

# GUIDANCE NOTES

## FOR ADMINISTRATIVE AND OPERATIONS MANAGEMENT POLICIES AND PROCEDURES

### (FOR THE CHARITABLE ORGANIZATIONS)

#### **Preamble**

The Charities Regulations, 2022 requires that an organization seeking charitable registration must as one of the requirements submit to the Authority a copy of its Administrative and Operations Management Policies and Procedures (Regulation 3 (1) (i); and that the Authority in considering the application shall consider whether the said Policies and Procedures are sufficient to ensure proper management of the charitable organization (Regulations 4 (b) (h)).

#### **Scope**

The scope outlines the extent of the operations to which the policies and procedures shall cover and should take into consideration the nature, operations and specific goals and objectives of the organization.

#### **Definition of a Policy**

A policy is a definite course of action adopted by the governing board and is a statement of the normal limits of permissible practices or procedures that guide an organization on achieving its objectives.

<b>Type of Policies</b>	<b>Content:- The following areas/ subject matters may be included in the different Policies:</b>
1. Governance Policy	Document handling procedures, responsibilities of the governing board for setting policies and ensuring their implementation, Decision-Making Processes and provisions for the protection and disposition of assets.

2. Compliance Policy	Legal requirements to include: Compliance with the applicable Acts and Regulations (such as Charities Act and Regulations, Income Tax Act, Customs Act and all other applicable Acts and Regulations) Reporting Obligations and processes to be engaged in doing the necessary filings as well as identification of a compliance officer(s).
3. Financial Management Policy (to include Donor and disbursement Policies)	Donors, Record Keeping, Reporting cycle, Investment of Funds, Financial Planning and Accounting.
4. Human Resource Management Policy	Employment obligations (employer/employee), Volunteer Management System, Code of conduct and ethics, Training and Development, Conflict of interest, Health and Safety.
5. Recording Keeping Policy / Documentation Policy	Recording of Minutes, preparation of monthly Reports/records by the Board.
6. Fit and Proper Policy	This is to contemplate actions to be taken if a Director is declared unfit to include: charges for infractions or other sanctions for breaches.
7. Communication Policy	Details on how communication with stakeholders and the public will be handled; internal communication procedures and acceptable channels; responsible officers.

8. Meeting Policy	This Policy should be guided by the parliamentary systems/procedure and the Charity's Constitution.
9. Risk Management Policy	Identification, assessment and management of risks. Systems of control to protect from a range of potential vulnerabilities such as exposure to Money Laundering and terrorism financing and other financial crimes.

It is recommended that the Policies be reviewed at least annually to ensure relevance and adequacy.

Kindly ensure that the Policies and Procedures Document includes the following areas and any other areas deemed critical to the operations of the entity.

- ✓ Governance
- ✓ Human resource management
- ✓ Donations and donors
- ✓ Risk Management

**NB.** Policies and Procedures must clearly identify the **Who, What, When** and **How**