



**WILDLIFE
RESEARCH
& TRAINING
INSTITUTE**

Discover Beyond

DEBT MANAGEMENT POLICY

Wildlife Research and Training Institute

P.O. Box 842-20117, Naivasha, Kenya

Telephone: (+254) 050 2020577

Mobile: (+254) 0700 000321 /0731 919 465

Website: www.wrti.go.ke

Email: director@wrti.go.ke, wrti@wrti.go.ke

Discover Beyond

© 2024

Table of Contents

FOREWORD.....	3
PREFACE	4
1.0 Definition of Key Terms.....	5
2.0 Legal Framework	6
3.0 Overview	7
4.0 Scope.....	7
5.0 Policy focus areas.....	7
5.1 Student Fees Debt Collection.....	7
5.2 Research permit	7
5.3 Conference Debt Collection.....	8
5.4 Staff Un-surrendered imprest.....	8
5.6 Rent Receivable.....	9
5.7 Provision for Doubtful Debts	9
5.8 Write off.....	9
6.0 Waivers and Exclusions	10
7.0 Availability of the Policy.....	10
8.0 Review & Evaluation.....	10

FOREWORD



Effective financial stewardship is fundamental to the achievement of the Institute’s mission of promoting excellence in wildlife research, conservation, and training. As a public institution entrusted with managing valuable resources and delivering critical services, the Institute should operate within a clear, transparent, and accountable financial framework. In this regard, the Debt Management Policy, provides a vital mechanism for enhancing fiscal discipline, managing credit responsibly, and safeguarding the Institute’s financial sustainability.

The purpose of this policy is to standardize and streamline how the Institute manages its receivables. It sets out clear procedures for the collection of debts, including timelines, escalation steps, and roles of responsible officers. It also provides mechanisms for dealing with special cases such as un-surrendered staff imprests, staff salary advances, rent receivables, and defaulting clients. Furthermore, it outlines the conditions under which debts may be classified as doubtful, provisions for write-offs, and the strict protocols under which waivers may be considered.

The implementation of this policy is expected to strengthen internal controls, improve liquidity, and reduce the accumulation of uncollected revenue.

Let us all embrace this policy as a critical tool for responsible financial management and institutional growth.

A handwritten signature in blue ink, appearing to read 'D. Nkedianye', written over a dotted line.

DR DAVID NKEDIANYE
CHAIR, BOARD OF THE INSTITUTE

DATE: 16th May, 2025

PREFACE

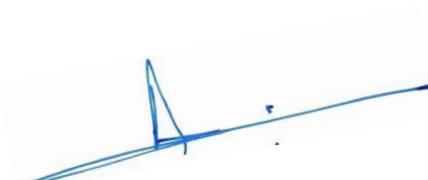


The development of this Debt Management Policy is a testament to the Institute's commitment to sound financial governance, transparency, and accountability in its operations. This policy marks a significant step in enhancing our capacity to manage receivables, improve liquidity, and ensure sustainable financial practices that align with our institutional goals of promoting excellence in wildlife research, and training.

The implementation of this policy is expected to streamline debt recovery processes, enforce fiscal discipline, and minimize the risk of revenue loss from overdue debts. It clearly sets out the procedures and responsibilities for managing various categories of receivables, including student fees, conference income, research permits, rent, imprests, and staff advances. The policy also outlines conditions for waivers, write-offs, and interest penalties, thereby strengthening our accountability mechanisms.

As we roll out this policy, we encourage all staff, partners, and stakeholders to familiarize themselves with its provisions and to uphold its principles.

This document is not static—it is designed to evolve in response to changing financial landscapes and operational realities. We are confident that it will become a key tool in fostering prudent debt management and institutional resilience.



.....
**DR PATRICK OMONDI, OGW
DIRECTOR/CEO**

DATE: 16th May, 2025

1.0 Definition of Key Terms

Arrears: means a sum that is due to the Institute and has not been paid when payment was due.

Client: A person or entity seeking Institute goods or services for consideration

Credit: Refer to rendering of services or supply of goods where payment will be made in future.

Debt: Means an amount due to the Institute

Debtor: Means a person(s), organizations or other legal entity owing a sum of money to the Institute.

Fees: Includes charges for training and permits

Imprest: Amount advanced (to be accounted for) to a staff member to procure goods or services or paid as upkeep while on duty away from work station.

Institute: Wildlife Research and Training Institute (WRTI)

Board: Means Board of the Institute

Salary Advance: A short-term loan advanced to a staff repayable within twelve months.

Salary in advance: Salary paid in advance which should not exceed half month's salary and repayable in the month.

Session: A duration of training other than the term determined by the Institute.

Staff: Officers directly employed or seconded to serve under the WRTI

Term: Refers to three months or any other duration determined by the Ministry of Education or the Institute

2.0 Legal Framework

The following legal provisions form the basis of this policy:

- i. The Constitution of Kenya (2010)
- ii. Basic Education Act 2013
- iii. Legal Notice No. 17 of 14th February 1986.
- iv. International Public Sector Accounting Standards (IPSAS)
- v. Public Finance Management Act (2012)
- vi. Public Finance Management Regulations (2016)
- vii. Income Tax Act Cap 470
- viii. VAT Act 2013
- ix. Data Protection Act (2019)
- x. Limitation of Actions Act (Cap 22)
- xi. Relevant Government Circulars
- xii. Human Resource Manual 2023
- xiii. WRTI Finance Manual 2025



**WILDLIFE
RESEARCH
& TRAINING
INSTITUTE**

Discover Beyond

3.0 Overview

The Wildlife Research and Training Institute acknowledges that business-related debt is common and deemed acceptable. It is standard practice for businesses to offer goods and services on credit. This type of debt is neither unusual nor irregular.

The need for a clear policy that caps such debt and specifies the conditions under which providing goods and services on debt would be acceptable or unacceptable is acknowledged, nevertheless. The fundamental rule is that debt should never be granted in exchange for favours or preferential treatment, nor should it be used to improperly influence or coerce others.

It is crucial that all clients of the Wildlife Research and Training Institute fulfil their obligations in an objective manner. This policy's objective is to set guidelines that will allow all clients of Wildlife Research and Training Institute to determine when to expect goods and services in line with our dedication to the Board's principles of integrity and trust.

4.0 Scope

All receivables, whether exchanged or not, are subject to this policy. However, when donor and partner funds are administered under different conditions, the policy might not be applicable.

5.0 Policy focus areas

This chapter discusses implementation strategies and important aspects of the finance function. These consist of:

5.1 Student Fees Debt Collection

All students who owe money on their fees will receive demand notices. The remaining balances for all fees must be paid by the start of the following term or session.

If the student's fee is not paid in full, they will not be permitted to use the Institute's facilities, enrol for classes, or take exams for specific courses.

In the event that a student leaves the Institute for any reason, including nonpayment of fees, the Institute will close the student account and divide the services provided by the fees already paid.

The Institute may take administrative measures to collect past-due student fee debt.

5.2 Research permit

No research permits shall be issued on credit.

Where applicable, The Institute will need to receive a deposit or prepayment before starting to provide goods or services.

5.3 Conference Debt Collection

- (a) The debtor will receive a statement informing them of the outstanding invoices if payment is not received within seven days of the invoice date.
- (b) The debtor is contacted by phone to request payment if it has not been received within 21 days of the invoice date, if at all possible. Additionally, a reminder is sent by email or postal mail.
- (c) A letter informing the debtor that debt collection will begin if the invoice is not paid in full is sent if payment is not received within 30 days of the invoice date.
- (d) The Institute's debt collection officer receives the debtor's contact information and will send a demand letter demanding payment within 14 days if payment is not received within 10 business days of the date indicated on the letter mentioned in Section 7.2.3.
- (e) The debtor receives a second demand letter asking for payment within 10 days if payment is not received within 14 days of the date indicated on the demand letter mentioned in Section 7.2.4.
- (f) The debt collection officer will come to the debtor's home to go over the available payment options if the debt is not paid within ten days of the date of the second demand letter mentioned in Section 7.2.5.
- (g) Employees will communicate with the appropriate state offices regarding the next steps if payment is not received within the time frame specified in the discussion. Section 4.4 of this Policy will be taken into consideration when determining this resulting action on a case-by-case basis.
- (h) Subject to delegation restrictions, the Director/Chief Executive Officer may choose to alter steps 4.3.1 through 4.3.7.
- (i) To improve the possibility that The Institute will receive any unpaid sums, payment arrangements may be negotiated.

5.4 Staff Un-surrendered imprest

- (a) Unaccounted-for imprests will be recovered as a first charge to the salary and allowances until the amount is fully paid.
- (b) If an imprest is to be recovered from any public officer in installments, the AIE Holder must personally authorise such recovery and the money will no longer be an imprest but an advance from government funds.
- (c) If an imprest holder fails to account for or surrender an imprest on the due date, the AIE Holder shall take immediate action to recover the full amount from the defaulting officer's salary with interest at the prevailing Central Bank Rate.

5.5 Advances to staff

- (a) Staff members may receive salary in advance with the director's approval; this money is recouped within the month.
- (b) Salary advances, on the other hand, can be reimbursed by the end of the fiscal year or within twelve (12) months, whichever comes first, and can be given to employees to cover certain personal needs after approval.
- (c) Staff advances can be given to seconded employees with the director's approval, and the officer must pay them back by the end of the fiscal year or within six months, whichever comes first.

5.6 Rent Receivable

- (a) Staff salaries will be used to cover any rent that the Institute charges for the use of its property. Any unpaid rent that remains unpaid for 30 days will be converted into salary in advance and recouped within the month.
- (b) In addition to the collection fees, tenants who are not Institute employees who owe rent arrears will be subject to 1% monthly interest.

5.7 Provision for Doubtful Debts

In accordance with the Finance Manual, a provision for doubtful debt must be made if the debt has not been recouped after more than a year.

5.8 Write off

- (a) The PFM Act 2012's Section 69 will be used to decide whether to write off an outstanding debt.
- (b) Debts won't be written off until all workable options have been exhausted or the costs of recovery are expected to be at least as high as the amount that needs to be retrieved.
- (c) A debt's writing off and any related debt recovery will be billed to the account that initially generated the invoice.
- (d) The Institute's Finance Manual's thresholds will be used to determine whether to approve the write-off of an existing debt.
- (e) Every write-off will be reported to The Institute every three months, along with the amount written off, an explanation of the invoice, and the reason for the write-off.
- (f) All of the Institute's losses for the fiscal year must be documented in a

register. Each year, the financial statements for the audit should be sent to the Auditor General along with this list of all losses.

6.0 Waivers and Exclusions

No waiver will be granted for the principal debt. Nonetheless, upon the debtor's request and the Director's approval following the settlement of the outstanding principle, applicable interest and charges may be waived.

7.0 Availability of the Policy

Publication and communication of this policy's contents will take the form of newsletters, emails, partner engagement, and staff and student assemblies. Copies of this policy will be accessible during regular business hours at The Institute's Finance and Accounts, DDCS, and Director/CEO offices, as well as on The Institute's website, www.wrti.go.ke.

8.0 Review & Evaluation

This policy shall be reviewed after every three (3) years to be in tandem with emerging business trends.



**WILDLIFE
RESEARCH
& TRAINING
INSTITUTE**

Discover Beyond