



# **POLICY HANDBOOK**

**ABRIDGED INTERNAL POLICIES  
AND PROCEDURES MANUAL**

August 2019.

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# PREFACE

Population International (“the Charity”) is registered in England and Wales as a charitable company limited by guarantee without share capital, with the exemption of using the word “limited”, under the Companies Act, 2006 (charity number 12142694), and registered and regulated by the Charities Commission of England and Wales.

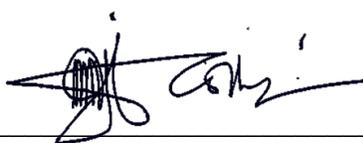
The Charity works with local partners and networks to deliver integrated public health and reproductive health and rights information and services, with blended policy advocacy and targeted campaigns on the social, economic and environmental consequences of rapid population growth, in the developing countries.

The Charity continues a tradition of innovation, strategic programming and operational cooperation and facilitation of international development efforts with a focus on three program areas, and four crosscutting themes. The three key strategic program areas are: Access, Adolescents, and Advocacy programs. The crosscutting themes are: gender equality, climate change mitigation, governance and economic empowerment.

The Charity has a three – tier governance and management structure designed to deepen institutional accountability, strengthen internal management and governance effectiveness, and increase program impact. The structures are: Governing Congress, Board of Trustees, and Secretariat. The Charity’s President is the chairperson and chief executive of both Governing Congress and Board of Trustees, working closely with Executive Director who serves as head of the Secretariat, managing the day-to-day operational, financial, programmatic and administrative affairs of the Charity.

This Policy Handbook provides a set of regulations and guidelines regarding the key policies and procedures of the Charity, and should be used together with other relevant policy instruments such as the Financial Regulations and Management Manual, the Human Resources Manual, and all the associated internal policies, guidelines and regulations adopted by the Board of Trustees from time to time.

We welcome all our directors, staff and partners to make good use of this document, and provide honest assessment of, and reference to, this handbook, to improve and strengthen the Charity’s internal management and governance systems and practices.



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**Job Collins Okello**  
PRESIDENT

August 2019.

## **EMPLOYMENT POLICY AND PRACTICES**

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### **1. Office Hours**

- a) The Charity's offices traditionally operate on a 40-hour work per week and the offices are open Monday through Friday from 8:00 Hours to 17:00 Hours, with a fifteen (15) minutes tea/coffee break between 10:00 Hours and 10:15 Hours, and forty-five (45) minutes lunch hour break between 13:15 Hours and 14:00 Hours. There shall be flextime available with the approval of Executive Director. Some days may be staggered, and Executive Director will schedule employees as necessary.
- b) All employees are expected to be at their work location(s) ready for work at their scheduled time (unless adjusted by their job descriptions or approved by Executive Director). The persistent late arrivals to work and/or early departure from work will result in disciplinary actions, up to and including termination.
- c) Employees are provided with a key to their respective offices. It is each employee's responsibility, when he or she is the last to leave office building, to see to it that all doors and windows are securely locked at the end of the day.

### **2. Time Sheets**

All employees shall be required to complete time sheets for submission to the Director of People and Culture, on a weekly basis. The employees whose salaries are funded from multiple donor sources are required to allocate their time accordingly to the various funding sources on their relevant time sheets.

### **3. Pay Periods**

The employee salaries are paid by the 25<sup>th</sup> day of each month. When a payday falls on weekend or holiday, paychecks shall be distributed on previous workday.

### **4. Equal Employment Opportunity**

- a) It is the Charity's policy to provide equal opportunity for all qualified persons and shall not discriminate against any employee or applicant for any employment opportunity within the Charity because of race, color, religion, sex, sexual orientation, age, national origin, veteran status, disability, or any other protected status.
- b) This policy applies to recruitment, placement, promotion, training, transfer, retention, rate of pay, and all other details and conditions of employment.
- c) Employment and promotion decisions will always be based on merit and the principle of furthering and abiding by equal opportunity. The requirements we impose in the filling of a job position shall be those that validly relate to the appropriate job performance.
- d) All other personnel management actions including compensation structure, benefits, transfers, layoffs, recalls from lay-offs, training, education, tuition

assistance and recreation shall be administered without regard to race, color, religion, sex, sexual orientation, age, national origin, disability, veteran status, or any other protected status, in accordance with appropriate law, by the Director of People and Culture's office.

## **5. Affirmative Action**

It is the Charity's policy that we will always operate and conduct business without discrimination or segregation because of age, sex, race, color, religion, national origin, or handicap, except where there is a bona fide occupational qualification for the job tasks to be performed.

## **6. Employment at Will**

- a) The Charity shall offer all the employment opportunities (including contracts for consulting services) under the legal terms and doctrine of "**Employment at Will**". Under this doctrine, either the employee or the Charity can terminate the employment relationship with or without cause, and with or without notice, at any time, except as otherwise provided by the laws of United Kingdom.
- b) No employee of the Charity is authorized to agree to any other terms or conditions of employment, except in a written document signed by the Executive Director, and for the case of the terms or condition of employment of the Executive Director, the President signs the written document.

## **7. Political matters**

It is against the Charity's policy for any employee or agent to offer, pay, promise, or authorize payment of anything of value to any local or foreign government official, political candidate, or political party, to influence any act or decision by that person, candidate, or party.

## **8. Gifts to Employees**

Employees shall not accept gifts or other favors from persons or third parties with whom the Charity does business, unless they are of nominal value not exceeding £100 and do not affect the relationship between the Charity and the third party.

## **9. Employment**

All job positions which are not filled by internal promotion of existing employees will be advertised, and all applicants will be considered for employment in compliance with all applicable policies of the Charity or the government laws.

## **10. Hiring**

The President has the responsibility of hiring the Executive Director, upon the recommendation of the Board of Trustees, which will interview and screen all such applicants. The Executive Director, with consultation and approval of the President, has the responsibility of hiring all other staff.

## 11. Suspension

The Executive Director may suspend any employee without pay for breach of client confidentiality, unsatisfactory job performance, and/or any other just cause. The President shall be notified of any such actions and the Board of Trustees shall be convened to review the facts of the case at or before the next regularly scheduled board meeting to either confirm or reverse the suspension, only if and when the affected staff is an Executive Management Personnel at the level of Director, Associate Director or Country Director. The President will give decision of the Board of Trustees in writing, and it is final and binding on all parties.

## 12. Termination

The President has the responsibility for termination of Executive Director, upon recommendation of Board of Trustees in accordance with these policies. The Executive Director, with consultation and approval of the President, has the responsibility to manage personnel discipline and performance, including hiring and/or termination of all other employees in accordance with these policies.

## 13. Employee Classification

- a) Your eligibility to participate in the various Personnel Benefit Plans and other personnel programs of the Charity is based upon your **classification as an employee**. While this Policy Handbook applies equally to all the hourly and salaried employees, temporary or casual employees may not utilize certain benefits and programs. Please refer to the definitions below to determine employee classifications and eligible employees:
- (i) **Full-time employee** – an employee who works on a scheduled basis for a normal workweek, which is 40 hours per week, including overtime, and who is not classified as part-time, temporary, or casual.
  - (ii) **Part-time regular employee** – an employee who works on a scheduled basis for less than 40 hours per week. Occasionally, part-time regular employees are given the opportunity to increase working hours. This temporary increase in hours does not affect their part-time employment classification.
  - (iii) **Temporary employee** - an employee who works for a specific position for a designated length of time which is normally not more than twelve (12) consecutive months in duration and is committed to leave the Charity at the end of that time.
  - (iv) **Casual employee** - any person who may be called by the Charity at any time for employment on a non-scheduled and non-recurring basis, and becomes an employee of the Charity only after reporting to work, and for the period during which that person is working. Individuals who work on assignments as casual employees are not eligible for any of the Charity-

sponsored staff benefits or compensation, other than their direct labor cost for that day or period.

## **PROHIBITION OF UNLAWFUL HARASSMENT**

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14. The Charity shall not tolerate any verbal or physical conduct by any employee that harasses, disrupts, or interferes with another person's work performance or which creates an intimidating, offensive, or hostile working environment.
15. As an equal opportunity employer, it is the Charity's policy that every applicant and employee shall enjoy a work environment that is free from all forms of unlawful harassment, including sexual harassment. Any unwelcome verbal, physical or visual conduct involving any individual's race, color, religion, sex, sexual orientation, pregnancy, age, national origin, ancestry, citizenship, medical condition, physical disability, marital status, or military service, or any other basis protected by any international law which impairs an employee's ability to perform their job, is illegal and strictly prohibited.
16. Sexual harassment is an unlawful employment practice under both national and various international laws. The Charity defines "sexual harassment" as: - any unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:
  - a) submission to such conduct is made either explicitly or implicitly a term or a condition of an individual's employment;
  - b) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
  - c) Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating intimidating, hostile or offensive working environment.
17. Some of the examples of sexual harassment include, but are not limited to, the following:
  - a) Unwelcome requests for sexual favors or dates or physical touching, including jokes or gestures that have a sexual content or sexual connotation.
  - b) Posters or cartoons that have a sexual content or sexual connotation.
  - c) Sending or forwarding written or electronic correspondence of a sexually explicit nature.
  - d) Creating an otherwise offensive working environment or unreasonably interfering with another person's ability to perform his or her job.
18. The Charity does not condone sexual relationships between supervisors and their staff. A relationship of this type can easily be considered sexual harassment. If such a relationship develops, one of the individuals must transfer to another position in another office location of the Charity, or resign.

- 19.** Both as a matter of law and common decency, each employee is entitled to pursue his or her employment with the Charity, free of harassment or discrimination on any of the prohibited bases enumerated above.
- 20.** Accordingly, unlawful harassment or discrimination against any employee of the Charity shall not be tolerated. Violation of this policy may subject an employee to discipline, up to and/or including immediate termination.
- 21.** Any employee who believes that he or she (or another employee) is the object of harassment or discrimination on any of the above defined basis is strongly encouraged to follow the complaint procedure outlined below. Any employee may initiate the complaint procedure, without fear of reprisal, by immediately reporting such complaints to:
  - a) The employee's immediate supervisor or Head of Department.
  - b) The Executive Director, if the employee feels that he or she is unable to report a complaint to his or her immediate supervisor.
  - c) An officer of the Charity, or to the President, if the employee feels that he or she is unable to report a complaint to Executive Director or Head of Department.
- 22.** The Charity takes all complaints of harassment or discrimination very seriously. All complaints will be investigated immediately by an impartial designee (special counsel) to be determined by Management or the Board of Trustees of the Charity as may be appropriate.
- 23.** Any employee who believes that the actions or words of a supervisor or fellow employee or some other person(s) encountered in the workplace constitute unwelcome harassment has a responsibility to report such incident as soon as possible to the appropriate supervisor, manager or officer of the Charity.
- 24.** Employees are encouraged to utilize the foregoing complaints procedure. No employee will be retaliated against for having opposed unlawful harassment or discrimination, or for having filed a complaint or otherwise participating in an investigation concerning a complaint.
- 25.** Employees are also notified that there are governmental agencies that handle claims of unlawful discrimination and harassment. These agencies include the Department of Labor at the City, District or Municipal levels, and Ministry of Gender, Labor and Social Development, and Equal Opportunities Commission, at the national level, or other appropriate intergovernmental agency.
- 26.** Each employee will be required to sign an acknowledgment of the Policy Prohibiting Unlawful Harassment, Including Sexual Harassment contained at the back of this manual.

## **DRUG AND ALCOHOL POLICY**

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27. The Charity believes that it has a right and obligation to have alert, and drug/alcohol free workplace and commits to providing safe working environment for all employees. This also means that all employees are expected to be free from any substance abuse, whether illegal or legal, that can negatively affect the job performance or risk the health and safety of any such employees and other employees. The use of intoxicants and controlled drugs (excluding legally prescribed medications), is considered a major violation of the Charity's drug and alcohol policy. The sale and/or possession of these substances are also a major violation of this policy.
28. If any of these circumstances occur, the Charity shall take appropriate and prompt disciplinary actions up to and including dismissal from employment. The Board of Trustees may implement a pre-employment drug-screening program at its discretion, for the positions of the Executive Director and other senior Management staff. The Executive Director may implement pre-employment drug-screening for all other employees.

## **RECRUITMENT AND HIRING POLICY AND PROCEDURES**

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29. The President has responsibility of hiring and oversight of Executive Director, upon recommendations of Board of Trustees. Board of Trustees, through the President, delegates to the Executive Director the responsibility for hiring and oversight of all other staff required for the efficient conduct of the business of the Charity.
30. **Probationary Period**
- a) A six-month probationary period is required for all new employees, but the Executive Director, in consultation with and approval of the President, may waive this requirement for some employees who have presented verifiably significant level of qualification, experience and competence in a similar field of employment at the immediate past workplace. This probationary period provides an opportunity for new employees to evaluate their work situation and in turn, provides the Executive Director with an opportunity to judge their performance and suitability for continued employment.
  - b) This probationary period does not represent a guarantee or contract for employment for the full six months or any other period of time, and does not affect the eligibility requirements for benefits.
  - c) After the first three-months, President or Executive Director, as the case may be, shall provide written evaluation to inform relevant employee of progress.
  - d) Board of Trustees shall provide written evaluation for performance of Executive Director. If time restraints prevail, the new employee shall remain

under probation until evaluation has taken place at the end of six months period.

- e) At the end of the probationary period, Executive Director, through Director of People and Culture, shall prepare a written evaluation of every employee's performance, and individually review the evaluation results with each of the employee. For the case of Management, the Executive Director acting for and on behalf of the Board of Trustees shall prepare a written evaluation of their performance, and individually review the evaluation report with them. These evaluations shall take into consideration the employee's ability to build sound relationships with the Charity; the job progress; and professional stakeholder relationships, among others. For the case of Executive Director, the Board shall perform the evaluation on an annual basis.

### **31. Employment Records, Personnel Files and Employment Information**

- a) The Director of People and Culture, on the directive of the Executive Director, shall regularly update and maintain in a confidential manner, correct and accurate employment records, and the information concerning address, phone number, a person to contact in case of accident, change in name, marital status, and number of dependents – of all staff.
- b) Every staff shall have a right to access their respective personnel file, except access to reference checks that were obtained in confidence. The staff may review the folder in the presence of their immediate supervisor.
- c) It is the responsibility of the staff to provide information to their supervisor to keep personnel folders up-to-date (e.g., current resumes, change in marital status, name, address, phone numbers, number of dependents, designated beneficiaries, education and training skills, among others).
- d) The employee's immediate supervisor is authorized to verify the following information for prospective employer of an employee: 1) date of employment, 2) job title, and 3) salary scale. Neither the Executive Director nor any other employee of the Charity is authorized to provide any prospective employer of a present or former employee of the Charity with any information other than the dates of employment and job title.

### **32. Sick and Disability Leave**

- a) When an employee expects to miss work due of illness or accident, he or she should notify the Charity by 10:00 a.m., explaining the reason for absence and the expected day of return to work. Employees shall be entitled to paid 10 Sick Leave days per year.
- b) Sick Leave days shall not be carried over from year to year. Sick Leave days which are not used during the year shall not be paid to the employees at the end of the calendar year or at termination of employment.

- c) The Director of People and Culture shall maintain a record of Sick Leave time taken by each employee.
- d) If an employee utilizes more than five consecutive Sick Leave days, a written note from the doctor is required to accompany that employee's monthly time sheet for that month. Excessive use of undocumented Sick Leave time would be two or more occurrences in one year.
- e) In the case of sickness or accident, if an extended period is needed for an employee, accrued Sick Leave time must be utilized first, followed by accrued annual vacation time. Upon the notice and with a doctor's recommendation and approval of the Director of People and Culture, non-paid disability leave may be taken for six months, less accumulated sick leave days.

### **33. Personal Leave Time - Serious Illness of a Relative or Funeral Leave**

- a) The employee shall be entitled to a maximum of five days of Personal Leave Time with full pay in the case of a serious illness of employee's parent, spouse or spouse equivalent, child, brother, sister, or step child. Employees may opt to use any combination of compensatory and or sick time for additional leave in relation to the above circumstances.
- b) The employee shall be entitled to an additional five days Personal Leave Time with full pay in the case of death of the employee's parent, spouse or spouse equivalent, child, mother-in-law, father-in-law, brother, sister, brother-in-law, sister-in-law, grandparent, or step child.
- c) Personal Leave Time days not used during the year shall not be paid to the employees at the end of the calendar year or at termination of employment
- d) Full-time employee who has worked for at least one year and has performed a minimum of 1,250 hours of employment is eligible for up to four weeks of unpaid leave. Accrued sick leave time must be utilized first, followed by accrued annual vacation time, before applying for the unpaid leave.

### **34. Jury Duty**

- a) When an employee is called for jury duty, he/she shall be granted time off until discharged by the court.
- b) During the jury duty period, an employee shall receive full pay minus the amount he/she is paid for jury duty.

### **35. Absence Without Pay**

- a) On any occasion that an employee is unavoidably away from work, the employees with no sick or vacation leave may be granted reasonable leave, up to five working days without pay upon approval of the Director of People and Culture. Any other leave of absence for longer periods of time shall only be granted at the Executive Director's sole discretion.

- b) Personal leaves of absence will be granted in one-month increments and upon the employee's return to work, efforts will be used to place the employee in a similar position if available.
- c) The Charity shall attempt to use its best efforts to place an employee upon return from leave; however, there is no guarantee of availability of vacancy or any type of employment, including sabbatical arrangements, unless such arrangements received prior approval from the Executive Director.

### **36. Work-Related Accidents**

- a) Should an employee receive injuries during performance of his or her official duties, he or she should report the injuries immediately to Director of People and Culture to receive support under the Worker's Compensation coverage.
- b) Failure to report such injuries may result in a delay in receiving Worker's Compensation benefits, if applicable.

### **37. Daily Breaks and Lunch Periods**

A fifteen minute and forty-five-minute periods are allowed for coffee/tea breaks and lunch time, between the hours of 10:00 Hours to 10:15 Hours and 13:15 Hours to 14:00 Hours respectively. Employees should coordinate these breaks and lunch hours so that the office is adequately covered.

### **38. Salary and Performance Reviews**

- a) On an annual basis, Executive Director will carry out performance reviews of all staff. This shall establish the anniversary date regarding performances and salary evaluations for each staff.
- b) The performance evaluation shall be based on the approved job description prescribed for the employee and shall be concerned with both quality of service given and the growth of the employee. The employee shall be entitled to receive a complete copy of the written evaluation report and to discuss it with the Executive Director.
- c) An employee may prepare and submit a written disagreement with any points in the performance evaluation report. Such statements must be filed in the employee's personnel records file. The employee may receive a copy of the report to keep, along with a copy of his or her rebuttal, if he or she requests.
- d) Salary increases are not automatic and must be earned. An employee in good standing will be considered for a salary increase once a year at his or her anniversary date, based on salary range of that position with other similar Charities, the overall performance, attendance record, and the cost of living considerations, against the approved annual budget, on the recommendations of the Executive Director and approval of the Board of Trustees.

### **39. Flex Time**

- a) If an employee is required to work outside of the normal work-week hours, weekends or holidays, and the employee has worked more than 40 hours in a seven-day period, then the employee may receive a like number of hours of flex time off.
- b) Accumulation and use of flex time hours must be pre-approved by the Director of People and Culture. An employee may also add such accumulated time to paid vacation leave.
- c) All flextime must be utilized within that calendar year in which it was accrued. Employees can accrue no more than 40 hours of flex time per month.
- d) Any flextime accrued and not used during the year will not be paid to the employees at the end of the calendar year or at termination of employment.

### **40. Retirement**

Each full-time employee who reaches the age of 70 while in the employment of the Charity may retire from full-time employment within the calendar year in which he/she attains such age. This retirement provision does not apply to the Board of Trustees, President and Executive Director. The Executive Director, in consultation with and approval of the President, retains the prerogative to hire or retain any outstanding performing senior level employee who is older than the age of 70 years on a part-time contractual basis.

### **41. Informal Complaint Process**

- a) An employee who believes that he or she has a complaint against another employee other than the Executive Director or Head of Department, should submit the complaint in writing to Executive Director or Head of Department as the case may be, for his or her consideration.
- b) The Executive Director or such relevant Head of Department will furnish the employee with a written response to the complaint within 10 business days. If the employee is dissatisfied with the response, the employee may submit the written complaint and Executive Director's or Head of Department's response, as the case may be, to the President for further consideration and final disposal.
- c) The President may establish a Complaints Review Committee at the Board of Trustees and may conduct an informal inquiry on the complaint. If so, the employee will be furnished with sufficient written notice of the date, time and place of the hearing to allow the employee to attend and present more relevant information.
- d) The Board of Director's Complaints Review Committee will submit a written report to the employee and copies to the Executive Director and the President explaining its recommendations and proposed actions on the complaint.

- e) The decision of the Complaints Review Committee rendered with or without a meeting with the complainant, shall be binding on both the complainer and the accused, unless set aside by the Board of Trustees.
- f) This informal complaint procedure in no way creates any express or implied contract of employment or in any manner alters the employment at will status of any employee.

#### **42. Dismissal**

Employment is terminable by either party at any time, within the doctrine of “Employment at Will”, except as otherwise prohibited by statutory law.

#### **43. Resignation**

- a) Employees who wish to resign from their positions shall give appropriate written notice to their immediate supervisor with the reasons clearly stated therein. If appropriate notice as defined below is not given before the resignation, employee may lose any associated benefits.
- b) When any employee decides to resign, he or she should give:
  - (i) 2 weeks’ notice from clerical and support staff
  - (ii) 4 weeks’ notice from junior and mid-level management staff
  - (iii) 8 weeks’ notice from senior executives, including the Executive Director.
- c) It is at the discretion of the Executive Director (or the President, in the case of the Executive Director) as to whether the employee would be required to serve out the weeks of notice.

#### **44. Disciplinary Action**

- a) The Executive Director may take actions in cases of non-adherence to any of the provisions set forth in this **Policy Handbook**, including unacceptable job performance, inappropriate behavior or language, or any other area the Executive Director deems appropriate. However, employment is terminable at any time by either party for any reason and these disciplinary steps in no way prohibit termination of employment for any reason or no reason.
- b) The first disciplinary notice may be a verbal or written notice, at the discretion of Executive Director or on directive of the President, depending upon severity of the problem. If verbal notice is issued, a brief note will be entered into the employee’s file and initialed by the employee and Executive Director or the Director of People and Culture. This notation shall include date of verbal warning, and a brief description of problem discussed. If the warning is written, it shall include the date and description of situation requiring action.
- c) Second disciplinary notice shall be a written notice including date of the second notice served, the description of problem requiring it, including reference to the first notice, and an outline of expected improvements in the

behavior, time-line, and dates. Probation period may be revoked if deemed appropriate by the Executive Director.

- d) All written disciplinary notices shall be signed by both the employee and Executive Director, or Director of People and Culture, with copies entered into the employee's file. If time-line, dates, and probation are used, a follow up date is mandatory and must be included within the second notice and inserted into the employee's file. If, at the follow up date, improvement has occurred, it must be noted and signed by both the employee and the Executive Director.
- e) If the employee disagrees with the written disciplinary notice, he or she shall sign the notice, noting the disagreement next to their signature and stating that a written addendum will follow. Refusal to sign a disciplinary notice will be construed as insubordination, and can lead to summary dismissal from the service of the Charity.
- f) Third notice shall be written notice including the date of notice, description of problem requiring disciplinary action, past notice references, and outline of expected improvements in the behavior utilizing timelines, dates, and probation (not to exceed ninety (90) days).
- g) At this point, suspension without pay, up to one month, with the option of a twenty-four-hour notice, may be invoked as Director of People and Culture, upon consultation with Executive Director, deems appropriate. Compensation, vacation, sick leave or Holiday time may not be used or accrued for suspended hours. If suspension is used, it must be included in the above written notice.
- h) At any time during disciplinary actions, the employee may initiate informal complaint process or may add written addendums to respond to any disciplinary notice.
- i) These addendums must be dated the day presented to the Director of People and Culture or Executive Director as the case may be. These addendums must be presented no later than three (3) days after the date of the disciplinary action, and copies will be placed in the employee's file signed by both the employee and the Director of People and Culture or the Executive Director.
- j) Copies of written warnings or disciplinary actions will be made available to the employee involved.

## **EMPLOYEE BENEFITS POLICY**

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### **45. Vacation**

- a) Employees may take vacations at any time during the year. They must, however, prearrange such vacations with Director of People and Culture to avoid conflict with scheduled and other works of the Charity that may require their presence. Employees may accumulate up to a maximum of 30 days of vacation time. Employees will be paid for accumulated vacation time at termination of employment.

- b) Executive Director, or through Director of People and Culture, shall maintain all records of vacation days taken by each employee.
- c) Full-time Employee Vacation Schedule (40 hour/week employees)
  - (i) 1 year to 3 years 10 vacations days
  - (ii) 4 years to 7 years 15 vacation days
  - (iii) 8 years to 10 years 20 vacation days
  - (iv) 10 years to 14 years 25 vacation days
  - (v) 15 years and more 30 vacation days
- d) Part-time Employee (defined as an employee working less than 40 hours per week), shall not be entitled to vacation days.

#### **46. Paid Holidays**

- a) The Holidays regularly observed by the Charity are: New Year's Day, International Women's Day, Good Friday, Easter Monday, International Labor Day, International Youth Day, Idd al Adha Day, Idd el' Fitr Day, International Human Rights Day, Christmas Day, and Boxing Day.
- b) The Board of Trustees shall determine other internationally recognized public holidays to add to the above. All public holidays in the England shall be observed accordingly, and the charity shall also observe foreign holidays in such foreign country where it operates as and when appropriate.
- c) In addition, two floating holidays may be used per calendar year as approved by the Executive Director.
- d) If a Holiday falls on a Saturday, the Charity's office schedule will not be affected, and normal weekend holiday shall apply.
- e) If a Holiday falls on a Sunday, the Charity's office schedule will not be affected, and normal weekend holiday shall apply.

#### **47. Health and Retirement Benefits**

- a) The Charity is committed to providing the benefits that will help employees enjoy and maintain good health, protect employees against catastrophic medical expenses, and establish financial security for the future.
- b) To meet this commitment, the Charity shall approve benefit plans to provide a benefit package to all the full-time employees, including health insurance cover.
- c) The Charity shall match up to a maximum of 5% of the employee's annual salary in retirement package to the full – time employee.
- d) Full-time employees are eligible for all benefits 30 days after the date of their hire. The Executive Director will provide Summary Plan Descriptions (SPDs), which will explain the requirements and provisions of these benefit plans. If

there is a conflict between the language in the Manual and the SPDs then the SPDs will prevail for this purpose.

- e) Additional salary compensation shall not be available to those declining the healthcare coverage or other approved personnel benefits. All health and retirement plans are subject to change at any time at the discretion of the President, on the advice of the Executive Director.

## **OFFICE POLICY AND PROCEDURES**

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### **48. Office Procedures**

- a) Employees are expected to answer all inquiries or requests within two working days. If they anticipate a delay in order to gather information, they should immediately acknowledge the request. Neatness and accuracy are essential and a standard procedure.
- b) No letter should leave the office until a duplicate is filed (electronically or in hard copy). When the same letter is sent to several people, retain one copy along with a list of people receiving the letter.
- c) All addresses on the front of each envelope or package should be neatly typed. Whenever an employee writes a letter over the name of an officer, he or she should obtain prior permission unless the letter is standard or routine, and should send a copy of the same letter to the person whose name is used.
- d) When sending a letter over another person's name, an employee shall determine whether the addressee is known on a first-name basis, before proceeding with submission of the letter.
- e) It is easy to forget to enclose materials. Always double check every outgoing mail to avoid this common error.

### **49. Mail**

- a) First class mail should be used. Bulk Rate, Third Class Book and Second-Class Mailings require special handling and training. All mail must be placed within the basket for mailing prior to 4:30 p.m. (16:30 Hours) each day.
- b) The Charity's postage stamps are not to be utilized for personal use.

### **50. Filing**

- a) The Charity shall maintain an adequate and systematic set of files. All filing shall be in accordance with this standard procedure to make records readily available.
- b) All employees are responsible for their own timely filing and replacement of any files. The President, Executive Director and/or the Heads of Department,

may be assisted by their respective support staffs in this regard, as and when deemed appropriate.

- c) All of the files, papers, documents, floppy disks, flash disks, and all records are the sole property of the Charity and shall not be removed from the office premises without expressed written permission of either the Executive Director or the President, as the case may be.

#### **51. Leaving the Office**

When an employee is carrying out assigned duties outside the office, he or she must make certain that a member of the staff knows of the absence, including the destination and the approximate time of return for safety related reasons. Failure to notify office staff of any business absences will subject the employee to disciplinary action.

#### **52. Smoking**

It is the Charity's policy to provide a healthy working environment. Therefore, the office premises and community rooms will be designated as non-smoking facilities. All clients and visitors are expected to comply with the rules on non-smoking within the premises of the Charity.

#### **53. Confidentiality**

- a) From day-to-day, employees deal with many confidential matters. These will more than likely be identified by the President or the Executive Director or the Head of Department or the Manager of the respective Duty Station. There will be certain times when questions may arise concerning the confidentiality of a program, project, activity, or statement, among others.
- b) If an employee is not sure whether something is confidential, please clarify the confidentiality with Executive Director or your respective Head of Department or Duty Station. You are entrusted to keep such confidential information strictly to yourself, even after your employment ends with the Charity.

#### **54. Conflicts of Interest**

- a) If an employee has a financial or other personal beneficial interest, direct or indirect, in any proposed or existing program, project, contract or other arrangement involving the Charity, that is considered a conflict of interest; the person shall, immediately upon learning about such program, project, contract or arrangement, disclose his or her potential conflict of interest to the Executive Director or Head of Department. Should the conflict involve Executive Director or Head of Department, the report shall be made to the President, and if it involves the President, the report shall be made to the Board of Trustees.
- b) Material conflict of interest of the Charity's employees may result in the termination of employment or other appropriate actions. Employees and all

members of the Board of Trustees are required to sign a confidential Conflict of Interest Declaration Form each calendar year.

**55. Noise**

Noise adds to confusion and decreases work and efficiency. Please avoid unnecessary noise or loud talking, as office space is extremely limited in size.

**56. Neatness**

The Charity's Office shall always be keep neat, tidy, and orderly at all times. Employees are required to keep tops of their office desks, files and bookcases clear of all unnecessary items because the Charity's offices are open to the public. All the confidential papers must be kept out of sight and in safe locks.

**57. Appropriate Dress**

Appropriate attire is always expected to enhance the professionalism of the staff. Business attire is expected of all staff unless visiting off-premise sites. Midriffs, shorts, and other abbreviated garments are inappropriate at any time.

**58. Use of Office telephones**

- a) When calling on the office telephone, employees should remember that they represent the Charity, its members, and the staff.
- b) All telephone calls should be answered promptly. The proper greeting for all incoming calls to the Charity is "Thank you for calling Population International, this is (*name, e.g. Mary*) speaking. How may I help you?"
- c) Long distance calls should be kept to a bare minimum since they add to the cost of operation, and all personal telephone calls should be made by each employee's private telephone numbers at own individual cost.

**59. Purchasing of Supplies and Equipment**

The Associate Director of Procurement and Logistics Service, with consent and approval of Director of Finance, shall order and deliver all office supplies and equipments. Whenever possible, these items are purchased from an approved vendor. No purchase shall be made for any item that is not authorized in the budget unless prior approval is obtained from the Executive Director.

**60. General Office Purchase Procedures**

- a) All general office purchases in excess of GBP 5,000 must be reviewed by the Associate Director of Procurement and Logistics Service, and approved by the Director of Finance and countersigned by the Executive Director, prior to such purchase. This includes, but is not limited to office supplies, printing, advertising, computer supplies, and the like. The rules for country programs shall be determined in accordance with this provision.

- b) All requests for payments must be submitted with a complete requisition, signed by the requesting officer and reviewed by a senior staff in the Office of Financial Management, and authorized by Director of Finance, or the Executive Director, as the case may be. No check shall be processed without the receipt of proper invoicing or payment documentation attached to the requisition.
- c) The Director of Finance shall approve all check requisitions for payments of below GBP 5,000, and any requisition for check larger than GBP 5,000 must be signed by the Associate Director of Financial Accounting and Management, as the originating requesting officer, reviewed by the Director of Finance, and approved by the Executive Director. The President shall countersign on all checks above GBP 5,000, with the Executive Director as the principal signatory. In the absence of the President, another Board member authorized by the Board of Trustees shall countersign. One of the signing authorizing officers (the President or authorized Board member) must sign-off on the requisition voucher or the payment cannot be released.
- d) If an employee fails to obtain approval as detailed above, the employee will be personally liable for any unauthorized expenses incurred by the employee.

#### **61. Reimbursement of Funds**

- a) Director of People and Culture must approve all employee travels in advance. The Charity will reimburse the employee in full for all direct expenses relating to officially approved trips. The employee must complete a statement listing in detail, all expenses to be reimbursed. He or she must attach receipts for air travel, local travel, car rental and hotels to the statement of expenses within ten working (10) days of the date that the expenses were incurred.
- b) The maximum per diem allowance for meals purchased during out-of-town trips shall be GBP 20 for support-level staff, GBP 30 for officer-level staff, GBP 40 for manager-and-head-of-department level staff and GBP 60 for the Executive Director or President or Board of Trustees. A slightly higher per diem may be paid at the discretion of the Executive Director or on the directive of the President, for out of town travel to cities and towns with significantly higher average meals or accommodation or general costs.
- c) Overnight per diem shall be computed by multiplying the relevant day per diem by four, which shall cover full cost of lunch, dinner, accommodation, and incidental expenditures for the respective official. For example, for support-level staff, that shall be  $GBP\ 20 \times 4 = GBP\ 80$ ; officer-level staff shall be  $GBP\ 30 \times 4 = GBP\ 120$ ; head-of-department staff shall be  $GBP\ 40 \times 4 = GBP\ 160$ ; and for Executive Director, President and Board of Trustees, shall be  $GBP\ 60 \times 4 = GBP\ 240$  per night.
- d) A slightly higher per-diem may be authorized in exceptional circumstances, such as participation in high profile international meetings.

## **62. Financial Control Policy.**

- a) All contracts and agreements, which bind the Charity to financial terms or performance measures, must be reviewed and signed by the Executive Director or Director of Finance. If such a contract, arrangement, or agreement, is of the nature that requires Board of Trustees' authorization, the Executive Director shall present it to Board of Trustees and the President shall sign it.
- b) Any Head of Department can enter into a contract, or an arrangement or an agreement which binds the Charity to financial terms, upon authorization by the Executive Director, or the President, as the case may be.
- c) No other employee or staff of the Charity shall enter into any contracts, arrangements or agreements, unless duly authorized by the President or the Executive Director or the relevant Head of Department in writing.

## **63. Travel**

- a) For local travel, the Charity will pay current average mileage allowance set annually by the Charity, based on mileage logged in a personal vehicle and any other transportation charges, including bus, rapid transit, or parking. No personal traffic violations (i.e., parking tickets, or traffic tickets, etc.) will be paid for by the Charity.
- b) For international travel, the Charity will pay economy class tickets based upon the best available rate or charges, and will also cover the costs of airport pick-up and drop-off, for all authorized travels on the Charity's programs. Where the President or Executive Director is the traveler, private car hire cost shall also be paid for to cater for their engagements in the city of their travel throughout the duration of their engagements in such foreign travel.

## **64. Paying of Invoices**

The Charity shall always maintain its compliance and creditworthiness standing at the very highest levels. This shall be accomplished by the prompt paying of our bills and proper accounting practices. Staff shall ensure that all duly approved necessary bills are delivered promptly for clearance to Department of Finance.

## **65. Cooperation of Employees**

The Charity, by its nature, is an example of an effective global teamwork and transformational leadership. A high degree of teamwork is necessary at all staff levels. Employees in a slack period are expected to offer their assistance to others as and when needed. In turn, any employee confronted with a serious emergency assignment can expect cooperation from all other employees.

## **66. Suggestions**

Suggestions and constructive criticism from employees are encouraged and welcomed at all times. Staffs are equally encouraged to make every effort to give

credit and recognition for suggestions and ideas that are implemented to better serve the clients, the staff and the Charity's interests in general.

## **ADMINISTRATIVE POLICIES AND PROCEDURES**

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### **67. Affiliation with other Charities.**

- a) The Charity's staff members should consult with the Director of People and Culture or Executive Director before accepting any nominations or making any public statements that might have adverse effect on the Charity's reputation.
- b) The Charity may pay membership dues or subscriptions to certain other associations, organizations or businesses as provided for in the Charity's annual budget and approved in advance by the Executive Director and/or the President.
- c) Where an employee is a registered member of any association, charity or corporation, the employee shall pay their own membership dues, unless such membership is by way of nomination by this Charity due to this Charity being a registered member of such association, charity or corporation.

### **68. Appointments on third-party bodies**

- a) The appointments of an employee to any other community (non-Population International) Boards, Commissions, or Committees, etc. shall require prior written approval of the Director of People and Culture, if such appointments will require significant time commitments during regular working hours. All written approvals must be maintained in the employee's personnel file.
- b) If an employee is requested to serve as an official representative of the Charity to any other Charity, the Executive Director shall approve this. In the case of the Executive Director, the President shall approve the appointment.

### **69. Personal Conduct**

The Charity's staff shall conduct themselves in an orderly manner in relationships with the public and fellow workers. Since the Charity is judged to a great extent by its personnel, it is very important that employees maintain conducts above reproach at all times. Please remember that no matter how friendly or familiar you are with a client, your relationship when representing the Charity must always remain professional.

### **70. Confidential Matters and Media Appearances**

Since the Charity is entrusted with many confidential matters, all the employees must keep such matters handled by them in strictest confidence especially when discussing the Charity with any members of the public or the media. Media appearances must be approved in advance by either the President or the Executive Director or the Director of Communication.

## **71. Recommendations or Endorsements**

Since the Charity utilizes many vendors that are in competition with each other, the Charity shall not make any recommendations or endorsements of products, services, companies, and the like. When someone inquires about a product or service, the employee contacted should give the names of all vendors that are concerned with the particular product or service.

## **72. Participation in Fundraising Campaigns**

It is Charity's policy to neither participate in fundraising campaigns nor officially endorse any particular fundraising drive among the many local worthy causes, nor will it otherwise require employees or members of the Board of Trustees to participate in or endorse any fundraising activities by others outside the Charity, except by relevant authorization of the Charities Commission and/or the Fundraising Authority of England and Wales, as the case may be.

## **73. Budget Control**

- a) The Charity's operations are linked to anticipated annual receipts and expenditures. Income estimates are made at the beginning of each fiscal year. Expense estimates for the operation of programs and governance functions are made at the same time. From these estimates, an annual budget is prepared and ultimately adopted and approved by the Board of Trustees.
- b) In order to stay within the budgetary limitations, all expenditures of the Charity must have advanced approval before any commitment is made.

## **74. Publicity**

Executive Director, through the Director of Campaigns and Communication, shall approve all publicity referring to the Charity, its officers, and personnel. The President shall approve all publicity referring to the members of the Board of Trustees and the President's Office. Staff should release no information about the Charity to the media without prior clearance from either the President or the Executive Director as appropriate.

## **75. Executive Management Committee and General Staff Meetings**

- a) The Executive Director, through Director of People and Culture, as a matter of general practice and mandate, shall arrange for the regular Executive Management Committee meetings at least once every week, and the General Staff Meetings at least once every month.
- b) The Heads of Department shall also arrange and organize their respective departmental meetings at least once every week before the meetings of the Executive Management Committee.
- c) The Executive Director shall call for more meetings whenever necessary, or as and when directed by the President. For departmental meetings, the heads of department shall:

- (i) Confer with Executive Director, through Director of People and Culture, before meetings are scheduled to set up meeting dates, procedures and agendas.
  - (ii) Send out meeting notices to all members of the department.
  - (iii) Reserve meeting facilities.
  - (iv) Offer advice and counsel when needed and/or requested.
  - (v) Write reports on departmental activity when the department's action is warranted and/or if the employee is requested to do so by either the Executive Director.
  - (vi) Handle publicity for the department's activities.
  - (vii) Submit departmental resolutions to Executive Director for appropriate consideration, guidance and action or authorization.
- d) All members of the Management shall participate in a weekly Executive Management staff meeting scheduled by the Executive Director or his/her designee, and all members of the general staff shall participate in the monthly general staff meetings scheduled by Director of People and Culture.
- e) The purpose of these meetings is to permit staff members at various levels to interact, share ideas, learn, make recommendations for improvements, discuss problems, and make a brief report on current projects, among others.
- f) The President may call a meeting with the Executive Management Committee at any time, with or without prior notice. All meetings of executive staff called by the President shall be chaired by the President.

## **76. Contact with the Public**

Requests for services which are not currently provided under the current scope of service and contract obligations must be subjected to analysis by Director of Finance, and upon advise, approved or rejected by the Executive Director, and depending on the scope of the service request, the President's approval may be sought before a commitment to providing the service can be made.

## **ACCOUNTING AND FINANCIAL MANAGEMENT POLICIES**

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### **77. Accounting Policies**

- a) It is the Charity's policy to create and maintain proper accounting, billing, and internal control systems, procedures and records which are consistent with the Generally Accepted Accounting Principles (GAAP) and which meet statutory requirements set by the Charities Commission or Companies Act.
- b) The Charity's accounting, auditing, and financial management policies are designed to:

- (i) Protect and secure the assets of the Charity;
- (ii) Ensure maintenance of accurate records of Charity's financial activities;
- (iii) Ensure compliance with the relevant governmental and private grant reporting requirements; and
- (iv) Detect and prevent risks of frauds and malpractice in a timely manner.

## **78. Cash**

- a) The Bank accounts shall be opened and maintained as required for each and all funding and financial management requirements.
- b) All checks written on the Charity's bank accounts require a minimum of two signatures, with the relevant limitations and rules as stipulated in the Bank Account Opening Resolutions. Where the sum exceeds GBP 5,000 in value, the President shall countersign the check and initial the approved requisition.
- c) Individuals generally authorized to sign checks shall include the Executive Director as principal signatory, the President and the Director of Finance (as co-signatories). Any other modifications shall be stipulated in Bank Account Opening Resolutions for such specific bank account. All persons approved to operate the Charity's account, including drawing over the counter, must receive prior authorization from Director of Finance.
- d) The Board of Trustees authorizes all bank accounts and approves all check signers. The approval of signers shall be reflected in the minutes or resolutions of the Board of Trustees.
- e) Banks shall be promptly notified of changes of authorized check signers.
- f) All checks are to be pre-numbered and accounted for by a check custodian (used, voided, and not used) in the Office of Financial Management.
- g) Voided checks shall be properly defaced and maintained on record files and kept in accordance with our financial policies and practices.
- h) Bank reconciliations to the general ledgers shall be done on a monthly basis by the Office of Financial Management and the details shall be provided to the Director of Finance, Executive Director and President.

## **79. Petty Cash**

- a) Receipts or itemized slips are required for every disbursement. The Office of Financial Management will be responsible for verification of receipts and accountability of all cash.
- b) Petty cash shall be used for payment of such things as cost of small and casual jobs, local travel and sundry items, and shall not be used for purchases that can be made with designated suppliers.

- c) All activities or needs requiring petty cash should be planned and approved ahead of time to enable funds to be available in the petty cash account.
- d) Whenever petty cash is used, pre-numbered the "Receipt of Petty Cash" slips must be filled out. A completed slip will include date, the amount taken and returned, the cash category and the total spent.
- e) When a staff receives cash, he or she will sign on the "Received By" line of the petty cash log, and items purchased should be listed on the log, unless the receipt is clipped to the log lists of items purchased.
- f) An authorized officer in the Office of Financial Management or the Director of Finance, will sign on "Approved By" line of all petty cash log.
- g) Office of Financial Management shall be responsible for timely reconciliation and replenishment of the petty cash account, and the documentation and filing of all petty cash records, in accordance with the Charity's cash management guidelines.

#### **80. Cash Receipts**

- a) Someone other than the person making deposits is responsible for opening the daily mail, making a log of cash receipts, restrictively endorsing the payment, making note of any restrictions on the log entry, and account coding the receipt by receivable or revenue account.
- b) The Office of Financial Management shall prepare all the bank deposit slips, listing each item accordingly, with sequential serial numbers.
- c) Receipts are deposited daily or weekly as the case may be. The stamped duplicate deposit slip from the bank is attached to remittance documentation.
- d) The daily or weekly deposit logs and duplicate deposit slips are forwarded to the Office of Financial Management for verification and data entry and controls.
- e) Cash is deposited in the appropriate bank account based on funding source and restrictions attached to the said fund.

#### **81. Cash Disbursements**

- a) All cash disbursements shall be made by check (with exception of petty cash).
- b) The Executive Director, through Director of Finance, shall approve all invoices for payments in accordance with the powers and limitations in force.
- c) Vendor invoices are reverified and recalculated on site to ensure accuracy. This reverification and recalculation must occur prior to the preparation of a check to pay the invoice. After reverification and recalculation is complete, the employee who performed the reverification/recalculation must initial the vendor invoice, indicating that amount is correct and invoice can be paid.

- d) Checks for payment are signed only when supported by approved invoices (all checks will not be processed and signed in advance of proper invoicing approval procedures).
- e) Check signers shall strictly compare data on supporting documents to the check presented for their signature, before signing the check.
- f) Bank transfers are scheduled and promptly investigated to ascertain that both sides of the transaction are recorded and receipt confirmed.
- g) The employee responsible for mailing check will not be responsible for recording cash disbursements. Different employees must handle these two functions to ensure that the appropriate checks and balances are in place and adequately adhered to.
- h) Supporting documentation is noted as paid, together with the relevant check number, date paid, and the general ledger account code. The supporting documentation must be noted as approved for payment.
- i) Account codes for each payment are reviewed for accuracy before payment is authorized.
- j) The Executive Director and the Director of Finance will ensure that all costs paid through the utilization of external funding sources are recognized as ordinary, necessary, within the budget, are arm's length transactions, and do not deviate from established practices of the Charity.
- k) A cost will be considered reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time such decision was made to incur the costs.

## **82. General Ledger Account Coding**

- a) All cash receipts and disbursements are account coded and reviewed by the Office of Financial Management before approval by the Director of Finance.
- b) Funding from multiple sources may be kept in an account with other funding; however, it must be tracked and reported on independently.

## **83. Revenue**

Revenue is earned and recognized using the accrual basis of accounting.

## **84. Expenses**

- a) Expenses are charged directly to programs or budget line when specific identification is available.
- b) Expenses are charged to programs or budget lines based upon a shared cost rationale when the direct charge cannot be established.

- c) Expenses shall not be used for any purpose that is ineligible under a funding award agreement, without the expressed written approval of the respective funding source.
- d) Expenditure for each grant, loan, or contract is to be recorded according to the budget categories for that funding source. For each funding award, the Charity shall maintain records that allow for a comparison of outlays with approved budget amounts.
- e) When there are government funds involved, programs and grants will not be charged for un-reimbursable items such as, but not limited to: entertainment, fundraising expenses, bad debts, fines or penalties or interest on debt.
- f) Before the Charity seeks reimbursement from a funding source, it will ensure that the costs for which it is seeking reimbursement are allocable to that source.
- g) A cost will be considered allocable to an external funding source (unless otherwise prohibited) if it is treated consistently with other costs incurred for the same purpose in like circumstances and if:
  - (i) The cost is incurred specifically for the award.
  - (ii) The cost benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, or
  - (iii) Is necessary to the overall operation of the Charity, although a direct relationship to any cost objective cannot be shown.
  - (iv) Any cost allocable to an award or other cost objective may not be shifted to another award or awards to overcome funding deficiencies, or to avoid restrictions imposed by law or by the terms of any award of funds.

#### **85. Collection of Delinquent Accounts**

- a) The Charity will begin collections action once an accounts payable item is older than 45 days.
- b) Collections activities include mail, phone contact and visiting an account representative. If the outstanding payable is older than 90 days, a certified letter shall be sent to account holder. The Director of Finance shall review the account, and at his or her discretion or the Executive Director's directive, services may be cancelled or withheld until proper payment is received.
- c) The Charity may utilize outside collection agencies if all past efforts to collect money due to it have been exhausted.
- d) The Executive Director, in consultation with and approval of the President, has discretionary authority to submit delinquent debts (over 90 days) to an outside or external collection agency.

#### **86. Write-off of Delinquent Debts/Charges**

- a) Records must indicate that all efforts to obtain payment have been exhausted before the decision is made to write off any debt.
- b) The request for approval of a write-off must include a short narrative of actions taken to collect and the rationale for the debt being considered uncollectable.
- c) The Executive Director has the discretion to approve debt write-offs of any amount authorized by the Board of Trustees. The Board of Trustees must be convinced and appropriately approve in a resolution, any amount above the original board-authorized amount that is requested to be considered write-off.
- d) Reference to this action will be included in the Board of Trustees' packet for the next regularly scheduled Board of Trustees Meeting.
- e) The budget line item for fees and collections must be updated by means of a budget revision to reflect uncollectable fees/debts.
- f) If collection is made of a debt previously written-off as uncollectable, it will be recognized as revenue in the current period.

#### **87. Financial Reporting Procedures**

- a) The Executive Director, through the Director of Finance, shall be responsible for compiling up-to-date monthly and yearly reports on all cost centers by revenue source, expense code, and asset and liability account balances, and keep the President and the Board of Trustees duly informed.
- b) Financial reports shall be reconciled to general ledgers and the accounting records prior to submission to funding sources, and/or to Board of Trustees.
- c) If an expense is different from an external funding source's approved budget, a written approval must be obtained from the funding source prior to the commitment of expenditure and the submission of the financial report.
- d) Monthly financial reports, which analyze the Charity's financial position and effectiveness of its management and programs will be presented to the Board of Trustees and reported within the board's packets.
- e) Periodic reports will be provided to all funding sources as requested and/or as subject to the requirement of each contract.
- f) The Office of Financial Management shall maintain records that adequately identify the sources and application of funds for all activities. These records shall contain information pertaining to all the awards, authorizations, obligations, assets, outlays, income and interest. Records to be maintained include copies of contracts, invoices, proof of payments and allocation tracking when costs are distributed among several funding sources.

#### **INVESTMENT AND BANKING POLICIES**

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- 88.** On the advice of the Executive Director in consultation with the President, the Board of Trustees shall approve the placement of assets not needed for

immediate operations of the Charity, ensuring compliance with all contractual requirements and using the principles identified below.

**89. Principles:**

- a) **Minimize Risk:** The Board of Trustees shall define minimum risk strategy that will be reviewed annually to ensure appropriate discharge of the responsibilities to donors, lenders, and contractual relationships.
- b) **Maximize Investment Return:** Within the parameters defined as “minimum risk”, funds will be invested at the highest area interest/return available at the time of decision.
- c) Support local banks and institutions if economically feasible: “local” is defined as having a physical presence for client service within the Charity’s service area, and a maximum radius of 10km.

**90. Procedures:**

- a) Each quarter, the President’s Chief of Staff, the Executive Secretary to the Executive Director, the Director of Finance, Director of Programs, Director of Strategic Development, Director of People and Culture, and the Director of Campaigns and Communication, will review with the Executive Director, the President and the Board of Trustees the projected cash needs of the Charity and the assets available for investment.
- b) Each quarter, the Executive Director, through Director of Finance, shall communicate to all staff appropriate policy guidance regarding investment and the institution’s strategy, approved by the Board of Trustees.
- c) The Board of Trustees will designate a representative to consult with the Executive Director or his/her designee between meetings on such matters as investment period, timeliness and other institutional issues.
- d) The Director of Finance or his/her designee will contact other institutions as needed to determine the best rate of return for each planned investments.

**91. Banking Policy**

- a) The Charity shall keep all funds not already invested, in an insured and interest generating bank account.
- b) The Charity shall support local banks if economically feasible: All assets kept in the bank accounts will be in the banks defined as local. “Local” is defined as having a physical presence for customer service within the Charity’s office service area or city, within a 10km radius or as authorized in exceptional circumstances or geography.

## **BUDGET PRINCIPLES AND PROCEDURE**

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92. The structure of the budgetary process shall evolve from the mission, policies, and guidelines of the Charity with the due consideration given to the specific requirements of any funding partner's or donors' contractual arrangements, agreements or obligations.

93. **Budget Principles**

- a) The budgetary process shall comply with the funding partners and be in accordance with applicable national laws and the Charity's policies.
- b) The budgetary process shall comply with the guidelines and principles set forth by the Board of Trustees.
- c) Annually, each department, program area and every project shall identify and develop a plan for its operation.
- d) Appropriate personnel shall develop the budgets needed to execute the plan, with guidance of Director of Finance or the relevant (his/her) Head of Department and the approval of the Executive Director.

94. **Procedures:**

- a) The Executive Director, through the Director of Finance, shall prepare and submit an operating budget to the Board of Trustees at least 60 to 90 days prior to the beginning of the new fiscal year, and at least 15 to 30 days prior to submission to any of the potential funding sources for individual projects, and/or 30 to 60 days prior to submission to strategic funding partners.
- b) If budget submission is due to funding sources prior to 60 days before the beginning of the fiscal year, Board of Trustees will review a preliminary budget and adopt it if necessary.
- c) The approved preliminary or final operating budget will become the blueprint for the budget submission to all outside funding sources.
- d) Differences in budget line items between the Charity's operating budget and a funding source's approved budgets will be resolved in negotiations between the Executive Director or the Director of Finance (including the other Heads of Department whose budget lines are affected), and the relevant funding agency.

95. **Adjustments in Budget or Spending Plans**

- a) Any adjustments or changes in spending policies or budget plans which vary by more than 10% from the originally approved budget will be initialed by the Executive Director or Director of Finance, and submitted for approval to the Board of Trustees.
- b) These changes will be communicated in writing by the Executive Director to the funding source as required by relevant contractual agreements.

- c) If proposed changes are unsatisfactory to the funding source, the Executive Director will promptly communicate this response to the President and the Board of Trustees, who may authorize:
  - (i) Changing the budget or plan to one which is satisfactory to the funding source, or
  - (ii) Entering negotiations to develop a compromise budget plan which is satisfactory to the funding source and the Board of Trustees.
- d) After approval of the changes by all parties, Director of Finance shall communicate in writing to all affected management or program staff.

## **AUDIT POLICY AND PROCEDURES**

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- 96. The Charity shall contract for an independent external audit to be performed by a Certified Public Accountant (CPA) or equivalent, after each fiscal year.
- 97. The external auditor(s) shall complete the independent audit within four months of the conclusion of the fiscal year.
- 98. The external auditor(s) shall test accounting mechanisms in accordance with generally accepted accounting principles and international auditing standards for Charities and as contractually required by respective funding sources.
- 99. If during its established fiscal year, the Charity expends over GBP 50,000 in any grant funding or a collection of funds, it will contract for an external audit that meets the requirements stipulated in that funding agreement.
- 100. A formal written report of the audit shall be presented to Board of Trustees for adoption before onward submission to the relevant funding agency/donor.

## **CHANGES IN THE MANUAL**

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- 101. Since this Policy Handbook is based on the Charity's internal operating policies and procedures, and the policies and procedures required by the Laws regarding Charities in England and Wales, all of which are subject to change from time to time, this Policy Handbook is subject to change also, in accordance with the procedures adopted by the Board of Trustees.
- 102. The Executive Management Committee reserves the right to propose any revision by suggesting addition, reduction, correction, or updating of any or all parts of materials in this Policy Handbook with the consent of the President, and must receive relevant approval of Board of Trustees for all such amendments/changes, but not otherwise.
- 103. The Executive Director, or the President and/or the Board of Trustees shall bring any changes made in the materials now covered or in those that may be covered in the future, provided such changes shall improve the statutory compliance, or the Charity's internal controls and operating systems.

## **POLICY ON POTENTIAL CONFLICTS OF INTEREST**

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104. The Board of Trustees has adopted the following policy designed to avoid any possible conflict between personal interests of Board members or staff and the interests of the Charity.
105. The purpose of this policy is to ensure the integrity of decisions regarding the Charity's operations and the use or disposition of Charity's assets.
106. Fiduciary responsibilities require staff and members of the Board of Trustees to consider only the best interest of the Charity when making such decisions.
107. Any private profit or other personal benefit should not influence decision-makers. In addition to actual conflicts of interest, board members and staff are also obliged to avoid actions that could be perceived or interpreted in conflict with the Charity's best interest and statutory provisions of laws in force.
108. Conflicts of interest may occur when the Charity enters into transactions with other charities as well as those that are undertaken with profit-making entities.
109. The best way to deal with this problem is to make known one's connection with the entity doing business with the Charity and to refrain or restrain from participating in the decisions affecting the transactions between the Charity and the other entities.
110. Such relationships do not necessarily restrict transactions so long as the relationship is clearly divulged and the conflicted individual(s) within the Charity excuses himself/herself from the deliberations.
111. **Conflict of Interest policies regarding the Directors**
  - (a) Any member of Board of Trustees who may be involved in any business transaction of the Charity in which there is a possible conflict of interest shall promptly notify the President.
  - (b) The Board Director or Trustee shall refrain from voting on any transaction, participating in deliberations concerning it, or using personal influence in any way in the matter in which he or she is a direct beneficiary.
  - (c) The Director or Trustee's presence may not be counted in determining the quorum for any vote with respect to any of the Charity's business transaction in which he or she has a possible conflict of interest.
  - (d) Furthermore, the President, in the Director or Trustee's absence, shall disclose a potential conflict of interest to the other members of the Board of Trustees before any vote on any of the Charity's business transaction and such disclosure shall be recorded in the Board minutes of the meeting at which it is made.

- (e) Any of the Charity's business transaction that involves a potential conflict of interest with a member of Board of Trustees shall have terms that are at least as fair and reasonable as those which would otherwise be available to the Charity if it were dealing with an unrelated party.

#### **112. Conflict of Interest policies regarding Staff**

- (a) Any staff member who may be involved in any of the Charity-associated business transaction in which there is a possible conflict of interest shall promptly report the possible conflict to Executive Director or his/her immediate supervisor.
- (b) If the possible conflict involves the person of the Executive Director, such possible conflict shall be reported directly to the President.
- (c) The Executive Director, or where applicable, President, after receiving information about a possible conflict of interest, shall take such action as is necessary to assure that the transaction is completed in the best interest of the Charity without substantive involvement of the person who has the possible conflict of interest. (This does not mean that the purchase or other transaction must necessarily be diverted, but simply that someone other than the one with the possible conflict shall make the judgments involved and shall control the transaction).
- (d) Each staff shall complete Conflict of Interest questionnaire on an annual basis, and such documentation shall be filed in the personnel file.
- (e) The Executive Director, and where applicable the President, shall keep a written record of all reports of possible conflict, and of any adjustments made to avoid any possible conflicts of interest.

#### **113. Definitions of terms associated with these policies**

- (a) ***“Involved in Charity's business transaction”*** means initiating, making the principal recommendation for, or approving a purchase or contract; recommending or selecting a vendor or contractor; drafting or negotiating the terms of such a transaction; or authorizing or making payments from the Charity's accounts. That language is intended to include not only transactions for the Charity's procurement of goods and services, but also for the disposition of the Charity's property, and the provision of services or spaces by the Charity.
- (b) A ***“possible conflict of interest”*** is deemed to exist when:
  - (i) Either a board or staff member, or a business associate, relative, or member of that person's household is an owner, officer, employee, partner, or director of, or, when aggregated with close relatives and that person's household, holds 50% or more of the ownership interest in the entity seeking to do business with the Charity.

- (ii) A person related by business or family to a board or staff members is (or expects to be) retained as a paid consultant or contractor by an entity which seeks to do business with Charity.
- (c) This policy statement shall be made available to each Director, Trustee, and Staff, and each person appointed to a position which regularly involves initiation, review or approval of any significant contracts or other business commitments of the Charity. Such people will be asked to sign acknowledgment concerning reporting of potential conflicts of interest.

**DECLARATION AND SIGNATURE**

I have read and duly confirms that I understand the policy on **Potential Conflicts of Interest**. I agree to report promptly any such interest which arises in my conduct of the Charity's business and, in all respects, to comply with the policy and its procedures.

\_\_\_\_\_  
*(Print Name)*

\_\_\_\_\_  
*(Signature)*

\_\_\_\_\_  
*(Date)*

**CONFLICT OF INTEREST QUESTIONNAIRE**

NAME \_\_\_\_\_

OFFICE OR POSITION HELD

\_\_\_\_\_

***In responding to these questions, please note that a “yes” answer does not imply that the relationship or transaction was necessarily inappropriate.***

1) Did you, or any related party receive during the past twelve months any gifts or loans from any source from which the Charity buys goods or services or with which it has engaged in any business transaction?

Yes \_\_\_\_\_ No \_\_\_\_\_

If the answer to the foregoing question is “yes,” list such gifts or loans as follows:

Nature of Source	Item	Approximate Value

Were you involved in any other activity during the past year that might be interpreted as a possible conflict of interest?

Yes \_\_\_\_\_ No \_\_\_\_\_

Describe:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Are

you an owner, officer, director or employee of any business entity, whether nonprofit or otherwise, with which the [Your Corporate Name Goes Here] has business dealings?

Yes \_\_\_\_\_ No \_\_\_\_\_

If the answer to the foregoing question is “yes,” please list the names of such businesses or charities, the office held, and the approximate shilling-amount of business involved within the last year.

\_\_\_\_\_

\_\_\_\_\_

Do you, or does any related party as defined below\*, have a financial interest in, or receive any remuneration or income from, any business with which [Your Corporate Name Goes Here \_\_\_\_\_] has business dealings?

Yes \_\_\_\_\_ No \_\_\_\_\_

If the answer to the foregoing question is “yes,” please supply the following information:

- a) Names of the business entities in which such interest is held and the person(s) by whom such interest is held:

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- b) Nature and amount of each such financial interest, remuneration or income:

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I certify that the foregoing information is true and complete to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

*\* “Related party” is defined as members of your family, which includes your spouse, minor children, parents, siblings, in-laws and all other dependents; estates, trusts, and partnerships in which you or your immediate family has a present or vested future beneficial interest; and any foundation or entity in which you or a family member is a beneficial owner of more than five percent of the business.*

## **CORPORATE POLICY ON POLITICAL ACTIVITIES**

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**Whereas:** the English laws prohibit charities from participating in partisan politics and political elections; acting in the best interest of this Charity to ensure that political activities of Directors or Trustees and staff members do not conflict with the best interests of the Charity, the Board of Trustees hereby adopt the following CORPORATE POLICY ON POLITICAL ACTIVITIES, THAT: -

- a) No assets, facilities or resources of the Charity, whether financial or otherwise, may be used by any person to engage in, or to support or oppose any political party, or the election of any candidate for public office. Trustees, Directors, Officers and the Staff Members of the Charity who support or oppose the election of any candidate for public office, or in any way engages in political activity, shall do so only on their own time, with their own resources, and without identifying or associating the Charity with their political activity, either directly or indirectly.
- b) No person shall be a candidate for election to a public office in a partisan election or serve in an elective public office while serving as a Executive Director, Officer or Staff Member of the Charity, nor shall a person serve as a member of a campaign committee to elect a person to public office while serving as a Executive Director, Officer or Staff Member of the Charity.
- c) Nothing in this Policy shall prohibit any Board of Trustees' Trustee, or President, Executive Director, Officer or any employee from the exercise of their individual right to vote or the right to support or oppose candidates for office in a time, place and manner consistent with their respective national laws and with the Charity's regulations and policies. No Director, Officer, Staff Member or beneficiary of any service or activity of the Charity shall be sanctioned or denied any program benefit for which he or she is entitled because of any political preferences individually expressed in accordance with this Policy.
- d) Nothing in this Policy shall prohibit the Charity from nonpartisan activities of an educational nature during elections, including participation in or sponsorship of public events open to all candidates for one or more public offices. Such nonpartisan activity may not directly or indirectly favor one party or candidate over an opposing one.
- e) Any person who is a Executive Director, Manager, Officer or Staff Member of the Charity shall inform the President, who shall inform the Board of Trustees in writing of any and all participation in political activity on behalf of any candidate for election to a public office prior to engaging in such activity. The Directors shall determine whether the political activity, including activity permitted by law or contract, conflicts with this Policy and the best interests of the Charity, its mission and its reputation.
- f) The Directors may require the resignation of any Director or the termination of employment of any staff member or employee whose political activities interfere with the purpose and mission of the Charity or are detrimental to its best interests.

## **ACKNOWLEDGEMENT STATEMENT**

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I \_\_\_\_\_ have received a copy of the Policy Handbook and has read and understand its contents and provisions. I understand that the Manual is not intended to be a complete statement of employees' rights and responsibilities or a contract of employment, but instead it's a summary of the Charity's overall Policies and Procedures as of the date of the publication. These policies are subject to change, as and when the Charity's Board of Trustees deems necessary.

I further recognize that the contents of the Policy Handbook supersede all oral or written promises and further understand that nothing in the Manual is intended to constitute a guarantee of employment

I acknowledge that I have read the Policy Prohibiting Unlawful Harassment, Including Sexual Harassment, which is contained in this Policy Handbook, and I agree to the terms and provisions contained therein.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Name (print)*

\_\_\_\_\_  
*Date Signed*

\_\_\_\_\_  
***Witness (signature)***

\_\_\_\_\_  
***Witness (print)***

\_\_\_\_\_  
*Date Signed*

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**Registered Office:**



*Population International,  
Cariocca Business Park,  
2 Sawley Road,  
Manchester, M40 8BB  
England.*