

# Standard Operating Procedures (SoP) for Mak-Sida Research Collaboration Program 2015-2020

31 August 2018



# Contents

1. Introduction and background .....	2
1.1. Background to the Sida Program	2
1.2. Background of the Standard Operating Procedures (SoP)	2
1.3. Objective of the SoP	3
1.4. Lay out of the SoP	3
1.5. Intended users	3
1.6. Areas not covered by this SoP	4
1.7. Responsibility for compliance	4
1.8. Glossary of terms	4
2. Organisation, structure and roles .....	8
2.1. Program organisation structure under Makerere University	8
2.2. Roles of the Committees and offices as indicated in the structure	9
2.2.1 Roles of the Makerere Vice Chancellor	9
2.2.2 Roles of the Steering Committee (SC)	9
2.2.3 Roles of the Program Implementation Committee (PIC)	9
2.2.4 Roles of the Directorate of Research and Graduate Training – DRGT (Programcoordinationoffice)	9
2.2.5 Roles of the Principal Investigators	10
2.2.6 Roles of the students	10
2.2.7 Roles of Post Doctorate fellows	10
2.3. Roles of the Program Accountant and the Program Accounts Assistant	11
2.3.1 Roles of the Mak/Sida Program Accountant	11
2.3.2 Roles of the ProgramAccounts Assistant	11
2.4. Roles of Ugandan and Swedish supervisors	11
2.5. Partnership with Public Partner Universities (PPUs)	11
2.5.1 Roles of Ugandan PPUs	11
2.5.2 Orientation of students from PPUs	12
2.6. Program Beneficiaries	12
2.6.1 Distribution of students under the program	12
2.6.2 Contracts	12
2.6.3 Annual Study Plans	13
2.6.4 Visas and residence permits	13
3. Meetings and Consultations .....	14
3.1. Annual meetings	14
3.1.1 Annual Planning Meetings (APM)	14
3.1.2 Annual Review Meetings (ARM)	15
3.2. Consultative Management Committee (CMC)	15
3.3. DRGT (Program coordination office) meetings at College level	15

3.4. All supervisors and students meeting	15
4. Ethics and Anti-Corruption .....	16
4.1. Ethics	16
4.2. Anti-Corruption	16
5. Accounting principles and policies .....	18
5.1. Accounting policies	18
5.2. Basis of accounting	18
5.3. Revenue recognition	18
5.4. Expenditure recognition	18
5.5. Advances	18
5.6. Reporting currency	19
5.7. Reporting period	19
5.8. Fixed assets at Makerere	19
5.9. Foreign exchange translation in Uganda	19
5.10. Chart of accounts	19
5.11. Taxes	20
6. Budgeting .....	20
6.1. The budgeting process	21
6.2. Overall budgeting guidelines	22
6.3. Specific budgeting guidelines as per templates in Appendix 9	22
6.3.1. Sweden:Sandwich training in Annual Project Budget   (250 000)	22
6.4. Ugandan allowances and rates	23
6.5. Budget revision	23
6.6. Budget responsibility and monitoring	23
6.7. Reallocation rules	24
6.7.1. Budget level 1	24
6.7.2. Budget level 2	24
6.7.3. Budget level 3a	24
6.7.4. Budget level 3b	24
6.8. Makerere University cost-sharing of the Program	24
7. Request for funds .....	25
7.1. Initial request	25
7.2. Prerequisites for disbursement	25
7.3. Procedures for initial disbursement request	25
7.4. Subsequent requests	26
8. Receipts .....	26
8.1. Revenue	26
8.1.1     Sida Grant	26

8.1.2	Government of Uganda (GoU) funds	27
8.1.3	Generated income	27
8.2.	Procedures for receipt of revenue	27
9.	Expenditure .....	27
9.1.	Program staff emoluments (salaries and wages)	28
9.2.	Statutory deductions	28
9.3	Travel to conferences .....	30
	Governing rules	30
9.4	Ineligible expenditure	30
10	Allowances and rates .....	31
10.1	Students' subsistence allowances	31
10.1.2	Stipend for students from PPUs (Gulu/MUST/Busitema/Kyambogo)	31
10.2	Uganda allowances	32
10.2.1	Allowance rates	32
10.2.2	Extra load/ over load allowance	33
10.2.3	Fee for data collection and processing	34
10.2.4	Fees for FGDs and Mobilised respondents	34
10.3	Ineligible allowances (allowances not to be paid)	34
10.4	Decisions of benefit to the DRGT Director (Program Coordinator)	34
11	Accounting for advances .....	34
11.1	Requisitions/ requests for advances	34
11.2	Accounting for advances by beneficiaries	35
11.3	Accounting for advance by the Program coordination office	36
11.4	Accounting for advance for equipment/ books	36
12	Procurement .....	36
12.1	General	37
12.2	Procurement management	37
13	Fixed assets .....	37
13.1	Acquisition	37
13.2	Maintenance of a register for fixed assets	38
13.3	Security and insurance of assets	39
13.4	Disposal of Assets	39
13.5	Income from disposal of assets	39
13.6	Loss of fixed assets	40
13.7	Obsolete assets	40
13.8	Maintenance/repairsofProgram equipment	40
14	Reporting .....	40
14.1	Semi-annual financial report	40

14.2	Annual financial report	41
14.3	Narrative Report	42
14.4	Financial reporting by Collaborating Swedish Institutions, to ISP	42
14.5	Program completion report	43
14.6	Program completion financial report	43
15	Financial year end audit.....	43
15.1	Procedures	44
15.2	Audit report by Collaborating Swedish Institutions, to ISP	44
15.2.2	Management respons	44
15.2.3	Approval of Financial reporting and audits	44
16	Internal audit.....	44
17	Risk Management.....	44
18	Monitoring.....	47
19	Evaluation.....	47
	Appendix 1:Terms of Reference for the Steering Committee.....	49
	Appendix 2 – Terms of Reference of the Ugandan and Swedish sandwich supervisors in the Swedish bilateral research cooperation with Uganda 2015-2020.....	51
	Appendix 3 – Program Contract template.....	53
	Appendix 4 – ToR for the Makerere University Directorate of Research and Graduate Training– Embassy of Sweden, Kampala, Consultative Management Committee (CMC).....	58
	Appendix 5 – Max Extra Load monthly top-up for Mak staff in the Mak-Sida Research Collaboration Agreement.....	60
	Appendix 6– Terms of Reference for Audit.....	62
	Appendix 7 – Annual Plan: Template for Research Collaboration.....	64
	Appendix 8 – Annual Report: Template for Research Collaboration.....	78
	Appendix 9 – Budgeting Templates.....	90
	Appendix 10 – Memorandum of Understanding (MoU) and Guidelines for the partnership between Makerere University and the Public Partner Universities.....	94
	Appendix 11 –Terms of Reference for Swedish Coordinators within the Bilateral research cooperation with Uganda 2015-2020.....	95
	Appendix 12 –Overview of 337 beneficiaries.....	97
	Appendix 13 – Processchartbudgeting.....	98
19.1		98

# List of abbreviations

<b>AP</b>	<b>Annual Plan</b>
AR	Annual Review
APM	Annual Planning Meeting
ARM	Annual Review Meeting
CMC	Consultative Management Committee
DICT	Directorate of Information Communication Technology
DRGT	Directorate of Research and Graduate Training
GAAP	Generally Accepted Accounting Principles
GoU	Government of Uganda
GRN	Goods Received Note
ICT	Information, Communication and Technology
IFRS	International Financial Reporting Standards
ISP	International Science Programme at Uppsala University
LPO	Local Purchase Order
MA	Master of Arts
Mak	Makerere University
MoU	Memorandum of Understanding
MSc	Master of Science
MTR	Mid Term Review
NGO	Non-Government Organisation
NSSF	National Social Security Fund
PAYE	Pay As You Earn
PDU	Procurement and Disposal Unit
PhD	Doctor of Philosophy
PI	Principal Investigator
PIC	Program Implementation Committee
PPDA	Public Procurement and Disposal of Public Assets Authority
PPUs	Public Partner Universities
RBM	Results Based Management Log Frames
QAD	Quality Assurance Directorate
SC	Steering Committee
Sida	Swedish International Development Cooperation Agency
SoP	Standard Operating Procedures
UNCHE	Uganda National Council for Higher Education
VAT	Value Added Tax
VC	Vice Chancellor
WHT	Withholding Tax

***PART I:***  
***INTRODUCTION/  
BACKGROUND***

# ***1. Introduction and background***

## ***1.1. Background to the Sida Program***

The Swedish research collaboration with Uganda was initiated in 2000. The main objective of the bilateral research collaboration has been to enhance capacity of public higher education institutions to conduct and sustain strategic and high quality research that will contribute to the development needs of Uganda and beyond through building a critical mass of independent researchers.

To contribute to the establishment of a coherent agenda for research and researcher training in Uganda, the support is mainly focused at Makerere University, the largest public university in the country. The research Program aims to support Makerere University towards its goal of becoming a vibrant, internationally competitive research university. During the research agreement 2010-2015 four other public universities entered the cooperation: Kyambogo, Busitema, Gulu and Mbarara University of Science and Technology. The support to those universities is channelled through Makerere University.

Sweden remains by far the largest funder of research capacity strengthening in Uganda. There has been three consecutive agreement periods since the start of the Swedish research cooperation with Uganda in 2000. Total disbursement since inception is 525 million SEK, approximately USD 70 million. The new agreement 2015-2020 entails 275 million SEK, approximately USD 31 million.

The Swedish research collaboration with Uganda has been built on international research collaboration, the main component being PhD training with principally Swedish universities in a so called 'sandwich mode' allowing for Ugandan students to stay 3-5 months annually in Sweden for course and laboratory work. In the current agreement 2015-2020, focus is shifted to local PhD training, however remaining with sandwich training in critically selected areas. The current agreement entails support to staff from the above mentioned Ugandan universities, training 125 PhD students (of which 20 in sandwich mode), 147 MA students and 65 Post-Doc researchers divided over 17 projects. The research areas are chosen by Uganda and cover natural and social sciences, humanities, and medicine, research projects being designed to be multi-disciplinary.

Institutional support goes towards building long-term research environments and sustainable academic institutions through support to libraries, laboratories, ICT, scientific equipment, quality assurance of scientific results, gender policy, innovation, as well as research and administrative reform processes. The latter has been focused on improved strategic planning and resource management, enhanced pedagogy, and graduate training evaluation.

## ***1.2. Background of the Standard Operating Procedures (SoP)***

A number of manuals, guidelines and instructions, both by Sida and Makerere University, have been in use in the research collaboration Program, one of which has been called 'Standard Operating Procedures'. In the appraisal process of the current agreement it was apparent that the many different sources of information could cause confusion. Simultaneously, Makerere University finalised an update of three key manuals: the Financial Procedures Manual (2014), the Internal Audit Manual (2014), and the Procurement and Disposal Manual (2014). Subsequently, the decision was taken to make one, stand alone, administrative instruction for the Mak-Sida Program, under the name of 'Standard Operating Procedures' (SoP). In this document, information necessary for efficient and transparent management of the Mak-Sida Program was to be collected. The status of the SoP for the Mak-Sida Program is defined in the Uganda – Sweden research training partnership Program Specific Agreement 2015-2020. The content and accuracy of updated material has been ensured through a collaborative effort between the audit firm PricewaterhouseCoopers (PwC), the Embassy of Sweden, Kampala, and Makerere University. As information in this document is subject to change over time it is expected that the SoP is to be



updated in a verified manner and in accordance with the Specific Agreement 2015-2020, when deemed necessary by both parties.

### **1.3. Objective of the SoP**

The objective of the SoP is to guide and facilitate actors in the Program to operationalise the Mak-Sida research collaboration agreement 2015-2020. It sets out procedures and regulations for the funds received in the Program, covering accounting, procurement, disbursements, reporting and audit. It also describes the different roles of actors in the Program, including ToRs for various committees and staff categories – in some instances including Swedish university staff.

The SoP provides further guidance in project financial matters for a common framework to accounting and internal control. It is intended to equip actors in the Program to be clear about the extent to their financial responsibilities with regard to the Embassy/Sida funds. For example, distinguish between procedures which are mandatory from those which are guidelines, and the ways in which actors in the Program link with Mak colleges, partner universities, and Uganda government ministries.

The SoP also seeks to emphasize the principles of Value for Money which means that all expenses incurred in the Sida Program should meet the reasonableness criteria i.e. costs should not be exceeding that which would be incurred by an ordinarily prudent person in the conduct of business and should be necessary for the execution of the activities under the Program.

Finally, the SoP is intended to standardise accounting procedures in the Sida Program and institute internal controls to manage Sida funds throughout Makerere University. It is also intended to improve the level of financial management support to concerned staff. It establishes guidelines for 'good practice' in accounting systems, which aims to improve the current state of financial management in the Sida Program, upholding generally accepted accounting principles and practices. In cases where specific detailed information is available elsewhere, the document does make reference to such sources, nevertheless aiming as far as possible to be a stand-alone instruction and guideline for the Mak-SidaProgram 2015-2020.

### **1.4. Lay out of the SoP**

The SoP is divided into four parts, i.e. Part I: Introduction and Background; Part II: Organisation, Structure and Roles; Part III: Financial management, Reporting, Auditing and Risk Management; and Part IV: Monitoring and Evaluation.

In addition to this SoP the following documents/manuals are to be adhered to:

- a) Makerere University Human Resources Manual, effective from October 2009,
- b) Makerere University Financial Policies and Procedures Manual (2014),
- c) Makerere University Internal Audit Manual (2014),
- d) Makerere University Procurement and Disposal Manual (2014) for supplies, works and services, and
- e) The Specific Agreement and amendments there-to
- f) The national rules and regulations concerning ethical approval of research in Uganda including those of Ugandan PPUs.

### **1.5. Intended users**

The SoP is intended to be used by:

- a) All beneficiaries of, and designated actors in the Program 'Mak-Sweden Research Training Partnership Program 2015-2020' supported by the Embassy/Sida, including the Program Steering Committee and relevant Swedish collaborators.
- b) Uganda Government agencies or external institutions/organisations involved with support functions to the Program relevant to the content of the SoP.

## ***1.6. Areas not covered by this SoP***

- a) Bank Account management
- b) Petty cash management
- c) Payments procedures
- d) Record keeping

These areas are already taken care of in the Makerere University Financial Policies and Procedures Manual, under which the financial management for the research collaboration Program is governed.

## ***1.7. Responsibility for compliance***

The Makerere University Vice Chancellor is ultimately responsible for ensuring compliance with the SoP.

On an overall operational and management level, the responsibility for compliance is delegated to the DRGT Director (Program Coordinator), the Director of the Makerere University Directorate of Research and Graduate Training (DRGT).

On a day to day basis the responsibility for compliance is ensured by the Principal Investigator.

Compliance with the directives and principles contained in this SoP is mandatory, unless information is designated as a guideline. In the event that an accounting policy or procedure in this SoP conflicts with other manuals or directives, other than those amending this SoP, the accounting policy or procedure in this SoP will prevail.

## ***1.8. Glossary of terms***

<b>Term</b>	<b>Description</b>
<b>Account codes</b>	These refer to the codes used within an accounting system to classify transactions by type. Account codes define the type of income or expenditure that has been incurred, normally linked to a particular cost centre code.
<b>Accounting period</b>	The University's accounting period starts on 1 <sup>st</sup> July to 30 <sup>th</sup> June each year.
<b>Bank reconciliation</b>	The process of agreeing the balance on the cashbook to the bank statement balance at a particular date. The bank reconciliation acts as a check over the completeness and accuracy of cashbook entries; reconciling items should be limited to timing differences between processing in the cashbook and by the bank, for example, un-presented cheques.
<b>Beneficiary</b>	This is a student (PhD, Masters and Postdoctoral), Researcher, PI, Coordinator and all members of the Team involved in the implementation of the program activities.
<b>Budget</b>	A financial expression of a plan, which shows income and expenditure estimates for a future period. University annual budgets are drawn up from 1st July to 30th June each year.
<b>Budget Approval</b>	This describes the approval procedure for budgets prepared before the commencement of the accounting period or approvals for significant changes to budgets during the course of a financial year.
<b>Budget monitoring</b>	The comparison of actual income or spending to agreed budgets, to monitor whether (financial) activities are going according to plan.

<b>Term</b>	<b>Description</b>
<b>Central Administration</b>	This refers to the main Administration Team at Makerere University main Campus.
<b>Commercial units</b>	University's autonomous profit making organisations, represented by The Printery, The Maize Mill, University Bookshop and University Bakery.
<b>Financial Accounting Systems</b>	This consists of methods and records to identify, assemble, analyse, classify, record and report on transactions. This part requires personnel with formal training in accounting and finance to be able to collect financial data, classify, summarise it and be able to generate financial reports in various ways that meet the reporting requirements of the stakeholders.
<b>Financial administrative systems</b>	Assist Program management in decision-making, planning, communication, controlling and evaluating the Program. Management will put in place financial rules and procedures that will ensure effective financial administrative systems to achieve this. The financial rules and procedures also have internal control mechanisms embedded within the accounting systems.
<b>Financial management</b>	<p>The art of managing the inflows and outflows of resources to an organisation. Financial management involves Financial Planning, Financial Accounting, Financial Control and Financial Accountability. These terms are explained below in this table for clarity especially in the context of managing Projects/Programs.</p> <p>Financial planning: The process of matching income and expenditure budgets over the longer-term. Financial planning aims to make the best use of resources by ensuring that income over a specified period will be sufficient to fund activities over that period.</p> <p>Financial accounting: The process of producing financial reports about financial activities of an entity and presenting them to the users. This is a technical skill that calls for trained personnel in accounting, and involves the technical documentation of financial records according to Generally Accepted Accounting Practices (GAAP).</p> <p>Financial control: The financial framework of budgeting and accounting systems, which helps the University at all levels to organise and manage financial activities so as to make the best use of the resources available.</p> <p>Financial accountability: Responsibility for the way money is used and managed.</p>
<b>Financial reports</b>	These refer to financial statements (Receipts and Payments Statement, Income and Expenditure Account, Balance Sheet, Cash Flow statement) to be presented to the Embassy/Sida.
<b>GoU Grant</b>	Funds provided from Government of Uganda (GoU).
<b>P.I. (Uga)</b>	Refers to the individual based in Makerere University responsible for the preparation, conduct and administration of the Project in compliance with the Agreement and the Project. The Principal Investigator (P.I.) is also research team leader for the Project.
<b>Program</b>	Makerere - Sida Bilateral Research Program.
<b>Project</b>	This refers to a defined area of activity; Projects are characterised by having a distinct set of objectives and limited financial autonomy.

<b>Term</b>	<b>Description</b>
<b>Project Coordinator (Swe)</b>	Refers to the person in charge of overseeing the Project implementation in accordance with Agreement on the Swedish side. Responsible for planning, implementation of and reporting on the Project in collaboration with the Ugandan Principal Investigator (P.I).
<b>Program Coordinator (Uga)</b>	Refers to the Mak overall overseer at of the implementation in accordance with the Agreement, which is the Director of the Directorate for Research and Graduate Training (DRGT). Has overall responsibility for planning, implementation of and reporting on the Program in Uganda.
<b>Sandwich student</b>	Refers to a student whose degree/PHD is to be taught both at Mak and at a Swedish University
<b>Sida</b>	Swedish International Development Cooperation Agency
<b>Specific Agreement</b>	Specific Agreement on Research Collaboration between Sweden and Makerere University during the period 3 November 2015 – 30 June 2020 between the Uganda state owned Makerere University (“Mak”) and the Swedish International Development Cooperation Agency (“Sida”), represented in Uganda by the Embassy of Sweden in Kampala, for the Mak-Sweden Research Partnership Training Program ‘Strengthening Public Universities to Generate Knowledge and Promote Research Uptake for National and Regional Development’.
<b>University Council</b>	Represents the supreme governance body at Makerere University. The University Council works through six Committees. Academic matters are channelled to Council through Senate.  Cross-cutting issues are handled by the two joint committees of Council and Senate namely; (a) Information Communication and Technology (ICT) Committee, and (b) Quality Assurance & Gender mainstreaming and the Honorary Awards Committees.

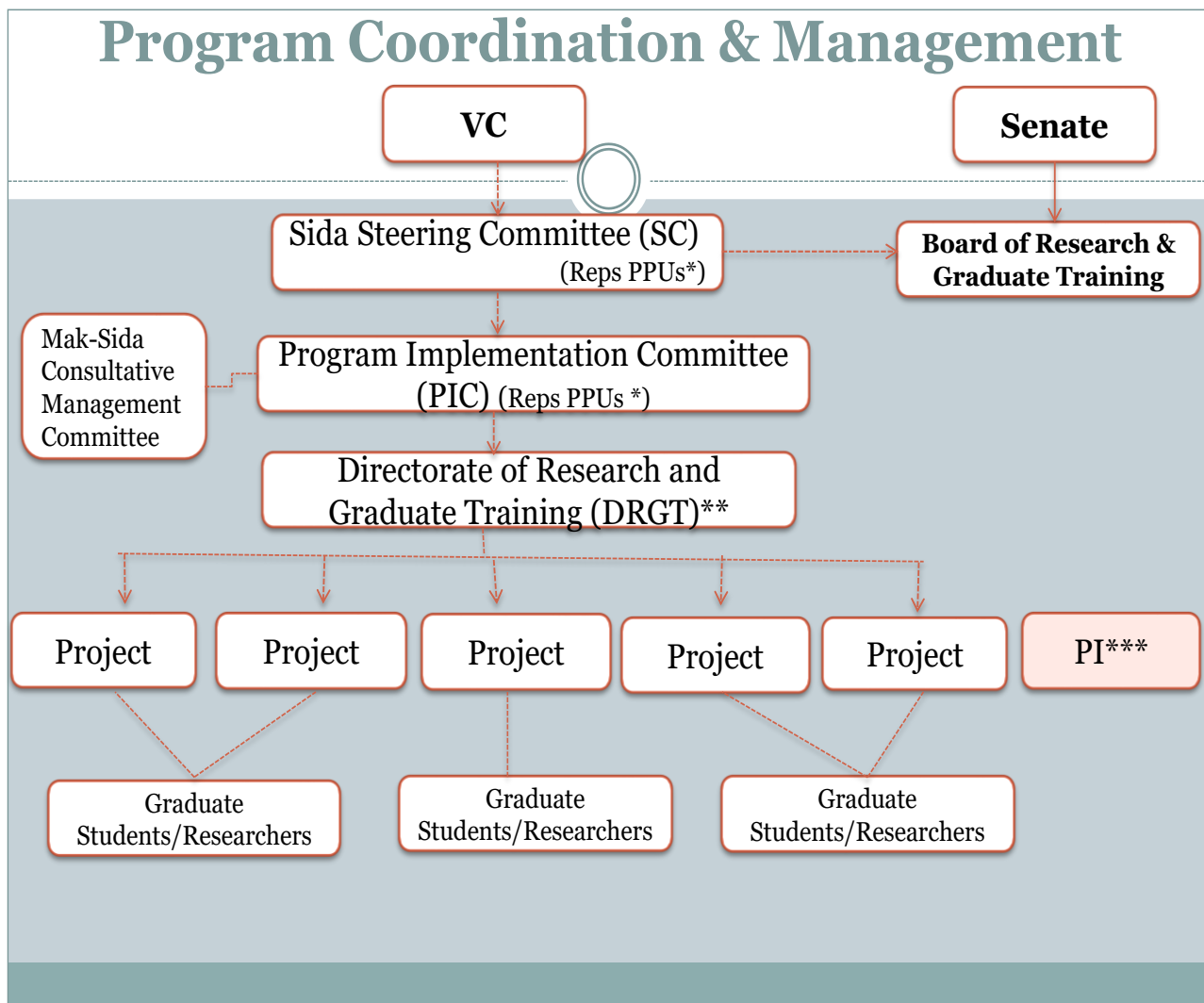
# ***PART II: ORGANISATION, STRUCTURE AND ROLES***

## 2. Organisation, structure and roles

The objective of this section is to ensure that:

- The roles and responsibilities of the various committees, offices and personnel are explained adequately.
- The activities of the Program are carried out in accordance with outlined roles and responsibilities.

### 2.1. Program organisation structure under Makerere University



\* PPU = Public Partner Universities (Uga) \*\* The Program coordination office/Secretariat led by the Director DRGT

\*\*\*PI = Principal Investigator

## **2.2. Roles of the Committees and offices as indicated in the structure**

### **2.2.1 Roles of the Makerere Vice Chancellor**

- a) Oversee the overall Program implementation in accordance with the agreement
- b) Facilitate the effective implementation of the Program within the university environment.

### **2.2.2 Roles of the Steering Committee (SC)**

The Steering Committee shall provide overall oversight for implementation of the Makerere-Sida bilateral research Program. Specifically, the Steering Committee shall:

- a) Review progress of the Program in terms of planned and budgeted activities
- b) Review utilisation of resources including funds
- c) Review audit reports on accountability and financial updates
- d) Recommend appropriate action on measures to take in case of slow/no-accountability of advances
- e) Receive monitoring and evaluation reports and recommend appropriate action including termination of non-performing grantees
- f) Review risks and propose mitigation measures
- g) Receive activity, laboratory and equipment maintenance, as well as procurement plans as approved at the annual planning meeting
- h) Arbitrate any conflicts that might arise between stakeholders during program implementation
- i) Advise on the consistency of the Program with regard to relevant national and other University policies
- j) Advise on, and support, the dissemination of research and other Program results of interest to actors and institutions beyond the Program
- k) Actively participate in the appraisal process in a prospective new Swedish collaboration phase
- l) Actively participate in the formulation of an Exit Strategy for the phasing out of Swedish funding
- m) Advise and support the Program to develop innovatively and identify possible synergies with cross-cutting initiatives within research capacity building and research management
- n) Consider and recommend reallocations where necessary.

Membership of the Steering Committee shall comprise of persons from within and without Makerere University including representatives from the Embassy/Sida. The composition and terms of reference is attached in Appendix 1.

### **2.2.3 Roles of the Program Implementation Committee (PIC)**

The PIC shall be comprised of all PIs and the DRGT Coordinating office. The specific roles of the PIC include:

- a) Responsible for planning, implementation and reporting for the Program
- b) Ensure activity and procurement plans and AP and AR reports are submitted in time
- c) Ensure that responses to audits and other queries are made
- d) Ensure that risk mitigation measures are implemented
- e) Recommend reallocations to Program beneficiaries
- f) Receive and review reports from projects
- g) Monitoring utilisation of project funds.
- h) Facilitate linkages with the academic and administrative structures to adhere to regulations, processes and procedures at the partner university

### **2.2.4 Roles of the Directorate of Research and Graduate Training – DRGT (Program coordination office)**

- a) Prepare financial statements and keep books of accounts
- b) Receive and review submitted reports from the PIs for conformity to the guidelines
- c) Submit reports (Planning, Procurement and Annual and Equipment Maintenance Plan) to the Embassy/Sida on behalf of PIC
- d) Submit annual reports and Agreed Minutes to Steering Committee
- e) Monitor the implementation of the Program (field visits, laboratory visits and spot checking)
- f) Request for research funds from the Embassy/Sida as per the Program agreement
- g) Disburse funds for approved Program activities



- h) Ensure disbursed funds are correctly accounted for and provide advice where necessary
- i) Enhance the skills of PIs in financial accounting
- j) Ensure proper custody and maintenance of assets including updating assets register and stocktaking.
- k) Ensure adherence to the Program cycle as agreed upon.
- l) Prepare financial records for audit
- m) Keep custody of financial and audit records.
- n) Call for and Organise the Annual Planning Meeting and the Annual Review Meeting.
- o) Ensure that the PIs conduct Pre-Annual Planning and Pre-Annual Review meetings with their students and Teams. GIS should also organise such meetings.

**NB:** *The Role of the Consultative Management Committee is covered under its Terms of Reference in Appendix 4*

#### **2.2.5 Roles of the Principal Investigators**

- a) Be fully responsible for achievement of the outputs expected in their Projects
- b) Implement planned activities
- c) Write and submit timely reports to the DRGT following the Sida guidelines
- d) Ensure that funds advanced to the Project are appropriately accounted for, in a timely manner.
- e) Develop and submit to the DRGT costed annual activity, procurement and maintenance plans
- f) Develop and submit annual activity and progress reports to the DRGT
- g) Ensure that any asset acquired under the project is properly registered and utilised
- h) Keep the DRGT (Program coordination office) informed of different project accomplishment, issues and status.
- i) Call for and organise pre-APM and pre-ARM meetings for both the Project Team and students in preparation for those big Annual events.

#### **2.2.6 Roles of the students**

- a) Timely submission of activity plans and procurement plans
- b) Timely reporting
- c) Timely accountability for disbursed funds
- d) Timely requisitions following approved guidelines
- e) Ensure the requisite publications are made
- f) Adherence to approved study plan (ref. Sec 2.7.2)
- g) Adherence to university policies, procedures, guidelines regarding graduate training
- h) Adherence to ethical conduct as provided by Makerere University or public partner universities.

#### **2.2.7 Roles of Post Doctorate fellows**

- a) Timely submission of activity plans
- b) Timely reporting
- c) Timely accountability for disbursed funds
- d) Timely requisitions following approved guidelines
- e) Ensure the requisite publications are made
- f) Adherence to university guidelines regarding doctoral supervision
- g) Adherence to ethical conduct as provided by Makerere University or public partner universities.

#### **2.2.8 Role of small grant researchers**

- a) On receipt of the award they should prepare and submit to the PI activity plans and budget estimates for their intended activities.
- b) Ensure timely reporting
- c) Timely accountability for disbursed funds
- d) Timely requisitions following approved guidelines
- e) Ensure the requisite publications are made
- g) Adherence to ethical conduct as provided by Makerere University or public partner universities.

#### **2.2.9. Reporting Requirement**

The small competitive grant last for 6 months and supports smaller scale or pilot research projects with an average grant size of Shillings Twenty million (Shs. 20,000,000) or less. These



grants are designed to provide research assistance, data collection and surveys, analysis and report writing. Cost effectiveness and value for money are important evaluation criteria.

Within 6 months of receiving a Small Research Grant, the successful applicant must submit a final report to the DRGT on the project or, with justification, and copy of publication(s) resulting from the project.

## ***2.3. Roles of the Program Accountant and the Program Accounts Assistant***

### ***2.3.1 Roles of the Mak/Sida Program Accountant***

The Program Accountant will be the desk officer to carry out the following duties: -

- a) Coordinate and monitor all financial activities of the Mak-Sida Program on a daily basis.
- b) Guide the preparation of budget and cash flows for the Program and ensure that expenditures are incurred in accordance with the Specific Agreement
- c) Prepare financial reports and financial accounts for the Program and have audits carried out as required by the Specific Agreement, in a timely manner
- d) Check payment certificates and ensure timely disbursements to contractors and suppliers
- e) Keep track of expenditure against budgets and maintain a commitment register
- f) Determine reasonable levels of petty cash imprest and control petty cash operation
- g) Participate in the evaluation of Technical and Financial proposals for Consultancy services
- h) Liaison with the internal/external auditors and following up on any audit queries/Management Letters
- i) Staff development/capacity building of finance staff
- j) Lead the computerisation of the Program's accounting system
- k) Ensure timely accountability for the Embassy/Sidafunds
- l) Keep track of and ensure proper custody and utilisation of Program assets including carrying out a stock-take exercise at least twice a year.
- m) Carry out other relevant duties necessary for the proper implementation of the Program.

### ***2.3.2 Roles of the Program Accounts Assistant***

- a) Maintain the issuance, custody, recording and accountability of all petty cash transactions
- b) Prepare cheque payment vouchers and cheques for settling the Program obligations
- c) Coordinate and monitor finance documents' movement between the relevant stages of verification and approval
- d) Input of primary data in the accounting system
- e) Maintain the Program's Assets Register and participate in the stock-taking exercises
- f) Keep the project stores and ensure all transactions are well recorded
- g) Undertake banking of tax and statutory payments for relevant authorities whenever they arise
- h) Carry out any other duties as assigned from time to time by the Program Accountant

Although the University Bursar is not part of the Program structure, the Program Accountant and the Program Accounts Assistant shall report to the University Bursar on a regular basis.

## ***2.4. Roles of Ugandan and Swedish supervisors***

The Sida-sponsored research capacity building program 2015-2020 shall include a number of sandwich students.

In this arrangement, the Swedish and Ugandan partners shall share responsibilities for the PhD candidates as per agreed annual study plan and approved annual Project activity plans and budget.

**NB: Specific ToR for this arrangement are attached in Appendix 2.**

## ***2.5. Partnership with Public Partner Universities (PPUs)***

### ***2.5.1 Roles of Ugandan PPUs***

- a) During 2015, Mak and the Ugandan partner universities (including Gulu, Busitema, Kyambogo Universities and Mbarara University of Science and Technology) shall sign Memorandum of Understanding (MoUs) - *Appendix 10* - under the research collaboration Program describing:
  - i. the main objective of the collaboration;
  - ii. the forms of financial support granted by Mak to the Ugandan partner universities; and
  - iii. the stakeholders in Ugandan partner universities eligible to participate.

The MoUs shall be included in the Agreed Minutes of the first Annual Planning Meeting of the Program in 2016 (refer to Section 3.1.1).

- b) Mak and PPUs shall develop guidelines on how the partnership between Mak and the PPUs in the Mak-Sida Program shall be governed, appraised, monitored and evaluated.

The Guidelines - *Appendix 10* - shall be included in the Agreed Minutes of the first Annual Planning Meeting of the Program in 2016.

- c) The MoUs and Guidelines shall be reviewed, and if necessary, updated at separate designated annual monitoring meetings with each PPU. These PPU-Mak meetings shall be called by the DRGT Director. The meetings shall be documented in Agreed Minutes, which shall be shared with the Mak-Sida Steering Committee.

#### *2.5.2 Orientation of students from PPUs*

The students from the PPUs shall have orientation upon arrival to Mak for studies, including academic and administrative information and instruction.

PPU students' projects shall fall under the administrative jurisdiction of the College under which their project is located.

PPU students recruited centrally from the DRGT shall fall under the administrative jurisdiction of this office.

### **2.6. Program Beneficiaries**

#### *2.6.1 Distribution of students under the program*

The program is budgeted for 337 beneficiaries to be trained. These are divided as follows under 17 projects:

125 PhDs

147 MAs

65 postdocs

Small Grants (Number not specified)

See appendix 12 for an overview of how the 337 beneficiaries are budgeted for and administered by respective project, and from which respective University the students derive from.

#### *2.6.2 Contracts*

All Program beneficiaries (MA/MSc students, PhD students, Post-Doc fellows, senior researchers, and any other academic beneficiary), shall have a Contract signed between the Program beneficiary and Mak or respective PPU. The Contract template is attached in Appendix 3.

The Contract shall outline Mak or PPU employment requirements, as well as responsibilities and obligations in the Program.

Specifically, the Contract shall specify publication output as per Uganda National Council for Higher Education (UNCHE) rules for researchers.

Publication rules for PhD students shall be as per the Makerere University Doctoral Supervision Guidelines.

This Contract, albeit signed by a beneficiary of Sida Program funding, is strictly an agreement between the beneficiary and Mak/respective PPU and has therefore no bearing on the Embassy/Sida, nor is it informed by Sida rules and regulations.

### 2.6.3 Annual Study Plans

Each PhD student in the Program must have an annual (per calendar year) updated Study Plan. This plan must be approved and signed by the Ugandan supervisor, and if a sandwich student (see glossary of terms)– also by the Swedish supervisor.

A copy of the signed Study Plan should be submitted to the DRGT before each Annual Planning Meeting.

No payment will be made towards the project of the student without an approved Study Plan.

### 2.6.4 Visas and residence permits

The Swedish research collaboration with Uganda is built on international research collaboration, a component being PhD training with principally Swedish universities in a 'sandwich mode'. This shall allow for Ugandan PhD students to stay 3-6 months annually in Sweden for course and laboratory work.

For shorter visits (up to 90-days) a visa is required and the application is made at a local embassy. This also applies for students that are not enrolled at the Swedish university/institution no matter the duration of the visit.

For students enrolled for studies at a Swedish university/institution, and who is planning to visit Sweden between 3 and 24 months, a residence permit is required. Information about the application procedure can be found at this webpage: <https://www.migrationsverket.se/English/Private-individuals/Studying-in-Sweden/Universities-and-university-college.html>

As per 17 January 2017 the Swedish Migration Agency may issue residence permits valid from 3 to 24 months. At least 50 % of the time has to be spent in Sweden and each visit outside Sweden can be maximum 25 % of the total duration of the validity period of residence permit. Each period for the residence permit has to start and end with a visit in Sweden. The intended periods of stay in Sweden has to be included in the application for residence permit to the Swedish Migration Agency

Please note that a residence permit cannot be valid during a longer period than the validity period of the holders passport.

You should not apply for a Visa and a Residence permit simultaneously.

The application to the Embassy/Migration Agency has to include:

1. **Letter of admission/invitation** from the supervisor at the hosting Swedish university/institution
2. **Letter of Support and an Insurance Certificate** from ISP (*see below*).
3. **Any other document** required by the Swedish Migration Agency as indicated on their website.

**NOTE:** The time to decision at the Migration Agency may vary, please check their web page for an approximated time to decision: <https://www.migrationsverket.se/English/Contact-us/Time-to-a-decision.html>

### How to request a Letter of Support and Insurance certificate from ISP

In order to obtain the required Letter of Support and Insurance certificate the below steps have to be followed:

1. Fill in the **Request Form for Letter of Support and Insurance certificate**
2. Send the signed Request form to ISP, [allowances@isp.uu.se](mailto:allowances@isp.uu.se) together with the Letter of admission/invitation from your hosting Swedish university/institution.

ISP will thereafter issue a Letter of Support and an Insurance certificate and send the requested documents to the student.

We recommend the student to start this process as soon as a study period in Sweden is set in order to avoid delays.

### ***Guidance on how to request for Subsistence allowance is captured in Sec 11.1***

## ***3. Meetings and Consultations***

### ***3.1. Annual meetings***

The meetings shall be divided as follows:

- a) The Annual Planning Meeting (APM)
- b) The Annual Review Meeting (ARM)

Swedish and Ugandan cooperating partners shall collaborate and regularly communicate with each other on all matters relevant to the implementation of the Program.

Makerere University (comprised of all beneficiaries, Principal Investigators, members of the Program coordination office, representative of each PPU and the Vice Chancellor) and Sweden (Swedish partner Universities and the Embassy/Sida) shall meet every year to discuss the planning, implementation and progress of the Program in the statutory APMs. The outcome of the meetings shall be recorded as Agreed Minutes, signed by authorised representatives of both parties.

The DRGT Director (Program Coordinator) shall call all meetings.

Costs for the APMs and ARMS shall be included in the DRGT project budget, except costs for Swedish Universities, which are included in respective project budget.

#### ***3.1.1 Annual Planning Meetings (APM)***

APM shall be called no later than 1 February each year, and held by 30 April at the latest.

The following information required for the APM shall be furnished and distributed by Mak to the Embassy/Sida 6 (six) weeks prior to each meeting:

- a) Draft annual activity plans and budgets for the forthcoming year, including an overall summary of the budgets, as per agreed upon templates (*Appendix 7 - Annual Plan template*).
- b) A summary of suggested changes in the draft annual activity plans, compared to previous plans, as per project, included in the Program.
- c) A summary of suggested budget re-allocations.
- d) An annual procurement plan for the forthcoming year.
- e) An annual equipment maintenance plan for the forthcoming year.
- f) A summary of revised Results Based Management Log Frames (RBMs) at project and overall Program level.
- g) A summary of the Mak progress with four PPUs in the Program, in terms of achieved results, suggested changes, compared to previous plans and relevance to the Program.

- h) Any reviews, audits or evaluations conducted by Mak or other institutions/funders/partners of relevance to the Program in terms of finding synergies, avoiding financial or program overlap, and the general implementation of the Program.
- i) Information about any legal or other significant changes in the context of Uganda that are of relevance to the implementation of the Program.

### **3.1.2 Annual Review Meetings (ARM)**

ARM shall be called for no later than 1 September each year, and held by 31 October at the latest.

The following information required for the ARM shall be furnished and distributed by Mak to the Embassy/Sida six weeks prior to the meeting:

- a) Reports and documents as set out in article 9 of the Specific Agreement, as per agreed templates (*Appendix 8 – Annual Review template*).
- b) Reports and documents pertaining to the PPUs in Uganda as relevant to the Program.
- c) Any reviews, audits or evaluations (including management responses and follow-ups) conducted by other institutions/funders/partners of Mak of relevance to the Program in terms of finding synergies, avoiding financial or program overlap, and the general implementation of the Program.
- d) Any legal or other significant changes in the context of Uganda of relevance to the implementation of the Program.

## **3.2. Consultative Management Committee (CMC)**

The CMC comprises of the DRGT (Program Coordination Office) and the Embassy/Sida representatives. It shall act as a forum for discussion and consultation on the operation of the bilateral research Program. The CMC shall act as the body through which the DRGT (Program coordination office) meets with the Embassy/Sida representative(s) for communication, consultation as well as advice, and where appropriate, seek intervention on remedial action.

The meeting shall be called by the DRGT Director (Program Coordinator) and shall be held once every two months.

The ToR for the CMC is attached in *Appendix 4*.

Additional meetings may be requested by Mak and/or the Embassy/Sida on any subject relevant to the implementation of the Program.

## **3.3. DRGT (Program Coordination office) meetings at College level**

The DRGT shall meet with the representative of the Projects at College level four times a year as follows:

- i) At the Annual Planning Meeting
- ii) At the Annual Review Meeting
- iii) And two other times beyond these two occasions as and when agreed by both

## **3.4. All supervisors and students meeting**

All PhD students and their respective supervisors should hold at least one collective review meeting per Project in preparation for APM and ARM.

The technical units of Directorate of Information Communication Technology (DICT), the Quality Assurance Directorate (QAD), the Geographical Information Systems (GIS) and the University Library

of Mak shall likewise hold at least one meeting each in preparation for the APM and the ARM respectively.

## ***4. Ethics and Anti-Corruption***

### ***4.1. Ethics***

The national rules and regulations concerning ethical approval of research in Uganda such as those issued by the Uganda National Council for science and technology (UNCST) as well as the existing policies and procedures at the relevant colleges of Mak for ethical approval of research, shall apply for the Program.

For Ugandan PPUs, national rules and regulations concerning ethical approval of research in Uganda, as well as existing policies and procedures at these universities shall apply.

### ***4.2. Anti-Corruption***

Mak and the Embassy/Sida will cooperate on preventing fraud and corruption in connection with the Program.

Staff involved in, and consultants/suppliers/contractors financed under, the Program shall refrain from offering third parties, or seeking, accepting or being promised by third parties, for themselves or for any other party, any gift, remuneration, compensation or benefit of any kind whatsoever, which could be interpreted as an illegal or corrupt practice.

Mak shall immediately inform the Embassy/Sida of any instances or suspicions of fraud and corruption as referred to above and of the measures taken.

Mak shall take swift action to stop, initiate investigations and if relevant take actions in order to initiate prosecution against and/or apply sanction in accordance with applicable laws and policies towards any person suspected of misuse of resources, fraud or corruption in connection with the Program.

# ***PART III: FINANCIAL MANAGEMENT,***

# ***REPORTING, AUDITING AND RISK MANAGEMENT***

## ***5. Accounting principles and policies***

The objective of this section is to ensure that:

- a) All concerned parties related to Program are aware of the policies that are applicable to the preparation of financial reporting of the Program.
- b) The policies are communicated to all parties related to the Program and are complied with.

### ***5.1. Accounting policies***

These are the specific principles, bases, conventions, rules and practices in preparing financial statements of the Program. It is the duty of Makerere University Council to select and apply accounting policies that the financial statements should comply with. Where there is no specific requirement, management of the Program should develop policies to ensure that the financial statements provide information that is:

- Relevant to the decision-making needs of the users; and
- Reliable

Procedures for Program management and reporting shall be guided by the Makerere University Financial Policies and Procedures Manual (2014) which shall be applied consistently throughout the year. Additional guidance is provided below for Program specific items, in line with the Specific Agreement.

### ***5.2. Basis of accounting***

The modified cash basis of accounting is to be used consistently during the year. Under this modified cash basis of accounting, revenue is recognised generally when received and expenditure is recognised when paid (refer to Section 5.4). Similarly payments for assets (property, equipment) are fully expensed in the year they are paid for. The modification to the cash basis of accounting is that disbursements to Program beneficiaries and other actors shall be treated as advance and only expensed when accounted for (refer to Section 5.5). The financial statements shall be prepared in accordance with the modified cash basis of accounting as defined here.

### ***5.3. Revenue recognition***

Revenue shall represent transfers from the Embassy/Sida and Government of Uganda, and shall be recognised as income when received. Interest earned on bank deposits shall be recognised as income but may only be utilised within the Program after obtaining written approval from the Embassy/Sida.

Detailed procedures for processing and recognition of revenue are contained in Section 8.

### ***5.4. Expenditure recognition***

Expenditure comprises of costs incurred directly for the activities of the Program and shall be recognised when actual payments, including for assets (property, vehicles and equipment), are made.

Detailed procedures for processing and recognition of expenditure are contained in Section 9, and for fixed assets in Section 13.

### ***5.5. Advances***

All funds disbursed to Program beneficiaries (including researchers), Principal Investigators and the DRGT (Program coordination office) will be treated as advances and only expensed when accounted



for. Detailed procedures for processing and recording as well as accountability for advances is contained in Section 11.

### ***5.6. Reporting currency***

The reporting currency is Uganda Shilling, which is the legal tender of the Republic of Uganda and functional currency of the Program. Notes to the financial statements will include income received in the currency disbursed by the Embassy/Sida, and information on the date when the amount was credited to the respective Program bank accounts and exchange rate for that day.

The financial reports submitted to the Embassy/Sida shall present amounts in both SEK and UGX and translation rates shall be clearly explained.

### ***5.7. Reporting period***

The reporting period to be covered by financial statements is the fiscal year which runs from 1<sup>st</sup> July to the next 30 June.

### ***5.8. Fixed assets at Makerere***

Assets acquired are subjected to the general assets policy of Makerere University. Thus all assets acquired are expensed during the year of acquisition. However, a register of all the capital items shall be maintained and shall be updated with every purchase and disposal of assets.

### ***5.9. Foreign exchange translation in Uganda***

Transactions denominated in foreign currencies are recorded in Uganda Shillings at the exchange rate ruling on the date of the transaction as provided by the national central bank, Bank of Uganda (on its website). Accountabilities for advances in foreign currency shall be recorded at the exchange rate ruling on the respective date the advance was made.

### ***5.10. Chart of accounts***

This refers to numerical representation of the classification of the financial transactions. The summary chart of accounts for the Program is illustrated in the table below.

#### **Summary of the Sida –Makerere Chart of Accounts**

<b>Code</b>	<b>Description</b>
10000	ASSETS
10010	Activity Advances
10020	Cash and Bank Balances
20000	INCOME
20020	The Embassy of Sweden/Sida
20030	Government of Uganda
20040	Other Income
30000	EXPENDITURE
30010	Curriculum development
30020	Research equipment
30030	Maintenance of equipment
30040	Research consumables
30050	Field/labwork
30060	Student allowances/ISP
30070	Student University fees/costs
30080	Student stipend
30090	Publication costs
30100	Audit
30110	Indirect costs
30120	Allowances/Perdiem
30130	Research supporting component
30140	Other costs
30150	Subsistence grant
30160	DSS salaries
30170	Other assets

## 5.11. Taxes

Value Added Tax, excise duty, customs taxes and any other taxes arising shall not be paid from the Program funds with the exception of PAYE for the Health and Demographic Surveillance Site staff. The Government of Uganda through the Ministry of Finance, Planning and Economic Development shall disburse funds to Makerere University to cover all value added tax and customs taxes. In accordance with Income Tax laws of Uganda, Pay As You Earn (PAYE) and withholding tax shall be borne by the member of staff or the supplies/service provider respectively. This applies to Uganda.

## 6. Budgeting

The objective of this section is to ensure that:

- Realistic financial and activity plans are prepared to facilitate allocation of resources according to Program activity priorities developed.
- Goal congruence among all Projects.
- Timely and accurate preparation and submission of work plans and budgets.
- Regular monitoring of budget performance.
- Budgetary control and discipline in the management of all the Embassy/Sida funds.

- Timely generation of budget information and monitoring reports.
- The Embassy/Sida requirements are met.

## 6.1. The budgeting process

In order for budgets to serve as useful monitoring tools, their preparation must involve different levels of the Program and consider input from all stakeholders. All Project Coordinators (Swe)/Principal Investigators (Uga), and students should be involved. This involvement will help to ensure that budgets are realistic, efficient and are a reflection of the Program financial year activities.

Budgets shall be based on estimates from respective annual activity plans as budgeted by respective project PI together with their Swedish counterpart.

It is the responsibility of the Program Accountant to take lead in putting together budgets from the different Projects to formulate the Overall Program Budget.

The Ugandan projects costs can include up to a maximum of 6% of the total Ugandan project budget (including ISP student allowance) to cater for indirect costs. Overhead costs are indirect costs, i.e. they cannot be directly attributed to the activities of the Program but are nevertheless required to be able to manage the Program. Each indirect cost budget item must be clearly specified and presented for approval to the Embassy/Sida along with the annual activity plans before the related APM.

Indirect costs defined for Swedish collaborators follow Swedish university regulations. No amounts catering for different activities shall be budgeted for as a lump sum. As per Sida guidelines, each budget item must be justified and clearly specified separately. Each university's regulation with regards to indirect costs must be specified in the budget notes, including the percentage the Swedish institution charges. The indirect cost charged to the project cannot exceed the Swedish university rule. If in the project budget the charged indirect cost is perceived to be excessive, co-funding by the Swedish University should be considered, with subsequent lowering of the charge to the project budget.

Indirect costs cannot be inserted under multiple budget items, but must be budgeted for only in the designated budget item as per the template.

Cost for coordination of the project on Swedish side shall be included in Indirect Costs. Cost for coordination on Ugandan side shall be included under Extra Load (see Appendix 5).

A new budget template for the agreement period 2015-2020 is attached in *Appendix 9*.

### Activities as per budget process chart in Appendix 13

- The DRGT Director (Program Coordinator) together with the Program Accountant shall coordinate the budget preparation process and initialise the budget process by instructing relevant parties. This must include information on which exchange rate shall be used by all projects. It is strongly recommended to use a 200-day exponential moving average as a foreign exchange rate for budgeting. This provides a sufficiently long historical pricing series, weighted towards the current date. This also includes information on current tuition fees.
- Students (PhD, Masters and Post Doctoral) prepares individual budgets as per annual student budget template Appendix 9 and submit to PI for review and aggregation
- PI aggregates the student budgets to annual project budget in accordance with budget template in Appendix 9 and submit to DRGT with input from PIC

- iv. The DRGT Director (Program Coordinator) reviews the project budgets and aggregates these to overall budget 1 (split by project) and overall budget 2 (split by activity) and submits to Steering Committee for review
- v. Steering Committee reviews and endorses budget
- vi. DRGT submits the endorsed budget to the Embassy/Sida for approval
- vii. The decision to approve the budget is recorded in Agreed Minutes of the Annual Planning Meeting

## **6.2. Overall budgeting guidelines**

Each student and project budget item must be justified and commented on in “Budget description/justification” attached to the budget template in Appendix 9

Central project budgets should as much as possible not contain items which ideally should be part of the student budgets for example travel expenses for conferences.

Indirect costs must be possible for auditors to trace

The budgets should present the full cost of the planned activities (direct and indirect costs) and should indicate planned co-funding by Makerere University and the Swedish partner University.

The budget shall be prepared in the currency in which budget items will be paid. Exchange rate shall be used as instructed by DRGT.

## **6.3. Specific budgeting guidelines as per templates in Appendix 9**

This section shall be read together with specific instructions in Appendix 9.

Budgets should be broken down into headings as specified in budget templates in Appendix 9.

Makerere University is expected to pay the salaries of their staff who qualify for PhD training in the Sida program. These staff members are expected to receive leave of absence with pay from their universities, to pursue their training.

Salaries for Swedish supervisors follow regulations of the Swedish partner university. Salary for Swedish supervisors is financed by the program in accordance to 6.3.1. Salaries paid in excess of what is stipulated there is funded by the Swedish University.

Salaries for the Ugandan supervisors follow regulations of the Ugandan partner universities. No additional allowance for supervision is included by the Sida Program.

### **6.3.1. Sweden: Sandwich training in Annual Project Budget (250 000)**

For sandwich doctoral training in Sweden the maximum standard sum for the collaborating Swedish University(ies) per student is SEK 250 000 per student per year. The rule for maximum number of PhD students per Swedish supervisor is determined by the Swedish institution.

The sum of 250 000 SEK includes the below components:

### **Supervision in Sweden (SEK 200 000)**

- 2 months full time salary including social security fees and overheads (approx. 175 000). This means that if one supervisor is mentoring 2 students the maximum remuneration would be 350 000 per year.
- 1-2 visits per year to Makerere/PPUs (approx. 25 000). This shall include all costs such as travel, allowances etc. in accordance with the regulations at the Swedish partner university.

### **Cost per student while in Sweden (SEK 50 000)**

SEK 50,000 shall be included in the collaborating university/ institution's budget per sandwich student to cover student costs while in Sweden. The amount shall be included in the submitted Project budget to cover costs such as:

- i. Office/ laboratory space for the student
- ii. Chemicals and consumables
- iii. Access to computer with internet connection
- iv. Library services
- v. Telephone in the office, photocopies
- vi. Books, computer programs
- vii. Insurance, if not paid by the Swedish Institute – the International Science Programme
- viii. Participation in conferences and seminars for presentation of research results
- ix. Page fee printing in international journals
- x. Cost for printing and defending of thesis.

## **6.4. Ugandan allowances and rates**

For budgeting guidelines in regards to allowances and rates, please see section 10 “Allowances and rates”

## **6.5. Budget revision**

The Program Implementation Committee, the DRGT Director (Program Coordinator) and Program Accountant shall hold semi/ annual reviews and revise the budgets as necessary. The DRGT Director (Program Coordinator) shall be responsible for leading this process.

The following shall be considered when reviewing the budgets:

- Whether there are any changes in the objectives, goals and targets that were originally set.
- Whether there are any changes in the previous requirements and available resources.

Once revisions have been agreed upon, the budgets shall be updated with the revisions and submitted by the DRGT Director (Program Coordinator) to the Steering Committee for review.

After the Steering Committee reviews, the revised budgets shall be submitted by the DRGT Director (Program Coordinator) to the Embassy/Sida at least 6 weeks before the ARM for review and approval.

## **6.6. Budget responsibility and monitoring**

All PIs together with accountant shall monitor utilisation/ consumption of their respective budgets and ensure that expenditure incurred is in line with the agreed activities in the workplans.

PIs and the respective college accountants shall prepare budget variance analysis reports for each project, on a quarterly basis, comparing actual expenditure/ disbursements with budget while providing financial analysis and budget commentary for the variances. The reports shall be submitted to the Program Accountant who will then consolidate them into a single Program variance analysis report for the respective quarter. The Program variance analysis reports shall be discussed at the next Steering Committee meeting.

## **6.7. Reallocation rules**

In as far as the Program is concerned, there are four budgeting levels under which reallocations may be done. Reallocations at the different levels require authorisation as stipulated below.

### **6.7.1. Budget level 1**

This level consists of annual budgets for individual students (i.e. MA/PhD/Post-Doc fellows). They are prepared by the students and approved by the DRGT Director (Program Coordinator). At this level, 327 budgets exist for the funding period 2015-2020.

A reallocation to plus/minus 30% within the individual student budget posts shall be approved by the DRGT Director (Program Coordinator). A reallocation of funding between budget posts in individual student budgets over **30%** shall be approved by the Embassy/Sida.

### **6.7.2. Budget level 2**

This level consists of annual budgets per Project. They are made up of all individual researcher costs and projects costs. These are prepared by the Project's Principal Investigator and approved by the Embassy/Sida. At this level, 17 budgets exist for the funding period 2015 – 2020.

A reallocation to plus/minus 30% within a Project between budget posts is approved by DRGT Director (Program Coordinator). A reallocation of funding within a project between budget posts over **30%** is approved by the Embassy/Sida.

### **6.7.3. Budget level 3a**

This level consists of the overall annual budget for the entire Program as an aggregate of all Project budgets. This is prepared by the DRGT Director (Program Coordinator) and approved by the Embassy/Sida.

A reallocation to plus/minus **20%** across Project budgets, with specified budget line items defined, is approved by the DRGT Director (Program Coordinator).

### **6.7.4. Budget level 3b**

This level consists of the annual budget for the entire Program aggregating all Project budget components (i.e. travel, fees, etc. This is prepared by the DRGT Director and approved by the Embassy/Sida.

A reallocation to plus/minus **20%** between Project budget components, with specified budget posts defined, is approved by the DRGT director.

Refer to the process chart for the flow of budgeting activities under Appendix 13.

## **6.8. Makerere University cost-sharing of the Program**

Makerere University's cost-sharing consists of three items:

- salaries paid by Mak for the staff that take part in the Sida Program
- cost of premises and furniture. This means that no budget in the Program shall include neither rent of Mak premises as a cost, nor furniture. The IgangaMayuge Health and Demographic Surveillance Site (MUCHAP) is exempted from the rent rule, and may budget for rent for their premises.
- Value Added Tax, excise duty, customs taxes and any other taxes arising.

## ***7. Request for funds***

The objective of this section is to ensure that request(s) for funds is/are adequately supported and submitted to the Embassy/Sida in a timely manner.

### ***7.1. Initial request***

The first payment to Mak shall be deposited into designated account(s) upon signature of the Specific Agreement.

### ***7.2. Prerequisites for disbursement***

Mak affirms that the financing provided by the Embassy/Sida shall be used exclusively to cover expenditures allocated for the Program as detailed in the Program document and associated Program budget dated March 18, 2015, and further detailed in the approved annual work plans and budgets for the respective Program years.

Prerequisites for disbursement are:

- a) There is a need for funds, that is, expenditure exceeds 70% of all previously disbursed funds. The expenditure must have been eligible.
- b) A request has been made in writing and signed by the Vice Chancellor of the University and any authorised representatives of the University.
- c) Progress has been made in relation to Program objectives and expected results indicated by annual financial and narrative reports and annual audit reports submitted by the DRGT Director (Program Coordinator) to the Embassy/Sida.

Until audit reports and management responses are submitted and approved, no further disbursements will be made by the Embassy/Sida.

### ***7.3. Procedures for initial disbursement request***

- i. The first disbursement request from Mak shall be accompanied by a letter sent from the recipient bank to the Embassy/Sida including an assurance regarding the following:
  - Bank account holder,
  - Bank name and bank address,
  - Bank account number,
  - IBAN (if applicable),
  - SWIFT/Bic-code
  - Currency of the account.
- ii. The disbursement request shall be submitted in original to the Embassy of Sweden to Uganda in Kampala.

- iii. Information on the title of the Specific Agreement and the contribution ID number (51180060) shall be included in the disbursement request.
- iv. The disbursement request shall be signed by the Vice-Chancellor or his/her designated representative.
- v. The requested amount shall be stated in the currency of Swedish Krona (SEK).
- vi. The payment will be made in a convertible currency other than Swedish Krona (SEK), i.e. USD, provided it has been clearly stated in the disbursement request and provided that the account can receive the currency indicated. The currency exchange from the SEK will be made by the Embassy/Sida's bank following the payment instructions from the Embassy/Sida.

## **7.4. Subsequent requests**

Subsequent requests shall be made based on the reporting requirements in Articles 8-9 and Article 13 of the Specific Agreement, as well as liquidity needs of the Program. The requests shall be in accordance with the annual work plans and budgets approved by the Embassy/Sida.

Subsequent disbursement requests shall be accompanied by:

- i. a new bank letter only if Mak has made any changes regarding any of the mentioned bank details in 7.3 (i).
- ii. information or evidence in 7.3 (ii) – (iv) above
- iii. a financial report on the use of all previously disbursed funds.
- iv. the most current bank reconciliation statement accompanied by a complete set of bank statements and cashbook extract.

## **8. Receipts**

The objective of this section is to ensure that all receipts and cash refunds are acknowledged and recorded promptly and accurately.

### **8.1. Revenue**

Revenue means any income to the Program. Currently the Program has the following sources of revenue:

- Sida Grant;
- Government of Uganda Funds (for clearing taxes); and
- Generated income, mainly interest on bank accounts.

#### **8.1.1 Sida Grant**

- i. Disbursement of the Sida grant will be aligned to the Program's annual financial commitments and the Mak budgetary cycle and cashflow needs and according to the disbursement schedule in the Specific Agreement, i.e. once a year for five years.
- ii. Mak will immediately acknowledge receipt of the funds by issuing a letter of acknowledgement to Embassy of Sweden in Kampala. The letter will be on Mak letter head and signed by the DRGT Director (Program Coordinator)



- iii. The letter of acknowledgement shall include the amount in the currency in which it is received, as well as the local currency equivalent (Ushs).
- iv. Mak is responsible for distribution of funds to the Projects according to the Embassy/Sida approved activity plans and budgets; and according to any reallocations made at the annual review and/or planning meetings and as recorded in Agreed Minutes from these meetings.

#### **8.1.2 Government of Uganda (GoU) funds**

GoU funds to the Program are disbursed through Makerere University.

The funds are banked on a separate bank account (University Council account) in local currency (Ushs), a University Council Account. These will be used to clear Value Added Tax, excise duty, customs taxes and any other taxes charged on the Embassy/Sida related activities.

#### **8.1.3 Generated income**

This is mainly interest income earned from private commercial banks where the Program funds are kept.

Any interest that the Embassy/Sida funds may yield shall be separately accounted for in the financial reporting and may only be utilised within the Program after written approval by the Embassy/Sida.

Interest income shall be recorded as income when it is credited to the bank account on which it has been earned.

### **8.2. Procedures for receipt of revenue**

- i. Funds received by way of bank transfer shall be verified by the Program Accountant against the bank statements to ensure that the correct amount has been credited to the bank.
- ii. Cash refunds in respect of unspent advances shall be received by the Program Accounts Assistant and banked promptly (within 3 working days) in the relevant bank accounts.
- iii. All receipts must be acknowledged by issuing of serially numbered official receipt.

NB: All Program staff/ students/ researchers/ have a responsibility to ensure that they obtain a receipt for all cash refunds made to the Project Accounts Assistant.

- iv. The Program Accounts Assistant shall raise journal vouchers for the various receipts for posting of receipts into the general ledger and submit these to the Program Accountant for review and approval.
- v. The Program Accountant shall review, and approve the journal vouchers for completeness and accuracy and sign these as evidence of review.
- vi. Upon approval of the journal vouchers, the Program Accounts Assistant shall update the relevant cashbook and relevant ledger accounts in the accounting system.
- vii. All credits in the cashbook, which do not appear on the bank statement for an unreasonable period, should be promptly investigated by the Program Accountant.
- viii. See 8.1.3 above for interest income earned.

## **9. Expenditure**

The objective of this section is to ensure that:

- a) All expenses are duly authorised by responsible officers in compliance with the appropriate levels of authority.
- b) All expenses are budgeted for and fully supported by valid documents.
- c) All payments for expenses comply with negotiated terms and due dates.
- d) All expenses are processed and accurately recorded on a timely basis.
- e) All expenses are for the benefit of the Program and there is value for money.

### **Definition**

Expenditure refers to the payment for goods, services activities by researchers for the benefit of the Program, allowances and travel costs. For an expense to be legitimate, it must have been properly approved and authorised and must be an eligible expense as per the Embassy/Sida objectives set out in the Program documents.

Expenses include but not limited to:

- Purchase of equipment
- Consumables
- Field work expenses
- Travel
- Salaries and wages
- Advances for research work
- Settlement of bills
- Other purchases

## ***9.1. Program staff emoluments (salaries and wages)***

No Program funds shall be used to pay salaries, except for the Health and Demographic Surveillance Site staff.

In the case of Health and Demographic Surveillance Site staff, a payroll shall be prepared on a monthly basis. The objective of the payroll is to expense the total salary payment for staff and to disburse the net salary to each staff per the payroll schedule.

Except for new staff with no bank accounts and other exceptional cases as approved by the DRGT Director (Program Coordinator), all staff's net salaries must be paid into their specified salary bank accounts. Such exceptional cases should not exceed two (2) months. All staff will provide their bank accounts to the Program Accountant to which their salaries will be credited. The same system will apply when paying the consultants.

The following must be taken into account and deducted from the employees' gross pay when preparing the payroll.

- Pay as You Earn (PAYE)
- National Social Security Fund (NSSF)
- Recoveries of operational advances
- Any other recoveries of deductions recommended by University Bursar/Program Accountant

The payroll shall be checked by the DRGT Director (Program Coordinator) for accuracy of computation including recoveries of payroll liabilities prior to the cheques being signed.

The payroll shall be reconciled with personnel records for accuracy on a quarterly basis or as need arises.

## ***9.2. Statutory deductions***

These are deductions that are required by the Ugandan laws or regulations and should be remitted to relevant authorities within stipulated time lines. They include, but not limited to; a) PAYE and NSSF

deducted from gross salaries paid to an employee; b) withholding tax (WHT) deducted from payments for supplied goods and services above a threshold unless the supplier is exempted from such deduction; c) WHT deducted from payments to program staff who work as consultants; etc.

- i. Withholding Tax (WHT) will be deducted from any payments for goods and services above Ushs 1,000,000 at applicable rates in accordance with Section 119 of the Income Tax Act, Cap 340.
- ii. PAYE must be deducted from all gross emoluments (allowances and salaries) paid to staff in accordance with Section 19 of the Income Tax Act, Cap 340. This applies to all staff who earn above the prevailing threshold.
- iii. NSSF must be deducted from all gross emoluments paid to staff in accordance with National Social Security Fund act of Uganda.
- iv. The Program staff resident in Uganda who work as consultants are subject to WHT of 6% as a deduction from their contractual pay.
- v. The statutory payments shall be remitted to Uganda Revenue Authority by 15th of the succeeding month.

## 9.3 *Travel to conferences*

### ***Governing rules***

The Sida Program supports travel to conferences by supervisors, researchers and/or PhD students. Each PhD student may travel to conferences for one to two times during their study time and only if they are going to present their research findings orally or by poster. The paper must have been presented locally (in unit/university). Each researcher may attend one conference per year. The conferences to be supported would be those where work related to the Embassy/Sida activities will be presented. The conference agenda and travel itinerary should be included in the request for funds.

Likewise, the university researcher administrators may also be supported to attend specific network meetings, society of researcher administrator conferences, and research collaboration/partnership events deemed beneficial to the implementation of the Sida Program. The travel by research administrators shall be limited to those that aim at strengthening national, regional and international collaboration/ partnership, and global networking; updating skills in research management continually; strengthening of research management and coordination function at institutional level; sourcing funds to improve the respective university's capacity to manage research training and publication; benchmark and shop best practices in research and publications culture; and improve funding for research and innovations.

For all such travel to conferences to be approved by the DRGT Director (Program Coordinator), the researcher/student must present a letter of invitation to the conference stating the nature of his/her participation, the dates and venue of the conference and an application for funds at least two months before such a conference. The conferences to be supported must have been indicated explicitly in the planned activities for the period in question and must have been approved. Conferences that come up suddenly may not be supported.

A request for travel is then forwarded to the DRGT Director (Program coordinator) through the Principal Investigator, who is in charge of the Project budget. If the travel is being requested by the Principal Investigator, this will be verified by the DRGT Director (Program Coordinator). If it is the DRGT Director (Program Coordinator) requesting for the travel, it will be approved by a Mak staff superior to the DRGT Director Program Coordinator. Authority to travel must be granted through the University Human Resource Office by the Director, Human Resources i.e. must fill official travel form, and must have an LPO before a ticket is issued.

Upon return, the researcher must submit a written report of the conference/visit, proof of travel (a copy of the ticket, boarding passes to and from the venue of the conference and accountability for funds that could have been approved prior to the trip is undertaken i.e. a complete accountability).

### ***9.4 Ineligible expenditure***

- 9.4.1 Program funds should not be used to procure business and/or first class air tickets, only economy class fares are eligible.
- 9.4.2 The Swedish Program shall not fund graduation ceremonies for Ugandan students in Sweden (ticket, per diem, insurance or any other related costs).
- 9.4.3 The Embassy/Sida will finance travel costs for participants connected to the Program only, e.g. students, local supervisors and technical staff. Travel costs to Sweden for Coordinators, University Management and others may be funded upon invitation by the Embassy/Sida.

## **10 Allowances and rates**

### **10.1 Students' subsistence allowances**

#### **10.1.1 International Science Program**

How to request Subsistence allowance

In order to obtain subsistence allowance the student needs to request this from ISP. The request has to be done for each separate visit or prolongation of a visit in Sweden. We recommend that the request is made as soon as the visa/residence permit has been approved and travel plans are set. Allowance for visits shorter than one month is not handled via ISP. For visits longer than one month the below procedure should be followed:

1. Fill in the [Request Form for subsistence allowance](#)
2. Send the signed Request form to ISP, [allowances@isp.uu.se](mailto:allowances@isp.uu.se)
3. Confirm your arrival in Sweden with a copy of your boarding pass to the same e-mail above.

Disbursement of subsistence allowance will only be done while the student is in Sweden.

ISP has to be informed about any changes in stay in Sweden.

#### **Payment of subsistence allowance**

Payment of subsistence allowance are done on a monthly basis, normally on the 25th each month.

If the student holds a Swedish bank account the allowance payment will be deposited on the account. If the student does not have a Swedish bank account the allowance will be deposited on an ICA Maestro Card. The card will be sent to the Swedish supervisor's institutional postal address. The students have to follow the instructions that are sent with the card in order to activate the card and obtain the allowance

#### **Rules for payment**

For a study period of a full month the PhD student will receive a one-month allowance of 16 000 SEK. For post-doctoral fellows the amount is 18 000 SEK. Visits longer than 30 days follows the Sida's guidelines, students receive the full one-month subsistence allowance, if they arrive before or on the 15<sup>th</sup> of the month. Students arriving in Sweden on or after the 16<sup>th</sup> of the month will receive half of the monthly allowance. If the student leaves Sweden before or on the 15<sup>th</sup> of the month, they receive half of the monthly subsistence allowance.

The DRGT Director shall inform ISP when the students conclude their studies so that the students are removed from the register.

ISP is not responsible for student accommodation, but supervisors are responsible to help new arrivals with securing their accommodation.

#### **10.1.2 Stipend for students from PPU's (Gulu/MUST/Busitema/Kyambogo)**

- (i) This is to cater for accommodation and transport for the students from PPU's while at Mak or other PPU's for tuition classes.
- (ii) Students studying at their University of employment are not entitled to stipend, save for cases in sub-section (iii) below.

- (iii) Students from Makerere University are not entitled to Stipend except those that study in other Participating PPUs.
- (iv) Students, who are staff of, and are registered at Busitema University, but studying at other Busitema Campuses shall be considered on case by case basis.
- (v) The rate for Kyambogo is different from that of the other universities since Kyambogo is closer to Mak when it comes to distance and, therefore, the related cost is lower.

<b>Description</b>	<b>Rate per month UGx.</b>
Stipend for students from the following PPUs- Gulu/MUST/Busitema	1,864,050
Stipend for students from PPU - Kyambogo	1,118,000

Payment derived from above SEK rates will be made in US\$ according to prevailing exchange rate, and in accordance to Makerere financial rules and regulations. See section 5.9 for guidance.

When a PPU student is a “sandwich” student, the procedures that apply and allowances to be received while in Sweden are as per Section 10.1.1.

## **10.2 Uganda allowances**

### **10.2.1 Allowance rates**

The Program shall use allowance rates per the schedule of various allowances below.

Per diem shall be payable to an employee who will be required to travel on formally approved duty related to the Sida Program activities, away from their duty station within Uganda for at least one night to cater for meals, accommodation, and incidentals. Per diems for persons from the Swedish partner university should be in accordance with regulations at the Swedish partner university.

Noallowances beyond or outside of those specified below are to be funded by the Mak-Sida Program.

<b>Category</b>	<b>Unit of measure</b>	<b>Rate</b>	<b>Taxable/not taxable</b>
Per diem within Uganda	One night	140,000 UGX	Not taxable
Per diem within East Africa (Excluding Uganda)	One night	1,310 SEK	Not taxable
Per diem within Africa out of East Africa	One night	1,760 SEK	Not taxable
Per diem out of Africa (rest of the world)	One night	2,975 SEK	Not taxable
Fuel allowance for transport refund	7km/ litre	Price for a litre of fuel	Not taxable

These rates are uniform across all staff levels and not discriminative in nature.

- i. Where a staff travels on official duty using a private car, with the prior approval of the DRGT Director (Program Coordinator), they are entitled to claim a fuel allowance based on the standard rate of 7km per litre.

This rate will be a flat rate applicable to all vehicles regardless of capacity.

Fuel re-imbursment guidelines are as follows:

Fuel Cost (UGX) = (Distance / Consumption) X Cost per litre

Where by:

Distance = Total Kms for a trip (to activity and back to duty station)  
 Cost = Cost per litre (based on Shell market price for either petrol or diesel (whichever is actually used at the time of travel)  
 Consumption = Passenger vehicle up to 7 seats – 7 kms per litre

Illustration: If an officer travels 300km to and from a field activity, at a time when the pump price for fuel at Shell is UGX 3,800. At consumption rate of 7 kms per litre the officer will be entitled to a fuel refund of UShs. 162,857 arrived at as follows:

$$(300\text{km}/7\text{km}) \times 3800 = \text{Shs. } 162,857$$

- ii. Students and researchers who may not have personal vehicles are advised to travel by public means and the estimated travel cost should clearly reflect that. When Students and researchers are travelling to places where there is no easy public transport, a travel refund of a maximum of UGX 100,000 per day is allowed.
- iii. Where researchers are traveling in a group, mileage allowance will be provided for one car estimated to have a capacity of 4 persons. If it is a hired car, one car will be hired for the group.
- iv. If an activity is held in a place where participants are based, no support for transport will be given.

### **10.2.2 Extra load/ over load allowance**

Approved extra load/over load allowances shall be paid as a top-up to the monthly salary, and shall apply for the following staff only: DRGT Director (Program Coordinator); DRGT Deputy Director); DRGT Program Accountant; Two DRGT Assistant Accountant, DRGT Program Administrator; and the Ugandan Principal Investigator (one per project).

The ToR defining requested tasks per staff category and the related allowances are attached as *Appendix 5*.

Extra load allowance shall be payable to the above staff categories in the Sida Programs specifically to an individual who has 'worked beyond the recommended minimum hours to cover work assigned to them in excess of the normal work load' (Mak HR Manual). Payments for extra load shall be based on evidence of carried out extra load activities (Uga Auditor General).

Extra load shall be paid out monthly, up to the **maximum** sum noted to each category listed in Appendix 5. Evidence of carried out extra load shall be itemized per hour per month on specific templates, presented to the relevant superior at the College/academic unit for authentication. The extra load shall be approved by the DRGT Director (Program Coordinator). For Directors, the authentication takes places by first relevant superior staff. The signed template shall be forwarded by the DRGT Director (Program Coordinator) to the Program Accountant, for processing of justified extra load allowance payment. This procedure shall be accounted for in a way transparent for auditors.

Applicable pay as you earn tax rates shall be charged on the amount of extra load allowance received per month.



### ***10.2.3 Fee for data collection and processing***

Under justifiable circumstances, with the permission of the DRGT Director, the Principle Investigator (P.I.) may engage the services of a Field/Research Assistant on a time-bound, specific assignment which will be supported by a fee. The assignment may include data collection in form of conducting interviews, administering questionnaires and surveys, coordinating focus groups, data coding and management of coded data sets, as well as data analysis. The fee shall be paid after completion of the assignment (i.e. in arrears) and will depend on amount of hours spend on the assignment. The fee shall be budgeted under the budget heading 'Field/Laboratory work'.

The maximum remuneration shall amount to 100,000 UGX for one day's work where one day consists of 8 hours. The fee is subject to the nature of the activity.

### ***10.2.4 Fees for FGDs and Mobilised respondents***

Research participants in Focus Group Discussions or for a research activity that requires movement of respondents shall be facilitated with transport not exceeding UGX 50,000. Such an expense shall be verified by the PI and approved by the Overall Coordinator of Sida at Mak.

For cases where there is a guidance on treatment of respondents e.g. by NCST such guidelines will be upheld. For instance the current NCST rate for reimbursement to patients is UGX 20,000.

## ***10.3 Ineligible allowances (allowances not to be paid)***

The following allowances shall not be paid under the Sida Program;

- sitting allowances;
- out of pocket allowances;
- day travel/subsistence allowances; and
- any other allowances not specifically catered for /defined in the SoP.

## ***10.4 Decisions of benefit to the DRGT Director (Program Coordinator)***

All decisions that are of benefit to the DRGT Director (i.e. travel in the Program, and all allowances specified and allowed in this SoP) shall be approved and signed by another person other than himself. Hence, they will be signed by his/her next relevant superior.

## ***11 Accounting for advances***

The objective of this section is to ensure that:

- a) All advances are processed, recorded accurately and accounted for promptly; and
- b) Advances are drawn for operations of the Program only.
- c) Advances are properly and accurately accounted for
- d) Advances are accounted for on a timely basis

### ***11.1 Requisitions/ requests for advances***

- i. All PhD students/ researchers/ supervisors/administrators should use requisition forms to request for funds.



- ii. All requests should have details on how funds are to be utilised, taking into consideration the budget and the Program budget lines.
- iii. All requests should use rates for the various activities in this SoP where applicable (*Sec 9.4 above*)
- iv. No researcher will be allowed to receive two similar advances before accounting for a previous advance.
- v. Some activities may require more than three or six months to complete, outstanding amounts at the end of the year shall be considered as accountable advances.
- vi. All requests should be approved by the PI and authorized by the Overall Programme Coordinator and in case of his absence, his Deputy at DRGT

## **11.2      *Accounting for advances by beneficiaries***

- i. Advances should be accounted for within three months from the date of receipt of funds. However, for prolonged activities authority to extend the period should be sought from the DRGT Director (Program Coordinator) and this can only be extended for an additional one month.
- ii. One cannot request an advance the previous one has been accounted for.
- iii. All accountabilities should be submitted to the Program Accountant who will forward them to Internal Audit for clearance.
- iv. A report for accountability should be attached to receipts indicating clearly amount of advance being accounted for (attach a copy of the payment Voucher), following the budget as per the request. The receipts/ payment voucher must be originals.  
  
All expenses made in the different currencies other than those being advanced, should be accompanied by a Forex bureau Exchange Voucher.
- v. Accountabilities should be along budget lines, where there are variances, these must be explained.
- vi. Advances control ledger Account must be maintained to monitor advances.
- vii. Funds paid for travel, should be accounted for, in accordance with University financial and accountability regulations.
- viii. According to the University guidelines per diem and food are not accounted for by show of receipts.
- ix. A summary report of the travel should be written and forwarded to DRGT through the Principal Investigator (the reports should show findings and achievements).
- x. All balances unutilized at the end of the work/research should be refunded to the Program through the Program Accounts Assistant and a receipt should be provided. Refunds can be done through a Salary deduction by the University Bursar.
- xi. Failure to submit accountability within the stipulated time (please refer to 11.2 (i) above) will necessitate refund of all unaccounted for funds by the researcher.
- xii. When the total advance is greater than the total expenses incurred against the staff's request, an adjustment is made via Receipt Voucher. The Receivable amount is liquidated with a receipt of funds from the staff and the issuance of a Program official receipt. The funds must be immediately deposited in the relevant Program bank account.

- xiii. In no instance will the amount of funds due from the staff be deducted from any subsequent advance to be provided. The Staff must refund the amount due in cash immediately. If a staff takes three months before settling the amount due and no explanation given, no further advances are provided and the entire amount must be recovered from the next payroll. The University Bursar is responsible for monitoring this and ensuring payroll deductions.
- xiv. Where the expenses incurred are greater than the total advance provided, an adjustment is made via a payment voucher. The payable amount is liquidated by disbursement of funds to the staff. When the staff receives the money, he/she signs the payment voucher as acknowledgement of receipt of funds for reimbursement of over-expenditure incurred. The disbursement shall be paid to the staff only when there was prior approval of activities on which the money was spent
- xv. Where the requested amount equal the advance amount provided, an adjustment is made via an Adjusting Journal Voucher. The Program Accountant prepares the AJV by debiting the appropriate expense accounts and crediting the Staff's advance account.

### ***11.3 Accounting for advance by the Program coordination office***

On return to the office, a staff must make accountability for the advance taken by completing an expense report. The report summarises the allowable expenses incurred while on Program related business and where applicable must have receipts attached. If no advance was provided, the staff shall submit a request through the supervisor then Principal Investigator for reimbursement if he/she has been on the Program related business and incurred the expenses.

The request is reviewed and approved by the DRGT Director (Program Coordinator) or designate with regard to organisation policy, duty record and /or completed scheduled activities. The request is then forwarded to the Program Accountant to cross check the appropriateness of the supporting documents with a view to determining the arithmetical accuracy, adherence to policies and procedures and account code distribution. If no errors are found, the Program Accountant proceeds with adjustment, payment or receipt of balance funds. He/she shall forward it to Internal Audit for verification. If errors or problems are identified, the request is returned to the coordinators for further review, action and follows up with the staff.

### ***11.4 Accounting for advance for equipment/ books***

- i. All items bought should be verified by the University verification desk or auditor/Internal Audit department, and a Goods Received Note (GRN) raised for all goods received.
- ii. All equipment bought using the Embassy/Sida funds should be recorded with the College/ Projects and marked with a unique number (should be engraved).

All books bought should be registered by the College book bank/University Library.

## ***12 Procurement***

The objective of this section is to ensure that:

- a) Optimum value for money is obtained by the Program for all goods and services.
- b) Transparency and competition is secured throughout the selection process.
- c) All procurements are properly authorised, within the approved budget and funds are available to meet the costs to be incurred.
- d) Procurement of goods and services shall be undertaken in a manner that is consistent with the Makerere University procurement and Disposal Manual for Supplies, Works and Services, dated November 2014.

## **12.1 General**

Mak shall be responsible for all procurements under the Program in accordance with its applicable procurement rules, guidelines and procedures as expressed in the Mak Procurement and Disposal Manual for Supplies, Works and Services (Nov. 2014), and any revisions to it during the Agreement period.

At the request of either of the Parties, consultations shall be held on any matter relating to procurement within the Program.

The Embassy/Sida may carry out checks on procurement within the Program, in the form of a procurement audit. In such cases, Mak shall provide The Embassy/Sida with all necessary documentation and information

As part of the Swedish contribution, Sweden can provide a procurement expert to support competence development at Mak.

## **12.2 Procurement management**

The DRGT Director (Program Coordinator) will be responsible for the procurement planning and management. The Procurement Unit of the University will work with the DRGT Director (Program Coordinator) to undertake all the procurements under the Program. An annual procurement plan shall be made, specifying what is expected to be procured and when. Each project shall have its own plan, which is consolidated by the DRGT into one Program procurement plan. The consolidated Program plan shall have two sections: one overall plan listing items procured and planned date; and one section with the same information but listed per project.

## **13 Fixed assets**

The objective of this section is to ensure that:

- a) There are adequate controls and procedures in place to safeguard the Program assets.
- b) All fixed asset acquisitions, disposals and changes are authorized and that these are accurately recorded.
- c) The fixed assets register is promptly updated with all fixed asset acquisitions and disposals; and
- d) All tangible assets are individually identified and accounted for.

### **Definition**

Fixed Assets are the tangible assets that have a useful life of more than one financial year and should be used in the normal course of business of the Program.

### **13.1 Acquisition**

All assets bought using Sida funds are assets of the Mak University.

- i. The budget holder shall establish whether the item is budgeted for and funds are available before a fixed asset requisition is made.
- ii. A procurement requisition form shall be raised by the user in need of the fixed asset with the description specifying the asset and its purchase price and the funding source and submit this to the Program Accountant for verification and processing.

- iii. Once the required approvals have been obtained, the assets shall be procured in accordance with procedures under 11.2 on procurement.
- iv. All fixed assets should be delivered to Makerere University central stores, engraved and recorded in the assets register before they are issued to the respective users. A Goods Received Note shall be issued by the central stores.
- v. After assets have been accepted, the payment process shall be initiated in line with the payment procedures for the Program as set in the Financial Policies and Procedures manual.
- vi. A register of fixed assets shall be maintained and this shall be updated with all the relevant details of the fixed assets additions.
- vii. No mobile phones may be acquired using program funds and hence no airtime can be funded.
- viii. The maximum unit price for all personal computers to be acquired under the Program is SEK 10,000. No MA/MSc students are entitled computers funded by the Program.
- ix. No ipads are funded by the Program.

### **13.2 Maintenance of a register for fixed assets**

The fixed assets registers shall be maintained and updated by the respective accountants at the Colleges whereas the Program Accountant shall maintain the consolidated fixedassets register.

The registers shall contain the following information:

- Asset type
- Asset number
- Serial number
- Asset description
- Date of acquisition
- Supplier
- Amount
- Date of sale
- Condition of asset
- Location of asset
- Name/ title of College/ Project holding responsibility of its maintenance/ protection

In case of motor vehicle

- Model
- Engine number
- Chassis number
- Capacity

A physical verification of all assets shall be performed semi-annually for the Program and quarterly for the different Projects.

At the end of the physical verification, a report shall be prepared by the respective accountant and shall highlight the following:

- i. Listing of assets verified
- ii. Condition of the assets; and
- iii. Any exceptions

The verification report shall be submitted to the Program Accountant who shall decide on the appropriate action for any exceptions. Such action may include investigation of any unexplained

discrepancies. The registers shall also be updated with the changes arising from the physical verification.

### **13.3      *Security and insurance of assets***

- i. All assets of the Program must be kept in secure locations.
- ii. The DRGT Director (Program Coordinator) is responsible for ensuring that all assets are uniquely engraved or tagged.
- iii. All fixed assets where necessary must be insured the moment they are acquired or at such a time that the Program gains title of the asset. This should be done according to Makerere guidelines and rules. Costs for insurance should be included in respective budget. The DRGT shall inform P.I.s on Mak insurance regulation and costs.
- iv. The original titles of ownership of the Program shall be kept securely, e.g. in a safe by the DRGT Director (Program Coordinator).
- v. All books acquired should be registered by the faculty book bank/University Library books.
- vi. All big/vital assets that need a continuous maintenance must have an approved annual maintenance plan and schedule.

In case of motor vehicles used for the benefit of the Program:

- vi. A “Vehicle Mileage Logbook” must be maintained for vehicles in use for the Program. This will ensure that there are controls/checks and balances in the Program related use of vehicles.
- vii. Analysis of vehicle maintenance schedules/costs which relate to the Program must be done by the Program Accountant on a monthly basis.

### **13.4      *Disposal of Assets***

- i. The need to dispose a fixed asset shall be identified by the budget holder and discussed with the Program Accountant.
- ii. An inspection by technical personnel shall be commissioned by the Program Accountant for all assets identified for disposal.
- iii. When the need for disposal has been verified by the technical personnel, an asset disposal form shall be raised by the Program Accountant.
- iv. The asset disposal form shall be forwarded to the DRGT Director (Program Coordinator) and the Program Accountant to obtain approval.
- v. The asset shall then be sold off in an announced auction arranged by the Program Accountant.
- vi. Upon approval, the Register of assets shall be updated with the disposal details.

### **13.5      *Income from disposal of assets***

Income from disposal of fixed assets shall be treated as a miscellaneous income to the Program and shall not be used until permission is granted. The Program is required to bank this money on the Program account. The Steering Committee shall approve the use of this money to further the objectives of the Program.

### **13.6      *Loss of fixed assets***

Fixed assets can be lost through various ways. These include but not limited to: fire, accidents, theft, negligence etc.

- i. If an asset is lost through an accident, a fire or for any reason other than negligence, a police report must be obtained.
- ii. The Embassy/Sidamust be informed in writing. The police report shall be used as the basis of writing this asset off the register.
- iii. If loss is due to negligence on part of staff, the DRGT Director (Program Coordinator) shall take disciplinary action against the defaulting staff and if possible recover the asset. This will necessitate replacement/ repair at the expense of the defaulting staff.

### **13.7      *Obsolete assets***

All obsolete assets should be recorded and forwarded to the University Central Stores.

### **13.8      *Maintenance/repairsofProgram equipment***

Maintenance plans for laboratories and scientific equipment purchased by the Program should be prepared on an annual basis and approved in the annual planning meeting. The maintenance plan should include the person and college in charge of the maintenance activity. This will ensure sustainability and long term upkeep ofthe Program equipment.

In cases where the value involved is above Ushs 5 000 000 these will go through the Makerere University procurement system.

## **14      *Reporting***

The objective of this section is to ensure that:

- a) That there is an effective mechanism for timely and reliable reporting to all stakeholders of the Program.
- b) Those financial reports comply with applicable regulatory frameworks and other regulations and guidelines issued under law.
- c) Periodic performance management reports (financial and non-financial) will be prepared and produced regularly to guide management's decisions.
- d) That financial reports or information becomes a regular communication medium in the Program Coordination office for effective planning and budgeting, monitoring and decision making at all levels.

### **14.1      *Semi-annual financial report***

At the completion of each semi-annual period, semi-annual financials for the Program as a whole shall be prepared by the Program Accountant and submitted to the DRGT Director (Program Coordinator) for review.

- i. The Semi Annual Report, which consists of a financial report for the whole Program, shall be prepared biannually and should include the following:
  - a) All disbursements during the period both in SEK, USD and UGX
  - b) A column showing the amounts in SEK amount.
  - c) The cumulative amount for the total for phase IV in SEK amount (since our agreement is in SEK)
  - d) An accountability statement showing (in UGX):
    - Balance brought forward from previous period
    - Income received in form of disbursements

- Other income if applicable, for example interest income, forex gains/losses etc.
- Total available funds
- Expenditure incurred by projects
- Total Funds available – Total expenditure (that is d-e)
- e) A statement of financial position showing:
  - Advances unaccounted for
  - Cash at bank including a note stating the actual account numbers and the balance on each account.
  - Above should total f above, i.e. total funds available
- f) A table showing original allocated budget for each project , amount advance to date , amount expense to date and unutilized amount.
- g) Transfers from USD to UGX during the period to aid in accounting for the effect of exchange rates.
- h) An Annex to the financial reports listing all assets with a value of 10,000 SEK or above (approx. 4.5mUGX) per project – even if these are expensed during the year.
- ii. The report shall be submitted no later than 15 March and 15 September each year for the period ended 31 December and 30 June respectively.
- iv. The report shall include information on the received amount, both in the currency of transfer and the amount in the local currency, exchange rate and information on the date when the amount has been credited.
- v. Any interest that the Embassy/Sida funds may yield shall be separately accounted for in the financial reporting and may only be utilised within the Program after written approval by the Embassy/Sida.
- vi. The report shall include notes in respect of significant accounting policies and accounting standards adopted by the Program when preparing the accounts and any supplementary information or explanations that may be deemed appropriate in order to enhance the understandability of the financial statements to the users.
- vii. The report shall be signed by the Vice-Chancellor of Mak or his/her designated representative and cover all Program receipts and expenditures.
- viii. The Semi Annual report shall be submitted to Embassy of Sweden in Kampala, Uganda.

## **14.2 Annual financial report**

### Procedures

- i. The annual financial reports which consist of a financial and narrative component both for the current financial year and accumulated to-date shall be completed and submitted to the Embassy/Sida.
- ii. Mak shall submit to Sweden annual financial reports not later than 15 September each year.

### Financial component

- iii. The financial component of the report shall be prepared by the Program Accountant and submitted to the DRGT Director (Program Coordinator) for review.
- iii. The Annual Report, which consists of a financial report for the whole Program, shall be prepared annually and should include the following:
  - a) All disbursements during the period both in SEK, USD and UGX
  - b) A column showing the amounts in SEK amount.
  - c) The cumulative amount for the total for phase IV in SEK amount (since our agreement is in SEK)
  - d) An accountability statement showing (in UGX):
    - Balance brought forward from previous period
    - Income received in form of disbursements
    - Other income if applicable, for example interest income, forex gains/losses etc.
    - Total available funds
    - Expenditure incurred by projects
    - Total Funds available – Total expenditure (that is d-e)
  - e) A statement of financial position showing:



- Advances unaccounted for
  - Cash at bank including a note stating the actual account numbers and the balance on each account.
  - Above should total f above, i.e. total funds available
  - f) A table showing original allocated budget for each project , amount advance to date , amount expense to date and unutilized amount.
  - g) Transfers from USD to UGX during the period to aid in accounting for the effect of exchange rates.
  - h) An Annex to the financial reports listing all assets with a value of 10,000 SEK or above (approx. 4.5mUGX) per project – even if these are expensed during the year.
  - i) The report shall be submitted no later than 15 March and 15 September each year for the period ended 31 December and 30 June respectively.
- iv. Any interest and foreign exchange gains/losses that Sida funds may yield shall be separately accounted for in the financial reports and may only be utilised within the Program after written approval by the Embassy/Sida.
- v. The report shall include notes in respect of significant accounting policies and accounting standards adopted by Steering Committee when preparing the accounts and any supplementary information or explanations that may be deemed appropriate by Steering Committee in order to enhance the presentation of a “true and fair view”.
- vi. The reports shall be signed by the Vice-Chancellor of Mak or his/her designated representative and cover all Program receipts and expenditures.

#### **14.3 Narrative Report**

- i. The narrative report shall contain an analysis of progress of the Program activities and expected results, following the structure of the Program document (Annex A), the RBMs, and as further elaborated in the approved annual work plans. This report shall follow the agreed template.
- ii. The report shall cover 1 July to 30 June each Program year and a draft will be delivered to the Embassy/Sida before 15 September of the next Program year and the final version presented to the Embassy/Sida before 31 October each Program year
- iii. Financial and performance indicators shall be connected in Activity Plans; and RBM indicators (Annex D of the Program document) shall be reported against in the annual narrative reports.
- iv. The annual report shall contain an account on a cumulative basis covering the entire Program period, of:
  - activities achieved during the period of reporting,
  - achieved outputs compared to planned outputs,
  - achieved outcome objective(s) compared to planned outcome objective(s) or progress towards achieving the outcome objective(s) and an assessment of the likelihood of achieving the planned outcome objectives,
  - an assessment of risk factors that may affect the achievement of the objectives, and
  - an assessment of possible adjustments in the Program implementation, including risk management.

#### **14.4 Financial reporting by Collaborating Swedish Institutions, to ISP**

Financial reporting for the previous financial year should be handed in to ISP by 30 August. The report shall include:



- a. The financial report shall compare outcome for the current reporting period with the approved budget for the same period. Cumulative outcome from the start of the programme shall be compared with the cumulative approved budget.
- b. The notes shall include comments to the variance between budget and actual costs for the reporting period and total project period. For significant variance the variance analysis shall include comments on i) causes of the variance ii) impact on the overall programme implementation iii) actions the cooperation partner intends to undertake to address delayed implementation if applicable.
- c. The notes shall include principles for calculation of salary costs allocated to the project.
- d. The management of the Swedish institution shall sign the financial report.
- e. The Swedish institutions accounting records shall be prepared in accordance with generally accepted accounting standards in compliance with national rules and regulations or in compliance with IFRS. The notes shall include information about which accounting standard that has been used.
- f. The Swedish institution shall comply with national laws regarding taxes and social security fees.
- g. All costs must have supporting documentation.

#### **14.5 Program completion report**

Makwill furnish to the Embassy/Sida in writing a final Program Completion Report by 1 May 2020 at the latest. The final report shall cover the entire activity period and shall contain an account of:

- Achieved outputs compared to planned outputs,
- Achieved outcome objective(s) compared to planned outcome objective(s),
- An assessment of factors that have affected the achievement of the objectives,
- lessons learned from the Program implementation
- An assessment of possible needs for adjustments in a potential new phase of the Program, including risk mitigating actions, and

#### **14.6 Program completion financial report**

Makwill furnish to the Embassy/Sida in writing a final Program Financial Report by 1 May 2020 at the latest. The final report shall cover the entire activity period and shall contain an account of:

- A Cumulative Fund Accountability Statement covering the total program period and showing any potential balance that is due to be refunded to Sida. Potential costs that have not yet been paid but shall be part of the program expenses shall be taken into consideration when establishing the final contribution amount (for example audit costs).
- List of Fixed Assets clearly showing those handed over to beneficiaries and those still owned by Makerere University
- List of Advances and their aging

### **15 Financial year end audit**

The objective of this section is to ensure that:

- a) The objective of external audit of the Sida Program is clear
- b) The legal and regulatory environment is explained; and
- c) The financial statements are expeditiously audited to reduce costs and anxiety

## **15.1 Procedures**

- i. External audit of the Program shall be carried out annually by an external independent and qualified auditor annually.
- ii. The audit shall be carried out in accordance with international standards issued by the International Organisation of Supreme Audit Institutions (INTOSAI) or the International Federation of Accountants (IFAC) or in accordance with comparable national standards.
- iii. If requested by the Embassy/Sida the audit shall also cover the progress report of the Program.
- iv. Sida standard Terms of Reference for financial audit shall be used as reference (*Appendix 6*) and the final Terms of Reference shall be approved by the Embassy/Sida. Mak shall submit to the Embassy/Sida a copy of the audit report and the management letter as presented by the Auditor General of Uganda.
- v. Mak shall furnish the Embassy/Sida with the audited financial statements for the Program no later than 14 days before the planned date of the Annual Review Meeting (ARM) specified in Article 10 above and in any case not later than six months after the end of the Program year covered by such report.
- vi. If the audit contains any remarks or recommendations, Mak shall furnish the Embassy/Sida within three weeks, a Management Response including an Action plan. The Action Plan will be reported on in writing every 6 months.

## **15.2 Audit report by Collaborating Swedish Institutions, to ISP**

The audit report shall be submitted to ISP no later than 30 October. The audit report should follow the ToR for the cooperation as per the agreement..

### **15.2.2 Management responses**

A management response to the audit report shall be submitted to ISP no later than 30 October. The management response shall include comments on the Audit report and if needed an action plan with time frame. A management response is needed even if there are no findings in the audit report.

### **15.2.3 Approval of Financial reporting and audits**

ISP will summarise all the financial reports, audit reports and management responses into one report and submit to the Swedish embassy in Kampala for approval.

## **16 Internal audit**

All aspects of Internal Audit of the Program will be dealt with through the University Internal Audit function.

## **17 Risk Management**

Makerere University has developed the risk management policy (draft May 2018). The draft provides guidelines on the structured and reoccurring process for assessing, managing and monitoring

program risks. The draft policy is incorporated into the strategic and operational planning and quality processes at all levels within the University in order to minimise the impact of risk. The University's approach to risk management, including the risk management principles, is aligned with National Risk Management policy, principles and guidelines.

# ***PART IV: MONITORING AND EVALUATION***

## **18     *Monitoring***

Mak is responsible for monitoring progress and performance of the Program and the achievement of its expected outputs and outcomes measured by the RBM, as per Sida's Handbook on RBM for Research Cooperation or any revision of this handbook during this Specific Agreement.

The Embassy/Sida will monitor the compliance and performance by Mak as stated in the Specific Agreement. Progress will be measured through the agreed performance indicators as described in the RBMs for this Program.

As per Sida Guidelines Mak is responsible for setting up a system to compile Program (research) results, and in this system systematically collect data on the results. Preferably, this system should be accessible (also) through thematic entries such as Health; Climate; etc., to facilitate periodical requests for specific results.

The process of reviewing the progress of implementation of the Program will be aligned with Mak's and Ugandan Public Partner Universities' review process. Mak and Sweden will maintain a close dialogue regarding the support and the implementation of the Program.

## **19     *Evaluation***

If the Embassy/Sida carries out an (interim or ex post) evaluation or a monitoring mission, Mak and Public Partner Universities shall grant the required access rights to any document or information, visits of Program locations and inspect property, goods and records which will assist with the evaluation or monitoring mission.

If either Party carries out or commissions an evaluation in the course of the Project, it must provide the other Party with a copy of the evaluation report.

Mak shall undertake an internal Mid-Term Review (MTR) of the Program in the last quarter of 2017, including:

- a) the quality of local PhD training,
- b) the quality of cross-cutting courses;
- c) the Program funding pertaining to the Mak Administrative Reform;
- d) the Program partnership with Ugandan regional universities based on the Guidelines developed (Article 11.4); and
- e) 'Exit Strategy' for seeing the phasing out of Swedish funding to research collaboration.

An external Program evaluation shall be conducted in 2019, as well as an external audit of the local PhD training at Mak, including cross-cutting courses.

The costs for the external evaluation and the additional external audits other than the audits performed by the Auditor General shall be borne by Sida.

# ***Appendices***

## ***Appendix 1: Terms of Reference for the Steering Committee***

### **Terms of Reference for the Mak-Sida Steering Committee(2015 – 2020)**

#### **1. Membership:**

The membership shall comprise of stakeholders from within and outside Makerere University. The Chairperson and Deputy Chairperson shall be non Makerere Staff. The Vice chancellor shall not be a member of the steering committee since he/she is the appointing authority. However, the Deputy Vice Chancellor Academic Affairs who chairs the Board of Research and Graduate Training shall be a member of the Steering Committee. Membership of the Steering Committee shall not exceed 14 members. The tenure of the Steering Committee will be one agreement period and is once renewable.

#### **2. The Steering Committee Shall:**

Provide overall oversight for implementation of the Makerere-Sida bilateral Research Program. Specifically:

- i. Review progress of the program in terms of planned and budgeted activities
- ii. Review utilization of resources including funds
- iii. Review audit reports on accountability and financial updates
- iv. Recommend appropriate action on measures to take in case of slow/no-accountability of advances
- v. Receive monitoring & evaluation reports and recommend appropriate action including termination of non-performing grantees
- vi. Review risks and institute appropriate mitigation measures
- vii. Receive activity, laboratory and equipment maintenance, as well as procurement plans as approved at the annual planning meeting
- viii. Arbitrate any conflicts that might arise between stakeholders during program implementation.
- ix. Advise on the consistency of the program with regard to relevant national and other University policies
- x. Advise on and support the dissemination of research and other program results of interest to actors and institutions beyond the program
- xi. Actively participate in the appraisal process in a prospective new Swedish collaboration phase
- xii. Actively participate in the formulation of an Exit Strategy for the phasing out of Swedish funding.
- xiii. Advise and support the program to develop innovatively and identify possible synergies with cross-cutting initiatives within research capacity building and research management
- xiv. Meet at least three times in a year
- xv. Consider and recommend reallocations where necessary

#### **3. Composition of the Steering Committee:**

- i. Representative from an External Research Organization
- ii. Representative from National Council for Science and Technology
- iii. Representative from the National Council for Higher Education
- iv. Representative from the Private Sector
- v. Representative from the Ministry of Finance, Planning and Economic Development
- vi. Deputy Vice Chancellor (A/A), Makerere University
- vii. Student representative
- viii. Academic staff representative –Science discipline
- ix. Academic staff representative – Humanities discipline
- x. Two representatives of the four (4) partner public Universities, on rotation <sup>1</sup>

<sup>1</sup>Gulu, Mbarara, Busitema, and Kyambogo universities.

- xi. Representative from the Swedish Embassy
- xii. Program Coordinator, Mak-DRGT

#### **4. Executive Powers**

Unlike working committees under Makerere University regulations, the Steering Committee Chairperson does not have powers to take decisions on behalf of the Committee.

#### **5. Quorum**

The Steering Committee shall only conduct a meeting if a quorum of members are present, which is defined to be more than 50% of the members listed under point three above.

#### **6. Administration of the Steering Committee:**

The Secretariat of the Steering Committee shall be the Mak Directorate of Research & Graduate Training. The Secretariat shall circulate a draft agenda and meeting documents 14 days in advance of relevant meeting. Meetings are documented in minutes and the responsibility of the Secretariat. The Secretariat is responsible for circulating Agreed Minutes from the Mak-Sida biannual Annual Planning and Review Meetings to the Steering Committee, and any document which stipulates major shifts concerning the Mak-Sida program.



## ***Appendix 2 – Terms of Reference of the Ugandan and Swedish sandwich supervisors in the Swedish bilateral research cooperation with Uganda 2015-2020<sup>2</sup>***

The Sida-sponsored research capacity building Program 2015-2020 has a number of sandwich students, where the Swedish and Ugandan partners share responsibilities for the PhD candidates. The points below are proposed as guidelines for the co-operating supervisors.

1. Whether the PhD student is registered at the Swedish institution, at Makerere University, or both institutions, the assigned supervisors are obliged to consult each other in all matters considered important for the progress of the studies. Even if the regulations are binding at the university where the student is registered the Sida sponsored cooperation Program stipulates that the supervisors cooperate regularly.
2. Courses to be taken at Swedish institutions must be communicated to the Ugandan supervisor and consent sought before determining which courses to take. Likewise the Ugandan supervisor shall communicate and assess the relevance of courses given at Makerere University. Courses taken at the PPU should be accredited at the institution where the student is registered.
3. At Makerere University, progress reports are required every six months. There is a prescribed form for the student and the supervisors to fill in. Swedish supervisors should be informed and consulted when doing this. Supervisors are also obliged to meet other reporting and budgeting requirements. In this regard joint reports are the norm.
4. Individual study plans, required at both Makerere University and Swedish institutions, should be worked out in close cooperation with the Ugandan supervisors, and signed by both the Swedish and the Ugandan supervisor to be eligible for Sida student funding by the Program. The study plan shall specify the number of contacts planned for supervision by the respective supervisors each quarter of the year. Students must report regularly to both supervisors. If study plans do not work out as stipulated, supervisors and students should consult each other to improve performance.
5. To whatever extent possible, all supervisors are responsible for promoting a conducive research environment for the student. In the Ugandan context, this includes the lifting of normal duties that may jeopardise the fulfilment of the study plan of the doctoral student, monitored by the Ugandan supervisor. According to Sida Guidelines ([w.w.w.sidaresearch.se](http://www.sidaresearch.se)) the student is expected to dedicate at least 80% of his/her time to research activities while based in the cooperation country (Uganda), and the PhD student is expected to defend his/her thesis within five years of registration.
6. Visits of Ugandan supervisors to Sweden and Swedish supervisors to Uganda should be well planned so as to allow provisions for lectures, seminars and other activities, besides supervision work, visits to fieldwork areas and discussions between the two supervisors. The Swedish supervisor has an annual allocation of 25,000 SEK/per PhD student for (bi) annual visits to Uganda, preferably in conjunction with annual review and planning meetings at Mak.
7. The Ugandan supervisor could supervise tasks carried out as part of courses given by Swedish institutions, as well as fieldwork or literature reviews related to the thesis. If a written examination is required for a specific course, such a test could be supervised by the Ugandan supervisor and sent to Sweden (or assessed by the Ugandan supervisor).
8. About one year before dissertation a 'countdown plan'<sup>3</sup> should be worked out for the doctoral student in close cooperation between the supervisors. This plan should include time for a final seminar<sup>4</sup>, (where a joint assessment is made about required revisions) time for revisions, language corrections, editing and proofreading, printing, sending out of copies thesis/dissertations (three weeks before defence).

<sup>2</sup>This text is modified from the ToR for the agreement period 2010-2015, adopted in Agreed Minutes 2013.

<sup>3</sup>Plan should include date of notification of thesis submission; dates for two graduate seminars; doctor committee meeting; publication of manuscripts; and final date of submission.

<sup>4</sup>Final seminar is a final presentation of research findings before submission of thesis examination.

9. The supervisors should continuously consult with each other about thesis chapters produced by the doctoral student. When the final thesis manuscript is ready, the supervisors should consult with each other for a common assessment before the decision is taken about the final examination seminar/defence.
10. The possibility (according to Swedish regulations) to locate the licentiate exam seminar and the dissertation act abroad should be utilised to the maximum in order to arrange these events at Makerere. This may stimulate the use of Ugandan scholars as ‘opponents’ and as members of exam committees.
11. Both Ugandan and Swedish supervisors should be present at the student’s viva-voce/public defence.
12. In accordance with Sida’s guidelines ([sidaresearch.se](http://sidaresearch.se)) Swedish supervisors should to whatever extent possible assist their research students in practical matters, including arrangements of accommodation.
13. Supervisors need to adhere to the decided deadlines. This is particularly important with regards to issues such as the approval of students’ thesis plan. Any substantial delays should be communicated by supervisors to Mak/DRGT, Division of Graduate Training Coordination, as this affects academic/financial/administrative planning.

## Appendix 3 – Program Contract template

This Contract, albeit signed by the Sida Program beneficiary, is strictly an agreement between the beneficiary and Mak and has therefore no bearing on Sida, nor is it informed by Sida rules and regulations.

### REPUBLIC OF UGANDA MAKERERE UNIVERSITY RESEARCH AGREEMENT

THIS AGREEMENT is made this.....day of.....in the year.....

#### BETWEEN

1) MAKERERE UNIVERSITY - DIRECTORATE OF RESEARCH AND GRADUATE TRAINING of  
P.O. Box 7062, Kampala  
(Hereinafter referred to as “**the Contractor**”)

#### AND

2) Prof/Dr./Mr./Ms..... of Makerere University  
College/School/Department/Institute/Directorate..... (Hereinafter referred to as  
“**the Grantee**”)

Both the Contractor and Grantee are hereinafter referred to as “**the Parties**”.

**WHEREAS** the Contractor is desirous of attaching/collaborating with the Grantee on the research project titled.....

**AWARE** that this research is intended to enhance research capacity at Makerere University

**WHEREAS** the grantee presented himself/herself as the person who is competent and can work as a team with the contractor to accomplish the objectives of the research project and produce quality results

**NOW THEREFORE THE PARTIES** have agreed as herein below:-

#### ARTICLE 1: COMMENCEMENT AND COMPLETION OF THE RESEARCH

- i. The grantee shall commence the research activities immediately after this agreement has been endorsed by the parties or as may be expressly agreed amongst the parties.
- ii. Unless:
  - a. This agreement is terminated by mutual consent,
  - b. One of the parties breaches a fundamental term of this agreement

This agreement shall terminate at the end of the .....months from the date first above mentioned

#### ARTICLE 2: FUNDING

- i. The funding shall be secured by the contractor for the research.
- ii. The grantee shall carry out the research activities as agreed upon by the both parties. The contract amount is (Figures).....  
(Words).....This amount may change after review of the budgets by the contractor. All the approved research costs regarding this project shall be met by the contractor or as agreed upon by both parties.
- iii. The grantee shall/shall not receive study tuition for a maximum period 24 months (Master degree) and 48 months (PhD degree).

- iv. The grantees registered at any public university different from their employment university shall be paid a stipend as provided for in the Sida Standard Operating procedures Section 10.1. Students' subsistence allowances.

### **ARTICLE 3: MODE OF PAYMENT**

Payment shall be in accordance with approved schedule of deliverables as outlined below. The key deliverables shall include an acceptable draft research report, presentation of findings to stakeholders, and acceptable final research report.

The contractor shall pay all the required amounts agreed upon amongst the parties in the manner stipulated by the funder.

### **ARTICLE 4: DELIVERABLES**

#### **PhD Degree**

The PhD degree grantees are expected to:

- i. Submit an individual Study Plan approved by the supervisor(s) every year
- ii. Submission of annual progress report(s) approved by the supervisor and Doctoral Committee
- iii. Publish at least three articles/papers/book chapters in internationally recognized, peer-reviewed journal(s)
- iv. Write a policy brief and citation of their PhD work
- v. Attended five cross-cutting courses with a minimum of 15 Credit units
- vi. Presentation at atleast two International conferences
- vii. Presentation at annual doctoral seminar / Convention
- viii. Complete the study programme within 5 years

#### **Master Degree**

Master degree grantees are expected to:

- i. Undertake a study programme involving coursework and dissertation
- ii. Undertaken the required academic load with a pass mark of 60%
- iii. Produce a research report in form of dissertation or Thesis
- iv. Make presentations at atleast two credited Seminar Series
- v. Submit six monthly progress reports to the supervisor
- vi. Provide student annual academic testimonial
- vii. Complete their study programme within 2 – 3 years

#### **Post-doctoral Fellowship**

- i. Produce research outputs including at least two publications during the fellowship period
- ii. Fellowship-holders must not hold full-time salaried employment outside Makerere or PPU during the tenure of the award.
- iii. Develop research independence under the guidance of a senior academic mentor;
- iv. Participate in the postgraduate student supervision.
- v. Fellowship- holders will be allowed to undertake a maximum of 10 hours of teaching, tutorials, assistance or demonstration duties per week
- vi. Fellowship must not be held simultaneously with another fellowship from any other academic or research agency,
- vii. present research results in Department/School research groups and seminars, and to contribute to the outputs of the University's research and impact agendas;

viii. Evidence of preparation of research grant applications during Postdoctoral Fellowship

In special circumstance where the above requirements may not be tenable, the regulations governing research training at the university of registration will take precedence, unless otherwise.

#### ARTICLE 5: STUDY LEAVE AND BONDING CONDITION

- i. The bonding terms and conditions at the specific university of employment will take precedence.
- ii. A grantee registered in another University (PPU) other than Makerere University shall be bonded by their mother University.
- iii. A grantee or Study leave beneficiaries who fail to serve the bond applicable to them are required to reimburse the University the actual amount of support spent on them during the study leave.
- iv. The grantee shall on abscondment, retirement or leaving the University service, be asked to refund/defray the money paid for his/her studies.

#### ARTICLE 6: BREACH OF AGREEMENT

- i. The contractor on behalf of Makerere University or Partner Public University reserves the right to withhold any payment partially or fully if not satisfied with the progress of the research project or when the agreement is breached.
- ii. The grantee shall be required to refund all the funds expended on him/her fully or in part in case of non-performance or breach of this contract.
- iii. The university is authorized to recover all funds that have been expended onto a grantee who does not return to their work station upon completion of their study programme or fails to comply with the bonding agreement.

#### ARTICLE 7: INTELLECTUAL PROPERTY RIGHTS (COPYRIGHT/PATENTS/TRADEMARKS)

- i. Ownership of any Intellectual Property Rights, innovations or technical output arising out of the research shall be vested in Makerere University as stipulated in the Intellectual Property Management (IPM) policy (2008) of Makerere University and/or the respective PPU where the student is registered.
- ii. Any publication regarding such IP shall only be possible with the prior written consent of university and the PhD candidate, with the understanding that such consent should not be unreasonably withheld.
- iii. No royalty shall be paid on the submitted work.

#### ARTICLE 8: RESEARCH ETHICS

- i. All grantees **shall adhere to the professional and ethical standards set by the University of Registration** and the basic cardinal principles of research ethics shall be applied both to the humanities and basic sciences.
- ii. The grantee shall assure the contractor that the proposed research is original and does not violate rights of third parties.
- iii. The grantee shall disclose to the contractor that he/she holds another research grant for a related study and the activities being catered for, to avoid double funding. Failure to do that, the grantee will be compelled to refund the money.
- iv. A grantee who fails to adhere to the conventions of the University's research ethic applicable to them shall be required to refund/defray all University funds paid for his/her studies.
- v. Any form of research misconduct (fabrication of data, falsification, or plagiarism) shall be punishable as per the sanctions prevailing in the university of registration

#### ARTICLE 9: ACCOUNTING

- i. The grantee shall follow the financial regulations of the University as stipulated in the Makerere University Financial Manual.
- ii. Violation of ethical and financial regulations shall result in disciplinary action.
- iii. Transparent accountability and methods of work is a requirement.

#### **ARTICLE 10: DISCIPLINARY MEASURES**

The contractor shall:

- i. Invoke disciplinary sanctions available in the University system in case the grantee is involved in any activities of a fraudulent, dishonest (***including non disclosure of concurrent research funding by any other funding body***) or criminal nature.
- ii. In the event of serious misconduct involving unethical conduct in form of failure to respect Intellectual property rights such as plagiarism, data falsification, data fabrication, obstruction of research, suppression of results
- iii. reserve the right to take additional measures including criminal prosecution.

#### **ARTICLE 11: DISPUTE RESOLUTION**

- i. Any dispute arising out of this agreement shall be amicably resolved amongst the parties
- ii. In the event that no solution is reached, the dispute shall be forwarded to the Dean of the School and /or Principal of the College with a view of a settlement. If this fails, then the dispute shall be forwarded to the relevant university organ for disciplinary action.

#### **ARTICLE 12: MODIFICATION**

If any of the parties fail to meet their obligations as stated in this agreement, both parties may at any time mutually modify the agreement but such modifications shall be in writing and endorsed by both parties.

#### **ARTICLE 13: TERMINATION**

Unless otherwise agreed in writing by the parties, this agreement shall be terminated upon the occurrence of any or all of the following:

- i. By a mutual consent of both parties
- ii. If one of the parties breaches a fundamental term of this agreement.

#### **ARTICLE 14: NOTIFICATION AND CONSEQUENCES OF TERMINATION**

- i. The parties shall notify each other in writing of intention to terminate this agreement at least thirty (30) days prior notice.
- ii. Termination of this agreement shall result in automatic withdrawal of the associated party from its obligations.
- iii. Upon termination, the grantee shall be required to refund all the funds expended on him/her fully or in part in case of breach of this agreement.

#### **ARTICLE 15: FORCE MAJEURE**

Neither party shall be liable for any delay or default if such delay in performance or other failure to perform their respective obligations under this Agreement as the result of an event of Force Majeure, which includes, but is not limited to, acts of God, acts of public enemy, government restrictions, wars, floods, strikes, fire, etc. and without fault or negligence of any party which makes the performance of any obligation under this agreement delayed or impossible.

#### **ARTICLE 16 : Reference to other Agreements**

The Cooperation between the Parties Under this Agreement is also governed by:

- (i) The General Agreement between Government of Sweden and the Government of Uganda on Research Cooperation for the period 3 November 2015 to 30 June 2020.  
- Any other agreement that may replace or amend the Said Agreement
- (ii). The Specific Agreement on Research Cooperation Between Makerere University and the Swedish International Development Cooperation Agency, represented by the Embassy of Sweden in Kampala, during the period 3 November 2015 to 30 June 2020.  
- Any other agreement that may replace or amend the Said Agreement.

#### **ARTICLE 17: LAW APPLICABLE**

For purposes of interpreting and enforcement of their research Agreements, Laws of the Republic of Uganda shall apply.

**IN WITNESS WHEREOF**, the receptive parties have hereto executed this Agreement on the Day and Year first above written.

**SIGNED** for and on behalf

of **Makerere University** by:

\_\_\_\_\_

Name:

**University Secretary**

**SIGNED** for and on behalf of the

**Grantee** by:

\_\_\_\_\_

Name .....

**Grantee**

**In the presence of:**

\_\_\_\_\_

Name:

**Director, Directorate of Research  
& Graduate Training (Contractor  
on behalf of Makerere University)**

\_\_\_\_\_

Name: .....

**Dean, School of .....**

**All in the Witness of:**

\_\_\_\_\_

**Director, Directorate of Legal Affairs**

\*Please return the signed contract to the Director, Directorate of Research and Graduate Training, Senate Building Floor Four, Room 410, Makerere University

## ***Appendix 4 – ToR for the Makerere University Directorate of Research and Graduate Training– Embassy of Sweden, Kampala, Consultative Management Committee (CMC)***

### **TERMS OF REFERENCE**

#### **Purpose:**

The CMC acts as the body through which the Program coordination office regularly meets with the Embassy/Sida representative(s), and shall act as a forum for discussion and consultation on the operation of the bilateral research Program.

#### **Membership:**

The composition of the CMC shall be as follows:

- The DRGT shall be represented by eight members including the DRGT Director – Program Coordinator (1), Deputy Directors (2) , Program Accountants (2); Program Administrator (1); Research & Academic Registrars (2).
- The Embassy of Sweden shall be represented by Two members including the Senior Research Advisor (1); and one other member to be appointed by the designate officer of the Embassy
- Six members shall be a quorum for a meeting including at least one member from either party.
- The Director, Research and Graduate Makerere University shall be the Chairperson.
- The Program Administrator shall be the CMC Secretary
- The Secretary will be responsible for arranging meetings, timely production and circulation of agenda, papers and minutes.
- Subject to prior agreement with the other side, each member may be accompanied by a limited number of advisers.
- One original set of minutes of each meeting shall be kept by the Secretary at Makerere and at the Embassy.

#### **Reporting**

This CMC reports to the Program Steering Committee.

#### **Scope of work and mandate**

- a) Operational issues related to the implementation of Program
- b) Operational aspects of the agreement, existing policies and practice, including both Mak and Sida/Embassy concerns.
- c) Advise Program coordination office for conformity to the agreement, instructions and guidelines
- d) Review minutes and agreements from the APM and ARM
- e) Review outcomes and recommendations from relevant studies, evaluations, and audits
- f) Consider reports (progress and final) before submission to the Steering Committee
- g) Advise the Program coordination office on the general implementation of the Program
- h) Joint review of funds utilization levels for approved Program activities
- i) Joint review of adherence to the project cycle as agreed upon.

#### **Meeting frequency**

The CMC will hold meetings once every two months to discuss the operational implementation of the Makerere-Sweden bilateral Research Program.

#### **Meeting procedure**



The meetings shall convene subject to the proposal of agenda items by either party at least 10 working days before a meeting, and distribution of the agenda and supporting papers at least 5 working days beforehand. Minutes of meetings shall be distributed, following agreement with the Chair, within 15 working days of the meeting.

It is recognised that there may be circumstances where the timescales above are not able to be followed. However, such circumstances will be kept to a minimum. Agenda items should be clear and wherever possible a short explanatory note for each item shall accompany the agenda.

Wherever possible the DRGT Director (Program Coordinator) and Senior Research Advisor at the Embassy shall hold pre-meeting and e-mail exchanges to agree minutes and discuss matters to be covered at the next meeting.

Where matters of urgent nature are to be considered, an emergency meeting can be called by either party. The arrangements of which will be agreed between the DRGT and Embassy sides.

The Terms of Reference contained here do not stop either the DRGT or the Embassy representative to hold bi-lateral meetings in order to discuss issues that concern one particular matter. However, it is envisaged that most of the specific matters can be considered within the scope of the CMC. Where necessary the CMC will liaise with the university organs to determine the appropriate forum for discussion of a particular issue. Likewise the Embassy representative will liaise with Embassy staff or Sida/HQ when called for in a specific issue.

---

## ***Appendix 5 – Max Extra Load monthly top-up for Mak staff in the Mak-Sida Research Collaboration Agreement***

<b>Official</b>	<b>Duties and Responsibilities</b>	<b>Extra load Amount</b>
Overall Coordinator, DRGT	<ul style="list-style-type: none"> <li>i. Oversees all the Program activities including financial, administrative, policy and control activities</li> <li>ii. Ensure that financial statements are prepared and books of accounts kept</li> <li>iii. Ensure that reports from the project PIs are received and quality assured in conformity with the guidelines before submission</li> <li>iv. Responsible for coordinating the preparation of annual budgets and day to day financial management of the Program funds</li> <li>v. Management and Control of Sida financial resources in accordance with the financial and Accounting Regulations approved by the Sida Steering committee and ensure that Program funds are utilized for the purposes intended</li> <li>vi. Coordinate the submission of reports (Planning, Procurement and Annual) to Sida on behalf of PIC</li> <li>vii. Monitor the implementation of the Program (Field visits, laboratory visits and spot checking)</li> <li>viii. Make requests for research funds from Sida as per the Program agreement</li> <li>ix. Approval of requests for funds by Program beneficiaries for approved activities</li> <li>x. Ensure that disbursed funds are properly accounted for and provide advice where necessary</li> <li>xi. Ensure that there is proper custody and maintenance of assets including updating assets register</li> <li>xii. Ensure that Program beneficiaries adhere to the Program cycle as agreed upon.</li> <li>xiii. Oversee the selection and recruitment of grantees and Program beneficiaries</li> <li>xiv. Act as the secretary to the Steering committee</li> </ul>	<b>2,064,000 Ugx/month</b>
Deputy Coordinator	<ul style="list-style-type: none"> <li>i. Monitors compliances with the University research agenda, policies and regulations</li> <li>ii. Ensure preparation and submission of periodic student research progress reports</li> <li>iii. Acts in the absence of the overall Coordinator.</li> </ul>	<b>430,000 Ugx/month</b>
Program Accountant (DRGT)	<ul style="list-style-type: none"> <li>i. Coordinate and monitor all financial activities of the Program on a daily basis.</li> <li>ii. Guide the preparation of budget and cash flows for the Program and ensure that expenditures are incurred in accordance with the bilateral research agreement.</li> <li>iii. Prepare quarterly financial reports and financial accounts for the Program and have audits carried out as required by bilateral research agreement, in a timely manner.</li> <li>iv. Check payment certificates and ensure timely disbursements to contractors and suppliers</li> <li>v. Keep track of expenditure against approved budgets and maintain commitment register.</li> <li>vi. Participate in the evaluation of Technical and Financial proposals for Consultancy services.</li> <li>vii. Liaison with the internal/external auditors and follow up any audit queries/Management letters;</li> <li>viii. Keep the Program asset register</li> <li>ix. Lead the computerization of the Program's accounting system</li> <li>x. Ensure timely accountability of research funds</li> <li>xi. Carry out other duties necessary for the proper implementation of the Program.</li> <li>xii. Supervises the Assistant Accountants</li> <li>xiii. Carry out any other duties relevant to the program assigned by the Program Coordination</li> </ul>	<b>1,763,000 Ugx/month</b>

<b>Official</b>	<b>Duties and Responsibilities</b>	<b>Extra load Amount</b>
Assistant Accountant 1	<ul style="list-style-type: none"> <li>i. Assist in the preparation of budget and cash flows for the Program</li> <li>ii. Assist the Prog Accountant Keep track of expenditure against approved budgets and maintain commitment register.</li> <li>iii. Data entry and book keeping on the Navision Accounting system</li> <li>iv. Pursuing and processing of accountabilities for the research funds</li> <li>v. Preparation of Payment vouchers on the System</li> <li>vi. Carry out other relevant duties necessary for the proper implementation of the Program.</li> </ul>	<b>1,032,000 Ugx/ month</b>
Assistant Accountant 2	<ul style="list-style-type: none"> <li>i. Assist in the preparation of budget and cash flows for the Program</li> <li>ii. Assist the Prog Accountant Keep track of expenditure against approved budgets and maintain commitment register.</li> <li>iii. Maintenance of Budget monitoring tools</li> <li>iv. Banking transactions</li> <li>v. Procurements followup</li> <li>vi. Carry out other relevant duties necessary for the proper implementation of the Program.</li> </ul>	<b>774,000 Ugx/ month</b>
Program Administrator	<ul style="list-style-type: none"> <li>i. Monitoring the day-to-day running of the Program activities</li> <li>ii. Timely communication with project PIs, researchers and student beneficiaries especially with regard to technical issues</li> <li>iii. Organizing Annual Planning and Review meetings</li> <li>iv. Preparation and production of annual progress reports</li> <li>v. Assisting in organizing dissemination meetings</li> <li>vi. Assisting in organizing training workshops, seminars, monitoring and crosscutting courses</li> <li>vii. Participation and providing assistance and guidance on procurement of research materials</li> <li>viii. Ensure the establishment and maintenance of information database and website in a timely manner</li> <li>ix. Provide guidance on budgets and Program policies and regulations</li> <li>x. Assist in the selection and recruitment of grantees and Program beneficiaries</li> <li>xi. Preparation of minutes of the meetings</li> <li>xii. Any other duties as assigned by the DRGT Director (Program Coordinator).</li> </ul>	<b>1,290,000 Ugx/month</b>
Principal Investigator	<ul style="list-style-type: none"> <li>i. Be fully responsible for achievement of the outputs expected in their Projects</li> <li>ii. Implement planned activities</li> <li>iii. Write and submit timely reports to the DRGT following the Sida guidelines</li> <li>iv. Ensure that funds advanced to the Project are appropriately accounted for, in a timely manner.</li> <li>v. Develop and submit to the DRGT costed annual activity, procurement and maintenance plans</li> <li>vi. Develop and submit annual activity and progress reports to the DRGT</li> <li>vii. Ensure that any asset acquired under the project is properly registered and utilised</li> </ul>	<b>645,000 Ugx/month</b>

## ***Appendix 6– Terms of Reference for Audit***

Sida's Standard Terms of Reference for Annual Audit of the Research Collaboration Program between Sweden and Makerere University 2015-2020.

### **‘1. Introduction**

Brief presentation of[cooperation partner]:

[The cooperation partner]Wishes to engage the services of an audit firm for the purpose of auditing the[name of the project/programme], as stipulated in the agreement between [cooperation partner] and Sida. The audit shall be carried out in accordance with international audit standards issued by IAASB<sup>5</sup>. The audit shall be carried out by an external, independent and qualified auditor.

### **‘2. Objectives and scope of audit**

The objective is to audit the financial report for the period [year-month-day to year-month-day] as submitted to Sida and to express an audit opinion according to ISA 800/805 on whether the financial report of [name of project/programme] is in accordance with Sida's instruction for financial reporting as stipulated in the agreement including appendix between Sida and [cooperation partner].

**Additional assignment; according to agreed upon procedures ISRS 4400, review the following areas in accordance with the Terms of reference below**

This part will be annually reviewed and will list any additional areas to be examined by the auditor, e.g. following up on weaknesses identified in previous efficiency audits or reviews of internal management and control.

The areas of review below are **examples** and must be adjusted to the specific project/program based on what is applicable and relevant in accordance with the appraisal phase and risk analysis. Those examples that should always be included are marked below.

- Follow up whether salary costs debited to the project/program are recorded throughout the duration of the year in a systemized way according to Standard Operating Procedures (see Specific Agreement Appendix) and examine whether the salary costs can be verified by sufficient supporting documentation. (always to be included)
- Examine whether the financial report includes a comparison, for every budget item, between the actual costs/expenditures of activities and the budgeted costs/expenditures as approved by Sida for the period. (always to be included)
- Based on materiality and risk the auditor shall examine whether there is supporting documentation related to incurred costs (always to be included)
- Examine whether foreign exchange gains and losses are disclosed in accordance with what is stipulated in the specific agreement including appendixes. (always to be included)

---

<sup>5</sup> The International Auditing and Assurances Standards Board (IAASB)

- [cooperation partner]s compliance with the applicable tax legislation in regard to taxes (e.g.PAYE)<sup>6</sup> and social security fees (always to be included)
- Follow up whether [cooperation partner]have adhered to the procurement guidelines as stipulated in the specific agreement including appendixes.
- Review if outgoing balance for previous period is the same as incoming balance for the current period (always to be included)
- If [cooperation partner] applies modified cash basis as accounting principle, the auditor shall motivate whether the applied accounting principle is acceptable for this type of financial report (always to be included)
- Check whether [cooperation partner]has updated and signed MoUs with its partner universities (always to be included)
- Follow up on outstanding audit management response items from previous agreement period (always to be included)

### **The reporting**

The scope of the audit shall be stated in the report and the methodology used shall be presented.

The reporting shall be signed by the responsible auditor (not just the audit firm) and title.

The reporting from the auditor shall include an independent auditor's report in accordance with the format in standard ISA 800/805 and the auditor's opinion shall be clearly stated, as well as a Management letter with audit findings and weaknesses identified during the audit process. The auditor shall regardless of materiality, quantify the amount for costs lacking sufficient supporting documentation. The auditor shall make recommendations to address the weaknesses identified and the recommendations shall be presented in priority order. If the auditor assesses that no findings or weaknesses have been identified during the audit that would result in a Management Letter, an explanation of this assessment must be disclosed in the audit reporting.

Measures taken by the organisation to address weaknesses identified in previous audits shall also be presented in the Management Letter.

The additional assignment according to agreed upon procedures ISRS 4400 under paragraph III, shall be reported separately in a "Report of factual findings".

If the auditor conducts an additional assignment according to ISRS 4400 and assesses that the observations presented in the "Report of factual findings", include the information that would have been included in a Management Letter, a Management Letter does not need to be developed. In such a case, the "Report of factual findings" shall include an explanation of why a Management Letter has not been developed.

UM 2015-08-21

---

<sup>6</sup> Pay As You Earn

## ***Appendix 7 – Annual Plan: Template for Research Collaboration.***

### ***Annual Plan (Year)***

---

Narrative plan with focus on objectives/expected results (impact, outcome and outputs)

Name of Program:

Name of Institution or Organization:

.

---

# PART 1. OVERALL ANNUAL PLAN

## AGGREGATED SUMMARY OF ALL PROJECTS

---

Written by overall coordinator/DRGT Director

### SECTION 1. Contact information

---

Planning institution:

Responsible coordinator:

Date of submission:

### SECTION 2. Title of Program

---

Insert title of overall Program

### SECTION 3. Executive summary of Program

---

Write in popular scientific style

### SECTION 4. General objectives and expected results

---

State expected impact and aggregated outcomes and outputs for the whole agreement period.

### SECTION 5. Summary of annual target

---

Describe expected results for this specific planning period. Include major delays and rescheduled plans forwarded from previous year. Justify changes both in activities and budget. Cross-check with the Results Matrix and adjust any change.

### SECTION 6. Summarizing analysis

---

Describe major risks that might jeopardize the implementation of the annual plan. State the measures you intend to take to prevent negative impact of the identified risks. State issues that need dialogue and who the dialoguing partners should be.

### SECTION 7. Enclosures

---

1. Aggregated Justified Budget (include also balance put forward from previous year)

---

2. Overall Result Matrix (with expected results)

3. Project plans

## **SECTION 8. Signature**

---

---

Date and place

---

Name of Rector/Director/Coordinator



---

## PART 2.a. ANNUAL PLAN -PROJECTS (YEAR)

TO BE SUBMITTED BY PRINCIPAL INVESTIGATOR TO THE DRGT

---

### SECTION 1. Contact information

---

Planning institution/s:

Responsible P.I/s:

Date of submission:

### SECTION 2. Title of project

---

Insert title of project

### SECTION 3. Executive summary of project

---

Write in popular scientific style

### SECTION 4. General objectives and expected results

---

Describe plans/expected impact, outcomes, outputs for the whole agreement period

### SECTION 5. Annual target

---

Describe the plans/ expected results for this specific planning period. *Continue to describe all activities that you believe will lead to concrete and specific results.* Include delays and rescheduled plans forwarded from previous year. Justify changes both in activities and budget. Cross-check with the Results Matrix and adjust any change.

1. Under this Section a Gantt Chart will be used to relate the Objectives to be pursued during the budgeting period, expected outputs during the Period and the corresponding costs expected to be incurred to achieve the outputs.

The following columns will be presented in the Gantt Chart:

- vii. Objective(s)/Activities
- viii. Time period (Divided in Semesters)
- ix. Outputs
- x. Budget

See illustration below:

## Illustration of the Gantt Chart

Objective/Activity	Time Frame												output	Budget
A. Current Period	2018						2019							
	J	A	S	O	N	D	J	F	M	A	M	J		
<b>Total (For A)</b>														
<b>B. Brought forward Activities</b>														
<b>Total (For B)</b>														
<b>Total A+B</b>														

- Activities brought forward shall be included in the Gantt Chart, but only those that will be implemented in the current period will be included. The budget for brought forward activities will be presented separately as illustrated above. **ONLY** Current period activity total will be included in the current year Mak. overall budget (in Excel)
- Approved Funds for Activities from prior periods which are over taken by time will be reallocated between other current activities or Projects.

### SECTION 6. Analysis

Describe the risks that might jeopardize the implementation of the annual plan. State the measures you intend to take to prevent negative impact of the identified risks. State issues that need dialogue and who the dialoguing partners should be.

### SECTION 7. Enclosures

- Justified Project Budget (include balance put forward from previous year) Result
- Matrix for Project (with expected results)
- PhD-students' yearly plans (when applicable)

---

## **SECTION 8. Signing**

---

---

Date and place

---

Name of P.I.

---

## **PART 2.b. ANNUAL PLAN INDIVIDUAL PHD-TRAINING (YEAR)**

TO BE SUBMITTED BY PHD-STUDENT TO P.I.

---

Should be attached to Annual Plan of relevant PhD-training Program (when applicable)

---

### **SECTION 1. Contact information**

---

Planning institution/s:

PhD-student:

Responsible supervisor/s:

Date of submission:

---

### **SECTION 2. Title of thesis/research project**

---

Insert title of project

---

### **SECTION 3. Executive summary of research project**

---

Write in popular scientific style

---

### **SECTION 4. General objectives and expected results**

---

Describe the objectives for the whole study period, both with reference to the research as well as the training.

---

### **SECTION 5. Annual target**

---

Provide a narrative description of your plan on what to achieve and how you will do it in this specific planning period, for example name of planned publications, to what journal you will submit it, when you will do it, if you are presenting a paper at a conference, name conference etc. *Continue to describe all activities leading to concrete and specific results.* Include delays and rescheduled plans forwarded from previous year. Justify changes both in activities and budget. Cross-check with the Study Plan and adjust any change.

1. Under this Section a Gantt Chart will be used to relate the Objectives to be pursued during the budgeting period, expected outputs during the Period and the corresponding costs expected to be incurred to achieve the outputs.

The following columns will be presented in the Gantt Chart:

- i. Objective(s)/Activities
- ii. Time period (Divided in Semesters)
- iii. Outputs
- iv. Budget

See illustration below:

## Illustration of the Gantt Chart

Objective/Activity	Time Frame												output	Budget
A. Current Period	2018						2019							
	J	A	S	O	N	D	J	F	M	A	M	J		
<b>Total (For A)</b>														
<b>B. Brought forward Activities</b>														
<b>Total (For B)</b>														
<b>Total A+B</b>														

2. Activities brought forward shall be included in the Gantt Chart, but only those that will be implemented in the current period will be included. The budget for brought forward activities will be presented separately as illustrated above. **ONLY** Current period activity total will be included in the current year Mak. overall budget (in Excel)
3. Approved Funds for Activities from prior periods which are over taken by time will be reallocated between other current activities or Projects.

## SECTION 6. Analysis

Describe the risks that might jeopardize the implementation of the annual plan. State the measures you intend to take to prevent negative impact of the identified risks (this include both activities and spending). State issues that need dialogue and who the dialoguing partners should be.

---

## **SECTION 7. Budget**

---

Should be developed with supervisors

## **SECTION 8. Enclosures**

---

### **1. Individual study plan**

## **SECTION 8. Signing**

---

To be signed by PhD-student and supervisors:

---

Place and Date

Place and Date

Place and Date

---

Name of Student

Name of supervisor

Name of supervisor

---

## **PART 2.c. AGGREGATED ANNUAL PROJECT PLANS (YEAR)**

TO BE SUBMITTED BY PI TO DRGT DIRECTOR (PROGRAM COORDINATOR)

---

Should be attached to Annual Plan of relevant PhD-training Program (when applicable)

### **SECTION 1. Contact information**

---

**Name of projects and P.I.s:**

### **SECTION 2. Title of Research Theme (if applicable)**

---

Insert title of Research Theme (as per Concept Note) under which above projects fall.

### **SECTION 3. Executive summary of research projects**

---

Write in popular scientific style

### **SECTION 4. General objectives and expected results**

---

Describe the objectives for the whole study period, both with reference to the research as well as the training.

### **SECTION 5. Annual targets**

---

Provide a short narrative description of project plans on what to achieve and how this will be done in this specific planning period. *Describe all activities leading to concrete and specific results.* Justify changes both in activities and budget.

### **SECTION 6. Analysis**

---

Describe the risks that might jeopardize the implementation of the project annual plans. State the measures you intend to take to prevent negative impact of the identified risks (this include both activities and spending). State issues that need dialogue and who the dialoguing partners should be.

### **SECTION 7. Budget**

---

Aggregated budget of projects.

**SECTION 8. Enclosures**

**1. Individual study plans**

**SECTION 8. Signing**

**To be signed by the PI.**

Place and Date

Place and Date

Place and Date



## Study Plans

### Study Plan

Name of PhD-student

Registration date:

Starting date:

Completion date:

Activity	Baseline	Completion Year	Output Year 1	Time allocation
<b>PhD-training Program</b>	<b>Accumulated credits since beginning</b>	<b>Total amount of credits required for PhD</b>	<b>No of credits obtained</b>	<b>State no of months dedicated to activity</b> (at Swedish and home institution respectively).
<b>Course work</b> <i>1. Name of course</i> <i>2. Name of course etc.</i>				
<b>Field/Lab Work</b> <i>1. Describe activity</i> <i>2. Describe activity</i>				
<b>Thesis work/ chapters/publications, proceedings</b>	<b>Accumulated credits, no of publ. or % of total work</b>	<b>Total amount of credits required for PhD</b>	<b>No of credits, no of publ. or % of total work</b>	<b>State no of months dedicated to activity</b> (at Swedish and home institution respectively).
<i>1. Describe activity</i> <i>2. Describe activity</i>				

## RESULTS MATRIX FOR RESEARCH COOPERATION

To be used at all levels in the Program

Title of Program/Project:

Baseline year	Types of Outputs	Outcome	Performance Indicator of Outcome (target year	Results Year 1	Results Year 2	Results Year 3	Results Year 4	Data Source	Data Collection Strategy (method/who/when)	Assumptions
Specific Objective # 1:										
		1.1								
		1.2								
		1.3								
		1.4								
Specific Objective # 2:										
		2.1								
		2.2								
		2.3								
		2.4								
Specific Objective # 3:										
		3.1								
		3.2								
		3.3								
		3.4								
Specific Objective # 4:										
		4.1								
		4.2								
		4.3								
		4.4								

Overall Objective:

## GUIDING PRINCIPLES: PLANNING FOR RESULTS

The monitoring should relate to the specified objectives, expected outcomes and the indicators defined in the application and in the Results Matrix. Sida strives to apply clear, simple and consistent reporting standards focusing on the results on the outcomes. Sida applies OECD definitions on objectives, outcomes and outputs, which is defined below:

- ☐ *Objective/impact* – What the intervention aims at achieving in the long run. Achieving the objective constitutes impact.
- ☐ *Outcomes* – What are the likely or achieved short-term and medium-term effects of an intervention's outputs that are outside the control of the intervention (e.g. changes in policies or/and practices, articles published in international academic peer-reviewed journals) intended to lead to the achievement of the objective
- ☐ *Output* – What is produced by an intervention that is in the control of the partner organisation. (e.g. seminars, publications, PhD degrees)

For the overall Program and for each of projects (if they exist), the partner organisations should plan outcome results and output to be produced, according to the objectives of the Program stated in the application and the results matrix approved by Sida.

## ***Appendix 8 – Annual Report: Template for Research Collaboration***

### **Annual Report (Year)**

Narrative report with focus on objectives/expected results (impact, outcome and outputs)

Name of Program:

Name of Institution or Organization:

## **PART 1. OVERALL ANNUAL REPORT**

### **AGGREGATED SUMMARY OF ALL PROJECTS**

---

---

Written by overall coordinator (Director DRGT)

#### **SECTION 1. Contact information**

---

---

Reporting institution:

Responsible coordinator:

Date of submission:

#### **SECTION 2. Title of Program**

---

---

Insert title of overall Program

#### **SECTION 3. Executive summary of Program**

---

---

Write in popular scientific style

#### **SECTION 4. General objectives and expected results**

---

---

State expected impact, the aggregated outcomes and outputs for the whole agreement period as defined in your original proposal.

#### **SECTION 5. Summary of annual target**

---

---

Describe the planned results for this specific reporting period. Use what you have written in the Annual Plan for the same period.

#### **SECTION 6. Summary of achieved results**

---

---

Describe the major results. These may include all achieved results that were part of your plan, but also any unexpected result that you find important and that you wish to highlight.

#### **SECTION 7. Summarizing analysis**

---

---

Comparing planned results with the achieved results (section 5 and 6) for the period concerned, explain success, failure, delays, obstacles, opportunities (this include both activities and spending).

## **SECTION 8. Summary of recommendations**

---

Describe measures to be taken to improve results achievement.

## **SECTION 9. Enclosures**

---

1. Aggregated Financial Report
2. Overall Result Matrix (with achieved results)
3. Project reports

## **SECTION 10. Signature**

---

\_\_\_\_\_  
Date and place

\_\_\_\_\_  
Name of Rector/Director/Coordinator

## **PART 2.a. ANNUAL REPORT - PROJECTS (YEAR)**

TO BE SUBMITTED BY PRINCIPAL INVESTIGATOR TO THE DRGT

---

### **SECTION 1. Contact information**

---

If there are two collaborating institutions write contact information of (address, telephone and e-mail)

Reporting institution/s:

Responsible coordinator/s:

Date of submission:

### **SECTION 2. Title of project**

---

Insert title of project

### **SECTION 3. Executive summary of project**

---

Write in popular scientific style

### **SECTION 4. General objectives and expected results**

---

Describe plans/expected impact, outcomes, outputs for the whole agreement period as defined in original proposal

### **SECTION 5. Annual target**

---

Describe the plans/ expected results for this specific planning period. Use what you have written the Annual Plan for the same period.

### **SECTION 6. Achieved results**

---

Describe the results. These may include all achieved results that were part of your plan, capacity results, scientific results, use of research results, scientific collaboration, and collaboration with society, but also any unexpected results, spin-off effects and use of analytical capacity/work for the private and public sector and civil society. Complete references of all publications shall be included as well as full name of conferences and what was presented.

### **SECTION 7. Analysis**

---

Comparing planned results with the achieved results (section 5 and 6) for the period concerned, explain success, failure, delays, obstacles, opportunities (this include both activities and spending).

## **SECTION 8. Summary of recommendations**

---

Describe measures to be taken to improve results achievement.

## **SECTION 9. Enclosures**

---

1. Financial Report of Project
2. Result Matrix for Project (with achieved results)
3. PhD-students' yearly plans (when applicable)

## **SECTION 10. Signature**

---

To be signed by P.I.

\_\_\_\_\_  
Date and place

\_\_\_\_\_  
Name of Project

## **PART 2.b. ANNUAL REPORT INDIVIDUAL PHD-TRAINING (YEAR)**

TO BE SUBMITTED BY PHD-STUDENT TO P.I.

\_\_\_\_\_  
Should be attached to Annual Report of relevant PhD-training Program (when applicable)

## **SECTION1. Contact information**

---

If there are two collaborating institutions write contact information of both supervisors (address, telephone and e-mail)

Reporting institution/s:



PhD-student:

Responsible supervisor/s:

Date of submission:

## **SECTION 2. Title of thesis/research project**

---

Insert title of project

## **SECTION 3. Executive summary of research project**

---

Write in popular scientific style

## **SECTION 4. General objectives and expected results**

---

Describe the objectives for the whole study period, both with reference to the research as well as the training. This should be the same as in the original proposal.

## **SECTION 5. Annual target**

---

Provide a narrative description of your plan in this specific planning period. This should be the as in the Annual Plan for the same year.

## **SECTION 6. Achieved results**

---

Describe the results. These may include all achieved results that were part of your plan, but also unexpected results.

- **Research training results:** (results related to progress in doctoral training)
- **Scientific results:** (results related to the outcome of scientific work rather than research studies)
- **Use of research:** (this may include innovation, scientific collaboration, collaboration with society, spin-off effects and use of analytical capacity/work for the private and public sector and civil society).

## **SECTION 7. Analysis**

---

Comparing planned results with the achieved results (section 5 and 6) for the period concerned, explain success, failure, delays, obstacles, opportunities (this include both activities and spending).

## **SECTION 8. Recommendations**

---

Measures to be taken to improve results

## **SECTION 9. Enclosures**

---

1. Individual study plan

## **SECTION 10. Signature**

---

To be signed by PhD-student and supervisors:

---

Place and Date

Place and Date

Place and Date

# **PART 2.c. ANNUAL REPORT INDIVIDUAL PHD-TRAINING (YEAR)**

TO BE SUBMITTED BY PI TO DRGT DIRECTOR

---

Should be attached to Annual Report of relevant PhD-training Program (when applicable)

## **SECTION 1. Contact information**

---

If there are two collaborating institutions write contact information of both supervisors (address, telephone and e-mail)

Reporting institution/s:

PhD-student:

Responsible supervisor/s:

Date of submission:

## **SECTION 2. Titles of thesis/research projects**

---

Insert title of projects

## **SECTION 3. Executive summary of research projects**

---

Write in popular scientific style

## SECTION 4. General objectives and expected results

Describe the objectives for the whole study period, both with reference to the research as well as the training. This should be the same as in the original proposal.

## SECTION 5. Annual targets

Provide a narrative description of your plan in this specific planning period. This should be the as in the Annual Plan for the same year.

## SECTION 6. Achieved results

Describe the results. These may include all achieved results that were part of your plan, but also unexpected results.

- **Research training results:** (results related to progress in doctoral training)
- **Scientific results:** (results related to the outcome of scientific work rather than research studies)
- **Use of research:** (this may include innovation, scientific collaboration, collaboration with society, spin-off effects and use of analytical capacity/work for the private and public sector and civil society).

## SECTION 7. Analysis

Comparing planned results with the achieved results (section 5 and 6) for the period concerned, explain success, failure, delays, obstacles, opportunities (this include both activities and spending).

## SECTION 8. Recommendations

Measures to be taken to improve results

## SECTION 9. Enclosures

1. Individual study plan

## SECTION 10. Signature

To be signed by PI

Place and Date

Activity	Baseline	Completion Year	Output Year 1	Time allocation
<b>PhD-training Program</b>	<b>Accumulated credits since beginning</b>	<b>Total amount of credits required for PhD</b>	<b>No of credits obtained</b>	<b>State no of months dedicated to activity</b> (at Swedish and home institution respectively).
<b>Course work</b> <i>1. Name of course</i> <i>2. Name of course etc.</i>				
<b>Field/Lab Work</b> <i>1. Describe activity</i>				

<i>2. Describe activity</i>				
<b>Thesis work/chapters/publications, proceedings</b>	<b>Accumulated credits, no of publ. or % of total work</b>	<b>Total amount of credits required for PhD</b>	<b>No of credits, no of publ. or % of total work</b>	<b>State no of months dedicated to activity</b> (at Swedish and home institution respectively).
<i>1. Describe activity</i> <i>2. Describe activity</i>				

---

Name of Student

Name of supervisor

Name of supervisor

## RESULTS MATRIX FOR RESEARCH COOPERATION

To be used at all levels in the Program

Title of Program/Project:

Overall Objective:

Baseline year	Types of Outputs	Outcome	Performance Indicator of Outcome (target year)	Results Year 1	Results Year 2	Results Year 3	Results Year 4	Data Source	Data Collection Strategy (method/who/when)	Assumptions/Risks
Specific Objective # 1:										
		1.1								
		1.2								
		1.3								
		1.4								
Specific Objective # 2:										
		2.1								
		2.2								
		2.3								
		2.4								
Specific Objective # 3:										
		3.1								
		3.2								
		3.3								
		3.4								
Specific Objective # 4:										
		4.1								
		4.2								
		4.3								
		4.4								

## GUIDING PRINCIPLES: REPORTING FOR RESULTS

---

The monitoring should relate to the specified objectives, expected outcomes and the indicators defined in the application and in the Results Matrix. Sida strives to apply clear, simple and consistent reporting standards focusing on the results of the outcomes. Sida applies OECD definitions on objectives, outcomes and outputs, which is defined below:

- \* *Objective/impact* – What the intervention aims at achieving in the long run. Achieving the objective constitutes impact.
- \* *Outcomes* – What are the likely or achieved short-term and medium-term effects of an intervention's outputs that are outside the control of the intervention (e.g. changes in policies or/and practices, articles published in international academic peer-reviewed journals) intended to lead to the achievement of the objective.
- \* *Output* – What is produced by an intervention that is in the control of the partner organisation (e.g. seminars, publications, PhD degrees).

For the overall Program and for each of the projects (if they exist), the partner organisations should plan outcome results and output to be produced, according to the objectives of the Program stated in the application and the results matrix approved by Sida.

## Appendix 9 – Budgeting Templates

### General instructions for all templates

This section shall be read together with general instructions in section 6. Budgeting.

There are in total four budget templates to be used by different persons and for different purposes:

- Annual aggregated overall budget 1 – per project (see 9.1)
- Annual aggregated overall budget 2 – per activity (see 9.2)
- Annual project budget (see 9.3)
- Annual student budget (see 9.4)

The templates are all divided into a Ugandan; Swedish and ISP part where the Ugandan part consists of all costs derived by Ugandans (including or excluding ISP allowance depending on the template); the Swedish part of all costs derived by Swedes and the ISP student allowance part that consists of all costs derived by housing costs for Ugandans while in Sweden.

Exchange rate used shall be specified on designated place in template as per the budget instruction from the DRGT.

Light yellow cells in the template should be filled in. All other cells are automatically calculated in excel using formulas, or include text. The exchange rate should be specified on top of the template and will be used to calculate all SEK values and be according to DRGT instructions.

You need to specify the year for each half financial year (20XX and 20YY) in the template at designated place.

See specific instructions below for respective template. See also instructions under section 6 Budgeting for rules in regards to assumptions etc. as well as other relevant parts of the SoP.

Budget notes must be provided for all budgets, i.e. comments to budget assumptions for each budget item.

### Appendix 9.1 Annual overall budget 1 – per project

This template shall be used by the DRGT in order to aggregate all 17 project budgets. The purpose is to get an overview of the total Program Budget as per each project cost on the Ugandan side.

Read and follow instructions first under “General instructions for all templates” above

Under Uganda: List the projects that make up the total budget - cost for each project should correspond to "SUB TOTAL UGANDA" in 9.3 Annual project budget.

Under Sweden: List the universities that participate in the program. Cost for each University should correspond to "SUB TOTAL SWEDEN" in 9.3. project budget on an aggregated level, i.e. each University could have costs incurred in several projects. For example, if Lund University is the collaborating University in several projects, the total cost for Lund in all these projects should be summarised in this table.

Please note that the ISP student allowance is generated from the annual project budget 9.3 Ugandan part – “Student allowances/ISP” and corresponds to the costs incurred by Ugandan students while in Sweden. Aggregate the total cost for ISP student allowances for all projects (sum of all SUB TOTAL UGANDA ISP ALLOWANCE in budget template 9.3 for all projects).



9.1 overall program  
budget 1\_v 2016-03-



## ***Appendix 9.2 Annual overall budget 2 – per activity***

Below template shall be used by the DRGT in order to aggregate all project activities. The purpose is to get an overview of the total Program Budget as per each activity for Uganda, Sweden and ISP.

Read and follow instructions first under “General instructions for all templates” above

Please note that the ISP student allowance is generated from the annual project budget 9.3 Ugandan part – “Student allowances/ISP” and corresponds to the costs incurred by Ugandan students while in Sweden. Aggregate the total cost for ISP student allowances for all projects (sum of all SUB TOTAL UGANDA ISP ALLOWANCE in budget template 9.3 for all projects).

Each activity should correspond to each subheading in the template 9.3 Annual Project Budget. These can not be changed and should hence be the same for each project.



9.2 overall program  
budget 2\_v 2016-03-

## ***Appendix 9.3 Annual Project Budget***

This budget template is to be used for each project. Please note that all cells except the light yellow cells are protected in order not to destroy formulas. If you need to make any changes, it is protected without a password. In order to unlock the sheet you go to Review and press Unprotect sheet. Since cells are protected budget notes must be specified in a separate document.

Read and follow instructions first under “General instructions for all templates” above

Please note that this means that the aggregated student budgets will not amount to the total project budget since there are additional costs for the project that are not budgeted for under student.

For most budget items you should estimate a unit cost and number of units used in order to calculate the cost. For example for number 3. Cost of Training if you have estimated 3 trainings that will cost 10,000 each this should be specified in the cells and then the total cost for training for the year would be 30,000.

Note that the number of unit and unit costs for each activity will have to take the separate student budgets as well as additional project costs into consideration.

When the total UGX amount has been calculated using your unit and unit cost input the total amount shall be split on each half financial year. Specify the cost for the first half year in the light yellow cell. The second half year is then calculated automatically as the total cost for the year reduced by the cost for the first half year

### **The Ugandan part of the template**

Please note that audit cost on the Ugandan side will only be incurred by DRGT since the audit is done on an aggregated level for the program. Travel cost is defined per item, i.e. you need to specify how much you plan to travel in each activity. Travels within and without Uganda should be specified separately. Travel

cost should also be split between cost for tickets and cost for other travel expenses, such as per diem (accommodation, meals and incidentals), fuel, Visa cost and Insurance if applicable.

Student/University cost – tuition fee (i.e. fees for PhD and MA students) follow Makerere regulations. The tuition fee per student as well as how much should be budgeted for per project will be given annually in the budget instructions from DRGT. There is no tuition fee for Ugandan PhD sandwich students taking courses in Sweden.

Indirect cost for the Ugandan part shall not exceed 6% of total Ugandan cost – see section 6 Budgeting for more specific instructions.

Subsistence allowance for stud. whilst in SE consists of costs for housing that are paid to Ugandan students while in Sweden. List each sandwich or PhD holders separately. Number of units is the number of months in Sweden and unit cost is specified in the SoP - see section 10.1 "Students' subsistence allowances"

Items procured need to be clearly specified in the budget. A separate procurement plan shall be made per project specifying what items are planned to be procured and when.

Please note that no vehicles are owned or financed by the program. This means that maintenance and insurance related to vehicles shall also not be financed under this program. Cost for travel should include only the costs incurred from using the Makerere vehicles where applicable.

### **The Swedish part of the template:**

The same as for the Ugandan part of the template, travel cost shall be specified per activity.

Sandwich training Sweden should cover total 250,000 SEK for each student per supervisor per year. This should cover two months salary for Swedish supervisor to Ugandan sandwich student; annual visit for supervisor to Uganda – two visits per student per year, i.e. SEK 25,000 should cover two trips and 50,000 SEK to cover for student's costs while in Sweden, see SoP section 6.2 Student Budget rate while in Sweden. For the sandwich training you need to specify unit number of students and the Swedish cost in SEK (note not UGX as for the other budget items). The total cost in SEK is then calculated. Then you enter the estimated cost for the first half year in SEK in the light yellow cells. The UGX amounts are then calculated automatically.

Exchange of personnel covers costs for Swedish university staff that may travel to Uganda to for example:

- develop courses and programs (i.e. curriculum and program design)
- teach and supervise in the above programs (i.e. supervision of the programs, not students),
- support the development of a research culture at Mak by elaborating seminar series and cross-cutting courses
- provide coaching or training in PhD supervision, pedagogics, and research methods

Salaries and allowances cover majority of the cost – hence input shall be done in SEK as for the sandwich training, see above. Uganda travel need then to be specified in SEK as well.

Swedish project coordination costs shall be budgeted under budget item Indirect Costs. See also 6.1.



### **9.3 project budget\_v 2016-04-27.xlsx**

## ***Appendix 9.4 Annual Student Budget***

This budget template is to be used for each PhD student.

Read and follow instructions first under “General instructions for all templates” above

Then read instructions under 9.3 Annual project budget since the explanations are the same - project budget consists of aggregated student budgets as well as certain additional cost.

Please note that all cells except the light yellow cells are protected in order not to destroy formulas. If you need to make any changes, it is protected without a password. In order to unlock the sheet you go to Review and press Unprotect sheet. Since cells are protected budget notes must be specified in a separate document.



9.4 student  
budget\_v 2016-04-13

### **Budget description/justification**

Please provide comments and explanations to each budget item so that it is clear how the costs have been derived at, including budget assumptions.

**1. Curriculum development**

**2. Research equipment**

**3. Maintenance of equipment**

**4. Research consumables**

**etc.**

## ***Appendix 10 – Memorandum of Understanding (MoU) and Guidelines for the partnership between Makerere University and the Public Partner Universities***



BUSITEMA-MAK  
MoU.pdf



GULU-MAK MoU.pdf



GUIDELINES -  
Busitema signed.pdf



Guidelines - Gulu  
signed.pdf



Guidelines -  
Kyambogo signed.pdf



Guidelines - MUST  
signed.pdf

## ***Appendix 11 –Terms of Reference for Swedish Coordinators within the Bilateral research cooperation with Uganda 2015-2020***

### **Purpose**

The overall objective with a Swedish coordinator is to strengthen project management, as well as to consolidate scientific cooperation between the universities in Sweden and Uganda.

### **Qualifications**

The coordinator should be employed at a Swedish research institution. It is expected that the coordinator has a good insight into issues related to research and higher education in Uganda as well as in Sweden. The coordinator should also ideally have earlier experience of the on-going cooperation. The Swedish coordinator is expected to fulfil the responsibilities below in close collaboration with their Ugandan counterparts.

### **Responsibilities**

- i. To be the contact person for the Swedish part of the project, including the signed contract between Uppsala University/ISP, and the Swedish Embassy in Kampala/Sida.
- ii. To safeguard that funds are allocated to Swedish research institutions according to the agreement between Sida and Makerere University.
- iii. To act as a focal point for communication and information exchange with Swedish project coordinators as well as with the Ugandan coordinator (Director DRGT), the Embassy and ISP.
- iv. To have regular contacts with Swedish supervisors and researchers for discussions on project implementation.
- v. To (in agreement with the Ugandan coordinator (Director DRGT) inform the Embassy on possible delays and deviations in the Program and measures to avoid these.
- vi. To provide both academic as well as administrative advice for the overall development of the Program.
- vii. To annually participate in Makerere Planning/Review Meetings in Kampala, as well as other meetings where participation of coordinators is considered necessary. If an Annual Planning/Review Meeting cannot be attended, then the coordinator should designate a replacement with reporting responsibility of meeting outcomes.
- viii. In collaboration with the Ugandan Principal Investigator (P.I. is the Ugandan equivalent of Swedish coordinator) safeguard that each project makes joint updated and correct annual progress reports, financial reports and activity plans before given deadlines.
- ix. To assist the Ugandan P.I. in compiling and submitting (as one report) to the Ugandan coordinator (Director DRGT), students' obligatory annual Study Plans signed by supervisors in Sweden and Uganda, annual project progress reports, and activity plans. To annually compile and submit to UU/ISP externally audited financial reports on the project funds disbursed to the Swedish institutions..
- x. To coordinate and get approval of Swedish budget reallocations as per rules stipulated in the signed contract between the University and UU/ISP.
- xi. To whatever extent possible assist the supervisors in solving problems that may arise in the cooperation (e.g. accessibility of research equipment, accommodation, VISA and insurance)

- xii. Assist to organise different activities of common interest to the Program (e.g. workshops, training courses, self-assessments, meetings) in Sweden (with UU/ISP) and in Uganda (with Makerere/DRGT).
- xiii. Assist the collaborating project partner in Uganda in finding new Swedish cooperation partners when new competence is needed or relevant.
- xiv. Assist Sida, when applicable, to identify needs and methods for the development of reform and administrative processes enhancing the overall Program.
- xv. Assist Sida and evaluation teams in evaluations/mid-term reviews of the Program.
- xvi. Assist in strategic planning and development of the Program.

## Appendix 12 – Overview of 337 beneficiaries

PhDs, Masters and Post Docs (337 beneficiaries in total)

No. of PhDs <sup>7</sup>																
	Makerere University			Kyambogo University			Gulu University			Busitema University			Mbarara University of Science and Technology			TOTAL
	Local	Sandwich	Total	Local	Sandwich	Total	Local	Sandwich	Total	Local	Sandwich	Total	Local	Sandwich	Total	
DRGT	0	0	0	16	0	16	13	0	13	5	0	5	16	0	16	50
16 TEAMS	30	20	50	7	0	7	8	0	8	4	0	4	6	0	6	75
TOTAL	30	20	50	23	0	23	21	0	21	9	0	9	22	0	22	125

Out of the 125 PhDs, the total Number of PhDs from PPUs = 75

Total Number of PhD under the Sandwich Mode= 20

No. of Masters <sup>8</sup>						
	Makerere University	Kyambogo University	Gulu Univer	Busitema University	Mbarara University of Science and Technology	TOTAL
DRGT	0	25	25	25	25	100
16 Teams	30	7	4	2	4	47
TOTAL	30	32	29	27	29	147

Out of the 147 Masters, the total Number of Masters from PPUs = 117

No. of Post-Doc <sup>9</sup>						
	Makerere University	Kyambogo University	Gulu University	Busitema University	Mbarara University of Science and Technology	TOTAL
DRGT	25	1	1	1	2	30
17 Teams	33	1	1	0	0	35
TOTAL	58	2	2	1	2	65

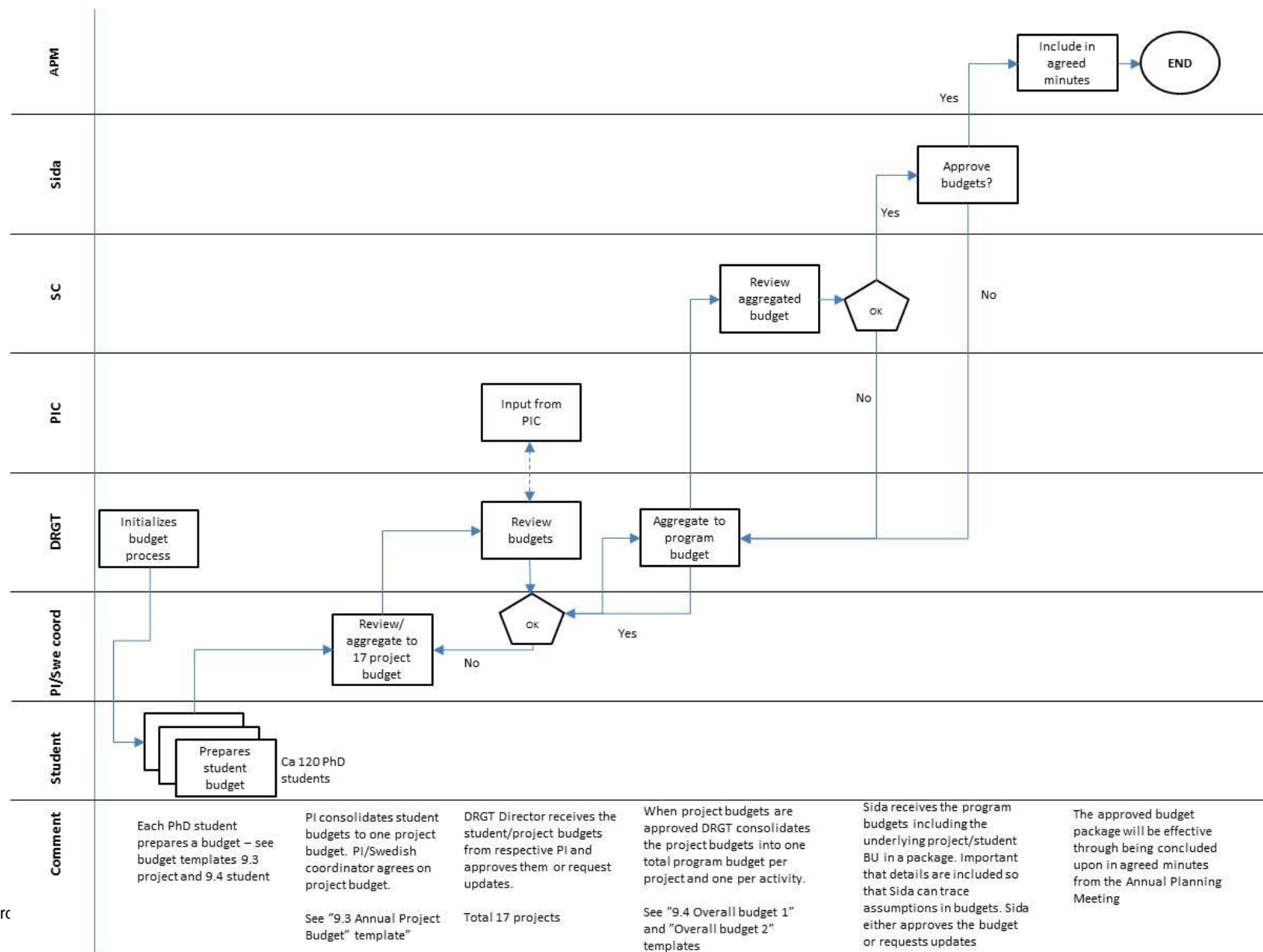
Out of the 65 Post-Docs, the total Number of Postdocs from PPUs = 7

<sup>7</sup>Each PhD is budgeted for in a separate student budgets; see Appendix 9.4 for details

<sup>8</sup>Master students are budgeted for in respective project budget; see Appendix 9.3 for details

<sup>9</sup> Post-Docs are budgeted for in respective project budget; see Appendix 9.3 for details

## Appendix 13 – Processchartbudgeting





## *Appendix 14: Reporting Template for Collaborating Swedish Institutions*



Reporting template  
SWE INST.xlsx