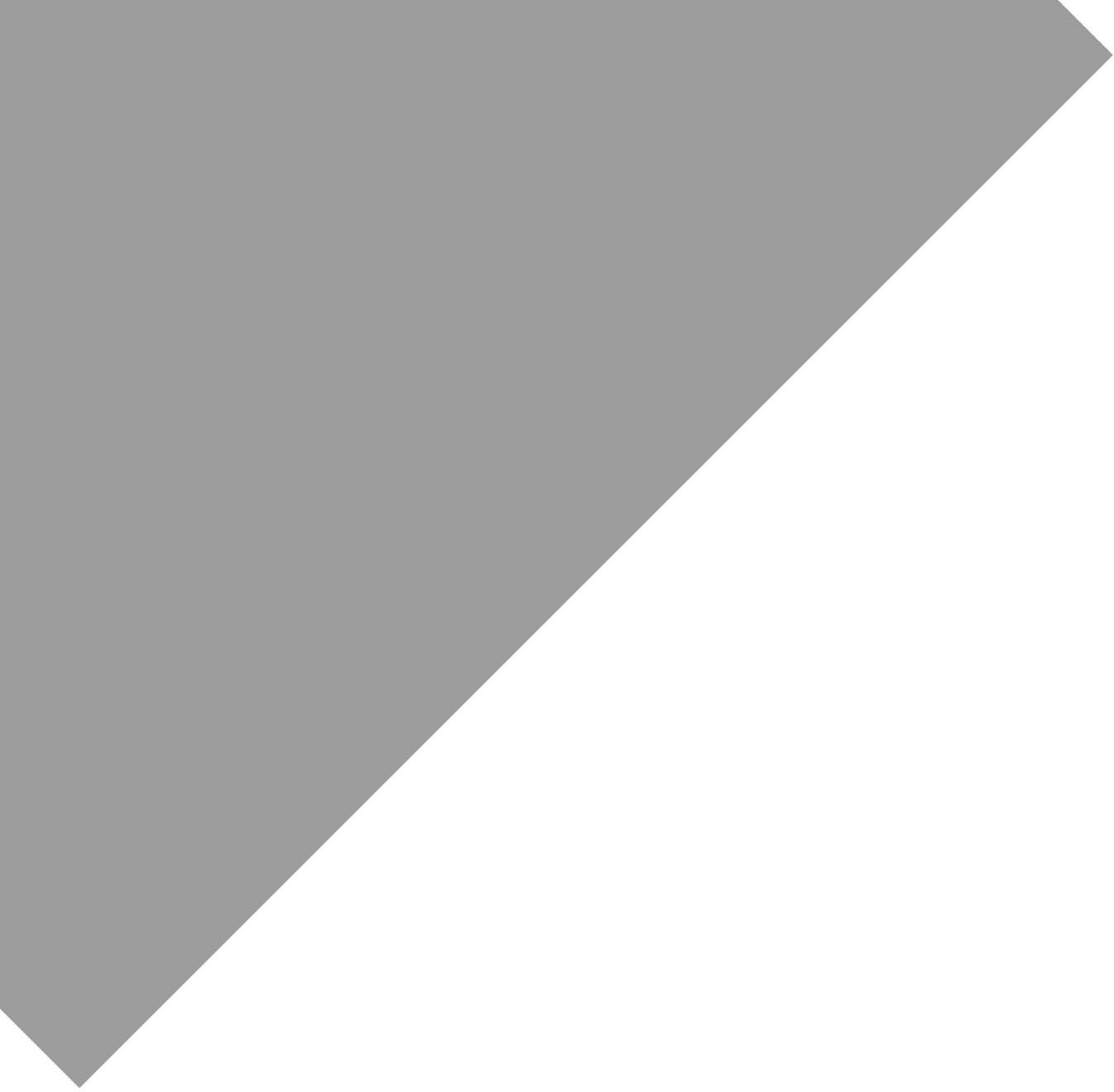




**KENYA INSTITUTE OF SPECIAL  
EDUCATION**

**CREDIT AND DEBTORS MANAGEMENT  
POLICY**

**2023**



## **Vision**

An inclusive Kenyan society in which every child with special needs and disability accesses quality education and achieves their fullest human potential.

## **Mission**

To facilitate service provision for persons with special needs and disabilities through human capital development, research, data management, functional assessment, rehabilitation, inclusive education practices, technology and production of educational resources and assistive materials.

## **Core values**

KISE upholds the following core values:

Professionalism;  
Relevance;  
Integrity;  
Equity;  
Respect and  
Empathy.

## **Core Functions**

The Institute is mandated to carry out the following functions:

1. Conduct teacher training courses for teachers in various fields of the education of children with special educational needs;
2. Conduct in-service courses for personnel working in all fields of special education;
3. Prepare and conduct correspondence courses for personnel in the field of special education;
4. Run an educational and psychological assessment center for the training of teachers
5. of children with special education needs;
6. Run an orientation and mobility center for training and demonstration purposes;
7. Run a model training unit for the integration of handicapped children into regular schools;
8. Run a pre-school department where training and stimulation of young handicapped children can be carried out for the purposes of teacher training;
9. Function as a resource center for the production and dissemination of information to the general public on disabilities;
10. Run a documentation and resource center on handicaps;
11. Conduct research in special education; and
12. Maintain, repair, design, produce and assemble special materials and equipment.

## **Foreword**

Kenya Institute of Special Education has various sources of income that include: Fees, Grants, Consultancy, Hire of facilities, Restaurant income, Assessment and Therapy income, Income from Sale of specialized learning resources and assistive devices, Rental Income and Interest income among others. Our engagement with clients for goods and services are on cash or credit terms. The Institute as well procures goods and services on cash and credit terms.

This policy covers management of debtors arising from student fees, staff advances, rent receivable and other receivables from exchange transactions. An effective credit management policy maximizes the income from various sources of income and minimizes the risk of bad debts. This in turn improves the liquidity position of the Institute making it possible to settle financial obligations as they fall due.

The Policy provides guidelines for operations of the debtor's profiles. The Head of Finance and the Head Supply Chain Management of the Institute shall be responsible for the implementation of the Policy. The Finance Manager shall be responsible for the monitoring of the limits of debtors/credit, payments, progress on recovery and preparation of monthly management reports. The Institute Management shall be responsible for the enforcement of this policy.

It is expected that the implementation of this Policy shall improve efficiency in credit management and enhance level of client satisfaction.

Habat Sheik Abdi, OGW  
**CHAIRPERSON, KISE COUNCIL**

## **Acknowledgement**

The Institute is pleased to present the Credit/Debtors management policy. This is a product of consultative effort and contribution from relevant stakeholders. The policy is expected to be a key reference guide for the practices and procedures applicable in credit/debtor's management and control. This policy comes at a time when the public sector has higher expectations on safeguarding public assets.

Special thanks go to the technical committee that spearheaded the development of the Policy. The Technical Committee comprised of Margaret Githang'a, Daniel Sanoe, Pauline Muigai, Christopher Lenguris, Anthony Mwangi, John Mwaura, Charles Mungai, Fostina Maingi, Elizabeth Ngugi, Linus Thomi and Nancy Ngetich. The support of Management in developing the Policy is appreciated.

It is our hope that the implementation of this policy will go a long way in maximizing our cash flows which will not only improve our Institute liquidity but also minimize the outstanding debt levels. Its effectiveness will also be seen in lowering the risk of bad debts. It is expected to be an evolving document to meet the ever-changing market trends.

Dr. Norman Kiogora  
**DIRECTOR, KISE**

## Definition of Key Terms and Concepts

- Arrears:** Refer to 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:** Refers to an amount due to the Institute
- Debtor:** Refer to a person(s), organizations or other legal entity owing a sum of money to the Institute.
- Fees:** Charges for training
- 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:** Kenya Institute of Special Education (KISE)
- KISE Council:** The Institute governing organ appointed by Cabinet Secretary responsible for Education
- 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.
- Self-sponsored student:** A student who is directly responsible for their fees payment.
- Session:** A duration of training other than the term determined by the Institute.
- Sponsored student:** A student will be considered as sponsored to the extent to which a third party has made a commitment to pay their fees.
- Staff:** Officers directly employed or seconded to serve under the KISE Council
- Term:** Refers to three months or any other duration determined by the Ministry of Education or the Institute

**Approval**

**Approved By**

**Director-KISE**

Dr. Norman Kiogora      Signature .....Date .....

**Chairman KISE Council**

Habat Sheikh Abdi, OGW, Signature .....Date .....

# 1. Chapter One: Introduction

A Credit management policy is a road map for managing credit and collections. It provides guidelines for implementing account receivables procedures, standards for evaluating credit worthiness, extending credit and collecting due debts. This policy will set objectives and standards that aid in decision making in matters of credit hence reducing inherent risks.

## 1.1. Legal Framework

The following legal provisions form the basis of this policy:

- ✓ The Constitution of Kenya (2010)
- ✓ Basic Education Act 2013
- ✓ Legal Notice No. 17 of 14<sup>th</sup> February 1986.
- ✓ International Public Sector Accounting Standards (IPSAS)
- ✓ Public Finance Management Act (2012)
- ✓ Public Finance Management Regulations (2016)
- ✓ Income Tax Act Cap 470
- ✓ VAT Act 2013
- ✓ Auctioneers Act CAP 526
- ✓ Data Protection Act (2019)
- ✓ Limitation of Actions Act (Cap 22)
- ✓ Relevant Government Circulars
- ✓ Human Resource Manual 2023
- ✓ KISE Finance Policy 2024

## 1.2. Rationale

This Policy has been developed to address a rising level of Institute receivables, growing overdue accounts translating into higher risk of default. The need for a Credit management policy is intended to safeguard the assets and improve liquidity. This policy will provide guidelines to minimize the levels of debts while maximizing the level of collections. It will create consistencies, establish internal controls and incorporate risk based financial management.



### **1.3. Scope**

This Policy shall apply to all exchange and non-exchange receivables. However, the policy may not apply in the administration of donor and partner funds where separate conditions are given.

### **1.4. Guiding Principles**

This policy shall be guided by the following key principles:

- a) Timeliness and accuracy
- b) Regular communication
- c) Due diligence
- d) Prudence

### **1.5. Objectives**

The main objective of this Policy is to minimize the level of outstanding debts and the risk for bad debts.

**The specific objectives are:**

- a) To enhance attainment of targeted A-in-A collections in the Institute as part of fiscal discipline;
- b) To enhance adherence to applicable accounting policies and regulations;
- c) To create a consistent approach to fees and debt collection; and
- d) To improve accuracy in reporting of debtors' levels.

## **2. Chapter Two: Policy Focus Areas**

### **2.0. Introduction**

This chapter covers policy statements and strategies for implementation. These include:

### **2.1. Student Fees Debtors**

All students shall be invoiced by the Institute for the courses/program they have been admitted to as per the prevailing fees structure with a provision that fees is subject to review from time to time. Students are required to pay expected fees in full for every term/session reported for. Automation of student services will entail integration that will lock out those that are not compliant with full payment.

#### **2.1.1. Payment of Fees per term/ session**

Fees shall be apportioned in installments to the number of sessions /terms in an academic year. Where a student has paid fees in advance, such prepaid fees will automatically be available for subsequent term/session.

#### **2.1.2. Self-sponsored students**

Self-sponsored students who settle fees in full within the first five (5) days of a term/session may be eligible for a discount which shall be indicated in the respective fees structure where applicable. The discount shall not exceed 10% of the installment. Fee payment is the individual duty of the student and will not be addressed by any parent, guardian or organization.

#### **2.1.3. Sponsored Students**

Students may apply for financial support from a sponsor. The Institute will only accept written commitments from Organizations that have prior arrangements with such students.

In such a case:

- a) A student on sponsorship should provide evidence of the commitment by the sponsor.
- b) The Institute will invoice the sponsor and or student for the course/program.

- c) The student is responsible for his/her fees and ensuring that the sponsors meet their obligations in time. No installment will be allowed to spill over into the next session/term and such failure to remit will deem such sponsorship to have lapsed in the Institute perspective. Such a sponsor will be required to pay in advance and not in arrears.
- d) In the event that a sponsor defaults on payment, the student will be required to pay the fees before he/she is registered or allowed to sit for examination or graduate.
- e) Where a sponsor pays fees over and above the expected amount, the Institute reserves the right to accept such overpayments; and may:
  - i. Refund such amounts to the sponsor immediately.
  - ii. Pay student directly such overpayments based on merit.

#### **2.1.4. Refunds of excess fees**

The Institute shall not refund excess fees for a continuing student. Such excess funds shall be carried forward to meet the fees/charges for the next academic periods. In the event that a student withdraws from the course registered for, the fees refund policy shall apply (see appendix I)

#### **2.1.5. Transfer of Excess Fees**

Transfer of excess fees will not be allowed except in the following circumstances:

- a) Where a student has completed their academic program and has overpaid fees, such overpayments can only be transferred to another student or institution upon formal request. Such a request will be irreversible: and
- b) Has been confirmed to have discontinued their academic programs at the Institute, fees will be dealt with as per the refund Policy.

#### **2.1.6. Fees Debt Collection**

All students with fees balances shall be issued with demand notices. All fees balances must be paid on or before the commencement of the next session/term.

- a) A student will not be allowed access to facilities of the Institute, nor enrollment for teaching or examination for a particular course before their fee is paid in full.
- b) For a student who has withdrawn from the Institute for non-payment of fees or any other reason, the Institute shall proportion the services rendered to the fees already received and close the student account.
- c) Where student fees debt is overdue, the Institute may take legal and/or administrative actions towards recovery.

### **2.1.7. Charge for Custody of Uncollected Certificates**

Once certificates are ready for collection, KISE graduates have a grace period of six months to collect their academic certificates. The Institute will charge storage fees for all uncollected certificates at the rate of Kes. 100 per month or part thereof up-to a maximum of Kes. 3,000. This is meant to reduce the period taken to clear fees for those who may graduate with arrears.

## **2.2. General Debtors**

All services offered or goods supplied by the Institute shall be paid for in accordance with the terms and conditions agreed upon in the contract.

- i. Any order for reservations for services/goods shall be accompanied by payment of 50% of the proforma Invoice value or a binding Local Purchase/service order. The balance of the Invoice (50%) shall be payable on service provision or delivery of goods. For invoices supported by LPO/LSO, the payment shall be within 30 days of the Invoice.
- ii. A supply on credit shall only be approved by the Director on recommendation of a due diligence report. The Institute credit period for external debts shall be 30 days. An interest may be charged on overdue accounts at the higher of 12% p.a. or the prevailing market rate compounded monthly. Any applicable collection charges shall also be levied.

## **2.3. Staff Debtors**

### **2.3.1. Unsurrendered Imprest debts**

Staff Debts arising from un-accounted for imprests shall be recovered as a first charge to their salary and allowances until the amount is fully paid. Interest will be chargeable at prevailing market rate for any outstanding balances.

### **2.3.2. Salary in advance, Salary advance and Staff Advances**

Salary in advance may be given to staff on approval by the Director and is recoverable in the month. Salary advances on the other hand may be granted to staff to meet specific personal needs upon approval and will be re-payable by the end of the financial year or within twelve (12) months whichever is earlier.

Staff advances may be granted to seconded staff on approval by the Director and the officer will repay the same by the end of the financial year or within six (6) months whichever is earlier.

### **2.3.3. Rent Receivable**

Where the Institute charges rent for the use of property, an invoice will be issued on a monthly basis and payment shall be made in advance.

Any outstanding rent for a period of 30 days shall be converted into salary in advance and will be recoverable within the month. Rent arrears owed by tenants who are not Institute staff will attract an interest of 1% per month and the collection charges thereon.

## **2.4. Debtors Circularization and Reporting**

The Institute shall adopt the following strategies on circularization and reporting of debtors on a monthly basis.

- i. Sending all students notices/reminders for their respective arrears.
- ii. Staff debtors will be issued with reminders of balances through emails and other internal correspondences.

- iii. External debtors will be issued with statements of account, scheduled visits and make calls in an effort to follow up on outstanding debts.
- iv. All other debtors not categorized above will be issued with monthly statements.
- v. Provide an aged debtors list and a status report.

## **2.5. Appointment of a Debt Collector**

The Institute may engage a registered debt collector or a lawyer to pursue collection of overdue debts.

## **2.6. Bad and Doubtful debt provision**

A bad and doubtful debt provision shall be provided for as soon as it is apparent that recovery is impossible after exploring the following measures:

- a) Attachment of amounts due to the debtor; including salary and allowances, supplier dues among others.
- b) Up to 3 demand letters/notices to the debtor issued consecutively within a period of six (6) months.
- c) Demand letters/notices issued through an Advocate
- d) Engagement of Debt collectors and Auctioneers
- e) Repossessions of goods supplied where applicable
- f) Where the amounts are of significant value, the KISE Council may approve for a Civil suit including Commitment to Civil jail for defaulters.

## **2.7. Write-Off Bad Debts**

A debt that is not recoverable after a period of six (6) years shall be forwarded to KISE Council for consideration and recommendation to the Treasury through the Ministry responsible for Education for write off. Where it is certain that a debt is not recoverable by reasons of death, bankruptcy or insolvency the debt will be written off by the end of the financial year.

### **3. Chapter Three: Institutional Framework**

#### **3.1. Introduction**

The Director (KISE) will oversee the implementation of this policy.

#### **3.2. Management**

The offices responsible for Finance and Accounting shall be charged with the day to day implementation of this policy. A desk officer shall be designated for credit management in the Institute.

#### **3.3. Dissemination of the Policy**

The content of this policy shall be publicized and communicated through newsletters, emails, Institute website, engagement with partners and sensitization during staff meetings and students' assemblies.

#### **3.4. Commencement of the Policy**

This Policy will take effect upon approval by the Council. The provisions of this Policy will inform how historical accounting entries are reviewed.

#### **3.5. Waivers and Exclusions**

The principal debt shall not be waived. However, applicable interest and charges levied may be waived upon debtor's request and approval by the Director after clearing the outstanding principle.

## **4. Chapter Four: Monitoring, Evaluation and Reporting**

### **4.1. Monitoring and Evaluation of Policy Implementation**

The Institute shall establish a monitoring and evaluation system on the implementation of this Policy.

To achieve this, the Institute shall integrate strategies and mechanisms for monitoring and evaluating debtor's collection, responses to interventions and efficiency in debtor management.

### **4.2. Strategies**

- i. Develop a monitoring and evaluation plan.
- ii. Carry out quarterly monitoring and annual evaluation of the policy implementation.
- iii. Define short, medium and long-term interventions based on the outcomes of the monitoring and evaluation reports.
- iv. Advise the Institute on the areas of improvement.

### **4.3. Reporting**

The nature and scope of reporting will include:

- i. Progress made against plan;
- ii. Causes of deviation from plan if any;
- iii. Areas of difficulties and suggested solutions to problems that may adversely affect implementation of the Policy; and
- iv. Corrective measures required.



## **5. 5.0 Chapter Five: Policy Review**

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

## Appendix I

### Refund Policy

#### ODEL DIPLOMA IN SPECIAL NEEDS EDUCATION (SNE) FEES REFUND POLICY ON PULLING OUT

Vote		Year One						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
1	Registration	100%	100%	0%	100%	0%	100%	0%
2	Tuition	0%	50%	50%	75%	25%	100%	0%
3	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%

Vote		Year Two						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
	Tuition	0%	50%	50%	75%	25%	100%	0%
2	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%

NB: KNEC examination fees paid are refundable in full if exam registration is not yet done in case student drops out.

DIPLOMA IN SPECIAL NEEDS FEES REFUND POLICY ON PULLING OUT  
(FULL TIME SELF SPONSORED –BOARDERS)

		Year One			
		Before starting class	Session One	Session Two	Session Three

Vote		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
1	Registration	100%	100%	0%	100%	0%	100%	0%
2	Tuition	0%	50%	50%	75%	25%	100%	0%
3	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Activity	0%	50%	50%	75%	25%	100%	0%
6	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%
7	Caution	0%	0%	100%	0%	100%	0%	100%
8	Student Union	0%	50%	50%	75%	25%	100%	0%
9	Games Kit	0%	100%	0%	100%	0%	100%	0%
10	Accommodation	0%	25%	75%	50%	50%	100%	0%

	Year Two
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Vote		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
	Tuition	0%	50%	50%	75%	25%	100%	0%
2	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%
6	Student Union	0%	50%	50%	75%	25%	100%	0%
7	Accommodation	0%	25%	75%	50%	50%	100%	0%
8	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%

NB: KNEC examination fees paid are refundable in full if exam registration is not yet done in case student drops out. Games kit fee is not refundable but the student can be given the kit

**DIPLOMA IN SPECIAL NEEDS FEES REFUND POLICY ON PULLING OUT**

(FULL TIME SELF SPONSORED –DAY SCHOLARS WITH MEALS)

Vote		Year One						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
1	Registration	100%	100%	0%	100%	0%	100%	0%
2	Tuition	0%	50%	50%	75%	25%	100%	0%
3	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Activity	0%	50%	50%	75%	25%	100%	0%
6	Clubs&Societies	0%	50%	50%	75%	25%	100%	0%
7	Caution	0%	0%	100%	0%	100%	0%	100%
8	Student Union	0%	50%	50%	75%	25%	100%	0%
9	Games Kit	0%	100%	0%	100%	0%	100%	0%

10	Meals	0%	25%	75%	50%	50%	100%	0%
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Vote		Year Two						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
	Tuition	0%	50%	50%	75%	25%	100%	0%
2	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%
6	Student Union	0%	50%	50%	75%	25%	100%	0%
7	Accommodation	0%	25%	75%	50%	50%	100%	0%
8	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%

NB: KNEC examination fees paid are refundable in full if exam registration is not yet done in case student drops out. Games kit fee is not refundable but the student can be given the kit

DIPLOMA IN SPECIAL NEEDS EDUCATION FEES REFUND POLICY ON PULLING OUT

(FULL TIME MOE ADMITTED-BOARDERS)

Vote		Year One						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
1	Registration	100%	100%	0%	100%	0%	100%	0%
2	Tuition	0%	50%	50%	75%	25%	100%	0%
3	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Activity	0%	50%	50%	75%	25%	100%	0%
6	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%



7	Caution	0%	0%	100%	0%	100%	0%	100%
8	Student Union	0%	50%	50%	75%	25%	100%	0%
9	Games Kit	0%	100%	0%	100%	0%	100%	0%
10	Accommodation	0%	25%	75%	50%	50%	100%	0%

Vote		Year Two						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
	Tuition	0%	50%	50%	75%	25%	100%	0%
2	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%
6	Student Union	0%	50%	50%	75%	25%	100%	0%

7	Accommodation	0%	25%	75%	50%	50%	100%	0%
8	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%

NB: KNEC examination fees paid are refundable in full if exam registration is not yet done in case student drops out. Games kit fee is not refundable but the student can be given the kit

**DIPLOMA IN SPECIAL NEEDS EDUCATION FEES REFUND POLICY ON PULLING OUT  
(FULLTIME MOE ADMITTED– DAY SCHOLARS)**

Vote		Year One						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
1	Registration	100%	100%	0%	100%	0%	100%	0%
2	Tuition	0%	50%	50%	75%	25%	100%	0%
3	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%

5	Activity	0%	50%	50%	75%	25%	100%	0%
6	Clubs&Societies	0%	50%	50%	75%	25%	100%	0%
7	Caution	0%	0%	100%	0%	100%	0%	100%
8	Student Union	0%	50%	50%	75%	25%	100%	0%
9	Games Kit	0%	100%	0%	100%	0%	100%	0%
10	Accommodation	0%	25%	75%	50%	50%	100%	0%
11	Medical	0%	25%	75%	50%	50%	100%	0%

Vote		Year Two						
		Before starting class	Session One		Session Two		Session Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
	Tuition	0%	50%	50%	75%	25%	100%	0%

2	Administrative costs	0%	50%	50%	75%	25%	100%	0%
4	KNEC Exam	0%	0%	100%	0%	100%	100%	0%
5	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%
6	Student Union	0%	50%	50%	75%	25%	100%	0%
7	Accommodation	0%	25%	75%	50%	50%	100%	0%
8	Clubs & Societies	0%	50%	50%	75%	25%	100%	0%

NB: KNEC examination fees paid is refundable in full if exam registration is not yet done in case student drops out. Games kit fee is not refundable but the student can be given the kit

#### REHABILITATION COURSE FEES REFUND POLICY ON PULLING OUT

No	Vote	Before starting of sessions	After Month One	After Month Two	After Month Two	Month 3	Month 3
		Proportion taken up after registration but before sessions begin	Refundable during or after 1 <sup>st</sup> Month	Proportion taken up after session II begins	Refundable during or after session II begins	Proportion taken up after session ends	Refundable after session II ends

1	Registration	100%	0%	100%	0%	100%	0%
2	Rehabilitation fees	0%	50%	75%	25%	100%	0%
3	Administration fees	0%	50%	100%	0%	100%	0%
4	Accommodation	0%	50%	75%	25%	100%	0%

CERTIFICATE IN KENYA SIGN LANGUAGE (KSL), FUNCTIONAL ASSESSMENT, INCLUSIVE EDUCATION AND BRAILLE PROFICIENCY COURSE FEES REFUND POLICY ON PULLING OUT (FULL TIME OR DISTANCE LEARNING)

Vote								
		Before starting class	Session/ Month One		Session/ Month Two		Session/ Month Three	
		Proportion taken up after registration but before classes begin	Proportion taken up after classes begin for Session I	Refundable during or after session I	Proportion taken up after classes begin for Session II	Refundable during or after session II	Proportion taken up after classes begin for Session III	Refundable during or after session III
1	Registration	100%	100%	0%	100%	0%	100%	0%
2	Tuition	0%	50%	50%	75%	25%	100%	0%

3	Administrative costs	0%	50%	50%	75%	25%	100%	0%
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## Appendix II: Sample Student invoice



### KENYA INSTITUTE OF SPECIAL EDUCATION

P.O BOX 48413,KASARANI

020-8007977,0734801860/

[info@kise.ac.ke](mailto:info@kise.ac.ke)/<https://www.kise.ac.ke>

<b><u>FEE STATEMENT</u></b>					
<b>Student No:</b>	(Admission No)		<b>Settlement:</b>	(study mode)	
<b>Name:</b>	(Student Name)		<b>Stage:</b>	(year of study)	
<b>Programme:</b>	(programme registered for)		<b>Campus:</b>	(study area)	
DATE	DOC. NO.	DESCRIPTION	DEBIT	CREDIT	BALANCE
08/11/2021	TRANS25999	Fees for DSNEHI-Y1S1	70,000.00		70,000.00
08/11/2021	TRANS26000	Accommodation And Meals	68,400.00		138,400.00
08/11/2021	TRANS26001	Student Activity Fee	2,000.00		140,400.00
08/11/2021	TRANS26002	Administration PSSP	3,000.00		143,400.00
08/11/2021	TRANS26003	Caution	1,000.00		144,400.00
08/11/2021	TRANS26004	Clubs and Societies	250.00		144,650.00
08/11/2021	TRANS26005	Games Kit	6,000.00		150,650.00
08/11/2021	TRANS26006	KNEC Exams	7,700.00		158,350.00
08/11/2021	TRANS26007	REGISTRATION PSSP	2,200.00		160,550.00
08/11/2021	TRANS26008	Student Union	1,000.00		161,550.00

161,550.00

161,550.00

**Appendix III: Sample customer invoice**



ORGANISATION NAME  
LOCATION  
POSTAL ADDRESS

KISE

Being charges for transcribing the clients service charter into Braille format and Kenya Sign Language Video format.

Payment to be made by cheque/RTGS to:  
KISE DL Project II A/C  
National Bank of Kenya-H/av  
01003000910501  
Swift Code: NBKEKENXXXX  
IFMIS NO:15094

No.	Description	Quantity	Unit Price Excl. VAT	VAT %	Line Amount Excl. VAT
	(Service/Product Description)	0	0.00	16	0
			Subtotal		0.00
			16% VAT		0.00
			<b>Total KSH Incl. VAT</b>		<b>0.00</b>

VAT Clause

VAT Identifier

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**Appendix IV: Sample demand letter / notice**

**From:** Deputy Director (Fin&Admin)

**To:** (tenant)

**Ref. No:** (Folio No)

**Date:**

**Subject:**

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Text Body

**Xxxxx Xxx Xxxx**

**Deputy Director (F&A)**

**CC: Director KISE**

**DDP**

**FM**

## **Appendix V: Payment Guidelines**

### Payment Guidelines for Billable Services on eCitizen Platform

#### 1. Purpose

These guidelines aim to direct Institute clients on the payment procedures for all billable services offered on the eCitizen platform.

#### 2. Scope

These guidelines apply to all billable services provided to the Institute to her clients through the eCitizen platform.

#### 3. Integrated Services

The student's portal has been directly integrated with the eCitizen platform, therefore allowing students to easily and conveniently pay for their school fees.

Individual service codes have been created allowing clients to use the paybill no 22222 and the service codes as the account numbers. The service codes include:

Pay as you eat - KIEC

Braille transcription services – KISEB52

Sale of assistive devices – KISEA93

Sale of learning materials- KISEL54

Restaurant services- KISES32

Rooms and accommodation-KISER76

Hire of facility services-KISEH62

Institute tenants can access the service through the use of USSD \*222# and the service Code KISER to pay for their rent

Clients can also access Assessment services by directly logging on to their eCitizen platform.

#### 4. Payment Methods

**Online Payment:** Users can make payments through credit/debit cards, mobile money, or other approved online payment methods available on the eCitizen platform.

**Bank Transfer:** Direct bank transfers to designated government accounts will also be accepted. Transaction details must be provided during the payment process.

#### 5. Payment Procedures

**Service Selection:** Users should select the desired billable service from the list of available options on the eCitizen platform.

**Payment Calculation:** The platform will automatically calculate the total amount due based on the selected service(s) and applicable fees.

**Payment Confirmation:** Users will receive a payment confirmation notification upon successful transaction completion.

#### 5. Billing and Invoicing

**Electronic Invoices:** All invoices for billable services will be generated electronically and can be accessed/downloaded from the user's eCitizen account.

**Invoice Details:** The invoice will contain detailed information about the service(s) availed, charges, and payment confirmation.

## 6. Review and Amendment

These payment guidelines will be reviewed periodically to ensure their effectiveness and may be amended as required in accordance with changes in regulations or operational requirements.