

REPUBLIC OF RWANDA

OFFICE OF THE OMBUDSMAN



**OPERATIONAL AUDIT REPORT OF
INSTITUTE OF SCIENTIFIC AND
TECHNOLOGICAL RESEARCH
(IRST)**

Kigali, December 2009

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Acronyms

GDP	:	Gross Domestic Product
ICT	:	Information, Communication and Technology
IRST	:	Institut de Recherche Scientifique et Technologique
ISAR	:	Institut des Sciences Agronomiques au Rwanda;
NGOs	:	Non Government Organisations
SWOT	:	Strengths, Weaknesses, Opportunities, Threats
%	:	Percentage

I. EXECUTIVE SUMMARY

To implement its responsibilities of advising public and private institutions as to improving the quality of services delivered to the population and of preventing and fighting injustice, corruption and other related offences in public and private administration, the Office of the Ombudsman conducted an operational audit on the functioning of the Institute of Scientific and Technological Research

This report contains findings and recommendations of the operational audit conducted by the Office of the Ombudsman. The purpose of the operational audit was to evaluate how Institute of Scientific and Technological Research achieves the objectives in relation with its mission and vision. In order to achieve this, the team examined systems of work in all functional areas of the Institute at the head office and the selected stations through interviews, focus group discussions, observations, spot checks and review of literature.

This report presents the identified loopholes and inefficiencies in the management and operations of the Institute. The findings are presented bellow.

IRST has a strategic plan from 2007-2011. This plan is based on the research policy, linked to various strategies. The strategic plan is implemented by stations and projects under supervision of IRST. These stations are not producing both annuary and periodic reports Performance contracts are also not containing these stations. The institute produces only scientific report but no activity report.

However, constraints remain as a barrier to stations sector development, some are relating to the not producing report , no action plans and there is no even performance contracts, not easy to asses the functioning of the stations.

It was noticed that the Institute of Scientific and Technological Research faces some weaknesses which are considered as obstacle in its functioning. Some of them consist on a limited number in human resources especially in research department, insufficiency of staff trainings, poor management of books and office stationery, loopholes and risks of theft in drugs produced, irregularities in procurement procedures, delays in recovery credits of

contribution of Social Security Fund for employees, withholding tax of Rwanda Revenue Authority and pay as you earn and poor management of fixed assets.

In order to improve its functioning, some recommendations are given to reinforce the internal system control, and then strengthen the sector so as our country become self sufficient in research development.

II. CONTEXT

This part deals with the mission of the Office of the Ombudsman, presentation of institution visited and the methodology used in the operational audit.

II.1. Mission of the Office of the Ombudsman

The Office of the Ombudsman is stipulated in article 182 of the Constitution of the Republic of Rwanda of 04/06/2003 and was established by Law n° 25/2003 of 15/08/2003 modified and completed by Law n°17/2005 of 18/8/2005 establishing the organization and functioning of the Office of the Ombudsman.

As stipulated in article 7 of Law n°25/2003, some of attributions of the Office of the Ombudsman are :

- acting as a link between the citizen and public and private sector;
- preventing and fighting injustice, corruption in public and private administration;
- advising cabinet and other concerned institutions as regards strengthening and improving their policy of preventing, fighting, and punishing corruption;
- advising the public and private institutions as to improvement of the quality of services delivered to the population; ...

In order to fulfill these attributions, the Office of the Ombudsman led an evaluation at the institute of the Scientific and Technological Research from 31st to 4th September 2009.

The main purpose of that operational audit was to assess the following:

- the organisation of the IRST ;
- the leadership, functioning and collaboration with the Institute and stations;
- the quality of services delivered;
- any existing loopholes of injustice and corruption in the functioning of the Institute.

II.2. General presentation of IRST

The Institute of Scientific and Technological Research (IRST) is a public institution established in 1989 by the Law n° 06/1989 of 15/03/1989. This law was amended in September 2007 by the Law n° 42/2007 of 01/09/2007 determining the attributions, organization and functioning of IRST. IRST is under the supervision of the Ministry of Education.

The institution is a leading institution of knowledge-based and technology-led economy of Rwanda. It was established within the framework of research restructuring in Rwanda.

According to the article 3 of the law n° 42/2007 of 10/09/2007 mentioned above, the objectives of IRST are as follows:

- implementing the national policy in research, science, technology and scientific inventions;
- conducting and promoting research based on the main appropriate technologies required for the development of the country;
- promoting technological activities aimed at national development;
- publishing and disseminating results of research conducted by IRST at the national and international level;
- collaborating with other concerned institutions in extending to beneficiaries results of the research in science, technology and inventiveness;
- providing training for scientific and technological research staff.

Therefore, IRST aims at contributing to sustainable development of Rwanda through conducting relevant research, experimental realizations, innovative trainings, scientific and technological information mainly in the fields of phytomedicines, applied sciences, life sciences and human sciences. It has an objective to meet the needs and expectations of its customers, i.e. targeted users or beneficiaries of research findings through generating suitable technologies in various fields.

IRST has a vision of becoming a performing institution at a sustainable partnership whether national or international and at results of competitive researches aiming poverty reduction and the economic growth of the country.

The policy of the Institute of Scientific and Technological Research is to integrate science, technology, scientific research and innovation in the context of the issues facing Rwanda. To establish legal and regulatory framework governing Science, Technology and Research together with numerous proposed interventions with in education and across all sectors to strengthen the capacity of science, technology and research.

II.3. Approach and methodology

The methodology used is composed of the following elements:

A methodological framework:

- what functions does IRST carry out and how do these reflect key strategy?;
- assess if the functions are carried out in transparency, efficiently and effectively;
- assess factors of proper administration and accountability;
- analyze if the functions are right (should there be change or restructuring?).

Following documents had been referred to:

- policies and their implementations ;
- strategic plan ;
- reports from various units;
- organizational structure of IRST staff.

In this operational audit exercise, following people have been contacted:

- the Director General of the Institute of Scientific and Technological Research ;
- the Director of planning ;
- the Director of administration and finance ;
- the Reasearchers Programme Coordinator and different members of staff.

Some stations under the supervision of IRST were visited to ensure the utilization of inputs, and relevant challenges they meet in the development of Research. Out of 7 stations under the supervision of IRST the following stations were visited: Nyagatare, Ngoma, Huye , Musanze and Kigali.

After gathering all informations, an analysis has been made, and some recommendations are submitted to IRST in order to perfom better, improving its leadership, effectiveness and efficiency.

This report comprises of four parts:

- Findings ;
- SWOT analysis ;
- Recommendations ;
- Conclusion.

III. FINDINGS

The findings of this report has been identified into the principles of good governance which are transparency, accountabilty, proper administration, effeciency and effectiveness as the processes of decision making and proceses by which decesions are implemented or not implemented by the IRST .

III.1 Transparency

The decisions taken and their enforcement are done in manner that follows rules and regulations.

The Institute of Scientific and Technological Research has established many rules and regulations which guide it in its functioning, but it was found that sometimes there is no respect of those rules and regulations.

III.2. Accountability

The responsibilities of human resource manager in the IRST are shared with the person who is in charge of plannification due to poor skills in human resource management, the human resource manager is a scientist and she has no knowledge about the administrative activities; it is not accountable for the sharing of activities because it is not easy to know the person who will take responsiblity on certain activity.

IRST does not publish the results of research done countrywide.

III.3. Proper administration

Institute of Scientific and Technological Research has internal rules and regulations in which it shows rights and obligations of employees and employer and the conditions to fulfil in order to take a decision. Every employee signs performance appraisal with their

directors. This contributes to the improvement of their ethic and moral in developing the Research Sector.

For more effectiveness in its activities IRST is guided by policy on science, technology and innovation and sustainable Biodiesel policy for Rwanda , a certain number of research papers which have been written on Research in Rwanda but not sufficiently published.

III.4. Efficiency

The IRST carries out its responsibilities under three units, one is in charge of administration and finance unit, innovation and technology transfer unit and planning, monitoring and evaluation unit .

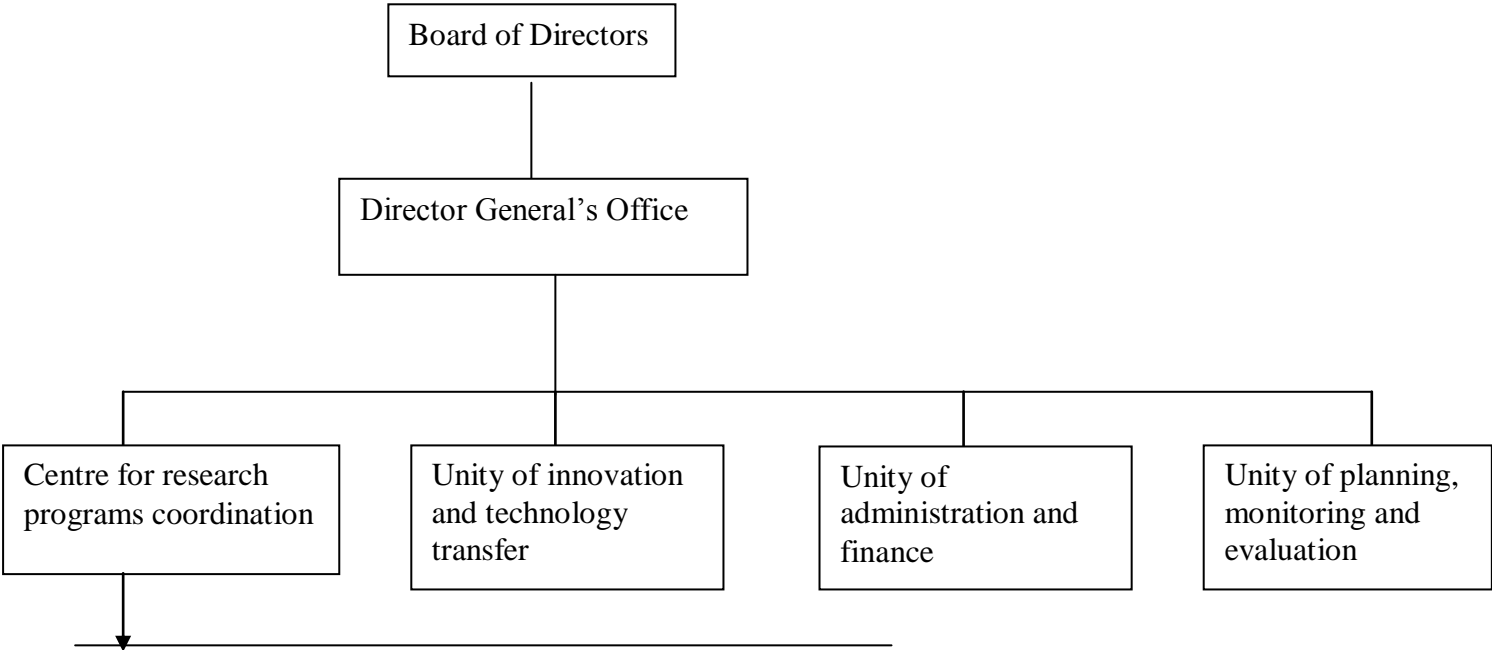
III.4.1. IRST organizational structure

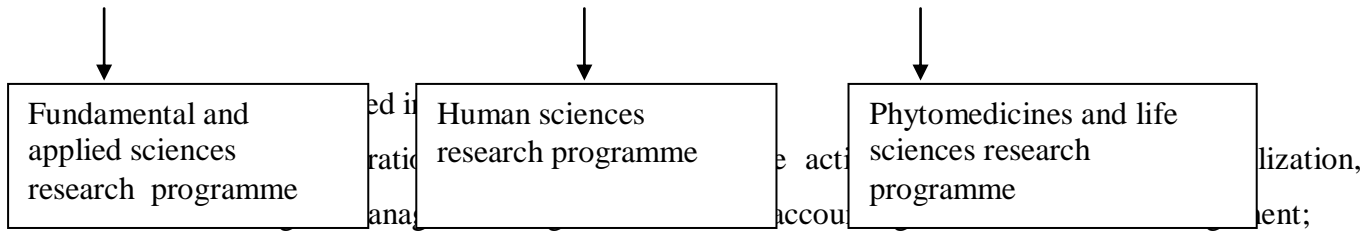
IRST comprises of the following organs:

- Boad of Directors;
- Management;
- Research committee.

The day to day management of the Institute of Scientific and Technological Research is entrusted to its Director General appointed by the Prime Minister order. He coordinates and directs the daily activities of IRST and is answerable to the Board of Directors on how its decisions are implemented as the organizational chart bellow elaborates.

ORGANIZATIONAL CHART OF IRST





- Innovation and technology transfer unit whose tasks are documentation and publications, extension ICT, technological partnership and marketing;
- Planning, monitoring and evaluation unit, which is responsible for all activities related to planning, monitoring and evaluation;
- Centre for research programs coordination;
- IRST has 7 stations operating in different districts of the country.

IRST is a multidisciplinary research Institution with various research activities being undertaken in three research areas under centre for research programs coordination:

1. Phytomedicines and Life Sciences Research Centre: The main research activities include phytomedicines and traditional medicines, biodiversity conservation and protection, biotechnology and essential oils;
2. Applied Sciences Research Centre which focuses its researches on energy, local material utilization, applied mathematics, environment, geography and seismology;
3. Human Sciences Research Centre which emphasizes researches on Rwandan literature, linguistics and history, socio-economics and psycho sociology.

III.4.2 Management Systems

This part focuses on the human resources management, assets management, management meetings and Board of directors meetings.

III.4.2.1. Human resources management

The IRST has 67 employees out of 121 employees that are planned on the organizational chart and they have 45 contractual employees. The institute has researchers at the stations level, whose management is in hands of the centre for research programs coordination at the headquarters.

Performance appraisals in 2008 and those of 2009 have been elaborated.

Some files of employees are comprised of the cases of conflicts among the employees and the directors, indiscipline case resulting them to be expelled from work.

Out of 30 documents of the employees consulted, 2 files of consultants were missing the following documents:

- Job application letter;
- Academic testimonials;
- Curriculum vitae;
- Recruitment procedures.

There are some employees that are in posts not corresponding to their qualifications like the person who is acting in the post of human resources, she has masters in chemistry and biology but she is six months acting as human resource Officer.

Head of stations are not given the advantages regarding their responsibilities and some they don't have affectation letters affecting them to that post.

III.4.2.2. Board of directors meetings and Management meetings

The law N° 42/2007 of 10/09/2007 in its article 8 which stipulates that the Prime minister order shall appoint seven (7) members of the board of directors. At least 30% of the members shall be women this was not respected in IRST yet IRST has 9 members of board of directors and research committee composed of 8 members provided by "manuel de procédure" of 1989 which is contrarily to the above law. This Board has been working for ten years without replacement or renewing their term which is contrarily to the Law N° 42/2007 of 10/09/2007 in its article 8 states that members of directors are appointed for period of three (3) years which may be renewable only once.

The above law states that the meeting Board of Directors of IRST held once in every three months and at any time it is considered necessary upon the invitation by its Chairperson or the Vice Chairperson in case of his/ her absence, by the Vice chairperson at own initiative or upon proposal in writing by the third (1/3) of its members. This was not respected as the tables bellow shows.

There is no management meetings held, employees have no where to express the challenges they face in their daily activities.

Table n°1. Meetings of the Board of directors

year	Ordinary Meetings held	Extra ordinary meetings	Total
2007	1	1	2
2008	3	2	5

From the table above, in 2007 the meetings did not held regularly only one board meeting was held instead of four meetings as provided by the“manuel de procédure” of 1989.

Table n°2: Meetings of Research Committee

year	Meetings held
2007	1
2008	1

As it is shown in the table above the Research committee does not meet regularly; in 2007 and 2008 it hold only once respectively out of 24 per year provided in“manuel de procédure”.

III.4.2.3. Management of Assets

The assets of IRST are composed of books produced, houses, office equipments, guesthouse, forestry, charcoal and construction materials.

During the period when this operational audit was carried out, IRST did not have logistics officer and it was not easy for the auditors to identify the quantity and the category of assets.

The following weaknesses were identified in the management system:

- The books produced by researchers are not published and they are not kept well; they are scarted every where although they have a library;
- It was not easy to know the number of books that are in the library of the institution because they are not regestered any where;
- There is poor management of office material, the office materials are not codified theft of assets is possible without detection on time.
- There is no tarrif set by management for hiring tents, hiring cultural troop and hiring chairs in order to check income earned from the above services provided; cultural

troop members are temporarily employees and they are paid every month whether they have been hired or not;

- Poor utilization of institute houses and no depreciation done to them;
- Failure to undertake verification of stores to determine the condition and value of assets kept in that stock.

Due to the lack of logistics officer, IRST does not maintain a comprehensive fixed assets register to monitor the use and movement of them.

III.4.3. Strategic and action plans

A national policy on science, technology and innovation was elaborated in 2006. The specific objectives of policy are to support the growth of the economy of Rwanda, specifically to support the vision 2020 targets of a steady growth in GDP 8% per year from 2010- 2020, to advance the quality of life for all the citizens of the Rwanda and to improve skills and knowledge among the population specifically to create knowledge based economy, to maintain viability and strategically chose to enhance opportunities for growth in rural areas and intergrate technical education with commerce, industry and the private sector in general.

The IRST has strategic plan starts from 2007 to 2011 which focuses on the following main lines to be pursued against all sectors of the economy:

- To meet the need and expectations of its customers like targeted end users or beneficiaries of research findings through generating suitable technology in various fields;
- Educating the citizens of Rwanda in science and technology;
- Provision of high quality science and technology education;
- The development of links with ‘best in field’ technical and professional institutions internationally to ensure Rwanda stays abreast of latest technology and thinking;
- Researches in infrastructure design and construction including best practices;
- Publication studies, investigations and reports to be promoted in ICT sector;
- Establishment of a net work of science and technology resource centers with support libraries at strategic location throughout the country to provide access to students, teachers, and researchers.

It was found out that IRST does not follow the above main lines of the strategic and action plans.

III.4.4. Budget

IRST annual budget is allocated by the Government. It benefits sometimes from donors funds. The table below shows the budget granted and the one spent in 2007, 2008 and 2009.

Table n° 3: Budget granted and spent in 2007, 2008 and 2009

Year	Budget	Spent budget	Surplus/ deficit	%
2007	882.931.356	1.068.792.379	(185.861.023)	121
2008	1.127.010.193	1.222.943.272	(95.933.078)	108.5
2009 6 month to 30th June	741.466.095	672.485.854	68.980.241	90.6

Source: Financial statements 2009

The IRST annual budget is composed of the cash transfer from the treasury-recurrent, directs payments, development budget, donors from partners and internally generated income. The 2008 annual budget was over spent due to the unbudgeted project of constructing central laboratory.

While the budget 2009 was not used for the budgeted activities whereby the budgeted amount for the goods and services used to purchase a bus that will be using biodiesel 100% produced by IRST and the Generator for the IRST biodiesel laboratory and the surplus salary budgeted due to the shortage of employees was used in the daily activities of the institution.

III.4.5. Management of finance

Article 70 of the Organic Law n° 37/2006 of 12/09/2006 on states Finances and Property requires budget agencies to submit annual reports which include all revenues collected or received and all expenditures made during the fiscal year, as well as a statement of all outstanding receipts and payments before the end of the fiscal year; IRST respects that provision in producing report and statement on budget execution.

However it was noticed that there is missusing of public funds at IRST in the sense of paying without supporting documents; this gives a room for embazzlement of public fund.

Exemples:

- the payment done for the purchasing of palm oil where there is no contract, requisition form and quantity of oil demanded;
- the payment of different invoices on consumption and those on printing activities;
- the payment of transport and catering allowances without the contract providing that.
- The General Director moves with accountant and his administrative assistand to gather with cheques and institution stamp and sign for money in illegal procedures, examples are cheques paid for welcoming, taking for lunch and farewel dinner of visitors who come to visit the institutuion.

This was observed during the operation audit by the employees of the Office of the Ombudsman where they failed to get stamp to stamp on their mission clearence on the days of alive and departure.

Salaries budget line was allocated to other budget line without approval from parliament which is contrary to the article 51 of the organic law number 37/2006 of 12/9/2006 on state finance and property.

IRST has given amount of 250 000 per month as transport and lodgement allowances to some employees that are going for mission at projects for duration of above 30 days without an official document providing that; they explained that this money is given to the mentioned employees as a flat rate and this was done for a long period more than 30 days which is contrary to the Presidential Order n° 16/01 of 28/8/2008 regulating civil servants in official missions inside the country in its article 10 stipulating that mission in the country shall not exceed thirty (30) calender days. After this period, the concerned employee shall be provisionarily transefered until the end of their mission. IRST should respect the law and affect the above employees as provisionarily.

There is a lot of consumption in reeption activities, particulary in welcoming people like auditors and any other visitor who is coming for the purpose of work, it was also observed in the reception of IRST employees where they purchase food and drinks for the employees who did not attend the reception ceremony.

IRST has deposited the money on the personal accounts of employees to pay the suppliers and people who worked for IRST as casual labors which is not accountable. Examples are head of stations of Ngoma and Nyagatare.

III.4.6. Public tendering procedures

IRST has an internal tender committee composed of 7 members. Annual procurement plan is elaborated, however it is not respected . In 2008 out of 16 tenders planed 17 were awarded among the 17 tenders awarded 6 were not planned.

Tender documents are filed but some supporting documents were missing such as proforma, reports of evaluation, invitation and notification letters.

Table n°2: Examples of tenders awarded without supporting document

Title of tender	Successful bidders	Procurement method	Amount
Tender for purchasing bloc note and files	Imprimerie papeterie MAGANEM	Request for quotations	800.000
Tender for purchasing office materials	ALPHA COMPUTER SARL	Request for quotations	465.000
Tender for purchasing office equipments	Papeterie AMICALE	Request for quotations	548.000

Non compliance with tendering procedures, they violate the principles of transparency comptition and accountability and this may lead to misuse and misappropriation of public funds

III.4.8. The internal audit

IRST has no internal auditor,
Internal weakness may be encountered and the errors or fraudulent may be committed without being noticed. .

III.5. Effectiveness

Effectiveness is a measure of the extent to which an institution achieves its objectives as well as the manner in which it interacts and works with others in achieving them.

This part concerns the performance, collaboration and service delivery.

III.5.1 Performance

The IRST is a public research organization whose mission is to carry out fundamental and applied researches that respond to the needs of the Rwandan people. In order to know the needs of people, IRST has conducted survey and the results are baseline for the researches to be done however, the researches done are not published at the national level; it is done in scientific journal which is submitted to the Universities only, even that journal is not issued at times; for example the scientific journal of 2007 is not yet issued up to now.

Some researchers are not effective because they abandoned the projects without accomplishing them and go for another job; those projects are still pending.

The institute has now decentralized its activities by establishing seven (7) Research Stations around the country and the research programs cover the following areas:

- Phytomedecines and life science
- Applied and fundamental science
- Human sciences
- Laboratory, workshops and pilot plants.

IRST also produces the following drugs:

- Sirup;
- Oil drugs (Pommades);
- Capsules (tablets).

There is lack of segregation of duties where by the person in charge of production of drugs is also in charge of selling them, collecting money and depositing money in the Bank without any follow-up that person does not record the quantity of drugs produced, the quantity sold and the quantity of drugs remaining in the stock. This is a loophole of misappropriation of internal income.

The price of drugs was fixed by the person who is in charge of producing and selling them, he fixes these prices on his imagination, the board of directors should be the one to fix prices for drugs.

III. 5.1.1. IRST stations

IRST has decentralised its activities by establishing 7 stations in different districts of the country without authorization from the parliament and even from the board of directors.

The team carried out an operation audit in stations of IRST that are operating in the following districts of Rwanda: Huye, Ngoma, Nyagatare, Musanze and Nyange, they found out that those stations are all aiming at the activities of supervising the planting and production of Oil products like jatropha, Lippia and Geranium. There is no specific mission for the operation of stations.

Also it was found out that there is poor management of some stations where there is no activity report produced and poor management of finance, where there is no justificative documents for the use of money in the stations of Nyagatare and Ngoma.

The station workers travel to the head office frequently to correct items such as pens, photocopying papers, files and other materials which are readily and cheaply in most parts of the country, they also go for the mission clearance due to the process of getting them from the head office, the team therefore, observed a lot of expenditure in the terms of travelling allowances, the amount of money and the time spent for outweigh the value of material collected. These practices have led to the situation where station officers apply for the imprest under the pretext of travelling to the head office to collect such materials while in actual fact they do not travel but use the imprest for personal activities.

III.5.1.2. Biodiesel project

IRST has established biodiesel and bioethanol project that is capable of producing 200 liters per day, The biodiesel research program has tried to achieve its objective where it has managed to find appropriate oil- methanol catalyst mixtures of making biodiesel from palm oil, moringa, jatropha, soya bean and avocado oil.

The biodiesel production market was intended to draw high level clients from Rwanda, Burundi, Kenya, Uganda, Tanzania and Democratic Republic of Congo; it is in this respect that the IRST purchased one bus that will be used to transport people from Kampala to Rwanda using biodiesel oil in order to market the production of biodiesel in the above mentioned countries. IRST has put its priorities on alternative energy research especially

biodiesel production and it has now neglected other projects like Lippia and Geranium plantation projects where they don't have enough budget.

IRST has a person who is supplying palm oil used in the production of biodiesel but there is no written contract between supplier and IRST, there is no even performance security which is contrary to the procurement law n° 12/2007 of 27/03/2007 in its article 75 which states that, the performance security shall be submitted by successful bidder before signing procurement contract. It shall neither be less than five per cent (5%) nor more than ten per cent (10%) of the contract value.

In case the contract is not fully or well executed, the performance security shall unconditionally be seized by the procuring entity as a compensation without prejudice to other penalties provided by the Law.

Although IRST has established the laboratory for biodiesel it is still facing the following difficulties:

- There was no mechanism for the fixation of biodiesel prices;
- No contract and performance security between palm oil supplier and IRST, this may lead to the failure to supply or supplying expired products or poor quality palm oil and no compensation can be done;
- No measures that was established for the promotion of production of oil plants in Rwanda;
- Poor management of materials like palm oil and biodiesel in particular where it is not easy to identify the Biodiesel produced, sold and remained in the stock;
- There is no accountant or cashier who is in charge of keeping money from biodiesel sold so there is a room for embezzling this money;
- Poor management of palm oil because there is no registered kgs received from supplier, kgs used in the processing of biodiesel and the kgs of palm oil remained in the stock.
- Although biodiesel is being produced, it was noticed that IRST can not produce biodiesel which can satisfy the needs of country.

III.5.4 Collaboration

To remain on the cutting edge of technology, IRST works closely with different Ministries, local governments, private sector, NGOs, research and/or higher learning Institutions in Rwanda and all over the world.

It collaborates directly with the stations, donors and other institutions like ISAR and Universities in training them in different research areas and the stations are obliged to collaborate with the districts.

It generates suitable technologies, provides scientific and technical assistances to Schools/Universities, industries, NGOs, Private sector.

IV. SWOT ANALYSIS

IV. 1. Strengths

The following points are some strength which can help IRST in achieving its mission:

- capacity of funds mobilisation for research projects ;
- skilled staff;
- production of biodiesel as the single market in Rwanda;
- National policy on research and technology;
- Policy on the production of biodiesel;
- fixed assets like houses and offices.

IV. 2. Weaknesses

In its functioning, the IRST has some weaknesses:

- irregularities in procurement procedures;
- the institute does not have formalized procedures of authorizing materials to the stations;
- poor management of store and laboratory materials;
- poor management of finance;
- limited number of human resources;
- lack of specific mission of stations;

- irregularities in the management particularly in the stations, sale of products like drugs;
- The low levels of productivity resulting from insufficient human resource and biodiesel production machines with the limited input use;
- insufficient publication of research results;
- irregularity of board of directors and research committee in meetings;
- The IRST headquarters and most of the stations visited did not have inventory registers of the assets and office materials; this may lead to the loss of public property and materials through theft and pilferage;
- no quarterly and annually activity reports produced.

IV. 3. Opportunities

Besides constraints, IRST has prepared a business plan for IRST biodiesel production plan and biodiesel policy proposal, this project is committed to use raw materials that are produced without exacerbating the problem of land degradation in Rwanda.

- Biodiesel can be produced using vegetable oils that are cultivated in Rwanda ;
- Biodiesel is a renewable energy;
- Reduction of energy using its production;
- Government support;
- Good collaboration with institutions.

IV. 4. Threats

- No internal auditor;
- Insufficiency of oil products used in biodiesel production;
- Insufficient employees.

V. RECOMMENDATIONS

In order to improve its functioning effectively and efficiently, the following recommendations were provided:

- The Director General and the board of directors should enforce government procedures regarding selling of drugs and biodiesel products;
- Board of directors and research committee should meet regularly;
- It should establish the way of publishing to the public the results of researches done;

- Due to an unspecified mission and vision of the stations, IRST should close stations and their activities should be managed by the districts in which stations are operating because the stations are consuming yet there are not producing;
- IRST should produce quarterly and annual activity reports;
- IRST should recruit employees in order to occupy the vacant posts;
- should improve the management of fixed assets like houses and establish their inventory ;
- should sign contract between palm oil supplier and ask for performance security of palm oil supplied in order to protect some conflicts can rise in case the supplier fails to abide the contract;
- should undertake verification of stores to determine the condition and value of assets kept in the stock;
- IRST should enforce formular of research on biodiesel and leave the activity of producing it to the private sector;
- For good management of public funds, all expenses incurred by the IRST should be adequately supported by the necessary documents including purchase orders detailing the nature of goods or services and costs. These documents should be chronologically referenced and properly filed for future reference;
- IRST should follow the procurement plan. In case conditions arise, it should be made clear through a written report detailing reasons for incurring unplanned expenditure through unplanned procurements;
- IRST should look for a good manager, its Director General is a good researcher but very bad manager.

VI. CONCLUSION

Rwanda's current research status and orientation for the future entails primarily, the stepping up of activities that develop and promote research production. This shall be reached when IRST come up threats aforementioned, by means of intensifying the use of inputs and modern techniques in research and technology, prudent use of oil and drugs products, preparing work shops to sensitize and publish the citizens about establishment of projects and results of researches based on their needs, and the strengthening of research capacity and extension services.

IRST is doing its best to achieve mission and objectives but it still has some weaknesses to overcome, therefore IRST should be careful in the management of public funds and put more effort in the development of some other projects rather than emphasizing only on the production of biodiesel project.