

REPUBLIC OF RWANDA



MINISTRY OF FINANCE AND ECONOMIC PLANNING
(MINECOFIN)

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CPA® TRAINING CONTRACT

Between

MINISTRY OF FINANCE AND ECONOMIC PLANNING
(MINECOFIN)

and

BENEFICIARY-CPA® PFM STAFF TRAINEE

February 2019

MINISTRY OF FINANCE AND ECONOMIC PLANNING

CPA® TRAINING CONTRACT

THIS Contract is entered into and becomes effective from this *22 February 2019* between the Ministry of Finance and Economic Planning on behalf of the Government of Rwanda, hereafter called "**the Benefactor**" on the one hand,

And

Mr/Ms/Mrs....., of Rwandan nationality, residing at, with national identity card number.....issued at, referred to as "**Beneficiary**" on the other hand.

WHEREAS the **Benefactor** is desirous of facilitating the Beneficiary's training to become a fully qualified **Accountant**;

AND,

WHEREAS the beneficiary states that he/she is ready to be trained.

NOW THEREFORE, the parties agree as follows:

1. DURATION OF THE CPA® TRAINING – 5 YEARS

The duration of the training under this Contract is 5 years effective from *22 February 2019* and shall continue, subject to terms and conditions of this contract.

2. STATUS

The Beneficiary shall have a status of **PFM Staff Trainee**.

PART I: FINANCIAL SUPPORT - ALL TRAINEES

3. OBLIGATIONS OF THE PFM STAFF TRAINEE

- 3.1. Commit himself or herself to complete the course within a maximum of FIVE years and subject to the availability of funds under the CPA® sponsorship scheme;
- 3.2. Work with the Government for at least 5 years after the 5 years' CPA® Training completion period or after achieving the CPA® qualification whichever comes earlier;
- 3.3. Demonstrate good performance at the workplace;
- 3.4. Abide by all CPA® requirements and those of the Government, to attend all required classes, sit and achieve a minimum pass rate of 50% in all CPA® examinations;
- 3.5. Repay Government all costs incurred upon termination of the Training Contract at the instance of Trainee or as a result of contravening government rules, regulations etc which give rise to a dismissal from government service;
- 3.6. The Beneficiary progress towards CPA® membership will be reviewed/facilitated progressively by the Tuition Provider, largely on the basis of the **PFM Staff Trainee Record**, or any other training record specified by CPA® and communicated to the Benefactor; and
- 3.7. The Beneficiary must make the Student Training Record, or any other training record specified by CPA® available to the Benefactor and Employer progressively and when requested.

4. OBLIGATIONS OF THE BENEFACTOR

The government assistance to the trainees is to be treated as a loan to the trainees, and limited to the following as may be approved by the CPA® training committee from time to time:

4.1 Student registration and re-registration fees/annual student's subscription

- a) The initial student registration and/or re-registration fees will be paid by the Benefactor.
- b) Annual subscription fees will be paid by the Benefactor throughout the duration of the CPA® training programme as per Article 3.1 of this contract.

4.2 Examination/ Exemption/Tuition Fees

- a) The Benefactor will pay “**on first time basis**” the examination entry fee and subject to Article 3.1 of this contract [no financial support for repeat papers];

- b) Exemption fees for all papers exempted will be paid by the Benefactor;
- c) Tuition fees to training institutions on a “first-time-basis” and subject to Article 3.1 of this contract [no financial support towards tuition for repeat papers-only examination fees will be refunded on successful papers];

4.3 **Course books**

Approved and recommended text books and supplementary notes will be provided for by the Benefactor only on a “first time basis” [no financial support for repeat papers].

5. **OBLIGATION OF THE EMPLOYER**

- a) The Employer is required to provide to the Beneficiary/Employee two (2) work hours per day to facilitate him/her to prepare and pursue the program CPA® as per the Prime Minister’s Order N°151/03 of 10/06/2016 determining modalities for conducting training of public servants, especially article 18. For more clarification, the Employer should also refer to the letter No S03885/10/16/AG dated the 18th February 2016 from Benefactor addressed to all Chief Budget Managers.
- b) The Employer is required to facilitate the Beneficiary/Employee to attend Tuition classes and exams as per the program Tuition provider;
- c) The Employer will ensure that the Beneficiary/Employee obtains practical experience at the working place;
- d) The Employer is required to report to the Benefactor on the progress of the Beneficiary/Employee regarding Tuition attendance and improvement in the performance at work;
- e) The Employer is required to inform the Benefactor regarding the resignation of the Beneficiary/Employee from Employment or opting/dropping out of the training program in order to facilitate the recovery of the training loans from Beneficiary/Employee as per articles 6.2 and 6.3 of this contract.

PART II: CLASSES’ ATTENDANCES FACILITIES - UPCOUNTRY TRAINEES

i. OBLIGATIONS OF THE UPCOUNTRY TRAINEE

The Beneficiary shall have a status of professional PFM Staff **trainee working in institution located outside the area of training centres established (Kigali, Musanze town, Huye town, etc).**

- a) Commit himself or herself to attend all the planned classes as scheduled by the tuition provider;
- b) Provide a Travel clearance approved by the Chief Budget Manager to the Benefactor; the travel clearance should be submitted via the lecturer for courses attendance assurance purposes;
- c) He/she is required to sign the attendance list at his/her arrival to the Class; attempt all CAT/Mocks and exams are compulsory;
- d) Repay Government costs incurred upon failure to comply with the tripartite training contract signed and failure to attempt CAT/Mocks and exams.

ii. **OBLIGATIONS OF THE BENEFACTOR**

The government assistance in terms of classes' attendances facilitation to the trainees is subject to be treated as an additional loan to the trainees against the main sponsorship contract and it will be granted **only to those who have attended tuition classes**. These facilities will be determined & approved by the Professional training committee from time to time and the approved facilitation will be communicate to those beneficiaries.

iii. **OBLIGATION OF THE EMPLOYER**

- a) The Employer is required to issue a travel clearance to the trainee refer to the timetable schedules availed by the program tuition provider;
- b) The Employer is required to facilitate to recover from the trainee Government costs incurred upon failure to abide with obligation the contract;
- c) The Employer is required to inform the Benefactor regarding the resignation of the Beneficiary/Employee from Employment or opting/dropping out of the training program in order to facilitate the recovery of the training loans from Beneficiary/Employee as per above.

6. **TRAINING LOAN**

- 6.1 The Beneficiary/Accountant Trainee of the CPA® training program sponsored by the Government shall be deemed to have taken a loan from the Government equivalent to the full cost of the training incurred.
- 6.2 On the successful completion of the CPA® training program (*on becoming an CPA® affiliate*), the beneficiary/employee will be required to work for the Government of Rwanda for at least five (5) years, and for each completed year of service, 20% of the loan will be written off. If the employee decides to leave the Government, he/she will be required to pay in monetary terms to the Government the balance of the loan computed starting from the completion of the CPA® training program.

- 6.3 If the Beneficiary completes the 5 years training period without achieving the CPA® qualification, he/she will be required to work for the Government of Rwanda for at least five (5) years, and for each completed year of service, 20% of the loan will be written off. If the employee decides to leave the Government, he/she will be required to pay in monetary terms to the Government the balance of the loan computed starting from the completion of the 5 years training period.
- 6.4 If the Beneficiary/employee opts out at anytime during the duration of the training programme, then he/she can do so on payment of the outstanding loan (all costs incurred on his/her training).

7. DISCIPLINARY AND DISMISSAL PROCEDURE

- 7.1 If a CPA® Trainee ceases to be a member of the CPA® training scheme for whatever reason before passing the final examinations of the CPA (R), except on death or fatal incapacitation, he/she will be required to pay the entire amount incurred by Government for the training.
- 7.2 If a Beneficiary ceases to serve for at least five years after obtaining the CPA® qualification or after the completion of the 5 years training period, except on death or fatal incapacitation, he/she will be required to pay the entire amount incurred by Government for the training.
- 7.3 The Benefactor reserves the right in its absolute discretion to drop the beneficiary from training, by giving him/her notice in writing. Such notice will specify the dates of the dropout and the conditions applicable to the suspension.
- 7.4 The Employer is required to facilitate the Benefactor in the follow up process of the Beneficiary/Employee and recovery of any outstanding loan balances failure of which the Employer will be held liable for the reimbursement.
- 7.5 If a CPA® trainee misses a CPA® examination sitting, she/he will be subject to disciplinary actions by CPA® training committee, including dismissal from the training and article 7.1 above will apply.

8. SETTLEMENT OF DISPUTES

Any disputes arising out of this Contract shall first be resolved through amicable means. If the parties cannot settle the dispute amicably, the matter shall be referred to laws and regulations governing public service or labour laws. If the two means fail, the dispute shall be submitted to Rwandan Courts of competent jurisdiction.

9. GOVERNING LAW AND LANGUAGE OF CONTRACT

The Law of the Republic of Rwanda shall govern this Contract and the Language of this Contract shall be English.

1. SIGNED BY THE BENEFICIARY/EMPLOYEE

Name:

Date: 22 February 2019

Signature:

2. SIGNED FOR AND ON BEHALF OF THE EMPLOYER

Name:

Date:

Signature & Stamp:

3. SIGNED FOR AND ON BEHALF OF THE BENEFACTOR

Name:

Date:

Signature & Stamp: