

University of Duhok
Center for Peace and Conflict
Resolution Studies



Handbook of Financial Practices

For Sponsored Programs

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1. Introduction

This Manual* is designed to provide an overview of the University of Duhok's (UoD) Center for Peace and Conflict Resolutions Studies' (CPCRS) financial practices that are relevant to grant-sponsored activities. The document's goal is to help international organizations understand the pertinent financial practices of the Center to help facilitate the planning, implementation, and management of externally-funded projects.

The CPCRS is located in the central registration building on the UoD's campus in Malta-Duhok. The Center works directly under the supervision of the president of UoD, and is managed by the Center's director, Dr. Jotyar Sedeeq. With the exception of a few specific financial and administrative procedures, the Center operates administratively through the accounts directorate at UoD, the office of the vice president for administrative and financial affairs and the administrative directorate at UoD.

Points to remember when reviewing this Handbook:

- The CPCRS is a center located in the General Registration Building at the UoD campus. CPCRS is affiliated directly with the Office of the UoD President.
- Please note that the document is not a comprehensive guide of the Center's policies. It is rather an overview of important areas to consider when planning to partner with the CPCRS. If an area of interest is not covered in the manual, please contact the Center's director, Dr. Jotyar Sedeeq, for clarification.

The Handbook provides an overview of the following areas:

- ❖ General financial structure of the CPCRS
- ❖ CPCRS relationship with international partners and international sponsors
- ❖ Financial reimbursements
- ❖ Obtaining goods and services
- ❖ Personnel hiring and payment processes
- ❖ Booking Travel

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Glossary of Terms

Central office	A UoD office (office of vice president for administrative and financial affairs and accounts directorate) that serves the university as a whole, and not a specific school
PI	Principal Investigator
IP	International partner (in a contractual relationship)
IS	International sponsor
Award	Funds provided by a donor for an activity with a defined scope and purpose and with the expectation of an outcome that directly benefits the sponsor
Grantor/Donor/Sponsor	An individual, institution, or agency that enters into agreement with CPCRS to support through an award a project or work of a certain scope.
Primary/Primary awardee	The primary recipient of an award from a sponsor
Sponsored Project	Signed award (grant, contract, or cooperative agreement) under which the university agrees to perform a certain scope of work for an external sponsor
Subcontract	A written and co-signed agreement between an institution and a third party that agrees to perform some part of the work as part of an award under supervision of a primary awardee
Subrecipient/Subawardee	An organization that receives funds from a primary awardee through a subcontract
Public money	Money that comes to the UoD through the Ministry of Finance (government funds)
UoD money/income	Any money that comes from a good or service exchanged between the university and a company. (For example, funds the UoD receives from an organization that rents a piece of land from the UoD)
KRI	Kurdistan Region of Iraq
KRG	Kurdistan Regional Government
IQD	Iraqi Dinar (Iraq's currency)

2. General Financial Structure

Section goal

The goal of this section is to provide an overview of the general financial structure of the UoD and the CPCRS. It also demonstrates the processes in place, as well as the time frame needed to effectively work with the university's and Center's structure.

Accounts Directorate

All financial matters at the UoD are managed by a central office at the university called the Accounts Directorate. The Accounts Directorate is managed by the Head of the Accounts Directorate and is composed of the five departments listed below. If the CPCRS has a matter that needs to be dealt with by one of the five Accounts Directorate departments, either the director of the CPCRS or the CPCRS purchasing committee takes the matter to the head of the Accounts Directorate. The head of the directorate will direct the CPCRS purchasing committee to the appropriate department. More details on the CPCRS purchasing committee are listed below:

1. **Salaries and Wages Department:** Prepares the lists for employee salaries at the beginning of each month and provides employees with additional monies in accordance with the degree an employee holds. Additionally, the department organizes employee upgrades every three years, as well as employee premiums every two years;
2. **Budget Department:** Registers the income and output of expenditures relevant to the accounts directorate at the UoD at the end of each month. This information is forwarded to the public treasury directorate in the governorate, and to the Finance Ministry at KRI;
3. **Plan Calculations Department:** Supervises the process of calculations, expenditures, and deposits of small and large projects at the UoD;
4. **Treasury Department:** Distributes UoD employee salaries, wages, and bonuses, and reimburses for travel expenses. Please note that the CPCRS processes and distributes its own travel reimbursements;
5. **Income Department:** Manages the university's income. Examples include, tuition fees of evening-classes students, campus cafeterias fees, printing shops income, and rental of university space.

Purchasing Committees

At the UoD there are 30 purchasing committees at the administrative and financial affairs office of the presidency. These committees oversee all the financial matters of the UoD. As mentioned above, the CPCRS has its own purchasing committee. The committee consists of three members, all of whom are employees of the CPCRS, one of them being an accountant. Purchasing Committee members are part of the committee for six-month blocks of time. Every six months new members are appointed to the committee. The CPCRS purchasing committee meets once a month, but can meet more frequently if needed. Requests for the CPCRS purchasing committee can be made to the CPCRS director.

Following are the primary roles of the CPCRS purchasing committee

- Procurement of goods and services: Committee helps to find vendors for needed services when the Center does not already have a vendor available;
- Reviewing and approving program-related receipts: Committee reviews and approves all receipts, accounts statements, and invoices submitted for payment or reimbursement that are related to a grant-funded program. Once the Committee approves the documents, the committee seeks approval from the CPCRS director. The director forwards the approved expenses to the head of the Accounts Directorate at the central office at UoD. The head of the UoD accounts directorate closely monitors the work of the CPCRS.

Tips for an IP working with the CPCRS Purchasing Committee:

- The best time to meet with the members of purchasing committee is at the end of each month.
- An IP from a western country should be sensitive to the fact that in Iraq financial matters and processes likely take longer to be resolved or addressed than they might in a western country. It is advisable to have patience and allow the necessary time for matters to be addressed.
- When possible, avoid last minute requests as they are difficult to accommodate.

Primary Contact CPCRS Financial Committee: UoD director of Accounts Directorate or the director of the Center. Currently this is Dr. Jotyar Sedeeq, joutyar@gmail.com, mobile number: 00964(0)7504688124.

Approvals needed by UoD president or/and vice president

Expenses needing presidential approval

- Spending of over 10 million IQD for any type of goods/service. Exceptions are made in the following two situations: a) if the president is absent he can authorize the UoD vice president for administrative and financial affairs to approve in his place; b) in urgent situations, the vice president can approve a request in the excess of 10 million IQD, but the president must approve the expenditure of this amount when it is due to be paid to the relevant people or company;
- All UoD employment/personnel contracts;
- All service contracts with companies, public sector bodies, and people who provide the UoD with needed services.

Expenses needing vice presidential approval

- All type of financial expenditures less than under 10 million IQD. Approval is typically sought prior to spending. If the vice president is absent, either the vice president for scientific affairs and higher education or the vice president for student affairs at can approve on behalf of the vice president.

3. CPCRS relationships with international donors and partners

Section goal

This section provides a brief description of the various types of relationships the UoD can have with international partners. It provides an overview of how the various types of relationships function throughout the life of an award.

UoD as primary awardee to international donor

When the CPCRS is a primary awardee of an international donor, the CPCRS needs to comply with donor requirements noted in the award, and is responsible for programmatic decision-making on the work outlined in the award.

Proposal stage

CPCRS will develop a proposal according to donor requirements. It is advised that the donor and CPCRS communicate closely to ensure that both parties are in agreement as to expected outcomes as well as in terms of expectations of roles, timelines, deliverables, and financing, to ensure that all proposed outcomes are realistic and achievable.

Usually, the international donor will require CPCRS to prepare a concept note that includes general project themes and a total estimated project budget; if a concept note is accepted, CPCRS will complete a full detailed proposal and budget. Once a proposal is approved by the donor, it may ask the CPCRS to make some adjustments, and finally to enter into a Memorandum of Understanding (MOU) or an agreement. Additionally, sometimes the international donor will need a specific type of work or activity from CPCRS. In such cases, the donor may only forward the proposal template to the center and later will determine the project's budget according to established financial limits.

Following are elements typically required for a primary-award proposal:

- Statement of Work (SOW): A document that includes a clear description of the work to be performed, the timeline in which said work will be performed, and the project's deliverables;
- Capacity assessment meetings: before signing the contract, the donor will need to make sure of the human and material capacities, the legal status and the staff qualifications of the CPCRS;
- Budget and Justification: The budget is a detailed list of all anticipated expenses for the work listed in the SOW. The budget justification is a detailed narrative description of all budget lines;
- UoD institutional documents: CPCRS may be asked to provide institutional documents demonstrating its fiscal standing. These documents may include: a letter of establishment, a list of the center's recent projects, and a letter of support and any other document can be provided by the director of CPCRS upon the request of the international donor.

Implementation stage

After a project has been awarded and the CPCRS has set up the project internally, the international donor, in accordance to the agreement between the two parties, but normally will need to send the first instalment of funding directly following the signing of the contract/agreement. Normally -- but depending on the length of a project -- a second instalment will be sent after an interim report is submitted by CPCRS. A third or final instalment may be sent after the final project report has been submitted. Sometimes, the international donor will forward an instalment in advance, for instance, for three months to cover the activities during this period of time and send other interim instalments until the end of the project. If there is extra money left from a previous installment, the following installment will be reduced by the amount of unspent funds. In general, the CPCRS will not be able to begin major project activities until it receives money from the international donor. However, in many cases, the Center will start conducting simple project activities before receiving funds from the donor.

It is important for international donors and partners alike to understand that the UoD and CPCRS, like many institutions in Iraq, do not function on the basis of credit accounts. CPCRS does not have financial capacity to pay for work up front and be reimbursed later. In almost all cases, funds must be issued before major project work can begin. This is not a negotiable matter.

The CPCRS and the international donor will also need to develop a financial reconciliation process during the early stages of the project. The process will include the UoD sending proof of payment, typically in the form of receipts, for the amount of money that was advanced. Any unused funds will be returned to the international donor at the end of the project in a manner that should be described in the project agreement. Following is an example that illustrates what this type of relationship can look like. Please note that this is only an example and that the process can be amended to fit the reporting requirements of the donor, and the needs of the CPCRS.

Sample Financial Model between CPCRS and X (as international donor):

CPCRS receives \$47,906 from X for a six months project in Duhok. Before the project begins, X and CPCRS agreed that the payment shall be made in instalments in accordance to the following schedule: 1) an instalment of \$5,000 shall become due upon signing the agreement; 2) an instalment of \$28,458 shall become due after donor's receipt and approval of the interim report and possible donor verification of completion of activities outlined in the contract/agreement; 3) an instalment of \$14,338 shall be made upon the completion of the project subject to donor's receipt and approval of the final report as described in the agreement.

Project execution

In many ways, CPCRS will function like any other primary awardee. It will manage its own money, work with the international donor to ensure program deadlines are met, etc. However, due typical financial practices in Iraq, there may be some variation between CPCRS practices and those usually seen in western institutions. Following are a few tips to help create and maintain a successful working relationship with the CPCRS when it comes to managing finances during the project execution stage of a project:

- Create a spreadsheet for tracking primary-award spending to help CPCRS to ensure how much has been spent, and in which categories;
- Understand that issuing receipts for expenses is not a common practice for many services in Iraq, yet most sponsors want to see receipts as proof of spending. The international donor should work with the CPCRS to reach an understanding of suitable receipts that can be submitted when vendors do not issue receipts, and the possibility of using receipt-tracking spreadsheets to monitor spending for expenses that occur with great frequency, such as taxi rides.

Project close out

Similar to the project execution stage, the close out of a project with the CPCRS as a primary-awardee will function more or less the same as with any other primary awardee. One key thing is that at the close of the project, the CPCRS will need to return any unused funds according to whatever process is described in the agreement. There typically will be wire transfer fees associated with the return. The CPCRS will likely not know the exact total of this amount until after the wire has been sent. The international donor and CPCRS should find a way to reconcile the total.

UoD as primary awardee to international donor with an IP as subawardee

As of late 2018, the CPCRS has not been involved in this type of relationship. Section will be updated when appropriate.

UoD as subawardee to International Partner serving as primary awardee

When the CPCRS is a subawardee of an IP, the IP essentially transfers a portion of the programmatic work outlined in a grant application to the CPCRS for completion. The CPCRS needs to comply with donor requirements noted in the award, and is responsible for programmatic decision-making on the work outlined in the subaward. As there are various types or sub-relationships possible, such as vendor-based consulting and purchasing agreements, which are not subject to the same type of compliance as subawards, below is a chart that details the characteristics of a subaward as compared to a vendor based contract. CPCRS is accustomed to playing a very active role as a subawardee in a sponsored project and is responsible for complying with the donor's policies and procedures.

Subaward	Vendor
Helps determine eligibility for assistance	Provides the goods and services within its normal business operations
Has its performance measured against meeting the objectives of the program	Provides similar goods or services to many different purchasers
Has responsibility for programmatic decision making	Operates in a competitive environment
Assumes responsibility for adherence to applicable sponsor program compliance requirements	Provides goods or services that are ancillary to the operation of a sponsored projects
Uses sponsor funds to carry out a program as compared to providing goods or services	Is not subject to compliance requirements of a project's sponsor

** Please note that this list is not exhaustive and only covers the primary traits of each type of relationship.

PROPOSAL STAGE

Given a subawardee's prominent role and its need to comply with donor requirements, it is advised that the primary awardee, in this case the international institution, and the subawardee, in this case the CPCRS, work closely to draft the parts of the proposal that involve the CPCRS. Working together from the earliest stages of the project will help to ensure that both parties are in agreement as to expected outcomes and that the expectations, in terms of roles, timeline, deliverables, and financing, of the CPCRS are realistic and achievable.

Following are elements typically required for a subaward proposal with the CPCRS. To ensure a successful project it is advised that the IP prepare these documents in conjunction with the CPCRS:

- Statement of Work (SOW): A document that includes a clear description of the work to be performed,
- the timeline in which said work will be performed, and the project's deliverables;
- Capacity assessment meetings: before signing the contract, an IP may need to make sure of the human and material capacities, the legal status and the staff qualifications of the CPCRS;
- Budget and Justification: The budget is a detailed list of all anticipated expenses for the work listed in the subaward's SOW. The budget justification is a detailed narrative description of all budget lines;
- UoD institutional documents: CPCRS may be asked to provide institutional documents demonstrating its fiscal standing. These documents may include: a letter of establishment, a

list of the center's recent projects, and a letter of support and any other document can be provided by the director of CPCRS upon the request of the international donor.

Implementation

After a project has been awarded and the CPCRS has set up the project internally, the international partner, in accordance to the agreement between the two parties, normally will need to send the first instalment of funding directly following the signing of the subcontract/subagreement. Normally -- but depending on the length of a project -- a second instalment will be sent after an interim report is submitted by CPCRS. A third or final instalment may be sent after the final project report has been submitted. Sometimes, the international partner will forward an instalment in advance, for instance, for three months to cover the activities during this period of time and send other interim instalments until the end of the project. If there is extra money left from a previous installment, the following installment will be reduced by the amount of unspent funds. In general, the CPCRS will not be able to begin major project activities until it receives funds from the international partner. However, in many cases, the Center will start conducting simple project activities before receiving funds from the IP.

The CPCRS and the IP will also need to develop a financial reconciliation process during the early stages of the project. The process will include the UoD sending proof of payment, typically in the form of receipts and an invoice, for the amount of money that it was advanced. Any unused funds will be returned to the IP at the end of the project. Below is an example that illustrates what this type of relationship can look like. Please note that this is only an example and that the process can be amended to fit the reporting requirements of the donor, and the needs of the IP and CPCRS.

Sample Model between CPCRS (subawardee) and NYU (primary awardee):

NYU receives \$500,000 from the US Department of Peace for a year-long project in Duhok. The CPCRS is the subawardee with a subcontract worth \$300,000. Before the project begins, NYU and CPCRS review the budget to ascertain approximately how much the CPCRS will need to have on hand for each month of the project. It is decided that each month the CPCRS will spend approximately \$25,000. In the very first days of the project, NYU advances CPCRS \$75,000 to cover the first three months of work. On the 10th of each month, the CPCRS submits to NYU a detailed invoice for the previous month's expenses, along with all of the receipts that serve as back-up documentation of the expenses included on the invoice. NYU reviews the receipts to ensure that they comply with the terms of the subaward and submits them to its own budget office for processing. Once NYU's budget office approves of the expenses, it charges the total amount of the invoice to the project's official ledger at NYU.

Once the CPCRS has depleted most of the initial \$75,000, it requests another advance of funds from NYU. The advance will bring the amount of money the CPCRS has on hand up to \$75,000. At the end of the project, any funds that were not spent by the CPCRS are returned to NYU to be returned to the donor.

Project execution

In many ways, CPCRS will function like any other sub-awardee. It will manage its own money, work with the international partner to ensure program deadlines are met, etc. However, due to typical financial practices in Iraq, there may be some variation between CPCRS practices and those usually seen in western institutions.

Tips to help create and maintain a successful working relationship with the CPCRS when it comes to managing project finances:

- Create a spreadsheet for tracking primary-award spending to help CPCRS to ensure how much has been spent, and in which categories;
- Understand that issuing receipts for expenses is not a common practice for many services in Iraq, yet most sponsors want to see receipts as proof of spending. The international partner should work with the CPCRS to reach an understanding of suitable receipts that can be submitted when vendors do not issue receipts, and the possibility of using receipt-tracking spreadsheets to monitor spending for expenses that occur with great frequency, such as taxi rides;
- Recognize that the CPCRS cannot execute many project activities if it does not have funds on hand to pay for them. It is crucial that the IP get money to the CPCRS in a timely fashion so that the CPCRS is able to pay for project activities. (See below for tips on sending funds to CPCRS.)

Project close out

Similar to the project execution stage, the close out of a project with the CPCRS as a subawardee will function more or less the same as with any other subawardee. One key difference is that at the close of the project, the CPCRS will need to return any unused funds according to whatever process is described in the agreement. There typically will be wire transfer fees associated with the return. The CPCRS will likely not know the exact total of this amount until after the wire has been sent. The international partner and CPCRS should find a way to reconcile the total.

Sending funds to/from the CPCRS

Advancing funds to the CPCRS at start of project

Cash remains, to this day, the most common form of payment in Iraq. The UoD and CPCRS, like many institutions in Iraq, do not function on the basis of credit accounts. Given this financial structure, the CPCRS is not able to conduct business on a reimbursement-based system and cannot begin most project activities until it receives money from the IP or ID. To work with the CPCRS an IP/ID has to be willing to advance funds to the CPCRS at the start of a project. The CPCRS will spend the advanced funds in accordance with the project's work plan and will reconcile all expenses with the IP/ID in a pre-approved reconciliation system. This approach is not negotiable. For tips on setting up an advance/reconciliation system, please see the above section "Sample Model between CPCRS (subawardee) and NYU (primary awardee)".

Sending funds to the CPCRS

Funds can be sent to the CPCRS via wire transfer or Western Union. In either case, funds are sent directly to the CPCRS bank account. Bank and wire transfer fees are incurred regardless of how the money is sent, and can typically be charged to a grant's budget. The CPCRS director will supply the IP/ID with an official sheet that contains the CPCRS banking details that can be included in the IP/ID's request to its institution's finance division to send the funds. Please allow three or more business days for the transfer to take place. If the IP is a United States-based institution, or is based in another country whose laws prevent direct banking transfers to Iraq, please see the point below entitled "IP/ID is a US-based institution" for tips on how to send funds to the CPCRS.

Please note that once the funds have been sent, it is helpful to send the CPCRS a copy of the wire/Western Union transfer so that the UoD can track the money. It is important to notify the CPCRS when the funds have left the IP's bank so that the CPCRS can estimate when the funds will be in the UoD account. Finding out if the funds are available in the UoD account and then retrieving funds from the bank requires three representatives of the CPCRS to go to the bank in person. Alerting the CPCRS as to when the funds were sent reduces the likelihood that CPCRS representatives will make multiple needless trips to the bank before the funds have arrived.

IP is a US-based institution: Due to federal restrictions on sending funds directly from the United States to Iraq, funds from the IP have to be sent via an intermediary bank for all types of transfers. The CPCRS can provide the IP with a list of intermediary banks that can be used. Funds can be sent from the intermediary bank via wire transfer or via Western Union to the CPCRS bank account. Bank and/or wire transfer fees will be charged by the intermediary bank as well as the CPCRS bank. Please allow approximately one week for such transfers requiring the use of an intermediary bank to take place.

CPCRS sending/returning funds to IP: If at any time during a project the CPCRS needs to send or return funds to the IP/ID, the funds will be sent directly to the IP/ID's bank account by either wire transfer or Western Union. There will be wire transfer and/or bank fees associated in either case. Please allow approximately three or more business days for the transfer to take place. If the funds are being returned to a United States-based institution or an institution based in a country that cannot transfer funds directly to or from Iraq, the funds will be returned via an intermediary bank. Bank and/or wire transfer fees will be charged by the intermediary bank as well as the CPCRS bank. Please allow approximately one week for such transfers requiring the use of an intermediary bank to take place.

CPCRS retrieving funds from bank: Retrieving funds that an IP/ID has sent to the CPCRS is a fairly complicated process compared to typical practice with western IP/ID institutions. To retrieve funds from the UoD's bank, the director of the CPCRS must request a bank statement from the bank in person. The bank statement will be attached to a withdrawal request that must be signed by the UoD president. The signed withdrawal request along with the bank statement is forwarded to the Directorate of Accounts at the presidency of the UoD, which issues a check. The check is taken to the bank by the director of the CPCRS to retrieve the funds from the bank.

4. Reimbursements

SECTION GOAL

The goal of this section is to provide a general overview of the reimbursement process at the CPCRS. It includes details such as what is needed for each type of reimbursement, as well as what types of expenses are reimbursable.

Reimbursement process

Reimbursement submission process for CPCRS staff and affiliates, consultants and volunteers: The process is the same for anyone needing to be reimbursed by the CPCRS for project-related expenses. Receipts that are to be reimbursed are taken to the accountant or the director of the CPCRS for repayment. Only the receipt itself is necessary, no further back-up documentation is needed. The director documents the receipts by noting the receipt's date, serial number, amount spent, and type of expense. For receipts, related to purchases, the receipt is signed by the financial committee and scanned and sent to the IP or ID. If the receipt relates to salaries or is for transportation fees, it is signed by the accountant, the CPCRS director and the director of the accounts directorate, and then scanned and sent to the IP or ID.

Receipts can be submitted as frequently as needed and there is no maximum amount a person can be reimbursed each month.

Processing time for reimbursements

The individual submitting the receipts for reimbursement is reimbursed directly, in cash, once the receipts are presented and documented. The only exception would be if there were not sufficient funds available on hand from the grant. If this happens, a person would be reimbursed once the next installment of funds is received by CPCRS from the IP or ID.

Description of acceptable receipts

The receipt must always contain a serial number, the amount of money spent, written numerically and in words, and the date the receipt was issued. All receipts must be signed and sealed by the issuer. Only receipts on white paper are acceptable as this color indicates that it is an original receipt and not a copy. Receipts in other colors (such as red, blue, and yellow) are assumed to be copies of original receipts. The writing on the receipt must be in blue ink, no other colors are acceptable. The original writing on the receipt cannot be edited in any way.

Receipts are not typically issued for all types of expenses in Iraq. In cases where no receipt is issued, the CPCRS has its own receipts that can be used. Examples of such situations are transportation fees, meal receipts, and some services, such as translation.

Tips for an IP or ID interested in understanding the UoD reimbursement system:

- Account lists, which are usually issued by non-official bodies, cannot be used as official receipts. Therefore, it is always recommended to make purchases from establishments that issue official receipts;
- It is advisable to ensure that all international persons who will need to be reimbursed by the CPCRS are aware of what types of receipts are considered acceptable as many international institutions do not have such strict policies regarding receipts.

Reimbursable and non-reimbursable expenses

Reimbursable Expenses:

- Transportation fees;
- Dinner;
- Good and services purchased for CPCRS by the center's staff or affiliates.

Non-reimbursable expenses:

- Breakfast and lunch for CPCRS employees while traveling (it is assumed these are provided by the hotel and the project activity);
- Transportation fees to a dinner for CPCRS employees;
- Transportation fees paid from a hotel to the place of a project activity;
- Alcohol.

5. Goods and services

SECTION GOAL

The goal of this section is to detail how the CPCRS finds and works with suppliers of goods and services. Goods and services include people or businesses that provide services such as translation, transportation, meals and refreshments, etc.

Purchasing

List of available or suggested vendors

There is a list of suggested vendors with which the CPCRS has relationships for more common types of expenses that the Center encounters. These includes catering/meals, bus drivers, translation, etc. A list of these vendors can be obtained from the CPCRS director.

If a vendor is not listed for a particular type of needed service, please notify the purchasing committee or the CPCRS director and they will find a suitable vendor. For details on this process, please see the following section.

Vendor selection

- In Duhok the CPCRS's vendor selection is based on working with the best service provider at the best price, a vendor's previous working relationship with the CPCRS, and a vendor's willingness at times to be patient when payment must be delayed for goods/services provided. While anyone can suggest a vendor, only the CPCRS director can approve a new vendor. If the CPCRS needs to work with a vendor in/from Ninewa (Mosul) governorate, an approval from local security forces (Asaysh) in Duhok will be needed.
- If CPCRS does not have a vendor for a type of needed service, the CPCRS director or someone from the purchasing committee will canvas the area for a vendor that meets the qualifications listed above;
- If the price of the needed good/service exceeds 2,500,000 IQD up to 100,000,000 IQD, the vendor selection process differs. In these situations, the purchasing committee must bring three offers from three different vendors. The three offers are presented in closed envelopes to the UoD vice president for administrative and financial affairs, who will select the best offer.

Payment options for goods and services

Paying vendors

Typically, vendors are paid on the day that their work for the CPCRS is complete. Exceptions are stationery and banner vendors, which are paid a couple of days after work is complete. The delay gives the Center time to confirm the accuracy of the banners and to decide if more stationery is needed for upcoming events. To receive payment, the vendor must present the accountant of the CPCRS with the receipt of the expenditures. If the work has been completed satisfactorily and the total listed on the receipt is accurate, the vendor will be paid for its services in cash at that time. If the CPCRS does not have the money available at the time the vendor presents the receipt, the vendor must wait for the next installment of funds to arrive from the IP or ID. Please note that while this is the general process for paying vendors, as each vendor is unique, the payment process may differ slightly from vendor to vendor.

Notes

- If an employee of the Center pays for an approved good/service out of pocket, s/he can be reimbursed for the expense. Please see the "reimbursement" section above for details of that process;
- Please note that only CPCRS employees should pay for any good/service as it can be complicated for the CPCRS to reimburse non-employees;

- Please see “Description of acceptable receipts” in the “Reimbursement” section above for a detailed explanation of what constitutes acceptable receipts.

Deposits

Depending on the anticipated monetary value of the service being provided by a vendor, a deposit may be necessary. Typically, deposits are only needed for high value projects. As the work done for the CPCRS is usually fairly small, a deposit is typically not needed. If a deposit is needed, the CPCRS director pays the deposit via the Center’s accountant, who is a member of the finance committee.

6. Personnel payments

SECTION GOAL

This section outlines the various types of ways people can be hired by the CPCRS and how payment works in each situation. The term “hired” is used in a broad sense and simply means the act of the CPCRS paying an individual for doing work for the CPCRS.

Notes:

- At CPCRS, anyone considered to be eligible to perform the duties and responsibilities described in a Terms of Reference (ToR) document for a position announced by CPCRS within a project, can be hired on a full- time, contractual/consulting basis, for weeks/days/hours, depending on the grant’s structure and needs;
- While the CPCRS does not yet have full-time employees paid by grants, if the Center continues to grow, any future full-time grant-funded employees would need to follow the same hiring process as the rest of the UoD, which conducts its hiring process via the Kurdistan Regional Government Ministry of Finance. The Ministry of Finance advertises vacancies for each public institution, including the UoD. To compile the list of vacancies at the UoD that the Ministry of Finance will advertise, the Administrative Director of the UoD contacts the head of all UoD departments to identify vacancies. Candidates complete specific forms that are presented to a committee at the Ministry of Finance. Employees are selected according to their qualifications for an open post. Selections are announced online and via government media channels. Once an announcement has been made, a formal letter will be directed to the UoD with the names of selected people.

Salaried employees

Definition

Salaried employees are individuals paid based on an annual amount called a salary. The salary is divided between pay periods, typically on a monthly basis. Most salaried employees at the UoD have annual employment contracts. The hiring of a salaried employee is approved by the president of the UoD. A salaried employee's salary is determined according to the UoD ToR, which is based on degree(s) obtained and the position's anticipated responsibilities.

Salaried positions at CPCRS

While the CPCRS has salaried employees, none of them are paid entirely by grants. It is possible that in the future this will change. There are people that receive a monthly salary from a grant of the CPCRS. This amount is received on top of their annual university salary.

Contracts

CPCRS employees who receive a monthly salary from a grant are hired according to their ability to complete the tasks outlined in a ToR related to a project. Contracts for such positions should explain the skills and experience needed for the work, should identify the obligations of the positions, list the dates and timings of the work period and list the amount of money a person filling the position will be paid on a monthly basis.

Salary disbursement for CPCRS grant funded positions

In general, salaries paid for by the university are dispersed on monthly basis, but when there is a financial crisis, the pay cycle may be altered. As of November 2018, university salaries were dispersed every two months. Similar to the distribution of university salaries, wages paid through a grant are ideally dispersed on a monthly basis. The distribution, though, is dependent on when the CPCRS receives its needed financial installments from the primary or partnering institution. For this reason, it is important to always send funds to the CPCRS in a timely manner. If the funds are delayed, CPCRS employees do not receive their compensation in a timely manner. Grant-funded salaries are paid to employees in cash.

Additional payment for consulting work

CPCRS employees that receive a salary from a grant can receive payment for additional contractual/consulting work from the grant they receive salary.

Hiring restrictions: At the UoD, if the general financial situation is unstable there may be delays in hiring processes. At CPCRS, if someone exhibits behavior in violation of the Center's Code of Conduct, s/he may not be hired.

Contract workers

Definition: A contractual employee is a person hired for a project on a finite basis. Their contract is for a specific amount of time and for a specific task and ends upon completion of said task.

Contract work at CPCRS: The CPCRS hires individuals for this type of contract work.

Contracts

The CPCRS can hire people on a contractual basis as needed for grant-funded projects. Contracts for such positions should explain the skills and experience needed for the work, should identify the obligations of the positions, list the dates/timings of the work period, and list the amount of money the contract will pay.

Determining contract rates

CPCRS does not have a rule for determining salaries for these types of contracts. If the donor has its own specific rates for contract positions, the Center will apply them. There are, however, some common rates that have been successfully used in the past: 150 USD daily for up to four hours of work; 200 USD daily for up to five hours of work; 250 USD daily for up to eight hours of work. Salaries will be paid in cash at the end of the service provided, depending on the availability of the funds from a grant/project.

Notes

The Center frequently employs trainers on a contract basis for its grant-funded projects. CPCRS trainers or any other trainers working on behalf of the Center must sign contracts with the Center each time they run a training/workshop within a project.

Student employment

Definition: Hiring a current UoD student for paid work.

Student employment at CPCRS: CPCRS hires students for employment.

Hiring process

Students generally are hired for long-term work rather than short-term projects. Most students who work with the CPCRS do so on a voluntary basis, and are not paid. That said, there are a few exceptions where students have been paid for their work. The process of paying student workers' salaries depends on whether they are appointed at the UoD or work with UoD on contractual basis.

Internationals workers

Definition: Hiring an international person for paid work.

International employment at CPCRS: It is possible to hire international persons at the UoD. However, typically, the CPCRS does not hire international employees. If an international employee is to work on a grant-funded project, the partnering international institution typically pays the salary of the international employees on the project, even for positions based at the UoD.

7. Travel and per diem

SECTION GOAL

The goal of this section is to provide guidance for administration of travel, both foreign and domestic, for internationals and Iraqis. The section will cover processes for booking flights and hotels, and also will cover rates for meals while traveling. Please note that while the booking process is the same for CPCRS staff and affiliates and non-CPCRS staff and affiliates, the allowable rates for travel expenses for CPCRS staff and affiliates is regulated by the university. These rates can be found at the end of this section. Detailed steps for seeking reimbursement from the CPCRS for travel expenses is covered under Section 2 of this manual.

Hotels, flights, buses, and taxis

Local Hotels (for internationals and Iraqis)

Bookings: Carried out by CPCRS project coordinators via different forms of communication including emails, phone calls, and in-person conversations. Deposits are typically not required to secure a booking. For a list of local hotel options, please ask the CPCRS director.

Payment: The payment process differs if hotel costs are being paid by the CPCRS or by the budget of an international partner.

- **CPCRS:** If the CPCRS is paying for the hotel, on the last day of a traveler's stay, a CPCRS accountant receives a bill from the hotel and pays it in-person. If the bill is over the amount the CPCRS has budgeted for the hotel stay, the CPCRS will either ask the UoD to cover the difference or will see if the difference can be covered by another budget line in the grant that is paying for the hotel stay. The traveler is not expected to pay for the hotel.
- **International Partner:** If the budget of an IP is paying for the hotel stay, the traveler pays for the bill at the end of her/his hotel stay and seeks reimbursement, if applicable, from the IP.

Flights (for internationals and Iraqis)

Bookings: A CPCRS accountant books flights for travelers at a local travel office in accordance with a donor's policies. In order to book a flight, the accountant must have on hand a copy of the traveler's passport and a confirmation of her/his desired travel itinerary.

CPCRS can book flights for internationals if funds for them are included in the project budget.

If the CPCRS is working with an IP, funds for flights can be divided between the CPCRS and the IP as needed. For example, if the IP is based in the US, it may make sense for the IP to book flights for all US-based travelers, and the CPCRS to book flights for people coming other locations such as other parts of Iraq, the Middle East, Asia, and Europe.

Payment: The CPCRS accountant will pay for all flights the CPCRS purchases.

Taxi and bus (for internationals and Iraqis)

Taxi and bus rates for each governorate and district are determined in advance. The most common travel rates are listed below. For a complete list of rates, please contact the CPCRS director.

Booking: The CPCRS does not book this type of travel for people. Travelers are expected to schedule this travel on their own.

Payment: Travel fees typically are paid for upfront by the traveler, who is then reimbursed for the expense after the travel has taken place. Reimbursement for the fees depends on if the bill is being paid for the CPCRS or by the budget of an IP.

- CPCRS: If the CPCRS is paying the bill, the traveler must sign a transportation receipt issued by the CPCRS at the end of her/his trip and submit this receipt for reimbursement.
- IP: If the budget of an IP is paying the bill, the traveler pays for the bill and seeks reimbursement, if applicable, from the IP.

Types of travel that the UoD cannot book

There are no types of travel that the CPCRS cannot book. However, please note that there are no passenger trains in Iraq, so train travel cannot be booked.

Meals and incidentals while traveling

Per diem rates differ for CPCRS employees and internationals included in a grant's budget.

Iraqi non-CPCRS employees and internationals: The per diem rate is determined during the grant proposal stage by the CPCRS director in accordance with the donor's travel policy as outlined in the contract. A standard daily rate of \$121/143,000 IQD for hotel, meals, local taxis, and incidentals has worked well in the past, but can be adjusted as needed. For all grants with the UoD, regardless of donor, non-reimbursable expenses include alcohol.

CPCRS Employees

The per diem rate is set by the UoD; please see the chart below. Please note that dinner is the only meal that is considered reimbursable. Breakfast is provided by most hotels and lunch is often provided as part of daily project activities. As receipts are not typically issued for meals by restaurants in Iraq, a traveler should sign a CPCRS receipt that includes the amount of 15 USD (the set CPCRS dinner amount), the date, serial number and the purpose. Please note that CPCRS does not reimburse for incidentals while traveling. For all grants with the UoD, regardless of donor, non-reimbursable expenses include: alcohol, taxis to/from dinner that CPCRS covers, incidentals (laundry, etc.).

University per diem rates

Category Special A

- **Who:** Minister and the president of the UoD.
- **Expenses covered:** All travelling expenses to outside Iraq, should have receipts that would be submitted to the Directorate of Accounts at the presidency of the UoD to issue a full account statement and to be forwarded to the public treasury in Duhok to make the payment for the president's traveling expenses outside Iraq. However, the president does not have travelling expenses inside Iraq.
- **Receipts:** Receipts for all reimbursable expenses must be submitted.

Category Special B

- **Who:** Deputy minister and vice president at the UoD.
- **Expenses covered:** Travelling expenses for outside Iraq are dealt with in the same way as for the president of the UoD. For inside Iraq, however, transportation fees and meals should have their receipts, which the Directorate of Accounts at the UoD will pay for such expenditures. The following amounts can be paid per day: 120.000 IQD will be paid to the vice president as hotel expenses and 30.000 IQD as other expenses.

- **Receipts:** Receipts for all reimbursable expenses must be submitted.

Employees ranked as first, second, third

- **Who:** Employees who make between 621,000 and 1,148,000 IQD monthly.
- **Expenses covered:** Travelling expenses for both outside and inside Iraq are checked and paid by the Directorate of Accounts at the UoD. For inside Iraq, the amounts are as following per day: transportation fees 90.000 IQD; hotel expenses 50.000 IQD; meals 10.000 IQD; other expenses 20.000 IQD.
- **Receipts:** No need to submit receipts for expenses.

Employees ranked as fourth, fifth, sixth

- **Who:** Employees who make between 362,000 - 609,000 IQD monthly.
- **Expenses covered:** Travelling expenses for both outside and inside Iraq are checked and paid by the Directorate of Accounts at the UoD. For inside Iraq the amounts are as following per day: transportation fees 60.000 IQD; hotel expenses 35.000 IQD; meals 8.000 IQD; other expenses 15.000 IQD.
- **Receipts:** No need to submit receipts for expenses.

Employees ranked as seventh, eighth, ninth, tenth

- **Who:** Employees who make between 140,000 - 365,000 IQD monthly
- **Expenses covered:** Travelling expenses for both outside and inside Iraq are checked and paid by the Directorate of Accounts at the UoD. For inside Iraq, the amounts are as following per day: transportation fees 30.000 IQD; hotel expenses 35.000 IQD; meals 8.000 IQD; other expenses 15.000 IQD.
- **Receipts:** No need to submit receipts for expenses.