Core Institutional Policies Manual

GADIM REFUGEES EMPOWERMENT CENTER (GREC)

Republic of Uganda - Kampala

Adopted on 31 December 2025

ADOPTION AND USE

These Policies are adopted by resolution of the Board of Directors and are binding on members of GREC's governing bodies, personnel, volunteers, experts, consultants and partners to the extent specified in their agreements. In the event of conflict, applicable Ugandan law prevails, followed by the Constitution, resolutions of the General Assembly, the Board Rules of Procedure, and then these Policies.

Approval Field	Entry
Board Resolution Number	
Resolution Date	
Effective Date	
Board Chairperson	signature:
Executive Director	signature:

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POL-09	Financial Management and Internal Controls Policy	Finance Manager
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SCOPE OF THE PACKAGE AND RELATIONSHIP WITH EXISTING INSTRUMENTS

This Manual complements the Constitution, the Board of Directors Rules of Procedure, the Institutional Governance and Administrative Operations Regulations and the Organizational Structure. It does not restate the existing Privacy and Data Protection Policy or Code of Conduct; it cross-refers to them and addresses priority institutional and operational gaps.

LEGAL AND NORMATIVE FRAMEWORK

1. Uganda's Non-Governmental Organizations Act, 2016 and NGO Regulations, 2017, as amended.
2. Uganda's Data Protection and Privacy Act, 2019 and Data Protection and Privacy Regulations, 2021.
3. Applicable Ugandan employment, children's, anti-corruption, whistleblower-protection, occupational health and safety laws.
4. The Inter-Agency Standing Committee Six Core Principles Relating to Sexual Exploitation and Abuse (2019).
5. Grant and contract conditions and donor due-diligence standards where they are more stringent and consistent with law.

COMMON IMPLEMENTATION RULES

1. Non-retaliation, need-to-know confidentiality, and the best interests and expressed wishes of survivors and children.
2. Auditable documentation, segregation of duties and disclosure of conflicts of interest.
3. Language and disability accessibility; complaints shall not affect eligibility for services.
4. Induction and annual training, written acknowledgement and incorporation of obligations into contracts.
5. Interpretation that advances protection and integrity; material legal questions shall be referred to qualified counsel in Uganda.

Delegation of Authority Policy

Document Control	Entry
Policy Code	POL-01
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To ensure clarity in decision-making and signing authority, proper segregation of duties, and prevention of undue concentration of power.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- The General Assembly approves the Constitution and its amendments, elects and removes the Board of Directors, decides dissolution, and authorizes disposal of material assets.
- The Board approves strategy, budgets, policies, material programmers and contracts above delegated thresholds, and oversees performance and risk.
- The Board Chairperson ensures implementation of Board resolutions and shall not exercise executive authority unless specifically delegated in writing by the Board.
- The Executive Director manages operations, personnel and programmers within approved budgets, policies and limits. Any written sub-delegation does not relieve the Executive Director of accountability.

- For each transaction, the Delegation of Authority Matrix shall identify the initiating officer, technical reviewer, financial reviewer, approving authority, authorized signatory and records custodian.
- No person may initiate, approve, execute and reconcile the same expenditure. Bank transactions require dual signatories in accordance with the Board resolution.
- Every delegation must be written and limited by subject, value and duration. It does not authorize policy amendment or budget overruns unless approved by the original competent authority.
- The Matrix shall be reviewed annually and whenever the organizational structure, bank mandates or key office holders change.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

Reports may be submitted through publicized channels or directly to the Board Secretary when they concern executive management, and to the Chair of the Audit, Risk and Compliance Committee when they concern the Board Chairperson. Reports shall be triaged by risk, confidentiality protected, and an independent investigator appointed where necessary. Retaliation is prohibited. Internal action does not prevent reporting to authorities or donors where required by law or contract.

7. Breaches and Sanctions

Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

8. Records and Indicators

- Percentage of required declarations and training completed.
- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

No exception may weaken the law, beneficiary protection or integrity. Operational exceptions must be written, reasoned, time-limited, approved at a higher level and recorded for review. This Policy shall be reviewed in accordance with the Manual's review cycle and after every material incident.

Conflicts of Interest, Gifts and Hospitality Policy

Document Control	Entry
Policy Code	POL-02
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To protect the impartiality of decisions, GREC's reputation and its resources from actual, potential or perceived private interests.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- General Assembly and Board members, staff, volunteers and experts shall disclose interests upon appointment, annually and immediately upon any new interest arising.
- A conflict includes family relationships, financial interests, outside employment, ownership or management of a vendor, partner or competitor, and use of information or influence for private benefit.
- An interested person shall not receive relevant documents or participate in discussion, evaluation, voting or signature. The recusal shall be recorded in the minutes and register.
- Cash and any gift or benefit intended to influence a decision are prohibited. A token gift may be accepted only if lawful, customary and of low value, and must be disclosed immediately.
- Gifts, hospitality and declined offers shall be recorded. The authorized officer shall decide whether an item is returned, surrendered to GREC or donated.

- Related-party transactions require a market comparison and independent approval, and must not confer preferential treatment.
- The Board Secretary maintains the register for Board members; Human Resources maintains the personnel register. Failure to disclose is reportable misconduct.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
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Anti-Fraud, Anti-Corruption, Anti-Bribery and Anti-Money Laundering Policy

Document Control	Entry
Policy Code	POL-03
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To apply zero tolerance to fraud, bribery, embezzlement, manipulation, collusion and diversion of resources from their authorized purposes.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Offering, soliciting or accepting a bribe, secret commission, facilitation payment or unlawful benefit, directly or through an intermediary, is prohibited.
- Risk-based due diligence shall apply to personnel holding authority, vendors, partners, agents and recipients of grants or transfers.
- Controls include approved budgets, segregation of duties, authority limits, competition, delivery verification, bank reconciliation, inventory controls and post-transaction review.
- Suspicion must be reported immediately; complete proof is not required. Evidence shall be preserved, access restricted and the reporter shall not confront the suspect.
- An independent body shall set the investigation scope; conflicted persons shall be excluded; and confidentiality, fairness, the right to respond and chain of custody shall be respected.
- The response may include recovery, disciplinary action, contract termination, notification of donors or authorities where required, and correction of root causes.

- GREC funds and assets shall not finance terrorism or money laundering. Transfers, counterparties and sanctions exposure shall be screened in accordance with law and donor requirements.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
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Safeguarding Children and Adults at Risk Policy

Document Control	Entry
Policy Code	POL-04
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To prevent harm, abuse, exploitation and neglect in all GREC activities, placing the best interests of the child and the wishes and safety of survivors at the center.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- The Policy applies to every person under 18 and to adults at heightened risk because of disability, displacement, dependency, trauma or an imbalance of power.
- A safeguarding risk assessment shall precede every project, event, visit, image capture, transport arrangement or referral, and mitigation measures shall form part of the activity plan.
- Personnel in sensitive roles shall undergo lawful identity, reference and relevant background checks, sign the Code of Conduct and complete training before contact with beneficiaries.
- Corporal punishment, humiliation, unjustified isolation, exploitative relationships, secret or unprofessional communication, unsafe one-to-one contact and unauthorized transport are prohibited.
- A child's image, story or data shall not be recorded or published without the guardian's informed consent and the child's age-appropriate assent, following assessment of privacy and stigma risks.

- Any safeguarding concern must be reported immediately to the designated focal point. Staff shall not investigate it themselves; facts shall be recorded accurately and with only necessary data.
- Referral shall be to trusted and safe medical, psychosocial, social and legal services, respecting the survivor's wishes, limits of confidentiality and legal duties.
- The Board shall receive anonymized safeguarding reports and oversee implementation without disclosure of affected persons' identities.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

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8. Records and Indicators

- Percentage of required declarations and training completed.
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9. Review and Exceptions

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Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) Policy

Document Control	Entry
Policy Code	POL-05
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To prevent sexual exploitation, abuse or harassment connected with GREC's work and ensure a safe, survivor-centered response.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Sexual exploitation and abuse constitute serious misconduct and may result in dismissal and referral to competent authorities.
- Sexual activity with any person under 18 is prohibited, irrespective of the local age of consent or mistaken belief as to age.
- Exchange of money, employment, goods, services or assistance for sex, or for humiliating or exploitative conduct, is prohibited.
- Sexual relationships between personnel and beneficiaries are prohibited where they involve an imbalance of power or are connected with assistance, employment or referral.
- Every worker must report suspicion involving a humanitarian worker through a safe channel. Retaliation and disclosure outside the need-to-know basis are prohibited.

- GREC shall appoint a trained PSEAH Focal Point and provide child-, disability-, language- and gender-sensitive channels that are publicized to communities and do not require written reporting.
- Urgent referrals shall be made as soon as possible. Access to assistance shall not depend on filing a formal complaint.
- Contracts and partnerships shall impose equivalent standards, reporting and cooperation duties, and GREC's right to suspend or terminate.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

Reports may be submitted through publicized channels or directly to the Board Secretary when they concern executive management, and to the Chair of the Audit, Risk and Compliance Committee when they concern the Board Chairperson. Reports shall be triaged by risk, confidentiality protected, and an independent investigator appointed where necessary. Retaliation is prohibited. Internal action does not prevent reporting to authorities or donors where required by law or contract.

7. Breaches and Sanctions

Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

8. Records and Indicators

- Percentage of required declarations and training completed.

- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

No exception may weaken the law, beneficiary protection or integrity. Operational exceptions must be written, reasoned, time-limited, approved at a higher level and recorded for review. This Policy shall be reviewed in accordance with the Manual's review cycle and after every material incident.

Complaints, Feedback, Reporting and Whistleblower Protection Policy

Document Control	Entry
Policy Code	POL-06
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To provide beneficiaries, personnel and partners with safe, fair and trusted channels for complaints, feedback and reporting without retaliation.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Complaints may be received orally, in writing, by telephone, electronically, through a secure box or via a community representative, and may be anonymous.
- Information on channels, expected timelines, confidentiality and non-impact on service eligibility shall be published in accessible languages and formats.
- Where possible, a complaint shall be registered under a code rather than a survivor's name, acknowledged within two working days, and immediately triaged for urgent, safeguarding, PSEAH or fraud risks.
- A report shall not be referred to an accused person or their subordinate. An independent competent person shall handle it, allowing parties to respond and seek review.
- Retaliation, threats or discrimination against a good-faith reporter, witness or support person are prohibited, and immediate protective measures shall be considered.

- Files shall be kept separately with restricted access, and retention and secure deletion periods shall comply with law and donor agreements.
- Anonymized trend reports shall be submitted quarterly to management and the Board and used to improve programmers and controls.
- Internal reporting does not restrict access to police, courts, regulators or donors.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

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Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

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- Percentage of required declarations and training completed.
- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

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Human Resources, Equal Opportunity and Prevention of Harassment Policy

Document Control	Entry
Policy Code	POL-07
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To establish fair, transparent and safe people management based on competence, non-discrimination and humanitarian duty of care.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Every position requires an approved job description and budget. Recruitment and assessment shall use documented criteria and a panel of at least two persons.
- Favoritism and discrimination based on origin, nationality, refugee status, race, sex, religion, disability, age, opinion or other legally protected status are prohibited.
- References, qualifications and safeguarding checks shall be proportionate and lawful. No employee shall commence before signing the contract and Code of Conduct and completing policy induction.
- The employment contract shall state remuneration, hours, leave, probation, duties, confidentiality and termination in accordance with Ugandan employment law.
- Competence, objectives and conduct shall be assessed regularly. Where the nature of misconduct allows, an improvement plan shall precede sanction, with a right to appeal.

- Harassment, bullying, violence and retaliation are prohibited in the workplace, communications and travel. A confidential and independent investigation channel shall be available.
- Personnel records shall be kept securely and limited to necessary data; health and disciplinary information shall be restricted.
- GREC shall maintain staff safety, well-being and psychosocial support arrangements for personnel exposed to secondary trauma and field incidents.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
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Management of Volunteers, Interns and Experts Policy

Document Control	Entry
Policy Code	POL-08
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To ensure safe, structured and non-exploitative engagement of volunteers, interns, experts and honorary members.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Each role shall have a written scope, supervisor, duration, location, risk assessment and authority limits. Volunteering shall not be used to avoid an employment relationship required by law.
- Selection, screening and induction shall reflect the degree of access to beneficiaries, funds or data. Each person shall sign the Code of Conduct, confidentiality, and safeguarding commitments.
- No volunteer or expert shall receive banking or contracting authority or access to sensitive data without written delegation and additional controls.
- Approved actual expenses may be reimbursed against supporting documents. They do not constitute an allowance or wage unless a project agreement or applicable law provides otherwise.

- Attendance, assignments, training, incidents and performance shall be recorded. A service certificate shall not disclose sensitive information.
- Participation may be suspended or terminated immediately where there is a safeguarding, security or integrity risk, subject to a fair process appropriate to the circumstances.
- Experts and honorary members remain subject to conflict-of-interest and public communications policies and may not represent GREC without a specific mandate.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
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Financial Management and Internal Controls Policy

Document Control	Entry
Policy Code	POL-09
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To safeguard funds and assets and ensure their use for approved purposes through auditable records and effective controls.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- The Executive Director prepares the annual draft budget; the competent committee reviews it; and the Board approves it before the financial year begins.
- No obligation or expenditure may be incurred without an approved budget line, authority and documented purpose. Budget reallocations shall comply with donor and Board thresholds.
- Bank accounts shall be established by Board resolution and operated by dual signatories. Personal accounts, unrecorded cash and unauthorized borrowing are prohibited.
- A person independent of payment processing, reviewed by the Finance Manager and Executive Director shall prepare monthly bank reconciliations, and differences reported promptly.
- Petty cash, travel-advance and retirement limits and timelines shall be set. No new advance shall be issued before the prior one is retired, except by written exception.
- Assets shall have an identification number, register, location and custodian. Periodic and annual counts shall be conducted, losses or damage investigated, and disposal approved.

- Monthly and quarterly financial reports shall compare actual expenditure with budget, restricted funding, cash flow and commitments.
- Accounts shall be independently audited as required by law and donor agreements. Recommendations shall be tracked through an action plan with owners and deadlines.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

Reports may be submitted through publicized channels or directly to the Board Secretary when they concern executive management, and to the Chair of the Audit, Risk and Compliance Committee when they concern the Board Chairperson. Reports shall be triaged by risk, confidentiality protected, and an independent investigator appointed where necessary. Retaliation is prohibited. Internal action does not prevent reporting to authorities or donors where required by law or contract.

7. Breaches and Sanctions

Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

8. Records and Indicators

- Percentage of required declarations and training completed.
- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

No exception may weaken the law, beneficiary protection or integrity. Operational exceptions must be written, reasoned, time-limited, approved at a higher level and recorded for review. This Policy shall be reviewed in accordance with the Manual's review cycle and after every material incident.

Procurement and Vendor Management Policy

Document Control	Entry
Policy Code	POL-10
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To achieve value for money, fairness, transparency and competition and prevent manipulation in the procurement of goods, services and works.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Procurement begins with a requisition, neutral specifications, budget confirmation and procurement plan. Requirements shall not be split to avoid authority or competition thresholds.
- Written thresholds shall govern one quotation, three quotations and formal tendering. Any waiver or single-source procurement must be justified in writing and approved at a higher level.
- An independent committee shall evaluate against disclosed criteria including price, quality, capacity, delivery, integrity, safeguarding and environmental factors where relevant.
- Committee members shall disclose conflicts and recuse themselves. Secret communications, gifts, collusion and alteration of bids after closing are prohibited.
- Vendor due diligence shall cover identity, ownership, bank account, reputation, sanctions, capacity and tax status proportionate to risk.
- Payment requires a purchase order or contract, proof of receipt, a valid invoice and three-way matching, with separation of requester, receiver and approver.

- Vendor quality, performance and incidents shall be monitored. Suspension or debarment requires a reasoned decision and an opportunity to respond.
- Complete procurement files shall be retained for the longest period required by law, donor agreement or GREC policy.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

Reports may be submitted through publicized channels or directly to the Board Secretary when they concern executive management, and to the Chair of the Audit, Risk and Compliance Committee when they concern the Board Chairperson. Reports shall be triaged by risk, confidentiality protected, and an independent investigator appointed where necessary. Retaliation is prohibited. Internal action does not prevent reporting to authorities or donors where required by law or contract.

7. Breaches and Sanctions

Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

8. Records and Indicators

- Percentage of required declarations and training completed.
- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

No exception may weaken the law, beneficiary protection or integrity. Operational exceptions must be written, reasoned, time-limited, approved at a higher level and recorded for review. This Policy shall be reviewed in accordance with the Manual's review cycle and after every material incident.

Partnerships and Third-Party due Diligence Policy

Document Control	Entry
Policy Code	POL-11
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To select collaborates aligned with GREC's mission and values and capable of safeguarding resources and beneficiaries.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Before a MoU or sub grant, due diligence shall assess legal status, governance, finance, safeguarding, PSEAH, data protection, sanctions exposure and reputation.
- Risk shall be classified as low, medium or high, and approval level, controls, visits and disbursement proportions shall correspond to the classification.
- The agreement shall define purpose, results, budget, instalments, procurement, reporting, intellectual property, data, audit, recovery and termination.
- Instalments shall be phased and released after verification of achievement and liquidation. Funding does not transfer GREC's accountability to donors or beneficiaries.
- The partner shall comply with an equivalent Code of Conduct and safeguarding, PSEAH, complaints and integrity standards, and immediately report material incidents.
- Partnerships shall be monitored financially, programmatically and through community feedback; visits, recommendations and corrective plans shall be documented.

- Activities or payments may be suspended for serious risk or unsupported expenditure. Termination shall be proportionate and protect beneficiaries, evidence and assets.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

Reports may be submitted through publicized channels or directly to the Board Secretary when they concern executive management, and to the Chair of the Audit, Risk and Compliance Committee when they concern the Board Chairperson. Reports shall be triaged by risk, confidentiality protected, and an independent investigator appointed where necessary. Retaliation is prohibited. Internal action does not prevent reporting to authorities or donors where required by law or contract.

7. Breaches and Sanctions

Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

8. Records and Indicators

- Percentage of required declarations and training completed.
- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

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Policy shall be reviewed in accordance with the Manual's review cycle and after every material incident.

Risk Management, Security and Business Continuity Policy

Document Control	Entry
Policy Code	POL-12
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To manage strategic, operational, financial, safeguarding, security and digital risks and maintain critical services.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- A consolidated risk register shall record each risk, causes, impacts, likelihood, severity, controls, owner, action, deadline and residual risk.
- Management reviews risks monthly, the competent committee quarterly and the Board semi-annually; critical risks shall be escalated immediately.
- Security and safety assessments shall cover offices, travel, events and fieldwork, supported by emergency contacts, evacuation plans and incident management.
- Digital controls include individual accounts, multi-factor authentication, backups, updates, encryption and least-privilege access.
- The business continuity plan shall identify critical services, alternatives, communication chains, emergency authorities, data locations, recovery measures and annual testing.
- Emergency authority shall not override safeguarding or integrity controls. Decisions shall be documented and reviewed after the emergency ends.

- Data breaches, security incidents and loss of assets shall be reported immediately; harm shall be contained, evidence preserved and required parties notified under law and contract.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

Reports may be submitted through publicized channels or directly to the Board Secretary when they concern executive management, and to the Chair of the Audit, Risk and Compliance Committee when they concern the Board Chairperson. Reports shall be triaged by risk, confidentiality protected, and an independent investigator appointed where necessary. Retaliation is prohibited. Internal action does not prevent reporting to authorities or donors where required by law or contract.

7. Breaches and Sanctions

Breaches are subject to a fair and graduated process proportionate to severity. Measures may include a warning, mandatory training, and withdrawal of authority, suspension, dismissal, contract termination, recovery or referral to competent authorities. Interim protective measures may be imposed and do not constitute a prejudgment.

8. Records and Indicators

- Percentage of required declarations and training completed.
- Number of categorized reports, anonymized response, and closure times.
- Overdue corrective actions, recurring incidents and audit findings.

9. Review and Exceptions

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Policy shall be reviewed in accordance with the Manual's review cycle and after every material incident.

Program Quality, Monitoring, Evaluation, Accountability and Learning (MEAL) Policy

Document Control	Entry
Policy Code	POL-13
Executive Owner	Executive Director and the relevant functional lead
Oversight Authority	Competent Committee of the Board of Directors
Review Cycle	Every two years, or following a material incident or legal/contractual change

1. Purpose

To ensure programs are needs-, rights- and evidence-based, measurable, safe and accountable to affected communities.

2. Scope

This Policy applies to members of the General Assembly, Board of Directors and Executive Office; employees, volunteers, interns, experts and consultants; and vendors and collaborates where required by contract or the nature of the activity. It applies in offices, field operations, travel, digital platforms and all activities connected with GREC.

3. Governing Principles

- Legality, non-discrimination and respect for dignity and rights.
- Do no harm, proportionality, accountability and transparency subject to legitimate confidentiality requirements?
- Timely response, documentation and continuous improvement.

4. Requirements and Controls

- Every project shall begin with participatory needs, context, gender, disability, safeguarding, conflict and environmental risk analysis, without creating misleading expectations of funding.
- The project document shall include a theory of change, results, indicators, baseline, targets, budget, work plan, risks and exit plan.
- Where practicable, targeting, verification and registration shall separate assessment from approval and prevent discrimination, favoritism, duplication and double assistance.
- Only minimum necessary data shall be collected with informed consent; purposes, access rights and retention shall be defined, and protection, migration and health data safeguarded.
- Communities shall receive understandable information on criteria, services, delays, rights and complaints and shall participate in design and review.
- Data quality shall be checked for completeness, accuracy, timeliness and integrity. Results shall not be altered to satisfy donors or management.

- Periodic reviews and proportionate, independent evaluations shall apply to material projects; lessons and management responses shall be documented.
- Closure planning shall address case handover, data, assets, beneficiary communications, sustainability and prevention of harm caused by program cessation.

5. Responsibilities

Responsible Body / Role	Responsibility
Board of Directors	Approval, oversight and receipt of material reports without managing individual cases.
Executive Director	Implementation, resource allocation, appointment of focal points and assurance of corrective action.
Relevant Functional Lead	Records management, training, advice, monitoring and reporting of indicators.
Managers and Supervisors	Application of controls and prevention of obstruction or retaliation.
All Covered Persons	Understanding, compliance, reporting, cooperation and protection of information.

6. Reporting, Investigation and Non-Retaliation

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8. Records and Indicators

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9. Review and Exceptions

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ANNEX A: POLICY REVIEW REGISTER

Date	Policy	Amendment	Prepared by	Approved by

ANNEX B: ACKNOWLEDGEMENT OF RECEIPT AND COMMITMENT

I, …… acknowledge that I have received the Core Institutional Policies Manual, reviewed the policies applicable to my role, and undertake to comply with them, report breaches and preserve confidentiality. I understand that non-compliance may result in disciplinary, contractual or legal action.

Capacity	Name	Signature	Date