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MARKETING AND PUBLIC RELATIONS POLICY

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Signature by Chairman Council	

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1.0 Interpretation of Operational Terms of the Policy

(i) Advertising: is the activity or profession of producing advertisements for commercial products or services.

(ii) Marketing: is the action or business of promoting and selling products or services, including market research and advertising.

(iii) Professionalism: is a trait that is highly valued in the human resource or staff or employees of any organization.

(iv) Public Relations: is the practice of deliberately managing the spread of information between an individual or an organization and the public.

(v) Publications: these include printed materials such as view-books, annual reports, brochures, booklets, flyers, postcards, posters, and letterheads/business cards. Digital media includes web, video, social media, and other internet-related content.

1.1 Background of MRU

Muteesa I Royal University (MRU) was offered an operational license by the National Council for Higher Education (NCHE) in 2005 and started its operations in 2007. The founding Chancellor of the University, who is also its Visitor, is His Majesty the Kabaka, Ronald Muwenda Mutebi II. The genesis of modern education in Uganda is historically associated with the Kingdom of Buganda owing to the role that Sekabaka Muteesa I played in inviting the missionaries who introduced education in Uganda. Owing to this history, it is only befitting that the University was named after this visionary leader. Hence, the University was named after the 31st King of Buganda who was a monarch of great vision, Kabaka Muteesa I (1856-1884). MRU is a skills training, academic and research-oriented institution of higher learning that was established as a private institution. The initiative was promoted by the Executive Committee (EC) of the Buganda Kingdom, headed by the *Katikkiro* (i.e., Prime Minister).

1.2 Strategic Goals of MRU

The Strategic Goals of MRU are as follows:

i. To produce graduates with all-round competencies and skills to be able to initiate self-employment activities or compete for jobs in the global market;
ii. To promote research and encourage students and staff to publish;
iii. To build and expand collaboration and engagement with the community, the alumni, and industry and business, and to equip students with practical skills while empowering the community, industry & business to develop local solutions;
iv. To strengthen MRU's human resource capacity;
v. To achieve a sustainable financial resource base;
vi. To improve the administrative and organizational arrangements of MRU with a view to achieving efficiency and effectiveness in all sections of MRU; and
vii. To construct or acquire, rehabilitate and maintain buildings, equipment, implements, ICT facilities and land particularly for the growth and development of its niche.

1.3 Vision of MRU

The Vision of MRU is to be "a leading university responding to contemporary challenges through teaching and learning, research and technical guidance".

1.4 Mission of MRU

The Mission of MRU is "to provide training, research and technical guidance responsive to national socio–economic needs".

1.5 Core Values of MRU

The core values of MRU are as follows:

i. Professionalism; Professionalism is a trait that's highly valued in the human resource of any organization. It has many attributes, including: (a) Specialized knowledge, (b) Competency, (c) Honesty and integrity, (d) Respect, (e) Accountability, (f) Self-regulation, and (g) Image.
ii. Respect for Diversity;
iii. Cultural Sensitivity;
iv. Tenacity; and
v. Team Spirit.

2.0 Introduction of the Policy

The staff members of MRU's Marketing and Public Relations Office serve as a liaison between MRU and the public. They are, therefore, responsible for a broad range of MRU's communications functions, including marketing, media relations, photography, and production of publications and distribution of information about its internal and external audiences. This Policy is designed to keep MRU's internal and external audiences informed while promoting and safeguarding its image and identity. To accomplish these primary goals, information about MRU and its programs, events, initiatives and community must be released in a manner that is consistent, efficient, accurate, engaging and in keeping with its vision, mission, values and goals. Hence, this Policy is also intended to ensure messages about MRU are delivered with the level of professionalism that today's modern media and its consumers demand.

3.0 Objectives of the Policy

The objectives of the Policy are as follows:

i. To ensure a consistent public image as well as to enhance and broaden awareness of MRU with the view to promoting its vision, mission and key marketing and public relations messages which is based on quality, scope, and impact of research, knowledge and scholarship it offers;
ii. To develop, execute and assess the way in which MRU undertakes strategic marketing and public relations both internally and externally in order to strengthen, promote and protect its brand identity, reputation, relevance, collaborations, accomplishments and excellence;

iii. To establish close linkages with all Buganda Kingdom's institutions such as counties and sub-counties, clan structures, etc., as well as other partners in order to boost its student numbers (including through the alumni association) and resources for future investment;

iv. To develop and execute an integrated marketing and public relations program that will help in achieving MRU's overall target enrolment of undergraduate and graduate students; and

v. To maximize the impact of MRU's advertising resources. The Marketing and Public Relations Office has the responsibility to ensure that consistent MRU design and copy standards are met, and that its mission, marketing and public relations messages are appropriately conveyed.

4.0 Application of the Policy

The Policy shall be applicable to all persons charged with liaising between MRU and its stakeholders such as the public.

5.0 Advertising

i. All advertising desired by all Departments and offices of MRU must be coordinated with the Marketing and Public Relations Office. This includes all forms of paid and free advertising, including print, broadcast, web, and outdoor advertising. No advertising commitment may be executed without consulting the Head in charge of Marketing and Public Relations. Advertising space reservations and delivery of adverts are handled by the Marketing and Public Relations Office;

ii. The Marketing and Public Relations Office offers writing, editing, photography, design and strategic consultation at no cost to MRU Departments. All advertisements must be produced by MRU's Marketing and Public Relations Office, either using in-house staff or the services of an approved outside design freelance professional, at the discretion of the Marketing and Public Relations Office; and

iii. As regards exclusions, employment advertising placed by MRU's Office of Human Resources is exempt from this Policy. However, advertisements must comply with MRU's brand standards. Posters, signs, notices, flyers, and banners intended exclusively for on-campus audiences by the Campus Life Department are also excluded from this Policy, but must comply with MRU's brand standards. Free advertising because of in-kind trades is not exempt from this Policy. The Marketing & PR Office will be the custodian of MRU's brand standards.

6.0 Publication & Digital Media Services

i. The purpose of this Policy is to ensure that MRU's publications that reach the external community (and publications produced for internal purposes that require a high level of quality) are produced in a cost-effective and professional manner, and consistently promote its brand in order to meet its marketing and public relations objectives;

ii. MRU's print and digital media that is meant for an external audience must be produced and/or managed (directed) by the Marketing and Public Relations Office. The same applies to high-end publications and digital media targeted at an internal audience;

iii. Design services are provided at no cost to MRU's Departments. As a general rule, at least two (2) weeks shall be allowed as lead time for digital and items that will be printed in-house. For large quantities and other items going to a commercial printer, at least four (4) weeks lead time shall be allowed; and

iv. The cost of printing, mailing and any other products or services (other than layout and design) are always the responsibility of the requesting Department. The Marketing & Public Relations Office will coordinate and obtain quotes for printing in order to assure the best rates and quality.

7.0 News Releases

i. This Policy is intended for the approved channels and processes for delivering information, news and publicity materials to the media;

ii. MRU's communication with the news media are managed by the Marketing and Public Relations Office, which services as a liaison between MRU and the public and is responsible for a broad range of editorial, marketing, publications and other public relations functions, including the creation and distribution of news releases about campus events, research, grants, awards and other milestones;

iii. The Marketing & Public Relations Office is the only Office permitted to send out news releases on behalf of MRU and its administrative and academic units. The only exception to this rule is MRU's Sports Department when sending out sports-related news releases to sports editorial staff. By channeling the release of information to the media through the Marketing and Public Relations Office, MRU is able to maintain a professional, journalistic communication style in news releases and allows for a consistent and appropriate public image of MRU. Having a single distribution point for news releases also gives communications staff the opportunity to integrate key marketing information into MRU's media messages;

iv. To request a press release, a Publicity Request Form shall be used. After receiving a request to produce a release, the Marketing and Public Relations staff will assess the subject of the release and determine how to proceed based on whether or not the subject to be released is:

- In keeping with MRU's mission;
- Is "newsworthy" enough to appeal to the news media or other intended audiences;
- Capable of producing the desired results; and
- Will help meet MRU's communications, marketing and public relations goals.

v. The Marketing & Public Relations Office reserves the right to decline the creation/distribution of news releases if they are deemed inconsistent with any part of this or any other MRU Policy.

8.0 Speaking to the News Media

a) The purpose of this Policy is to determine who may speak on behalf of MRU to the news media, in addition to explaining more about the role Faculties can play in

promoting MRU in the news media by giving interviews about their academic expertise to journalists;

b) MRU's communications with the news media are managed by the Marketing & Public Relations Office, which serves as a liaison between it and the public and is responsible for a broad range of editorial, marketing, publications and other public relations functions. The Marketing & Public Relations Office often serves as a primary contact point for the media who are looking for Faculty experts to comment on issues for news stories. In addition, the Public Relations Officer serves as the official spokesperson for MRU;

c) In the event that another member of the Campus community would be a more appropriate spokesperson on specific matters, the Office of the Manager Marketing and Public Relations will designate other staff to speak to the media on a case by case basis;

d) Members of Faculties are actively encouraged to provide comment to the news media on their areas of academic expertise. Initial calls should be forwarded to the Marketing and Public Relations Office for screening and redirection;

e) MRU staff members who are contacted by the media should always consult with the Manager of the Marketing and Public Relations Office before agreeing to an interview or to provide information if the inquiry is related to MRU matters; and

f) The Marketing & Public Relations Office can help prepare the Faculties and staff for a media interview with tips for getting points across, and the "do's and don'ts" of working with the media.

9.0 MRU's Target Audiences

MRU's core constituencies are divided into internal and external audiences. Some of the internal audiences include: Board of Trustees, MRU Council, staff (top management and support) and students in Faculties, and academic Departments. Some key external constituencies include: alumni, parents, prospective students, prospective donors, private and public funding agencies, central government officials, opinion leaders, Buganda Government officials, secondary schools and tertiary institutions of higher learning, media houses, Campus guests/visitors, private businesspersons, and the public.

10.0 Implementation Strategy

To implement this Policy, the implementation strategy shall be as follows:

a) The Marketing and Public Relations Officers, under the leadership of the Vice Chancellor, will form a team that shall proactively spread MRU's key messages;

b) Rolling out of MRU's Marketing and Public Relations Plan;

c) Supporting the Marketing and Public Relations team;

d) Conducting a MRU-wide Branding Audit;

e) Managing Time-sensitive Communications;

f) Preparing of materials by Faculties, and academic and non-academic Departments for communication to internal and external audiences;

g) Strengthening Students' Enrolment Unit; and

h) Enhancing the tactics to be used to communicate with the identified audiences (e.g., social media, outreaches, senior six vacation seminars and workshops, conventional advertising on different media houses, promotion of special interests, enjoying media publicity without payment or utilizing free media time, supporting and resourcing the Mass Communication Department, designing a marketing apparatus, strengthening ties with alumni association, effecting corporate social responsibility, holding grand press conference once a semester, contracting commission agents, attending and partially sponsoring teachers' seminars and workshops, and partnering with local, regional and international entrepreneurs).

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DEBT MANAGEMENT AND WRITE-OFF POLICY

Date of Recommendation By Management	:	
Date of Approval By Management	:	
Commencement Date:	:	
Review Date:	:	Institutional Review Every After Three Years
Signature of the Chairman Council	:	

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1.0 Interpretation of Operational Terms of the Policy

i. Bad Debt: an outstanding sum of money owed to MRU or its subsidiaries which have not been paid despite repeated efforts to collect the debt (deemed irrecoverable) or it is uneconomic to pursue the debt further.
ii. Bad Debt Provision: this is a provision which is made in MRU's Accounts against outstanding income which may not be collectable. It ensures that future periods' results will not be adversely impacted if debts are to be written-off.
iii. Commercial Debtor: where the commercial debt is written off, MRU may be able to claim value-added tax (VAT) bad debt relief. A copy of the document and a print-out will be made available for the VAT return if required.
iv. Debt Management:
v. Debtor: a person or organization that owes money to MRU.
vi. Student Debt: where a student debt has been written off the individual record in the student database will have the appropriate debtor flag attached.
vii. Write-off: this is a procedure used in accounting when a debtor (or other asset) is determined to be uncollectable and is therefore considered to be a loss.

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d. To strengthen MRU's human resource capacity;
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ii. Respect for Diversity;
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2.0 Introduction of the Policy

- Debt management policies are written guidelines, allowances, and restrictions that guide the debt issuance practices of organizations, including the issuance process, management of a debt portfolio, and adherence to various laws and regulations. Hence:

a. As part of the management of its financial resources, MRU needs to try and ensure that the most effective cash collection procedures are in place and that income generated is reported at the correct levels.
b. Income to MRU, reported through the income and expenditure account, is calculated to reflect the income generating activity for that particular period regardless of whether or not the cash has been received by MRU.
c. Customers of organizations do not always pay for the services they have used (e.g., tuition fees, or commercial income). If despite best efforts to collect the outstanding income it is deemed to be irrecoverable it is referred to be a bad debt and would normally be written-off to the income and expenditure (I& E) account as a reduction in income.
d. Treating income as a bad debt should be the final stage of the University debt collecting process. To support this, a detailed "Student Payment and Debt Procedures" guideline for the collection of income should be in place and should be continuously updated or reviewed.
e. To mitigate against the impact of writing-off bad debts, MRU shall make an annual provision in the accounts (referred to as the "bad debts provision").

3.0 Objectives of the Policy

The purpose of this Policy is to outline the calculation of the bad debt provision and the writing-off of any bad debts of MRU. The two main objectives of the Policy are as follows:

a. To minimize borrowing costs subject to keeping MRU's risks at an acceptable level; and
b. To support the development and functioning of MRU's financial markets.

4.0 Application of the Policy

This Policy applies to all staff involved in the raising of income and debt collection activities.
The scope of this policy covers MRU's income across all accounting headings including: tuition fees, commercial/enterprise income, accommodation and other miscellaneous income.

5.0 Responsibilities for the Policy

a. Leadership of this policy lies with MRU's Senior Management;
b. The Vice Chancellor will be responsible for the management and administration of the Policy. It will be reviewed annually to ensure that it reflects the current accounting practices and is reflective of the financial risks around income collection faced by MRU;
c. All staff involved in the raising of sales invoices are responsible for ensuring that the information contained is correct to reduce the risk of queries and subsequent late payments. They are also required to provide the relevant information and documentation for any debt collection process; and
d. All enquiries relating to this Policy should be directed to the finance operations manager in the first instance.

6.0 Principles of the Management of Bad Debts

MRU is keen to maximize its cash collection and in the first instance the debt recovery process will be followed. Where the income remains outstanding and no payment plan has been agreed, the following procedure will be followed:

- Debts greater than ninety (90) days and less than Shs. 400,000/= may be referred to a debt agency or written-off, dependent on circumstances;
- Debts greater than ninety (90) days and less than Shs. 400,000/= days will be referred to MRU's debt collection agency – any income recovered is between 88% and 100% of the original amount. Collection charges are passed on, but not always collected;
- Debts greater than ninety (90) days and over Shs. 1,000,000/= will be pursued by MRU's external debt collection agency and may be referred for litigation;
- Interest may be chargeable on outstanding debt where this is deemed necessary;
- MRU can reinstate debts and attempt to collect them if new information becomes available;
- The accounting entries to be followed by the Finance or Bursar's Office will be:

a. DR – Bad debt expense account; and
b. CR - Debtor's Account – (within Sales Ledger Control Account) – ACR Ledger Journal.

7.0 Debt Manager's Role

- Debt managers are designated third party entities that assist debtors with repaying their debt through a debt management plan.
- They provide credit counseling to people with debt problems that have gotten out of hand.
- The steps in the plan include identifying all creditors and how much the debtor owes to each one.

8.0 Calculation of Bad Debt Provision

A bad debt provision will be calculated at the year-end (31st July) to be posted to the financial statements based on the following calculations:

- Any debts over 120 days - 50%
- Any debts over 150 days - 75%
- Any debts over 100 days - 100%

These threshold amounts will be reviewed regularly to ensure that they reflect the natural cycle of debt management processes and are relevant to MRU's' business module.

9.0 Management Reporting

In order to enable the Bursar to effectively monitor MRU's debtor levels, monthly aged debt report will be produced. This will identify movement of debtor balances and contain narrative commentary of key risks, issues and updates on debt collection activities.

10.0 Year-End Procedures for Write-Off

a. During the Financial Year once it's established that debtors are likely to be irrecoverable or uneconomic to pursue further the debt will be recommended for write-off;
b. A Final Year–End Report will be prepared for the June Resources Committee detailing all debts written-off during the Financial Year and any outstanding items requiring approval for that Financial Year; and
c. Appendix A: Financial Delegated Authorities – this shows the delegated authority limits for the writing-off of bad debts. Each proposed bad debt will be presented to the relevant body for approval.

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Appendix A: Financial Delegated Authorities

- Approval of transactions within approved budgets and business plans
- Writing-off debt

Title/Role Authority	Limits	Notes
Finance Committee	Sh300,000	Examples include student related debt and partnership invoices
University Council	Unlimited	Variations to approved budgets and financial forecast subject to HEFCE fiduciary duties and trustee obligations.

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