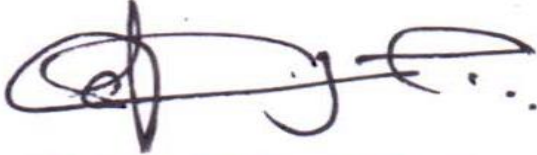


PROCEDURES FOR FINANCE PLANNING  
AND DEVELOPMENT DIVISION

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**SEKU/MR/OP/ 008: PROCEDURES FOR CONTRACTED UNIVERSITY PROJECTS**

<b>AUTHORIZATION:</b> This procedure has been issued under the authority of the Office of DVC - FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to define the process of putting up new infrastructure in the University.

## **2.0 SCOPE**

The procedure covers all the contracted projects undertaken by the University.

## **3.0 REFERENCE**

- 1) SEKU Strategic Plan.
- 2) The SEKU Quality Management Systems
- 3) Public Procurement and Disposal Act 2005
- 4) Quality Management System
- 5) Environmental Management and coordination Act.
- 6) National Construction Authority Act

## **4.0 TERMS, DEFINITIONS AND ABBREVIATIONS**

**B.O.Q** – Bill of Quantities

**SEKU** – South Eastern Kenya University

**MR**- Management representative

**P&D**- Planning and Development

**DVC - FPD** - Deputy Vice Chancellor Finance, Planning and Developments

**MOPW**- Ministry of Public Works

**C.o.W** – Clerk of Works

## **5.0 RESPONSIBILITIES**

The DVC - FPD shall be responsible for the effective implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

### **1.6.1** Project initiation

- 7.1.1** The Department shall raise the need of the required facility/Infrastructure to the management.
- 7.1.2** The University Management Board discusses and gives recommendation.
- 7.1.3** The request is then forwarded to the University Council, for approval

**7.1.4** Upon approval the Department requests for a consultant to prepare to prepare the drawings and B.O.Q.

**7.1.5** The management forwards BoQ to the procurement department for implementation.

1.1. Monitoring of contracted projects

1.1.1. The department organizes a site handing over meeting to the contractor.

1.1.2. During the meeting a project progress inspection schedule is prepared.

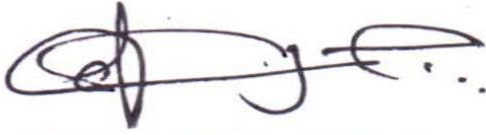
1.1.3. The Project progress inspection schedule is followed to completion of the project.

1.1.4. During the project period interim certificates are issued based on the contract agreement or conditions

1.1.5. Upon completion the project is handed over to the University.



## SEKU/MR/OP/009: PROCEDURES FOR INTERNAL UNIVERSITY PROJECTS

<b>AUTHORIZATION:</b> This procedure has been issued under the authority of the Office of DVC- FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to define the process of putting up new infrastructure in the University.

## **2.0 SCOPE**

The procedure covers all projects undertaken internally by the University.

## **3.0 REFERENCE**

- 1) SEKU Strategic Plan.
- 2) The SEKU Quality Management Systems
- 3) Public Procurement and Disposal Act 2005
- 4) Quality Management System
- 5) Environmental Management and coordination Act.
- 6) National Construction Authority Act

## **4.0 TERMS, DEFINITIONS AND ABBREVIATIONS**

**B.O.Q** – Bill of Quantities

**SEKU** – South Eastern Kenya University

**MR**- Management representative

**P&D**- Planning and Development

**DVC - FPD** - Deputy Vice Chancellor Finance, Planning and Developments

**MOPW**- Ministry of Public Works

**C.o.W** – Clerk of Works

**NCA** – National Constructions Authority

**NEMA** – National Environmental Management Authority

## **5.0 RESPONSIBILITIES**

The DVC - FPD shall be responsible for the effective implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

### **6.1. Project initiation**

- 6.1.1. Upon approval of a project by council /**management** the Department prepares drawings and material estimates and present them to Management for approval
- 6.1.2. Upon approval of drawings and material estimates the Department makes a requisition for materials and the labour force to the DVC – FPD. and the DVC AHRM respectively.
- 6.1.3. When materials are supplied the project is implemented as per the drawings.
- 6.1.4. On completion the department applies for a project completion certificate from MoPW.





**SEKU/MR/OP/010: PROCEDURE FOR MAINTENANCE AND REPAIRS OF BUILDINGS, ROADS AND ELECTRICAL WORKS**

<b>AUTHORIZATION:</b> This procedure has been issued under the authority of the DVC – FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

This Purpose of this procedure is to ensure effective maintenance of buildings, roads and electrical works.

## **2.0 SCOPE**

The procedure applies to all the maintenance and repairs services of buildings roads and electrical works..

## **3.0 REFERENCE**

- i. The SEKU Quality Management Systems
- ii. SEKU Strategic plan
- iii. SEKU Service charter

## **4.0 TERMS, DEFINITIONS AND ABBREVIATIONS**

- i. SEKU – South Eastern University College
- ii. P&D- Planning and Development
- iii. DVC (FPD) – Deputy Vice Chancellor Finance, Planning and Development
- iv. C.O.W – Clerk of Works
- v. MNRF – Maintenance Report Form
- vi. MRF – Material Requisition Form

## **5.0 RESPONSIBILITIES**

The DVC - FPD is responsible for the effective implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

### **6.1. Repairs**

- 6.1.1. The user Department makes a request for repairs by filling the repairs Requisition form (**SEKU/FPD/MNT – PD/ F- 01**).
- 6.1.2. The Head of section assigns the works to the relevant Artisan who inspects the extend of repairs required.
- 6.1.3. If repairs do not require procurement of materials the artisan undertakes the repairs.
- 6.1.4. If the repairs require procurement of material The C.O.W makes a request for the procurement of the materials to the DVC - FPD.

6.1.5. Once the materials have been procured, then the necessary repairs are undertaken.

**6.2. Maintenance**

6.2.1. At the beginning of the financial year the head of section shall prepare the Maintenance schedules for buildings, roads and electrical works and forward to the Registrar PD for approval.

6.2.2. At the maintenance time as per the schedule the head of section shall send a team to the location for inspection.

6.2.3. The team shall prepare a report on the findings to advice on the requirements for repairs.

6.2.4. The procedure for repairs from 6.1.B shall then apply.



**SOUTH EASTERN KENYA UNIVERSITY**  
**PLANNING AND DEVELOPMENT DEPARTMENT**

**REPAIRS REQUISTON FORM (RRF)**

**Part 1: To be filled by Department/Section Head (Department).....**

Name.....Signature.....Date.....  
 .....

a) Reported works to be carried out

S/No.	Defect/damage/breakage	Location	Cause defect/damage	Requested action for rectification
1				
2				
3				
4				
5				

**Part 11: Maintenance Officer/Representative**

Name.....Signature.....Date  
 .....

Approved (Yes/No).....Reason if  
 no.....

Recommended  
 Action.....

**Part 111: Works/Service Allocation**

Allocated to  
(Name).....Designation.....Date.....

**MATERIALS AND VALUATION**

Sno	Description	Unit	QTY	RATE	AMMOUNT (KSHS)
1.					
2.					
3.					
4.					
5.					

Officer's Signature: ..... Date: .....

**Part 1V: Department/Section Head (work/service)**

Comment (after works).....

Signature.....Date.....

**Part v: Maintenance Officer/Representative (after works)**

Comment (after works).....

Signature.....Date.....



**SEKU/MR/OP/012: PROCEDURES FOR CATERING SERVICES**

AUTHORIZATION: This procedure has been issued under the authority of DVC - FPD	
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REVISION NO	02
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COLLEGE	DVC -FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure that food production, services and sales in this Department are done correctly, efficiently and effectively.

## **2.0 SCOPE**

The procedure applies to all the services and products offered by the catering Department of South Eastern Kenya University.

## **3.0 REFERENCES**

- i. Health & Safety Act**
- ii. Food & Drugs Act**

## **4.0 DEFINITIONS AND ABBREVIATIONS- N/A**

**SEKU** - South Eastern Kenya University

**CAS** – Catering & Accommodation Services

**Head Catering Officer** – Head of Department

**L.P.O.** – Local Purchase Order

**PRN** – Purchase Requisition Note

**MRN** – Materials Requisition Note

## **5.0 RESPONSIBILITIES**

The Director, Catering and Accommodation Services shall have the Principal responsibility of ensuring that the procedures are fully implemented.

## **6.0 PROCEDURE DETAILS**

### **6.1 Procedure for credit sales**

6.1.1 The Department/committee shall raise a requisition 7 days in advance specifying the food required, time and venue and shall obtain an approval of the requested budget from the finance office

6.1.2 The approved requisition shall be forwarded to the director CAS who shall approve/disapprove the provision of the service. An approved request shall be forwarded to the Head Catering Officer.

6.1.3 The Head Catering Officer shall ensure that the requested meals are available, and shall forward the request to the Catering Officer on duty

6.1.4

6.1.5 The catering Officer on duty shall ensure that the requested meals are prepared and served on the requested date, time and venue.

6.1.6

6.1.7 The head catering Officer shall forward a summary of the credit food sales to the Director CAS who shall then request an approval for payment from the Deputy Vice Chancellor (F,P&D)

## **6.2 Procedure for food production.**

6.2.1 The catering Officer on duty shall determine the required food ingredients for the required meals as per the day's menu.

6.2.2 He/she shall then fill an MRN which shall be forwarded to the Head catering Officer for approval.

6.2.3 The head catering Officer shall verify whether the requested food quantities are sufficient for the expected number of clients and shall approve/disapprove the MRN

6.2.4 The approved MRN shall be forwarded to the store keeper who shall then issue the requested materials to the catering Officer on duty

6.2.5 The catering Officer on duty shall forward the materials to the Head cook and supervises the preparation and production of the meals.

## **6.3 Procedure for serving meals**

6.3.1 Ready meals shall be arranged at service counters and maintained at appropriate temperatures.

6.3.2 For cash sales, the customer shall present a receipt of payment with details of the food item(s) bought to the head cook/cateress on duty at the service counter.

6.3.3 The head cook/cateress shall verify and retain the receipt and shall then inform the service attendant on the food to be served.



6.3.4 The service attendant serves the food to the customer.

**6.4 Procedure for Checking in at the Guesthouse.**

6.4.1 On arrival the guest shall be received at the reception where he/she is issued with a room registration form.

6.4.2 After completion of the form, the guest shall pay for the room and issued with a receipt.

6.4.3 The Guest is shall then be escorted to the room.

**6.5 Procedure for ala'cate meals at the Guesthouse.**

6.5.1 A Guest shall place an order for a meal of his choice.

6.5.2 The waiter shall receive the order and shall inform the guest on the time it shall take to prepare the meal.

6.5.3 The waiter shall forward the order to the cook for preparation

6.5.4 Once the meal is ready the waiter shall serve the food to guest(s).

6.5.5 The guest shall be billed and issued with a receipt after payment.


**6.6 Procedure for Cleaning In the Kitchen and Dining Halls.**

6.6.1 The Cateress shall ensure cleaning of premises and fill the kitchen cleaning check list (SEKU/CAS/CAT/F – 01) for daily cleaning, (SEKU/CAS/CAT/F – 02B) for weekly cleaning, (SEKU/CAS/CAT/F – 02C) for periodic cleaning.

6.6.2 6.6.3 The Catering Officer shall ensure that fumigation of the kitchens, dining hall and stores is done once when the students are not in session.



**SEKU/MR/0P/013: PROCEDURES FOR ACCOMODATION SERVICES**

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COLLEGE	DVC - FPD

## **1. PURPOSE**

The purpose of this procedure is to ensure that accommodation services are done correctly, efficiently and effectively.

## **2. SCOPE**

The procedure applies to the accommodation services of South Eastern Kenya University.

## **3. REFERENCES**

- i. South Eastern Kenya University Accounting Manual (2011)
- ii. International Financial Reporting Standards
- iii. International Auditing Guidelines
- iv. Public Audit Act (2003)

## **4. DEFINITIONS AND ABBREVIATIONS**

**SEKU** - South Eastern Kenya University

**CAS** – Catering & Accommodation Services

**Head Catering Officer** – Head of Department

**L.P.O.** – Local Purchase Order

**PRN** – Purchase Requisition Note

**MRN** – Materials Requisition Note

**OB** – Occurrence Book

## **5. RESPONSIBILITIES**

The Director, Catering and Accommodation Services shall have the Principal responsibility of ensuring that the procedures are fully implemented.

## **6. PROCEDURE DETAILS**

### **6.1. Procedure for Room Allocation /Clearance to/from Student Hostels.**

**6.1.1.** A student shall apply for a room online or fill a J18 form in case of a new student.

**6.1.2.** On reporting a student goes to admission section for activation the proceed to finance section to pay fees. Upon clearance of fees the student is allocated room automatically by the system.

6.1.3. The student fills in an issue note (SEKU/CAS/ACC/F- 01), accommodation officer indicates the hostel and room on the form then the student proceeds to the respective hostel.

6.1.4. The house keeper fills in the check in/out form (SEKU/CAS/ACC/F – 02), issues a key, mattress and curtain then the student signs after receiving the items.

6.1.5. After registration period is over the halls officer shall prepare an occupancy report (SEKU/CAS/ACC/F – 03) for all the hostels.

6.1.6. At the end of each semester the housekeeper shall check out each student from a room and shall then collect the key mattress and curtain issued while checking in, and shall clear student from the room after signing the check out form.

6.1.7. The house keeper then compiles a list of students who have lost items.

6.1.8. In the case of lost or damaged items the student shall be requested to pay to the finance section.

## **6.2. Procedure for Handling Incidences in the Hostel.**

6.2.1. The student shall lodge a complaint to either the housekeeper or janitor either verbally or in writing.

6.2.2. The housekeeper/ Janitor shall record the incidence in OB (SEKU/ACC/REG/01) and forward to the head of section Accommodation.

6.2.3. The Head Accommodation Section writes a brief and forward to the Director (CAS) for the appropriate action.

6.2.4. The relevant action shall be taken within 21 days after the complain has been lodged

## **6.3. Hostel Cleaning Procedure.**


6.3.1. The housekeeper shall supervise cleaning of premises and fill the hostel cleaning check list (SEKU/CAS/ACC/F – 02A) for daily cleaning, (SEKU/CAS/ACC/F – 02B) for weekly cleaning, (SEKU/CAS/ACC/F – 02C) for periodic cleaning.

#### **6.4. Procedure for handling repairs and maintenance issues**

- 6.4.1. A student reports repair and maintenance issues to the housekeeper or janitor verbally.
- 6.4.2. The housekeeper records in the maintenance register (SEKU/ACC/REG/02) then fills a repair requisition form (SEKU/FPD/MNT-PD/F. 01)
- 6.4.3. The issue is addressed depending on the availability of materials.
- 6.4.4. After the work is completed the housekeeper signs the repair and requisition form.



**SEKU/MR/OP/ 014: PROCEDURE FOR BUDGET AND BUDGETARY CONTROL**

AUTHORIZATION: This procedure has been issued under the authority of: DVC - FP&D	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure that an attainable budget that conforms to the rules and regulations set out by the Government of Kenya and the University is prepared within the prescribed period and format and to control expenditure arising out of the approved budget.

## **2.0 SCOPE**

This procedure shall apply in the budget making and budget control activities of South Eastern Kenya University.

## **3.0 REFERENCES**

1. Treasury circulars
2. MOHEST circulars
3. Public Audit Act (2003)
4. Budgetary Control Guidelines

## **4.0 DEFINITIONS AND ABBREVIATIONS-**

**FPD** – FINANCE PLANNING AND DEVELOPMENT

**MoEST** – MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY

## **5.0 RESPONSIBILITIES**

The Finance Officer under the guidance of the Deputy Vice Chancellor (Finance, Planning & Development) shall be responsible for this procedure.

## **6.0 PROCEDURE DETAILS**

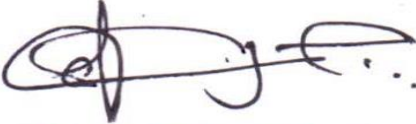
- 6.1 Respective Deans/Heads of Departments shall forward their expected personnel and projected operations expenditure needs for the coming financial year to the Deputy Vice Chancellor (FPD). They shall, at the same time submit a comprehensive list of equipment and other items that shall be needed for that period to the Procurement Officer so that they are included in the Master Procurement Plan.
- 6.2 The procurement officer shall forward the Master Procurement Plan with recommendations to the Deputy Vice Chancellor (FPD).

- 6.3 The Deputy Vice Chancellor (FPD) shall table the departmental estimates and procurement plans to the University Budget Committee for their input and forward the documents to the Finance officer.
- 6.4 The Finance Officer shall prepare a draft budget incorporating the recommended changes where necessary and using the appropriate budgeting method, subject to the financial rules and regulations of the Kenya University and in the format prescribed by Treasury.
- 6.5 The Draft Budget shall be presented to the Management Board for discussion and rationalization.
- 6.6 The Draft Budget shall then be forwarded to the University Council for consideration.
- 6.7 The University Council sub – committee on Finance and General Purpose shall consider the Draft Budget and make any recommendation deemed necessary. If dissatisfied with the Draft, the Council shall refer it back to the University Management together with their recommendations or amendments.
- 6.8 If satisfied, the Council shall approve the Draft upon which the title changes from Draft to Approved Budget and it is adapted as the binding budget for the year under review. A copy of the Approved Budget is sent to the Treasury, through the Parent Ministry as the official Kenya University budget.
- 6.9 The budget is considered and approved by the parent ministry and Treasury.
- 6.10 The Finance Officer, through the Budgetary Control Section, then ensures that the budget is administered in accordance with the approved allocations, budget policy and regulations.
- 6.11 In order to keep abreast with emerging issues or the economic realities that may affect the budget, a revision of the approved budget shall be made during the financial year by the Finance Officer and presented to the University Management. If satisfied with the need for the amendment(s), the Management shall forward it for approval by Council. If dissatisfied, they shall recommend the areas to be amended before their approval.





**SEKU/MR/OP/015: PROCEDURE FOR ADVANCE PAYMENTS (IMPREST) AND ACCOUNTING**

AUTHORIZATION:  This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD

**1.0 PURPOSE**

The purpose of this procedure is to ensure efficient and effective management of Advance payments and accounting.

## **2.0 SCOPE**

This procedure applies to all Officers of South Eastern Kenya University.

## **3.0 REFERENCES**

1. South Eastern Kenya University Accounting Manual (2011)
2. International Financial Reporting Standards
3. International Auditing Guidelines
4. Public Audit Act (2003)

## **4.0 DEFINITIONS AND ABBREVIATIONS**

**FPD** FINANCE PLANNING AND DEVELOPMENT

**MoEST** MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY

**FO** FINANCE OFFICER

## **5.0 RESPONSIBILITIES**

The Finance Officer (FO) is responsible for organizing and coordinating all the day to day activities geared towards achieving the goals of this procedure.


## **6.0 PROCEDURE DETAILS**

- 6.1** A member of staff shall complete, sign and deliver the Imprest Warrant form: **SEKU/FPD/FIN/IMP/F-02** (appendix) to Expenditure Debtors section after.
- 6.2** After checking the availability of funds in the vote head to be charged authorization by the respective Dean of the School/Head of Department is sought.
- 6.3** An Imprest payment voucher; **SEKU/FPD/FIN/IMP/F-08** (Appendix) is prepared and then forwarded to Budgetary Control for commitment.
- 6.4** Budgetary Control shall then commit, sign and forward it to Examination Section for verification of its correctness and accuracy.
- 6.5** If its correctness and accuracy is ascertained then it is forwarded to the Internal Audit Department for pre-audit.
- 6.6** The audited payment Voucher is then forwarded to the Vice Chancellor/Deputy Vice Chancellor/Finance Officer to seek approval for payment.
- 6.7** The approved Payment voucher is then forwarded to cash office for payment.
- 6.8** The member of staff accounts for the advance using form **SEKU/FPD/FIN/IMP/F-03** (appendix).

**6.9** In case the member of staff does not account for the Advance within the stipulated period, the amount shall be recovered in full from his/her salary.



**SEKU/MR/OP/016: PROCEDURE FOR PAYMENT TO CREDITORS**

AUTHORIZATION: This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD

## 1.0 PURPOSE

The purpose of this procedure is to ensure efficient payment of creditors

## 2.0 SCOPE

The procedure shall be used in the settlement of all creditors in South Eastern Kenya University

## 3.0 REFERENCES

- i. South Eastern Kenya University Accounting Procedures (2011)
- ii. International Financial Reporting Standards
- iii. International Auditing Guidelines
- iv. Public Audit Act (2003)

## 4.0 DEFINITIONS AND ABBREVIATIONS:

**Aging:** It is the process of recording vouchers according to the date Goods Received Notes were raised.

**Payment Proposal:** Shows the aged summary of the creditors and the payment proposal for the period.

**AIE:** Authority to Incur Expenditure

**GRN:** Goods Received Note

**PV:** Payment Voucher

## 5.0 RESPONSIBILITIES

The Finance Officer (FO) is responsible for organizing and coordinating all the day to day activities geared towards achieving the goals of this procedure.

## 6.0 PROCEDURE DETAILS

### 6.1 Issuance of an LPO

**6.1.1** An approved request for purchase of goods or services is received from the Procurement Department, together with a copy of Procurement committee meeting minutes, Purchase requisition Note (PRN) and a duly raised AIE (**Form No 5 appendix**) by the user Department

**6.1.2** The Accountant – Budgetary Control commits the expenditure and the AIE is then forwarded to the Internal Audit Department for pre-audit.

**6.1.3** The audited AIE form is then forwarded to the Vice Chancellor for approval. An approved AIE is then forwarded to the Procurement Department for issuance of an LPO.

## **6.2 Processing of Payment to suppliers**

**6.2.1** Once goods are delivered, Invoices received together with duly signed GRN, inspection certificate and white copy of the LPO are forwarded to the Vice Chancellor/ Deputy Vice Chancellor (FPD) by the procurement Officer to seek approval for payment. Approved requests are then forwarded to the Finance Officer for payment.

**6.2.2** The Accountant Expenditure shall prepare the payment voucher and forward to the Examination Section for examination.

**6.2.3** If a payment voucher is not correct, the Accountant Examination shall reject it, give his/her comments, record and forward it to the Accountant Expenditure for rectification.

**6.2.4** The examined payment voucher is taken to the Internal Audit office for pre-Audit


**6.2.5** The Audited payment voucher is then taken for approval to the Vice Chancellor/ Deputy Vice Chancellor (FPD).

**6.2.6** Once approval is granted, the payment vouchers and the approval instructions are forwarded to the Accountant Cash Office.

**6.2.7** An ageing list shall be prepared on a monthly basis by the Accountant Cash office and submitted to the Finance Officer who then shall seek approval from Vice Chancellor/ Deputy Vice Chancellor (FPD) for payment.



## SEKU/MR/OP/017: PROCEDURES FOR PAYMENT OF PERSONAL CLAIMS

AUTHORIZATION: This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure efficient payment of creditors

## **2.0 SCOPE**

The procedure shall be used in the settlement of all creditors in South Eastern Kenya University

## **3.0 REFERENCES**

- i. South Eastern Kenya University Accounting Procedures (2011)
- ii. International Financial Reporting Standards
- iii. International Auditing Guidelines
- iv. Public Audit Act (2003)

## **4.0 DEFINITIONS AND ABBREVIATIONS:**

**AIE:** Authority to Incur Expenditure

**GRN:** Goods Received Note

**PV:** Payment Voucher

## **5.0 RESPONSIBILITIES**

The Finance Officer (FO) is responsible for organizing and coordinating all the day to day activities geared towards achieving the goals of this procedure.

## **6.0 PROCEDURE DETAILS**

**6.1** An approved request by the Vice Chancellor/Deputy Vice Chancellor (FPD) for payment or reimbursement to a member of staff is received by the FO.

**6.2** The Finance Officer then forwards the approved request for payment to the accountant in charge of expenditure.

**6.3** The Accountant Expenditure prepares a payment voucher and forwards the documents to the Budgetary Control Section for commitment in the vote book.

**6.4** The committed payment voucher is forwarded to the Examination Section for examination.

**6.5** If a payment voucher is **not** correct, the Accountant Examination shall reject it, give his/her comments, record and forward it to the Accountant Expenditure for rectification.

**6.6** The examined payment voucher is taken to the Internal Audit office for pre-Audit




**6.7** The Audited payment voucher is then taken for approval to the Vice Chancellor/ Deputy Vice Chancellor (FPD)/FO.

**6.8** Once approval is granted, the payment vouchers and the approval instructions are forwarded to the Accountant Cash Office.



**SEKU/MR/OP/018: PROCEDURE FOR STUDENT FINANCE**

AUTHORIZATION: This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure that the Student Finance conforms to the rules and regulations set out by the government and the University.

## **2.0 SCOPE**

This procedure shall apply in the Student Finance activities of South Eastern Kenya University.

## **3.0 REFERENCES**

1. Treasury circulars
2. MoEST circulars
3. Employees Act
4. Public Audit Act (2003)
5. Budgetary Control Guidelines
6. South Eastern Kenya University Finance Regulations

## **4.0 DEFINITIONS AND ABBREVIATIONS-**

<b>FPD</b>	FINANCE PLANNING AND DEVELOPMENT
<b>MoEST</b>	MINISTRY OF EDUCATION SCIENCE AND TECHNOLOGY
<b>HELB</b>	HIGHER EDUCATION LOAN BOARD

## **5.0 RESPONSIBILITIES**

The Finance Officer under the guidance of the Deputy Vice Chancellor (Finance, Planning & Development) shall be responsible for this procedure.

## **6.0 PROCEDURE DETAILS**

### **6.1 Receiving Fees from students**

- 6.1.1** A bank slip, a cheque or any other acceptable evidence of payment is received and verified by the accountant – student finance against the bank statement.
- 6.1.2** A receipt shall be issued on the amount paid to the payee.
- 6.1.3** The advice slip is then crossed and the receipt number written on it. A Copy of the receipt is attached to the bank slip.

**6.1.4** The student's account is then updated with the payment.

## **6.2 HELB Disbursements**

**6.2.1** A receipt shall be issued to HELB once funds are received.

**6.2.2** The student accounts shall be credited by allocating the funds received as per the list provided by HELB.

**6.2.3** A HELB control account shall prepare to show the allocation of the funds received. Any amounts not allocated are to be refunded back to HELB.



**SEKU/MR/OP/019: PROCEDURES FOR PAYMENT OF SALARIES**

AUTHORIZATION:  This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure that payroll preparation and payment of salaries is operated correctly, efficiently and effectively.

## **2.0 SCOPE**

The procedure applies to all employees of South Eastern Kenya University who are paid salaries through the payroll.

## **3.0 REFERENCES**

1. Terms of Service 2011 for senior staff, Middle grade staff and junior staff respectively.
2. Collective Bargaining Agreements (CBAs)
3. Government circulars
4. Public Audit Act (2003)

## **4.0 DEFINITIONS AND ABBREVIATIONS**

**FPD** FINANCE PLANNING AND DEVELOPMENT

**FO** FINANCE OFFICER

## **5.0 RESPONSIBILITIES**

The Finance Officer (FO) is responsible for organizing and coordinating all the day to day activities geared towards achieving the goals of this procedure.


## **6.0 PROCEDURE DETAILS**

- 6.1. Letters of Authority specifying details of any changes to the payroll shall be received from the Deputy Vice Chancellor (Administration & Human Resource Management) by the Finance Officer who then forwards them to the accountant - Salaries.
- 6.2. The Salaries section shall verify all documents before effecting any changes.
- 6.3. A record shall be prepared to match or is amended as per the instructions of the Deputy Vice Chancellor (Administration & Human Resource Management).
- 6.4. The Accountant Salaries shall ensure that all recoveries other than statutory deductions should be authorized by the employees through agreed channels.
- 6.5. At the 15<sup>th</sup> day of every month a first run of the payroll shall be printed and forwarded to the Finance Officer for verification and corrections.

- 6.6. A second run of the payroll shall be prepared with changes, if any, on 8.7 above and shall be forwarded to the audit Department for pre-audit.
- 6.7. Once audited, Payment vouchers in respect of net salaries and all deductions shall be prepared and taken to Examination section to be examined.
- 6.8. The examination section shall verify the correctness of payment vouchers and forwards them for approval by the Vice Chancellor/Deputy Vice Chancellor (FPD) through internal audit. The approved payment vouchers are then forwarded to the accountant in charge cash office.
- 6.9. The accountant in charge of payroll shall ensure that all statutory deductions are remitted by the due dates specified in legislation.
- 6.10. The salaries section shall then send pay slips to respective members of staff through their staff portal.



**SEKU/MR/OP/020: PROCEDURE FOR MANAGING PROJECT FINANCES**

AUTHORIZATION: This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD



## **1.0 PURPOSE**

The purpose of this procedure is to manage finances for donor- funded research projects and Kenya University research grants awarded to members of staff.

## **2.0 SCOPE**

The procedure shall apply to all donor funded research projects and research grants in the South Eastern Kenya University.

## **3.0 REFERENCES**

1. South Eastern Kenya University Research Policy (2011)
2. Government circulars
3. SEKU Quality Manual
4. Respective MOUs for Donor Funded Projects.

## **4.0 DEFINITIONS AND ABBREVIATIONS**

**FPD:** Finance, Planning and Development

**MOU:** Memorandum of Understanding

## **5.0 RESPONSIBILITIES**


The Finance Officer shall be responsible for implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

- 6.1. The researcher shall prepare and submit a proposal for funding
- 6.2. If the proposal is approved, the researcher shall be notified of the grant award and submits a contract and approved budget.
- 6.3. Confirmation of receipt of funds from Cash Office.
- 6.4. A vote shall be opened as per the approved budget.
- 6.5. Request of funds shall be made to the Vice Chancellor/ Deputy Vice Chancellor (FPD) and upon approval, a payment voucher and Imprest is processed at the finance, grants section as in SEKU/FPD/FIN/EXP 02.
- 6.6. After utilization of funds, the researcher accounts and submits returns to the grants section as in SEKU/FPD/FIN/EXP 02.
- 6.7. Preparation of financial reports to the donors as per their requirements and standards.



**SEKU/MR/OP/021: PROCEDURES FOR FINANCE CATERING & ACCOMODATION SECTION**

AUTHORIZATION: This procedure has been issued under the authority of: DVC-FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure that accounting & finance services in the catering and accommodation services are correct, efficient and effective.

## **2.0 SCOPE**

The procedure applies to all Students & employees of South Eastern Kenya University who access catering and accommodation services.

## **3.0 REFERENCES**

1. South Eastern Kenya University Accounting Manual (2011)
2. International Financial Reporting Standards
3. International Auditing Guidelines
4. Public Audit Act (2003)

## **4.0 DEFINITIONS AND ABBREVIATIONS**

<b>FPD</b>	FINANCE PLANNING AND DEVELOPMENT
<b>FO</b>	FINANCE OFFICER
<b>CAS</b>	CATERING AND ACCOMODATION SERVICES

## **5.0 RESPONSIBILITIES**

The Finance Officer (FO) is responsible for organizing and coordinating all the day to day activities geared towards achieving the goals of this procedure.

## **6.0 PROCEDURE DETAILS**

### **6.1 Sale of food items**

- 6.1.1 The cashier shall operate the cash register machine according to the shift – plan and as per the work instructions.
- 6.1.2 At the end of every session, the cashier shall produce a sales report (X report) which shall be banked and the banking slip handed over to the head cashier together with sales (X) report.
- 6.1.3 The head cashier shall reconcile the sales (X) reports and the bank slip and record the details in the sales journal.
- 6.1.4 The head cashier shall clear the cash register machines every day at a time prescribed by the accountant in charge of catering and accommodation services.
- 6.1.5 He shall then receipt the slips and post them in the cashbook.

**6.1.6** The head cashier shall then prepare a sales report and forward it to the accountant in charge catering and accommodation services, together with the Z reports (clearance report).

## **6.2 Issuance of an LPO**

**6.2.1** An approved request for purchase of goods or services shall be received from the Procurement Department, together with a copy of Procurement committee meeting minutes, Purchase requisition Note(PRN) and a duly raised AIE by the user Department

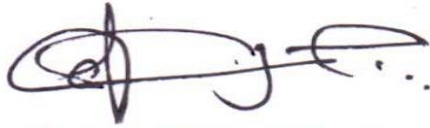
**6.2.2** The Accountant – Accommodation & Catering services shall process the documents as prescribed in **SEKU/FPD/FIN/EXP 03**.

## **6.3 Processing of Payment**

**6.3.1** The Accountant – Accommodation & Catering services shall process the documents as prescribed in **SEKU/FPD/FIN/EXP 03**.



**SEKU/MR/OP/022: PROCEDURE FOR CASH OFFICE**

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Controlled issue of this procedure shall be final in case of dispute	
SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure efficient collection and disbursement of funds and effective maintenance of cash office records’

## **2.0 SCOPE**

This procedure applies to Cash Office transactions in SEKU.

## **3.0 REFERENCES**

- i. South Eastern Kenya University Accounting Procedures (2011)
- ii. International Financial Reporting Standards
- iii. International Auditing Guidelines
- iv. Public Audit Act (2003)

## **4.0 DEFINITIONS AND ABBREVIATIONS**

**FPD** FINANCE PLANNING AND DEVELOPMENT

**FO** FINANCE OFFICER

## **5.0 RESPONSIBILITIES**

The Finance Officer (FO) is responsible for organizing and coordinating all the day to day activities geared towards achieving the goals of this procedure.

## **6.0 PROCEDURE DETAILS**

### 6.1. Procedure for Revenue Collection:

6.1.1. The revenue cashier shall receive deposit slips/cheques and issue automated receipts Form SEKU/FPD/FIN/INC/F-04 (Appendix) for the amounts paid to South Eastern Kenya University.

6.1.2. The revenue cashier shall maintain a record of all moneys received by the University.

6.1.3. The Accountant in charge shall check the CV and the cash received and investigate any discrepancy

6.1.4. The Accountant in charge shall ensure that all amounts collected are banked (deposited) the next working day following the date of receipt.

6.1.5. Direct banking shall be receipted against bank statements.

6.1.6. The Accountant shall cause entries to the Cash Book of all amounts received to be done and the Cash Book shall be balanced daily at the end of each day.

6.2. Procedure For Payments: - cheque payments

6.2.1. The authority to make payments shall be granted by the Vice Chancellor or The Deputy Vice Chancellor (FPD).

6.2.2. The Accountant shall verify all payments vouchers before effecting payments

6.2.3. The Paying Cashier shall then draw cheques from the specified bank accounts to the payees named in the payment vouchers.

6.2.4. The Accountant shall forward all drawn cheques to relevant signatories for signing.

6.2.5. The signed cheques shall then be taken back to Cash Office for dispatch by use of the dispatch register.

6.2.6. The Accountant shall ensure posting to the Cash Book of all cheques drawn.

6.2.7. The Accountant shall ensure that paid vouchers are properly filed serially by cheque number and as per respective bank accounts.

6.2.8. Cheques signed but are not collected or presented to the bank for payment within six months shall become stale. Such cheques shall be reversed and appropriate entries made in the respective cash books.

6.3. Procedure for Payments: - cash payments

6.3.1. The authority to make payments shall be granted by the Vice Chancellor, the Deputy Vice Chancellor (FPD), or the Finance Officer.

6.3.2. Payment vouchers to be paid by cash are forwarded to the payment cashier, who shall pay from the authorized petty cash float.

6.3.3. The cashier shall ensure that the payment shall be made to the rightful payee, who shall sign at the bottom of the payment voucher to acknowledge receipt of payment

6.3.4. Once the petty cash float is exhausted by 75%, a petty cash summary sheet showing all cash payments shall be prepared and attached to the payment voucher for recoupment. The recoupment should only be for the amount spent. The total

cash in hand plus the amount recouped must be equal to the authorized petty cash float.

6.3.5. The Accountant – Cash Office shall check the PV and it shall be taken to the Audit Department for pre-audit.

#### 6.4. Procedure for Investment of Surplus Funds

6.4.1. Any excess funds shall be invested in treasury bills/bonds or fixed deposits in government banks in line with the relevant Treasury Circulars.

6.4.2. The Accountant shall inform the Finance Officer whenever there are surplus funds or funds that are not to be used immediately.

6.4.3. The Accountant shall in consultation with Finance Officer seek approval for investments of these funds from the Vice Chancellor.

6.4.4. Payment vouchers shall then be prepared to invest the funds in the manner approved.

6.4.5. The Accountant shall keep and maintain Register for Investments, indicating the duration of the investment, maturity, rollover dates and the income earned from the investments.

#### 6.5. Procedure for Custody of Cheques

6.5.1. The Finance Officer shall designate Officers authorized to operate University bank accounts on behalf of the University.

6.5.2. The authorized Officers shall be supplied with cheque books against approved requisitions.

6.5.3. The cheque books shall be kept under lock and key.

6.5.4. Only one cheque book shall be used for each account at a time.

6.5.5. Counter-foils of used cheque books shall be securely kept in the custody of the Accountant- Cash Office





**SEKU/MR/OP/63: PROCEDURE FOR PROCUREMENT OF GOODS, SERVICES AND WORKS**

AUTHORIZATION: This procedure has been issued under the authority of: DVC - FPD	
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SEKU	DVC - FPD

## 1.0 PURPOSE

This procedure will facilitate the coordination of the ISO QMS certification process in the University.

## 2.0 SCOPE

This procedure shall apply to all plans and activities culminating in the University acquiring the ISO 9001:2008 certification.

## 3.0 REFERENCES

- i. South Eastern Kenya University ISO quality policy statement
- ii. SEKU ISO quality manual
- iii. ISO 9001:2008 standard
- iv. PC Secretariat& ISO guidelines on ISO QMS certification<sup>3</sup>.
- v. The Public Procurement and Disposal Act 2005 & Regulations
- vi. Public Procurement and Disposal General Manual

## 4.0 ABBREVIATIONS AND DEFINITIONS

- i. **Coordination:** Action taken to plan and carry out the activities by the various University operating units leading to the University obtaining ISO 9001:2008 certification.
- ii. **DVC, AHRM** - The Deputy Vice Chancellor in charge of Administration and Human Resource Management.
- iii. **D, PC & QMS** – Directorate/Director of Performance Contracting and Quality Management Systems
- iv. **ISO QMS** – ISO Quality Management System
- v. **ISO 9001:2008 standard** – Standard established, and globally applicable and recognized, by the International Standards Organization, on quality management by all institutions whether public or private, and regardless of their nature of business or size of operation.
- vi. **MR** - Management Representative
- vii. **Open Tender:** This is a tender placed in the newspapers in which any company with the capability to supply the items /provide the service is invited to submit their bid.

- viii. **Bid:** Price offer
- ix. **Public Auction:** Sale to the highest bidder at the fall of the hammer
- x. **LPO :** Local Purchase Order
- xi. **LSO :** Local Service Order
- xii. **MRN:** Material Requisition Note
- xiii. **AIE :** Authority to Incur Expenditure

## **5.0 RESPONSIBILITIES**

The Head of Procurement office shall be responsible for the effective implementation of this procedure.

### **6.0 Procedure details**

- 6.1 Procurement Officer shall request for and receive procurement plans from the user Departments /sections. The Procurement Officer shall then prepare a consolidated annual procurement plan for the University.
- 6.2 The consolidated annual procurement plan shall be realigned with the approved University annual budget and approved by the Management.
- 6.3 The User Department in consultation with their Departmental procurement plan shall raise a requisition to the Deputy Vice Chancellor (Finance, Planning and Development) for approval.
- 6.4 The Procurement Officer shall advertise, send out request for proposals or float quotations (SEKU/FPD/PROC/RFQ – 001) to the eligible firms.
- 6.5 The firms shall submit their requests for proposals, quotations or tenders for evaluation.
- 6.6 The evaluation report shall be presented to the Tender committee for approval for purchases exceeding KES. 1,000,000.00 and to the Procurement Committee for purchases below KES. 1,000, 000.00
- 6.7 User Departments shall prepare PRN and an AIE which shall be forwarded to Budgetary Control section (Finance) for commitment in vote book.

- 6.8 Once the approval has been granted by the VC or DVC - FPD, Procurement Department shall issue an LPO/LSO (SEKU/VC/AUDIT/LPO/003) to the supplier identified and the supplier.
- 6.9 The goods will be delivered in the store where the user department's representative and the stores officer will Inspect & Accept/reject the goods. If rejected goods shall be returned to the supplier.
- 6.10 If accepted, the Storekeeper shall receive the goods accompanied with a delivery note and an invoice and shall then raise a goods received note (GRN) (SEKU/VC/AUDIT/GRN – 001) and forward to the procurement office for payment processing.
- 6.11 In case of a service, the service will be delivered direct to the user department.
- 6.12 The goods will then be kept in the store by the store keeper for safe custody awaiting user departments to request for them.
- 6.13 The user department/stores officer will organize the mode of delivery to the end user. The University uses Material Requisition Note (IRN) SEKU/VC/AUDIT/IRN/007
- 6.14 For services the user department will write a certificate of completion to confirm that work has been successfully delivered.
- 6.15 Procurement Department after being satisfied that services have been rendered or goods have been delivered will forward the necessary documents to the Finance officer for payment.
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**SEKU/MR/OP/064: PROCEDURE FOR DISPOSAL OF IDLE ASSETS**

AUTHORIZATION: This procedure has been issued under the authority of: DVC - FPD	
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SEKU	DVC - FPD

## 1.0 PURPOSE

This procedure will facilitate the coordination of the ISO QMS certification process in the University.

## 2.0 SCOPE

This procedure shall apply to all plans and activities culminating in the University acquiring the ISO 9001:2008 certification.

## 3.0 REFERENCES

- vii. South Eastern Kenya University ISO quality policy statement
- viii. SEKU ISO quality manual
- ix. ISO 9001:2008 standard
- x. PC Secretariat & ISO guidelines on ISO QMS certification<sup>3</sup>.
- xi. The Public Procurement and Disposal Act 2005 & Regulations
- xii. Public Procurement and Disposal General Manual

## 4.0 ABBREVIATIONS AND DEFINITIONS

- xiv. **Coordination:** Action taken to plan and carry out the activities by the various University operating units leading to the University obtaining ISO 9001:2008 certification.
- xv. **DVC, AHRM** - The Deputy Vice Chancellor in charge of Administration and Human Resource Management.
- xvi. **D, PC & QMS** – Directorate/Director of Performance Contracting and Quality Management Systems
- xvii. **ISO QMS** – ISO Quality Management System
- xviii. **ISO 9001:2008 standard** – Standard established, and globally applicable and recognized, by the International Standards Organization, on quality management by all institutions whether public or private, and regardless of their nature of business or size of operation.
- xix. **MR** - Management Representative
- xx. **Open Tender:** This is a tender placed in the newspapers in which any company with the capability to supply the items /provide the service is invited to submit their bid.
- xxi. **Bid:** Price offer
- xxii. **Public Auction:** Sale to the highest bidder at the fall of the hammer
- xxiii. **LPO** : Local Purchase Order
- xxiv. **LSO** : Local Service Order

xxv. **MRN:** Material Requisition Note

xxvi. **AIE :** Authority to Incur Expenditure

## **5.0 RESPONSIBILITIES**

The Procurement Officer is responsible for the adequate preparation and implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

6.1 The user Departments shall, in conjunction with the stores clerk identify the obsolete/Unserviceable/surplus Stock/Idle assets that requires disposal.

6.2 The heads of Departments shall forward the list of obsolete/ Unserviceable/ surplus Stock/Idle assets to the disposal committee

6.3 The disposal committee in conjunction with the heads of Departments shall review the list and identify the value of assets which require disposal.

6.4 The disposal committee shall segregate the obsolete/ Unserviceable/surplus Stock/Idle assets

6.5 The disposal committee shall approve/disapprove the assets to be disposed.

6.6 The disposal committee shall determine the disposal method most appropriate for each item (either by sale by open tender, public auction, transfer to another public entity, trade-in, dumping, burning or burying)


6.7 Publication and advertising of the items for disposal shall be done either through the media, electronic or tender bids for eligible bidders to participate.

6.8 Bids shall be received, opened, evaluated and awarded to the bidder with the best Offer.



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**SEKU/MR/OP/065: PROCEDURE FOR STORES**

AUTHORIZATION:	
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SEKU	DVC - FPD



## 1.0 PURPOSE

This procedure will facilitate the coordination of the ISO QMS certification process in the University.

## 2.0 SCOPE

This procedure shall apply to all activities in the central stores.

## 3.0 REFERENCES

- i. South Eastern Kenya University ISO quality policy statement
- ii. SEKU ISO quality manual
- iii. ISO 9001:2008 standard
- iv. PC Secretariat & ISO guidelines on ISO QMS certification<sup>3</sup>.
- v. The Public Procurement and Disposal Act 2005 & Regulations
- vi. Public Procurement and Disposal General Manual

## 4.0 ABBREVIATIONS AND DEFINITIONS

- i. **Coordination:** Action taken to plan and carry out the activities by the various University operating units leading to the University obtaining ISO 9001:2008 certification.
- ii. **DVC, AHRM** - The Deputy Vice Chancellor in charge of administration and human resource management.
- iii. **D, PC & QMS** – Directorate/Director of Performance Contracting and Quality Management Systems
- iv. **ISO QMS** – ISO Quality Management System
- v. **ISO 9001:2008 standard** – Standard established, and globally applicable and recognized, by the International Standards Organization, on quality management by all institutions whether public or private, and regardless of their nature of business or size of operation.
- vi. **MR** - Management Representative
- vii. **Open Tender:** This is a tender placed in the newspapers in which any company with the capability to supply the items /provide the service is invited to submit their bid.
- viii. **Bid:** Price offer
- ix. **Public Auction:** Sale to the highest bidder at the fall of the hammer
- x. **LPO** : Local Purchase Order
- xi. **LSO** : Local Service Order
- xii. **MRN:** Material Requisition Note

xiii. **AIE** : Authority to Incur Expenditure

## **5.0 RESPONSIBILITIES**

The Procurement Officer is responsible for the adequate preparation and implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

### 6.1. Receipt of materials

6.1.1. The supplier shall deliver the items at the central stores/catering stores accompanied by the delivery note and the invoice.

6.1.2. Materials are inspected & accepted/rejected.

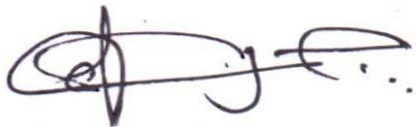
### 6.2. Disbursement of materials

6.2.1. The user Department shall raise a duly filled MRN (SEKU/VC/PROC/F - 005) and forward it to the store keeper.

6.2.2. The store keeper shall check the availability of the materials requested; if available, the store keeper shall issue the materials as requested and record in the stores ledger.



**SEKU/MR/OP/071: PROCEDURE FOR SUPPLIER APPRAISAL, RATING & RE-EVALUATION**

AUTHORIZATION: This procedure has been issued under the authority of: DVC – FPD	
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SEKU	DVC - FPD

## **1.0 PURPOSE**

The purpose of this procedure is to ensure effective and efficient appraisal, rating and re-evaluation of suppliers.

## **2.0 SCOPE**

This procedure covers supplier appraisal, rating and re-evaluation.

## **3.0 REFERENCES**

- i. Public procurement and disposal act 2007
- ii. SEKU ISO quality manual

## **4.0 ABBREVIATIONS AND DEFINITIONS**

- i. **Coordination:** Action taken to plan and carry out the activities by the various University operating units leading to the University obtaining ISO 9001:2008 certification.
- ii. **DVC, AHRM** - The Deputy Vice Chancellor in charge of Administration and Human Resource Management.
- iii. **D, PC & QMS** – Directorate/Director of Performance Contracting and Quality Management Systems
- iv. **ISO QMS** – ISO Quality Management System
- v. **ISO 9001:2008 standard** – Standard established, and globally applicable and recognized, by the International Standards Organization, on quality management by all institutions whether public or private, and regardless of their nature of business or size of operation.
- vi. **MR** - Management Representative

## **5.0 RESPONSIBILITIES**

The Procurement Officer is responsible for the effective implementation of this procedure.

## **6.0 PROCEDURE DETAILS**

- 6.1 Suppliers shall be categorized according to the nature of goods/services they supply to the University and evaluated after every two years.
- 6.2 The categories shall dictate the evaluation criteria for consultancies, works, goods, general consumables and services as regards delivery, quality and price.
- 6.3 Suppliers shall be evaluated upon delivery period on conformance to specifications (Quality conformance) and price.
- 6.4 Conformance to the quality shall be determined by the rate of rejection/returns/reworks of goods, Services and works.
- 6.5 Conformance to the pricing shall be calculated as the number of orders with price variation as a percentage of the total number of orders given.
- 6.6 Suppliers shall be re-evaluated quarterly based on their performance using the supplier evaluation tool.