information relating to the works, supplies or services which are the subject of prequalification ;
- a precise description of the conditions to be fulfilled to be prequalified;

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- the deadlines by which the results of the pre-qualification will be known to the bidders.

The evaluation of the prequalification is carried out on the basis of the technical capacity of the bidders and according to the following criteria as defined in Article 66 of Law No. 1/04 of January 29, 2018 on the Public Procurement Code of Burundi:

- references concerning similar contracts;
- technical staff;
- the facilities and equipment available to the candidates for carrying out the contract ;
- the financial position.

The pre-qualification report is drawn up by the procurement commission known as the evaluation commission and forwarded to the Head of the public procurement unit for approval and validation.

The tender document accompanied by the pre-qualification report of the shortlist of candidates is sent to the NDPPC for a no-objection notice.

The tender documents accompanied by the shortlist of candidates prequalification report is sent to the NDPPC for notice of no objection.

Two-step tendering case

Tendering can be carried out in two stages when the choice of bidder is based on performance and not on technical specifications. The two-stage bidding process is subject to prior approval by the NDPPC.


- Bidders must submit their technical proposals without indication of price on the basis of general design principles or performance standards and subject to subsequent technical and commercial clarifications and adjustments.
- Bidders who meet the minimum acceptable qualification criteria and who have submitted a technically compliant bid must submit a second, final bid with price on the basis of the tender documents previously reviewed by the Head of the Procurement Unit.

2.1.2. Open competitive bidding

The invitation to tender may take the form of a competition when technical, aesthetic and financial reasons require research relating to the design of an architectural work or project.

Conditions for competitive bidding

The competitive tendering method is recommended in the following cases:

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- when the administration is not in a position to define the broad outlines of the design of the work;
- when the works include provisions which are a function of special technical procedures.

The competition shall take place on the basis of a programme drawn up by the Office which shall provide the necessary data, in particular the need to be satisfied, the functional and technical constraints and the requirements to be met. Where appropriate, the Office shall fix the maximum budget allocated to this contract.

The specific rules for competitive tendering provide:

- bonuses, rewards or any other benefits to be awarded to the highest ranked bidders ;
- that award-winning projects become the property of the Board in whole or in part.

The special rules for competitive bidding stipulate the conditions under which the artists and designers are called upon to cooperate in the implementation of their prize-winning project.

The services in a competitive tender are examined by a jury, the members of which, independent of the participants, are appointed by the Office.

At least one third of the members of the selection board must be persons with competence in the field covered by the competition.


The list of jury members is submitted to the NDPPC for advice. This notice shall be given within five working days of the referral to the NDPPC.

The results of each competition are recorded in a report by the selection board, which formulates a reasoned opinion setting out all the circumstances of the operation. Unsuccessful competitors' projects are returned to their authors.

2.1.3. Standing offers

Standing contracts are those intended to enable the Office to cover its current annual requirements for supplies with a limited lifespan, the exact extent of which cannot be foreseen at the beginning of the year, or which exceed the possibilities of storage.

Standing contracts/orders are renewable once, after analysis by the Public Procurement Management Unit and a decision by the Office. They shall indicate the maximum and

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minimum limits of the overall benefit to be provided, which may be expressed either in quantity or in value.

Standing contracts shall be awarded on the basis of the quantities required in the initial year of conclusion of the contract. The time-limit for standing contracts may not exceed one budget year.

2.1.4. Customer contracts

Customer contracts are those by which the Office undertakes to entrust, for a limited period which may not exceed one budget year, the performance of all or part of hundreds of categories of services, defined by the regulations in force, in accordance with orders made as and when required.

Customer contracts are renewable once, after analysis by the Public Procurement Management Unit and a decision by the Office.

2.1.5. Restricted Tendering

Tendering is said to be restricted when, depending on the nature or specificity of the procurement, the BOPE may consult only a limited number of suppliers, contractors or service providers.


The decision to proceed with a restricted invitation to tender must be publicized by the Head of the BOPE's Public Procurement Unit following authorization by the National Directorate for Public Procurement Control (NDPPC). It may take the form of a competition when technical, aesthetic and financial reasons require specific features (research on the design of a work or project in the architectural field).

The procedure for implementing a restricted invitation to tender is identical to that of an open invitation to tender for an intellectual service, works, supplies or services.

2.1.6. Intellectual services contracts

Intellectual service contracts are for services of a mainly intellectual nature, the predominant element of which is not physically quantifiable.

They include in particular studies, project management, technical assistance, IT and delegated project management services, and operation management contracts. They are awarded after competition among pre-qualified candidates.

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However, the BOPE may, pursuant to Article 85 of Law No. 1/04 of January 29, 2018 on the Public Procurement Code of Burundi, award contracts for intellectual services without prior pre-qualification after evaluation by the Public Procurement Management Unit. Pre-qualification is mandatory only in markets for complex intellectual services. In this case, the notice of expression of interest shall be drawn up on the basis of the terms of reference of the requesting service's Representative and shall contain the following information :

- the BOPE 's name and address;
- the OBPE's main activity;
- the conditions of participation, in particular the legal situation and the technical, economic and financial capacity of the BOPE ;
- the pre-selection criteria ;
- the deadline for submission and opening of applications ;
- the address to which applications should be sent.

Bidders have a minimum period of 10 calendar days from the date of publication of the expression of interest notice.

Shortlist of bidders


The shortlist is established following an effective competition for bidders by verifying their technical, financial and legal capacity.

Tenderers are selected by the Evaluation Committee comprising at least one representative of the requesting department, the Head of the Public Procurement Unit, the representative of the National Directorate for Public Procurement Control (NDPPC), the Head of the Administrative Department, the Head of the Financial Department and the Head of the Legal Affairs, Litigation and Treaties Unit.

When the number of bidders is not at least three (03), the BOPE has an additional period of 10 calendar days to publish the notice of expression of interest after approval by the National Directorate for Public Procurement Control.

Proposal file

The BOPE must send a proposal file to the shortlisted candidates. The file must contain the request for proposal, the terms of reference, the invitation letter indicating the selection criteria and their detailed application and the draft contract. This request must also indicate the exclusions to future participation in works, supplies and services contracts which would result from the services being consulted.

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+ Response time and bid opening

Pre-qualified bidders have 30 calendar days to respond. When the estimated amount of the services is less than BIF10,000,000 excl. VAT, the BOPE is exempt from advertising; identified potential bidders are contacted directly in writing to submit a proposal.

Bids shall be submitted in a single envelope containing two separate sealed envelopes, one containing a technical proposal and the other a financial proposal.

+ Opening of bids

Bids are opened in two steps:

- as a first step, technical proposals shall be opened and evaluated in accordance with the methods defined in the request for proposal ;
- secondly, only bidders who have submitted technically qualified and compliant bids shall have their financial proposals opened after the appeal period has expired.


The opening of financial bids is public and qualified bidders are invited to participate, if they so wish.

Other financial bids are given to unqualified bidders without being opened.

+ Proposal Evaluation Methods

The evaluation of proposals and the designation of the successful candidate shall be carried out in accordance with the following methods:

- selection on the basis of technical quality and cost (quality-cost selection), based in particular on the experience of the bidder, the qualification of the experts, the proposed working methodology and the amount of the proposal ;
- selection on the basis of a "fixed budget" for which the bidder must propose the best possible use;
- selection on the basis of the 'lowest price', i.e. on the basis of the best financial proposal submitted by the candidates having obtained the minimum technical score required.

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The applicant is selected on the basis of the technical quality of their proposal in cases where the services are of exceptional complexity or considerable impact or where they would give rise to proposals that are difficult to compare. In this case, the execution of the contract shall give rise to a control of the cost prices.

Bidders' opening and evaluation minutes must be drawn up and signed by the members of the committee.

Negotiation of contracts for intellectual services

Contracts for intellectual services may be the subject of negotiations between the BOPE and the candidate whose proposal is accepted as defined in Article 95 of Law n°1/04 of January 29, 2018. The unsuccessful bidder must be informed of the rejection of their proposal.

Negotiations cannot be conducted with more than one candidate at a time. These negotiations, which shall not concern unit prices, shall be sanctioned by minutes signed by both parties.


Once these negotiations are concluded, the other bidders are informed of the rejection of their proposal.

Where the services so require, the selection of a consultant, on the basis of his or her unique qualification or the need to continue with the same provider, may be made by direct agreement, provided that the amount of such services does not exceed 20% of the volume of services provided for in the basic contract.

2.2. Content of the tender notice

The tender notice must contain the following elements :

- the reference number of the invitation to tender, including the number, the identification of the Contracting Authority, the subject of the contract and the date of signature;
- funding;
- the type of tenders ;
- the location(s) where the tender documents can be consulted ;
- the qualification of candidates and the conditions for the tender document acquisition;
- the criteria for the evaluation of proposals expressed in monetary terms ;

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- the place, date and time limits for the submission and opening of bids. These places must be separated by at least 30 minutes and not more than one hour;
- the period of time during which candidates remain bound by their tenders ;
- the conditions to which the bidders must comply, in particular the amount of the bid security;
- the maximum number of lots that a bidder may be awarded in the event of allotment.

The terms of reference (TdRs) are defined by the representative of the contracting authority (BOPE).

The cumulative period for publication and receipt of bids must be between 20 to 40 calendar days for national tenders and 30 to 60 calendar days for international tenders.

2.3. Processing of bids and award of contract

+ Bid processing

Bids are either received electronically or by post. They are received and opened by the sub-committee for the opening of tenders. Minutes must be drawn up and signed by the members of the subcommittee to which the list of tenderers present or their representatives is attached.


Bids received and opened shall be evaluated by an analysis sub-committee which shall draw up an analysis report and submit it within a maximum of 15 days to the Evaluation Committee for evaluation and drawing up of the proposal for provisional award of the contract.

The members of the opening sub-committee and the analysis sub-committee shall be selected by the Director General.

+ Awarding of contracts

The Head of the Public Procurement Unit must notify the successful candidate by a notification letter within a maximum period of 02 calendar days from receipt of the approval of the NDPPC. The notification letter must contain the following elements :

- the subject of the contract,,
- the amount of the deposit, if requested,


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- the date of commencement of the services or specify that this date will be fixed by service order when it is different from that of the notification due to the specific market provision.

In addition, a letter of notification must be sent to unsuccessful candidates, at the time of prequalification and after final evaluation, informing them of the reasons for rejection, the amount of the contract awarded, the name of the successful tenderer and a copy of the award report within a maximum of five calendar days of receipt of their written request.

The contract between the BOPE and the selected bidder must be validated by the Director General and signed by the stakeholders. This contract must contain the following elements:

- the subject matter and the contract number ;
- the indication of the means of financing the expenditure and the budget item for allocation;
- indication of the Contracting Parties ;
- indication of the Contracting Authority ;
- where appropriate, the delegated project manager ;
- proof of the status of the person signing the contract and the co-contracting party;
- a list, in order of priority, of the documents constituting the contract, including in particular: the tender or commitment document, the schedule of specific administrative clauses, the estimate or detailed estimate, the unit price schedule, the sub-detail price and the schedule of general administrative clauses to which it is specifically subject;
- the amount of the contract, together with the arrangements for determining it and any review thereof ;
- tax and customs obligations ;
- the time and place of performance ;
- the conditions for posting guarantees;
- the date of notification ;
- the bank domiciliation of the administration's contracting partner;
- the conditions of acceptance or delivery of the services;
- the terms and conditions for the payment of benefits ;
- dispute settlement procedures ;
- the termination conditions, and the competent jurisdiction in the event of international tenders.

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2.4. Subcontracting


In the case of subcontracting, the applicant must indicate in their tender the nature and amount of the part of the services they intend to subcontract. Subcontracting of more than thirty percent (30%) of the total value of a contract is prohibited. Subcontracting may under no circumstances lead to a substantial change in the holder's qualifications after the contract has been awarded.

3. Key Controls

- Verification of the completeness of the proposal package to short-listed applicants
- Verification of compliance with the conditions for using an open call for tenders
- Verification of the completeness of the tender notice
- Verification of compliance with the stages of the performance-based tender notice
 - Verification of the submission of a technical proposal without indication of price at the first stage
 - Verification of the submission of the complete technical bid with price indication according to the revised tender document.
- Verification of compliance with the deadline for publication and receipt of national and/or international tender notices
- Verification of contract completeness
- Verification of compliance with the threshold of the intellectual service contract
- Verification of the actual selection of the tenderer by the Evaluation Commission
- Verification of compliance with the ceiling of a subcontracted contract (if applicable)

4. List of working documents

- Terms of reference (ToRs)
- Procurement plan
- Notice of invitation to tender / notice of expression of interest
- Draft contract / Signed contract
- Fold opening minutes
- Evaluation report
- Procurement minutes/ Contract award minutes
- Approval Letter
- Notification Letter


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5. Actors in the proceedings

- National Directorate for Public Procurement Control (NDPPC)
- Director General
- Bid Evaluation Committee
- Bid Opening Sub-Committee
- Bid analysis subcommittee
- Head of the Public Procurement Unit
- Public Procurement Unit
- Project owner's (Client's) representative

Steps of the procedure


- Pre-qualification of candidates
 - Preparation of ToRs
 - Analysis and approval of ToRs
 - Preparation of the draft notice of expression of interest / call for tenders
 - Review of the draft notice of expression of interest / call for tenders
 - Validation by the Managing Director
 - Validation by NDPPC
- Bid processing
 - Publication of expression of interest notice / call for tenders
 - Receipt and opening of bids
 - Bid analysis
 - Convocation of the members of the commission
 - Evaluation of bids
 - Report Analysis and proposed award
 - NDPPC

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- Selection
 - Preparation of the notification letter
 - Notification to the assignee
 - Preparation of the draft contract
 - Approval of the draft contract
 - Validation of the draft contract
 - Entry on the public procurement website

6. Procedure


| Actors | Tasks | Tools |
|-------------------------------------|--|---|
| Client's representative | <p><u>Preparation of ToRs</u></p> <ul style="list-style-type: none"> ▪ Develops with the Public Procurement Unit the specificities of the ToRs and addresses their needs to the Head of the Public Procurement Unit. He/she attaches a short list to the ToRs. | ToRs + Shortlist |
| Head of the Public Procurement Unit | <p><u>ToRs analysis and approval</u></p> <ul style="list-style-type: none"> ▪ Receives the ToRs. ▪ Checks that the ToRs are consistent with the procurement plan (PP). ▪ Also checks the conformity of the shortlist. ▪ Approves and returns to the Public Procurement unit for the preparation of the notice of expression of interest / invitation to tender. | ToRs + Short list + PP |
| Public Procurement Unit | <p><u>Preparation of the draft notice of expression of interest /tenders</u></p> <ul style="list-style-type: none"> ▪ Draws up the draft notice of expression of interest/tender and submits it to the Head of the Public Procurement Unit. ▪ Attached the shortlist and the procurement plan. ▪ Forward the bundle to the Head of the Public Procurement Unit for review. | Notice of Expression of Interest + Tender Notice + Shortlist + PP |

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| Head of Public Procurement Unit | <p><u>Review of the draft notice of expression of interest / tenders</u></p> <ul style="list-style-type: none"> ▪ Takes note of the draft notice of expression of interest / call for tenders. ▪ Reviews the draft notice of expression of interest/tender. ▪ Ensures the completeness of the file and its consistency with the PP and the ToRs. ▪ Approves the draft and signs the notice. He/she submits the bundle to the Director General for validation. | Notice of Expression of Interest + Tender Notice + Shortlist + PP |
| Director General | <p><u>Validation by the DG</u></p> <ul style="list-style-type: none"> ▪ Reads the bundle. ▪ Ensures its validation and signature by the Head of the Public Procurement Unit. ▪ Also ensures the consistency of the bundle. ▪ In the absence of comments, validates, signs and forwards the Expression of Interest / Request For Proposals to the NDPPC. | Notice of Expression of Interest + Tender Notice + Shortlist + PP |
| NDPPC | <p><u>Validation by NDPPC</u></p> <ul style="list-style-type: none"> ▪ Reads the bundle. ▪ Ensures the validation and signature of the call by the Director General. ▪ Also ensures the consistency of the bundle. ▪ In the absence of observations, validates and signs the notice and returns it to the Public Procurement Unit via the Director General. | Notice of Expression of Interest + Tender Notice + Shortlist + PP |
| Public Procurement Unit | <p><u>Publication of the notice of expression of interest / call for tenders</u></p> <ul style="list-style-type: none"> ▪ Receives the validated bundle. ▪ Transmits the notice of expression of interest/tender to the short-listed candidates. | Bids from bidders |
| Opening Sub-Committee | <p><u>Receipt and opening of bids</u></p> <ul style="list-style-type: none"> ▪ Receives offers from candidates. | Tenders from tenderers + Minutes of |

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| | <ul style="list-style-type: none"> ▪ Stores /Saves the bids (date, time and serial number entry). ▪ Proceed to the opening of bids. ▪ Carries out an initial selection of candidates capable of providing the services requested. ▪ Draws up the minutes of the opening session and keeps the originals of the bids. ▪ Forwards the bundle to the analysis subcommittee via the Head of the Public Procurement Unit. | opening of tenders |
| Analysis Sub-Committee | <p><u>Bid analysis</u></p> <ul style="list-style-type: none"> ▪ Receives bids from bidders. ▪ Checks the completeness of the bids. ▪ Ensures that all the elements requested in the notice are transmitted. ▪ Carries out an initial selection of tenderers on the basis of the completeness of their files and the information provided. ▪ Draws up a bid analysis report. ▪ Transmits the bids as well as the minutes to the Head of the Public Procurement Unit for convening the Assessment Board | Tenderers' bids + Bid analysis report + List of pre-qualified tenderers |
| Head of Public Procurement Unit | <p><u>Convocation of the members of the committee</u></p> <ul style="list-style-type: none"> ▪ Receives bids from bidders. ▪ Convenes the members of the bid evaluation commission for the opening of bids. | Tenderers' bids + Bid analysis report + List of pre-qualified tenderers |
| Evaluation Committee | <p><u>Bid Evaluation</u></p> <ul style="list-style-type: none"> ▪ Proceeds to assess the bids of pre-qualified candidates and the contract award proposal. ▪ Checks the completeness and compliance of the offers with the specifications of the notice. ▪ Draws up an opening and evaluation report as well as a detailed evaluation report specifying the exact reasons for recommending the award of the contract or the rejection of a tender and signed by all the members of the committee and sends it to the Director General via the Head of the Public Procurement Unit. | Bidders' offers + Offer evaluation report |

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| Director General | <p><u>Analysis of the report and proposed award</u></p> <ul style="list-style-type: none"> ▪ Takes note of the minutes and the evaluation report. ▪ Reviews the bid evaluation report. ▪ Validates the evaluation report and transmits it to the NDPPC via the Head of the Public Procurement Unit. | Bid evaluation report + Minutes of opening and evaluation of contract |
| NDPPC | <p><u>Approval by NDPPC</u></p> <ul style="list-style-type: none"> ▪ Receives the evaluation report and the evaluation minutes. ▪ Verifies the relevance and consistency of the report. ▪ Approves the report and prepares a letter of approval to be sent to the Head of the Public Procurement Unit. | Bid evaluation report + Contract award letter |
| Public Procurement Unit | <p><u>Preparation of the notification letter</u></p> <ul style="list-style-type: none"> ▪ Prepares the letter of notification of the award and invitation of the successful bidder to sign the contract. ▪ Also prepares rejection notification letters. ▪ Transmits the notification letters to the Head of the Public Procurement Unit for signature. | Notification Letters |
| Head of the Public Procurement Unit | <p><u>Notification to the assignee</u></p> <ul style="list-style-type: none"> ▪ Receives the notification letter. ▪ Check that all the necessary information is indicated on the letter. ▪ Sign the recipient's notification and invitation letter to sign the contract. ▪ Notifies the letter to the successful tenderer of the contract award proposal. ▪ Also signs rejection notification letters. | Notification Letters |
| Public Procurement Unit | <p><u>Contract preparation</u></p> <ul style="list-style-type: none"> ▪ Prepares the draft contract and submits it to the Head of the Public Procurement Unit for approval. | Proposed contract/ Contract Draft |

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| Head of Public Procurement Unit | <p><u>Draft Contract Approval</u></p> <ul style="list-style-type: none"> ▪ Approves the draft contract ▪ Submits to the Head of Finance to certify the availability of funds. ▪ After signature, submit the file to the Director General for validation. | Contract signed |
| Director General | <p><u>Validation of draft contract</u></p> <ul style="list-style-type: none"> ▪ Redacts the draft. ▪ Ensures that the terms of reference of the draft are consistent with the notice of expression of interest/call for tenders. ▪ In the absence of observations, validates, signs and submits the contract to the Head of the Public Procurement Unit. | Contract signed |
| Head of the Public Procurement Unit | <p><u>Entry of the validated market on the public procurement site</u></p> <ul style="list-style-type: none"> ▪ Submits the validated contract to the contract holder for signature. ▪ Publishes the final award of the contract via the public procurement website. ▪ Monitors contract performance and the filing of procurement documents. | Publication of the final award of the contract |

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1. Objectives of the procedure

The purpose of the procedure is to describe the different stages of the contract management process without tenders within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

The following contracts are awarded without competition:


- over-the-counter (OTC) contract ;
- Direct contracting ;
- Secret contracts;
- the request for quotation.

2.1. OTC (Over-the-counter) contracts

A contract is said to be over the counter when it is awarded without tenders. It is the subject of a request motivated by the Office and subject to the special authorization of the National Directorate of Public Procurement Control (NDPPC), which checks that the following conditions are met:

- where the work, supplies or services are carried out solely for the purpose of research, testing or improvement ;
- in the event of a simple emergency for works, supplies or services which the Office is required to carry out in lieu of the defaulting contractor, supplier or provider;
- in the event of an unforeseen emergency motivated by unforeseeable circumstances or in cases of force majeure which do not allow the deadlines set out in the open tendering procedure to be respected.

The use of an over-the-counter contract cannot have the effect of evading the BOPE from the obligation to put in competition with at least 03 candidates likely to execute the contract.

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2.2. Direct agreement


The BOPE proceeds to the negotiation of a contract by direct agreement when at least one of the following conditions is met as defined in Article 101 of Law No. 1/04 of January 29, 2018 on the Public Procurement Code of Burundi:

- when needs can only be satisfied by a service requiring the use of an intervention patent, license or exclusive rights held by a single entrepreneur, a single supplier or a single service provider;
- in the event of a pressing emergency due to unforeseeable circumstances or in cases of force majeure requiring immediate intervention ;
- where the works, supplies or services are complementary to a contract already performed, provided that :
 - no other contractor, supplier or provider can guarantee a solution that meets the requirements of the preceding paragraphs;
 - the award is made to the holder of the main contract and the aggregate amount of the additional contracts does not exceed 10% of the initial contract;
 - supplementary supply contracts for the extension of existing installations, where a change of supplier would oblige the BOPE to acquire different technical equipment, resulting in incompatibility with the equipment already acquired or disproportionate technical difficulties in operation or maintenance;
 - additional service or works contracts which consist of services not included in the contract originally concluded but which have become necessary following unforeseen circumstances, for the performance of the service or the execution of the work, where such additional services or works cannot be technically or economically separated from the main contract without major inconvenience to the BOPE.

NB : Common provisions for over-the-counter (OTC) or direct agreement contracts

- **Price checking**

According to Article 102 of Law No. 1/04 of January 29, 2018 amending Law No. 1/01 of February 4, 2008 on the Burundi Public Procurement Code, contracts by direct agreement or

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by mutual agreement may only be awarded to contractors, suppliers or service providers who agree to submit to specific price controls during the execution of the services.

The contract holder shall be required to submit balance sheets, profit and loss accounts and operating accounts, together with their analytical operating accounts or, where these are not available, all documents permitting the establishment of production costs.

- **NDPPC prior approval**

The contract by mutual agreement (OTC) or by direct agreement can only be concluded with the authorization of the NDPPC which ensures the compliance with the conditions mentioned above on the basis of a special report drawn up by the Head of the Public Procurement Unit indicating the reasons for using an over-the-counter market or by direct agreement. A copy of this report must be sent to the Public Procurement Regulatory Authority (PPRA) for information.

- **Limit on contract amounts**

The total amount of contracts awarded (OTC or direct agreement) by the BOPE must not exceed 10% of the total amount of public contracts included in the procurement plan, unless a special dispensation is granted by the PPRA, as indicated in Article 104 of Law No. 1/04 of January 29, 2018.


Any contracts entered into (private agreement or direct agreement) are communicated, for information, to ARMP.

Any contract concluded (OTC or direct agreement) is communicated, for information, to the PPRA.

2.3. Secret contracts

Contracts which are secret shall have as their subject works, supplies or services which, under laws or regulations, are incompatible with any form of advertising and where the protection of the fundamental interests of national security requires such secrecy. It may be followed by OTC agreement or by direct agreement, depending on the nature of the contract.

Contracts of a secret nature are awarded for the purpose of meeting defence and national security requirements as defined in Article 107 of Law No. 1/04 of 29th January 2018.

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The secret nature of the contract is ascertained by a special commission attached to the Presidency of the Republic, created and operating according to procedures determined by decree. This commission has the powers to control the procurement procedure and its execution.

Disputes arising are submitted to a special conciliation commission set up for this purpose by decree.

2.4. Request for quotation

Requests for quotations must be made for works, supply or service contracts whose amounts are below the following thresholds set by Ministerial Order n°540/1160 of 08/27/2018 on thresholds for the award, control and publication of public contracts for public administrations and assimilated administrations :

Quotation requests must be made for works, supplies or services contracts whose amounts are below the following thresholds set by Ministerial Order n°540/1160 of 08/27/2018 relating to procurement, control and publication of public contracts for public administrations and similar administrations:

- BIF30,000,000 excluding VAT for works contracts ;
- BIF12,500,000 excluding VAT for supply contracts ;
- BIF10,000,000 excluding VAT for service contracts.


The request for quotation must be sent simultaneously to at least five (5) tenderers as far as possible, with a view to acquiring works, supplies or services.

The BOPE must not split the contract in order to request for a quotation.

The publicity of the quotation request is freely chosen by the Head of the Procurement Unit under the approval of the Director General. These conditions must be made according to the amount and the nature of the contract.

The contract must be awarded to the lowest bidder whose bid is deemed to be responsive.

A contract award report must be drawn up and signed by the contract award committee composed of at least one representative of the requesting department, the Head of the Public Procurement Unit, the representative of the National Directorate for Public Procurement Control (NDPPC), the Head of the Procurement and Inventory Management

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Section, the Head of the Accounting Section and the Head of the Legal Affairs, Litigation and Treaties Unit.

The Head of the Public Procurement Unit must publish the awarded contract on the public procurement website no later than 2 days after signing the written contract.

Article 112 of Law No. 1/04 of January 29, 2018 on the Public Procurement Code of Burundi states that the Office must publish quarterly to the Public Procurement Regulatory Authority (PPRA) and the National Directorate of Public Procurement Control (NDPPC), for post-control and statistical analysis, the following information:


- the list of bidders consulted,
- the name of the holder,
- the nature and amount of the contract.

3. Key Controls

- Verification of compliance with the conditions for using an over-the-counter contract
- Verification of compliance with the terms and conditions of a direct agreement contract
- Verification of NDPPC's authorization of the request for recourse of a an over-the-counter contract or direct agreement
- Verification of the effectiveness of price controls on OTC or direct agreement contracts
- Verification of compliance with the limit of 10% of the total amount of public contracts included in the procurement plan
- Check that the amounts of the contracts to be the subject of a quotation request are below the procurement thresholds
- Verify that requests for quotation have been sent to at least 5 bidders
- Verification that information on bidders consulted is transmitted quarterly to PPRA and NDPPC

4. List of working documents

- Terms of Reference (ToRs)
- Request for quotation
- List of bidders
- Procurement Plan
- Special direct consultation report
- Direct consultation letter
- Draft contract / Signed contract


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5. Actors in the proceedings

- National Directorate for Public Procurement Control (NDPPC)
- Director General
- Head of the Public Procurement Unit
- Public Procurement Unit
- Project owner (Client)'s representative
- Applicant Head of Department


6. Steps of the procedure

- Over-the-counter or direct agreement contracts
 - Pre-qualification and validation of direct consultation letter
 - Elaboration of ToRs
 - Analysis and approval of ToRs
 - Preparation of the draft special direct consultation report
 - Review of the draft special direct consultation report
 - Validation by the Director General
 - Validation by NDPPC
 - Drawing up the contract
 - Preparation of the direct consultation letter
 - Notification to the assignee
 - Preparation of the draft contract
 - Approval
 - Validation
 - Entry on the public procurement website
 - Request for quotation
 - Preparation of the quotation request
 - Drawing up the list of bidders
 - Analysis and validation of the bundle
 - Validation by the Director General
 - Validation by NDPPC
 - Publication of the Request for Quotation


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7. Procedure


| Actors | Tasks | Tools |
|---|--|--|
| Over-the-counter contracts or direct agreement | | |
| Representative of the contracting authority | <p><u>Preparation of ToRs</u></p> <ul style="list-style-type: none"> ▪ Develops with the Public Procurement Unit the specificities of the ToRs and addresses their needs to the Head of the Public Procurement Unit. ▪ Makes a proposal to the supplier, contractor/entrepreneur or service provider who can meet the expectations of the ToRs | ToRs |
| Head of the Public Procurement Unit | <p><u>Analysis and approval of ToRs</u></p> <ul style="list-style-type: none"> ▪ Receive ToRs. ▪ Verifies that the ToRs are consistent with the Procurement Plan (PP). ▪ Also verifies the choice of supplier, contractor or provider against the ToRs. ▪ Approves and returns to the Public Procurement Unit for the preparation of the special direct consultation report. | ToRs + Special direct consultation report + PP |
| Public Procurement Unit | <p><u>Drafting of the special direct consultation report</u></p> <p>Draws up the draft of the Special direct consultation report and submits it to the Head of the Public Procurement Unit.</p> <ul style="list-style-type: none"> ▪ Attached the procurement plan. ▪ Forward the bundle to the Head of the Public Procurement Unit for review. | Special direct consultation report +shortlist + PP |
| Head of Public Procurement Unit | <p><u>Review of the draft special direct consultation report</u></p> <ul style="list-style-type: none"> ▪ Reads the draft special report for direct consultation. ▪ Reviews the draft report. ▪ Ensures the completeness of the file and its consistency with the PP and the TORs. ▪ Approves the draft and signs the notice. He/she submits the bundle to the Director General for validation. | Special direct consultation report +shortlist + PP |

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| Director general | <p><u>Validation by the Director General</u></p> <ul style="list-style-type: none"> ▪ Reads the bundle. ▪ Ensures its validation and signature by the Head of the Public Procurement Unit. ▪ Also ensures the consistency of the bundle. ▪ In the absence of comments, validates, signs and transmits the special report to the NDPPC. | Special direct consultation report +shortlist + PP |
| NDPPC | <p><u>Validation by NDPPC</u></p> <ul style="list-style-type: none"> ▪ Reads the bundle. ▪ Ensures the validation and signature of the report by the Director General. ▪ Also ensures the consistency of the bundle. ▪ Ensures that the conditions for using direct consultation are met. ▪ In the absence of observations, validates and signs the report and returns it to the Public Procurement Unit via the Director General. | Special direct consultation report +shortlist + PP |
| Public Procurement Unit | <p><u>Preparation of the direct consultation letter</u></p> <ul style="list-style-type: none"> ▪ Receives the validated report. ▪ Forward a copy of the report to PPRA for information. ▪ Prepares the letter of direct consultation of the award and invitation of the successful bidder to the signature of the contract. ▪ Sends the letter to the Head of the Public Procurement Unit for signature. | Direct consultation letter |
| Head of the Public Procurement Unit | <p><u>Notification to the assignee</u></p> <ul style="list-style-type: none"> ▪ Receives the direct consultation letter. ▪ Verifies that all necessary information is indicated on the letter and sign. ▪ Notifies the letter to the successful tenderer of the contract award proposal. | Direct consultation letter |

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| Public Procurement Unit | <p><u>Contract preparation</u></p> <ul style="list-style-type: none"> Prepares the draft contract and submits it to the Head of the Public Procurement Unit for approval. | Draft contract |
| Head of Public Procurement Unit | <p><u>Approval of the draft contract</u></p> <ul style="list-style-type: none"> Approves the draft contract Submits to the Head of Accounting Section to certify the availability of funds. After signature, submit the file to the Director General for validation. | Signed Contract |
| Director General | <p><u>Validation of the draft contract</u></p> <ul style="list-style-type: none"> Takes note of draft. Ensures that the draft's terms of reference are consistent with the tender notice. In the absence of observations, validates, signs and submits the contract to the Head of the Public Procurement Unit. | Signed Contract |
| Head of the Public Procurement Unit | <p><u>Entry of the validated contract on the public procurement site</u></p> <ul style="list-style-type: none"> Submits the validated contract to the contract holder for signature. Transmits a copy of the signed contract to the NDPPC for information. Entering the validated contract on the public procurement website Monitors contract performance and the filing of procurement documents. | Publication of the final contract award |
| Request for quotation | | |
| Public Procurement Unit / Applicant Head of Department | <p><u>Preparation of the quotation request</u></p> <ul style="list-style-type: none"> Elaborates with the requesting/applicant Head of Department, the request for quotation. | Request for quotation |

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| Public Procurement Unit / Requesting Department | <p><u>Drawing up the list of bidders</u></p> <ul style="list-style-type: none"> Draws up the list of bidders to be consulted and submits it together with the request for quotation to the Head of the Public Procurement Unit for validation. | Request for Quotation + List of Bidders |
| Head of the Public Procurement Unit | <p><u>Analysis and validation of the bundle</u></p> <ul style="list-style-type: none"> Analyses the relevance of the request for quotation and its consistency with the list of identified bidders. Ensures that all identified bidders have the legal, technical and financial capacity to perform the contract. In the absence of observations, valid, targets the quotation request and submits them to the Director General for validation. | Signed Request for Quotation + List of Bidders |
| Director General | <p><u>Validation by the Director General</u></p> <ul style="list-style-type: none"> Reads the bundle. Ensures its validation and signature by the Head of the Public Procurement Unit. Also ensures the consistency of the bundle. In the absence of observations, validates, signs the quotation request and returns the bundle to the Head of the Public Procurement Unit for transmission to the NDPPC for validation. | Signed Request for Quotation + List of Bidders |
| NDPPC | <p><u>Validation by NDPPC</u></p> <ul style="list-style-type: none"> Reads the bundle. Ensures its validation and signature by the Director General. Also ensures the consistency of the bundle. In the absence of observations, validates, signs and returns it to the Head of the Public Procurement Unit via the Director General. | Signed Request for Quotation + List of Bidders |
| Head of Public Procurement Unit | <p><u>Publication of the Request for Quotation</u></p> <ul style="list-style-type: none"> Receives the validated bundle. Ensures its validation and signature by the NDPPC. | Signed Request for Quotation + Contract |

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| | <ul style="list-style-type: none"> ▪ Proceeds with the publication of the contract awarded. ▪ In the absence of observations, validates, signs and returns it to the Head of the Public Procurement Section via the Director General | |
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1. Objectives of the procedure

The objective of the procedure is to describe the different stages of the process of execution of public contracts within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

Any contract concluded between the OBPE and a supplier must be the subject of a written contract containing at least the following information :

- Subject and contract number;
- the indication of the means of financing the expenditure and the budget item for allocation;
- indication of the Contracting Parties ;
- indication of the Contracting Authority ;
- where appropriate, the delegated project manager ;
- justification of the status of the person signing the contract and of the co-contracting party ;
- a list, in order of priority, of the documents constituting the contract, including in particular: the tender or commitment document, the schedule of specific administrative clauses, the estimate or detailed estimate, the unit price schedule, the sub-detail price and the schedule of general administrative clauses to which it is specifically subject;
- the amount of the contract, together with the arrangements for determining it and any review thereof ;
- tax and customs obligations ;
- the time and place of performance ;
- the conditions for posting securities;
- the date of notification ;
- the bank domiciliation of the administration's contracting partner;
- the conditions of acceptance or delivery of the services;
- the terms and conditions for the payment of benefits ;
- dispute settlement procedures ;
- the termination conditions, and the competent jurisdiction in the event of international tenders.


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The contract must be concluded prior to its execution. The final contract may not, under any circumstances, alter the scope and nature of the services provided for in the tender dossier. However, minor adjustments which have no financial impact or technical influence on the selected offer are acceptable.

The Head of the Public Procurement Unit has the obligation to provide the holder of the contract with a certified copy of the documents constituting the market classified in order of priority, namely:

- the contract between the Office and the holder ;
- the bid with its contractual amendments;
- the specifications including the general and specific documents appropriate to the contract, listed in the table below:

| Specifications | |
|-------------------|---|
| General Documents | <ul style="list-style-type: none"> ○ The General Administrative Conditions of Contract (GACC) which lays down the general administrative provisions for the execution and control of public contracts, applicable to a whole category of contracts, namely : ○ The Book of General Administrative Clauses (BGAC) which sets the general administrative provisions for the execution and control of public contracts, applicable to a whole category of contracts, namely: <ul style="list-style-type: none"> ● the BGAC applicable to public works contracts ● the BGAC applicable to public supply and service contracts; ● the BGAC applicable to public contracts for the import of equipment and supplies; ● the BGAC applicable to the procurement of intellectual services ; ● the BGAC to applicable to industrial public procurement. ○ The Book of General Technical Clauses (BGTC) which set out the applicable technical provisions to all services of the same nature. These technical clauses shall refer to the standards in force in Burundi or, failing that, to the recognized international standards applicable in Burundi. |
| Special documents | <ul style="list-style-type: none"> ○ The Special Administrative Clause Books which set out the administrative and financial provisions specific to each contract ; ○ the Special Technical Clauses defining the technical characteristics specific to each type of contract, works, supplies or services and intellectual services. |

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- the unit price schedule where it exists ;
- the estimated detail with its contractual amendments ;
- the annexes, if these documents are indicated as contractual, such as the breakdown of the flat-rate prices, with details of the unit prices ;
- the documents drawn and plans.

Contract monitoring

The contract is executed in accordance with the terms of the contract. In the event of sub-contracting, the amount of subcontracting shall not exceed 30% of the total value of the contract.

The Head of Public Procurement Unit must ensure the regulatory and legislative compliance of companies, suppliers, service providers, bidders.

The internal auditor must also ensure the proper execution of the contracts.

Acceptance (Receipt) of contracts

Contracts are received when the contract holder completes the contractual services. The BOPE is responsible for issuing the type-approval decision when the service performed by the contract holder is deemed to comply with the specifications of the contract.


The evaluation committee (or also the acceptance committee) is responsible for the acceptance of the contract. This commission is composed of at least one representative of the requesting department, the Head of the Public Procurement Unit, the representative of the National Directorate for Public Procurement Control (NDPPC), the Head of the Administrative Department, the Head of the Financial Department and the Head of the Legal Affairs, Litigation and Treaties Unit.

Guarantees

▪ **Performance Security (Bond)**

The bid security shall be returned at the latest on its expiry date. The conditions under which the bid security may be accepted by the BOPE are set out in the specifications. This security may be returned to the contract holder only by the lodging of a performance bond.

The performance bond may be provided only where the nature, scale and time required for performance of the contract so require. It must be set out in the tender dossier for works, supplies or services.

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The amount of the performance bond is fixed in the contract by the Head of the Public Procurement Unit and must be between 5% and 10% of the basic market price.

It must be set up within a maximum of 20 calendar days from the date of notification of the contract and before the first payment.

The performance bond is returned within one month after the end of the contract and in any event. Otherwise, it is carried out after the final acceptance of the works, supplies or services.

- **Advance repayment guarantee**

This guarantee is provided by the contractor when the contract provides for advances greater than 5% of the contract amount. However, it can be set up when the amount is less than 5% of the contract amount and the sums to be advanced are justified.

- **Security for advances**

It is produced by the contract holder when he/she receives an advance to the order by attaching the proforma invoices and the order letters. This deposit must cover the entire advance and is returned as and when withdrawals are made from the amounts owed by BOPE under the contract.


- **Retention money**

The BOPE may withhold payment by way of a guarantee holdback when the contract includes a guarantee period allowing it to cover the obligation of perfect completion of the work, supplies or services.

This deduction shall not exceed 5% of the amount of the payments as defined in Article 264 of the Law of n°1/... of January 29, 2018 on the Public Procurement Code of Burundi. It shall be fixed, as shall the conditions for its return, in the tender dossier. It shall be reimbursed by half upon provisional acceptance of the works, supplies or services.

- **Penalty for delay**

In the event of a penalty for late performance of the contract (except in cases of force majeure, for which the contract holder must provide evidence), the BOPE may invoice the contract holder for daily penalties equal to 0.1% of the value of the tranche not performed for each calendar day of delay, after prior formal notice. These penalties may not exceed

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10% of the total value of the contract. **Deadlines for execution must be monitored by the public procurement unit, otherwise the above-mentioned penalties may be applied.**

Contract payments

Payments are made by bank transfer. The bank transfer order is established by the Head of the Accounting Section and signed by the Chief Financial Officer and the Director General. Article 276 of the Law of n°1/... of January 29, 2018 stipulates that operations carried out by the market holder likely to give rise to an advance, deposit or balance payment must be recorded by any means leaving a written record by the Representative of the requesting department or his/her representative.

Payment to subcontractors shall be made directly between the Office and the subcontractor in proportion to the services performed in accordance with the terms of the contract.

▪ **Start feed rate**

A start-up advance may be granted to the contract holder where the total amount of the advances granted does not exceed the following thresholds :

- 20% of the initial contract amount for works and intellectual services;
- 30% of the amount for the initial contract for supplies and other services.

Advances shall be reimbursed, by deduction from the sums due to the holder as a deposit or balance, according to the conditions laid down by the contract. The totality of the advance must be reimbursed, at the latest, as soon as the basic price value of the services performed reaches 80% of the contract amount as defined in article 278 of Law n°1 /../ of January 29, 2018.


▪ **Payments on account**

Payments on account shall be made in accordance with the clauses laid down in the contract. The value of payments on account shall not exceed the value of the services to which they relate.

The Office must pay the advance payments and the balance within a maximum period of 30 calendar days.

Addendum to the contract

The contract may be amended under the following conditions:

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- amendments to contract clauses having no effect on the amount or the volume of supplies but necessary for its execution;
- the increase or reduction in the mass of supplies, services or works exceeding the maximum variations of 20% provided for in the tender documents;
- the making of supplies, services or works not provided for in the market, but necessary for the execution of its object due to the occurrence of unforeseen constraints;
- extending or reducing the initial contract execution time.

Termination of contract


The BOPE may decide to terminate the contract by mutual agreement or because of the contract holder's fault, a delay in performance leading to the application of penalties, above a threshold of 10%, the transfer of the contract to another person following the death of the contract holder, or the liquidation of his/her business.

The contract holder may also decide to terminate the contract in case of :

- failure to pay following a formal notice which remained ineffective for 30 calendar days or following an adjournment;
- liquidation of assets;
- judicial settlement;
- force majeure.

3. Key Controls

- Checking the completeness of the employment contract
- Verification of compliance with the range of 5% to 10% of the basic market value for the provision of the performance guarantee.
- Verification of compliance with the limit of 5% of the value of the contract for the application of the holdback
- Verification of compliance with the ceilings for the payment of start-up advances

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4. List of working documents


- Proof of guarantee
- Contract
- Contract archiving file
- Acceptance (receipt) report
- Final invoice
- Payment instruments

5. Actors in the proceedings

- Director General
- Chief Financial Officer
- Head of the Public Procurement Unit
- Public Procurement Unit
- Evaluation committee (reception)
- Chief Financial Officer
- Accountant
- Contract Holder


6. Steps of the procedure

- Warranty Preparation
 - Guarantee Preparation
 - Guarantee registration
 - Guarantee accounting
- Advance payments /payments on account
 - Preparation of advance payments
 - Validation by the Chief Finance Officer
 - Validation by the Director General
 - Advance payments / payments on account
- Completion and acceptance of the contract
 - Contract performance
 - Acceptance and approval of the contract
 - Payment of the balance
 - Return of the guarantee
 - Archiving


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7. Procedure


| Actors | Tasks | Tools |
|---------------------------------|--|---|
| Contract Holder | <p><u>Provision of security</u></p> <ul style="list-style-type: none"> ▪ The security shall be lodged as soon as the letter of notification of the award of the contract has been received. ▪ Submits the proof of guarantee to the Head of the Public Procurement Section. | Proof of guarantee |
| Head of Public Procurement Unit | <p><u>security registration</u></p> <ul style="list-style-type: none"> ▪ Receives the proof of <u>security</u> ▪ Registers the security in the file of the contract awarded. ▪ Transfers the receipt and a copy of the contract award letter to the Accountant via the Accounting Section Head for posting. ▪ Transfers a copy of the contract to the Head of the Accounting Section for drawing up the transfer order. | Proof of guarantee + Letter of award + Contract agreement |
| Accountant | <p><u>Security posting</u></p> <ul style="list-style-type: none"> ▪ Receives the proof of security and the letter of allocation. ▪ Enters the security in the file for the contract awarded. ▪ File the proof of security and the letter in the binder of securities received. | Proof of guarantee + Letter of allocation |
| Head of Accounting Section | <p><u>Preparation of advances/payments on account</u></p> <ul style="list-style-type: none"> ▪ Receives the contract. ▪ Prepares the various down payments to be made to the contract holder. ▪ He/she shall draw up the payment instrument (transfer order) and submit it to the Chief Finance Officer for validation. | Copy of the contract + Payment instrument |
| Chief Financial Officer | <p><u>Validation by the Chief Financial Officer</u></p> <ul style="list-style-type: none"> ▪ Receives the contract and the transfer order. ▪ Checks the compliance of the transfer order with the terms of the contract. ▪ He/she validates and signs, in the absence of comments, and transmits the payment instrument to the Director General. | Contract + Payment Instrument |

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| Director General | <p><u>Validation by the Director General.</u></p> <ul style="list-style-type: none"> ▪ Receives the bundle (contract and payment instrument). ▪ Ensures the signature of the instrument by the Chief Financial Officer and the Head of Finance ▪ Carries out a consistency check of the payment instrument against the contract. ▪ In the absence of observations, validates and signs the payment instrument and returns it to the Accounting Section Head for payment. | Contract + Payment Instrument |
| Head of Accounting Section | <p><u>Advance payments / down payments</u></p> <ul style="list-style-type: none"> ▪ Proceed to the payment of down payments as defined in the contract. ▪ In the event of a retention, make the retention in accordance with the terms of the contract. ▪ Gives the courier the transfer order for deposit at the bank against discharge. | Payment instruments |
| Contract Holder | <p><u>Performance of the contract</u></p> <ul style="list-style-type: none"> ▪ Executes the service in accordance with the clauses defined in the contract. | |
| Evaluation committee (acceptance) | <p><u>Contract acceptance and approval</u></p> <ul style="list-style-type: none"> ▪ Proceeds with the acceptance of the contract. ▪ Carries out the evaluation of the services. ▪ Evaluates the quality of the services received and provides comments. In the absence of major observations, the contract is approved and validated. ▪ Draws up an acceptance report of services and submits it to the General Management for information. ▪ Forward a copy of the Minutes to the contract holder for transmission of the final invoice. | Minutes of contract acceptance |

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| Head of Public Procurement Section | <p><u>Balance payment</u></p> <ul style="list-style-type: none"> ▪ Attached to the invoice is a copy of the acceptance report approving the contractual services received. ▪ Transmits to the Head of the Accounting Section for certification and payment of the balance, which follows the same establishment and validation process as that for the payment of advances/payments on account. | Final Invoice + Copy of Acceptance Report |
| Head of Accounting Section | <p><u>Return of the security</u></p> <ul style="list-style-type: none"> ▪ After payment of the balance, return the security to the contract holder by bank transfer. | Payment instruments |
| Public Procurement Unit | <p><u>Archiving the contract.</u></p> <ul style="list-style-type: none"> ▪ After settling the contract, archive the completed contract file in the folder of contracts awarded and completed. | Archiving file |

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Human resources is one of the three pillars of BOPE necessary to carry out its various missions as described in chapter IV of Decree n ° 100/240 of October 29th , 2014. Within BOPE, the human resource management is governed by BOPE staff statutes, in addition to the procedures defined for this purpose.

1. Procedure goals

The procedure goal is to describe the different stages of the process of developing and validating internal and external recruitment plans, but also plans for the redeployment of staff within the Burundian Office for Protection of Environment.

This procedure also allows to:

- Ensure the optimal use of the human resources available to BOPE with a view of achieving greater efficiency;
- Allow BOPE to get a staff governed by a local contract

2. Special management rules

The forward planning of human resources management is carried out within BOPE on the basis of an annual inventory of the human resources needs of each service.

The annual inventory is carried out during the BOPE budget preparation period. Each department manager must define and justify their human resource needs under the supervision of their Director. Human resource needs are materialized on staff needs expression forms.


The Managing Director centralizes all the needs expressed before convening the nomination committee created for this purpose at the beginning of the year. The members of this commission are appointed by the Managing Director.

This commission is responsible for defining the list of plethoric staff on the basis of:

- the positions to be filled by departments and the existing staff in relation to standards;
- the need for positions and human resources compared to the standards.

The staff list is validated by the Managing Director and approved by the Management Board. The Administrative and Financial Director, the Director of Environment and Climate Change, the Director of Forests, the Head of the Financial Service and the Head of the Administrative Service are in charge of defining certain plans, namely:

- Internal redeployment plan;
- External recruitment plan.

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These plans must also be validated by the Board of Directors and approved by the Board of administration and their implementation is headed by the Administrative and Financial Director, under the supervision of the Managing Director.

3. Key controls


- Checking if the personnel management texts as they are enacted by the Burundi Labor Code, Statute, Internal Rules of BOPE and various instructions of the Direction of BOPE are observed.
- Ensuring that working conditions meet health and safety standards.
- Ensuring that the list of needs expressed in terms of positions and human resources meets the standards and available budget

4. List of work documents

- Staff needs expression form
- Appointment note
- Report on the inventory of annual needs
- Annual internal redeployment plan
- Annual external recruitment plan
- Minutes of the Board of Directors
- Minutes of the Management Board
- Validated and approved recruitment calendar

5. Procedure Actors

- Management board
- Anagni Director
- Board of Directors (CODIR)
- Administrative and Financial Manager
- Directors
- Head of the Financial service
- Head of the Administrative Service
- Heads of services


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6. Precedure stages


- Annual inventory of human resource needs in relation to standards
 - Expression of needs
 - Appointment of a commission
 - Definition of the list of plethoric staff
- Inventory validation
 - Review of the staff list and convening of the Board of Directors
 - Review and validation of the annual inventory of work positions.
- Elaboration and validation of the internal redeployment plan and external recruitment plan.
 - Elaboration of annual recruitment plans (internal and external)
 - Review and validation of annual recruitment plans
 - Approbation of annual recruitment plans
 - Order of the implementation of the recruitment plans

7. Procedure


| Actors | Tasks | Tools |
|---------------------------|---|-----------------------------|
| All the heads of services | <p><u>Needs Expression</u></p> <ul style="list-style-type: none"> ▪ Express and motivate their needs for work positions and necessary staff on the ad hoc forms. ▪ Identify the non-essential staff at BOPE level. ▪ Transmit the expression of the staff needs forms to the Managing Director by copying the Administrative and Financial Director, the Director of Environment and Climate Change, the Director of Forests, the Head of the Administrative Service and the Head of the Financial Service. | Staff needs expression form |
| Managing Director | <p><u>Appointment of a commission</u></p> <ul style="list-style-type: none"> ▪ Receives forms for expressing staff needs. ▪ Set up a committee chaired by the Administrative and Financial Director with the Head of the Administrative Service as secretary. | Appointment note |

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| Commission of appointment | <p><u>Definition of the list of plethoric staff</u></p> <ul style="list-style-type: none"> ▪ Receives needs in work positions and in persons ▪ Establishes the list of work positions by departments and the existing staff in relation to the standards. ▪ Establishes the list of needs in vacancies to be filled and human resources in relation to standards. ▪ Establishes the list of the prospective plethoric personnel. ▪ Transmits to the Managing Director the annual inventory report cited above. | Staff needs expression form + Report on annual needs inventory |
| Managing Director | <p><u>Review of the staff list and convening the Board of Directors</u></p> <ul style="list-style-type: none"> ▪ Receives the list of plethoric staff defined by the Appointments Commission. ▪ Checks the consistency and completeness of the list in relation to the expressed needs ▪ In the absence of observations convenes the Board of Directors to validate the inventory. ▪ Reçoit la liste du personnel pléthorique définie par la Commission de nomination. | Report on the annual needs inventory |
| Board of Directors | <p><u>Review and validation of annual work positions inventory</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the inventory report on staff needs and work positions ▪ Analyzes the consistency and relevance of the reports. ▪ Validates the annual inventory of work positions to be filled, in the absence of observations. | Report on annual needs inventory |
| Each Director | <p><u>Elaboration of annual recruitment plans (internal and external)</u></p> <ul style="list-style-type: none"> ▪ On the basis of validated inventories and annual needs inventory: <ul style="list-style-type: none"> ○ Elaborates the internal annual redeployment plan including the plethoric staff ○ Elaborates and budget the external annual recruitment plan at the beginning of the year with the description of the sought profiles. ▪ Forwards the two plans to the Managing Director who convenes the directors for holding a board of Directors. | Internal annual redeployment plans + external annual recruitment plan |

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| Management board | <p><u>Review and validation of annual recruitment plans</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the annual plans of each department. ▪ Checks the consistency of the plans with the inventory reports. ▪ Ensures that vacancies to be filled are properly budgeted ▪ In the absence of observations, validates the internal redeployment plan and the external recruitment plan. ▪ Establishes and signs the minutes of the Board of Directors. ▪ Submits annual plans and minutes to the Board of Directors for approval through the Managing Director. | Annual internal redeployment plan + Annual external recruitment plan + minutes of the Board of Directors |
| Management board | <p><u>Approbation of annual recruitment plans</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the annual plans ▪ Checks the relevance and consistency of the plans. ▪ Analyzes the feasibility of the planned recruitment budget ▪ If there are no observations, approves the annual recruitment plans (internal redeployment plan and the external recruitment plan). | Annual internal redeployment plan + Annual external recruitment plan + minutes of the Management Board |
| Managing Director | <p><u>Order of the implementation of recruitment plans</u></p> <ul style="list-style-type: none"> ▪ Receives validated recruitment plans ▪ Orders the Administrative and Financial Director for the preparation of internal assignments. ▪ Orders the Administrative and Financial Director for the launch of the external recruitment process. | Validated and approved Recruitment Calendar |

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1. Procedure goals

The procedure goal is to describe the different stages of the internal and external recruitment process of the Burundian Office for protection of Environment Protection (BOPE).

2. Special management rules


Any staff recruitment must be subject to an expression of planned need in the annual recruitment plan validated and approved by the Management board.

For each recruitment; a file is opened and informing about each stage of the procedure and comprising the following documents:

- expression of recruitment need;
- job description;
- recruitment notice;
- motivation letters or job applications, Curriculum vitae, diplomas and certificates if necessary;
- curriculum vitae evaluation grid;
- interview evaluation grid;
- selection report.

The recruitment can be done internally in the case of a promotion or prospecting. It can also be done externally, using external candidates.

In the framework of internal recruitment, a memo is established by the Head of the Administrative Service in which he highlights the information concerning the job description (ToRs, deadline for closing the application). This note is subject to validation by the Administrative and Financial Director and the Managing Director. Successful candidates are submitted to the recruitment committee which has been appointed by the Managing Director.

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In the framework of external recruitment, a recruitment notice is established by the Head of the Wage and Career Management section and validated by the Administrative and Financial Director and the Managing before broadcast via the transmission channels.

The selection of candidates (internal or external recruitment) is carried out by a recruitment committee whose members are appointed by the Managing Director. This committee must at least be made up of the Head of the Administrative Service, the Director or Head of the requesting service and the Administrative and Financial Director. The Managing Director is a member of the Recruitment Committee when recruitment is carried out for a position that reports to him hierarchically.

The recruitment interview is carried out by the Committee, which assesses the candidate on his technical capacities and also on the hiring modalities.


A selection report containing the hiring recommendations must be drawn up by the Recruitment Committee and signed by the members. This report must be validated by the Board of Directors and approved by the Management Board.

The Successful applicants are notified either by email or by phone.

The employment contracts for new recruits are drawn up in 02 copies, one is for the new recruit and the other is for the Administrative Service for archiving. They are signed by the Managing Director and the new recruit.

According to article 9 of the current statute governing BOPE staff, the probation period must be:

- 06 months for workers in the Management category
- 03 months for workers in the Collaboration category;
- 02 months for workers in the Execution category.

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3. Key controls


- Checking if the recruitments made have been planned in the annual recruitment plan
- Checking if all new recruits have been assessed and selected by the Recruitment Committee
- Checking the completeness of the employee's administrative file

4. Liste of work documents

- Recruitment notice
- Memo
- Curriculum vitae
- Letters of motivation
- Appointment note
- Application files
- Selection of decided framework
- Schedule of interviews
- Selection report
- Minutes of Board of Directors
- Minutes of the Management Board
- Employment contract
- Complete administrative file of the new recruit

5. Procedure actors

- Management Board
- General manager
- Board of Directors (CODIR)
- Administrative and financial director
- Head of the Administrative Service
- Secretariat
- Recruitment committee


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6. Procedure stages


- Launch for the call for applications
 - Drafting the recruitment notice or the memo
 - Recruitment notice or memo review
 - Visa for the recruitment notice project or the memo
 - Dissemination of the recruitment notice or memo
- Reception and selection of applicants
 - Reception of applications
 - Appointing the recruitment
 - Processing and selection of applicants
- Hiring decision
 - Convening the Board of Directors
 - Review and validation of the selection report
 - Approbation of the selection report
- Dissemination of selected candidates and establishing contracts
 - Notification to the candidate and elaboration of employment contract
- Signature of the contracts
 - Validation of the employment contract
 - Signature of the employment contract by the new recruit
- Creation of the new recruit's physical file.
 - Making and filing the administrative file of the new recruit

7. Procedure


| Actors | Tasks | Tools |
|--------------------------------|---|---------------------------|
| Head of Administrative Service | <p><u>Drafting and recruitment notice or memo</u></p> <ul style="list-style-type: none"> ▪ Drafts a recruitment notice (external recruitment) or the memo (internal recruitment) according to the validated annual recruitment plan, indicating the description of the position to be filled. ▪ Submits the draft of recruitment notice or memo to the Managing Director for visa via the Finance and Administrative Director. | Recruitment notice + memo |

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| Finance and Administrative Director | <p><u>Review of the recruitment notice or memo</u></p> <ul style="list-style-type: none"> ▪ Acknowledges of the recruitment notice or memo ▪ Makes notice or memo consistency control in relation to the validated recruitment plan ▪ Forwards the notice or memo to the Director General, if there are no observations. | Recruitment notice + memo |
| Managing Director | <p><u>Visa of the recruitment notice or memo draft</u></p> <ul style="list-style-type: none"> ▪ Receives the recruitment notice or memo draft ▪ Checks the consistency of the draft or memo with the validated recruitment plan. ▪ Checks that the description of the position to be filled is consistent with the recruitment plan. ▪ Approves the notice, if there are no comments. ▪ Returns the validated memo or recruitment notice to the Head of Wage and Career Management section via the Administrative and Financial Director for dissemination. | Recruitment notice + memo |
| Head of Administrative Service | <p><u>Dissemination of recruitment notice or memo</u></p> <ul style="list-style-type: none"> ▪ Receives the approved recruitment notice or memo. ▪ Disseminates the recruitment notice via legal transmission channels (newspapers, social networks) as part of external recruitment. ▪ Disseminates by email for posting the memo as part of an internal recruitment. | Recruitment notice + memo |
| Secretariat | <p><u>Reception of the application</u></p> <ul style="list-style-type: none"> ▪ Receives the various applications (Curriculum vitae and motivation letters) following the published recruitment notice. ▪ Saves applications in the mail register (physical or electronic). ▪ Transmits the applications received to the Managing Director. | Curriculum vitae + motivation letters |
| Managing Director | <p><u>Appointment of the recruitment committee</u></p> <ul style="list-style-type: none"> ▪ Receives applications. ▪ Sets up the recruitment committee. ▪ Appoints the members of the recruitment committee. | Appointment notice |
| Recruitment Committee | <p><u>Processing and selection of applicants</u></p> <ul style="list-style-type: none"> ▪ Establishes a selection framework. ▪ Sorts candidates according to an agreed selection framework ▪ Establishes a schedule of interviews. | Application |

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| | <ul style="list-style-type: none"> ▪ Convenes the candidates selected for the interviews in accordance with the agreed schedule. ▪ Interviews with selected candidates. ▪ Writes a selection report containing the hiring recommendations. ▪ Transmits the selection report containing the hiring recommendations to the Managing Director. | files + decided Selection framework + Interview schedule + Selection report |
| Managing Director | <p><u>Convening the Board of Directors</u></p> <ul style="list-style-type: none"> ▪ Receives the selection report. ▪ Analyzes the consistency of the report. ▪ Convenes the Board of Directors to validate the report | Selection report |
| Board of Directors | <p><u>Review and validation of the selection report</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the selection report. ▪ Analyzes the consistency of the report. ▪ Analyzes the relevance of hiring recommendations. ▪ Provides comments if necessary and validates the selection report and the establishment of the employment contract. Otherwise, disapproves the report and returns it to the recruitment committee for redoing the recruitment procedure. ▪ Transmits the selection report in addition to the Board Minutes to the Management Board for approval via the Managing Director. | Selection Report + Board of Directors minutes |
| Management Board | <p><u>Approbation of selection report</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the selection report ▪ Analyzes the relevance of the report as well as the hiring recommendations. ▪ Provides comments as needed and approves the selection report and the establishment of the employment contract. Otherwise, disapproves the report and returns it to the recruitment committee for redoing the recruitment procedure. ▪ Transmits the approved report to the Administrative and Financial Director via the Managing Director. | Selection report+ Management Board minutes |
| Administrative and Financial Director | <p><u>Notification to the candidates and elaboration of employment contract</u></p> <ul style="list-style-type: none"> ▪ Receives the approved selection report. ▪ Notifies selected candidates. | Employment contract |

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| | <ul style="list-style-type: none"> ▪ Prepares two copies of employment contract. ▪ Forwards the two copies of the contract to the Managing Director for signature. | |
| Managing Director | <p><u>Validation of the employment contract</u></p> <ul style="list-style-type: none"> ▪ Receives the employment contract. ▪ Ensures if it is correctly prepared. ▪ Validates and signs the contract, if there are no observations | Employment contract |
| Administrative and Financial Director | <p><u>Signature of the contract by the new recruit</u></p> <ul style="list-style-type: none"> ▪ Contacts the candidate to sign the contract. ▪ Sends a copy of the employment contract to the new recruit ▪ Transmits the second copy of the employment contract to the Head of Wage and Career Management Section for filing in the administrative file of the new recruit. | Employment contract |
| Head of Administrative Service | <p><u>Making and filing an administrative file of the new recruit</u></p> <ul style="list-style-type: none"> ▪ Opens a file with the name of the new employee. ▪ Files the employment contract signed by the Managing Director and the new recruit in the file. ▪ Collects the following elements from the new recruit: <ul style="list-style-type: none"> ○ Letter of commitment specifying the date of start of work and full identity certificate, ○ Criminal record document, ○ Certificate of good conduct and mores, ○ Health Certificate, ○ Certificate of family composition, ○ Curriculum vitae and motivation letter and job application form of the candidate, ○ Copy of certified diplomas, ○ Photocopy of the national identity card, ○ Two passport photos, ○ Opened Bank account. ○ Files the elements collected in the administrative file of the new recruit. ○ Archives the file in the personnel files. ▪ Files the elements collected from the administrative file of the new recruit. ▪ Archives the file in the staff file. | Complete administrative file of the new recruit |

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|  | M.A. Administrative procedures | Ref. | M.A.2.3 |
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| | 3. Remunerations | Page 1 / 5 | |

1. Procedure goals

The procedure goal is to describe the different stages of the remuneration management process within the Burundian Office for Protection of Environment (BOPE)

2. Special management rules

The wages of BOPE staff is managed on the basis of a reliable and up-to-date staff file of all the information that may have an impact on salaries

The wages consist of variable and fixed elements (basic salary, flat-rate compensation, legal markups and increases, contractual or resulting from the staff statutes or any regulatory texts governing this, etc.).

The variable elements of the salaries are composed of the elements of pay which occurred during the month. They are in particular related to:

- departures and returns from leaves for the current month;
- reimbursement of medical expenses;
- possible deductions from salary advances;
- deductions from granted loans;
- withholding taxes such as Tax on Employment Income (IRE), social security contributions from the National Social Security Institute (INSS) and Compulsory Health Insurance (AMO).

Salary Variable elements are processed and integrated into wages after approval by the Managing Director.


All decisions affecting the amount of compensation must be subject of a note signed by the Managing Director.

The salary status must be checked and validated by the Administrative and Financial Director and the Managing Director before the payment instruments are issued.

Salaries are paid by bank transfer. Transfer orders are established by the Head of Financial service and signed by the Administrative and Financial Director and the Managing Director.

3. Key controls

- Checking if the sis subject to validation by the Administrative and Financial Director and by the Managing Director

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- Checking if the transfer orders are signed by the Administrative and Financial Director and by the Managing Director

4. List of work documents


- Variable salary status
- Pay slips
- Payment orders

5. Procedure actors

- Managing Director
- Administrative and financial director
- Head of Administrative Service
- Financial Service Manager
- Head of Wage and Career Section
- Accountant


6. Procedure stages

- Payment preparation
 - Payment preparation
 - Review of salary status variables
- Elaboration of pay final status
 - Editing of pay slips
 - Review of the state of pay
 - Analysis of the salary status by the Head of Financial Service
 - Verification of the salary status by the Administrative and Financial Director
 - Validation of the salary status by the Managing Director
- Salary payment
 - payment preparation
 - Signing of transfer orders by the Administrative and Financial Director
 - Signature of transfer order by the Managing Director
 - Payment of salaries
- Saving and filing
 - Archiving the salary status


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7. Procedure


| Actors | Tasks | Tools |
|--|---|-----------------------------------|
| Head of Wage and Career Management section | <p><u>Payment Preparation</u></p> <ul style="list-style-type: none"> ▪ From the 15th of the month, he prepares the variable elements of pay. ▪ Transmits the variable salary status to the Head of Administrative Service. | Salary variable status |
| Head of Administrative Service | <p><u>Review of the salary variable status</u></p> <ul style="list-style-type: none"> ▪ Receives the salary variable status. ▪ Checks that the information given in table of variables is correct. ▪ Ensures the correct application of social and tax deductions ▪ Validates the variable status of salaries if there are no observations. Otherwise, returns the report to the Head of the Wages and Career Management section for correction. | Salary variable status |
| Head of Wage and Career Management section | <p><u>Pay slip editing</u></p> <ul style="list-style-type: none"> ▪ Receives the variable salary status. ▪ Records the variable elements of each employee's payroll. ▪ Calculates the salaries and edits salary status. ▪ Also prepares the following statuses: <ul style="list-style-type: none"> ○ salary status summary, ○ Salary tax status , ○ INSS and MFP social contribution status. ▪ Forwards the file of monthly salary status s to the Head of Administrative Service for review. | Salary variable status + pay slip |
| Head of Administrative Service | <p><u>Review of salary status</u></p> <ul style="list-style-type: none"> ▪ Receives the salary status. ▪ Checks the consistency of the package of documents. ▪ Ensures that all elements of the salary have been correctly calculated and that the deductions are applied correctly. ▪ If there are no observations, signs the document package and submits it to the Administrative and Financial Director for validation via the Head of Financial Service. | Salary variable status + Pay slip |

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| | | |
|---------------------------------------|--|---|
| Head of Financial Service | <p><u>Analyse de l'état des salaires par le Chef de Service Financier</u></p> <ul style="list-style-type: none"> ▪ Receives the salary status. ▪ Checks the compliance of the amounts. ▪ Checks the consistency of tax and social deductions. ▪ Signs slips based on the salary status variables ▪ Forwards the pay slips and the table of variables to the Administrative and Financial Director. | Salary variable status + Pay slip |
| Administrative and Financial Director | <p><u>Checking the salary status by the Administrative and Financial Director</u></p> <ul style="list-style-type: none"> ▪ Receives the salary status. ▪ Checks the compliance of the amounts. ▪ Checks the consistency of tax and social deductions. ▪ Signs slips based on the salary status variables ▪ Forwards the pay slips and the table of variables to the Managing Director | Salary variable status + Pay slip |
| Managing Director | <p><u>Validation l'état des salaires par le Directeur Général</u></p> <ul style="list-style-type: none"> ▪ Receives the salary package. ▪ Checks the compliance of documents ▪ Ensures that the amounts are correct ▪ Validates the salary statuses and signs the pay slips ▪ Forwards the salary statuses to the Head of service via Administrative and Financial Director | Salary variable status + Pay slip |
| Head of the Financial Service | <p><u>Payment preparation</u></p> <ul style="list-style-type: none"> ▪ Receives the statuses of validated salaries as well as the pay slips signed by the Managing Director. ▪ Affixes BOPE stamp on the slips. ▪ Prepares transfer orders and submits them to the Administrative Director for signature. | Salary variable status + Pay slip + payment order |
| Administrative and Financial Director | <p><u>The signature of the transfer order by the Administrative and Financial Director</u></p> <ul style="list-style-type: none"> ▪ Receives transfer orders. ▪ Checks the compliance between transfer orders and the salary status. ▪ Validates and signs the transfer orders if there are absence no observations. ▪ Forwards the transfer orders to the Managing Director for signature. | Salary variable status + Pay slip + payment order |

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|  | M.A. Administrative procedures | Ref. | M.A.2.3 |
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| Managing Director | <p><u>Signature of the transfer orders by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Receives transfer orders. ▪ Checks the consistency between the transfer orders and the salary statuses. ▪ Validates and signs the transfer orders if there are no observations. ▪ Forwards the validated transfer orders to the Head of Financial service via the Administrative and Financial Director. | Salary variable status + Pay slip + payment order |
| Head of Financial Service | <p><u>Salary payment</u></p> <ul style="list-style-type: none"> ▪ Issues payment orders to be signed by the Management. ▪ Make a copy of the pay slips. ▪ Puts the original pay slips in envelopes. ▪ Gives the bulletin to the agent ▪ Gives transfer orders to the courier for deposit at the bank which will give him acknowledgment receipt. | Salary variable status + Pay slip + payment order |
| Accountant | <p><u>Archiving the salary statuses</u></p> <ul style="list-style-type: none"> ▪ File payment summaries, copies of payment orders, and status of variables. | Salary variable status + Pay slip + payment order |

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|  | M.A. Administrative Procedures | Ref. | M.A.2.4 |
| | 2. Human Resource Management | Version | juillet 2020 |
| | 4. Staff Evaluation | Page 1 / 4 | |

1. Procedure goals

The procedure goal is to describe the different stages of the staff evaluation process within the Burundian Office for Protection of the Environment (OBPE).

2. Special management rules

At the beginning of the year, the Managing Director sets up goals for each Department. On the basis of his instructions, the Administrative and Financial Director sends the rating slips in due time to the various Heads of Services who declare the goals to the subordinate agents.

Each employee must be evaluated annually by direct supervisor. This evaluation is subject to the approval of the Managing Director and should constitute the objective criterion for promotion and possibly the granting of end-of-year bonuses and various advantages.


Evaluations should be planned in collaboration with staff to enable them to prepare for their interview.

Evaluations are made on the basis of the objectives assigned at the beginning of the year and the achievements of each agent's duties. The evaluation criteria for all categories of the staff must comply with the OBPE evaluation grid as it appears in the OBPE Statutes.

At the end of the annual evaluation, several proposals may be submitted to the Managing Director for appreciation:

- additional training proposal for the agent,
- staff reinforcement,
- bonus,
- sanction

All the evaluations are sent to the Administrative Service for the preparation of the evaluation report.

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|  | M.A. Administrative Procedures | Ref. | M.A.2.4 |
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| | 4. Staff Evaluation | Page 2 / 4 | |

3. Key Controls

- Checking if all OBPE staff have undergone an annual evaluation

4. List of work document


- Memo
- Rating slips
- Acknowledgement of rating slip receipt by signature
- Evaluation report

5. Procedure actors

- Managing Director
- Administrative and Financial Director
- Directors
- Heads of Service
- Head of Administrative Service
- Evaluated employees


6. Procedure stages

- Communication of the evaluation period
- Transmission of rating slips
- Pre rating
- Rating by Directors
- Validation of the rate given to the agent
- Receipt of the rating by the beneficiary
- Filing the rating slips in the administrative file of each evaluated staff


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|  | M.A. Administrative Procedures | Ref. | M.A.2.4 |
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| | 4. Staff Evaluation | Page 3 / 4 | |

7. Procedure

| Actors | Tasks | Tools |
|--------------------------------|--|--|
| Head of Administrative Service | <p><u>Communication of the evaluation period</u></p> <ul style="list-style-type: none"> Establishes a memo approved by the Administrative and Financial Director and signed by the Managing Director which he publishes for the attention of all the staff of the Office | Memo |
| Head of Administrative Service | <p><u>Transmission of rating slips</u></p> <ul style="list-style-type: none"> Prepares forms for rating slip staff category. Transmits the forms of the Scorecards to the heads of services. | Rating slips |
| Heads of Services | <p><u>Achieving the pre rating</u></p> <ul style="list-style-type: none"> Receive the forms of the rating slips. Make a rating proposal and transmit the Rating slips to their Directors. | Rating slip |
| Directors | <p><u>Rating by the Directors</u></p> <ul style="list-style-type: none"> Receive the forms with the proposal of the note made by the heads of services. Fill in and sign in the 1st level the forms after the consultation of the agents' administrative file. Transmit to the Managing Director the rating slips filled in at the 1st level for signature. | Rating slips |
| Managing Director | <p><u>Validation of the grade attributed to the agent</u></p> <ul style="list-style-type: none"> Receives the rating slips. Analyze the relevance of the made. Sign the rating slips at the second level after consulting the files. Transmits to the evaluated agents the rating slips via the Head of the Administrative Service for reaction within 15 days. | Rating slips |
| Employees | <p><u>Reception of the rating by the beneficiary</u></p> <ul style="list-style-type: none"> Receive rating slips. Acknowledge receipt of the rating. Take note of the rating. | Acknowledgement of the receipt of the rating slips by signature. |

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| | <ul style="list-style-type: none"> ▪ Analyze and possibly ask for clarification on the judgment that has been made. ▪ Forward their reaction to the Head of service within 15 days | |
| Head of Administrative service | <p><u>Filing the rating slips in the administrative file of each evaluated staff</u></p> <ul style="list-style-type: none"> ▪ Receives feedback from evaluated employees. ▪ Gives and get signed the acknowledgment of receipt of the rating slips to the evaluated employees. ▪ Files copies of the rating slips in the administrative files of the evaluated employees. ▪ Prepare an evaluation report. ▪ Submit the evaluation report to the Managing Director for information or advancement or promotion decision. | Acknowledgement of the receipt of the rating slips by signature + evaluation report |

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|  | M.A. Administrative procedures | Ref. | M.A.2.5 |
| | 2. Human resource management | Version | juillet 2020 |
| | 5. Training | Page 1 / 6 | |

1. Procedure Goals

The procedure goal is to describe the different stages of the training management process within the Burundian Office for Protection of Environment (OBPE).

2. Special Management rules

Training needs are inventoried with each BOPE staff by the directors according to the tasks to be accomplished and the level of competence.

The training plan is elaborated by a commission appointed by the Managing Director.

The training plan is reviewed and approved by the Managing Director.

The Office organizes or sends its agents, in Burundi or abroad, for training in order to allow them to deepen their theoretical and practical knowledge.


Article 49 of BOPE Statutes stipulates that no staff member can claim long-term training during the probationary period. A period of three years must be observed before claiming training.

In the case of long-term training, a minimum duration of 2 years must be observed.

The agent in internship or diploma training keeps his salary except the function bonuses for the training or internship period planned before departure.

Upon return from an authorized training by the Office and crowned by obtaining the diploma within the deadlines formally provided before departure, the agent is automatically reinstated by BOPE and reclassified to the rank corresponding to his new diploma as defined in article 50 of BOPE Statutes.

In case of failure, the candidate is reinstated in the rank he had at the time of departure for training. If the agent has been sent in diploma training by BOPE, he must work for the Office for at least 2 years. Otherwise, the costs incurred by the BOPE during its training must be reimbursed.

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At the end of the training and provided that a certificate has been issued to the concerned person, a bonus will be granted in the following proportions:

- 2 to 5 months: 3 grades
- 5 to 8 months: 5 grades
- 8 to 12 months: 8 grades
- More than 12 months: 10 grades

After approval of the internship report, the bonuses must be calculated and integrated into the basic salary corresponding to that of the year of acquisition of the certificate of the successful internship and once and for all, after which, the percentage corresponding to the annual rating.

The new basic salary can only increase on the basis of a new certificate, new diploma, advancement in rank or the obtaining of records. The Director of this agent has one month from the receipt of the internship report to assess it.

The agent in diploma training or in internship will have to forward at the end of each quarter, a report co-signed by his supervisor on the progress of his activities.


In case of failure of the agent in diploma training or in internship duly noted by his supervisor, the BOPE terminates the advantages he was enjoying.

3. Key controls

- Checking if the training plan is subject to the review and validation by the Managing Director

4. List of Work documents

- Inventory of training needs for the next year
- Training needs arising from annual evaluations
- Training plan Project
- Memo
- Training plan + training schedule
- Convening letters

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- Report of achieved trainings + training plan project

5. Procedure actors

- Managing Director
- Directors
- Head of Administrative Service
- Commission of training plan validation


6. Procedure stages

- Identification of training needs
- Elaboration of the training plan
 - Definition of the training plan project by the Directors
 - Consolidation and definition of the overall training plan project
 - Creation of the commission
 - Review and validation of the training plan project
 - Dissemination of the final training plan
 - Filing the management training plan
- Realization and reporting each carried out training
 - Realization and reporting of each carried out training
 - Archiving the convening letter
- Reporting the implementation of achieved training annual plans


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| | 5. Training | Page 4 / 6 | |

7. Procedure


| Actors | Tasks | Tools |
|-------------------------------------|--|--|
| Head of Administrative Service | <p><u>Identification of training needs</u></p> <ul style="list-style-type: none"> ▪ Makes an inventory with BOPE staff the training needs for the next year. ▪ Regroup training needs arising from annual evaluations. | Inventory of training needs for the next year + Training needs arising from annual evaluations |
| Directors | <p><u>Definition of the training plan project by Directors</u></p> <ul style="list-style-type: none"> ▪ Consolidate training needs and group them by theme. ▪ Look for training structures capable of providing training and assess the associated costs. ▪ Establish the list of training courses and the concerned person. ▪ Forward the training plan project to the Head of the administrative service for consolidation. | Training plan project |
| Head of Administrative Service | <p><u>Consolidation and definition of the global training plan project</u></p> <ul style="list-style-type: none"> ▪ Receives the various training lists. ▪ Consolidates the lists to establish the training plan project. ▪ Forwards the training plan project to the Managing Director for review and validation, via the Administrative and Financial Director | Training plan project |
| Managing Director | <p><u>Creation of the commission</u></p> <ul style="list-style-type: none"> ▪ Receives the draft training plan. ▪ Establishes a memo appointing the commission responsible for developing the annual training plan. | Memo |
| Training plan validation Commission | <p><u>Review and validation of the training plan project</u></p> <ul style="list-style-type: none"> ▪ Receives the draft training plan. ▪ Checks the relevance of the identified training. ▪ Checks the consistency of identified the training in relation to the occupied positions. | Training plan project |

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| | <ul style="list-style-type: none"> ▪ Checks that the offered training is consistent with the training budget ▪ Checks that the offered training is consistent with the activity program of the management or concerned service. ▪ Provides comments as needed. ▪ Validates together the training plan project and the training schedule in accordance with the expressed needs, the general training budget and the program of activities to be carried out. ▪ Forwards the validated project to the Managing Director. | |
| Managing Director | <p><u>Dissemination of the final training plan</u></p> <ul style="list-style-type: none"> ▪ Receives the final training plan and schedule. ▪ Approves the training plan and schedule. ▪ Send a copy of the training plan and schedule to: <ul style="list-style-type: none"> ○ Directors. ○ Head of Wage and Career Management section for transmission to each training beneficiary. | Training plan + training schedule |
| Directors | <p><u>Filing the Management training plan</u></p> <ul style="list-style-type: none"> ▪ Receive the management training plan and schedule. ▪ Proceed with filing, in the training file, the training plan and the training schedule. | Training plan + training schedule |
| Directors | <p><u>Realization and reporting of each carried out training</u></p> <ul style="list-style-type: none"> ▪ Write a convening letter for participation in the training. ▪ Forward the letter to the beneficiaries of the training, with a copy to the Managing Director. ▪ Send a copy of the letter to the Head of the Administrative Service | Convening letters |
| Head of Administrative Service | <p><u>Archiving the convening letter</u></p> <ul style="list-style-type: none"> ▪ Receives a copy of the letter of invitation. ▪ Files a copy of the letter in the training file and another in the personal file of each participant. | Convening letters |
| Directors | <p><u>Reporting the implementation of achieved training annual plan</u></p> <ul style="list-style-type: none"> ▪ Establish a report of the training attended and not attended by its employees. ▪ Send this report to the Head of the Administrative Service | Report on achieved training plan project |

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| | for inclusion in the training plan and to the Managing Director for information. | |
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|  | M.A. Administrative procedures | Ref. | M.A.2.6 |
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| | 6. Progress and promotion | Page 1 / 4 | |

1. Procedure Goals

The procedure goal is to describe the different stages of the process for managing staff progress and promotions Burundian Office for Protection of Environment (BOPE).

2. Special management rules

The agent benefits two types of progress:

- Salary increase,
- Rank promotion.

▪ Slary increase

It consists of annual increases added to the initial rank salary and calculated in proportion to this salary. These increases can only be granted to agents who have received at least a “GOOD” rating.

Article 45 of BOPE Staff Regulations defines the rates of annual salary increases as follows:


- 5% of base salary for “GOOD” rating
- 6% of base salary for “VERY GOOD” rating
- 8% of base salary for the “ELITE” rating

▪ Rank promotion

It is carried out within each category by promotion of the agent to the next higher rank. To advance in rank, the agent must have a total of 12 grades in rank.

The ratings give the right to five grades for “ELITE”, three grades for “VERY GOOD” and two grades “GOOD” rating.

When advancing rank, the additional grades are taken into account in the new rank. In addition, moving from one rank to another gives the right to a 10% salary increase after 3 years of service.

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A staff member may be called upon to temporarily exercise a function higher than that of his rank. If the acting worker lasts more than 3 months, he receives the functional bonuses linked to the position he occupies.

In case of position vacancy, an agent of BOPE can be commissioned to this position for which he receives the initial remuneration from the first month.

3. Key controls

- Checking that promotion decisions are made based on staff evaluation
- Checking that the employees who have received salary increase have at least a "GOOD" rating
- Checking that the number of grades to reach in order to benefit from a promotion is observed
- Checking that progresses or promotions have been validated by the Managing Director

4. List of work documents


- Evaluation form
- Position proposal
- Memo

5. Procedure actors

- Managing Director
- Administrative and Finance Director
- Head of Administrative Service


6. Procedure stages

- Salary increase
 - Receipt of evaluation forms
 - Review of the summary and evaluation forms
 - Writing of the memo
- Rank progress
 - Receipt of the evaluation results
 - Review of the evaluation forms


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7. Procedure

| Actors | Tasks | Tools |
|--------------------------------|---|---|
| Slary increase | | |
| Head of Administrative service | <p><u>Receives the evaluation forms</u></p> <ul style="list-style-type: none"> ▪ Centralizes the evaluation forms. ▪ Checks the files for completeness to ensure that all the fields have been filled in and that all the staff have been evaluated. ▪ Prepares a report of the annual evaluations. ▪ Attaches the evaluation forms to the report which he submits to the Managing Director via the Administrative and Financial Director (DAF) | Evaluation forms |
| Managing Director | <p><u>Review of the synthesis and evaluation forms</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the report of the annual evaluations and the evaluation forms. ▪ Ensures the completeness of the files. ▪ Analyzes the conclusions of the evaluation forms. ▪ Determines the amount of bonuses to be paid to each employee based on their merit and availed budget ▪ Decides on the progress or promotion of the employee based on their merit. ▪ Exchange with the concerned employee concerned. ▪ Following this exchange, he communicates the decision to the Head of the Administrative Service via the Administrative and Financial Director for the elaboration of a memo. | Evaluation forms + report of annual evaluations |
| Head of Administrative Service | <p><u>Preparation of the memo</u></p> <ul style="list-style-type: none"> ▪ Receives evaluation forms and position proposals (promotion on the basis of merit). ▪ He establishes the memo based on progress or promotion decisions made by the Managing Director. ▪ Submits the note to the Administrative and Financial Director for verification and transmission to the Managing | Memo |

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| | Director for approval and signature. <ul style="list-style-type: none"> Forward the signed memo to all staff | |
| Rank progress | | |
| Head of Administrative Service | <u>Receipt of evaluation results</u> <ul style="list-style-type: none"> Centralizes staff evaluation forms. Ensures the completeness of the assessments. Sort the evaluations of employees who have totaled 12 grades (according to their seniority in the position or according to the obtained rating). Makes position change proposals under the approval of the Administrative and Financial Director, ensuring the profile / position adequacy. He submits the evaluation sheets as well as the position proposals to the Managing Director. | Evaluation forms/ position proposal |
| Managing Director | <u>Review of the evaluation forms</u> <ul style="list-style-type: none"> Receives the annual evaluation report, evaluation forms and position proposals. Review the evaluation forms. Analyzes the consistency of promotion proposals in relation to the employee's rank. Analyzes the file of the concerned employee as well as his evaluation. Ensures the current or future opening of the proposed position as well as the adequacy of the employee's profile in relation to the proposed position. If there is no observation, he validates the proposals. If necessary, does not validate the proposal and returns it to the Head of the Administrative Service via the Administrative and Financial Director. | Evaluation form/Position proposal |

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| | 7. Disciplinary sanction | Page 1 / 6 | |

1. Procedure goals


The procedure goal is to describe the different stages of the process for managing staff disciplinary sanctions within the Burundian Office for Protection of Environment Office (BOPE).

2. Special management rules

Article 60 of BOPE Staff Regulations defines the following disciplinary measures as applicable to an agent according to their order of seriousness:

- Verbal warning.
- Explanation request.
- Written reprimand.
- Layoff of 15 days. This penalty entails the withholding of half the basic salary equivalent to the number of days of the sanction. The other allowances and bonuses stipulated in articles 32 and 33 related to the salary of BOPE Staff Regulations are not taken into account; these are:
 - publication bonus,
 - function bonuses,
 - rarity premium,
 - loyalty bonus,
 - social security contributions,
 - affiliation to the Public Health Insurance,
 - family allowances,
 - death grants,
 - funeral expenses.
- Suspension of function for a period of 15 days to 3 months maximum (by order measure).
- Dismissal without notice or compensation.

Except in the case of blatant fault, any agent will be invited to justify himself in a written way on faults exposing him to disciplinary sanctions and this within a period of maximum 8 days (calendar) from the day of the notification or the delivery of the explanation request. No document can be used against an agent without first having been aware of it. His right of defense must be guaranteed. All sanctions are recorded in the employee's file.

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During the period of suspension by order measure, the staff member continues to benefit only from all of his housing allowances, family allowances and health care

The following disciplinary faults without being limiting are considered as liable to dismissal without notice or any other compensation:

- Theft and embezzlement.
- Misuse of the name of the Office for personal purpose.
- Any false declaration concerning the possession of diplomas.
- Any falsification of official documents or scientific data.
- Any deliberate deterioration or abuse of the use of Office property made available to the staff.
- Any breach of professional secrecy as defined in article 58 of this statute.
- Any deliberate physical or moral assault on a direct supervisor, a subordinate, a colleague, during working hours at the workplace.

Without prejudice to the provisions of the Labor Code, the following cases are also considered as disciplinary faults:


- Delays to get to work and unauthorized or unjustified absences.
- Any behavior that is likely to harm properties or its staff.

All sanctions except the verbal warning are notified to the concerned person in a written way. The competent authorities to impose these sanctions are the following:

- All direct supervisors for verbal warning, explanation request and written reprimand;
- Department Director for a layoff up to 15 days;
- Managing Director for any suspension and dismissal of a member of staff other than Executive Officers;
- Minister responsible for the suspension of an Executive Officer.

The suspension and dismissal sanctions can be subject of appeal to the Management Board within 30 calendar days after notification. The punishment goes on until the decision of the appeal body is made.

Article 66 of BOPE staff statutes stipulates that in case of the agent's preventive detention for facts related or not to the employment contract, the latter is suspended from the date of the worker's arrest and he receives half of his salary for the duration of the detention up to 6 months. When he is acquitted, he is automatically reinstated in his work and receives

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regularization. In case of his conviction, the employment contract is terminated ipso facto from the date of this conviction.

Officers who have abandoned their posts may be automatically dismissed without notice. Abandonment without unjustified absence for a consecutive period of 10 working days is considered as abandonment of the post.

3. Key controls

- Checking if the agent under disciplinary sanction benefited from the deadline of 08 working days maximum to justify the committed fault
- Checking the compliance with the departure notice following the imposed sanctions

4. List of work documents


- Fault Report
- Explanation request
- Decision (Managing Director, Director or direct supervisor)

5. Procedure actors

- Managing Director
- Director
- Direct supervisor
- Head of Administrative Service
- Collaborator who committed an fault
- Minister in charge of environment


6. Procedure stages

- Noticing the fault
- Justification of the fault
- Analysis of the explanation given and decision of the direct supervisor
- Analysis of the fault report and decision of the Director
- Analysis of the fault report and decision of the Managing Director
- Analysis of the fault report and validation of the decision by the Minister
- Convening the employee and closing the case


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7. Procedure


| Actors | Tasks | Tools |
|--------------------------------|--|---|
| Direct supervisor | <p><u>Noticing the fault</u></p> <ul style="list-style-type: none"> ▪ Notices the fault of the employee ▪ Gives a verbal warning, an explanation request, or a written reprimand to the collaborator who committed the fault. | Explanation request |
| Employee who committed a fault | <p><u>Justification of the fault</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the explanation request. ▪ Gives the information about the explanation request. ▪ Returns the request to his direct supervisor | Explanation request |
| Direct supervisor | <p><u>Analysis of the brought explanation and the decision of the direct supervisor</u></p> <ul style="list-style-type: none"> ▪ Takes note of the reported explanation request. ▪ Convenes the employee if necessary for a talk to have more explanations. ▪ Analyzes the consistency between the fault and the given explanation: <ul style="list-style-type: none"> ○ Closes the file without further action if the explanation is satisfactory. ○ Gives written reprimand or verbal warning if it is a trivial fault. ○ Draws up a report on the alleged fault when it is serious and transmits the report to his Director of the Department and to the Head of Section of Salary and Career Management for information. | Explanation request + fault report + Decision |
| Director | <p><u>Analysis of the fault report and decision of the Director</u></p> <ul style="list-style-type: none"> ▪ Takes note of the report on the alleged fault and the reported explanation request. ▪ Analyzes the consistency between the explanation given by the employee who committed the fault and the committed fault. ▪ Summons the employee who committed the fault if necessary for an interview to have more explanation. | Explanation request + fault report + Decision |

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| | <ul style="list-style-type: none"> ▪ Provide comments and forward the report to the Managing Director when the fault is deemed very serious. ▪ Transmits a copy of the report to the Head of the Administrative Service for implementation of the sanction. | |
| Managing Director | <p><u>Analysis of the report on the fault and the decision of the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Takes note of the report and the request for an explanation. ▪ Assesses the nature of the fault. ▪ Analyzes the consistency between the report and the explanation request. ▪ Analyzes the consistency between the explanation given by the employee who committed the fault and the committed. ▪ Summons the employee who committed if necessary for an interview to have more explanation. ▪ Decides on the layoff in the absence of observations and notifies the employee who committed a fault of the 15 day layoff decision. ▪ Decides on a suspension or dismissal according to the seriousness of the fault and transmits the report, the explanation request and his decision to the Head of the Administrative Service for implementation of the sanction. ▪ If the suspension concerns an Executive Officer, he sends the report to the Minister in charge of the environment for validation of the decision. | Explanation request + fault report + Decision |
| Minister in charge of environment | <p><u>Analysis of the report of the fault and the decision by the Minister</u></p> <ul style="list-style-type: none"> ▪ Takes note of the report and the explanation request. ▪ Assesses the nature of the fault. ▪ Analyzes the relevance of the report. ▪ Analyzes the consistency between the explanation given by the employee who committed the fault and the committed fault ▪ Summons the employee who committed the fault if necessary for an interview to have more explanation. ▪ Validates the decision of suspension of the Executive Officer with mandate who committed the fault, in the absence of observations. ▪ Transmits the report, the reported explanation request and | Explanation request + fault report + Decision |

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| | his decision to the Head of the Administrative Service via the Managing Director for implementation of the sanction. | |
| Head of Administrative service | <p><u>Summoning the employee and closing the case</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the sanction decision. ▪ Informs the direct supervisor and Director of the sanction decision. ▪ Summons the employee in the presence of his direct supervisor and his Director and communicates to him the decision made by the Managing Director. ▪ Implements the sanction decision. ▪ Archives the fault report, the explanation request and the Managing Director's decision in the employee's file. | Explanation request + fault report + Decision |

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|  | M.A. Administrative procedures | Ref. | M.A.2.8 |
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| | 8. Internal transfers | Page 1 / 3 | |

1. Procedure goals

The procedure goal is to describe the different stages of the process for managing internal staff transfers within the Burundian Office for Protection of Environment (BOPE).

2. Special management rules

The transfers must come from the annual internal redeployment plan validated in the Recruitment procedure.

Internal transfer letters are established by the Administrative and Financial Director and signed by BOPE Managing Director.

3. Key controls

- Checking if internal transfers are planned for in the BOPE's internal redeployment plan
- Checking if any internal transfer is the subject of a letter signed by the Managing Director

4. List of work documents


- Internal redeployment plan
- Transfer letters
- Memo

5. Procedure actors

- Managing Director
- Administrative and Financial Director
- Head of Administrative Service

6. Procedure stages


- Preparation and signatures of transfer letters
 - Preparation of transfer letters and memo
 - Signature of transfer letters and memo
- Filing transfer decisions
 - Forwarding transfer letters and memo

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- Filing copies of transfer letters and memo

7. Procedure

| Actors | Tasks | Tools |
|---------------------------------------|--|------------------------|
| Administrative and Financial Director | <p><u>Preparation of transfer letters and memo</u></p> <ul style="list-style-type: none"> ▪ Prepares the transfer letters in accordance with the instructions of the Managing Director. ▪ Prepares a memo about the various transfers. ▪ Forwards the transfer letters (in 3 copies) to the Managing Director for signature. | Transfer letters +memo |
| Managing Director | <p><u>Signature of transfer letters and memo</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the transfer letters and memo. ▪ Ensures that they are established in accordance with the given instructions. ▪ If there is no observation, signs the transfer letters and memo. ▪ Returns signed the transfer letters and memo to the Administrative and Financial Director. | Transfer letters +memo |
| Administrative and Financial Director | <p><u>Forwarding the transfer letters and memo</u></p> <ul style="list-style-type: none"> ▪ Receives the letters and the memo validated by the Managing Director. ▪ Forward the signed copies of transfers to the Directors of the concerned employees. ▪ Equally forwards copies of signed letters and the memo from the Administrative Service. | Transfer letters +memo |
| Head of administrative service | <p><u>Filing the copies of transfer letters and memo</u></p> <ul style="list-style-type: none"> ▪ Receives the transfer letters and memo. ▪ Forwards the originals of the letters to the concerned employees. ▪ Files the transfer letters in the staff administrative folder. ▪ Disseminates the memorandum on transfers to all BOPE staff. ▪ Archives a copy of the memo in the internal | Transfer letters +memo |

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| | communication folder. | |
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|  | M.A. Administrative procedures | Ref. | M.A.2.9 |
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| | 9. Layoff | Page 1 / 3 | |

1. Procedure goals

The procedure goal is to describe the different stages of the staff layoff management process within the Burundian Office for Protection of Environment (BOPE).

2. Special management rules

BOPE employees may be laid off for personal reasons in order to continue their studies, accompany a spouse outside the workplace. They must then prepare a layoff request to be sent to the Managing Director for acceptance or refusal.

From the time of the layoff, the employee has no longer the right to any remuneration; he does not acquire any seniority, and cannot benefit from other promotions.

The obligation to carry out political mandate, secondment to a public service, may give the way to the right to the layoff during the entire period of absence. In the case of an employee who leaves BOPE to carry out a political mandate, reinstatement in BOPE is automatic. In this case, the time spent in layoff is taken into account to calculate the agent's total seniority.

At the end of the period of the layoff for personal reasons, reinstatement is automatically granted as long as there is a vacancy.

3. Key controls


- Checking if the layoff are validated by the Managing Director

4. List of work documents

- Layoff request letter
- Register of received correspondences


5. Procedure actors

- Managing Director
- Administrative and Financial Director
- Direction Secretary
- Head of administrative Service
- BOPE staff

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6. Procedure stages

- Layoff request
- Saving and forwarding the letters
- Acceptance or refusal of the request by the Managing Director
- Filing the decision in the concerned employee's administrative folder

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| | 9. Layoff | Page 3 / 3 | |

7. Procédure

| Actors | Tasks | Tools |
|------------------------------------|--|---|
| BOPE staff | <p><u>Preparation of the layoff request letter</u></p> <ul style="list-style-type: none"> Sends the layoff request letter to BOPE Managing Director | Layoff request letter |
| Direction Secretary | <p><u>Letter saving and forwarding</u></p> <ul style="list-style-type: none"> Receives the layoff letter request. Saves letters in the register of received correspondences. Forwards letters to the BOPE Managing Director General. | Layoff request letters + register of received correspondences |
| Managing Director | <p><u>Acceptance or refusal of the layoff</u></p> <ul style="list-style-type: none"> Acknowledges the request letters. Analyzes the relevance of the letters. Gives his decision of acceptance or refusal in relation to the requests. Forwards his decision to the Administrative and Financial Director and the Head of Administrative Service. | Layoff request letters + register of received correspondences |
| Head of the Administrative Service | <p><u>Files the decisions of the Managing Director</u></p> <ul style="list-style-type: none"> Acknowledges the request letters Files the layoff decisions in the concerned employee's administrative folder. | Layoff request letters + register of received correspondences |

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|  | M.A. Administrative procedure | Ref. | M.A.2.10 |
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| | 10. Management of departures | Page 1 / 11 | |

1. Procedure goals

The procedure goal is to describe the different stages of staff departure management process within the Burundian Office for Protection Environment (BOPE).

2. Special management rules

The cessation of activity of BOPE employee can be explained for several reasons, due or not to the willing of the Office. This may be due to the job loss or the downsizing. The cessation of activity concerns the following cases:


- dismissal or suspension of the less performant employees and /or who have disciplinary case;
- dismissal of an intern ;
- retirement of employees who got the rights to pension ;
- dismissal of foreigners ;
- dismissal or suspension of the least senior agents in the category in question, according to the criteria defined by the legislation in use;
- employees with less social charges.

Any employment contract may be terminated with notice, notice or severance pay except in the case of serious misconduct. Any termination of a contract must be declared to the relevant Labor Inspection, except the case of daily workers.

The employment contract may also end due the resignation of the employee.

The death of an employee leads to the end of the contract. The Head of the Administrative Service is responsible for informing the Managing Director, the employee's hierarchical seniors and all of the Office's staff about the death. He calculates the rights of the employee for the final payment.

- **Dismissal**

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The dismissal must be notified to the employee by registered letter or hand-delivered letter. This letter specifies precisely the reason for the dismissal. In case of dismissal without serious misconduct, all employees, except daily workers, are entitled to severance payment.

However, the severance pay may in no case be less than:

- For service seniority from 3 to 5 years: 1 time the average monthly remuneration in cash increased, where applicable, by the average monthly legal equivalent of benefits in kind, including, possibly, the provision of accommodation, to which the worker could claim at the time of the dismissal.
- For service seniority from 5 to 10 years at 2 times the amount provided in the case of service seniority from 3 to 5 years.
- For service seniority from more than 10 years at 3 times the amount provided in the case of service seniority from 3 to 5 years.

▪ **Retirement**


The employment contract automatically ends when the employee reaches the compulsory retirement age in accordance with the regulations in use. By December at the latest, a list of admissions to retirement for the coming year must be established by the Head of the Administrative Service and transmitted to the Managing Director for dissemination.

The Head of the Administrative Service must make a total accounting of the retirement allowance for those admitted to retirement.

The Managing Director authorizes the Administrative and Financial Director to proceed with the disbursement of the expenditure after the total accounting.

▪ **Prior notice**

The prior notice periods are fixed periods and must be calculated according to the service seniority acquired by the employee at the time when the notice begins. The term expiration cannot be extended. The duration of the prior notice period is fixed by the regulations in use.

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The prior notice may correspond to cash payment corresponding to the duration of the notice. When the prior notice is given by the employee, the duration of the notice is reduced to half.

In case of the termination of the employment contract, the leave allowance is paid in accordance with days he worked if the corresponding leave has not been taken.

3. Key controls


- Checking the compliance with notice periods when there is a contract breach
- Checking the compliance with the upper limit in the framework of payment of severance pay
- Checking if any active employee who has reached retirement age has received a notice from a doctor approved by the Government

4. List of work documents

- List of people with retirement age
- Request letter
- Retirement allowance accounting
- Payment instrument
- Dismissal decision
- Dismissal letter
- Slip of the final payment
- Work completion certificate
- List of people of retirement age
- Resignation letter
- Managing Director's decision
- Labor Code
- Notification mail

5. Procedure actors


- Managing Director
- Administrative and Financial Director
- Direction secretary
- Head of Administrative Service

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- Head of Wage and Career Management Section
- Accountant
- Former employee

6. Procedure stages


- Admission to retirement
 - Elaboration of the list of admissions to retirement for the next year
 - Elaboration of admissions to retirement
 - Signature of the list of admissions to retirement
 - Reporting potential departures
 - Forwarding the lists
 - Dissemination and classification of the list
 - Elaboration of a request letter
 - Saving the letter
 - Reply to the letter
 - Settlement of dues
 - Retirement allowance accounting
 - Validation of the accounting by the Administrative and Financial Director
 - Payment of allowance
 - Filing the package
- Dismissal
 - Notification of the dismissal decision and establishment of the
 - Implementation of the prior notice
- Employee resignation
 - Preparation of the resignation letter
 - Interview with the employee
 - Definition of the period of prior notice
 - Implementation of the prior notice
- End of a fixed-term contract
 - Reminder of the end of the Fixed-Term Contract
 - Proposal for contract renewal

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- Managing Director's Decision
 - Final payment
 - Calculation of the final payment
 - Establishment of the payment instrument
 - Validation of the package by the Administrative and Financial Director
 - Validation of the package by the Managing Director
 - Final payment
 - Archiving of copies of the slip and the certificate

7. Procedure


| Actors | Tasks | Tools |
|--------------------------------|--|--------------------------------------|
| Admission to retirement | | |
| Head of Administrative Service | <p><u>Elaboration of the retirement admission list</u></p> <ul style="list-style-type: none"> ▪ Prepares, by December at the latest, a list of retirement admissions. ▪ Forwards to the Managing Director for signature | List of people at the retirement age |
| Managing Director | <p><u>Signature of the retirement admission list</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the list ▪ Ensures its completeness ▪ Signs the list if there is no comment ▪ Forwards the list to the direction secretary for dissemination | List of people at the retirement age |
| Direction Secretary | <p><u>Forwarding the lists</u></p> <ul style="list-style-type: none"> ▪ Receives lists. ▪ Forwards the signed list of retirement admissions to the Head of Administrative Service via the Administrative and Financial Director | List of people at the retirement age |
| Head of Administrative Service | <p><u>List dissemination and filing</u></p> <ul style="list-style-type: none"> ▪ Receives the signed retirement admissions list. | |

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| | <ul style="list-style-type: none"> ▪ Notifies by e-mail the concerned employees and their directors. ▪ Archives a copy of the notification in the administrative file of the concerned staff. | |
| Retiring employee | <p><u>Elaboration of a request letter</u></p> <ul style="list-style-type: none"> ▪ Acknowledges of the date of retirement. ▪ If necessary, sends a letter requesting a work extension to the Managing Director with a copy to his Director via the direction secretary and the Head of Administrative Service. | Request letter |
| Direction Secretary | <p><u>Saving the letter</u></p> <ul style="list-style-type: none"> ▪ Receives requests for extension. ▪ Saves the letters in the management's internal mail register. ▪ Forwards the letters to the Managing Director and other Directors. | Request letter |
| Managing Director | <p><u>Letter response</u></p> <ul style="list-style-type: none"> ▪ Acknowledges of the letter. ▪ Decides on the request of the employee before the retirement date. | Request letter |
| Head of the Administrative Service | <p><u>Retirement allowance counting</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the letter ▪ If the request is accepted, he files the letter in the administrative folder of the concerned employee. ▪ If the request is not accepted: <ul style="list-style-type: none"> ○ Proceeds with the retirement date, the total accounting of the retirement allowance. ○ Establishes the payment instrument. ○ Forwards to the Administrative and Financial Director and the Director General the total counting for payment authorization and the payment instrument. | Retirement allowance accounting + payment instrument |
| Administrative and Financial Director | <p><u>Validation of the accounting by the Administrative and Financial Manager</u></p> | Retirement allowance accounting + |

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| | <ul style="list-style-type: none"> ▪ Receives the accounting and the payment instrument. ▪ Ensures that the compensation has been correctly calculated. ▪ Ensures the compliance between the accounting and the payment instrument. ▪ Validates the accounting and signs the payment instrument. ▪ Forwards the package to the Managing Director. | payment instrument |
| Managing Director | <p><u>Validation of the accounting by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Receives the accounting and the payment instrument. ▪ Ensures that the compensation has been correctly calculated. ▪ Ensures the consistency between the accounting and the payment instrument. ▪ Validates the accounting and signs the payment instrument. ▪ Forward the package to the Accountant via the Administrative and Financial Director. | Retirement allowance accounting + payment instrument |
| Accountant | <p><u>Allowance payment</u></p> <ul style="list-style-type: none"> ▪ Receives the package (accounting and payment instrument). ▪ Gives a copy of the payment instrument to the courier for deposit to the bank which gives his an acknowledgement of receipt. ▪ Counts the retirement allowance. ▪ Archives a copy of the statement and payment instrument. ▪ Forwards a copy of the package to the Head of Administrative Section. | Retirement allowance accounting + payment instrument |
| Head of Administrative Service | <p><u>Filing the package</u></p> <ul style="list-style-type: none"> ▪ Receives a copy of the package ▪ Files the documents and decisions related to those admitted to retirement in the files of the concerned employee | Retirement allowance accounting+ payment instrument + request letter + accounting |
| Dismissal | | |
| Head of | <u>Notification of the dismissal decision and establishment of</u> | Dismissal |

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| Administrative Service | <p><u>the package</u></p> <ul style="list-style-type: none"> ▪ After the dismissal decision, he establishes the dismissal notification letter in two copies. ▪ Forwards two copies of the dismissal letter to the concerned employee for conservation of the first copy and signature on the second. ▪ Agrees with the concerned employee on the date on which he will get his final payment. ▪ Forwards the instructions to the Head of the salary and Career Management section. | decision+ dismissal letter |
| Former employee | <p><u>Implementation of the prior notice</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the dismissal decision. ▪ Signs the letter of dismissal. ▪ Agrees with the Head of the Administrative Service on the date on which he will get his final payment. ▪ Implements his prior notice. | Dismissal decision+dismissal letter |
| Employee resignation | | |
| Former employee | <p><u>Resignation preparation</u></p> <p>The employee prepares his resignation letter that he sends to the Managing Director. He informs his direct supervisor.</p> | Resignation letter |
| Managing Director | <p><u>Discussion with the employee</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the letter. ▪ Discusses with the employee and his direct supervisor to find out the reasons for his departure. ▪ Makes his observations and forwards the letter to the Head of the Wage and Career Management section via the Head of Administrative Service. | Resignation letter + Managing Director's decision |
| Head of Administrative Service | <p><u>Definition of the prior notice period</u></p> <ul style="list-style-type: none"> ▪ Makes his observations about the notice period and employee's departure date. ▪ Forwards the letter to the Managing Director for | Resignation letter |

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| | signature after approval by the Head of Administrative Service. | |
| Employee | <p><u>Notice implementation</u></p> <ul style="list-style-type: none"> ▪ Implements his prior notice in accordance with the Labour Code. | Labour code |
| End of Fixed-Term Contract | | |
| Head of Wage and Career Management Section | <p><u>End of Fixed-Term Contract reminder</u></p> <ul style="list-style-type: none"> ▪ One month before the end of the contract, he sends a reminder to his direct supervisor about the Fixed-Term for notifying him the end of the contract. | Notification mail |
| Direct supervisor | <p><u>Proposition of the renewal of the contract</u></p> <ul style="list-style-type: none"> ▪ Receives the end of contract notification. ▪ Addresses a letter to the Managing Director, via the Head of Wage and Career Management section, his need for contract renewal and justifies this desired renewal. | |
| Managing Director | <p><u>Decision of the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the return of the employee's supervisor at the end of the contract. ▪ Decides whether or not to renew the employee's contract. ▪ Communicate his decision to the direct supervisor via the Head of Administrative Service. ▪ In case of non-renewal, the Head of Administrative Service issues a work completion certificate to the employee at the end of his contract. | Work completion certificate |
| Final payment | | |
| Head of the Wage and Career Management section | <p><u>Calculation of the final payment</u></p> <p>Under the supervision of the Head of Administrative Service:</p> <ul style="list-style-type: none"> ▪ Calculates the rights of the employee. ▪ Prepares the last payment slip. ▪ Prepares the work completion certificate. ▪ Submits the slip and the certificate reviewed by the Head Administrative Service to the Head of Financial Service for the preparation of payment instrument. | Final payment slip + Work completion certificate |

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| Head of Financial Service | <p><u>Preparation of the payment instrument</u></p> <ul style="list-style-type: none"> ▪ Receives the slip and work completion certificate. ▪ Prepares the payment instrument. ▪ Forwards the package (slip, certificate and payment instrument) to the Administrative and Financial Director. | Final payment slip + Work completion certificate + payment Instrument |
| Administrative and Financial Director | <p><u>Validation of the package by the Administrative and Financial Director</u></p> <ul style="list-style-type: none"> ▪ Receives the slip, the certificate and the payment instrument. ▪ Ensures that the final payment has been correctly calculated. ▪ Checks the compliance between the two documents. ▪ Validates and signs the slip, the certificate and the payment instrument. ▪ Forwards the package to the Managing Director for validation. | Final payment slip + Work completion certificate + payment Instrument |
| Managing Director | <p><u>Validation of the package by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Receives the slip, the certificate and the payment instrument. ▪ Ensures that the final payment has been correctly calculated. ▪ Checks the compliance between the two documents. ▪ Validates and signs the slip, the certificate and the payment instrument. ▪ Returns the package to the accountant via the Head of Administrative Service. | Final payment slip+ Work completion certificate + Payment instrument |
| Accountant | <p><u>Handing over the final payment</u></p> <ul style="list-style-type: none"> ▪ Receives the validated package. ▪ Gives the order to the messenger for deposit in the bank against discharge. ▪ Affixes the paid stamp on the documents concerned. ▪ Receives the signature of the employee on the slip and the certificate. ▪ Forwards to the Head of Administrative Service the copies of signed documents “for reception” by the former employee. | Work completion certificate + Payment instrument + Final payment slip |

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| Head of Administrative Service | <p><u>Archiving the slip and certificate copies</u></p> <ul style="list-style-type: none"> Receives and files copies of the referred documents in the employee's folder (final payment slip, payment instrument and the work completion certificate). | Work completion certificate + Payment instrument + Final payment slip |
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1. Procedure goals

The procedure goal is to describe the different stages of the process of managing or granting leave to the staff of the Burundian Office for Protection of Environment (BOPE).

2. Special management rules

BOPE employee has the right to the following types of leaves:

- annual rest leave,
- circumstantial leave,
- medical leave,
- maternity leave,
- training leave,
- public interest leave,
- expertise leave.

▪ Annual leave

The annual rest leave duration is 25 working days.


At the beginning of the year, a leave schedule must be drawn up by the Head of the Administrative Service on the basis of the requests received or on the proposal of the heads of service.

Before his departure, the employee must communicate as far as possible to his supervisor, the likely place of residence during his leave for possible service needs.

▪ Circumstantial leave

The employee has the right to circumstantial for the following events:

- 04 days in case of the employee's marriage;
- 04 days in case of the childbirth of the employee' spouse;
- 04 days in case of the death of a parent or first-degree ally;
- 04 days in case of transfer;
- 02 days in case of marriage of a child, a father or a mother;
- 02 days in case of a death of a grandparent, brother or sister.

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- **Maternity leave**

Maternity leave is granted to female employees upon presentation of a medical certificate certifying to the delivery due date. The duration of maternity leave is 14 weeks, distributed as follows: 7 weeks before and 7 weeks after childbirth.

- **Sick leave**

In case of absence due to illness, the employee must inform his supervisor by email or by phone. He must send to the Head of Salary and Career Management section, within a maximum of 03 working days, an administrative medical certificate when the absence duration is at least of 02 working days.

- **Medical leave**

It covers all interruptions of service for health reasons, from sick leave to hospitalization and recovery.


- **Training leave**

It covers interruptions of service motivated by participation, and in the interest of the service, in training which must be carried out in the specialty corresponding to the functions carried out by the agent or preparing the latter to carry out other functions.

- **Public interest leave**

It covers all the interruptions of service justified by:

- carrying out elective public functions, not compatible with normal occupation, during the sessions of the elected body of which he is a member;
- authorized participation in an official national or international event;
- participation in a union convention or union training activities, for the official representative of a union;
- army recall.

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- **Expertise leave**

It covers interruptions of service to carry out a temporary expertise mission on behalf of a public person or an international organization.

- **Leave request**

Any leave request must be approved by the Managing Director or his delegate. Any request for permission is subject to approval by the supervisor.

The rejection of leave request must be justified.

A copy of the leave or permission request and its response are filed in the employee's physical folder.

3. Key controls


- Checking if the leave taken by the employee is authorized
- Checking the signature of leave sheets by the employee upon his return

4. List of work documents

- Annual leave planning form
- Permission request form
- Leave request letter
- Leave allowances
- Leave certificate
- Work resumption form


5. Procedure actors

- Managing Director
- Directors
- Board of Directors
- Head of administrative service
- Head of the Wage and Career Management section
- requesting employee

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6. procedure stages

- Annual leave schedule
 - Elaboration of leave schedule
 - Presentation of the schedule to the Board of Directors
 - Dissemination of the validated schedule
- Leave request
 - Annual leave request
 - Elaboration of permission request
- Processing the leave requests
 - Forwarding the request to directors
 - Assessment of the leave request
- Departure for leave
 - Calculation of allowances
 - Validation of allowances
 - Payment of the allowance and preparation of the leave allowance
 - Validation and signature of the certificate
- Return from the leave
 - Signature of the work resumption form
 - Form validation and archiving


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7. Procedure


| Actors | Tasks | Tools |
|------------------------------------|---|----------------------------|
| Annual leave schedule | | |
| Head of the Administrative Service | <p><u>Elaboration of the annual leave schedule</u></p> <ul style="list-style-type: none"> ▪ Collects from each member of the staff his projected date of departure for leave. ▪ Elaborates the proposal for the projected schedule of the staff leave per service. ▪ Forwards the proposal to the Managing Director for presentation to the Board of Directors. | Annual leave schedule form |
| Managing Director | <p><u>Presentation of the schedule to the board of directors</u></p> <ul style="list-style-type: none"> ▪ Presents the annual leave schedule to the Board of Directors for approval, distribution and execution. ▪ Returns the approved schedule to the Head of Administrative Service. | Annual leave schedule form |
| Head of the Administrative Service | <p><u>Dissemination of the validated schedule</u></p> <ul style="list-style-type: none"> ▪ Disseminates the annual staff leave schedule. ▪ Opens an electronic file for monitoring the execution of the annual leave schedule. ▪ Updates the schedule in accordance with the departures and returns from leave. | |
| Leave request | | |
| Requesting employee | <p><u>Annual leave request</u></p> <ul style="list-style-type: none"> ▪ Writes the leave request in 3 copies with the direct supervisor's signature. ▪ Sends the request to the Managing Director. | Leave request letter |
| Requesting employee | <p><u>Elaboration of the permission request</u></p> <ul style="list-style-type: none"> ▪ Writes the request in 3 copies addressed to the direct superior. ▪ Obtains permission after explaining the reason and observing the allowed time. ▪ Forwards the request to the Managing Director via the | Permission request form |

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| | Head of Administrative Service. | |
| Leave request processing | | |
| Managing Director | <p><u>Forwarding the letter to directors</u></p> <ul style="list-style-type: none"> Forwards the request to the Director for opinion and consideration | Leave request letter |
| Directors | <p><u>Assessment of the leave request</u></p> <ul style="list-style-type: none"> Assess the request according to the annual leave schedule and the current constraints of the employer service. Prepare and forward to the Managing Director the notification or refusal letter for signature. | Leave request letter |
| Departure for leave | | |
| Head of the Wage and Career Management Section | <p><u>Calculation of allowances</u></p> <ul style="list-style-type: none"> Calculates the allowance of the employee on leave. Submits to the Head of Administrative Service for validation. | Leave allowances |
| Head of Administrative Service | <p><u>Validation of allowances</u></p> <ul style="list-style-type: none"> Checks the correct calculation of leave allowances. If there are no observations, he validates and submits to the Head of the Wage and Career Management section. | Leave allowances |
| Head of the Wage and Career Management Section | <p><u>Payment of the allowance and establishment of the leave allowance</u></p> <ul style="list-style-type: none"> Receives leave allowances. Includes allowances calculated in the variable payroll. Prepares the leave certificate which he submits to the Head of the Administrative Service for signature. | Leave allowances + Leave certificate |
| Head of Administrative Service | <p><u>Certificate Validation and signature</u></p> <ul style="list-style-type: none"> Receives the leave certificate. Checks the correct preparation of the certificate of leave. If there are no observations, he approves and forwards the certificate to the Director General for signature. Forwards the signed certificate to the employee. | Leave allowances + Leave certificate |

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| Return from the leave | | |
|--------------------------------|---|----------------------|
| Requesting employee | <p><u>Signature of the work resumption form</u></p> <ul style="list-style-type: none"> ▪ Completes work resumption form return to in two copies and explains the reasons of the possible delay. ▪ Forward the completed work resumption form return to the Head of Administrative Service. | Work resumption form |
| Head of Administrative Service | <p><u>Form validation and archiving</u></p> <ul style="list-style-type: none"> ▪ Confirms the work resumption date. ▪ Mentions on the work resumption form the salary reserved for days that the employee didn't work. ▪ Gets the forms signed by the Director who affixes the stamp of the Office. ▪ Files the forms in the leave folder for administrative and financial monitoring. | Work resumption form |

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| | 12. Absenteeism control | Page 1 / 4 | |

1. Procedure goals

The procedure goal is to describe the management of absenteeism within the Burundian Office for Protection of Environment (BOPE).

2. Special management rules

Absences are followed up on the basis of an attendance register held by each Head of Service. This register is filled in for each employee's absence, whatever the reason.

The heads of services are responsible for signing the permission to go out for the personnel under their responsibility. In the absence of a head of the service or a Director, the authorization is signed respectively by the Director or the Managing Director.

The Heads of Service must also prepare a monthly report on the basis of the attendance register of their employees. This report is sent to their directors for analysis and proposal of solutions (disciplinary sanctions for example).

The monthly reports and the proposed solutions are submitted to the Managing Director for convening the Board of Directors. The decisions of this Board are implemented by Managing Director.


The concerned employees must be informed about the decisions made by the board.

3. Key controls

- Checking the existence of an up-to-date attendance register
- Checking the existence of monthly reports on absences and their transmission to the Director General
- Checking the validation of proposed solutions by the Board of Directors.

4. List of work documents

- Monthly record of absences from service
- Attendance register
- Monthly list of problematic cases with proposed solutions
- Board of Directors Minutes
- Management decisions on the behavior to adopt in each case


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5. Procedure actors

- Managing Director
- Direction Secretary
- Board of Directors
- Directors
- Head of service
- Head of the Administrative Service
- BOPE staff


6. Procedure stages

- Absenteeism management and follow up
 - Setting up a work schedule and preparation of the monthly absenteeism report
- Analysis of problematic cases
 - Analysis of the monthly absenteeism report
 - Analysis of the list of problem cases
 - Decision on problematic cases
 - Implementation of the decision of the Board of Directors
- Filing the decisions
 - Filing the package in the folder of the employee


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7. Procedure

| Actors | Tasks | Tools |
|--------------------|--|--|
| Heads of services | <p><u>Work schedule setting up and preparation of a monthly absenteeism report</u></p> <ul style="list-style-type: none"> ▪ Set up a work schedule developed in common agreement with the staff under their responsibility. ▪ Forward the schedule to the Directors and the Head of Administrative Service. ▪ Ensure the correct filling of the attendance register which retraces the nature and frequency of absences. ▪ Give authorizations for going out. ▪ Consult monthly the service attendance registers. ▪ Make a monthly record of absences. ▪ Record staff absences per service and check the supporting documents. ▪ Analyze problematic cases (often absent staff) and their causes according to the analysis of supporting documents. ▪ Analyze monthly absence statistics and the main causes. ▪ Give to Directors the monthly report on employee's absenteeism. | Monthly statement of absences from service + Attendance register |
| Directors | <p><u>Report analyse and solutions proposals</u></p> <ul style="list-style-type: none"> ▪ Acknowledge the monthly report. ▪ Analyze problematic cases (often absent staff) and determine possible solutions. ▪ Submit to the Managing Director the monthly list of problematic cases with solution proposals. | Monthly list of problematic cases with solution proposals. |
| Managing Director | <p><u>Analyse of problematic cases</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the various reports on absenteeism. ▪ Convenes a meeting of the Board of Directors to amend the solutions proposed by the Management | Monthly list of problematic cases with solution proposals. |
| Board of Directors | <p><u>Decision on problematic cases</u></p> <ul style="list-style-type: none"> ▪ Amends the solutions proposed by each director. ▪ Identifies and validates problematic cases (often absent | Board of Director's minutes + absence from work record |

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| | <p>staff) to be penalized according to BOPE Staff Statutes and the Labor Code.</p> <ul style="list-style-type: none"> ▪ Identifies and validates problematic cases (often absent staff) to submit to external expertise before deciding on their fate. ▪ Decides on the behavior to adopt in each case | |
| Managing Director | <p><u>Implementation of the Board of Director's decision</u></p> <ul style="list-style-type: none"> ▪ Implements decisions from the Management Board. ▪ Forwards the package (Minutes of the Management Board, monthly record of absences from service and decisions of the Management on the behavior to adopt in each case) to the Head of Wage and Career Management Section via the Head of Administrative Service for filing in the administrative folder of the concerned employees | Decisions of the Management on the behavior to adopt for each case |
| Head of Administrative | <p><u>Filing the package in the employee's folder</u></p> <ul style="list-style-type: none"> ▪ Receives the package. ▪ Files the decisions in the administrative folders of the concerned employee. | Decisions of the Management on the behavior to adopt for each case |

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| | 13. Issuing administrative documents | Page 1 / 3 | |

1. Procedure goals

The procedure goal is to describe the different stages of the administrative documents issuing process within the Burundian Office for Protection of Environment (BOPE)

2. Special management rules

Any issued administrative document must be requested by the employee.

The Head of Administrative Service must verify the appropriateness of the request before forwarding to the Administrative Director and to the Managing Director for signature.

Administrative documents are issued by the Head of Administrative Service.

3. Key Controls

- Checking the authorization of the Managing Director and the Administrative and Financial Director for the issuing of any administrative document to an employee

4. List of work


- Request letter
- Employee's administrative document

5. Procedure actors

- Managing Director
- Administrative and Financial Director
- Head of Administrative Service
- Requesting employee


6. Procedure stages


- Preparing the request
- Checking the appropriateness of the request
- Validation of the request by the Administrative and Financial Director
- Validation of the request by the Managing Director
- Issuing the administrative document

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7. Procedure

| Actors | Tasks | Tools |
|---------------------------------------|---|---|
| Requesting employee | <p><u>Preparing the request</u></p> <ul style="list-style-type: none"> ▪ Prepares a letter requesting the administrative document. ▪ Indicates in the letter the reason for the request. ▪ Signs the letter and forwards it to the Head of Administrative Service. | Request letter |
| Head of the Administrative Service | <p><u>Checking the request opportunity</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the letter. ▪ Checks if request is timely or not: <ul style="list-style-type: none"> ○ If the request is inappropriate, he rejects the request, stating his reasons on the request form and returns the letter to the requesting employee. ○ If the request is appropriate, he gives the indications to the Direction secretary to make the requested document, prepares the document and sends it to the Administrative and Financial Director for signature. | Request letter |
| Administrative and Financial Director | <p><u>Validation of the request by the Administrative and Financial Director</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the request. ▪ Ensures the consistency of the request. ▪ Signs the request in there are no observations. ▪ Forward the request to the Managing Director | Request letter |
| Managing Director | <p><u>Validation of the request letter by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the request. ▪ Ensures the consistency of the request. ▪ Signs the request in there are no observations. ▪ Returns the request to the Administrative and Financial Director | Request letter |
| Head of the Administrative Service | <p><u>Issuing the administrative documents</u></p> <ul style="list-style-type: none"> ▪ Receives the validated and signed request. ▪ Gives the original of the document to the requesting employee. ▪ Keeps a copy of the signed document and request form in the folder of administrative documents issued to the staff. | Request letter+ Administrative document |

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| | 14. Staff Health and safety at workplace | Page 1 / 4 | |

1. Procedure goals

The procedure goal is to describe the different stages of staff health and safety management process at workplace within the Burundian Office for Protection of Environment (BOPE).

2. Special management rules

BOPE must protect workers with appropriate clothing and equipment adapted to the extent of the physical and infectious risk.

The Board of Directors must set up a staff health and safety committee

3. Key controls


- Checking the existence of a staff health and safety committee.

4. List of work document

- Appointment letter with a list of instructions
- Committee's AAP with schedule
- Report on visit minutes including the dashboard of the discussed questions, and made recommendations (observations, solutions, implementation agent, and monitoring agent.
- Clothing and equipment requisition slip mentioned in the committee's AAP
- Files of existing health and safety protocols at all sites
- Periodic self-assessment report
- Monitoring sheet recognized by the BOPE
- Declarations to social security institutions of any illness and any accident contracted by staff in connection with professional practice
- Expert reports on the situations of the staff facing the contracted risks

5. Procedure actors


- Managing Director
- Directors
- Heads of Services
- BOPE staff
- Health agent

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- Health, Safety, and Work Condition Committee (HSWC)
- BOPE HSWC agent


6. Procedure stages

- Creation of staff and visitors' Health, Safety and Security Committee in sites
- Committee work planning
- Supervising the implementation of Committee's decisions
- Implementation of the Committee's decisions
- Observing health protocols
- Monitoring BOPE staff facing risks
- Forwarding medical expertise reports and their specific filing


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7. Procedure

| Actors | Tasks | Tools |
|-------------------------------|--|--|
| Managing Director | <p>Creation of staff and visitors' Health, Safety and Security Committee in sites</p> <ul style="list-style-type: none"> Appoints health, safety and work condition committee (HSWC) | Appointment letter with a list of instructions |
| HSWC | <p><u>Committee work planning</u></p> <ul style="list-style-type: none"> Develops an Action Plan (AAP) for the committee to integrate into the BOPE AAP. Organizes a program to monitor the execution of its AAP in all BOPE units. Elaborates a list of actions to take to guard against risks. Elaborates a dashboard of the discussed questions to follow the evolution of the problems and to draw up a periodic and annual report of its action. | Committee AAP with schedule + Reports on the minutes of the visits including the dashboard of discussed questions and made recommendations (observations, solutions, implementation agent, monitoring agent) |
| Managing Director + Directors | <p><u>Supervising the implementation of committee's decisions</u></p> <ul style="list-style-type: none"> Supervise the implementation of decisions made by the committee. Protect workers with appropriate clothing and equipment adapted to the importance of the risk of infection (gloves and masks). | Clothing and equipment requisition slip mentioned in the committee's AAP |
| Heads of services | <p><u>Implementaion of the committee's decision</u></p> <ul style="list-style-type: none"> Collect and practice protective measures against risks. | Files of existing health and safety protocols in all sites |
| BOPE staff + Health | <p><u>Observing health protocols</u></p> | Periodic self-assessment reports |

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| | <ul style="list-style-type: none"> Observes health and safety protocols and scrupulously follows all the waste disposal phases. | |
| BOPE HSWC agent | <p><u>Monitoring BOPE staff facing risks</u></p> <ul style="list-style-type: none"> Tracks the staff's situation with regard to risks (monitoring sheet recognized by the OBPE). Mandatorily reports any illness or accident contracted in social security institutions. Forwards the reports to the Managing Director in order to hold a meeting with HSWC. | Monitoring sheet recognized by the OBPE + Declarations to social security institutions of any illness and any accident contracted by the staff in connection with the professional exercise + Expert reports on the situations of the staff facing the contracted risks |
| Managing Director | <p><u>Forwarding medical expertise report and their specific filing</u></p> <ul style="list-style-type: none"> Acknowledges the medical expertise reports related to professional practice. Forwards to concerned people the reports on the situation of the staff facing infectious risks. Sends to the Head of Administrative Service and the Head of HSWC to file the minutes of HSWC meetings. | Expertise reports on the situations of the staff facing the contracted risks |

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1. Procedure goals

The procedure goal is to describe the different stages of the mission and travel management process within the Burundian Office for the Protection of Environment (BOPE).

2. Special management rules

Any departure for mission must be the subject of a mission order signed by the Managing Director. Mission orders are prepared on the basis of a mission request established by the Head of Service of the employee in mission validated and signed by the Managing Director.

The mission request must be accompanied by an explicative note containing the following information:

- the mission program,
- interest,
- compliance with Office priorities,
- the measures made to make it profitable,
- expected results.


The request must be accompanied by a certificate of travel insurance as defined in article 5 of joint Order n ° 120/121/01/2018 of 23/04/2018 about the granting of mission orders and the setting of official mission expenses scale.

The mission requests must be processed in a minimum period of one week.

Mission expenses are granted in accordance with Joint Order No. 120/121/01/2018 of 23/04/2018 about the procedures for granting mission orders and fixing the scale of official mission expenses.

A written mission report (one of the required supporting accounting documents) must be produced within a maximum period of three days from the first working day after the return from the mission. It must contain the following elements:

- the purpose of the mission, that is to say the terms of reference, location and duration of the mission,
- progress (summary of activities carried out or progress of work), the results,
- recommendations (possible).

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3. Key controls

- Checking if all missions are subject to a validated mission order signed by the Managing Director
- Checking if any balance payment is made on the basis of approved and validated supporting documents

4. List of work documents


- Letter Request for cash outflow
- Explicative note
- Mission order
- Check
- Cash release voucher
- Mission report
- expense supporting documents

5. Procedure actors

- Managing Director
- Administrative and Financial Director
- Secretariat
- Head of Financial Service
- Head of the concerned Service
- Cash Manager
- Accountant
- Employee on mission


6. Procedure Stages

- Preparation of the mission request
- Validation of the mission request
- Preparation of the mission order
- Calculation of the fees and preparation of the cash outflow request
- Preparation of the check
- Validation of the request by the Administrative and Financial Director
- Validation of the request by the Managing Director
- Availing the funds
- Elaboration of the mission report
- Presentation of supporting documents
- Mission fees accounting


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7. Procedure


| Actors | Tasks | Tools |
|-------------------------------|---|--|
| Head of the concerned service | <p><u>Preparation of the mission request</u></p> <ul style="list-style-type: none"> ▪ Prepares the mission order containing the following information : <ul style="list-style-type: none"> ○ official identity of the agent who is to go on a mission, ○ purpose, place and duration of the mission, ○ amount of the mission fees, ○ material means, ○ date and signature. ▪ Prepares an explanatory note by filling in the elements listed in the management rules. ▪ Forwards the request and the explanatory note to the Managing Director for validation. | Mission request + explanatory note |
| Managing Director | <p><u>Mission request validation</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the mission request and the explanatory note. ▪ Analyzes the relevance of the request and the explanatory note. ▪ Checks if all the mandatory information is completed. ▪ Grants the mission authorization and signs the request, if there are no observations. ▪ Forwards the request and the note to the Secretariat for the preparation of the mission order. | Mission request + explanatory note |
| Secretariat | <p><u>Preparation of the mission order</u></p> <ul style="list-style-type: none"> ▪ Receives the mission request validated and signed by the Managing Director as well as the explanatory note. ▪ Prepares the mission order in three copies and forwards it to the Managing Director for signature. ▪ Distributes the numbered, dated and signed mission order as follows: <ul style="list-style-type: none"> ○ the original is given to the employee on mission ○ the second copy is given to the Head of the service | Mission request + Mission order + explanatory note |

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| | <p>requesting the mission.</p> <ul style="list-style-type: none"> ○ the third copy is filed at the level of the management secretariat. <ul style="list-style-type: none"> ▪ Affixes the following stamps on the mission order: “Seen on departure” and “Seen on return”. ▪ Also forwards a copy of the mission order to accountant for preparation of mission fees. ▪ Archives the request and the explanatory note. | |
| Accountant | <p><u>Calculation of fees and preparation of cash outflow request</u></p> <ul style="list-style-type: none"> ▪ Receives a copy of the mission order. ▪ Prepares cash outflow request. ▪ Forwards the request to the Head of Financial for check preparation. ▪ Depending on the authorized cash outflow, orders the fund manager to pay the mission fees or the check is prepared by the accountant | Cash outflow request + Mission order |
| Head of Financial Services | <p><u>Etablissement du check</u></p> <ul style="list-style-type: none"> ▪ Receives the cash outflow request. ▪ If the amount of the fees is greater than 100,000 Bfi, prepares the check; if not, establish the checkout slip. ▪ Forwards the package (request for cash out, mission order, check or cash outflow voucher) to the Administrative and Financial Director for signature. | Cash outflow request + Mission Order + cash outflow voucher |
| Administrative and Financial Manager | <p><u>Validation of the request by the Administrative and Financial Director</u></p> <ul style="list-style-type: none"> ▪ Receives the package. ▪ Checks the compliance of the documents. ▪ Signs the request and the check or cash outflow voucher if there are no observations. ▪ Forwards the package to the Managing Director. | Cash outflow request + Mission Order + Cash outflow voucher |
| Managing Director | <p><u>Validation of the request by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Receives the package. ▪ Checks the consistency of the documents. ▪ Signs the request and the check or cash flow voucher if there are no observations. | Cash outflow request + Mission Order + check + Cash outflow voucher |

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| | <ul style="list-style-type: none"> Forwards to the Accountant or Cash Manager via the Head of Financial Officer. | |
| Cash Manager or Accountant | <p><u>Availing the funds</u></p> <ul style="list-style-type: none"> Receives the validated and signed package. Gives to the employee on mission the check against and the later acknowledges the receipt on the copy of the check. Or gives to the employee the cash who in turn acknowledges the receipt on the cash outflow voucher. | Cash outflow request + Mission Order + check + Cash outflow voucher |
| Employee on mission | <p><u>Mission report preparation</u></p> <ul style="list-style-type: none"> Reports orally and issues the mission order to his direct supervisor on the first working day after his return. Prepares a written mission report within a maximum of 03 days from the first working day after his return from the mission. The number of copies of the mission report and the extensions will be defined by the Managing Director | Mission report |
| Employee on mission | <p><u>Presentation of supporting documents</u></p> <ul style="list-style-type: none"> Presents expense supporting documents (received and used). Submits supporting documents to the Head of Budget Section for giving back the balance (if any) after validation by the Head of Accounting Section and the approval of the Administrative and Financial Director and the Managing Director. | Expense supporting documents |
| Accountant | <p><u>Recording the mission fees</u></p> <ul style="list-style-type: none"> Counts the fees in accordance with accounting procedures. After recording, he files the supporting documents. | Expense supporting documents |

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1. Procedure Goals

The procedure goal is to describe the different stages of mail management process within the Burundian Office for Protection of Environment (BOPE).

This procedure also allows to:

- facilitate the circulation of mails, both internal and external;
- facilitate mail processing by each concerned stakeholder.

2. Special management rules

▪ Physical mail (incoming & outgoing)

All incoming mail must be recorded in the “Received Mail” register.

The Secretary of the Direction must record the mail, affix the stamp of circulation on the mail and put the mail arrival date before its forwarding to the Managing Director or the concerned Director.

Outgoing mail must be recorded in the “Sent mails” register.


▪ Electronic mail

The BOPE can, in exchanges with its partners, use electronic mail. It can receive and send mails by this channel. Electronic mail management follows the classic process of managing “outgoing” or “incoming” mail.

The staff receiving or sending an email must double filing of their communications: a copy in his computer database and another in a filing folder depending on the nature of the email.

▪ Fax (telecopy)

The telecopy or fax is more frequently used in external relations. Its management must be codified in order to allow its rationalization. The management of incoming and outgoing faxes follows the same process as that of physical “incoming & outgoing” mail.

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Reconciliation is done at J+1 between different electronic email registers by the Head of the Service of General Means in order to ensure the effective forwarding of received mails or to be sent.

The staff must not receive a private message on the fax of the service or the direction except with an express authorization of the Head of service or the Director. This is the same for sending private faxes.

- **Phone calls**

The Office may have several phone lines assigned to the Directions, services or sections.

The Office main phone line is located on a switchboard assigned to the Mail Management section, which receives calls and directs communications to the solicited persons.

The staff is advised to avoid private phone conversations on service lines.

Outside calls are to be made at the level of the Head of service or the Director who has a dedicated phone line for their outside communications.

For calling outside of the country, the employee must be authorized by direct supervisor (Head of service, Director or Managing Director).


On J + 1 the phone call register is forwarded to the Managing Director for information.

3. Key controls

- Checking the proper keeping of the mail Register by type (letters, invoices) and by source
- Checking the correct mail filing by mail type
- Checking that the mail transmission book is regularly signed
- Checking that the processing of external mail is done without delay

4. List of work documents

- Register of received Correspondences
- Register of received Invoices
- Internal forwarding book
- Register of sent correspondences
- External forwarding book
- Received Mail file
- Sent Mail file


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5. Procedure actors

- Managing Director
- Directors
- Financial Service Head
- Secretariat
- Appointed agent
- Mail initiator
- Upper hierarchy
- Switchboard operator


6. Procedure stages

- Incoming mail (physical mail – electronic mail – fax)
 - Mail or invoice receipt and recording
 - Mail or invoice allocation
 - Mail or invoice distribution
 - Mail or invoice processing
 - Mail or invoice forwarding to the Managing Director
 - Invoice certification
 - Payment instrument preparation
- Outgoing mail (physical mail – electronic mail - Fax)
 - Mail preparation
 - Mail validation by the supervisor
 - Mail validation by the Managing Director
 - Mail forwarding
- Phone calls
 - Incoming call processing
 - Outgoing call processing


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7. Procedure


| Actors | Tasks | Tools |
|--|--|--|
| Incoming mail (Physical mail – Electronic mail – Fax) | | |
| Secretariat | <p><u>Mail or invoice receipt and recording</u></p> <p><u>Case of an ordinary mail</u></p> <ul style="list-style-type: none"> ▪ Receives incoming mail. ▪ Saves incoming mail in the correspondence register. ▪ Affixes the mail circulation stamp. ▪ Puts the mail arrival date. ▪ Forwards the original to the signatory for the Managing Director. <p><u>Case of an invoice</u></p> <ul style="list-style-type: none"> ▪ Receives the invoice. ▪ Saves the invoice in the register of received invoices. ▪ Affixes the stamp of circulation. ▪ Forwards the invoice to the Managing Director. | Received correspondence register + received invoice register + BOPE stamp + received mail + received invoice |
| Managing Director | <p><u>Mail or invoice allocation</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the mail or invoice. ▪ Mentions the service (s) to be informed of the letter or invoice. ▪ Appoints a manager for mail or invoice processing. ▪ Stamps the mail or invoice. ▪ Returns the mail or invoice to the Secretariat for forwarding. | Received mail + Received invoice |
| Secretariat | <p><u>Mail or invoice dissemination</u></p> <ul style="list-style-type: none"> ▪ Receives annotated mail or invoice and makes a copy. ▪ Informs the designated service (s). ▪ Sends the copy to the Manager designated by the | Internal forwarding book |

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| | Managing Director for processing. | |
| Designated manager | <p><u>Traitement du courrier ou de la facture</u></p> <ul style="list-style-type: none"> ▪ Receives the mail or invoice. ▪ Processes the mail or invoice. ▪ Return processed mail or invoice to the secretariat | Internal forwarding + received mail + invoice |
| Secretariat | <p><u>Mail or invoice forwarding to the Managing Director</u></p> <p><u>Case of a mail</u></p> <ul style="list-style-type: none"> ▪ Receives a mail. ▪ Forwards the processed mail to the Managing Director for decision on the action to be made. ▪ Archives a copy of the mail in the file of received mail. <p><u>Case of an invoice</u></p> <ul style="list-style-type: none"> ▪ Receives an invoice. ▪ Forwards the invoice to the Administrative and Financial Director for certification with the user service. ▪ Archives a copy of the invoice in the received mail file. | Received mail + invoice |
| Administrative and Financial Director | <p><u>Invoice Certification</u></p> <ul style="list-style-type: none"> ▪ Receives an invoice. ▪ Makes, with the user service, a consistency checking of the invoice (amount, label, name of the supplier, stamp of the supplier, etc.). ▪ Checks the invoice and puts the stamp “payment authorization” on the invoice. ▪ Forwards the invoice to the Head Financial service via the Secretariat for payment instrument preparation. | Received invoice |
| Head of Financial Services | <p><u>Preparation of payment instrument</u></p> <ul style="list-style-type: none"> ▪ Receives the invoice. ▪ Ensures that it is certified by the user service. ▪ Prepares the payment instrument. ▪ Forwards the instrument to the Administrative and | Received invoice + payment instrument |

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| | <p>Financial Director and the Managing Director for signature before payment.</p> <ul style="list-style-type: none"> ▪ Gives the check to the supplier or his representative against discharge on the copy, as part of a payment by check. ▪ Gives the transfer order to the courier for deposit to the bank against receipt on the copy. | |
| Outgoing mail (Physical mail - electronic mail - Fax) | | |
| Mail initiator | <p><u>Mail preparation</u></p> <ul style="list-style-type: none"> ▪ Prepares the mail draft. ▪ Submits to the direct supervisor. | Mail draft |
| Direct supervisor | <p><u>Mail validation by the direct supervisor</u></p> <ul style="list-style-type: none"> ▪ Receives a mail. ▪ Checks the relevance of the mail. ▪ If there is no observation, validates and forwards the letter to the Managing Director for validation via the secretariat. | Mail draft |
| Managing Director | <p><u>Mail validation by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the mail. ▪ Checks the relevance of the mail. ▪ Makes amendments if necessary. ▪ Validates the mail in there is of observations. ▪ Returns the validated mail to the Secretariat for forwarding. | Outgoing mail |
| Secretariat | <p><u>Mail forwarding</u></p> <ul style="list-style-type: none"> ▪ Receives validated mail. ▪ Makes a copy of the document to be sent after the signature of the authorized officials. ▪ Saves documents in the register of sent letters. ▪ Saves the document in an external transmission book. | External forwarding book + Forwarded mails |

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| | <ul style="list-style-type: none"> Archives a copy of outgoing mail in the file for outgoing mail. | |
| Phone calls | | |
| Switchboard operator | <p><u>Incoming phone call processing</u></p> <ul style="list-style-type: none"> Receives outside phone calls via phone number communicated to the public. Records the call in the Office telephone call log. Checks the addressees' availability and transfers the calls to them. | Phone call register |
| Switchboard operator | <p><u>Outgoing phone call processing</u></p> <ul style="list-style-type: none"> Receives the call from an employee. Collects his request. Ensures the availability of the requested interlocutor. Connects by telephone the employee and the requested interlocutor. Records the call in the Office's telephone call log. | Phone call register |

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| | 2. Fixed asset management | Page 1 / 8 | |

1. Procedure goals

The procedure goal is to describe the different stages of the fixed asset management process within the Burundian Office for Protection of Environment (BOPE). This procedure also makes it possible to ensure regular monitoring of the conditions of BOPE properties.

2. Special management rules

▪ Fixed asset entry

Any receipt of fixed assets must comply with the procurement procedure. Regarding the purchase of fixed assets, the receiving commission must reconcile the order form, the delivery slip and the items delivered.

A monitoring sheet is kept by the Head of General Services for each fixed asset on which all movements of the asset will be recorded.

▪ Physical Inventory

The inventory of fixed assets is carried out by an inventory commission made up of at least one representative of the Department of General Services and a specialized technician in the matter.

The physical inventory of fixed assets makes it possible to reconcile the existing and the fixed assets register and possibly identify the fixed assets likely to undergo reforms.


As far as to the vehicle fleet is concerned, the inventory makes it possible to reconcile the vehicle dashboard and the vehicle usage records. It also makes it possible to assess the effectiveness of the maintenance carried out on the vehicles.

The physical inventory is carried out on the basis of fixed asset inventory sheets.

It is carried out at least 10 days before the closing of the accounts of the Accounting which takes place on December 31 of year N.

▪ Fixed asset maintenance

Any request for maintenance intervention is established by the requesting or user service. Any maintenance carried out by the maintenance agent is recorded in the repair register

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The repaired equipment is returned to the user service after signature of the User service manager in the “Control of carried out works” section.

- **Decommissioning - Transfert**

Any maintenance carried out outside by an external service provider is carried out on the basis of an authorization from General Direction. The equipment to be decommissioned is noted by the maintenance officer.


The BOPE Managing Director appoints a committee responsible for analyzing the conditions for decommissioning and drawing up the list of concerned equipment. The list of equipment for sale is approved by the Board of Directors. Any movement of fixed assets from one service to another must be authorized by BOPE general Directorate.

3. Key controls

- Checking the effective recording of fixed assets upon receipt.
- Checking the existence of regular asset movement monitoring sheets
- Checking the regularity of maintenance of fixed assets
- Checking the effectiveness of physical inventories of fixed assets and their periodic evaluation on the basis of posted inventory sheet, signed and updated by service.

4. List of work documents

- Receipt report
- Asset receipt
- Packing slip
- Fixed assets register
- Invoice
- Purchase order
- Intervention request form
- Repair register
- Management authorization
- Inventory planning
- Inventory instructions
- Fixed asset register
- Inventory sheet
- Vehicle use sheets
- Maintenance sheets
- Inventory report
- Decommissioning report
- List of equipment for sale

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- Transfer request letter
- Transfer voucher

5. Procedure actors

- Managing Director
- Administrative and financial director
- Head of General Services
- Receipt commission
- Fleet Management and Maintenance Officer
- Inventory commission
- Requesting agency
- Maintenance officer


6. Procedure stages

- Fixed asset entry
 - Receipt of the fixed assets
 - Recording the fixed assets
- Fixed asset maintenance
 - Intervention request
 - Fixed asset repairing
- Fixed asset Physical inventory
 - Preparation of the planning and inventory instructions
 - Validation of the planning and inventory instructions
 - Distribution of the planning and inventory instructions
 - Inventory implementation
 - Inventory approval
 - Archiving the inventory file
- Decommissioning/ disposal
 - Decommission notice
 - Selling or decommissioning
 - Equipment exit
- Equipment transfer
 - Transfer request
 - Equipment transfer
 - Transfer recording


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7. Procedure


| Actors | Tasks | Tools |
|--------------------------------|--|---|
| Fixed asset entry | | |
| Receipt commission | <p><u>Fixed asset receipt</u></p> <ul style="list-style-type: none"> ▪ Consolidates the order form, the delivery form, and the items delivered. ▪ Prepares a receipt form in the same ways for ordinary purchases and signs it. ▪ Describes in details on the receipt form the acquired fixed assets (kind, technical characteristic, serial number etc.). ▪ Prepares three copies of the receipt: <ul style="list-style-type: none"> ○ original and a copy for accounting which will use the original for the invoice, ○ copy for the user service. ▪ Sends to the Accountant for filing the elements (copies of the receipt form and the delivery slip) in the fixed assets' folder awaiting the invoice. | Receipt report |
| Head of the General services | <p><u>Recording the fixed assets</u></p> <ul style="list-style-type: none"> ▪ Prepares three copies the fixed assets sheet, in which he records all the movements of the fixed asset. ▪ Gives to the Head of the user service a copy of the form, duly signed by him and countersigned by the Head of the user service. ▪ Sends a copy to the Maintenance Manager. ▪ Keeps the second copy in his fixed asset folder. ▪ Files the original invoice in the supplier file and photocopy the invoice in the fixed asset file with the original sheet. | Fixed asset Receipt form + packing slip + fixed asset form + invoice + purchase order |
| Fixed asset maintenance | | |
| Requesting service | <p><u>Intervention request</u></p> <ul style="list-style-type: none"> ▪ Prepares 3 copies of the intervention request form in case of a breakdown or any other failure. | Intervention request form |

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| | <ul style="list-style-type: none"> ▪ Sends the intervention request form to the maintenance agent. ▪ Files a copy of the intervention request form. | |
| <p>Fleet maintenance and Management Manager</p> | <p><u>Repairing the fixed assets</u></p> <p><u>1st case : the maintenance is carried out by a maintenance agent</u></p> <ul style="list-style-type: none"> ▪ Receives and verifies the repair request form. ▪ Records the equipment to be repaired in the repair register. ▪ Completes and signs the intervention request form under the section “equipment to be repaired”. ▪ Takes note of the repair by signing the work order under the section “control of carried out works”. ▪ Hands over the repaired equipment to the user service after signature of the User Service Head in the “Control of Carried out work” section. <p><u>2nd case : the equipment can be repaired but requires to buy spares parts or consumed supplies</u></p> <ul style="list-style-type: none"> ▪ Same procedures for the 1st case with regard to repair. ▪ Regarding the procedures for the acquisition of parts and consumables, procedures related to the management of purchases must be used. <p><u>3rd case : the maintenance must be done outside by an external service provider</u></p> <ul style="list-style-type: none"> ▪ Informs the Administrative and Financial Director of the need to have the equipment repaired by an external service provider. ▪ Calls on an external service provider to repair the equipment on the basis of an authorization from General Direction. ▪ Checks and submits to the Administrative and Financial Director for approval, the repair estimate drawn up by the external service provider. ▪ Gets the Administrative and Financial Director signed on the temporary outflow form and the packing slip from the | <p>Fixed asset sheet + Intervention request form + repair register + Direction authorization</p> |


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| | <p>external service provider.</p> <ul style="list-style-type: none"> ▪ Receives the material accompanied by the temporary outflow form and the packing slip from the external service provider. ▪ Identifies the equipment and verifies the compliance of the carried out works on the basis of the temporary outflow form, of the copy of the repair estimate. ▪ Approves the carried out works and fills the intervention request form under the “Control of carried works” section. ▪ Fills the repair register, mentioning the date. ▪ Returns the repaired equipment to the user service. | |
| Fixed asset inventory | | |
| Head of the Department of General Services | <p><u>Elaboration of the inventory schedule and instructions</u></p> <ul style="list-style-type: none"> ▪ In early December, prepares the inventory schedule and inventory and submits them to the Administrative and Financial Director for validation. | Inventory schedule + Inventory instructions |
| Administrative and Financial Director | <p><u>Validation of the inventory du planning et des instructions d’inventaire</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the schedule and instructions. ▪ If there are no observation, he validates and returns them to the Head of General Services. | Inventory schedule + inventory instruction |
| Head of the Department of General Services | <p><u>Inventory schedule and instructions dissemination</u></p> <ul style="list-style-type: none"> ▪ Receives the validated schedule and instructions. ▪ Disseminates the schedule and instructions to the members of the inventory commission as well as the inventory sheets. | Inventory schedule + inventory instruction |
| Inventory commission | <p><u>Inventory implementation</u></p> <ul style="list-style-type: none"> ▪ 10 days before the accounts are closed, counts the fixed assets. ▪ Carries out reconciliation between the existing and the fixed assets register. ▪ Fills in the inventory sheets based on the inventory made. ▪ Indicates all the faults and abnormalities identified on the | Inventory schedule + Inventory Instruction + Fixed asset register + Inventory form + Vehicle usage |

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| | | |
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| | <p>fixed assets.</p> <ul style="list-style-type: none"> With regard to the vehicle fleet, reconciles the vehicle dashboard and the vehicle usage sheets. Also checks if the vehicles are serviced and that the maintenance records are filled. Makes the inventory report and signs it. Forwards the report and the sheets to the Administrative and Financial Director. | <p>sheets + Maintenance sheet + Inventory report</p> |
| Administrative and Financial Director | <p><u>Inventory approval</u></p> <ul style="list-style-type: none"> Receives the inventory sheets as well as the inventory report. Checks the consistency the document package. Also ensures the completeness of the inventory. If there are no observations, approves and refers the inventory report. Returns the package to the Head of General Services for updating the fixed assets register. | <p>Fixed asset register + Inventory sheets + vehicle usage sheets + Maintenance sheets + inventory report</p> |
| Head of General services | <p><u>Inventory file archiving</u></p> <ul style="list-style-type: none"> Receives the inventory package. Archives the report and inventory sheets in the fixed assets folder. | <p>Inventory report + Inventory sheets</p> |
| Decommission / disposal | | |
| Maintenance agent | <p><u>Decommission notice</u></p> <ul style="list-style-type: none"> Prepares the notice in which he precises the reform that the equipment will undergo (either for sale or decommission) Forwards the notice to the Managing Director for approval or amendment | <p>Decommission notice report</p> |

| | | |
|-------------------|---|--------------------------------------|
| Managing Director | <p><u>Sale or decommission</u></p> <ul style="list-style-type: none"> Receives the report. Designates a commission responsible for decommission. Validates or amends the decommission conditions. | <p>List of equipments to be sold</p> |
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| | <ul style="list-style-type: none"> Sends the list of equipment to be decommissioned to the Management Board for approval. | |
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|---|---|-------------------|
| Head of the Department of General Service | <p><u>Equipment outflow</u></p> <ul style="list-style-type: none"> Receives from the Managing Director, the sale approval from the Board of Directors. Proceeds to the final outflow of the concerned equipment. Record the final outflow on the fixed asset sheet. | Fixed asset sheet |
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Equipment transfer

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| Requesting service | <p><u>Transfer request</u></p> <ul style="list-style-type: none"> Checks the availability of the requested equipment with the concerned services. Establishes a transfer request. Asks the Director of the concerned Service to sign. Gets the request signed by the Managing Director. Forwards the validated request to the Maintenance agent for the transfer | Lettre de demande de transfert |
|--------------------|---|--------------------------------|

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| Maintenance agent | <p><u>Equipment transfert</u></p> <ul style="list-style-type: none"> Receives the signed request. Prepares the transfer voucher in four (4) copies signed by the holder service, the requesting service and the maintenance service. Gives all signatories a copy of the transfer voucher. Keeps a copy of the transfer voucher and send it to the Head of the Department of General Services. | Transfer request letter + Transfer voucher |
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| Head of the Department of General Service | <p><u>Transfer record</u></p> <ul style="list-style-type: none"> Receives the copy of the transfer voucher. Records the transfer on the fixed assets sheet without accounting entry. | Transfer voucher + Fixed asset sheet |
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|  | M.A. Administrative Procedures | Ref. | M.A.3.3 |
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| | 3. Fleet Management and maintenance | Page 1 / 5 | |

1. Procedure goals

The procedure goal is to describe the different stages of the process of fleet management and within the Burundian Office for Protection of Environment (BOPE).

2. Special management rules

The Head of General Service Department must set up a maintenance log book for each vehicle and checks that the maintenance is done on time.

The fleet Management and Maintenance Officer is responsible for ensuring daily and periodic vehicle maintenance. Periodic maintenance is carried out in a garage or at a car dealership.

The Head of the General Service Department must set up a logbook for the monthly monitoring of the movements and fuel consumption of vehicles and motorcycles on the sites.


Upon receipt of the vehicle, the General Service Department Officer and the maintenance officer must record it on the fixed assets sheet on the basis of the copy of the receipt report and the delivery slip awaiting the invoice.

3. Key controls

- Checking the regularity of vehicle maintenance
- Checking if the log books are updated

4. List of Work documents

- Repair sheet
- Fixed asset sheet
- Receipt report
- Receipt slip
- Order Form
- Packing slip

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- Receipt slip
- Insurance card
- Fleet Maintenance book and log book
- Fuel consumption sheet

5. Procedure actors

- Managing Director
- Administrative and Financial Director
- Concerned agent
- Head of the department of General services
- Head of fleet management and maintenance


6. Procedure stages

- Approval of the repair sheet by the Managing Director
- Financial aspect checking
- Repair starting
- Vehicle arrival
- Vehicle maintenance
- Maintenance book and the log book checking


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|  | M.A. Administrative Procedures | Ref. | M.A.3.3 |
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7. Procedure


| Actors | Tasks | Tools |
|--|--|---|
| Managing Director | <p><u>Approval of repair sheet by the Managing Director</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the repair sheet for the concerned officer. ▪ Analyzes the relevance of the file. ▪ Approves and stamps the sheet if there are no observations. ▪ Forwards the form to the Administrative and Financial Director. | Repair sheet |
| Administrative and Financial Director. | <p><u>Financial aspect checking</u></p> <ul style="list-style-type: none"> ▪ Receives the sheet. ▪ Checks the consistency of the amounts indicated. ▪ Ensures repair is budgeted. ▪ Validates and signs the form. ▪ Sends the sheet to the officer of the concerned. | Repair sheet |
| Concerned agent | <p><u>Repair start</u></p> <ul style="list-style-type: none"> ▪ Receives the validated and approved sheet ▪ Forwards the sheet to the Head of General Mean service for processing | Repair sheet |
| Head of General Service Department | <p><u>Vehicle arrival</u></p> <ul style="list-style-type: none"> ▪ Receives the vehicle on the basis of the order form that has been issued and the supplier's delivery note. ▪ Prepares a receipt signed by all stakeholders (supplier, receipt Commission) as for other fixed assets. Each vehicle has the BOEP inscriptions. ▪ Prepares the fixed asset sheet on the basis of the receipt report, the delivery slip and possibly the invoice (if received). ▪ Carries out a compulsory vehicle insurance to avoid abuse of non-repair of caused/ underwent damages ▪ Prepares a maintenance book for each vehicle to be filled during each maintenance for follow up. The maintenance book indicates the mileage to be used for the next maintenance. | Fixed asset sheet + receipt report + + packing slip + receipt slip + Insurance card + order form + fleet maintenance book |

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|  | M.A. Administrative Procedures | Ref. | M.A.3.3 |
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| | | |
|--|--|--|
| | <ul style="list-style-type: none"> ▪ Sets up a log book with the following information: date, departure index, arrival index, travelled distance, purpose, quantity of used fuel and the driver of the vehicle. | |
| Fleet management and maintenance agent | <p><u>Vehicle maintenance</u></p> <p><u>Daily maintenance</u></p> <ul style="list-style-type: none"> ▪ Carries out the daily cleaning of carpets, seats, windshield, dashboard, the rear trunk. ▪ Checks the operation of the main components of the vehicle (brakes, handbrake, turn signals, headlights, horn, etc.) ▪ Checks the levels of the engine oil, brake oil, power steering oil, water level in the radiator and battery as well as the windshield wipers. ▪ Fills in the maintenance book indicating the carried out maintenance. ▪ Keeps the maintenance book. <p><u>Periodic maintenance</u></p> <ul style="list-style-type: none"> ▪ Periodically changes the timing belt, every 60,000 km for some vehicles and every 100,000 km for others (refer to the technical manual for each vehicle). ▪ Carries out oil changes also at very specific periods (after a certain mileage to be defined by service note). ▪ Changes oil and diesel filters at regular intervals. ▪ Carries out any other repair deemed important. ▪ Carries out a monthly fuel consumption checking by requesting fuel consumption records by users. ▪ Fills in the maintenance book indicating the carried maintenance. ▪ Forwards the book to the Head of Department of General Services for control. | Fleet maintenance book + fuel consumption book |
| Head of General Services Department | <p><u>Maintenance book and log book control</u></p> <ul style="list-style-type: none"> ▪ Gets back the maintenance book and the log book from the Fleet Management and Maintenance Officer as well as the consumption sheets. ▪ Checks if daily and periodic maintenance is carried out. ▪ Checks if the fuel consumption is well monitored. | Fleet maintenance book + Fuel consumption book |

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| | | |
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| | <ul style="list-style-type: none"> ▪ Analyzes the consistency of consumption sheets. ▪ Stamps books and sheets in there is no observation. ▪ Makes a copy of the stamped page of the books. ▪ Returns the notebooks to the Fleet Management and Maintenance Officer. ▪ Archive copies made in the vehicle monitoring file. | |
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|  | M.A. Administrative Procedures | Ref. | M.A.3.4 |
| | 3. General Means | Version | juillet 2020 |
| | 4. Stock management | Page 1 / 8 | |

1. Procedure goals

The procedure goal is to describe the different stages of the stock management process within Burundian Office for Protection of Environment (BOPE). This procedure also makes it possible to ensure that all stock movements (receipt, transfers and outflows) are recorded on standard documents belonging to BOPE.

2. Special management tools

Stocks are another pillar to keep BOPE running. It is therefore essential for the Office to have them constantly. Stocks can include supplies, spare parts and possible chemicals for protected areas.

▪ Stock entry

The storekeeper must arrange BOPE stocks (storing per kind and if necessary storing away from light and humidity, etc.).

The requisition of the products is established and signed by the Head of the requesting service.

Each delivery is subject to a receipt report signed by the receipt committee. The members of this commission are appointed by the Managing Director.


Any item received must be recorded on a stock form. The stock form must be updated by the stock manager.

▪ Stock inventory

A periodic inventory (quarterly, half-yearly and annual) of stocks is carried out at the Office level. The inventory work is carried out on the basis of inventory sheets kept by the warehouse manager, all of which constitutes the general book of materials.

Inventory work is carried out according to an inventory schedule and inventory instructions defined by the Managing Director.

The work is carried out by two inventory commissions whose members are appointed by the Managing Director taking into account their competence and independence.

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| | 4. Stock management | Page 2 / 8 | |

Each team includes a person in charge of stock management (storekeeper for example) and a person carrying out a function which is different from the latter (accountant, cashier, administrative), an appointed supervisor.

The physical inventory work is carried out in 03 phases:

- physical counting carried out at the place of detention or conservation of materials in stock;
- reconciliation of physical counting results with theoretical ledger balances;
- drawing up an inventory report highlighting the distinction between materials in stock and materials in service.

In case of a discrepancy between the theoretical balance and the physical existing one, the material accountant makes the necessary accounting readjustment.

During the inventory period, no stock movement should be made. Any receipt of stock after December 31 must be isolated to avoid including it in the counts. No delivery should be made during the inventory period before the full physical census in the category of concerned property concerned.

▪ **Stock outflows**

Any outflow must be subject to a requisition signed by the Head of the requesting service and is recorded on the stock form.


The stock form must be updated with each stock movement.

The stock outflows take place in the case of availing the stock to the staff.

Any outflow of stocks is subject to an outflow form drawn up and signed by the Warehouse Manager.

3. Key controls

- Checking if the stocks acquired by BOPE meet the purchase conditions agreed upon the order
- Checking if the requests for supplies follow the internal procedure for authorization and stock outflows
- Checking if the validated and recorded stocks (stock management software) are regularly inventoried and correctly valued at the cost of acquisition service.

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4. List of work documents


- Stock receipt form
- Packing slip
- Stock sheet
- Requisition form
- Signature specimen
- Stock outflow form
- Inventory planning
- Inventory instructions
- Circular letter
- Inventory sheets
- Inventory report

5. Procedure actors


- Managing Director
- Administrative and financial Director
- Head of General Services
- Head of the requesting service A
- Warehouse manager
- Accountant
- Inventory commissions
- Receipt commission

6. Procedure stages

- Stock entry
 - Stock receipt
 - Updating the stock forms
 - Filing the package
- Stock inventory
 - Preparatory phase
 - Physical counting
 - Preparation of the inventory report


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| | 4. Stock management | Page 4 / 8 | |

- Review of inventory works
- Work inventory validation by the Administrative and Financial Director
- Work inventory approval
- Archiving the inventory file
- Stock outflow
 - Preparation of acquisition form
 - Preparation of the stock outflow form
 - Filing the package


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|  | M.A. Administrative Procedures | Ref. | M.A.3.4 |
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| | 4. Stock management | Page 5 / 8 | |

7. Procedure


| Actors | Tasks | Tools |
|--------------------------|---|--|
| Stock entry | | |
| Receipt commission | <p><u>Stock receipt</u></p> <ul style="list-style-type: none"> ▪ Compares the Order form and the packing slip. ▪ Checks if the delivery complies with the transport documents with regard to: <ul style="list-style-type: none"> ○ quantity (missing, damaged) ; ○ quality (rotten, non-compliance, weak packaging) non compliant presentation. ▪ When the presentation is non-compliant, he establishes a return form in case of non-compliant delivery. ▪ When the presentation is correct: ▪ When the presentation is compliant: <ul style="list-style-type: none"> ○ prepares reception report; ○ prepares a receipt in four copies, signs them and have them signed by the supplier / transporter; ○ sends a copy of the receipt and the order form to the Accountant; ○ sends a copy of the receipt and the dispatch note to the warehouse manager and the internal controller; ○ sends a copy of the receipt, the packing slip and the order form to the Head of General Service. | Order form + reception form |
| Warehouse Manager | <p><u>Updating the stock forms</u></p> <ul style="list-style-type: none"> ▪ Receives the receipt form and the packing slip. ▪ Completes the stock form under “Entry” section, indicating the received quantity and total price. ▪ Stores the items in the warehouse following related instructions: <ul style="list-style-type: none"> ○ storing by date of receipt; ○ storing by category or type of product | Receipt form + packing slip + stock form |
| Head of General Services | <p><u>Filing the package</u></p> <ul style="list-style-type: none"> ▪ Receives the packing slip, the receipt and the order form. ▪ Saves the package in the order register or in the relevant purchase file. | Packing slip+ receipt form + order form |

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| | 4. Stock management | Page 6 / 8 | |

| | | |
|------------------------|---|---|
| | <ul style="list-style-type: none"> Files documents per kind of supplies (equipment and supplies). | |
| Stock inventory | | |
| Managing Director | <p><u>Preparatory phase</u></p> <ul style="list-style-type: none"> Raises awareness through information meetings on the importance of the inventory operation for all services, storekeeper and site managers. Discusses in great details all the procedures relating to carrying out an inventory. Defines the inventory schedule. Appoints the teams responsible for carrying out an inventory. Give clear instructions for the identification of goods to inventory and damaged and obsolete products. | Inventory schedule + Inventory instruction +Circular letter |
| Inventory commissions | <p><u>Physical counting</u></p> <ul style="list-style-type: none"> Prepare the inventory sheets. Carry out physical counting progressively (eg from North to South, from East to West) for each team. Plan a minimum of two teams. Make a consolidation / comparison of the counting results gathered by the two teams and ensures that they deliver the same result. Plan a third counting in case of unexplained discrepancy noted by the two teams. Make sure there is no receipt or outflow of goods during the counting period. | Inventory form |
| Inventory commissions | <p><u>Preparation of an inventory report</u></p> <ul style="list-style-type: none"> Prepares a report on the progress of the inventory after having consolidated the results of the inventory with the stock form, and justified all the deviations. Forwards the report, inventory sheets, instructions and schedule to the Head of General Services. | Inventory schedule + Inventory Instructions + Inventory forms + Inventory report |


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|  | M.A. Administrative Procedures | Ref. | M.A.3.4 |
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| | 4. Stock management | Page 7 / 8 | |

| | | |
|---|---|---|
| Head of General services | <p><u>Work inventory review</u></p> <ul style="list-style-type: none"> ▪ Receives the package (report, sheets, instructions and inventory schedule). ▪ Checks the document consistency. ▪ Also ensures the completeness of the inventory. ▪ Checks if all stocks on the inventory report are checked. ▪ If there is no observation, approves and refers the inventory report. ▪ Forwards the file to the Administrative and Financial Director for validation. | Inventory schedule + Inventory Instructions + Inventory forms + Inventory report |
| Administrative and Financial Director | <p><u>Validation of inventory works by the Administrative and Financial Director</u></p> <ul style="list-style-type: none"> ▪ Receives the package (report, forms, instructions and inventory schedule) ▪ Receives the inventory file ▪ Ensures the completeness of the inventory ▪ Checks the inventory file compliance. ▪ Valides the inventory report. ▪ Forwards the inventory report to the Managing Director for approval | Inventory schedule + Inventory Instructions + Inventory forms + Inventory report |
| Managing Director | <p><u>Approval of the inventory works</u></p> <ul style="list-style-type: none"> ▪ Receives the inventory file. ▪ Ensures the completeness of the inventory. ▪ Checks the consistency of the inventory. ▪ Approuves the inventory report. ▪ Returns the inventory report to the Head the service via the Administrative and Financial Director. | Inventory schedule + Inventory Instructions + Inventory forms + Inventory report |
| Head of the service of General Services | <p><u>Archiving the inventory file</u></p> <ul style="list-style-type: none"> ▪ Receives the validated and approved inventory file. ▪ Updates the stock forms. ▪ Archives the file in the stocks' folder | Inventory schedule + Inventory Instructions + Inventory forms + Inventory report |

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|  | M.A. Administrative Procedures | Ref. | M.A.3.4 |
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| | 4. Stock management | Page 8 / 8 | |

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| Stock outflow | | |
|--------------------------------|---|---|
| Head of the requesting service | <p><u>Preparation of a requisition form</u></p> <ul style="list-style-type: none"> ▪ Prepares a signed requisition form of supplies precising: <ul style="list-style-type: none"> ○ the kind of supplies and materials; ○ Required quantity taking into account the service weekly consumption; ○ allocation (destination per user if this is known) ; ○ Conditions of the sub- stock available in quantity in the service | Requisition form |
| Warehouse manager | <p><u>Elaboration of warehouse outflow form</u></p> <ul style="list-style-type: none"> ▪ Checks the compliance of the signature of the Head of the requesting service with a deposited specimen. ▪ Checks the stock availability. ▪ Stamps the request. ▪ Fills in the stock forms. ▪ Prepares a valued form in 4 copies. ▪ Asks the requesting person to sign the form. ▪ Delivers the stock ▪ Files a copy of an internal requisition form ▪ Keeps a copy of outflow form. ▪ Gives the copy of the outflow form and requisition form to the accountant via the accounting section. | Signature specimen + outflow warehouse form |
| Accountant | <p><u>Filing the package</u></p> <ul style="list-style-type: none"> ▪ Receives the copy of the outflow form and the requisition form. ▪ Files the copy of the outflow and requisition form. | Warehouse outflow form + requisition form |

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|  | M.A. Administrative procedures | Ref. | M.A.3.5 |
| | 3. General Means | Version | juillet 2020 |
| | 5. Administrative reporting to the Ministry of Environment | Page 1 / 2 | |

1. Procedure goals

The procedure goal is to describe the rules for administrative reporting by the Burundian Office for Protection of Environment (BOPE) to the Ministry in charge of the environment. Any leader of an organization has the duty to report on the achievements made in the context of the missions entrusted to him and the resources availed to him.

BOPE General Direction of the BOPE cannot escape this obligation. It must ensure that it provides quality information to the supervisory authorities.


2. Special management rules

In the framework of the received funding and subsidies, the BOPE must report on the one hand the use of the received funds and on the other hand the evolution in the implementation of the Annual Plan of Activities. BOPE will therefore have to produce weekly, monthly, quarterly, biannual and annual reports according to the beneficiaries of the reports. BOPE will issue the following reports monthly:

- Financial report: it is about the use of recipes from all sources, namely:
 - recovering the costs of services offered to beneficiaries visiting Protected Areas;
 - subsidies received in the context of external financing by Project Partners
 - state subsidies;
 - other recipes.

This use must be made by prioritizing the most important section within the framework of BOPE rational management in order to cover above all the operating needs:


- staff costs;
- Training costs ;
- mission expenses inside the country as well as outside;
- various donations, contributions and diverse membership fees;
- office supplies ;
- transport and communication costs;
- investments;
- Staff bonuses.

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| | 5. Administrative reporting to the Ministry of Environment | Page 2 / 2 | |

In the framework of the preparation of the financial report, a certain number of works as listed in the table below are mandatory at a given frequency.

| Works to be done for the financial report production | |
|---|--|
| Frequency | |
| Daily | <ul style="list-style-type: none"> ▪ Cash bookkeeping and checking the cash documents. ▪ Bank bookkeeping and control of Bank documents. ▪ Allocation and recording of cash and bank transactions. |
| Monthly | <ul style="list-style-type: none"> ▪ Implementation of cash physical inventory. ▪ Bank reconciliation with the accounting balance of the Bank Book. ▪ Making the reconciliation statements and analysis. ▪ Updates of fixed asset acquisitions by the Head of the General Services Department. |
| Quarterly and biannually | <ul style="list-style-type: none"> ▪ Production of budget monitoring reports. ▪ Comparison of the achievements of the period with the budget and explanation of the discrepancies. |
| Annually | <ul style="list-style-type: none"> ▪ Production of Technical and Financial Report on budgeted Annual Action Plan (AAP) |

- Complete annual report: it contains the following elements:
 - resource management;
 - financial management ;
 - work technical results;
 - other aspects (planning for the next month, procurements, stock situation and management).
- Detailed annual action plan.
- Quarterly action plan implementation report.
- Financial implementation report with comparison to the budget and the action plan.
- Quarterly monitoring and evaluation report.

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.1 |
| | 3. Finance | Version | June 2020 |
| | 1. Development and implementation monitoring of the annual action plan and the annual budget | Page 1 / 9 | |

1. Objectives of the procedure

The objective of the procedure is to describe the different stages of the process of developing and monitoring the implementation of the annual action plan (AAP) and the annual budget of the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

Budget preparation

The Annual Action Plan (AAP) is developed on the basis of current activities, the objectives for the following year and instructions from the Director General.

The Director General appoints a technical committee responsible for drawing up the annual action plan and its budget.

The draft Action Plan and its budget sent to the Director General by the Committee is then validated by the Management Committee after analysis and amendment of the draft.

The annual action plan and its budget are presented by the Director General to the Board of Directors for approval.


Budget monitoring

The adopted budget is broken down by month and is subject to monthly, quarterly and half-yearly monitoring by the Head of the Budget Section under the supervision of the Head of the Finance Department.

Monthly budget monitoring provides visibility on the actual consumption of the budget and also allows for possible adjustments in the event of budget over- or under-consumption. Budget variances must be justified by the Heads of Department. The monthly reporting statements are analyzed by the Management Committee.

Quarterly and half-yearly reports on budget implementation shall be produced and forwarded to the Director-General. A budget review (reframing) meeting shall be held every quarter. The quarterly and half-yearly reporting statements are analyzed by the Management Committee and the Board of Directors.

Budget reshuffle/realignment

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|---|---|------------|------------------|
|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.1 |
| | 3. Finance | Version | June 2020 |
| | 1. Development and implementation monitoring of the annual action plan and the annual budget | Page 2 / 9 | |

Budget reworking takes place in the event of significant variances in the budget. It takes place in the following cases:

- the realisation of significant differences between initial forecasts and actuals justifying an adjustment, whether upward or downward, of appropriations (credits);
- the discovery of forecasting errors which have led to the over- or under-estimation of appropriations (credits allocated) for certain expenditures;
- the occurrence of significant and unforeseen events leading to new expenditures.

The budgetary adjustment (realignment) may take place outside of the above cases, at the request of the Director General.


The budget reshuffle (realignment) process is identical to that of budget preparation. The revised draft budget must be accompanied by the budget monitoring situation for the month preceding that of the budget review.

3. Key controls

- Verify that the budget proposals are analyzed and arbitrated by the Technical Committee (commission).
- Check that the BOPE's budget has been approved by the Board of Directors.
- Check that the budget is effectively monitored monthly, quarterly and half-yearly (semi-annually) .

4. List of working documents

- Guidance Note
- Invitation letter
- Timing of the Operations Planning Process
- Letter of appointment (Designation letter)
- Letter of request for action and budget proposals
- Strategic or operational planning framework
- Proposals for actions and budgets of the main services
- Invitation letter by the Technical Commission
- Budget Proposals per Department
- Planning canvas (Planning framework)
- Minutes of planning meetings
- Memorandum

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- Minutes of Meeting
- Consolidated action plan, budgeted, amended and pre-validated by the Management Committee
- Letter of transmission
- Minutes of amendments and approval
- Monthly report on the implementation of the annual budget
- Quarterly Budget Implementation Report
- Half-yearly statement of budget implementation
- Revised Draft Annual Budget

5. Actors in the proceedings


- Board of Directors
- Director General
- Chief Financial Officer
- Head of Finance
- Head of Budget Section
- Technical Commission
- Executive (Management) Committee
- Heads of Department

6. Stages of the procedure

- Development of the annual action plan and budget
 - Invitation to Directors and heads of departments to the development of the Annual Action Plan and Budget
 - Appointment of a technical committee responsible for developing the action plan and its budget
 - Transmission of proposals for actions and budgets
 - Analysis of proposed actions and budgets
 - Convening of the Executive (Management) Committee
 - Analysis and pre-validation by the Management Committee
 - Approval by the Board of Directors
- Budget monitoring
 - Monthly follow-up (Monthly monitoring)


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- Implementation and periodic monitoring of the AAP and its budget
- Analysis of periodic monitoring report
- Comments on identified discrepancies
- Analysis of comments made
- Monthly Statement Review
- Review of the monthly Monitoring statement
- o Quarterly or half-yearly monitoring
 - Preparation of the quarterly or biannual follow-up statement (semi-annual monitoring) of the action plan and budget
 - Analysis of the quarterly or half-yearly statement
 - Implementation and periodic monitoring of the AAP and its budget
 - Quarterly or semi-annual monitoring status review


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7. Procedure


| Actors | Tasks | Tools |
|---|---|--|
| Development of the annual action plan and budget | | |
| Director General | <p><u>Invitation to Directors and heads of departments to the development of the Annual Action Plan and Budget</u></p> <ul style="list-style-type: none"> ▪ Defines the guidelines of the Office ; ▪ Draws up the budget guidance note. ▪ Draws up an invitation letter for the preparation of draft revenue and expenditure from the various departments. ▪ Defines a timetable for the budget planning and validation process. ▪ Addresses the bundle (guidance note, invitation letter, planning outline and calendar) to the various Heads of Department. | Guidance Note + Invitation letter + Timing of the Operations Planning Process + Elaboration framework |
| Director General | <p><u>Appointment of a technical committee responsible for developing the action plan and its budget</u></p> <ul style="list-style-type: none"> ▪ Appoints a technical committee responsible for developing the action plan and its budget. ▪ Ask the heads of departments, by letter, to forward their proposals for actions and budgets to management. | Letter of appointment (Designation letter) + Letter of request for action and budget proposals + Strategic or operational planning framework |
| Heads of departments | <p><u>Transmission of proposals for actions and budgets</u></p> <ul style="list-style-type: none"> ▪ Read the invitation letter, the schedule (timetable) and the budget outline (development framework). ▪ Define their proposed actions and budget. ▪ Transmit their action and budget proposals to the Director General in accordance with his/her instructions for transmission to the Technical Commission. | Proposals for actions and budgets of the main services |
| Technical Commission | <p><u>Analysis of proposed actions and budgets</u></p> <ul style="list-style-type: none"> ▪ Takes note of the action and budget proposals. ▪ Examines the various proposals for actions and budget. ▪ Checks their consistency with the Director General's instructions. ▪ Checks the relevance of the proposed action plans. ▪ Requests the necessary information from the heads of department concerned if necessary. | Invitation letter by the Technical Commission + Budget Proposals per Department + Planning canvas (Planning framework) |

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| | <ul style="list-style-type: none"> ▪ Develops the consolidated annual action plan and budget. ▪ Draws up a report (minutes) for the attention of the Management Board and sign it (them). ▪ Transmits the draft Action Plan and budget to the Management Committee via the Director General. | + Minutes of planning meetings |
| Director General | <p><u>Convening of the Executive (Management) Committee</u></p> <ul style="list-style-type: none"> ▪ Receives the draft consolidated action plan and budget. (Receives the draft action plan and consolidated budget). ▪ Convenes by letter a meeting of the Management Committee. | Memorandum |
| Executive Committee | <p><u>Analysis and pre-validation by the Management Committee</u></p> <ul style="list-style-type: none"> ▪ Takes note of the consolidated action plan and budget. ▪ Analyzes the consistency and compliance of the action plan and budget with respect to the Director General's instructions. ▪ Analyzes the relevance of the action plan. ▪ Makes amendments if necessary. ▪ Pre-validates the draft action plan and budget. ▪ Transmits the consolidated and pre-validated action and budget plan to the Board of Directors via the Director General. | Minutes of Meeting + Action plan and budget + Letter of transmission |
| Board of Directors | <p><u>Approval by the Board of Directors</u></p> <ul style="list-style-type: none"> ▪ Reads the action plan and budget pre-approved by the Management Committee. ▪ Analyzes the consistency and compliance of the action plan and budget. ▪ Analyzes the relevance of the action plan. ▪ Makes the amendments deemed useful. ▪ Approves the action plan and budget. ▪ Returns the approved action and budget plan to the Director General. | Invitation letter + Consolidated Budget and Action Plan + Minutes of amendments and approval |

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| Budget monitoring | | |
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| Monthly follow-up | | |
| Head of budget section | <p><u>Implementation and periodic monitoring of the AAP and its budget</u></p> <ul style="list-style-type: none"> ▪ Performs monthly monitoring by preparing: <ul style="list-style-type: none"> - the budget monitoring report for the past month, - the statement of cumulative budgetary consumption, - the state of variances on budget forecasts. ▪ Submits the periodic statement/report to the Head of Finance no later than the 5th of the following month. | <p>Monthly budget execution report (Monthly budget implementation statement/report) + Comments</p> |
| Head of Finance | <p><u>Analysis of monthly monitoring report</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the monthly monitoring status. ▪ Ensures that the report is properly completed and the deviations/variances are correctly calculated. ▪ Transmits the report to the Heads of Departments for justifications. | <p>Monthly budget execution report (Monthly budget implementation statement/report) + Comments</p> |
| department heads | <p><u>Comments on identified discrepancies</u></p> <ul style="list-style-type: none"> ▪ Become aware of the periodic status. ▪ Provide their comments. ▪ Transmit the commented monthly monitoring report/statement to the Head of Finance. | <p>Monthly budget execution report (Monthly budget implementation statement/report) + Comments</p> |
| Head of Finance | <p><u>Analysis of comments made</u></p> <ul style="list-style-type: none"> ▪ Acknowledges the comments of the Heads of Department. ▪ Ensures the consistency and relevance of the comments. ▪ Transmits the monitoring report to the Chief Financial Officer. | <p>Monthly budget execution report (Monthly budget implementation statement/report) + Comments</p> |
| Chief Financial Officer | <p><u>Monthly Statement Review</u></p> <ul style="list-style-type: none"> ▪ Takes a look at the monthly report/statement. ▪ Analyzes the relevance and consistency of the comments made by the heads of department on any budget variances identified. ▪ Provides comments as needed/required. ▪ Organizes a meeting, in the event of significant variances or the possibility of significant variances, with the heads of department concerned to define areas for improvement that could lead to a budget | <p>Monthly budget execution report (Monthly budget implementation statement/report) + Comments</p> |

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| | <p>change/reworking.</p> <ul style="list-style-type: none"> Submit the monthly report/statement to the Management Committee via the Director General. | |
| Executive Committee | <p><u>Review of the monthly Monitoring statement</u></p> <ul style="list-style-type: none"> Takes a look at the monthly statement/report. Checks the consistency of the report. Analyzes the relevance of the comments made. Provides comments as required. Validates the report/statement and returns it to the Head of Budget Section via the Chief Financial Officer for archiving. | <p>Monthly budget execution report (Monthly budget implementation statement/report) + Comments</p> |
| Quarterly or semi-annual monitoring | | |
| Head of Budget Section | <p><u>Preparation of the quarterly or biannual follow-up statement (semi-annual monitoring) of the action plan and budget</u></p> <ul style="list-style-type: none"> Prepares the quarterly or half-yearly monitoring report that he/she submits to the Chief Financial Officer via the Head of Finance Department. Provides the necessary comments that may justify the consumption of the budget. | <p>Quarterly Budget Implementation Report + Semi-Annual Budget Implementation Report/statement</p> |
| Chief Financial Officer | <p><u>Analysis of the quarterly or half-yearly statement</u></p> <ul style="list-style-type: none"> Takes note of the quarterly or half-yearly status. Checks the consistency of the quarterly monitoring report. Transmits, in the absence of observations, to the Director General. | <p>Quarterly Budget Implementation Report + Semi-Annual Budget Implementation Report/statement</p> |
| Director General | <p><u>Implementation and periodic monitoring of the AAP and its budget</u></p> <ul style="list-style-type: none"> Receives the quarterly or semi-annual monitoring report. Submits this report to the Management Committee and then to the Board of Directors for analysis. | <p>Quarterly Budget Implementation Report + Semi-Annual Budget Implementation Report/statement</p> |
| Management (Executive) Committee + | <p><u>Quarterly or semi-annual monitoring report review</u></p> <ul style="list-style-type: none"> Read the quarterly or biannual monitoring report. | <p>Quarterly Budget Implementation Report + Semi-</p> |

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| <p>Board of Directors</p> | <ul style="list-style-type: none"> ▪ Analyze the AAP and budget quarterly or semi-annually. ▪ Review quarterly or semi-annually the status of implementation of the amended AAP and the financial statement. ▪ Analyze the consistency and relevance of the statements/reports. ▪ Provide comments as necessary. ▪ Validate the quarterly or semi-annual monitoring statement. <p>The Board of Directors returns the statement to the Head of the Budget Section via the Director General for archiving.</p> | <p>Annual Budget Implementation Report/statement</p> |
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|  | F.A.M Financial and Accounting Procedures | Ref. | F.A.M.3.2 |
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| | 2. Resource Management | Page 1 / 4 | |

1. Objectives of the procedure

The objective of the procedure is to describe the different steps of the resource management process of the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

The resources of the Office are as follows:

- State budget allocations;
- remuneration for services provided on behalf of third parties;
- pricing and revenue from various authorizations and licenses;
- grants/subsidies from foreign countries and organizations;
- donations and legacies authorized by the Minister of the Environment on the advice of the Board of Directors;
- loans contracted according to the terms and conditions adopted by the Board of Directors and approved by the Minister of the Environment and the Minister of Finance.


In relation to remuneration for services provided, the evidence of the service provided is the debt note issued by the Chief Financial Officer to the beneficiary. This note must contain the following elements:

- the purpose of the service;
- the date and duration of the service;
- the amount of the benefit;
- the recipient of the benefit;
- the letter stating the amount of the benefit.

The receivable note is subject to validation by the Director General who then establishes an revenue order for the recovery of the receivable.

3. Key Controls

- Check the existence of a claim note drawn up by the Director General for the services provided

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4. List of working documents


- Receivable note
- Resource monitoring/ tracking status.
- Vouchers (Supporting documents)

5. Actors in the proceedings

- Director General
- Chief Financial Officer
- Head of Financial Department
- Head of Accounting Section
- Accountant


6. Stages of the procedure

- Recognition and settlement of the claim
- Issuance of the debt note
- Validation of the receivable note and establishment of the revenue order
- Recovery/collection of the debt
- Recovery and updating of the resource monitoring status
- Posting and archiving


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|  | F.A.M Financial and Accounting Procedures | Ref. | F.A.M.3.2 |
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7. Procedure

| Actors | Tasks | Tools |
|----------------------------|--|---|
| Head of Finance Department | <p><u>Recognition and settlement of the</u></p> <ul style="list-style-type: none"> Depending on the type of claim, receives from the Head of the Budget Section the resource tracking statement together with supporting documents. Checks the consistency and completeness of the supporting documents before forwarding the bundle to the Chief Financial Officer. | Resource monitoring statement |
| Chief Financial Officer. | <p><u>Issuance of the debt note</u></p> <ul style="list-style-type: none"> Takes note of the document bundle. Checks consistency with supporting documents. In the absence of observations, draws up the note relating to the receivable/claim and submits it to the Director General. | Receivables note + Resource monitoring statement + Supporting documents(vouchers) |
| Director General | <p><u>Validation of the receivable note and establishment of the revenue order</u></p> <ul style="list-style-type: none"> Reads the note. Checks the completeness and conformity of the note in relation to the statement/report and the supporting documents. In the absence of observation, signs the note and establishes the order of revenue which he/she transmits to the Chief Financial Officer. | Receivables note + Resource monitoring statement + Supporting documents(vouchers) |

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| Chief Financial Officer. | <p><u>Recovery of the receivable</u></p> <ul style="list-style-type: none"> ▪ Takes note of the revenue order. ▪ Forwards the signed note to the recipient against a discharge on the copy of the note via the Head of the Finance Department. | Receivables note + Resource monitoring statement + Supporting documents(vouchers) |
| Head of Finance Department | <p><u>Recovery and updating of the resource tracking status</u></p> <ul style="list-style-type: none"> ▪ Proceeds to collect/recover the debt. ▪ Updates its resource tracking statement. ▪ Transmits a copy of the payment to the Accountant via the Head of Accounting Section. | Receivables note + Resource monitoring statement + Supporting documents(vouchers)Pièces justificatives |
| Accountant | <p><u>Posting and archiving</u></p> <ul style="list-style-type: none"> ▪ Receives a copy of the payment. ▪ Proceeds to record/post and archive the copy of the payment. | Receivables note + Resource monitoring statement + Supporting documents(vouchers) |

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|  | F.A.M Financial and Accounting Procedures | Ref. | F.A.M.3.3 |
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| | 3. Bank account management | Page 1 / 4 | |

1. Objectives of the procedure

The purpose of the procedure is to describe the different stages of the bank account management process of the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

The BOPE's resources are domiciled in accounts opened with the Central Bank and local commercial banks with which an account management agreement has been signed.

The direct debit/domiciliation of funds with banks is carried out in such a way as to preserve the timely coverage of the uses for which they are intended, all while generating interest income.

The BOPE bank accounts are distributed as follows::


- an account at the Bank of the Republic of Burundi for State endowments/state grants and payment of staff salaries.
- accounts with banks for projects financed by Technical and Financial Partners (TFPs). The management of funds deposited in these accounts must comply with the agreements signed with the TFPs of the projects and the Public Procurement procedures as laid down in the Public Procurement Code.
- an account for all revenue from services offered in the BOPE agencies.

All cash outflows/ outflows of funds are made on the basis of a cash outflow/ outflows of funds document (checks/cheques and transfer orders) drawn up by the Head of Finance and signed by the Chief Financial Officer and the Director General.

The Accountant chronologically records all check and payment order issues in the corresponding bank journals.

A bank reconciliation of each account is carried out by the Head of Accounting Section, reviewed by the Head of Finance Department and validated by the Chief Financial Officer and the Director General.

The date and terms of the transaction are set by the bank's acceptance letter.

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3. Key controls

- Check that the checks or transfer orders are signed by the Chief Financial Officer and the Director General.

4. List of working documents


- Payment instruments

5. Actors in the proceedings

- Director General
- Chief Financial Officer
- Head of Finance Department
- Accountant


6. Procedure steps

- Cash inflow/inflow of funds
 - Revenue recognition
 - Approval of collection certificate or revenue order
 - Revenue Posting/Recording
- Cash outflow/outflow of funds
 - Establishment of the payment instrument
 - Signature of the payment instrument by the Chief Financial Officer
 - Signature of the payment instrument by the Director General
 - Payment
 - Accounting for the expense/ expenditure


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|  | F.A.M Financial and Accounting Procedures | Ref. | F.A.M.3.3 |
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7. Procedure

| Actors | Tasks | Tools |
|--------------------------------------|--|--|
| Cash inflow/inflow of funds | | |
| Head of Finance Department | <p><u>Revenue recognition</u></p> <ul style="list-style-type: none"> ▪ Receives the check/cheque or credit notification from the bank. ▪ Checks the consistency between the notice or check and the file concerned. ▪ Checks the accuracy of the amount. ▪ If there are no observations, establishes : <ul style="list-style-type: none"> ○ a cashing/collection certificate if it is a check or, ○ a revenue order if it is a credit notification. ▪ Signs and forwards the certificate or order to the Chief Financial Officer in addition to the file concerned. | Check + credit notification + Collection certificate + revenue order |
| Chief Financial Officer | <p><u>Approval of collection certificate or revenue order</u></p> <ul style="list-style-type: none"> ▪ Takes note of the documents bundle. ▪ Performs a consistency check. ▪ In the absence of any observations, signs and returns the file to the Accountant via the Head of the Finance Department for posting/accounting. | Check + credit notification + Collection certificate + revenue order |
| Accountant | <p><u>Revenue Posting/Recording</u></p> <ul style="list-style-type: none"> ▪ Posts the revenue in the bank journals. ▪ Also records the receipt of funds in the revenue ledger. ▪ Transmits the check to the bank against a release on the copy by the courier. | Check + credit notification + Collection certificate + revenue order |
| Cash outflow/outflow of funds | | |
| Head of Finance Department | <p><u>Establishment of the payment instrument</u></p> <ul style="list-style-type: none"> ▪ Upon receipt of the invoice from the supplier, draws up the check or transfer order. ▪ Transmits the check or transfer order as well as the invoice to the Chief Financial Officer. | Vendor/Supplier invoice + Payment instrument |

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| Chief Financial Officer | <p><u>Signature of the payment instrument by the Chief Financial Officer</u></p> <ul style="list-style-type: none"> ▪ Receives the check or transfer order as well as the invoice. ▪ Performs a conformity check between the invoice and the payment instrument. ▪ If there is no observation, signs the instrument and sends it to the Director General. | Vendor/Supplier invoice + Payment instrument |
| Director General | <p><u>Signature of the payment instrument by the Director General</u></p> <ul style="list-style-type: none"> ▪ Receives the check or transfer order and the invoice. ▪ Checks the consistency of the document bundle. ▪ Also ensures the signature of the Chief Financial Officer. ▪ In the absence of observations, signs and returns the bundle of documents to the Finance Manager/ Head of Finance Department for payment. | Vendor/Supplier invoice + Payment instrument |
| Head of Finance Department | <p><u>Payment</u></p> <ul style="list-style-type: none"> ▪ Receives the invoice and the signed payment instrument. ▪ Records the outflow in the expense register. ▪ Delivers the check to the beneficiary against discharge on the copy. ▪ Or gives the transfer order to the courier for deposit at the bank against discharge on the copy. ▪ Forwards the copy of the payment to the Accountant for entry. | Vendor/Supplier invoice + Payment instrument |
| Accountant | <p><u>Accounting for the expense/ expenditure</u></p> <ul style="list-style-type: none"> ▪ Receives a copy of the payment. ▪ Enters the expenditure in the accounting records in the bank journals. ▪ Files/Achiving the invoice and the copy of the check or transfer order. | Vendor/Supplier invoice + Payment instrument |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.4 |
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| | 4. Payment of invoices | Page 1 / 4 | |

1. Objectives of the procedure

The objective of the procedure is to describe the different stages of the invoice/bill payment process within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

BOPE invoices are paid for services or materials received from suppliers. Invoices are paid on time in accordance with the clauses of contracts with suppliers.

The payment process is initiated upon receipt of the supplier's invoice. In case of receipt of goods and services, the process is initiated upon receipt of the supplier's invoice and the acceptance report.


Payment of a supplier invoice is made after all the purchasing elements have been gathered/collected. The financial and compliance verification for any invoice payment is carried out by the Chief Financial Officer (Purchase order, delivery slip, report/minutes or receipt form, payment order) before payment authorization.

Payment is made by check or bank transfer. It is made in cash when the amount of the invoice is less than BIF100,000 in accordance with the cash management procedure.

The payment instruments, namely the check or the transfer order, are established by the Head of the Finance Department. They must be the subject of a double signature by the Chief Financial Officer and the Director General.

All paid invoices must bear the "Paid" stamp.

- Verifies that checks or transfer orders are signed by the Chief Financial Officer and the Director General.
- Checks that payment instruments are established for invoices with an amount greater than BIF100,000,
- Checks that payments are made on the basis of an invoice or an evidentiary/convincing document (e.g. contract or mandate).

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3. List of working documents


- Supplier invoice
- Receipt slip
- Acceptance report
- Delivery note
- Payment instrument

4. Actors in the proceedings

- Director General
- Chief Financial Officer
- Head of Financial Department
- Accountant
- User department


5. Stages of the procedure

- Receipt of incoming/supplier invoice
- Verification of the supplier invoice
- Vendor/Supplier invoice control
- Establishment of the payment instrument
- Signature of the payment instrument by the Chief Financial Officer
- Signature of the payment instrument by the Director general
- Payment of the invoice
- Payment posting


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6. Procedure

| Actors | Tasks | Tools |
|------------------------------|---|--|
| User department | <p><u>Receipt of incoming/supplier invoice</u></p> <ul style="list-style-type: none"> Receives the invoice from the supplier/vendor and records/posts it. Certifies the invoice Transmits the supplier's invoice as well as the receipt slip, acceptance report or the supplier's delivery note to the Director General. | Supplier invoice + Receipt slip + Acceptance report + Delivery note |
| Director General | <p><u>Verification of the supplier invoice</u></p> <ul style="list-style-type: none"> Receives the invoice as well as the supplier's receipt, acceptance report or delivery note. Analyses the consistency and forwards the invoice to the Administrative and Financial Director for processing. Analyzes the consistency and forwards the invoice to the Chief Financial Officer for processing. | Supplier invoice + Receipt slip + Acceptance report + Delivery note |
| Chief Financial Officer | <p><u>Vendor/Supplier invoice control</u></p> <ul style="list-style-type: none"> Receives the invoice/bill. Checks the conformity of the invoice with respect to the receipt, acceptance report or delivery note of the supplier. Analyzes the cashflow statement. Transmits the invoice and the supplier's receipt slip, acceptance report/minutes of receipt or delivery note to the Head of the Finance Department, instructing him/her to prepare the payment. | Supplier invoice + Receipt slip + Acceptance report + Delivery note + Payment instrument |
| Head of Financial Department | <p><u>Establishment of the payment instrument</u></p> <ul style="list-style-type: none"> Upon receipt of the bundle (supplier's invoice and the supplier's receipt slip, acceptance report or delivery note), draws up the check or transfer order. Transmits the payment instrument as well as the bundle/package to the Chief Financial Officer | Supplier invoice + Receipt slip + Acceptance report + Delivery note + Payment instrument |

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|------------------------------|---|--|
| Chief Financial Officer | <p><u>Signature of the payment instrument by the Chief Financial Officer</u></p> <ul style="list-style-type: none"> ▪ Receives the check or transfer order as well as the invoice. ▪ Performs a conformity check between the invoice and the payment instrument. ▪ In the absence of observations, signs the instrument and sends it to the Director General. | Supplier invoice + Receipt slip + Acceptance report + Delivery note + Payment instrument |
| Director General | <p><u>Signature of the payment instrument by the Director General</u></p> <ul style="list-style-type: none"> ▪ Receives the check or transfer order and the invoice. ▪ Checks the consistency of the document bundle. ▪ Also ensures the signature of the Chief Financial Officer ▪ If there is no observation, signs and returns the bundle of documents to the Finance Manager/Head of Finance Department for payment. | Supplier invoice + Receipt slip + Acceptance report + Delivery note + Payment instrument |
| Head of Financial Department | <p><u>Payment of the invoice</u></p> <ul style="list-style-type: none"> ▪ Receives the invoice and the signed payment instrument. ▪ Records the output/outflow in the expense register. ▪ Delivers the check to the beneficiary against discharge on the copy. ▪ Or gives the transfer order to the courier for deposit to the bank against discharge on the copy. ▪ Transmits the copy of the payment to the Accountant for entry. | Supplier invoice + Receipt slip + Acceptance report + Delivery note + Payment instrument |
| Accountant | <p><u>Payment posting</u></p> <ul style="list-style-type: none"> ▪ Receives a copy of the payment. ▪ Records the expense in the bank journals. ▪ Archiving the invoice and the copy of the check or transfer order. | Supplier invoice + Receipt slip + Acceptance report + Delivery note + Payment instrument |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.5 |
| | 3. Finance | Version | June 2020 |
| | 5. Bank reconciliations | Page 1 / 4 | |

1. Objectives of the procedure

The objective of the procedure is to describe the different steps of the bank reconciliation process within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

Bank reconciliations are performed on the basis of a reconciliation between bank accounts and BOPE's bank statement balances. The reconciliation period is monthly and is carried out no later than the 10th of the month.

Bank reconciliations are carried out by the Head of the Accounting Section, reviewed by the Head of the Finance Department and validated by the Chief Financial Officer.

The end-of-month bank reconciliation statements are drawn up for all bank accounts, with or without transactions, even when the accounting balance of the account is strictly equal to the balance communicated by the bank.


The bank reconciliation statement must present separately for each account:

- the month-end accounting balance,
- the balance reported by the bank,
- details of the debit and credit suspense items recorded on both sides,
- the details of the outstanding debits and credits noted on both sides,
- audit totals,
- the reconciled balance.

The date, wording, document references and the amount of banking transactions outstanding at the end of the month must be specified on the reconciliation reports.

The statements of account provided by the banks are attached to the reconciliation tables which are signed by the Head of the Accounting Section, checked by the Head of the Finance Department and stamped by the Chief Financial Officer before being classified.

The Chief Financial Officer will ensure the clearance of suspense at the OBPE and at the Banks with the support of the Head of the Accounting Section.

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.5 |
| | 3. Finance | Version | June 2020 |
| | 5. Bank reconciliations | Page 2 / 4 | |

3. Key Controls

- Check the validation of the work on bank reconciliations by the Chief Financial Officer

4. List of working documents


- Monthly bank statements
- Bank journals
- Report of bank reconciliations

5. Actors in the proceedings

- Chief Financial Officer
- Head of Finance Department
- Head of Accounting Section
- Accountant


6. Stages of the procedure

- Collection of bank statements
- Preparation of the bank reconciliation report
- Review of the bank reconciliations report
- Releasing the Bank Reconciliation Report
- Archiving the Bank Reconciliation Report


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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.5 |
| | 3. Finance | Version | June 2020 |
| | 5. Bank reconciliations | Page 3 / 4 | |

7. Procedure

| Actors | Tasks | Tools |
|----------------------------|---|--|
| Accountant | <p><u>Collection of bank statements</u></p> <ul style="list-style-type: none"> ▪ Proceeds to the collection of OBPE's monthly bank statements. ▪ Ensures their completeness. ▪ Transmits the collected statements to the Head of the Accounting Section. | bank statements |
| Head of Accounting Section | <p><u>Preparation of the bank reconciliation statement/report</u></p> <ul style="list-style-type: none"> ▪ Receives bank statements. ▪ Prints bank journals. ▪ Reconcile the entries in bank journals with the bank statements. ▪ Analyzes suspense items and proposes their clearance. ▪ Signs the reconciliation report/statement and forwards it to the Head of Finance. | Bank Statements + Bank journals + report of bank reconciliations |
| Head of Finance Department | <p><u>Review of the status of bank reconciliations</u></p> <ul style="list-style-type: none"> ▪ Receives the bank reconciliation report as well as statements and bank journals. ▪ Checks the bank reconciliation report for compliance. ▪ Also checks the book/accounting and bank balances carried forward on the bank reconciliation report. ▪ In the absence of observations, he/she approves the bank reconciliation report and transmits it as well as the bank statements and journals to the Chief Financial Officer | Bank Statements + Bank journals + report of bank reconciliations |
| Chief Financial Officer | <p><u>Releasing the Bank Reconciliation Report</u></p> <ul style="list-style-type: none"> ▪ Receives the bank reconciliation report as well as bank statements and journals. ▪ Checks the bank reconciliation report for consistency with bank statements and journals. ▪ Also checks the book/accounting and bank balances reported on the bank reconciliation report. ▪ Analyzes the relevance of the clearance proposals. | Bank Statements + Bank journals + report of bank reconciliations |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.5 |
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| | 5. Bank reconciliations | Page 4 / 4 | |

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| | <ul style="list-style-type: none"> ▪ If there are no observations, he/she refers to the bank reconciliation report and validates the clearance proposals. ▪ Returns the report as well as the bank statements and journals to the Cgief of Accounting Section via the Head of Finance Department. | |
| Chief Financial Officer | <p><u>Archiving the Bank Reconciliation Report</u></p> <ul style="list-style-type: none"> ▪ Receives the released and signed reconciliation report. ▪ Clears any outstanding items/suspense, ▪ Archives the report, bank statements and bank journals in the bank reconciliation workbook. | Bank Statements + Bank journals + report of bank reconciliations |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.6 |
| | 3. Finance | Version | June 2020 |
| | 6. Cash management | Page 1 / 9 | |

1. Objectives of the procedure

The objective of the procedure is to describe the different steps of the Petty cash management process within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

The BOPE has a limited petty cash fund to cover the Office's small operating expenses.

The cash held is kept in a safe/cash box where the cashier is the only person authorized to hold the keys.

The amount of expenditure payable in cash shall not exceed BIF500,000. Expenditure from the cash box shall be authorized by the Director General.

Cash inflow

▪ Supply / Replenishment


The supply of the petty cash is limited to BIF500,000. The minimum amount is BIF50,000. The petty cash fund is supplied by cheque made out to the manager of the Fund/cashier. The replenishment request must be approved by the Chief Financial Officer and validated by the Director-General.

Replenishment is carried out when the following conditions are met :

- the cash fund reaches BIF50,000 ,
- the presentation of the Fund's/Petty Cash journal, which summarizes all the Fund's movements,
- the submission and approval of supporting documents relating to the Fund's movements.

▪ Funds received/collected during the day

These are funds received by the cashier as a result of balance payments or other types of payments such as payments by tourists during visits. These funds are returned to the bank the next day. All remittances of funds to the bank are accompanied by a remittance slip. The accountant checks whether all the funds have been paid to the bank on the basis of the bank statements.

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.6 |
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| | 6. Cash management | Page 2 / 9 | |

Cash outflow

All cash withdrawals shall be the subject of an exit voucher drawn up by the cash manager and discharged by the applicant before the funds are made available.

Cash shall be disbursed on the basis of a requisition voucher/slip drawn up by the applicant and validated by the Director General.

All cash withdrawals must be recorded in the Petty cash journal by the cashier and accounted for on the basis of the withdrawal voucher and the supporting document by the Accountant.

Provisional disbursement vouchers must be regularized no later than 48 hours after the remittance of the funds.

At the end of the day, the cashier must perform a cash count and reconcile the balance with the cash journal.

Petty Cash advances

Petty Cash advances may be made on the occasion of missions, trips and travel. These advances are made on the basis of the presentation of a mission advance bill summarising the various expenses of the mission. It is drawn up by the person responsible for the mission and validated by his or her superior.

Such expenditure must be justified no later than 48 hours after return from missions, trips or journeys/travels.


Petty Cash Fund control

▪ **Petty Cash statement**

The Cashier/Fund manager performs, under the supervision of the Head of Finance:

- a Petty cash closing at each replenishment request,
- a physical inventory of the cash at the Petty cash closing.

Random checks are carried out by the Internal Auditor or the Chief Financial Officer at least once a quarter.

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| | 6. Cash management | Page 3 / 9 | |

- **Control of funds paid to the bank**


The Accountant must perform a reconciliation between the cash register and an extract from the bank journal in order to ensure the coherence of the documents under the supervision of the Chief Financial Officer.

3. Key controls

- Check that any replenishment is subject to a validated request signed by the Chief Financial Officer and the Director General.
- Verify that all outgoing cash is validated by the Director General.
- Check the effectiveness of the controls of the cash register by the Head of the Finance Department

4. Liste des documents de travail

- Cash utilization report
- Replenishment request
- Supporting documents
- Cheque/check
- Withdrawal slip
- Cash register
- Voucher for Cash receipt
- Cash book
- Consolidated/Summary statement of daily revenues
- Order of revenues
- Deposit slip/ remittance slip
- Bank Journal
- Cash Request
- Voucher for cash out
- Minutes of cash closing
- Cash closing form
- Bank statement
- Bank History


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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.6 |
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5. Actors in the proceedings

- Director General
- Chief Financial Officer
- Head of Financial Department
- Accountant
- Cash manager/Cashier
- Applicant


6. Steps of the procedure

- Petty Cash inflow
 - Supply / Replenishment
 - Fund/Cash supply - expenses
 - Recording, accounting and filing
 - Analysis and positive opinion of the Head of Financial Department
 - Analysis and positive opinion
 - Disbursement agreement
 - Supply
 - Accounting for supply
 - Funds received during the day
 - Receipt of funds
 - Recording, accounting and filing
 - Review of the consolidated statement
 - Checking the daily and monthly revenue statement
 - Payment of funds to the bank
 - Registration and classification
- Cash outflow
 - Request for cash
 - Analysis, control of cash request
 - Authorization of cash outflow
 - Cash outflow
- **Petty Cash Fund control**
 - Petty Cash closing
 - Petty Cash closing
 - Control of bank deposits (funds paid to the bank)
 - Verification and analysis of the report of funds deposits/paid to the bank
 - Deposits Control


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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.6 |
| | 3. Finance | Version | June 2020 |
| | 6. Cash management | Page 5 / 9 | |

7. Procedure


| Actors | Tasks | Tools |
|------------------------------|---|---|
| Petty Cash Inflow | | |
| Supply/ Replenishment | | |
| Cash manager/ Cashier | <p><u>Fund/Cash supply - expenses</u></p> <ul style="list-style-type: none"> ▪ Draws up the utilization report for the last instalment. ▪ Establishes the replenishment request of the Petty cash. ▪ Prepares the supporting documents for the various cash withdrawals/cash outflows. ▪ Transmits the report, the request and the supporting documents to the Accountant. | Cash utilization report+ Replenishment request + Supporting documents |
| Accountant | <p><u>Recording, accounting and filing</u></p> <ul style="list-style-type: none"> ▪ Receives the report, application/request for funds and supporting documents from the cashier for analysis. ▪ Verifies the compliance of the bundle/package. ▪ In the absence of observations, forwards the bundle to the Head of the Finance Department via the Head of the Accounting Section. | Cash utilization report+ Replenishment request + Supporting documents |
| Head of Financial Department | <p><u>Analysis and positive opinion of the Head of Finance</u></p> <ul style="list-style-type: none"> ▪ Receives the report, request and supporting documents. ▪ Checks the consistency of the bundle. ▪ Draws up the replenishment check for the (petty) cash in the absence of observations. ▪ Transmits the bundle and the check to the Chief Financial Officer | Cash utilization report+ Replenishment request + Supporting documents + Cheque/check |
| Chief Financial Officer | <p><u>Analysis and positive opinion</u></p> <ul style="list-style-type: none"> ▪ Receives the package and the check. ▪ Analyze the relevance of the request. ▪ Analyzes the consistency of the documents. ▪ Signs the check in the absence of observations. ▪ Sends the check and the bundle to the Director General for signature. | Cash utilization report+ Replenishment request + Supporting documents + Cheque/check |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.6 |
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|--------------------------------------|---|--|
| Director General | <p><u>Disbursement agreement</u></p> <ul style="list-style-type: none"> ▪ Receives the bundle and the check. ▪ Verifies the consistency between the check and the replenishment request. ▪ Analyzes the cashier's report. ▪ Signs the check, if there are no observations. ▪ Transmits the signed check to the cashier via the Chief Financial Officer | <p>Cash utilization report+ Replenishment request + Supporting documents + Cheque/check</p> |
| Cash manager/ Cashier | <p><u>Supply</u></p> <ul style="list-style-type: none"> ▪ Receives the validated bundle. ▪ Hands the cheque to the courier against discharge on the copy for deposit in the bank. ▪ Deposits the funds received in the safe intended for the petty cash. ▪ Updates his/her cash register. ▪ Forwards a copy of the check and the withdrawal slip to the Accountant for entry. ▪ Also transmits to the Accountant the report, the validated application/request and the supporting documents for archiving. | <p>Cash utilization report+ Replenishment request + Supporting documents + Cheque/check (Copy) + Withdrawal slip</p> |
| Accountant | <p><u>Accounting for supply</u></p> <ul style="list-style-type: none"> ▪ Receives the documents. ▪ Posts the withdrawn amount to the cash book. ▪ Files the copy of the cheque and the withdrawal slip, the report, the validated application and the supporting documents in the Cash-Bank Account Folder. | <p>Cash utilization report+ Replenishment request + Supporting documents + Cheque/check (Copy) + Withdrawal slip</p> |
| Funds received during the day | | |
| Cash manager/ Cashier | <p><u>Receipt of funds</u></p> <ul style="list-style-type: none"> ▪ Cash the funds received/collected. ▪ Issues the cash receipt. ▪ Records the funds in the cash register. | <p>Cash register + Cash receipt Voucher + Cash book</p> |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.3.6 |
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| | | |
|------------------------------|--|--|
| | <ul style="list-style-type: none"> ▪ Prepares the daily consolidated statement of revenues. ▪ Transmits the revenue situation to the Accountant, the Head of Financial Department and the Chief Financial Officer | |
| Accountant | <p><u>Recording, accounting and filing</u></p> <ul style="list-style-type: none"> ▪ Receives the consolidated statement and the cash register. ▪ Records the revenues received in the journal/cash book. ▪ Transmits the consolidated statement and the cash book to the Head of Financial Department. | Consolidated statement of daily revenues+ Cash book |
| Head of Financial Department | <p><u>Review of the consolidated statement</u></p> <ul style="list-style-type: none"> ▪ Receives the statement and the cash book. ▪ Verifies the conformity of both documents. ▪ Establishes a revenue order. ▪ Transmits the order, the statement and the cash book to the Chief Financial Officer. | Consolidated statement of daily revenues+ Cash book + Order of revenues |
| Chief Financial Officer | <p><u>Checking the daily and monthly revenue statement</u></p> <ul style="list-style-type: none"> ▪ Receives the revenue order, the summary report/consolidated statement and the cash book. ▪ Monitors the monthly revenue situation. ▪ Checks the consistency of the documents. ▪ Checks compliance with cash collection procedures. ▪ Signs the revenue order. ▪ Returns the bundle to the cashier | Consolidated statement of daily revenues+ Cash book + Order of revenues |
| Cash manager/ Cashier | <p><u>Deposit of funds to the bank</u></p> <ul style="list-style-type: none"> ▪ Receives the validated bundle. ▪ Transfers the funds to the bank. ▪ Transmits the bundle and the deposit slip to the Accountant. | Consolidated statement of daily revenues+ Cash book + Order of revenues + Deposit slip |
| Accountant | <p><u>Registration and classification/filing</u></p> <ul style="list-style-type: none"> ▪ Receives the bundle and the deposit slip. ▪ Enters the payment (deposit) made in the bank journal. ▪ Archives the bundle in the Bank-Cash accounts folder. | Deposit slip + Bank Journal |

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| | 6. Cash management | Page 8 / 9 | |

| Petty cash out flow | | |
|------------------------------|--|---|
| Applicant | <p><u>Request/application for cash</u></p> <ul style="list-style-type: none"> ▪ Prepares the cash request/application. ▪ Transmits the request and the supporting document to the Chief Financial Officer. | Cash Request |
| Chief Financial Officer | <p><u>Analysis, control of cash request</u></p> <ul style="list-style-type: none"> ▪ Receives the request. ▪ Analyzes, checks the consistency of the request. ▪ Approves the request and forwards it to the Director-General for approval. | Cash Request |
| Director General | <p><u>Authorization of cash out flow</u></p> <ul style="list-style-type: none"> ▪ Receives the cash register request. ▪ Analyzes the relevance of the request. ▪ Refers to the application in the absence of comments. ▪ Transmits the request to the Cashier | Cash Request |
| Cash manager/ Cashier | <p><u>Cash out flow</u></p> <ul style="list-style-type: none"> ▪ Receives the validated cash request/application. ▪ Issues the check-out/cash outflow slip. ▪ Co-signs the checkout/cash outflow slip with the applicant. ▪ Provides the funds to the applicant. ▪ Updates the cash register. ▪ Archives the request/application and the Voucher for cash out | Voucher for cash out Minutes of cash closing + Cash register |
| Petty Cash Fund Control | | |
| Petty Cash Closing | | |
| Head of Financial Department | <p><u>Petty Cash closing</u></p> <ul style="list-style-type: none"> ▪ By the 5th of the month at the latest, proceeds with the closure of the Fund/ Petty Cash closing in the presence of the Cashier. ▪ Carries out the work of closing the fund and the physical counting of the cash held in the fund. ▪ Draws up a report of the closing of the fund. | Minutes of cash closing + Cash book + Cash closing form |

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| | 3. Finance | Version | June 2020 |
| | 6. Cash management | Page 9 / 9 | |

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| | <ul style="list-style-type: none"> ▪ Compares the physical balance with the theoretical cash balance: <ul style="list-style-type: none"> ○ If the theoretical and physical balances match, signs the cash balance sheet together with the cash manager/cashier, ○ in the event of a difference in balances, carries out a joint investigation into the causes of the discrepancy ▪ Makes a copy of the cash balance sheet. ▪ Attaches the cash journal to the copy of the cash balance sheet for transmission to the accountant. ▪ Returns the original cash balance sheet to the cash clerk for filing. | |
| Control of funds deposited at the bank | | |
| Accountant | <p><u>Verification and analysis of the report of funds deposited to the bank</u></p> <ul style="list-style-type: none"> ▪ Analyzes the cash register and checks whether all the funds received/collected have been deposited to the Bank on the basis of the extracts. ▪ Enters two accounting entries at the cash outflow from the cash register (cash book) and at the cash inflow to the Bank on the basis of the extract (bank journal). ▪ Transmits the cash book and the bank journal to the Chief Financial Officer. | Bank statement+ Cash book + Bank Journal |
| Chief Financial Officer | <p><u>Deposit Control</u></p> <ul style="list-style-type: none"> ▪ Receives the cash book and the bank journal. ▪ Checks whether the cashed amount has been deposited to the bank via the statement/extract. ▪ Validates and returns the bundle to the Accountant for archiving. | Bank statement + Bank History |

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|  | F.A.M. Financial and Accounting Procedures | Ref. | F.A.M.4.1 |
| | 4. Accounting | Version | June 2020 |
| | 1. Accounting principles, rules and policies | Page 1 / 9 | |

1. Objectives of the procedure

The objective of the procedure is to describe the accounting principles, rules and methods within the Burundian Office for the Protection of the Environment (BOPE).

2. Special management rules

The BOPE's accounts are kept in accordance with Burundi's national standards. Accounting data are processed using accounting software.

The BOPE's accounting system is an integrated general and budgetary accounting system. The accounts are kept in Burundian francs (BIF).

The BOPE is subject to the accounting standards of the Burundi National Chart of Accounts. The accounting principles include accounting conventions/policies, the qualitative characteristics of financial information and fundamental principles.

3. Accounting principles

3.1. Basic accounting principles


a. Accrual Principle

It is also known as accrual accounting. The effects of transactions and other events are recognized on an accrual basis, i.e. when the transactions or events occur, not when the related cash flows occur. They are presented in the financial statements of the periods to which they relate.

The financial information thus established informs users not only of past transactions that have resulted in cash flows, but also of obligations and other events that are likely to result in future receipts/collections and payments.

b. Going concern (Continuity Principle)

The financial statements are drawn up on a going concern basis, i.e. assuming that the Office will continue to operate for the foreseeable future, unless events or decisions that have occurred prior to the date of publication of the accounts make liquidation or cessation of operations probable in the near future.

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| | 1. Accounting principles, rules and policies | Page 2 / 9 | |

Where the financial statements are not prepared on this basis, the going concern uncertainties are disclosed and justified, and the basis on which they are so is specified.

3.2. Qualitative characteristics of Financial information

Qualitative characteristics of financial information are those attributes that make the information provided in the financial statements useful to users. The four main qualitative characteristics of financial information are understandability, relevance, reliability, and comparability.

Understandability

Understandable information is information that can be easily understood by any user with a basic knowledge of management, economics and accounting and a willingness to study the information.

a. Relevance


Information is relevant insofar as it can influence its users in their economic decisions by helping them to assess past, present or future events.

The relevance of information is related to its nature and materiality. Therefore, the financial statements should highlight all material information, that is, information that can influence the judgment that users of the information may make about the Office.

In the presentation of the financial statements, insignificant amounts may be grouped together with amounts corresponding to items of a similar nature or function.

The true and fair view of the financial statements is assessed by reference to management's best knowledge of the facts and the materiality of the events recorded.

Accounting standards are not intended to apply to items that are not material (of no material significance).

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| | 1. Accounting principles, rules and policies | Page 3 / 9 | |

b. Reliability

Information is reliable when it is free of material (significant) error and bias and when it has been prepared on the basis of the following criteria.

❖ Faithful Representation

A true and fair view (fair image) is the objective which, by their nature and quality and in compliance with the accounting rules, the financial statements of the Office which are capable of providing relevant information on the financial position, performance and changes in financial position of the Office fulfil.

A true and fair view implies, in particular, compliance with accounting rules and principles.

However, in the exceptional case where the application of an accounting rule proves unfit to give a true picture of the Office, it must be waived.

In such cases, the reasons for the deviation must be given in the notes to the financial statements.


Inappropriate accounting treatments shall not be corrected either by indicating the accounting methods used or by information in the notes to the financial statements or other explanatory texts.

❖ Pre-eminence of economic reality over legal appearance (or pre-eminence of substance over form)

Transactions are recorded in the accounts in their financial statements in accordance with their nature and their financial and economic reality, not merely their legal appearance.

❖ Neutrality (fairness and freedom from bias)

The information in the financial statements must be neutral, i.e. free of bias. Financial statements are not neutral if, through the selection or presentation of information, they influence decision making or judgment in order to achieve a predetermined result or outcome.

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❖ **Prudence or conservatism**

Prudence is the reasonable assessment of facts under conditions of uncertainty in order to avoid the risk of transferring, in the future, present uncertainties likely to affect the Office's assets or results.

❖ **Completeness (adequate or full disclosure of all necessary information)**

In order to be reliable, the information contained in the financial statements must be exhaustive, as far as concerns for materiality and the cost of obtaining the information allow.

c. Comparability

Information is comparable when it is prepared and presented in a sufficiently consistent manner to enable the user to make meaningful and relevant comparisons over time and between companies.

3.3. Fundamental Accounting principles


a. Periodicity or Time Period

An accounting year normally covers one calendar year. However, the Office is authorized to have a financial year ending on a date other than December 31 in so far as its activity is linked to an operating cycle incompatible with the calendar year or where its membership of a group requires it to have a closing date other than December 31 or for any other reason.

In exceptional cases where the accounting year lasts less than or more than 12 months, and in particular in the event of the creation or cessation of activities during the year or in the event of a change in /modification of the closing date, the duration chosen must be specified and justified.

b. Accounting year's independence

The result of each financial year is independent of the result before and after it (one preceding and the following). For the purpose of determining the result, it is therefore necessary to attribute to it the events and transactions that are specific to the financial year, and those only. Expenses are recognized in the income statement on the basis of a direct association between the costs incurred and the achievement of specific items of income; where income is recognized in a financial year, all expenses that have contributed to the realisation of that income must be determined and attributed to that same financial year.

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In the event that an event with a causal link and preponderant with a situation existing at the closing date of the accounts of a financial year is known between that date and the date of preparation of the accounts for that financial year, this event must be attached to the financial year closed. This linkage is made on the basis of information known at the date of preparation of the accounts.

If an event occurs after the balance sheet date and does not affect the asset or liability position of the period preceding the balance sheet date, no adjustment is to be made. However, this event is disclosed in the notes to the financial statements if it is of such significance that it could affect the decisions of the users of the financial statements.

c. BOPE Principal

Financial accounting is based on the separation of the assets, liabilities, expenses/charges and income of the Office from those of its equity participants or shareholders.

The Office's financial statements take into account only the effect of its own transactions and events (that concern it).

d. Monetary unit Policy


The need for a single unit of measurement to record a company's transactions was the reason for choosing the national currency as the unit of measurement for the information conveyed by the financial statements.

Only transactions and events that can be quantified in monetary terms are recorded. However, information that cannot be quantified but may have a financial impact is also disclosed in the financial statements and accompanying notes.

e. Consistency or Permanence of methods

Consistency and comparability of accounting information over successive periods implies that the rules and procedures relating to the evaluation of items and the presentation of information must be applied consistently.

Any exception to this principle is justified only by the search for better information or by a change in regulations and must be the subject of appropriate disclosure/information.

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f. Assessment Policy–Cost Principle or Historical Cost Principle:

Subject to specific provisions, assets, liabilities, income and expenses/charges are recorded in the accounts and presented in the financial statements at historical cost; i.e. on the basis of their value at the date of recognition without taking into account the effects of changes in prices or changes in the purchasing power of the currency since that date.

g. Opening balance sheet Intangibility

The opening balance sheet of a financial year corresponds to the closing balance sheet of the previous financial year.

h. Non-compensation

Offsetting between assets and liabilities in the balance sheet or between income and expense items in the income statement is not allowed unless such offsetting is required or permitted by accounting regulations.


Related income and expenses resulting from transactions and similar events that are not material in nature may be offset.

i. Precedence of economic reality over legal appearance or pre-eminence of substance over form (see 3.2.c. Reliability)

j. Materiality

The financial statements highlight all significant/material information - that is, any information that may influence the judgment that users of it may make about the Agency (Office).

Amounts that are not material (non-significant amounts) may be grouped with amounts corresponding to items of a similar nature or function.

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The true and fair view (faithful image) of the financial statements is assessed by reference to management's best knowledge of the reality and relative importance (materiality) of the events recorded.

Accounting standards are not intended to apply to items that are not material (of no material significance).

k. Prudence or conservatism

Prudence is the reasonable assessment/appraisal of facts under conditions of uncertainty in order to avoid the risk of transferring to the future, present uncertainties likely to burden (that could affect) the assets or results of the Office.

Assets and income/revenues shall not be overvalued and liabilities and expenses shall not be undervalued/understated.

4. Accounting Policies

4.1. Prior period Errors (Errors corrections)

Errors are omissions or misstatements/inaccuracies (mathematical errors, errors in the application of accounting policies, negligence, misinterpretation of facts or fraud) made in the financial statements in one or more prior periods resulting from the inability to use or misuse of reliable information that :


- was available when the financial statements for these periods were issued,
- and which could reasonably have been obtained and taken into account in their preparation and presentation.

4.2. Change in Accounting Estimate

This is an adjustment to the assessment of the current condition of assets and liabilities as well as of future economic benefits and the obligations attached to them/ related obligations. This adjustment results from new information or new developments, and therefore does not constitute an error correction.

4.3. Changes in accounting policies

Changes in accounting policy regarding changes in the specific principles, bases, conventions, rules and practices applied in preparing and presenting its financial statements.

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A change in accounting policy is made only if it is required by new regulations or if it results in an improvement in the presentation of the financial statements.

4.4. Fixed Assets.

They are recognised as assets in the following cases:

- If it is probable that future economic benefits associated with the asset will flow to the Office.
- If the fair value or cost of the asset can be measured reliably.

Environmental and safety-related assets are considered as tangible fixed assets if they allow the BOPE to increase the future economic benefits of other assets over and above what it could have obtained if they had not been acquired.

a. Component approach


Components of an asset are treated as separate items if they have different useful lives or provide economic benefits at different rates. When a component is replaced or renewed, the related expenditure/expenses must be accounted for/recognized as the acquisition of a separate asset. The book value of the replaced or renewed component must then be written off.

b. Depreciation

In relation to depreciation, the basis is cost less the probable residual value of the asset at the end of its useful life for the Office, insofar as this residual value can be reliably determined. The depreciation method used shall follow the evolution of the Office's consumption of the economic benefits of the asset. If this trend cannot be determined, the method to be used is straight-line depreciation.

4.5. Stock

The BOPE's stock is made up of various supplies and materials .This stock is subject to an annual inventory.

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4.6. Receivables from services performed

Trade receivables are recognized on the basis of the services provided by the BOPE. The event giving rise to the invoice is the performance of the service.

4.7. Subsidies/Grants

In addition to the proceeds from its services, the BOPE receives subsidies from the State.

These subsidies are recognized as income over one or more financial years at the same rate as the costs to which they relate and which they are intended to offset/compensate.

4.8. Severance pay on retirement


Retirement indemnities/benefits are valued on an annual basis in accordance with legal and contractual provisions. They are subject to a provision for expenses.

4.9. Foreign Currency transactions

When the BOPE has to meet its liabilities denominated in foreign currencies and remaining on the balance sheet at the balance sheet date (end of the financial year), their initial recording is corrected on the basis of the last exchange rate on/at that date.

Differences between the values initially recorded in the accounts (historical costs) and those resulting from conversion are called exchange differences (gain or loss).

Exchange rate differences are financial expenses or financial income for the financial year.

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1. Objectives of the procedure

The objective of the procedure is to describe the different stages of the process of carrying out closure work within the Burundian Office for the Protection of the Environment (BOPE).

2. 2. Special management rules

The closing of the accounts coincides with the calendar year, i.e. from January 1 to December 31. The BOPE's accounts are closed (accounting statement is made) on December 31 of year N.

The financial statements must be produced no later than April 30 of year N +1.

In addition to the monthly (account) closings, monthly financial statements must be produced during which analytical work is carried out, making it possible to perform analyses and justify certain types of accounts that present a multitude of accounting entries over the period in question, and consequently a large mass of entries over the year.


The Chief Financial Officer is responsible for the organization, planning and proper execution of the annual and periodic closing operations. As such, at the beginning of the financial year of year N, he/she validates the closing schedule and the periodic closing schedule drawn up/developed by the Head of the Accounting Section. He/she also validates the specific work/operations to be carried out to improve the quality of the BOPE's accounts.

3. Key Controls

- Check that the closing work/operations are validated by the Chief Financial Officer.

4. List of working documents

- Accounting closing and periodic closing schedule
- Worksheets
- Account closing file
- Financial Statements

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5. Actors in the proceedings


- Director-General
- Chief Financial Officer
- Head of Finance Department
- Head of Accounting Section
- Accountant

6. Stages of the procedure


- Drawing up the the accounting closing and periodic closing schedule
- Schedule validation
- Holding the kick-off meeting
- Carrying out the work
- Approval of work done
- Work validation
- Archiving Accounting closing file
- Preparation of financial statements
- Validation of financial statements

7. Procedure

| Actors | Tasks | Tools |
|----------------------------|---|--|
| Head of Accounting Section | <p><u>Drawing up the the accounting closing and periodic closing schedule</u></p> <ul style="list-style-type: none"> ▪ Draws up the Accounting closing and periodic closing schedule that he/she submits to the Chief Financial officer via the Head of the Finance Department for validation. ▪ Also draws up the work programme which he attaches to the schedule for validation. ▪ Also defines in the schedule all the actors involved in the account closing work. | Accounting closing and periodic closing schedule |
| Chief Financial Officer | <p><u>Schedule validation</u></p> <ul style="list-style-type: none"> ▪ Checks the schedule. ▪ Checks the feasibility and consistency of the schedule. | Accounting closing and periodic closing schedule |

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| | <ul style="list-style-type: none"> Provides his/her observations, validates the schedule and transmits it to the Head of the Accounting Section. | |
| Chief Financial Officer | <p><u>Holding the kick-off meeting</u></p> <ul style="list-style-type: none"> Organizes a kick-off meeting with all employees in/of the accounting section. | |
| Accountant | <p><u>Carrying out the work</u></p> <ul style="list-style-type: none"> Execute the work according to schedule. Submit worksheets to their section head. | Worksheets |
| Head of Accounting Section | <p><u>Approval of work done</u></p> <ul style="list-style-type: none"> Checks the consistency and relevance of the work. Materializes/Materials his/her review on the worksheets. Ensures the completeness of the work in accordance with the schedule. Submits the reviewed work to the Chief Financial Officer via the Head of Financial Department. | Worksheets |
| Chief Financial Officer | <p><u>Work validation</u></p> <ul style="list-style-type: none"> Takes note of the Account closing file. Performs a work consistency check. In the absence of any observations, validates the closure file and the provisional balance. Also signs the account closing file. Returns the validated file to the Head of the Accounting Section for archiving. | Account closing file |
| Head of Accounting Section | <p><u>Archiving Account closing file</u></p> <ul style="list-style-type: none"> Proceed with the archiving of the closing file in the workbook for (filing cabinet of the) accounts closing work. | Account closing file |

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|----------------------------|---|----------------------|
| Head of Accounting Section | <p><u>Preparation of financial statements</u></p> <ul style="list-style-type: none"> ▪ As part of the annual closing, prepares the financial statements. ▪ Submits the financial statements to the Chief Financial Officer for validation. | Financial Statements |
| Chief Financial Officer | <p><u>Validation of financial statements</u></p> <ul style="list-style-type: none"> ▪ Checks the correctness and reliability of the financial statements. ▪ In the absence of observations, validates and transmits it to the External Auditor for validation. ▪ Transmits the financial statements validated by the EA to the Director-General who submits them to the Board of Directors. | Financial Statements |