

CEDSI NIGERIA POLICY MANUAL

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A Comprehensive Reference Document for Institutional Policies Governing Governance, Financial Management, Human Resources, Protection and Ethics, Programs and Operations, Risk and Compliance, and External Relations

Prepared as the official reference manual for CEDSI Nigeria, a not-for-profit organization

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FOREWORD

This Policy Manual consolidates the fifty-one (51) institutional policies that govern the operations, conduct, and accountability of CEDSI Nigeria. It has been developed to provide a single, authoritative reference for staff, management, the Board of Trustees, volunteers, partners, and other stakeholders who engage with the organization.

CEDSI Nigeria, as a not-for-profit organization registered under the Companies and Allied Matters Act (CAMA) as an Incorporated Trustee, operates in a regulatory and donor environment that increasingly demands demonstrable governance maturity, financial transparency, ethical conduct, and risk management capability. This manual is designed to meet those demands while remaining practical and usable in the day-to-day life of the organization.

Each policy in this manual follows a consistent structure: Purpose, Scope, Policy Statement, Guidelines and Procedures, Roles and Responsibilities, and Compliance, Monitoring and

Review. This structure is intended to make each policy self-contained and directly usable by staff and managers without needing to consult external material.

This manual should be read alongside CEDSI Nigeria's Constitution, Certificate of Incorporation, and any donor-specific compliance requirements that may impose additional or more stringent obligations for particular grants or projects. Where a conflict arises between this manual and a binding donor agreement or Nigerian law, the more stringent or legally binding requirement shall prevail, and the matter should be referred to the Board and, where necessary, external legal counsel.

All personnel are required to read, understand, and comply with the policies contained in this manual as a condition of their engagement with CEDSI Nigeria.

HOW TO USE THIS MANUAL

1. **Structure.** The manual is organized into seven parts: Governance and Legal; Financial Management; Human Resources; Protection and Ethics; Program and Operations; Risk and Compliance; and External Relations. Fifty individual policies are distributed across these parts.
 2. **Numbering.** Policies are numbered sequentially from 1 to 51 and cross-referenced by number throughout the manual.
 3. **Mandatory nature.** Unless a policy explicitly states that a provision is discretionary or advisory, all provisions are mandatory.
 4. **Review and amendment.** Individual policies may be reviewed and amended by the Board of Trustees between full manual review cycles where urgent legal, regulatory, or operational need arises. Amendments must be minuted, dated, and version-controlled.
 5. **Training.** All new staff, Board members, and long-term volunteers must receive an orientation covering at least the Code of Conduct, Safeguarding Policy, Anti-Sexual Harassment and Exploitation Policy, Whistle-blower Policy, Conflict of Interest Policy, and Data Protection Policy within their first thirty (30) days of engagement.
 6. **Acknowledgement.** All personnel must sign an acknowledgement form confirming they have read and understood this manual, to be retained in their personnel file.
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PART ONE: GOVERNANCE AND LEGAL POLICIES

POLICY 1: CONSTITUTION AND GOVERNING DOCUMENT POLICY

1.1 Purpose

The Constitution and Governing Document Policy establishes the primacy of CEDSI Nigeria's Constitution as the foundational legal and institutional instrument governing the organization. It ensures that all other policies, decisions, and activities of the organization remain consistent with the objects, values, and governance structures set out in the Constitution, and that the Constitution itself is properly maintained, interpreted, and amended.

1.2 Scope

This policy applies to the Board of Trustees, management, staff, and any member or affiliate of CEDSI Nigeria whose actions are governed by, or purport to be authorized under, the Constitution.

1.3 Policy Statement

CEDSI Nigeria shall at all times be governed by a duly registered Constitution filed with the Corporate Affairs Commission (CAC) under the Companies and Allied Matters Act. The Constitution shall define, at a minimum, the organization's name, objects, powers, membership structure, governance structure, financial provisions, and procedures for amendment and dissolution. No policy, decision, or resolution of the Board, management, or staff shall be valid to the extent that it conflicts with the Constitution. Where an apparent conflict arises between this manual and the Constitution, the Constitution prevails, and the relevant policy shall be reviewed and reconciled.

1.4 Guidelines and Procedures

1. The original and all amended versions of the Constitution shall be kept in both physical and digital form, with the digital copy stored in a secure, access-controlled repository maintained by the Company Secretary or equivalent officer.
2. Any proposed amendment to the Constitution must be tabled at a duly convened Board meeting, supported by a clear rationale, and approved by the majority prescribed in the Constitution itself (or, where the Constitution is silent, by a two-thirds majority of Trustees present and voting).
3. Amendments affecting the organization's objects, structure, or dissolution provisions must additionally be ratified at a General Meeting of members, where the Constitution provides for a membership structure.
4. All amendments must be filed with the CAC within the statutory timeframe and evidence of filing retained on record.
5. New Trustees and senior staff must be given a copy of the Constitution and a briefing on its key provisions as part of induction.
6. The Constitution shall be reviewed for continued relevance and legal compliance at least once every five years, or immediately upon any material change in CAMA or related regulation.

1.5 Roles and Responsibilities

- **Board of Trustees:** Ultimate custodian of the Constitution; approves amendments; ensures organizational conduct remains within constitutional limits.
- **Executive Director:** Ensures operational policies and decisions are constitutionally compliant; flags potential conflicts to the Board.
- **Company Secretary/Legal Officer:** Maintains custody of the Constitution, tracks amendments, manages CAC filings, and advises on interpretation.
- **Staff:** Operate within the bounds of delegated authority as defined by the Constitution and related policies.

1.6 Compliance, Monitoring and Review

The Company Secretary shall maintain a register of constitutional amendments and CAC filings, reviewed annually by the Board's Governance Committee (or the full Board where no such committee exists). This policy shall be reviewed every three years alongside the wider manual, or immediately following any constitutional amendment.

POLICY 2: BOARD CHARTER AND TERMS OF REFERENCE POLICY

2.1 Purpose

This policy defines the composition, authority, responsibilities, and operating procedures of the Board of Trustees of CEDSI Nigeria, ensuring clear separation between governance and management functions and promoting effective, accountable oversight of the organization.

2.2 Scope

Applies to all Trustees, Board committees, and the Executive Director in their interface with the Board.

2.3 Policy Statement

The Board of Trustees is the supreme governance organ of CEDSI Nigeria, accountable for the organization's mission, strategic direction, legal compliance, and financial sustainability, while delegating day-to-day management to the Executive Director and staff. The Board shall operate under a written Charter approved by the Trustees, specifying quorum, frequency of meetings, decision-making procedures, committee structures, and the respective roles of the Board Chair, Vice Chair, Secretary, Treasurer, and ordinary Trustees.

2.4 Guidelines and Procedures

1. The Board shall meet no fewer than four times per year, with additional meetings convened as needed.
2. A quorum shall be as defined in the Constitution; no binding decision may be taken without quorum.
3. Board papers must be circulated at least seven days before each meeting, save in genuine emergencies.
4. Minutes of every meeting must be recorded, circulated for review, and formally confirmed at the subsequent meeting.
5. The Board may establish standing committees (e.g., Finance and Audit, Governance, Programs, Human Resources) with written terms of reference, reporting to the full Board.
6. Trustees serve fixed terms as specified in the Constitution and may be re-elected subject to any term limits set therein.
7. The Board shall conduct an annual self-assessment of its performance, covering attendance, engagement, oversight effectiveness, and skills composition.
8. The Executive Director attends Board meetings in an ex-officio, non-voting capacity unless otherwise determined by the Board.

2.5 Roles and Responsibilities

- **Board Chair:** Presides over meetings, ensures good governance practice, acts as primary link between the Board and the Executive Director.
- **Trustees:** Exercise fiduciary duty, participate actively, avoid conflicts of interest, and contribute relevant expertise.
- **Executive Director:** Provides the Board with accurate, timely information to enable effective oversight; implements Board decisions.
- **Company Secretary:** Organizes meetings, maintains records, advises on governance procedure.

2.6 Compliance, Monitoring and Review

Board performance and adherence to the Charter shall be reviewed annually through the self-assessment process described above and reported to members at the Annual General Meeting. The Charter itself is reviewed every three years or upon material governance changes.

POLICY 3: CONFLICT OF INTEREST POLICY

3.1 Purpose

This policy protects CEDSI Nigeria's integrity and public trust by identifying, disclosing, and managing actual, potential, and perceived conflicts of interest involving Trustees, staff, volunteers, and consultants.

3.2 Scope

Applies to all Trustees, staff at every level, volunteers, consultants, and any individual acting on behalf of CEDSI Nigeria in a decision-making or advisory capacity.

3.3 Policy Statement

A conflict of interest arises where an individual's personal, financial, family, or other external interest could improperly influence, or appear to influence, their judgment or actions in the performance of their duties for CEDSI Nigeria. All individuals covered by this policy have an ongoing duty to disclose actual, potential, and perceived conflicts of interest as soon as they arise, and to refrain from participating in any decision where a conflict exists, unless the Board or Executive Director (as applicable) determines that participation with appropriate safeguards is acceptable.

3.4 Guidelines and Procedures

1. All Trustees and senior staff must complete and sign an annual Conflict of Interest Declaration Form, updated whenever circumstances change.
2. Declarations must cover, at minimum: directorships or ownership interests in businesses that transact with CEDSI Nigeria; family relationships with staff, Trustees, vendors, or beneficiaries; and any other interest reasonably capable of influencing decision-making.
3. Any Trustee or staff member with a disclosed conflict on a specific matter must recuse themselves from discussion and voting on that matter, and this must be recorded in the minutes.
4. Procurement, recruitment, and grant-award decisions must include a conflict-of-interest check as a standard step.
5. Gifts, hospitality, or benefits above a threshold set by the Board (to be specified in the Finance Policy) must be declared in a Gifts and Hospitality Register.
6. Breach of this policy may result in disciplinary action, up to and including removal from the Board or termination of employment, without prejudice to any civil or criminal liability.

3.5 Roles and Responsibilities

- **Board of Trustees:** Approves the policy, reviews the Conflict of Interest Register annually, and adjudicates unresolved conflicts.
- **Executive Director/HR:** Administers declaration forms, maintains the Register, and trains staff.
- **All covered individuals:** Proactively disclose conflicts and comply with recusal requirements.

3.6 Compliance, Monitoring and Review

The Conflict of Interest Register shall be reviewed by the Governance or Audit Committee at least twice yearly. This policy is reviewed every three years or immediately following any material governance incident.

POLICY 4: BOARD RECRUITMENT, INDUCTION AND SUCCESSION POLICY

4.1 Purpose

To ensure CEDSI Nigeria's Board of Trustees maintains an appropriate balance of skills, experience, diversity, and independence over time through a transparent recruitment, induction, and succession process.

4.2 Scope

Applies to the recruitment, onboarding, and succession planning for all Trustee positions.

4.3 Policy Statement

Trustee appointments shall be made on the basis of merit, relevant skills and experience, and alignment with CEDSI Nigeria's values, following a documented and transparent process. The Board shall maintain a skills matrix identifying current competencies and gaps, and shall plan proactively for the orderly succession of the Board Chair and other key office holders.

4.4 Guidelines and Procedures

1. Vacancies shall be identified through an annual skills-gap analysis conducted by the Governance Committee.
2. Candidates shall be assessed against defined criteria, including relevant expertise, integrity, independence, and time availability, with due diligence checks performed prior to appointment.
3. New Trustees shall undergo a structured induction within their first sixty days, covering the Constitution, this Policy Manual, financial statements, strategic plan, and current program portfolio.
4. Term limits and rotation arrangements shall be applied as set out in the Constitution, with staggered terms used where possible to preserve institutional memory.
5. Succession planning for the Board Chair and Treasurer shall commence at least twelve months before an anticipated vacancy.

6. Exit interviews shall be conducted with departing Trustees to capture institutional learning.

4.5 Roles and Responsibilities

- **Governance Committee:** Leads skills-gap analysis, recruitment process, and induction planning.
- **Board Chair:** Oversees succession planning for key office holders.
- **Company Secretary:** Administers due diligence checks and induction logistics.

4.6 Compliance, Monitoring and Review

The skills matrix and succession plan shall be reviewed annually. This policy is reviewed every three years.

POLICY 5: DELEGATION OF AUTHORITY POLICY

5.1 Purpose

This policy defines the limits of authority delegated by the Board of Trustees to the Executive Director and, in turn, to other staff, ensuring clarity, accountability, and appropriate checks on decision-making.

5.2 Scope

Applies to all financial, operational, and administrative decisions made on behalf of CEDSI Nigeria.

5.3 Policy Statement

Authority within CEDSI Nigeria flows from the Board of Trustees, which retains ultimate accountability, through the Executive Director, to designated staff. A Delegation of Authority Matrix, approved by the Board, shall specify monetary thresholds and decision types requiring Board approval, Executive Director approval, or delegation to other named roles. No individual may act beyond their delegated authority, and any exception requires prior written approval from the next level of authority.

5.4 Guidelines and Procedures

1. The Delegation of Authority Matrix shall cover, at minimum: procurement and contracting thresholds, banking and payment authorizations, hiring and termination decisions, and approval of policy exceptions.
2. The Matrix shall be reviewed and re-approved by the Board at least annually or upon any significant organizational restructuring.
3. All delegated authority must be exercised in a manner consistent with this manual and with any donor-specific requirements.
4. Sub-delegation of authority by the Executive Director to other staff must be documented in writing and communicated to the Board.

5. Any transaction exceeding delegated thresholds must be escalated and approved before execution, not ratified retrospectively, save in genuine emergencies which must be reported to the Board within five working days.

5.5 Roles and Responsibilities

- **Board of Trustees:** Approves and periodically reviews the Delegation of Authority Matrix.
- **Executive Director:** Operates within delegated authority and sub-delegates appropriately and transparently.
- **Finance and other staff:** Verify that transactions are within the authority of the approving officer before processing.

5.6 Compliance, Monitoring and Review

Internal audit or the Finance and Audit Committee shall periodically sample transactions to verify compliance with the Matrix. This policy is reviewed annually alongside the Matrix itself.

POLICY 6: COMPLAINTS HANDLING AND DISPUTE RESOLUTION POLICY

6.1 Purpose

To provide a fair, accessible, and timely mechanism for receiving, investigating, and resolving complaints and disputes from staff, beneficiaries, partners, and the public.

6.2 Scope

Applies to all complaints concerning CEDSI Nigeria's conduct, programs, staff, or governance, excluding matters specifically covered by the Safeguarding, PSEA, or Whistle-blower Policies, which follow their own dedicated procedures.

6.3 Policy Statement

CEDSI Nigeria is committed to providing accessible channels through which any stakeholder may raise a complaint without fear of retaliation, and to ensuring that complaints are handled promptly, fairly, confidentially, and proportionately.

6.4 Guidelines and Procedures

1. Complaints may be submitted verbally, in writing, or through a dedicated complaints channel (telephone line, email address, or suggestion box) publicized to staff, beneficiaries, and partners.
2. All complaints shall be logged in a Complaints Register within 48 hours of receipt, with an acknowledgment sent to the complainant where their identity is known.
3. Complaints shall be triaged by severity: routine service complaints, moderate conduct concerns, and serious misconduct (which shall be redirected to the Safeguarding, PSEA, or Whistle-blower procedures as appropriate).
4. Routine and moderate complaints shall be resolved within 15 working days; where this is not possible, the complainant shall be informed of the delay and revised timeline.

5. Complainants have the right to escalate unresolved matters to the Executive Director and, ultimately, to the Board Chair.
6. All complaint records shall be treated as confidential and stored securely, accessible only to authorized personnel.

6.5 Roles and Responsibilities

- **Complaints Focal Person:** Logs, triages, and tracks complaints to resolution.
- **Line Managers:** Resolve complaints within their area of responsibility.
- **Executive Director:** Handles escalations and reports complaint trends to the Board.

6.6 Compliance, Monitoring and Review

The Complaints Register shall be reviewed quarterly by management and annually by the Board to identify systemic issues. This policy is reviewed every three years.

POLICY 7: MEMBERSHIP POLICY

7.1 Purpose

To set out the criteria, rights, and obligations of membership in CEDSI Nigeria, where the organization operates a membership structure distinct from its Board of Trustees.

7.2 Scope

Applies to all individuals or organizations admitted as members of CEDSI Nigeria.

7.3 Policy Statement

Membership of CEDSI Nigeria shall be open to individuals and organizations who subscribe to its mission and values, subject to criteria and an application process approved by the Board. Members shall enjoy rights as defined in the Constitution, which may include participation in General Meetings, voting on specified matters, and standing for election to the Board, subject to good standing.

7.4 Guidelines and Procedures

1. Applications for membership shall be reviewed against published eligibility criteria and approved or declined by the Board or a delegated Membership Committee.
2. A Membership Register shall be maintained, recording admission dates, category of membership, and standing.
3. Members must comply with the Constitution and this Policy Manual; persistent non-compliance may result in suspension or termination of membership following a fair process.
4. Annual dues or subscriptions, where applicable, shall be clearly communicated, and non-payment addressed through a defined grace period before suspension.
5. Members shall receive timely notice of General Meetings and relevant organizational updates.

7.5 Roles and Responsibilities

- **Membership Committee/Secretariat:** Processes applications, maintains the Register, and communicates with members.
- **Board of Trustees:** Approves membership criteria and adjudicates disputed cases.

7.6 Compliance, Monitoring and Review

The Membership Register is reconciled annually. This policy is reviewed every three years or upon constitutional amendment affecting membership.

POLICY 8: RECORDS RETENTION AND ARCHIVING POLICY

8.1 Purpose

To ensure that CEDSI Nigeria retains, protects, and where appropriate disposes of organizational records in a manner that supports accountability, legal compliance, and institutional memory.

8.2 Scope

Applies to all physical and electronic records generated or received by CEDSI Nigeria, including governance, financial, program, and personnel records.

8.3 Policy Statement

CEDSI Nigeria shall maintain a Records Retention Schedule specifying minimum retention periods for each category of record, consistent with Nigerian law, donor requirements, and good practice. Records shall be retained no longer than necessary beyond these periods, save where litigation, investigation, or audit requires extended retention.

8.4 Guidelines and Procedures

1. Governance records (Constitution, Board minutes, policies) shall be retained permanently.
2. Financial records shall be retained for a minimum of seven years from the end of the relevant financial year, or longer where required by a specific donor agreement.
3. Personnel records shall be retained for the duration of employment plus a minimum of six years thereafter.
4. Program and project records shall be retained per donor contractual requirements, and in the absence of such requirement, for a minimum of five years after project closure.
5. Records containing personal data shall be handled in accordance with the Data Protection and Privacy Policy, including secure disposal at the end of the retention period.
6. A designated Records Officer shall maintain the Retention Schedule and oversee periodic, documented disposal of expired records.

8.5 Roles and Responsibilities

- **Records Officer/Administration:** Maintains the Retention Schedule and coordinates archiving and disposal.
- **Department Heads:** Ensure records within their function are properly classified and retained.
- **IT/Data Protection Officer:** Ensures secure storage and disposal of digital records containing personal data.

8.6 Compliance, Monitoring and Review

Compliance with the Retention Schedule shall be checked as part of the annual audit. This policy is reviewed every three years or upon changes to relevant law.

PART TWO: FINANCIAL MANAGEMENT POLICIES

POLICY 9: FINANCIAL MANAGEMENT AND ACCOUNTING POLICY

9.1 Purpose

This policy establishes the framework for sound financial management, ensuring that CEDSI Nigeria's resources are recorded, controlled, and reported accurately, transparently, and in compliance with applicable accounting standards and donor requirements.

9.2 Scope

Applies to all financial transactions, budgeting, accounting, and reporting activities across the organization, including all funded projects.

9.3 Policy Statement

CEDSI Nigeria shall maintain its books of account in accordance with generally accepted accounting principles and applicable Nigerian statutory requirements, using an accrual or modified cash basis as determined appropriate by the Board on the advice of the Finance Officer and external auditors. Financial statements shall present a true and fair view of the organization's financial position and shall be prepared for each financial year, ending on a date fixed by the Board.

9.4 Guidelines and Procedures

1. An annual budget shall be prepared by management, reviewed by the Finance and Audit Committee, and approved by the Board before the start of each financial year.
2. Budget variance analysis shall be conducted and reported to management monthly, and to the Board quarterly.
3. A standard Chart of Accounts shall be maintained and used consistently across all projects and funding sources to enable consolidated reporting.

4. Segregation of duties shall be maintained between transaction initiation, approval, and recording; no single individual shall control a transaction from initiation to reconciliation.
5. Bank reconciliations shall be performed monthly and reviewed by a person independent of the preparer.
6. Restricted and unrestricted funds shall be tracked separately, and restricted funds shall not be used for purposes outside the terms of the relevant grant agreement without written donor consent.
7. Financial statements and management accounts shall be presented to the Board at every quarterly meeting.

9.5 Roles and Responsibilities

- **Finance Officer/Manager:** Maintains books of account, prepares budgets and financial statements, ensures reconciliations are performed.
- **Executive Director:** Reviews and endorses financial reports before Board submission.
- **Finance and Audit Committee:** Provides oversight, reviews financial statements, and liaises with external auditors.

9.6 Compliance, Monitoring and Review

Monthly management accounts and quarterly Board reports constitute the primary monitoring mechanism, supplemented by annual external audit. This policy is reviewed every three years or upon changes in applicable accounting standards.

POLICY 10: PROCUREMENT POLICY

10.1 Purpose

To ensure that CEDSI Nigeria procures goods, works, and services in a manner that achieves value for money, fairness, transparency, and compliance with donor and statutory requirements.

10.2 Scope

Applies to all procurement of goods, works, services, and consultancies funded from any source administered by CEDSI Nigeria.

10.3 Policy Statement

All procurement shall be conducted through a competitive, transparent, and properly documented process proportionate to the value and risk of the purchase, following thresholds set out in the Delegation of Authority Matrix. Procurement decisions shall be free from conflicts of interest and shall represent the best combination of price, quality, and reliability available.

10.4 Guidelines and Procedures

1. Purchases below a low-value threshold (set by the Board) may proceed on the basis of a single quotation, subject to reasonableness checks.

2. Purchases within a mid-value band require a minimum of three competitive quotations, documented on a comparison sheet.
3. Purchases above a high-value threshold require formal tendering, with sealed bids opened by a panel of at least three staff, minuted, and free of any single decision-maker.
4. A Vendor/Supplier Register shall be maintained, including due diligence documentation (certificate of incorporation, tax clearance, bank details) for all vendors above a defined transaction value.
5. All procurement staff and panel members must complete a conflict-of-interest declaration for each significant procurement exercise.
6. Contracts above the Delegation of Authority threshold require Executive Director or Board approval as applicable, and must be reduced to writing before commencement of work.
7. Emergency procurement (e.g., in disaster response) may deviate from standard competitive procedures but must be justified in writing and ratified by the Executive Director within five working days.

10.5 Roles and Responsibilities

- **Procurement/Admin Officer:** Manages the procurement process, maintains the Vendor Register, and ensures documentation is complete.
- **Procurement Committee:** Evaluates bids above threshold and makes award recommendations.
- **Finance Officer:** Verifies budget availability before procurement is initiated.

10.6 Compliance, Monitoring and Review

Procurement files shall be sampled during internal and external audits. This policy is reviewed every three years or upon donor requirement changes.

POLICY 11: CASH HANDLING AND PETTY CASH POLICY

11.1 Purpose

To ensure that cash held and disbursed by CEDSI Nigeria is safeguarded against loss, theft, or misuse.

11.2 Scope

Applies to all petty cash floats and any cash transactions conducted at head office, field offices, or project sites.

11.3 Policy Statement

Cash transactions shall be minimized wherever practicable in favor of bank transfers or other traceable payment methods. Where cash handling is unavoidable, it shall be subject to strict limits, dual custody where possible, and regular reconciliation.

11.4 Guidelines and Procedures

1. Petty cash floats shall not exceed an amount fixed by the Board and shall be replenished only on presentation of a reconciled expense record with supporting receipts.
2. A Petty Cash Register shall be maintained, updated at the time of each disbursement, and reconciled weekly by a person other than the custodian.
3. Cash counts shall be conducted unannounced by an independent officer at least quarterly.
4. Cash in excess of immediate float requirements shall be banked promptly and not held on premises overnight beyond a defined limit.
5. All cash disbursements require a pre-numbered voucher signed by the recipient and approved by an authorized officer.

11.5 Roles and Responsibilities

- **Petty Cash Custodian:** Maintains the float, register, and supporting documentation.
- **Finance Officer:** Conducts reconciliations and periodic surprise counts.

11.6 Compliance, Monitoring and Review

Petty cash records are reviewed monthly by Finance and sampled during external audit. This policy is reviewed every three years.

POLICY 12: BANKING AND SIGNATORY POLICY

12.1 Purpose

To ensure the security and integrity of CEDSI Nigeria's banking arrangements and to prevent unauthorized access to organizational funds.

12.2 Scope

Applies to all bank accounts held in the name of CEDSI Nigeria, including project-specific accounts.

12.3 Policy Statement

All bank accounts shall be opened, operated, and closed only with Board authorization, and shall require a minimum of two authorized signatories for any withdrawal or transfer, drawn from a Board-approved signatory list that excludes any individual with sole control over both initiation and approval of the same transaction.

12.4 Guidelines and Procedures

1. A Board resolution is required to open or close any bank account, and to add or remove signatories.
2. No single signatory shall approve payments to themselves, close relations, or entities in which they hold an interest, without independent additional approval.

3. Online banking access shall be protected by individual credentials, two-factor authentication where available, and payment approval workflows requiring dual sign-off.
4. Signatory mandates shall be reviewed whenever there is a change in senior staff or Trustees, and at least annually in any event.
5. Dormant or project-closed accounts shall be closed promptly following donor-required close-out procedures.

12.5 Roles and Responsibilities

- **Board of Trustees:** Authorizes account openings, closures, and signatory changes.
- **Finance Officer:** Maintains the signatory mandate list and ensures bank records match Board resolutions.

12.6 Compliance, Monitoring and Review

Signatory lists are reconciled with bank records at every audit and upon any personnel change. This policy is reviewed every three years.

POLICY 13: FIXED ASSET MANAGEMENT AND DISPOSAL POLICY

13.1 Purpose

To ensure that CEDSI Nigeria's fixed assets are properly recorded, safeguarded, maintained, and disposed of in a transparent and accountable manner.

13.2 Scope

Applies to all assets above a capitalization threshold set by the Board, whether purchased, donated, or provided by donors for project use.

13.3 Policy Statement

All fixed assets shall be recorded in an Asset Register at the point of acquisition, tagged with a unique identifier, and subject to periodic physical verification. Disposal of any asset shall follow a documented process ensuring fair value realization or appropriate donor consent where the asset was donor-funded.

13.4 Guidelines and Procedures

1. The Asset Register shall record description, acquisition date, cost, location, custodian, and condition of each asset.
2. Physical verification of assets shall be conducted at least annually, with discrepancies investigated and reported to the Finance and Audit Committee.
3. Donor-funded assets shall be managed in accordance with the specific donor's asset disposition rules, including any requirement to transfer ownership to government or community structures at project close.

4. Disposal of assets (sale, donation, write-off) requires documented justification, valuation where applicable, and approval per the Delegation of Authority Matrix.
5. Lost, stolen, or damaged assets must be reported immediately, investigated, and, where warranted, reported to the police, with outcomes recorded in the Register.

13.5 Roles and Responsibilities

- **Admin/Logistics Officer:** Maintains the Asset Register and coordinates verification exercises.
- **Finance Officer:** Reconciles the Asset Register with financial records.
- **Executive Director/Board:** Approves disposals above threshold.

13.6 Compliance, Monitoring and Review

Asset verification results are reported to the Board annually. This policy is reviewed every three years.

POLICY 14: ANTI-FRAUD AND CORRUPTION POLICY

14.1 Purpose

To articulate CEDSI Nigeria's zero-tolerance stance on fraud and corruption and to establish mechanisms for prevention, detection, investigation, and response.

14.2 Scope

Applies to all Trustees, staff, volunteers, consultants, vendors, partners, and any party handling CEDSI Nigeria's resources.

14.3 Policy Statement

CEDSI Nigeria will not tolerate fraud, bribery, corruption, or related financial misconduct in any form, whether committed by staff, partners, vendors, or third parties, and will take all reasonable and proportionate steps to prevent, detect, and respond firmly to such conduct, including referral to law enforcement where appropriate.

14.4 Guidelines and Procedures

1. Fraud risk shall be assessed periodically as part of the organizational risk register, with mitigating controls documented.
2. All staff and partners must complete anti-fraud and corruption awareness training at induction and periodically thereafter.
3. Any suspected fraud or corruption must be reported immediately through the Whistle-blower Policy channel or directly to the Executive Director or Board Chair where the Executive Director is implicated.
4. All credible allegations shall be investigated promptly, proportionately, and confidentially by a panel free of conflicts of interest.

5. Confirmed cases of fraud shall result in disciplinary action up to summary dismissal, recovery of losses where possible, and referral to law enforcement and relevant donors as required.
6. Donors shall be notified of confirmed fraud affecting their funds within the timeframe specified in the relevant grant agreement, and in any event without undue delay.

14.5 Roles and Responsibilities

- **Board of Trustees:** Sets the tone at the top, receives investigation reports, and decides on referral to authorities.
- **Executive Director:** Ensures controls are implemented and investigations are properly resourced.
- **All personnel:** Report suspected fraud without fear of retaliation.

14.6 Compliance, Monitoring and Review

A Fraud Register shall be maintained and reviewed by the Finance and Audit Committee at least twice yearly. This policy is reviewed every three years or immediately following any significant fraud incident.

POLICY 15: ANTI-MONEY LAUNDERING AND COUNTERING FINANCING OF TERRORISM (AML/CFT) POLICY

15.1 Purpose

To ensure that CEDSI Nigeria's funds and activities are not used, knowingly or unknowingly, to facilitate money laundering or the financing of terrorism, in compliance with Nigerian law and international donor requirements.

15.2 Scope

Applies to all financial transactions, partner and vendor relationships, and beneficiary disbursement processes.

15.3 Policy Statement

CEDSI Nigeria shall conduct appropriate due diligence on funding sources, partners, vendors, and, where relevant, beneficiaries of cash transfers, to ensure compliance with applicable anti-money laundering and counter-terrorism financing laws, and shall screen relevant parties against applicable sanctions lists.

15.4 Guidelines and Procedures

1. Due diligence checks, including verification of legal identity and sanctions screening, shall be conducted on new partners and vendors above a defined transaction threshold.
2. Large or unusual cash transactions shall be flagged for additional scrutiny and documented justification.

3. Cash or voucher transfer programs to beneficiaries shall include reasonable identity verification proportionate to transfer size and context.
4. Any transaction giving rise to reasonable suspicion of money laundering or terrorism financing shall be reported internally without delay and, where legally required, to the relevant Nigerian regulatory authority.
5. Staff involved in finance and partnerships shall receive periodic AML/CFT awareness training.

15.5 Roles and Responsibilities

- **Finance Officer:** Conducts due diligence and sanctions screening.
- **Executive Director:** Reviews and escalates suspicious transactions.
- **Board:** Ensures adequate AML/CFT controls are resourced and reviewed.

15.6 Compliance, Monitoring and Review

Sanctions screening logs and due diligence files are reviewed at every audit. This policy is reviewed every three years or upon change in applicable law.

POLICY 16: RESERVES AND INVESTMENT POLICY

16.1 Purpose

To ensure CEDSI Nigeria maintains adequate financial reserves to safeguard organizational sustainability and, where reserves are invested, that such investments are prudent and consistent with the organization's risk appetite and not-for-profit status.

16.2 Scope

Applies to unrestricted reserves and any investment of surplus funds.

16.3 Policy Statement

The Board shall determine and periodically review a target reserves level, expressed as a number of months of unrestricted operating expenditure, sufficient to protect the organization against funding gaps or emergencies. Any investment of reserve funds shall prioritize capital preservation and liquidity over yield, and shall avoid speculative or high-risk instruments.

16.4 Guidelines and Procedures

1. The Board shall set a target reserves range (for example, three to six months of unrestricted operating costs) and monitor actual reserves against this target quarterly.
2. Where reserves fall materially below target, management shall present a recovery plan to the Board.
3. Any investment of surplus funds requires Board approval and shall be limited to instruments permitted under the Constitution and consistent with the organization's not-for-profit and tax-exempt status.

4. Investment performance, where applicable, shall be reported to the Board at least twice yearly.
5. Reserve funds shall not be used to underwrite ongoing operating deficits without an approved recovery plan.

16.5 Roles and Responsibilities

- **Board of Trustees:** Sets reserves policy and approves any investment strategy.
- **Finance Officer:** Monitors reserves levels and reports variances.

16.6 Compliance, Monitoring and Review

Reserves levels are reported quarterly; this policy is reviewed every three years.

POLICY 17: INTERNAL AND EXTERNAL AUDIT POLICY

17.1 Purpose

To ensure CEDSI Nigeria's financial statements, internal controls, and compliance posture are subject to independent scrutiny, providing assurance to the Board, donors, and the public.

17.2 Scope

Applies to the organization's annual financial statements and, where instituted, periodic internal audit reviews of specific functions or projects.

17.3 Policy Statement

CEDSI Nigeria shall commission an independent external audit of its annual financial statements by a qualified, licensed external auditor, and may institute periodic internal audit reviews to strengthen controls, with both functions reporting findings to the Finance and Audit Committee and full Board.

17.4 Guidelines and Procedures

1. External auditors shall be appointed by the Board (or ratified by members at the Annual General Meeting where the Constitution so requires) for a term subject to periodic rotation to preserve independence.
2. The external audit shall be completed and presented to the Board within a defined period (for example, six months) after financial year-end.
3. Management shall prepare a formal response to all audit findings, with a time-bound action plan for addressing any weaknesses identified.
4. Internal audit or equivalent reviews may be commissioned for specific high-risk areas (procurement, payroll, cash management) as determined by the Finance and Audit Committee.
5. Audit reports and management responses shall be tabled at the Board meeting following receipt and tracked to closure.

17.5 Roles and Responsibilities

- **Finance and Audit Committee:** Oversees the audit process, engages the external auditor, and monitors action plan implementation.
- **Executive Director/Finance Officer:** Prepares audit-ready financial statements and coordinates the audit process.

17.6 Compliance, Monitoring and Review

Audit action plans are tracked quarterly until closed. This policy is reviewed every three years.

POLICY 18: TRAVEL AND EXPENSE REIMBURSEMENT POLICY

18.1 Purpose

To provide clear, fair, and consistent rules for authorizing and reimbursing travel and other work-related expenses.

18.2 Scope

Applies to all staff, Trustees, volunteers, and consultants incurring travel or related expenses on behalf of CEDSI Nigeria.

18.3 Policy Statement

Travel shall be authorized in advance, undertaken by the most economical reasonable means appropriate to the purpose, and reimbursed only against original receipts or otherwise verifiable documentation, subject to per diem and expense limits set by the Board.

18.4 Guidelines and Procedures

1. All travel requires prior written approval from the relevant line manager, specifying purpose, dates, and estimated cost.
2. Per diem rates shall be set by the Board (and, for donor-funded travel, shall not exceed the applicable donor's published rates) and reviewed periodically for continued adequacy.
3. Reimbursement claims must be submitted within a defined period (for example, fifteen working days) of travel completion, supported by original receipts.
4. Class of travel and accommodation standards shall be tiered by role, consistent with cost-effectiveness and duty of care.
5. Advances for travel shall be reconciled promptly on return, with any unspent balance refunded before further advances are issued.

18.5 Roles and Responsibilities

- **Line Managers:** Approve travel requests and verify business necessity.
- **Finance Officer:** Processes reimbursements and reconciles advances.

18.6 Compliance, Monitoring and Review

Travel expense claims are sampled during internal reviews and external audit. This policy is reviewed every three years.

POLICY 19: INSURANCE POLICY

19.1 Purpose

To ensure CEDSI Nigeria maintains adequate insurance cover to protect its assets, staff, and beneficiaries against insurable risks.

19.2 Scope

Applies to organizational assets, premises, vehicles, and personnel exposed to work-related risk.

19.3 Policy Statement

The Board shall ensure that CEDSI Nigeria maintains insurance cover appropriate to its risk profile, including, at a minimum, cover for organizational assets, motor vehicles, and, where feasible, group personal accident or life cover for staff engaged in higher-risk field activity.

19.4 Guidelines and Procedures

1. An annual insurance needs assessment shall be conducted alongside the organizational risk register.
2. Insurance policies shall be reviewed for adequacy of cover and competitiveness of premium at each renewal.
3. Claims shall be reported to the insurer within the policy-specified timeframe, with supporting documentation compiled promptly.
4. High-risk field activities (e.g., travel to insecure areas) shall trigger a review of whether existing cover is adequate before activity commencement.

19.5 Roles and Responsibilities

- **Admin/Finance Officer:** Manages insurance policies, renewals, and claims.
- **Executive Director:** Ensures insurance needs are budgeted and addressed.

19.6 Compliance, Monitoring and Review

Insurance adequacy is reviewed annually at renewal. This policy is reviewed every three years.

PART THREE: HUMAN RESOURCES POLICIES

POLICY 20: HUMAN RESOURCE MANAGEMENT POLICY

20.1 Purpose

This policy establishes the overarching framework within which all other human resource policies of CEDSI Nigeria operate, ensuring that the organization attracts, develops, and retains competent, motivated staff who can deliver on its mission, while treating every employee fairly, consistently, and in compliance with Nigerian labor law.

20.2 Scope

This policy applies to all categories of workers engaged by CEDSI Nigeria, including permanent staff, fixed-term and project staff, part-time staff, interns, and consultants, to the extent relevant to each category's terms of engagement.

20.3 Definitions

For the purposes of this and related HR policies, "staff" or "employee" refers to any individual engaged under a contract of employment with CEDSI Nigeria; "line manager" refers to the individual with direct supervisory responsibility for an employee; and "HR" refers to the Human Resources function, however constituted within the organization's structure.

20.4 Policy Statement

CEDSI Nigeria is committed to being a fair, professional, and merit-based employer. All employment decisions, including recruitment, promotion, discipline, and termination, shall be made in accordance with the organization's documented HR policies, the Nigerian Labour Act, and other applicable employment legislation, without regard to factors unrelated to merit, competence, and conduct.

20.5 Guidelines and Procedures

1. Every employee shall have a written contract of employment specifying role, remuneration, benefits, working hours, and notice provisions, signed before commencement of duty.
2. An up-to-date organogram and set of job descriptions shall be maintained for all approved positions.
3. Probationary periods (typically three to six months) shall apply to new substantive hires, with a documented review before confirmation.
4. All HR policies shall be consolidated into an Employee Handbook, issued to every new staff member and updated whenever policies change.
5. HR records for each employee shall be maintained in a confidential personnel file, accessible only to authorized personnel.
6. Any policy exception affecting an individual employee's terms must be documented in writing and approved by the Executive Director.
7. HR shall conduct periodic reviews of staffing levels against strategic and program needs, reporting findings to the Executive Director and, where material, the Board.

20.6 Roles and Responsibilities

- **Board of Trustees:** Approves the overarching HR framework and remuneration philosophy.
- **Executive Director:** Accountable for overall HR compliance and staff welfare.
- **HR Officer/Manager:** Administers day-to-day HR policy implementation.
- **Line Managers:** Apply HR policy consistently within their teams.

20.7 Compliance, Monitoring and Review

HR compliance shall be assessed through an annual HR audit covering contracts, personnel files, and policy adherence. This policy is reviewed every three years or upon material changes to Nigerian labor law.

POLICY 21: RECRUITMENT AND SELECTION POLICY

21.1 Purpose

To ensure that CEDSI Nigeria recruits staff through a fair, transparent, competency-based process that identifies the most suitable candidates while safeguarding against nepotism, bias, and safeguarding risks.

21.2 Scope

Applies to the recruitment of all staff, consultants engaged in a staff-like capacity, and long-term volunteers.

21.3 Policy Statement

All vacancies shall be filled through an open, competitive process based on merit and clearly defined job requirements, save in narrowly defined and Board-approved exceptions (such as emergency response deployments), and every recruitment exercise shall include appropriate safeguarding due diligence.

21.4 Guidelines and Procedures

1. Every recruitment shall begin with an approved job description and a recruitment requisition authorized by the relevant budget holder.
2. Vacancies shall be advertised through channels likely to reach a diverse and qualified pool of candidates, for a minimum advertised period.
3. Shortlisting shall be conducted against pre-defined criteria by a panel of at least two persons, with records retained.
4. Interviews shall be structured, using standardized questions and scoring sheets to ensure consistency and reduce bias.
5. Reference checks shall be conducted for at least two previous employers or supervisors for all successful candidates, with specific attention to any safeguarding concerns from previous employment, in line with the Safeguarding Policy.

6. Any candidate related to a current staff member, Trustee, or Board member must be disclosed prior to shortlisting, and the relevant staff member or Trustee must recuse themselves from the process.
7. Job offers shall be confirmed in writing, subject to satisfactory reference and background checks, before the candidate resigns from prior employment where applicable.

21.5 Roles and Responsibilities

- **HR Officer:** Coordinates the recruitment process end-to-end.
- **Hiring Manager:** Defines requirements and participates in shortlisting and interviews.
- **Executive Director:** Approves final appointments for senior positions.

21.6 Compliance, Monitoring and Review

Recruitment files are reviewed as part of the annual HR audit. This policy is reviewed every three years.

POLICY 22: EQUAL EMPLOYMENT OPPORTUNITY AND NON-DISCRIMINATION POLICY

22.1 Purpose

To affirm CEDSI Nigeria's commitment to providing equal employment opportunities to all persons and to prohibiting discrimination on any unlawful or unjustifiable ground.

22.2 Scope

Applies to all stages of the employment relationship, including recruitment, remuneration, training, promotion, discipline, and termination.

22.3 Policy Statement

CEDSI Nigeria shall not discriminate against any employee or applicant on the basis of ethnicity, state of origin, religion, sex, marital status, disability, age (subject to lawful retirement provisions), or any other characteristic unrelated to an individual's ability to perform the role. Employment decisions shall be based solely on merit, qualifications, and organizational need.

22.4 Guidelines and Procedures

1. Job advertisements and descriptions shall be reviewed to ensure they do not contain discriminatory requirements not genuinely necessary for the role.
2. Reasonable accommodation shall be considered and, where feasible, provided for employees or candidates with disabilities.
3. Any employee who believes they have experienced discrimination may raise a complaint under the Complaints Handling Policy or directly with HR, without fear of retaliation.

4. All complaints of discrimination shall be investigated promptly and confidentially, with appropriate remedial or disciplinary action taken where substantiated.
5. HR shall monitor workforce composition periodically to identify potential patterns of unintended bias in recruitment or promotion outcomes.
6. Managers shall receive periodic training on unconscious bias and inclusive management practice.

22.5 Roles and Responsibilities

- **HR:** Monitors compliance and investigates complaints.
- **Managers:** Apply non-discriminatory practice in day-to-day decisions.
- **Board:** Oversees organizational diversity and inclusion outcomes.

22.6 Compliance, Monitoring and Review

Workforce composition and complaint trends are reported to the Board annually. This policy is reviewed every three years.

POLICY 23: STAFF CODE OF CONDUCT AND ETHICS POLICY

23.1 Purpose

To set out the standards of personal and professional conduct expected of every individual associated with CEDSI Nigeria, protecting the organization's integrity, reputation, and the trust of beneficiaries, donors, and the public.

23.2 Scope

Applies to all Trustees, staff, volunteers, interns, and consultants, both in the workplace and in conduct that could reasonably affect the organization's reputation.

23.3 Policy Statement

All personnel shall act with honesty, integrity, respect, and professionalism at all times, avoid conduct that could bring CEDSI Nigeria into disrepute, comply with all applicable laws, and uphold the specific standards set out in this and related policies, including the Safeguarding, Anti-Sexual Harassment, and Conflict of Interest Policies.

23.4 Guidelines and Procedures

1. All personnel must treat colleagues, beneficiaries, partners, and members of the public with dignity and respect, and refrain from abusive, discriminatory, or exploitative conduct.
2. Personnel must not use their position for personal gain, solicit or accept bribes, or engage in activities that conflict with CEDSI Nigeria's interests without disclosure under the Conflict of Interest Policy.
3. Use of alcohol or prohibited substances that impairs the ability to perform duties safely and professionally is prohibited during working hours and official activities.

4. Personnel representing CEDSI Nigeria publicly, including on social media, must not make statements that misrepresent the organization or disclose confidential information without authorization.
5. Breaches of the Code shall be addressed through the Disciplinary and Grievance Policy, with severity of sanction proportionate to the nature and impact of the breach.
6. All personnel must sign an acknowledgment of the Code of Conduct at induction and upon any material revision.

23.5 Roles and Responsibilities

- **All personnel:** Uphold the Code in their daily conduct.
- **Line Managers:** Model and reinforce expected standards.
- **HR:** Administers Code acknowledgment and investigates alleged breaches.

23.6 Compliance, Monitoring and Review

Code acknowledgment completion rates are tracked by HR. This policy is reviewed every three years or immediately following a significant conduct incident.

POLICY 24: DISCIPLINARY AND GRIEVANCE POLICY

24.1 Purpose

To provide fair, consistent, and legally compliant procedures for addressing employee misconduct (disciplinary matters) and employee concerns about their treatment at work (grievances).

24.2 Scope

Applies to all employees of CEDSI Nigeria.

24.3 Policy Statement

Disciplinary action shall only be taken following a fair process that gives the employee notice of the allegation, an opportunity to respond, and a right of appeal, with sanctions proportionate to the severity of proven misconduct. Employees with a grievance regarding their treatment, terms, or working conditions may raise it through a defined procedure without fear of victimization.

24.4 Guidelines and Procedures

1. Minor misconduct shall generally be addressed through informal counseling or a verbal warning, recorded on file.
2. Serious or repeated misconduct shall follow a formal process: written notice of allegation, investigation, a disciplinary hearing at which the employee may be accompanied by a colleague, and a written outcome.

3. Gross misconduct (including fraud, violence, serious safeguarding breaches, or serious insubordination) may warrant summary dismissal following a fair investigation, without the need for prior warnings.
4. Employees have the right to appeal any disciplinary sanction to a level of management not previously involved in the decision, or to the Board where the Executive Director is the decision-maker.
5. Grievances shall be submitted in writing to the employee's line manager or, where the grievance concerns that manager, to HR or the Executive Director, and shall be acknowledged within five working days and substantively addressed within twenty working days.
6. All disciplinary and grievance proceedings shall be documented and retained in the relevant personnel file in accordance with the Records Retention Policy.

24.5 Roles and Responsibilities

- **HR:** Guides managers through fair process and maintains documentation.
- **Line Managers:** Conduct initial investigations and hearings within their authority.
- **Executive Director:** Handles escalations and appeals.

24.6 Compliance, Monitoring and Review

Disciplinary and grievance case trends are reported to the Board annually in anonymized form. This policy is reviewed every three years.

POLICY 25: COMPENSATION, BENEFITS AND PAYROLL POLICY

25.1 Purpose

To ensure that CEDSI Nigeria's remuneration practices are fair, competitive within its sector, transparent, and properly administered.

25.2 Scope

Applies to salary structures, statutory and discretionary benefits, and payroll processing for all staff.

25.3 Policy Statement

Remuneration shall be determined through a documented salary structure or grading system approved by the Board, benchmarked periodically against comparable not-for-profit organizations, and applied consistently. All statutory deductions and remittances (pension, tax, and other applicable contributions) shall be made accurately and on time.

25.4 Guidelines and Procedures

1. A salary structure with defined grades and bands shall be maintained and reviewed at least every two years or upon significant market shifts.

2. Payroll shall be processed by a designated officer, reviewed and approved by the Finance Officer, and authorized by the Executive Director before disbursement, maintaining segregation of duties.
3. Statutory obligations, including Pay-As-You-Earn tax, pension contributions, and the National Housing Fund where applicable, shall be remitted within statutory deadlines, with evidence of remittance retained.
4. Any changes to an individual's salary or benefits must be documented and approved per the Delegation of Authority Matrix before being effected in payroll.
5. Payslips shall be issued to every employee for each pay period, showing gross pay, deductions, and net pay.
6. Benefits such as health insurance, leave allowances, or other entitlements shall be clearly documented in the Employee Handbook and applied uniformly within grade.

25.5 Roles and Responsibilities

- **HR:** Maintains the salary structure and processes changes.
- **Finance Officer:** Processes payroll and statutory remittances.
- **Executive Director:** Authorizes payroll disbursement.

25.6 Compliance, Monitoring and Review

Payroll and statutory remittance records are reviewed at every external audit. This policy is reviewed every two years.

POLICY 26: PERFORMANCE MANAGEMENT AND APPRAISAL POLICY

26.1 Purpose

To ensure that staff performance is planned, monitored, developed, and formally reviewed in a manner that supports individual growth and organizational effectiveness.

26.2 Scope

Applies to all staff following successful completion of probation.

26.3 Policy Statement

Every employee shall have documented performance objectives aligned to their job description and organizational strategy, reviewed formally at least once annually, with ongoing informal feedback provided by line managers throughout the year.

26.4 Guidelines and Procedures

1. Performance objectives shall be set collaboratively between employee and line manager at the start of each performance cycle, using a standard template.
2. A mid-cycle check-in shall be conducted to review progress and address emerging performance or support needs.

3. Annual appraisals shall assess achievement against objectives and core competencies, resulting in a documented rating and development plan.
4. Underperformance identified through the appraisal process shall trigger a Performance Improvement Plan with clear, time-bound targets and support, before any disciplinary route is considered on performance grounds.
5. Appraisal outcomes may inform decisions on training, promotion, or, in cases of persistent underperformance despite support, disciplinary action under the Disciplinary and Grievance Policy.
6. Appraisal records shall be retained in the employee's personnel file.

26.5 Roles and Responsibilities

- **Line Managers:** Set objectives, provide feedback, and conduct appraisals.
- **HR:** Coordinates the appraisal cycle and maintains records.

26.6 Compliance, Monitoring and Review

Appraisal completion rates are tracked by HR and reported to the Executive Director. This policy is reviewed every three years.

POLICY 27: LEAVE AND ATTENDANCE POLICY

27.1 Purpose

To set out employee entitlements to leave and expectations regarding attendance and timekeeping, consistent with the Nigerian Labour Act and good practice.

27.2 Scope

Applies to all staff, with entitlements pro-rated for part-time or fixed-term staff as appropriate.

27.3 Policy Statement

Employees shall be entitled to annual leave, sick leave, maternity/paternity leave, and other statutory leave categories in accordance with Nigerian law and any enhancements approved by the Board, and shall be expected to maintain regular, punctual attendance, with absences properly authorized and recorded.

27.4 Guidelines and Procedures

1. Annual leave entitlement shall be no less than the statutory minimum and shall be set out in the Employee Handbook, with a requirement that leave be planned and approved in advance by the line manager.
2. Sick leave requires notification to the line manager as soon as reasonably possible, with medical certification required for absences beyond a defined number of days.
3. Maternity leave shall be granted in accordance with the Labour Act, with equivalent paternity leave provisions as approved by the Board.

4. Unauthorized absence shall be addressed through the Disciplinary and Grievance Policy where it becomes a pattern.
5. A leave tracking system shall be maintained by HR to ensure accurate records of entitlement, usage, and balance for every employee.
6. Compassionate leave shall be available for bereavement and other defined emergencies, at the discretion of the Executive Director.

27.5 Roles and Responsibilities

- **HR:** Maintains leave records and advises on entitlements.
- **Line Managers:** Approve leave requests and monitor attendance.

27.6 Compliance, Monitoring and Review

Leave records are reconciled quarterly. This policy is reviewed every three years or upon changes to labor law.

POLICY 28: VOLUNTEER AND INTERN MANAGEMENT POLICY

28.1 Purpose

To ensure that volunteers and interns engaged by CEDSI Nigeria are recruited, supported, supervised, and safeguarded appropriately, and that their contribution is properly valued and managed.

28.2 Scope

Applies to all individuals engaged in a voluntary or internship capacity, whether short-term or long-term.

28.3 Policy Statement

Volunteers and interns shall be subject to a recruitment and screening process proportionate to the role, including safeguarding checks where they will have contact with vulnerable groups, and shall receive a clear volunteer or internship agreement setting out expectations, support arrangements, and the non-employment nature of the engagement.

28.4 Guidelines and Procedures

1. All volunteer and internship placements shall be based on a documented role description and a signed agreement clarifying duration, expectations, and that no employment relationship is created.
2. Volunteers and interns working with vulnerable populations shall undergo the same safeguarding screening and orientation as paid staff in equivalent roles.
3. Each volunteer or intern shall be assigned a named supervisor responsible for orientation, support, and periodic feedback.
4. Volunteers and interns shall be required to comply with the Code of Conduct, Safeguarding Policy, and other applicable policies as a condition of their placement.

5. Recognition mechanisms (certificates, references, letters of completion) shall be provided at the end of satisfactory placements.

28.5 Roles and Responsibilities

- **HR/Volunteer Coordinator:** Manages recruitment, screening, and agreements.
- **Supervisors:** Provide day-to-day orientation and support.

28.6 Compliance, Monitoring and Review

Volunteer and intern files are reviewed as part of the annual HR audit. This policy is reviewed every three years.

POLICY 29: STAFF HEALTH, SAFETY AND WELLBEING POLICY

29.1 Purpose

To protect the physical and psychological health, safety, and wellbeing of all personnel in the course of their work for CEDSI Nigeria.

29.2 Scope

Applies to all workplaces and work-related activities, including field operations.

29.3 Policy Statement

CEDSI Nigeria shall provide, so far as reasonably practicable, a safe working environment, appropriate health and safety training, and support for staff wellbeing, including measures to prevent and address work-related stress and burnout, particularly for staff engaged in emotionally demanding or high-risk field work.

29.4 Guidelines and Procedures

1. Workplace risk assessments shall be conducted for office and field locations, with identified hazards mitigated or controlled.
2. First aid provisions and emergency contact procedures shall be maintained at all work locations.
3. Staff engaged in psychologically demanding work shall have access to confidential support mechanisms, such as debriefing sessions or referral to counseling services.
4. Work-related injuries or incidents shall be reported, investigated, and recorded in an Incident Register, with corrective action tracked to completion.
5. Reasonable working hours shall be promoted, and excessive overtime discouraged and monitored.
6. Health and safety inductions shall be provided to all new staff and volunteers.

29.5 Roles and Responsibilities

- **HR/Admin:** Coordinates risk assessments and maintains the Incident Register.
- **Line Managers:** Monitor workload and wellbeing of their teams.

- **All staff:** Report hazards and incidents promptly.

29.6 Compliance, Monitoring and Review

Incident trends are reviewed quarterly by management and reported to the Board annually. This policy is reviewed every three years.

POLICY 30: LEARNING AND CAPACITY DEVELOPMENT POLICY

30.1 Purpose

To ensure that staff have access to the training, mentoring, and development opportunities needed to perform effectively and grow professionally, in support of organizational capacity and sustainability.

30.2 Scope

Applies to all staff and, where relevant, long-term volunteers.

30.3 Policy Statement

CEDSI Nigeria shall invest in the ongoing capacity development of its personnel through a combination of induction training, mandatory compliance training, role-specific skills development, and career growth opportunities, allocated fairly and aligned to both individual development needs and organizational priorities.

30.4 Guidelines and Procedures

1. A Learning and Development Plan shall be prepared annually, informed by appraisal outcomes and organizational strategic priorities.
2. Mandatory compliance training (Code of Conduct, Safeguarding, PSEA, Data Protection, Anti-Fraud) shall be completed by all relevant personnel at induction and refreshed periodically.
3. Training budgets shall be allocated transparently across departments, with priority given to closing critical capacity gaps.
4. Staff completing external training funded by the organization may be required to sign a bond or service commitment proportionate to the training investment.
5. Training completion and effectiveness shall be tracked, with post-training application assessed during subsequent appraisals.

30.5 Roles and Responsibilities

- **HR:** Coordinates the Learning and Development Plan and tracks completion.
- **Line Managers:** Identify team-level training needs and support application of learning.

30.6 Compliance, Monitoring and Review

Training completion rates are reported to the Executive Director quarterly. This policy is reviewed every three years.

PART FOUR: PROTECTION AND ETHICS POLICIES

POLICY 31: SAFEGUARDING POLICY

31.1 Purpose

This policy sets out CEDSI Nigeria’s commitment to protecting children and adults at risk from harm, abuse, and exploitation arising from contact with the organization’s staff, volunteers, partners, or programs, and establishes the framework through which this commitment is operationalized.

31.2 Scope

Applies to all Trustees, staff, volunteers, interns, consultants, and partner organization personnel engaged in delivering activities on behalf of, or in association with, CEDSI Nigeria, in any context where they may come into contact with children or adults at risk.

31.3 Definitions

“Child” means any person under the age of 18. “Adult at risk” means any adult who, because of age, disability, illness, or other circumstance, may be unable to protect themselves from harm or exploitation. “Safeguarding” means the responsibility to take all reasonable steps to prevent harm to children and adults at risk and to respond appropriately when harm occurs or is suspected.

31.4 Key Principles

CEDSI Nigeria adopts a survivor/victim-centered, do-no-harm approach to safeguarding, in which the best interests, safety, dignity, and wishes of the affected person guide every action. Safeguarding is treated as a shared responsibility of every individual associated with the organization, not solely a function of designated safeguarding staff.

31.5 Policy Statement

CEDSI Nigeria maintains a zero-tolerance approach to abuse, exploitation, and neglect of children and adults at risk by anyone associated with the organization, and commits to preventing harm through careful recruitment, codes of conduct, training, and safe programming, and to responding to any concern promptly, sensitively, and in the best interest of the affected person.

31.6 Guidelines and Procedures

1. All roles involving contact with children or adults at risk shall be subject to enhanced recruitment screening, including police character checks where feasible and thorough reference checks specifically probing safeguarding history.
2. All personnel shall receive safeguarding induction training within their first month and refresher training at least annually.

3. A designated Safeguarding Focal Person (or Committee, for larger operations) shall be appointed, with contact details publicized to staff, partners, and, in an age-appropriate manner, to beneficiary communities.
4. Any safeguarding concern, disclosure, or allegation must be reported to the Safeguarding Focal Person within 24 hours using the standard Safeguarding Incident Report Form, regardless of the perceived seriousness.
5. All reports shall be handled confidentially, on a need-to-know basis, with the immediate safety of the affected person as the first priority.
6. Reports involving possible criminal conduct shall be assessed for referral to appropriate law enforcement or child protection authorities, with the affected person's (or, for children, their guardian's) wishes considered so far as consistent with their safety and the safety of others.
7. Programs shall be designed with safeguarding risk assessments built into activity planning, particularly where activities involve one-on-one contact, transportation, or overnight stays involving children.
8. Any confirmed case of abuse or exploitation by personnel shall result in immediate suspension pending investigation, and dismissal where substantiated, together with referral to law enforcement as appropriate and notification to relevant donors.

31.7 Roles and Responsibilities

- **Board of Trustees:** Ultimate accountability for the safeguarding framework and its resourcing.
- **Safeguarding Focal Person:** Receives and manages reports, coordinates investigations, and maintains the Safeguarding Incident Register.
- **All personnel:** Complete training, model safe behavior, and report concerns.

31.8 Compliance, Monitoring and Review

The Safeguarding Incident Register shall be reviewed by the Board at least twice yearly, with all identifying details anonymized in Board reporting. This policy is reviewed every two years or immediately following any significant incident.

POLICY 32: ANTI-SEXUAL HARASSMENT AND EXPLOITATION POLICY (INCLUDING PSEA)

32.1 Purpose

To prevent, and respond effectively to, sexual harassment, exploitation, and abuse committed by or against anyone associated with CEDSI Nigeria, including the specific obligations relating to Prevention of Sexual Exploitation and Abuse (PSEA) applicable to humanitarian and development actors.

32.2 Scope

Applies to all Trustees, staff, volunteers, consultants, and partner personnel, and to interactions with beneficiaries, community members, colleagues, and any other person encountered in connection with CEDSI Nigeria's work.

32.3 Definitions

"Sexual exploitation" means any actual or attempted abuse of a position of vulnerability, differential power, or trust for sexual purposes, including profiting monetarily, socially, or politically from the sexual exploitation of another. "Sexual abuse" means actual or threatened physical intrusion of a sexual nature, whether by force or under unequal or coercive conditions. "Sexual harassment" means unwelcome sexual advances, requests for sexual favors, or other verbal or physical conduct of a sexual nature that affects an individual's dignity or creates an intimidating, hostile, or offensive environment.

32.4 Policy Statement

CEDSI Nigeria applies a zero-tolerance policy to sexual exploitation, abuse, and harassment. Any sexual activity with a person under 18, regardless of local age of consent, is prohibited. Sexual relationships between personnel and beneficiaries, given the inherent power imbalance, are strongly discouraged and, where exploitation or abuse of that power imbalance is evident, prohibited and subject to disciplinary action.

32.5 Guidelines and Procedures

1. All personnel must sign a PSEA and Anti-Sexual Harassment Code of Conduct as a condition of engagement, and complete mandatory training at induction and at least annually thereafter.
2. Multiple accessible reporting channels shall be established, including at least one channel not requiring the survivor to report to their direct line manager, to allow reporting where the manager may be implicated.
3. Community-level, age- and context-appropriate feedback and complaint mechanisms shall be established so that beneficiaries can report PSEA concerns.
4. All reports shall be handled by trained personnel following a survivor-centered approach: prioritizing the safety, confidentiality, and wishes of the survivor, providing or referring for medical, psychosocial, and legal support as needed.
5. Investigations shall be conducted by individuals with no conflict of interest, following a documented investigation protocol, and completed within a defined target timeframe.
6. Retaliation against anyone reporting, in good faith, a concern under this policy is itself a disciplinary offense.
7. Confirmed breaches shall result in disciplinary action up to and including summary dismissal and referral to law enforcement, and donors shall be notified in accordance with contractual obligations.
8. CEDSI Nigeria shall participate in inter-agency PSEA coordination mechanisms where these exist in its areas of operation, to support cross-organizational referral pathways.

32.6 Roles and Responsibilities

- **PSEA Focal Person:** Coordinates prevention activities, receives and manages reports, and liaises with inter-agency mechanisms.
- **Executive Director:** Ensures adequate resourcing of PSEA prevention and response.
- **All personnel:** Complete training and uphold zero-tolerance standards.

32.7 Compliance, Monitoring and Review

A PSEA risk assessment shall be conducted at least annually for each area of operation. This policy is reviewed every two years or immediately following any significant incident or change in donor PSEA requirements.

POLICY 33: GENDER EQUALITY AND INCLUSION POLICY

33.1 Purpose

To embed gender equality and social inclusion as cross-cutting principles in CEDSI Nigeria's internal operations and external programming.

33.2 Scope

Applies to internal workforce practices and to the design, implementation, and evaluation of all programs and projects.

33.3 Policy Statement

CEDSI Nigeria is committed to promoting gender equality and the meaningful inclusion of women, girls, persons with disabilities, and other marginalized groups, both as an internal employment principle and as a substantive dimension of its programmatic work, recognizing that gender and other forms of inequality are frequently compounded in the communities it serves.

33.4 Guidelines and Procedures

1. Gender and inclusion analysis shall be integrated into program design, ensuring activities do not inadvertently disadvantage or endanger women, girls, or other marginalized groups.
2. Sex- and age-disaggregated data shall be collected and analyzed wherever feasible in program monitoring and evaluation.
3. Recruitment and promotion practices shall be monitored to identify and correct any gender imbalance not explained by legitimate merit-based factors, with attention to female representation in leadership positions.
4. Facilities and program activities shall be designed to be physically and socially accessible to persons with disabilities so far as reasonably practicable.
5. Staff shall receive periodic training on gender-responsive and socially inclusive programming.

6. A gender and inclusion focal point shall be designated to champion mainstreaming across departments and projects.

33.5 Roles and Responsibilities

- **Gender and Inclusion Focal Point:** Supports mainstreaming across programs and monitors indicators.
- **Program Managers:** Integrate gender and inclusion analysis into project design and reporting.
- **HR:** Monitors internal workforce gender balance.

33.6 Compliance, Monitoring and Review

Gender and inclusion indicators are reviewed at each project review and reported annually to the Board. This policy is reviewed every three years.

POLICY 34: WHISTLE-BLOWER POLICY

34.1 Purpose

To provide a safe, confidential mechanism through which staff, Trustees, volunteers, partners, or members of the public can report suspected wrongdoing within CEDSI Nigeria without fear of retaliation.

34.2 Scope

Applies to concerns about fraud, corruption, safeguarding breaches, sexual exploitation and abuse, serious safety violations, or other serious misconduct connected to CEDSI Nigeria.

34.3 Policy Statement

CEDSI Nigeria encourages anyone with a genuine concern about suspected wrongdoing to report it, and commits to protecting whistle-blowers from retaliation, victimization, or detriment as a result of a good-faith disclosure, even where the concern is not ultimately substantiated.

34.4 Guidelines and Procedures

1. Concerns may be reported through multiple channels, including a dedicated confidential email or telephone line, direct report to the Board Chair (where the concern involves senior management), or through a designated independent third party where available.
2. Whistle-blowers may report anonymously, though providing contact details, where the individual is comfortable doing so, may assist investigation.
3. All disclosures shall be acknowledged promptly and assessed for triage: safeguarding/PSEA concerns follow the dedicated procedures under Policies 31 and 32; financial or fraud-related concerns follow the Anti-Fraud and Corruption Policy investigation process; other concerns follow a general investigation protocol.

4. The identity of the whistle-blower, where known, shall be kept confidential to the greatest extent possible consistent with a fair investigation.
5. Any act of retaliation against a good-faith whistle-blower shall itself be treated as serious misconduct subject to disciplinary action.
6. Investigation outcomes shall, so far as appropriate and consistent with confidentiality obligations, be communicated back to the whistle-blower.
7. Knowingly false reports made in bad faith may themselves be subject to disciplinary action, but genuine concerns raised in good faith, even if ultimately not upheld, shall not be penalized.

34.5 Roles and Responsibilities

- **Board Chair/Designated Independent Recipient:** Receives sensitive disclosures, particularly those involving senior management.
- **Executive Director:** Oversees investigation of disclosures not involving themselves.
- **HR/Investigation Panel:** Conducts fair, confidential investigations.

34.6 Compliance, Monitoring and Review

A Whistle-blower Register, redacted of identifying details, shall be reviewed by the Board at least twice yearly. This policy is reviewed every three years.

POLICY 35: DISABILITY INCLUSION AND ACCESSIBILITY POLICY

35.1 Purpose

To ensure that persons with disabilities are able to participate fully and equally in CEDSI Nigeria's workplace and programs.

35.2 Scope

Applies to recruitment and employment practices, physical and digital accessibility of facilities and materials, and program design and delivery.

35.3 Policy Statement

CEDSI Nigeria is committed to identifying and removing barriers that prevent the full participation of persons with disabilities as employees, partners, or program beneficiaries, and to providing reasonable accommodation wherever feasible.

35.4 Guidelines and Procedures

1. Recruitment processes shall be reviewed to remove unnecessary barriers to candidates with disabilities, and reasonable accommodation shall be offered during interviews and in the workplace.
2. New or renovated office and program facilities shall, so far as reasonably practicable, incorporate accessibility features such as ramps and accessible sanitary facilities.

3. Program design shall include an accessibility check to ensure information, communication materials, and activities are usable by persons with visual, hearing, physical, or intellectual disabilities, using accessible formats where needed.
4. Data collection shall include disability status, using an internationally recognized short set of questions, to inform inclusive programming.
5. Staff shall receive periodic disability-inclusion awareness training.

35.5 Roles and Responsibilities

- **HR/Admin:** Ensures workplace accommodation and accessible recruitment practice.
- **Program Managers:** Ensure accessibility is built into program design and materials.

35.6 Compliance, Monitoring and Review

Accessibility considerations are reviewed at each program design and annual facilities review. This policy is reviewed every three years.

PART FIVE: PROGRAM AND OPERATIONS POLICIES

POLICY 36: PROGRAM AND PROJECT DESIGN AND IMPLEMENTATION POLICY

36.1 Purpose

To ensure that CEDSI Nigeria's programs and projects are designed and implemented systematically, grounded in evidence and community need, and delivered to a consistent standard of quality.

36.2 Scope

Applies to the full project cycle, from concept development through design, implementation, and close-out, across all thematic areas and funding sources.

36.3 Policy Statement

Every program or project undertaken by CEDSI Nigeria shall follow a structured project cycle comprising needs assessment, design, appraisal and approval, implementation planning, delivery, monitoring, and close-out, with mechanisms at each stage to ensure quality, relevance, and accountability to affected populations.

36.4 Guidelines and Procedures

1. New project concepts shall be grounded in a documented needs assessment or situational analysis, drawing on primary data, secondary sources, and, wherever feasible, direct community consultation.
2. Project design documents shall include a clear results framework (goal, outcomes, outputs, indicators), budget, risk assessment, and safeguarding and gender analysis appropriate to the activities proposed.

3. All new projects above a value threshold set by the Board require internal technical review and Executive Director approval prior to submission to a donor or commencement.
4. Implementation plans, including work plans and procurement plans, shall be developed and updated at defined intervals throughout the project lifecycle.
5. Project modifications affecting scope, budget, or timeline beyond donor-approved flexibility thresholds require formal donor approval before implementation.
6. Project close-out shall include a documented lessons-learned exercise, final reporting, asset disposition per Policy 13, and archiving of project records per Policy 8.

36.5 Roles and Responsibilities

- **Program/Project Managers:** Lead design, implementation, and close-out of assigned projects.
- **Executive Director:** Approves project designs and major modifications.
- **MEAL Officer:** Supports design of results frameworks and indicators.

36.6 Compliance, Monitoring and Review

Project files are reviewed at internal program reviews and external audits. This policy is reviewed every three years.

POLICY 37: MONITORING, EVALUATION, ACCOUNTABILITY AND LEARNING (MEAL) POLICY

37.1 Purpose

To ensure that CEDSI Nigeria systematically tracks program performance, evaluates impact, remains accountable to the communities it serves, and applies learning to improve future programming.

37.2 Scope

Applies to all projects and programs implemented by CEDSI Nigeria, regardless of funding source.

37.3 Policy Statement

Every project shall have a MEAL plan, developed at the design stage and implemented throughout the project cycle, incorporating routine monitoring, periodic evaluation, community feedback mechanisms, and structured learning reviews, with data used actively to inform decision-making rather than collected solely for reporting purposes.

37.4 Guidelines and Procedures

1. Each project's MEAL plan shall specify indicators, data collection methods and frequency, responsible parties, and reporting timelines, aligned to the project's results framework.

2. Data quality assurance procedures, including periodic data verification exercises, shall be applied to ensure the accuracy and reliability of reported results.
3. Community feedback and complaint mechanisms accessible to beneficiaries shall be established for every project, distinct from, but coordinated with, the organizational Complaints Handling Policy.
4. Mid-term and end-of-project evaluations shall be conducted for projects above a value or duration threshold set by the Board, using methodologies appropriate to the evaluation questions and available resources.
5. Learning reviews shall be conducted at defined intervals to extract lessons and adapt programming, with findings documented and disseminated internally.
6. Personal data collected through MEAL activities shall be handled in accordance with the Data Protection and Privacy Policy, including informed consent procedures appropriate to the population, particularly children and other vulnerable groups.

37.5 Roles and Responsibilities

- **MEAL Officer/Unit:** Designs and implements MEAL systems, quality-assures data, and supports learning reviews.
- **Program Managers:** Use MEAL data for adaptive project management.
- **Executive Director:** Ensures MEAL findings inform organizational strategy.

37.6 Compliance, Monitoring and Review

MEAL system functionality is reviewed at each project review and annually at organizational level. This policy is reviewed every three years.

POLICY 38: QUALITY ASSURANCE POLICY

38.1 Purpose

To ensure that CEDSI Nigeria's programs, services, and products meet defined quality standards consistently across all locations and teams.

38.2 Scope

Applies to program delivery, training materials, publications, and any service or product delivered to beneficiaries or partners.

38.3 Policy Statement

CEDSI Nigeria shall maintain documented quality standards and minimum operating procedures for its core service lines, with periodic quality assurance checks conducted to verify adherence, and corrective action taken where standards are not met.

38.4 Guidelines and Procedures

1. Standard Operating Procedures (SOPs) shall be developed and maintained for core recurring activities and services.

2. Quality assurance checklists or spot checks shall be conducted periodically by supervisors or a designated quality assurance function.
3. Beneficiary and partner feedback on service quality shall be actively solicited and analyzed as part of quality assurance.
4. Non-conformance with quality standards shall be documented, with root-cause analysis and corrective action plans tracked to completion.
5. Materials intended for public or beneficiary use (training manuals, communication materials, publications) shall undergo a documented review and approval process before dissemination.

38.5 Roles and Responsibilities

- **Program Managers:** Maintain SOPs and conduct quality checks within their area.
- **MEAL/Quality Assurance Function:** Coordinates cross-cutting quality assurance processes.

38.6 Compliance, Monitoring and Review

Quality assurance findings are reviewed quarterly by management. This policy is reviewed every three years.

POLICY 39: PARTNERSHIP AND SUB-GRANTEE MANAGEMENT POLICY

39.1 Purpose

To ensure that CEDSI Nigeria's partnerships and sub-grants with other organizations are governed by clear agreements, appropriate due diligence, and proportionate oversight.

39.2 Scope

Applies to all formal partnerships, consortium arrangements, and sub-grants or sub-contracts issued by CEDSI Nigeria to other organizations.

39.3 Policy Statement

CEDSI Nigeria shall enter into partnerships and issue sub-grants only following appropriate due diligence and capacity assessment of the prospective partner, formalized through a written agreement specifying roles, responsibilities, financial arrangements, reporting requirements, and compliance obligations consistent with this manual and applicable donor requirements.

39.4 Guidelines and Procedures

1. A partner capacity assessment, covering governance, financial management, and safeguarding capacity, shall be conducted before entering into any sub-grant relationship above a value threshold set by the Board.
2. Partnership or sub-grant agreements shall specify deliverables, budget, reporting schedule, audit rights, and compliance requirements (safeguarding, PSEA, anti-fraud, data protection) at least equivalent to CEDSI Nigeria's own standards.

3. Disbursements to partners shall be tied to satisfactory narrative and financial reporting and, where warranted by risk assessment, supported by on-site monitoring visits.
4. Partners' financial and narrative reports shall be reviewed against the agreement and any material discrepancies investigated before further disbursement.
5. Capacity-strengthening support shall be offered to partners where gaps are identified, proportionate to the scale of the partnership.
6. Partnership performance shall be reviewed at agreed milestones and at project close-out, with lessons documented for future partnership decisions.

39.5 Roles and Responsibilities

- **Program/Partnerships Manager:** Leads due diligence, agreement development, and relationship management.
- **Finance Officer:** Reviews partner financial reports and reconciles disbursements.

39.6 Compliance, Monitoring and Review

Partner files are reviewed at internal and external audits. This policy is reviewed every three years.

POLICY 40: COMMUNITY AND STAKEHOLDER ENGAGEMENT POLICY

40.1 Purpose

To ensure that CEDSI Nigeria engages meaningfully and respectfully with the communities and stakeholders affected by, or involved in, its work, respecting their agency and incorporating their perspectives into program decisions.

40.2 Scope

Applies to engagement with beneficiary communities, traditional and local government structures, civil society partners, and other relevant stakeholders in all program areas.

40.3 Policy Statement

CEDSI Nigeria commits to participatory approaches that involve communities and stakeholders in the assessment, design, implementation, and evaluation of programs affecting them, recognizing local knowledge and agency, and ensuring that engagement processes are inclusive of marginalized voices, including women, youth, and persons with disabilities.

40.4 Guidelines and Procedures

1. A stakeholder mapping exercise shall be conducted at the start of each new program area, identifying key community structures, government counterparts, and civil society actors.
2. Community entry and consultation processes shall follow locally appropriate protocols, including engagement with traditional and religious leadership where relevant, while ensuring marginalized groups are not excluded from consultation.

3. Community feedback mechanisms established under the MEAL Policy shall be publicized in accessible, locally appropriate formats (language, literacy level, channel).
4. Where programs involve government counterparts, formal engagement (memoranda of understanding, courtesy visits, joint review meetings) shall be maintained to ensure alignment and sustainability.
5. Community perspectives gathered through engagement processes shall be documented and demonstrably reflected in program design and adaptation decisions.

40.5 Roles and Responsibilities

- **Program Managers:** Lead stakeholder mapping and community engagement processes.
- **MEAL Officer:** Ensures feedback from engagement is captured and used.

40.6 Compliance, Monitoring and Review

Stakeholder engagement quality is assessed as part of project reviews. This policy is reviewed every three years.

PART SIX: RISK AND COMPLIANCE POLICIES

POLICY 41: ENTERPRISE RISK MANAGEMENT POLICY

41.1 Purpose

To establish a systematic approach to identifying, assessing, mitigating, and monitoring the strategic, operational, financial, and reputational risks facing CEDSI Nigeria.

41.2 Scope

Applies to all organizational functions, programs, and operating locations.

41.3 Policy Statement

CEDSI Nigeria shall maintain a Risk Register, owned by management and overseen by the Board, capturing key risks across governance, financial, program, safeguarding, security, reputational, and compliance domains, with each risk assessed for likelihood and impact, assigned an owner, and subject to a documented mitigation plan.

41.4 Guidelines and Procedures

1. The Risk Register shall be reviewed and updated by management at least quarterly, and presented to the Board's Finance and Audit (or Risk) Committee at each meeting.
2. Each identified risk shall be rated using a consistent likelihood/impact matrix and assigned a risk owner responsible for implementing mitigation actions.

3. Emerging risks identified between formal review cycles (for example, a sudden security deterioration or major donor policy change) shall be escalated to the Executive Director and, where material, the Board Chair, outside the normal cycle.
4. New projects and significant organizational decisions (new operating locations, new funding sources, major partnerships) shall include a specific risk assessment as part of the approval process.
5. The Board shall periodically assess the organization's overall risk appetite and ensure this is reflected in decision-making thresholds across other policies (procurement, delegation of authority, reserves).

41.5 Roles and Responsibilities

- **Board of Trustees/Risk Committee:** Oversees the Risk Register and approves risk appetite.
- **Executive Director:** Owns the overall risk management process and escalates emerging risks.
- **Department/Program Heads:** Own and mitigate risks within their function.

41.6 Compliance, Monitoring and Review

The Risk Register is reviewed quarterly. This policy is reviewed every three years.

POLICY 42: SAFETY AND SECURITY POLICY

42.1 Purpose

To protect the safety and security of CEDSI Nigeria's staff, volunteers, assets, and, where relevant, program participants, particularly in higher-risk operating environments.

42.2 Scope

Applies to all offices, field operations, and travel undertaken on behalf of CEDSI Nigeria.

42.3 Policy Statement

CEDSI Nigeria shall assess the security context of each operating area, implement proportionate mitigation measures, and ensure staff are trained and equipped to manage security risks, while maintaining the flexibility to suspend or adapt operations where risk becomes unacceptable.

42.4 Guidelines and Procedures

1. A security risk assessment shall be conducted for each operating location and updated whenever the context materially changes, informed where possible by local security information networks.
2. Minimum security protocols (communication check-in procedures, curfews, travel authorization, safe transport standards) shall be defined for each risk level and communicated to all relevant personnel.

3. All staff traveling to field locations shall receive a security briefing before travel and shall carry means of communication appropriate to the context.
4. A critical incident management protocol shall be maintained, defining escalation procedures, crisis management team composition, and communication procedures in the event of a serious security incident.
5. Security incidents shall be logged, analyzed for trends, and used to update risk assessments and protocols.
6. Decisions to suspend or evacuate operations from a location on security grounds shall rest with the Executive Director, in consultation with the Board Chair where feasible, and shall prioritize the safety of personnel over program continuity.

42.5 Roles and Responsibilities

- **Executive Director/Security Focal Person:** Maintains security risk assessments and protocols.
- **All personnel:** Comply with security protocols and report incidents promptly.

42.6 Compliance, Monitoring and Review

Security protocols are reviewed at least twice yearly or upon significant contextual change. This policy is reviewed every two years.

POLICY 43: CRISIS MANAGEMENT AND EMERGENCY RESPONSE POLICY

43.1 Purpose

To ensure CEDSI Nigeria can respond swiftly, coherently, and effectively to crises and emergencies affecting its staff, operations, or the communities it serves.

43.2 Scope

Applies to organizational crises (security incidents, natural disasters, major safeguarding breaches, reputational crises, public health emergencies) and to emergency programmatic response where CEDSI Nigeria elects to respond to an external disaster.

43.3 Policy Statement

CEDSI Nigeria shall maintain a Crisis Management Plan defining roles, escalation triggers, communication protocols, and decision-making authority during a crisis, ensuring a coordinated, timely response that protects people first, followed by assets and organizational reputation.

43.4 Guidelines and Procedures

1. A Crisis Management Team, chaired by the Executive Director or delegate, shall be pre-identified with defined roles (operations, communications, finance, HR/welfare) to be activated upon a crisis trigger.

2. Crisis communication protocols shall specify who is authorized to speak on behalf of CEDSI Nigeria to media, donors, and affected families, to avoid inconsistent or unauthorized statements.
3. Business continuity arrangements (data backup, alternative work locations, financial access continuity) shall be documented and tested periodically.
4. Post-crisis, an after-action review shall be conducted to capture lessons and update the Crisis Management Plan accordingly.
5. Where CEDSI Nigeria undertakes emergency response programming, this shall follow the Program and Project Design Policy with expedited but still documented approval processes appropriate to the urgency.

43.5 Roles and Responsibilities

- **Crisis Management Team:** Activated to manage the organizational response during a crisis.
- **Board Chair:** Kept informed and consulted on major strategic decisions during a crisis.

43.6 Compliance, Monitoring and Review

The Crisis Management Plan is tested through periodic simulation exercises. This policy is reviewed every two years or after activation of the Plan.

POLICY 44: DATA PROTECTION AND PRIVACY POLICY

44.1 Purpose

To ensure that CEDSI Nigeria collects, uses, stores, and shares personal data lawfully, fairly, and securely, in compliance with the Nigeria Data Protection Act 2023 and applicable donor data protection requirements.

44.2 Scope

Applies to all personal data relating to staff, beneficiaries, partners, donors, and any other identifiable individuals processed by CEDSI Nigeria in any format.

44.3 Policy Statement

CEDSI Nigeria shall process personal data only for specified, legitimate purposes, on an appropriate legal basis (including informed consent where required), collecting no more data than necessary, keeping it accurate and secure, and retaining it no longer than necessary, in accordance with the Nigeria Data Protection Act 2023 and this policy.

44.4 Guidelines and Procedures

1. A Data Protection Officer or focal person shall be designated, responsible for oversight of data protection compliance across the organization.
2. A Register of Data Processing Activities shall be maintained, documenting categories of personal data processed, purposes, legal basis, and retention periods.

3. Informed consent procedures appropriate to the population (including special protections for children and other vulnerable groups) shall be used wherever consent is the legal basis for processing, with consent capable of being withdrawn.
4. Personal data shall be stored securely, with access restricted to personnel with a legitimate need, using password protection, encryption, and access logging for digital systems where feasible.
5. Data sharing with third parties (donors, government, research partners) shall be governed by data sharing agreements specifying permitted use, security requirements, and onward disclosure restrictions.
6. A data breach response procedure shall be maintained, including assessment, containment, notification to affected individuals and the National Data Protection Commission where legally required, and remedial action.
7. Data subject rights (access, correction, deletion, objection, as applicable under the Act) shall be facilitated through a documented request-handling procedure.
8. Data protection impact assessments shall be conducted for new projects or systems involving significant or sensitive personal data processing.

44.5 Roles and Responsibilities

- **Data Protection Officer/Focal Person:** Oversees compliance, maintains the processing register, and manages breach response.
- **All personnel:** Handle personal data in accordance with this policy and report suspected breaches immediately.

44.6 Compliance, Monitoring and Review

Data protection compliance is reviewed annually, with the processing register reviewed at least twice yearly. This policy is reviewed every two years or upon changes to applicable data protection law.

POLICY 45: IT, CYBERSECURITY AND INFORMATION MANAGEMENT POLICY

45.1 Purpose

To safeguard CEDSI Nigeria's information systems, data, and digital assets against unauthorized access, loss, or compromise, and to promote effective information management.

45.2 Scope

Applies to all IT infrastructure, software, devices, and information systems used in the conduct of CEDSI Nigeria's business, whether organization-owned or personal devices used for work purposes.

45.3 Policy Statement

CEDSI Nigeria shall implement reasonable and proportionate technical and organizational measures to protect its information systems and data from unauthorized access, loss, corruption, or disclosure, and shall promote responsible use of IT resources by all personnel.

45.4 Guidelines and Procedures

1. Access to organizational systems shall be controlled through individual user accounts, strong password requirements, and, where feasible, multi-factor authentication.
2. Data shall be backed up regularly, with backups stored securely and tested periodically for recoverability.
3. Anti-malware protection and timely software patching shall be maintained on all organizational devices.
4. Staff shall receive periodic training on cybersecurity awareness, including recognition of phishing and social engineering attempts.
5. Use of personal devices for work purposes (where permitted) shall be subject to minimum security standards, and organizational data shall be removed from such devices upon end of engagement.
6. Access rights to systems and shared drives shall be reviewed periodically and promptly revoked upon staff departure.
7. Any suspected cybersecurity incident shall be reported immediately to the IT focal person and, where personal data is affected, handled in coordination with the Data Protection Officer under Policy 44.

45.5 Roles and Responsibilities

- **IT Focal Person/Officer:** Manages technical controls, backups, and incident response.
- **All personnel:** Comply with acceptable use requirements and report incidents.

45.6 Compliance, Monitoring and Review

IT security controls are reviewed annually or upon significant incident. This policy is reviewed every two years.

POLICY 46: ENVIRONMENTAL AND SUSTAINABILITY POLICY

46.1 Purpose

To minimize the environmental footprint of CEDSI Nigeria's own operations and to promote environmentally sustainable practice in its programming.

46.2 Scope

Applies to office operations, procurement, travel, and program design across the organization.

46.3 Policy Statement

CEDSI Nigeria commits to reducing waste, conserving energy and water, favoring environmentally responsible procurement choices where feasible, and integrating environmental sustainability considerations into program design, consistent with its mission and the environmental context of the Niger Delta and other areas in which it may operate.

46.4 Guidelines and Procedures

1. Offices shall implement practical measures to reduce energy and water consumption and paper use, and to manage waste responsibly, including recycling where local infrastructure permits.
2. Procurement decisions shall consider environmental impact where cost and quality are comparable, favoring durable, repairable, and locally sourced goods where feasible.
3. Program designs shall include a basic environmental screening to identify and mitigate any adverse environmental impact of proposed activities.
4. Where projects operate in ecologically sensitive areas, additional environmental risk assessment and, where required by law or donor policy, formal environmental impact assessment shall be conducted.
5. Staff shall be encouraged to adopt environmentally responsible practices in travel and daily operations.

46.5 Roles and Responsibilities

- **Admin/Operations:** Implements office-level environmental measures.
- **Program Managers:** Ensure environmental screening is applied in project design.

46.6 Compliance, Monitoring and Review

Environmental practice is reviewed annually. This policy is reviewed every three years.

POLICY 47: SANCTIONS SCREENING AND ANTI-TERRORISM FINANCING COMPLIANCE POLICY

47.1 Purpose

To ensure that CEDSI Nigeria does not knowingly or unknowingly provide resources, support, or benefit to individuals or entities subject to international or domestic sanctions, or engaged in terrorism or its financing.

47.2 Scope

Applies to all partners, vendors, grantees, staff, and, in cash or voucher assistance programs, beneficiaries where required by donor terms.

47.3 Policy Statement

CEDSI Nigeria shall screen relevant parties against applicable sanctions and watch lists before entering into significant financial or contractual relationships, and shall decline or terminate

any relationship where a credible sanctions match is confirmed, reporting as required by law or donor agreement.

47.4 Guidelines and Procedures

1. New partners, major vendors, and, where contractually required, key beneficiaries of large cash transfers shall be screened against relevant sanctions lists before funds or contracts are committed.
2. Screening results shall be documented and retained as part of the due diligence file for the relevant relationship.
3. Where a potential match is identified, the relationship shall be placed on hold pending verification, with legal advice sought where the match cannot be readily excluded.
4. Confirmed matches shall result in immediate cessation of the relevant relationship or transaction and reporting to the relevant authority and donor as required.
5. Screening procedures and watch lists used shall be reviewed periodically to ensure they remain current.

47.5 Roles and Responsibilities

- **Finance/Compliance Officer:** Conducts and documents screening checks.
- **Executive Director:** Makes final determination on ambiguous matches, with legal advice as needed.

47.6 Compliance, Monitoring and Review

Screening files are reviewed at every external audit. This policy is reviewed every three years or upon change in applicable sanctions regimes.

PART SEVEN: EXTERNAL RELATIONS POLICIES

POLICY 48: COMMUNICATIONS AND MEDIA POLICY

48.1 Purpose

To ensure that CEDSI Nigeria communicates consistently, accurately, and ethically with the media, the public, and its stakeholders, protecting its reputation and the dignity of the people it serves.

48.2 Scope

Applies to all public communications, including press releases, social media, publications, and spokesperson engagements, undertaken on behalf of CEDSI Nigeria.

48.3 Policy Statement

All external communications on behalf of CEDSI Nigeria shall be accurate, respectful of the dignity and privacy of beneficiaries, consistent with organizational messaging, and issued only by individuals authorized to speak on the organization's behalf.

48.4 Guidelines and Procedures

1. Designated spokespersons shall be identified for different types of media inquiry (programmatic, financial, crisis-related), with all other staff directing inquiries to these spokespersons.
2. Any use of images, stories, or testimonials from beneficiaries, particularly children, shall require informed consent obtained in accordance with the Safeguarding and Data Protection Policies, avoiding imagery or language that is exploitative, stigmatizing, or otherwise undignified.
3. Social media use by staff in a personal capacity should not purport to represent official CEDSI Nigeria positions, and staff should exercise discretion in referencing their employer in relation to sensitive matters.
4. Press releases and major publications shall be reviewed by the Executive Director (or delegate) before release.
5. A crisis communications protocol, aligned with the Crisis Management Policy, shall govern communications during a reputational or operational crisis.
6. Factual errors identified in published material shall be corrected promptly and transparently.

48.5 Roles and Responsibilities

- **Communications Focal Person:** Coordinates external communications and manages media relationships.
- **Executive Director:** Approves major public statements and serves as primary spokesperson for significant matters.

48.6 Compliance, Monitoring and Review

Communications output is reviewed periodically for consistency with policy. This policy is reviewed every three years.

POLICY 49: ADVOCACY AND LOBBYING POLICY

49.1 Purpose

To provide a framework within which CEDSI Nigeria conducts advocacy and engagement with government and policymakers in a manner consistent with its mission, its not-for-profit status, and applicable legal restrictions on political activity.

49.2 Scope

Applies to all policy advocacy, government engagement, and public campaigning activities undertaken by or on behalf of CEDSI Nigeria.

49.3 Policy Statement

CEDSI Nigeria may engage in advocacy and policy dialogue that is evidence-based and directly related to its mission and program experience, but shall not engage in partisan political activity, endorse political candidates or parties, or engage in advocacy that would jeopardize its not-for-profit status or donor compliance obligations.

49.4 Guidelines and Procedures

1. Advocacy positions shall be grounded in the organization's program evidence, research, and the perspectives of the communities it serves, and approved through a defined internal review process before public release.
2. Engagement with government officials and legislative processes shall be conducted transparently, with records of key meetings and positions maintained.
3. Any advocacy activity funded by a specific donor grant shall comply with that donor's specific restrictions on lobbying and advocacy content.
4. Staff engaging in advocacy on behalf of CEDSI Nigeria shall be briefed on agreed positions to ensure consistent external messaging.
5. CEDSI Nigeria shall not make financial contributions to political parties or candidates, nor permit its resources to be used for partisan political purposes.

49.5 Roles and Responsibilities

- **Executive Director/Advocacy Lead:** Approves advocacy positions and represents the organization in policy engagement.
- **Program Managers:** Ensure advocacy messaging is grounded in accurate program evidence.

49.6 Compliance, Monitoring and Review

Advocacy activities and positions are reviewed periodically by the Executive Director and reported to the Board annually. This policy is reviewed every three years.

POLICY 50: FUNDRAISING, GRANTS AND DONOR RELATIONS POLICY

50.1 Purpose

To ensure that CEDSI Nigeria raises funds ethically, manages donor relationships professionally, and complies fully with the terms of its grant agreements.

50.2 Scope

Applies to all fundraising activities, grant applications, and donor reporting undertaken by CEDSI Nigeria.

50.3 Policy Statement

CEDSI Nigeria shall pursue funding only from sources consistent with its mission and values, conduct fundraising with honesty and respect for donor and beneficiary dignity, and manage awarded grants in strict compliance with the terms of the relevant grant agreement and this Policy Manual.

50.4 Guidelines and Procedures

1. Prospective funding sources shall be screened for reputational and ethical fit with CEDSI Nigeria's mission and values before an application is submitted, including basic due diligence on the donor or funding entity.
2. Grant applications and concept notes shall be reviewed internally for technical soundness, budget realism, and compliance feasibility before submission, following the approval thresholds in the Delegation of Authority Matrix.
3. Upon award, a grant agreement review shall be conducted to identify specific compliance obligations (reporting schedule, procurement rules, branding requirements, audit rights) and to brief the relevant project team.
4. Donor reports (narrative and financial) shall be prepared accurately, reviewed internally, and submitted by the deadlines specified in the grant agreement.
5. Fundraising materials and donor communications shall not misrepresent the organization's impact, financial position, or the circumstances of beneficiaries.
6. A Grants Tracker shall be maintained at organizational level, recording key dates, deliverables, and compliance status across all active grants, reviewed by management monthly.
7. Any material compliance issue identified in relation to a grant shall be communicated proactively to the donor rather than concealed, consistent with the organization's commitment to transparency.

50.5 Roles and Responsibilities

- **Executive Director/Resource Mobilization Lead:** Oversees fundraising strategy and donor relationships.
- **Program/Grants Managers:** Manage day-to-day grant compliance and reporting for assigned projects.
- **Finance Officer:** Ensures financial reporting to donors reconciles with the organization's books of account.

50.6 Compliance, Monitoring and Review

The Grants Tracker is reviewed monthly by management and quarterly by the Board. This policy is reviewed every three years.

POLICY 51: VEHICLE USE AND FLEET MANAGEMENT POLICY

51.1 Purpose

To ensure that CEDSI Nigeria's vehicles are used safely, appropriately, and cost-effectively, and that the fleet is properly maintained, insured, and accounted for. This policy responds directly to the vehicle management standard identified in the NNNGO Nonprofit Operational Manual's financial procedures framework, ensuring CEDSI Nigeria treats vehicle use as a distinct area of control alongside cash, assets, and procurement.

51.2 Scope

Applies to all vehicles owned, leased, or hired by CEDSI Nigeria, and to all staff, volunteers, and drivers authorized to operate them, at head office, field offices, and project sites.

51.3 Policy Statement

CEDSI Nigeria vehicles shall be used only for authorized organizational business, operated only by staff or contracted drivers who hold a valid driving license appropriate to the vehicle class and who have been authorized to drive on the organization's behalf, and maintained on a preventive schedule to ensure roadworthiness and the safety of passengers, drivers, and the public.

51.4 Guidelines and Procedures

1. A Vehicle Register shall be maintained, recording each vehicle's registration details, assigned custodian or driver pool, condition, and current location, and shall be reconciled with the Fixed Asset Register (Policy 13).
2. Only staff or drivers who hold a valid license for the relevant vehicle class, and who have been specifically authorized in writing, may operate CEDSI Nigeria vehicles; unauthorized personal use is prohibited.
3. A vehicle movement/logbook shall be completed for every trip, recording date, driver, purpose, odometer readings, and destination, to support both accountability and fuel-usage monitoring.
4. Preventive maintenance shall be scheduled at manufacturer-recommended intervals (or a defined mileage/time interval, whichever comes first), with maintenance records retained for each vehicle.
5. All vehicles shall carry comprehensive insurance covering third-party liability at a minimum, consistent with the Insurance Policy (Policy 19), and drivers shall be briefed on the procedure to follow in the event of an accident, including immediate incident reporting.
6. Vehicles shall not be used to transport unauthorized passengers or goods, or used in a manner that violates Nigerian road traffic law or endangers passengers, other road users, or pedestrians.
7. Fuel purchases and consumption shall be monitored against expected usage based on logbook mileage, with material variances investigated.

8. Vehicle acquisition, hire, and disposal shall follow the Procurement Policy (Policy 10), Delegation of Authority Matrix (Policy 5), and Fixed Asset Management and Disposal Policy (Policy 13) as applicable.
9. Drivers and frequent vehicle users engaged in field travel shall be briefed on relevant provisions of the Safety and Security Policy (Policy 42) before travel to higher-risk locations.

51.5 Roles and Responsibilities

- **Admin/Logistics Officer:** Maintains the Vehicle Register and logbooks, schedules maintenance, and monitors fuel usage.
- **Drivers/Authorized Users:** Complete logbooks accurately, report accidents or defects immediately, and operate vehicles safely and lawfully.
- **Finance Officer:** Reconciles vehicle-related expenditure (fuel, maintenance, insurance) against budget.
- **Executive Director:** Authorizes vehicle acquisition, hire, and disposal within Board-approved thresholds.

51.6 Compliance, Monitoring and Review

Vehicle logbooks and maintenance records are reviewed monthly by Admin and sampled during internal and external audits. This policy is reviewed every three years or immediately following any serious vehicle-related incident.

APPENDICES

APPENDIX A: GLOSSARY OF KEY TERMS

Accountability — The obligation of CEDSI Nigeria and its personnel to answer for decisions, use of resources, and program outcomes to the Board, donors, regulators, and, critically, the communities it serves.

Beneficiary/Program Participant — An individual or group who receives services, support, or benefits from a CEDSI Nigeria program or project.

Board of Trustees — The governing body of CEDSI Nigeria, holding ultimate fiduciary and strategic accountability for the organization.

Conflict of Interest — A situation in which an individual's personal, financial, or other interest could improperly influence, or appear to influence, the exercise of their duties to CEDSI Nigeria.

Delegation of Authority — The formal assignment of decision-making authority from the Board to the Executive Director and onward to designated staff, subject to defined limits.

Due Diligence — The process of verifying the legitimacy, capacity, and integrity of a partner, vendor, or funding source before entering into a relationship.

Grant Agreement — A binding contractual document between CEDSI Nigeria and a donor, specifying the terms, conditions, deliverables, and compliance obligations attached to a specific award of funds.

MEAL — Monitoring, Evaluation, Accountability and Learning; the integrated system through which CEDSI Nigeria tracks, assesses, and learns from program performance.

Not-for-Profit/Incorporated Trustee — The legal status under which CEDSI Nigeria is registered with the Corporate Affairs Commission, precluding distribution of profit to members or Trustees.

PSEA — Prevention of Sexual Exploitation and Abuse; the specific set of obligations and practices adopted by humanitarian and development actors to prevent and respond to sexual exploitation and abuse by their personnel.

Reserves — Unrestricted financial resources held by CEDSI Nigeria to provide a buffer against funding gaps, emergencies, or operational shocks.

Risk Appetite — The level and type of risk that the Board of Trustees is willing to accept in pursuit of CEDSI Nigeria’s mission.

Safeguarding — The responsibility of CEDSI Nigeria and its personnel to protect children and adults at risk from harm, abuse, and exploitation.

Sub-grantee/Partner Organization — A separate legal entity to which CEDSI Nigeria transfers funds or responsibilities for implementation of part of a project, under a formal partnership or sub-grant agreement.

Whistle-blower — Any individual who, in good faith, reports suspected wrongdoing within or connected to CEDSI Nigeria through the channels provided under Policy 34.

APPENDIX B: MASTER ROLES AND RESPONSIBILITIES SUMMARY

This appendix summarizes, by governance level, the principal recurring responsibilities established across the fifty policies in this manual. It is intended as a quick-reference guide and does not replace the detailed roles and responsibilities set out within each individual policy.

B.1 Board of Trustees

The Board of Trustees carries ultimate accountability for CEDSI Nigeria’s mission, legal compliance, financial sustainability, and risk oversight. Across this manual, the Board is specifically responsible for: approving and periodically reviewing the Constitution and all major governance instruments (Policies 1, 2, 4); approving the Delegation of Authority Matrix and reserves and investment parameters (Policies 5, 16); receiving and acting on audit, fraud, whistle-blower, and safeguarding reports (Policies 14, 17, 31, 32, 34); setting organizational risk appetite and reviewing the Risk Register (Policy 41); and approving the overall HR and remuneration framework (Policies 20, 25).

B.2 Executive Director

The Executive Director is accountable to the Board for the day-to-day management of CEDSI Nigeria and for ensuring that all fifty policies in this manual are implemented consistently across the organization. Specific recurring responsibilities include: exercising and sub-delegating authority within Board-approved limits (Policy 5); ensuring the integrity of financial management, procurement, and payroll processes (Policies 9, 10, 25); serving as an escalation point for disciplinary, grievance, complaints, whistle-blower, and safeguarding matters not resolved at management level (Policies 6, 24, 31, 32, 34); approving program designs and major project modifications (Policy 36); and representing CEDSI Nigeria, or designating spokespersons, in external communications, advocacy, and donor relations (Policies 48, 49, 50).

B.3 Finance and Audit Committee (or Full Board Where No Committee Exists)

This committee provides specialized oversight of CEDSI Nigeria's financial management, internal controls, and audit processes, including review of quarterly management accounts and the annual budget (Policy 9), oversight of the external audit process and tracking of management responses to audit findings (Policy 17), periodic review of the Fraud Register, sanctions screening files, and Conflict of Interest Register (Policies 3, 14, 47), and monitoring of reserves levels against Board-approved targets (Policy 16).

B.4 Human Resources Function

HR is responsible for the consistent, fair administration of the employment relationship across the organization, including recruitment and selection (Policy 21), maintenance of personnel files and the Employee Handbook (Policy 20), administration of leave, payroll, and benefits in coordination with Finance (Policies 25, 27), coordination of performance appraisals and learning and development (Policies 26, 30), and support to managers in handling disciplinary and grievance matters fairly (Policy 24).

B.5 Program and MEAL Functions

Program Managers and the MEAL function jointly own the quality, accountability, and learning dimensions of CEDSI Nigeria's project portfolio, including needs-based project design (Policy 36), maintenance of MEAL plans and community feedback mechanisms (Policy 37), quality assurance of service delivery (Policy 38), due diligence and oversight of partners and sub-grantees (Policy 39), and stakeholder and community engagement (Policy 40).

B.6 Safeguarding, PSEA and Data Protection Focal Persons

These specialized focal roles carry cross-cutting responsibility for some of the organization's highest-priority compliance areas: receiving and managing safeguarding and PSEA disclosures (Policies 31, 32), maintaining the Data Protection Register and managing data breach response (Policy 44), and supporting organization-wide training on these topics.

B.7 All Personnel

Every individual associated with CEDSI Nigeria — Trustees, staff, volunteers, interns, and consultants — shares responsibility for upholding the Code of Conduct (Policy 23), reporting safeguarding, PSEA, fraud, or other concerns through the appropriate channel without fear of

retaliation (Policies 31, 32, 34), protecting personal and organizational data (Policy 44), and complying with security protocols in their area of operation (Policy 42).

APPENDIX C: POLICY INTERDEPENDENCY AND CROSS-REFERENCE GUIDE

No policy within this manual operates in isolation. This appendix highlights the principal linkages between policies to help users apply the manual coherently.

Governance underpins everything. The Constitution (Policy 1), Board Charter (Policy 2), and Delegation of Authority Matrix (Policy 5) establish the authority structure within which every other policy in this manual operates. Any apparent conflict between an operational policy and these foundational instruments must be resolved in favor of the foundational instrument, with the operational policy amended accordingly.

Financial integrity is cross-cutting. The Financial Management Policy (Policy 9) sets the accounting and reporting framework within which Procurement (Policy 10), Cash Handling (Policy 11), Banking (Policy 12), Asset Management (Policy 13), Payroll (Policy 25), and Travel and Expenses (Policy 18) all operate. The Anti-Fraud and Corruption Policy (Policy 14), Anti-Money Laundering Policy (Policy 15), and Sanctions Screening Policy (Policy 47) provide additional integrity safeguards layered over these same transactional processes, and any suspected breach identified through routine financial controls should trigger the relevant investigation procedure under Policy 14 or the Whistle-blower Policy (Policy 34).

Protection policies operate as a connected suite. The Safeguarding Policy (Policy 31), Anti-Sexual Harassment and Exploitation/PSEA Policy (Policy 32), and Whistle-blower Policy (Policy 34) share overlapping reporting channels and investigation principles, and should be read together. The Complaints Handling Policy (Policy 6) acts as the general-purpose channel for concerns that do not meet the threshold for these specialized procedures, and complaints staff must be trained to recognize when a matter should instead be redirected to Policies 31, 32, or 34.

Human resource policies form a lifecycle. Recruitment and Selection (Policy 21) feeds into the HR Management Policy (Policy 20) framework of contracts and personnel files, which in turn connects to Performance Management (Policy 26), Learning and Development (Policy 30), and ultimately the Disciplinary and Grievance Policy (Policy 24) where performance or conduct issues arise. The Code of Conduct (Policy 23) provides the behavioral baseline against which conduct is judged throughout this lifecycle.

Program quality depends on MEAL. The Program and Project Design Policy (Policy 36) and MEAL Policy (Policy 37) are mutually dependent: a project designed without a MEAL plan cannot be properly monitored, and a MEAL system without a clear results framework from the design stage has nothing meaningful to measure. Quality Assurance (Policy 38) and Community Engagement (Policy 40) draw on the same data and feedback mechanisms established under Policy 37.

Risk management is the connective tissue. The Enterprise Risk Management Policy (Policy 41) draws inputs from, and feeds back into, nearly every other policy area: security risk (Policy 42) and crisis management (Policy 43) inform the Risk Register's operational risk entries; data

protection (Policy 44) and IT security (Policy 45) inform its information-risk entries; and sanctions screening (Policy 47) and anti-money laundering (Policy 15) inform its compliance-risk entries. Any policy owner identifying a significant new risk should ensure it is reflected in the Risk Register maintained under Policy 41.

External-facing policies must remain internally consistent. Communications (Policy 48), Advocacy and Lobbying (Policy 49), and Fundraising and Donor Relations (Policy 50) all depend on accurate underlying information from programs (Policy 37) and finance (Policy 9); no external statement about impact or financial position should be made that is not supportable by the organization's own MEAL data and financial records.

APPENDIX D: ANNUAL POLICY COMPLIANCE AND REVIEW CALENDAR

This calendar consolidates the recurring compliance activities specified across the fifty policies into a single annual reference, to support planning by the Executive Director, Finance and Audit Committee, and Board.

Monthly: Bank reconciliations (Policy 9); payroll processing and review (Policy 25); petty cash reconciliation (Policy 11); Grants Tracker review by management (Policy 50); budget variance review by management (Policy 9).

Quarterly: Management accounts and Board financial reporting (Policy 9); Risk Register review (Policy 41); Board meetings, including review of complaints trends, disciplinary/grievance case trends in anonymized form, and program performance (Policies 2, 6, 24); Grants Tracker review by the Board (Policy 50); surprise petty cash counts (Policy 11).

Twice Yearly: Conflict of Interest Register review (Policy 3); Fraud Register and sanctions screening review by the Finance and Audit Committee (Policies 14, 47); Whistle-blower Register review by the Board (Policy 34); Safeguarding and PSEA Incident Register review by the Board (Policies 31, 32); security protocol review (Policy 42); Data Processing Register review (Policy 44).

Annually: Board approval of the annual budget (Policy 9); external audit completion and Board review (Policy 17); Asset Register physical verification (Policy 13); insurance needs assessment and renewal (Policy 19); HR audit of contracts and personnel files (Policy 20); workforce composition and diversity review (Policy 22); Board self-assessment (Policy 2); skills-gap analysis and succession plan review (Policy 4); reserves level review against target (Policy 16); Learning and Development Plan preparation (Policy 30); performance appraisal cycle completion (Policy 26); gender and inclusion indicator reporting (Policy 33); Annual General Meeting, where the Constitution provides for one (Policy 7).

Every Two Years: Full review of the Safeguarding Policy, PSEA Policy, Data Protection Policy, IT Security Policy, Crisis Management Plan testing, and Security Policy (Policies 31, 32, 44, 45, 42, 43), given the higher sensitivity and evolving risk landscape in these areas.

Every Three Years (or as otherwise triggered): Full review of this Policy Manual and each of the remaining individual policies not otherwise specified above; review of the Constitution

(or upon any proposed amendment); review of the salary structure (recommended at least every two years given market movement).

APPENDIX E: STANDARD FORMS AND TEMPLATES

The forms in this appendix are designed as complete, ready-to-use standalone documents. Each should be reproduced on CEDSI Nigeria letterhead, assigned a form control number and version date by the relevant policy owner, and maintained in both physical and digital (or system-based) form as appropriate. Completed forms are official organizational records and must be retained in accordance with Policy 8 (Records Retention and Archiving Policy).

E.1 CONFLICT OF INTEREST DECLARATION FORM

Supports: Policy 3 (Conflict of Interest Policy) **Form Code:** CEDSI/COI/01 **Version:** ____
Date: ____

Instructions: This form must be completed by every Trustee and senior staff member annually, and immediately upon any change in circumstance that could give rise to a conflict of interest. Completed forms are confidential and are filed in the Conflict of Interest Register, accessible only to the Governance Committee, Executive Director, and Board Chair.

SECTION 1 — DECLARANT DETAILS

Field	Details
Full Name	_____
Role/Position	_____
Department/Board Committee	_____
Date of Declaration	_____
Type of Declaration	<input type="checkbox"/> Annual routine declaration <input type="checkbox"/> New/updated declaration <input type="checkbox"/> Nil declaration

SECTION 2 — DECLARATION OF INTEREST

(If none, tick “Nil declaration” above and proceed to signature. Otherwise, complete all applicable rows below. Attach additional sheets if necessary.)

No.	Nature of Interest (e.g., directorship, ownership, family relationship, other)	Party/Entity Involved	Relationship to Declarant	Organizational Decisions or Matters Potentially Affected
1				

No.	Nature of Interest (e.g., directorship, ownership, family relationship, other)	Party/Entity Involved	Relationship to Declarant	Organizational Decisions or Matters Potentially Affected
2				
3				

SECTION 3 — DECLARANT’S RECOMMENDATION

I recommend full recusal from discussion and decision-making on the matter(s) identified above. I recommend disclosure only, with continued participation, for the reasons stated below. Other (specify): _____

Reasons/comments: _____

SECTION 4 — DECLARANT’S CERTIFICATION

I certify that the information provided above is complete and accurate to the best of my knowledge, and I undertake to notify CEDSI Nigeria promptly of any material change.

Signature: _____ Date: _____

SECTION 5 — REVIEWING OFFICER’S DETERMINATION *(completed by Executive Director, Board Chair, or Governance Committee, as applicable)*

Decision: Accepted as declared — recusal required Accepted as declared — disclosure only, participation permitted Referred to full Board for determination

Rationale: _____

Reviewing Officer Name: _____ Signature: _____ Date: _____

Date of next scheduled review: _____

File this form in the Conflict of Interest Register upon completion.

E.2 SAFEGUARDING / PSEA INCIDENT REPORT FORM

Supports: Policy 31 (Safeguarding Policy) and Policy 32 (Anti-Sexual Harassment and Exploitation Policy, including PSEA) **Form Code:** CEDSI/SG/01 **Classification:** STRICTLY CONFIDENTIAL

Instructions: Complete this form as soon as possible, and in any event within 24 hours of becoming aware of a concern. Record only factual, observed, or reported information — do not speculate or investigate before submitting. Submit only through the secure channel designated

by the Safeguarding/PSEA Focal Person. Do not photocopy, forward, or discuss this form's contents outside the designated reporting and investigation channel.

SECTION 1 — REPORT DETAILS

Field	Details
Date and time of this report	_____
Name of person completing this form	_____ (may write "Anonymous" if the reporter wishes)
Role/relationship to CEDSI Nigeria	_____
Preferred contact method (if not anonymous)	_____

SECTION 2 — INCIDENT/CONCERN DETAILS

Field	Details
Date and time of alleged incident	_____
Location of alleged incident	_____
Name(s)/description of person(s) allegedly affected	_____
Name(s)/description of person(s) allegedly responsible	_____
Names of any known witnesses	_____

Factual description of the concern (*what was seen, heard, or disclosed — use additional sheets if needed*):

SECTION 3 — IMMEDIATE SAFETY AND ACTION

Are there immediate safety concerns for the affected person(s)? Yes No — if yes, describe:

Immediate action already taken (if any): _____

SECTION 4 — REFERRAL

Referred to: Safeguarding/PSEA Focal Person Executive Director Law enforcement Other statutory authority Not yet referred

Name of Focal Person receiving this report: _____ Date/time received: _____

SECTION 5 — CONFIDENTIALITY UNDERTAKING

By handling this form, I confirm I will treat its contents as strictly confidential and share information only on a need-to-know basis in accordance with Policies 31 and 32.

Received by (signature): _____ Date: _____

E.3 COMPLAINTS REGISTER

Supports: Policy 6 (Complaints Handling and Dispute Resolution Policy) **Form Code:** CEDSI/CR/01 — maintained as a continuous log, one row per complaint

Instructions: Every complaint received through any channel (telephone, email, in-person, suggestion box) must be logged within 48 hours of receipt. This register must be reviewed by management quarterly and by the Board annually. Complaints that meet the threshold for the Safeguarding, PSEA, or Whistle-blower procedures must be redirected immediately and noted as such in the “Category” column, with the reference number of the corresponding safeguarding, PSEA, or whistle-blower record cited in the “Escalation History” column.

Ref. No.	Date Received	Channel	Complainant (or “Anonymous”)	Summary of Complaint	Category (Routine / Mode / Rate / Redirected)	Assigned Officer	Target Resolution Date	Actual Resolution Date	Outcome	Complainant Informed (Y/N)	Escalation History
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Continue on additional sheets or in the organization’s electronic system, preserving all column headings.

E.4 FIXED ASSET REGISTER

Supports: Policy 13 (Fixed Asset Management and Disposal Policy) **Form Code:** CEDSI/FA/01

Instructions: Every asset above the Board-approved capitalization threshold must be recorded here at the point of acquisition and updated at every annual physical verification exercise and upon disposal.

Asset ID/T ag No.	Descr iption	Acqui sition Date	Cost/ Value (₹)	Fund ing Sourc e (Orga nizati onal / Dono r + Grant Ref.)	Locat ion	Custo dian	Condi tion at Last Verifi catio n	Date of Last Verifi catio n	Dispo sal Date	Dispo sal Meth od	Dispo sal Appr oval Ref.
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Annual Verification Certification: I certify that a physical verification of the assets listed above was conducted on _____ and that the record is accurate as at that date, save for any discrepancies separately reported to the Finance and Audit Committee.

Verified by: _____ Signature: _____ Date: _____

E.5 DELEGATION OF AUTHORITY MATRIX

Supports: Policy 5 (Delegation of Authority Policy) **Form Code:** CEDSI/DOA/01 — approved by the Board of Trustees on: _____

Instructions: This Matrix must be approved by the Board before use and re-approved at least annually or upon significant organizational restructuring. No transaction may proceed without approval at or above the level specified.

Decision/ Transaction Type	Threshold/ Value Band (₹)	Approving Authority	Secondary Approval Required?	Board Approval Required?	Notes/ Exceptions
Procurement of goods/services	Up to _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Procurement of goods/services	_____ to _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Procurement of goods/services	Above _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	Requires formal tender

Decision/ Transaction Type	Threshold/ Value Band (₹)	Approving Authority	Secondary Approval Required?	Board Approval Required?	Notes/ Exceptions
Bank transfer/pay ment	Up to _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	Minimum two signatories
Bank transfer/pay ment	Above _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Staff hiring	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Staff termination	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Grant/sub- agreement award	Up to _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Grant/sub- agreement award	Above _____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Policy exception	_____	_____	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Approved by Board Resolution dated: _____ Signed (Board Chair): _____

E.6 VENDOR/PARTNER DUE DILIGENCE CHECKLIST

Supports: Policy 10 (Procurement Policy), Policy 39 (Partnership and Sub-Grantee Management Policy), Policy 47 (Sanctions Screening and Anti-Terrorism Financing Compliance Policy) **Form Code:** CEDSI/DD/01

Instructions: Complete this checklist before entering into any vendor contract or partnership/sub-grant agreement above the threshold specified in the Delegation of Authority Matrix.

Item	Confirmed (Y/N)	Date Checked	Evidence/ Reference	Checked By
Certificate of incorporation/r egistration sighted				
Tax clearance/identi fication number sighted				

Item	Confirmed (Y/N)	Date Checked	Evidence/ Reference	Checked By
Bank account details verified				
Sanctions/watch-list screening completed				
References/track record checked				
Safeguarding/PSEA capacity assessed (implementing partners)				
Financial management capacity assessed (sub-grantees)				
Conflict of interest declaration obtained from relevant staff				

Overall Recommendation: Approved to proceed Approved with conditions (specify) Not approved

Conditions/comments: _____

Approving Officer: _____ Signature: _____ Date: _____

E.7 RISK REGISTER

Supports: Policy 41 (Enterprise Risk Management Policy) **Form Code:** CEDSI/RR/01 — reviewed quarterly by management and reported to the Board

Risk ID	Risk Description	Category	Likelihood (1-5)	Impact (1-5)	Overall Rating	Existing Controls	Additional Mitigation Actions	Risk Owner	Target Date	Status	Date Last Reviewed
		<input type="checkbox"/> Governance								<input type="checkbox"/> Open	
		<input type="checkbox"/> Financial								<input type="checkbox"/> Mitigating	
		<input type="checkbox"/> Program								<input type="checkbox"/> Closed	
		<input type="checkbox"/> Safeguarding									
		<input type="checkbox"/> Security									
		<input type="checkbox"/> Reputational									
		<input type="checkbox"/> Compliance									

Category key and rating scale (1 = Low/Rare, 5 = High/Almost Certain) should be defined and communicated consistently across the organization before first use.

E.8 POLICY MANUAL ACKNOWLEDGEMENT FORM

Supports: All 51 policies in this manual **Form Code:** CEDSI/PM/ACK/01

Declaration:

“I, the undersigned, confirm that I have received, read, and understood the CEDSI Nigeria Policy Manual (Version ____, dated ____). I understand that:

1. Compliance with the policies contained in this manual is a condition of my engagement with CEDSI Nigeria, whether as a Trustee, staff member, volunteer, intern, or consultant;
2. Breach of any policy in this manual may result in disciplinary action up to and including termination of my engagement or removal from office, and, where applicable, referral to law enforcement or regulatory authorities;

3. I have a personal responsibility to report suspected breaches of this manual, including but not limited to safeguarding concerns, sexual exploitation and abuse, fraud, and corruption, through the channels described in Policies 6, 14, 31, 32, and 34;
4. I will complete any mandatory refresher training on this manual's policies as required from time to time."

Field	Details
Full Name	_____
Role/Position	_____
Department	_____
Date of Engagement Start	_____
Signature	_____
Date	_____
Witnessed by (HR/Line Manager)	_____

Retain the completed original in the individual's personnel file, in accordance with Policy 8 (Records Retention and Archiving Policy).

E.9 WHISTLE-BLOWER DISCLOSURE FORM

Supports: Policy 34 (Whistle-blower Policy) **Form Code:** CEDSI/WB/01 **Classification:** STRICTLY CONFIDENTIAL

Instructions: This form may be submitted anonymously. If you choose to identify yourself, your identity will be protected to the greatest extent possible consistent with a fair investigation, and you are protected from retaliation for any disclosure made in good faith, whether or not it is ultimately substantiated.

Field	Details
Date of disclosure	_____
Name (optional — may state "Anonymous")	_____
Contact details (optional)	_____
Preferred method of receiving updates (if not anonymous)	_____

Nature of concern (*tick all that apply*): Fraud/financial misconduct Corruption/bribery Safeguarding/PSEA (note: consider using Form E.2 instead, or in addition) Serious safety violation Abuse of authority Other

Description of concern (*who, what, when, where — attach additional sheets if necessary*):

Names of any individuals implicated: _____

Names of any known witnesses or supporting documents:

For office use only:

Received by: _____ Date/time received: _____

Triage outcome: Referred to Anti-Fraud investigation process (Policy 14) Referred to Safeguarding/PSEA process (Policies 31/32) General investigation initiated Referred to Board Chair (senior management implicated)

E.10 BOARD MEETING MINUTES TEMPLATE

Supports: Policy 2 (Board Charter and Terms of Reference Policy) **Form Code:** CEDSI/BM/01

Field	Details
Meeting type	<input type="checkbox"/> Regular quarterly meeting <input type="checkbox"/> Special/emergency meeting <input type="checkbox"/> Committee meeting: _____
Date and time	_____
Location/platform	_____
Trustees present	_____
Trustees absent (with/without apology)	_____
In attendance (non-voting)	_____
Quorum confirmed?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Agenda Items, Discussion Summary, and Decisions:

Item No.	Agenda Item	Summary of Discussion	Decision/Resolution	Action Owner	Due Date
1					
2					
3					

Declarations of Interest Made During Meeting: _____

Minutes recorded by: _____ Confirmed by Chair at next meeting:
_____ Date confirmed: _____

APPENDIX F: IMPLEMENTATION AND ROLL-OUT PLAN

Adoption of this Policy Manual should follow a structured roll-out to ensure genuine understanding and compliance rather than pro-forma sign-off.

Phase 1 — Board Ratification (Month 1). The Board of Trustees formally reviews and ratifies the Policy Manual, noting the effective date and delegating implementation oversight to the Executive Director, supported by the Finance and Audit and Governance Committees as relevant.

Phase 2 — Management Cascade (Months 1–2). The Executive Director briefs department and program heads on the full manual, with particular attention to policies most relevant to their function, and agrees departmental action points for closing any gaps between current practice and the policies as written (for example, developing missing registers, forms, or SOPs).

Phase 3 — Staff-Wide Orientation (Months 2–3). All existing staff, Trustees, and long-term volunteers complete a structured orientation session covering, at minimum, the Code of Conduct, Safeguarding Policy, PSEA Policy, Whistle-blower Policy, Conflict of Interest Policy, and Data Protection Policy, followed by completion of the Policy Manual Acknowledgement Form (Appendix E.8).

Phase 4 — Systems and Template Development (Months 2–4). Policy owners develop or adapt the registers, forms, and templates referenced throughout the manual and in Appendix E, and integrate them into existing filing or information systems.

Phase 5 — Integration into Induction (Ongoing). From the effective date onward, this manual and its acknowledgement form become a standard component of induction for all new Trustees, staff, volunteers, interns, and long-term consultants.

Phase 6 — Monitoring and First Review (Month 12 and Ongoing). Implementation progress is reviewed by the Executive Director at six months and formally reported to the Board at twelve months, feeding into the recurring compliance calendar in Appendix D and the three-year full review cycle for the manual as a whole.

CLOSING STATEMENT

This Policy Manual represents CEDSI Nigeria’s consolidated commitment to sound governance, financial integrity, ethical conduct, the protection of the vulnerable people it serves, high-quality programming, prudent risk management, and transparent external relations. Policies are living instruments: their value lies not in the document itself but in their consistent, good-faith application by every Trustee, member of staff, volunteer, and partner associated with CEDSI Nigeria. The Board of Trustees and Executive Director are jointly responsible for ensuring that this manual remains current, accessible, and genuinely embedded in the culture and daily practice of the organization.

End of Policy Manual.