FUNDAMENTAL INSTITUTE OF BLACK AFRICA CHEIKH ANTA DIOP

LABORATORY FOR RESEARCH ON ECONOMIC AND SOCIAL TRANSFORMATIONS (LARTES – IFAN)

MANUAL OF ADMINISTRATIVE, FINANCIAL AND ACCOUNTING PROCEDURES

June 2026

I. PRESENTATION OF THE LARTES-IFAN LABORATORY

1.1 General presentation

The Laboratory for Research on Economic and Social Transformations (LARTES-IFAN) of the Fundamental Institute of Black Africa has existed since 2007. As a financially autonomous unit, it is headed by the Scientific Coordinator of LARTES-IFAN.

The laboratory is located at Camp Jeremy, on the university campus of Cheikh Anta Diop University of Dakar. The originality of its scientific approach lies in the production and systematization of knowledge concerning the transformations affecting Senegalese society, as well as the implementation and support of development projects and programs.

The laboratory increasingly carries out the analysis of public policies. Government institutions and development partners express the need to collaborate with a research sector that works independently on the critique of public policies, drawing on an in-depth and continuous knowledge of the socio-demographic and economic changes of present-day societies.

One of the main features of this team — comprising sociologists, anthropologists, economists, demographers, geographers, agronomists, jurists and environmental specialists — is its dual quantitative and qualitative approach. This approach opens the way to joint analyses and allows a better understanding of the various causes of the social and economic changes under way.

The visibility of the team facilitates the provision, to ministries (Finance, Health, Family, Social Development) and development institutions (Government of Senegal, UNDP, UNICEF, ILO, local authorities), of academic analyses likely to support development action, whereas these institutions previously relied on one-off analyses conducted by consulting firms.

All financial operations are subject to the joint signature of the Coordinator of the laboratory and of a Public Treasury Inspector assigned to Cheikh Anta Diop University of Dakar acting as the University’s Accounting Officer.

Financial operations mainly concern: payments for services, study trips, costs related to inputs (consumables), management allowances, IT maintenance expenses, graphic-design costs and the purchase of publications.

Since its creation, the laboratory has received and managed, directly or indirectly, research budgets from several universities of the North (Manchester, Chronic Poverty Research Centre), as well as from the UNDP, the World Bank, UNICEF and the William and Flora Hewlett Foundation, among others.

II. LEGAL STATUS AND GOVERNANCE

2.1 Legal nature

LARTES-IFAN is an internal research unit of the Fundamental Institute of Black Africa Cheikh Anta Diop (IFAN), itself a public institution attached to Cheikh Anta Diop University of Dakar (UCAD). The laboratory was established by an administrative decision of the Director of IFAN (Decision No. 000056/BIS of 12 November 2012).

It does not hold autonomous legal personality: it is not constituted as an association, a foundation or a company. It is identified for tax and statistical purposes under NINEA No. 006087747.

2.2 Objectives

The objectives of LARTES-IFAN are the production and systematization of knowledge on the economic and social transformations of Senegalese society, the critical analysis of public policies, and the design and support of development projects and programs. These missions fall within IFAN's doctoral program "Applied Social Sciences for Development."

2.3 Management of objectives

The administrative, financial and accounting management of the laboratory is governed by the present Procedures Manual, approved by the Scientific Coordination. The scientific directorate leads the programs; a Scientific Council, on which the Head of IFAN's Department of Human Sciences sits, provides oversight. All financial operations are subject to the joint signature of the Coordinator of the laboratory and of the University's Accounting Office.

2.4 Use of the organization's assets

The assets and resources mobilized for LARTES activities legally belong to UCAD/IFAN. LARTES remains the authorizing officer for operations and retains copies of all of them, while the University's Accounting Office ensures accounting control and execution. When a funding partner domiciles funds, the UCAD Cooperation Directorate acts as fiduciary agent for disbursements. Assets are used exclusively for the research missions and activities of the laboratory.

2.5 Distribution of residual assets upon dissolution

As LARTES-IFAN is not an autonomous legal entity with its own patrimony, it does not distribute residual assets among members or shareholders. In the event of cessation of activities, assets revert to the parent institution (IFAN/UCAD), in accordance with the rules applicable to public institutions. No assets may be distributed to individuals or private third parties.

Summary

Element	Applies to LARTES?	Justification
Objectives	Yes (mission)	Defined in the founding decision and the manual, as a laboratory mission and not as a statutory corporate purpose.
Management of objectives	Yes (operational)	Governed by the Procedures Manual and the UCAD joint signature.
Use of assets	No (in its own right)	Assets belong to UCAD/IFAN; LARTES acts as authorizing officer.
Residual assets upon dissolution	No	No own patrimony; assets revert to IFAN/UCAD.

III. ADMINISTRATIVE, FINANCIAL AND ACCOUNTING PROCEDURES

Article 1 Preparation of direct payment statements

Direct payment statements are drawn up in two copies and submitted to the signature of the Scientific Coordinator of LARTES-IFAN, who signs after verifying the following supporting documents:

- The original of the final invoice or the duly settled statement, certified by the administrative and financial management officers and the members of the receiving committee;
- The supplier's delivery note and the internal receiving report bearing all the visas required for the operation;
- The purchase order or the contract.

Article 2 Committee for the receipt of works and supplies

The receiving committee is responsible for verifying the conformity of works, supplies and other services against the technical specifications and the supplier consultation files. This verification covers:

- The quantities delivered;
- The quality of the works and supplies delivered;
- Compliance with the defined norms and standards.

In all cases, the specialists of the activity and the beneficiary should be involved where appropriate. The committee is made up of two researchers, the Executive Assistant to the LARTES-IFAN Coordinator and the LARTES financial officer.

At the end of this work, the committee draws up a receiving report specifying:

- The place, date and time of delivery;
- The quantities received;
- Any reservations as to quality and quantity.

This report is signed by all members present and forwarded to the Scientific Coordinator of LARTES-IFAN for verification.

Article 3 Delays and penalties

After expiry of the delivery deadline, and without any formal notice, the supplier is liable to a penalty of 1/1000 of the value of the supplies not delivered.

Article 4 Payment

All financial operations are subject to the joint signature of the Coordinator of the laboratory and of the University's Accounting Office.

However, LARTES remains the authorizing officer and retains a copy of all operations.

Payment is made by bank cheque to the holder, upon presentation of invoices duly signed, numbered, dated and settled in words, after 90 days.

Article 5 Retention of accounting records

All accounting records are photocopied, scanned and kept in secure offices, under the responsibility of the Executive Assistant and document manager of LARTES-IFAN.

Article 6 Service provision contract

The establishment of a contract is systematic for any service provision linking LARTES to providers (consultants, enumerators, researchers, data-entry clerks).

Article 7 Mission order

Mission orders are issued for any field travel concerning enumerators, researchers and consultants within the framework of a service provision.

Article 8 Registration and stamp duties

Stamp and registration fees are borne by the holder, in accordance with Article 149 of the Public Procurement Code.

Article 9 Schedule of flat-rate daily allowances

Travel and accommodation costs are set in accordance with the schedule of Cheikh Anta Diop University of Dakar (UCAD):

- XOF 25,000 per day for travel within the country (meals and transport);
- XOF 25,000 per day for accommodation (hotel);
- XOF 100,000 per day for stays abroad.

Article 10 Institutional costs

A minimum rate of 10% is applied to calculate institutional costs in the preparation of budgets for the programs and projects managed by LARTES-IFAN. These costs cover financial monitoring and execution, administrative support for projects, administrative communication costs (telephone, electricity, printing) and the joint-signatory charges of UCAD’s Special Accounting Officer.

Article 11 Procedure for the receipt of works, supplies and services

The receipt of works, supplies and services gives rise to one of the following supporting documents, which confirm conformity with the terms of the contract:

- Receiving report, for works and large equipment;
- Delivery slip (or note), for small supplies;
- Certificate of completed service, for services.

The execution of certain contracts gives rise to a provisional receipt and a final receipt. This is the case for works contracts, where the period between the two receipts allows:

- Either to ensure the absence of design or execution defects;
- Or to allow the contractor to lift the reservations made at the time of the provisional receipt.

Article 12 Security procedure

Security staff are strictly forbidden to use electrical appliances such as hotplates inside the LARTES-IFAN premises. The reception of visitors after 9 p.m. is strictly prohibited for all LARTES-IFAN security staff.

The Coordinator of LARTES – IFAN

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