



Institute for European Policies and Reforms
(IPRE)

Operational Policies

**Approved by
IPRE General Assembly
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1. ORGANIZATIONAL FRAMEWORK: Mission, Objectives, Institutions

1.3 Mission

The purpose of the Institute for European Policies and Reforms (IPRE) is to promote democracy, the rule of law and European integration in the Republic of Moldova, as well as to foster related reforms and policies, in particular in the areas of public administration reforms, the development of a functioning market economy, reforms of the judicial sector and the fight against corruption, conflict settlement, foreign and security policies, the inclusion of national minorities and the reintegration of Moldova. For this purpose, the Institute is conducting scientific research in these areas, promote the dissemination and understanding of the findings as well as the implementation of requisite reforms, strengthen civic participation and involvement of the citizens of Moldova, and ensure political education of the citizens of Moldova to contribute to democratic reforms.

The Institute for European Policies and Reforms has been founded in March 2015 by a group of former high-level officials and civil society leaders of national standing. IPRE has been created as the leading civil society organization on European integration and related reforms, and as the first Moldovan Institute that is dedicated specifically and is specializing systematically and comprehensively on European integration policies. The key purpose is to develop and to promote substantive reform concepts for modernizing Moldova in its process of European integration, to monitor the implementation of the Association Agreement and other accords between the EU and Republic of Moldova identifying and addressing the key impediments for the country's development, and to disseminate European values.

1.4 Objectives

IPRE is an independent, non-partisan, and non-profit organization that aims to:

1. Promote European Integration and related reforms in the Republic of Moldova
2. Undertake professional analysis and research;
3. Develop and promote concepts for policies and reforms in the Republic of Moldova;
4. Provide a platform for informed discussions and analysis on policies;
5. Provide the public, state-institutions and non-governmental experts an independent assessments of the progress, challenges, opportunities, and requirements for the modernization of the Republic of Moldova;
6. Promote a better understanding of the public policies and their implications to the Moldovan public;
7. Educate and assist citizens in participating in and benefiting from policies and projects related to European integration.

1.3 Organizational Chart and Responsibilities

Institutional structure is based on:

- General Assembly;
- Board;
- President of the Board;
- Censor;
- Executive Director(s);
- Director of Project Development;
- Team Leaders;
- Senior Researchers;
- Chief Account.

1.3.1 The General Assembly reunites at least once a year and:

- Approves and amends the Statute of the Organization;
- Elects and discharges the members of the Board;
- Elects the Censor;
- Elects and dismisses up to two Executive Director(s);
- Approves the annual reports and financial Statements;
- Confirms, prolongs, and dismisses memberships in the Institute.

1.3.2 The Board oversees the Institute's activities between General Assembly sessions. It

- Approves the annual budget and Activity Reports and Activity Plans;
- Invites to and approves applications for membership;
- Sets the general guidelines for the Institute;
- Contracts the Executive Director(s).

1.3.3 The President of the Board:

- Moderates the Board meetings;
- Ensures the communication and coordination between the Board and the Executive Director(s) and represents the Board during Board meeting intervals;
- Monitors the implementation of Board decisions.

1.3.4 The Censor:

- Undertakes the financial audit of the Institute;
- Presents the audit report to the general assembly.

1.3.5 The Executive Director(s):

- Leads the Institute's staff and operations;
- Represents the Institute in relations with the state, national and international organizations/institutions, as well as any other legal entities or competent authorities;
- Is responsible and have all necessary management authority for good implementation of the Institute's operations and projects subject to eventual agreements transferring such responsibility and authority for individual projects to the sole responsibility of a co-director;
- Approves administrative and financial decisions related to the projects' subject to the eventual delegation to project directors;
- Can appoint project directors and delegate responsibility and management authority for the implementation of individual projects to project directors;
- Takes or approves administrative and financial decisions related to the Institute's management, staff and projects;
- Issues or approves orders, instructions and regulations for the Institute's operations, including financial management;
- Determines the Institute's organizational structure and the responsibilities of the Institute's staff;
- Contracts and dismisses the Institute's personal as well as project based experts and assistants;
- Ensures the drafting of and approves the draft of the annual activity and financial reports;
- Ensures the scientific and methodological quality of the Institutes work and approves publications and public statements on behalf of the Institute;
- Has the right to sign cooperation partnerships and contracts.

1.3.6. The board can appoint, upon a proposal of the Executive Director(s), a Director of Project Development, that has the following tasks:

- Manages together with the Executive Director(s) the Institute's efforts on project development and fundraising;
- Coordinates and guides the Institute's project development efforts across all departments
- Leads the Institute's project writing team;
- Keeps liaison with and represents the Institute, together with Executive Director(s), in relations to donors coordinating fundraising efforts;
- Coordinates the monitoring of relevant announcement and tenders across all departments suggesting prioritizations of projects;
- Participates in the Institute's analytical and research efforts; participates in national and international conferences;
- Participates, together with Team Leaders, in drafting, and approves, together with Executive Director(s), the annual Activity Plans.

1.3.7 Team Leaders (moderators), in his or her respective department:

- Heads his or her department coordinating research, projects, and the work of the senior researchers and assistant staff;
- Elaborate and guide the elaboration of analytical research;
- Monitor relevant tenders or announcement by potential donors; as well as relevant activities and projects ongoing in the Republic of Moldova;
- Draft project proposals;
- Participate in national and international conferences;
- Propose and set up research partnerships with governmental and nongovernmental institutions on national and international level;
- Ensure, coordinate and monitor project implementation;
- Draft project reports requested by the donors;
- Draft annual Activity Plans and Activity Reports;
- Disseminate information regarding IPRE activity.

1.3.8 Senior Researchers, in their respective department:

- Elaborate analytical research;
- Participate in monitoring relevant tenders or announcement by potential donors; as well as relevant activities and projects ongoing in the Republic of Moldova;
- Draft project proposals;
- Implement projects;
- Participates in national and international conferences;
- Proposes research partnerships with governmental and nongovernmental institutions on national and international level;
- Drafts project reports requested by the donors;
- Contributes to drafting annual Activity Plans and Activity Reports;
- Disseminates information regarding IPRE activity.

1.3.9 The Chief Accountant:

- Prepares financial, tax and statistical reports required by Law;
- Co-signs payment orders, invoices, and all financial, tax and statistical reports along side with the Executive Director(s) or another senior staff member to which this responsibility has been delegated;
- Prepares the salary calculation for employees based on the monthly timesheets of the employees, projects' budgets and the signed job contracts;

- Fulfills cashier functions in accordance with rules established by Law;
- Executes financial and banking operations as requested by and with the mandatory approval of the Executive Director(s) or another senior staff member to which this responsibility has been delegated;
- Executes the payment of personal income taxes, social taxes, health insurances taxes of the employees, and other taxes required by Law;
- Drafts financial reports requested by the donors;
- Keeps the inventory of all current and fixed assets;
- Insures that the accounting system of the Organization operates in accordance with the national accounting rules;
- Undertakes regular accounting audits in accordance with national and international standards;
- Undertakes regular update of the accounting software;
- Keeps personal files of the employees;
- Drafts annual budgets.

1.4 Delegation of responsibilities

In case the Institute has two Executive Directors and this is not specified otherwise in their respective contracts, the Executive Directors may agree among themselves and in a written document co-signed as witness by the President of the Board, which of the responsibilities of the Executive Director(s) may fall into the sole responsibility of one Executive Directors and which of these responsibilities may be shared. If no such agreement exists the consent of both Executive Directors is required for every decision falling into the responsibility of Executive Director(s). If such an agreement exists the other Executive Director needs to be kept fully and timely informed on any contract or any other decision which would commit the Institute financially or which may impact the profile of the Institute.

Upon necessity, the Executive Director(s) may delegate temporarily to one of the Team Leaders (Moderators) or other senior staff certain administrative and financial responsibilities essential for ensuring proper functioning of the Institute, as well as administrative and financial responsibilities for specific projects to project directors for the successful implementation of project. The delegation will be made either through a contract for a project director or an executive order that would specify:

- a) name of delegated person;
- b) delegated responsibilities;
- c) delegation timeframe.

Together with an Executive Director, the Chief Accountant may delegate responsibilities to co-sign payment orders and to execute banking operations to another staff member provided this staff member has not been delegated financial responsibilities by an Executive Director.

The delegation will be made through an executive order that needs to be signed by an Executive Director and the Chief Accountant and would specify:

- a) name of delegated person;
- b) delegated responsibilities;
- c) delegation timeframe.

For each project implemented by IPRE the Executive Director(s) shall appoint or contract a responsible project director from among IPRE staff or other experts and delegate to this project

director such administrative and financial responsibilities essential for a proper implementation of the project in question.

1.5 Coordination & Planning

1.5.1 Coordination

For the purpose of ensuring an efficient coordination of IPRE structures, staff, and activities the following measures shall be undertaken:

- a. The Board is convened by the President of the Board at least twice per year or as often as necessary.
- b. Every December the Executive Director(s) shall present to the Board for approval IPRE's Annual Activity and Budgets Reports as well as Activity Plans.
- c. The Executive Director(s) will convene regular meetings with Team Leaders and general staff of IPRE, Team Leader will convene regular meeting with experts and staff of the respective department of IPRE, and project directors with experts and assistants involved in respective projects, to ensure proper planning and implementation of projects and other activities.
- d. Executive Director(s) should convene fixed weekly meetings with Team Leaders, project directors, and other senior staff as required for reviewing, planning and coordinating activities, during which each department reports on events, project development and implementation.
- e. IPRE staff shall set up a shared planning calendar in Google Calendars and Outlook with all the project timelines and events of IPRE.

1.5.2 Partnership Contract Administration

The following actions are designed to ensure accurate and qualitative implementation of IPRE's contract obligations:

- a) Each partnership contract signed by IPRE with other organizations or individuals will contain clear objectives, responsibilities, activities and milestones timetable of both parties;
- b) IPRE will keep a Master Table listing all logistical and administrative contracts. It will indicate the contract title, date of signing, type of services and payment due date. Chief Accountant will be in charge with maintaining and regularly updating the Master Table;
- c) The timetable will be adjusted only after consultations and upon the mutual agreement with the partnership organization or individual;
- d) Partnership consultations will take place after completion of each milestone or every time it is requested by one of the parties;
- e) Adjustment decision will be recorded in the meeting minutes and annexed to the contract.
- f) Completion of the contract's milestones will be certified by a signed e-mail or letter;
- g) Conclusion of all tasks stipulated by the contract will be certified by a signed Handover Act that will be annexed to the partnership contract.

1.5.3 Research & Projects Development and Implementation

IPRE Research & Projects Development and Implementation agenda is worked out in six key departments:

1. Justice Reform and Anti-Corruption
2. Public Sector Reform
3. Economy, Finance and Banking Sector
4. Social and Health Policies
5. European Integration
6. Foreign Policy, Security Policies, and Re-integration

The Executive Director(s) can adjust or alter the number and tasks of the field departments by an executive order. If such alteration affects the budget planes decided by the Board the approval of the Board is required.

Research and project planning is the main responsibility of the Executive Director(s), the Director of Project Development and, in their respective departments, the Team Leaders. Team leaders shall draft bi-annual planning reports for their departments containing lists of potential research studies and projects for the following 6-12 month to the director of project development and to the Executive Director(s).

After approval by the Executive Director(s) the list of projects prepared by the individual departments will be included into the annual Activity Plan. The annual Activity Plan will be presented by the Executive Director(s) to Board.

For each research project the Executive Director(s) will propose “peer-review” supervisors that would ensure that every major IPRE publication would obtain the comments of other 2-3 persons, selected among IPRE staff and members or outside experts.

1.5.4 Budget Planning

IPRE Annual Budget is created by membership fees, donations and Project Budgets. The Budget will be drafted by Executive Director(s), Chief Accountant, and Team Leaders and presented to the Board every December. *The Budget* will include IPRE’s administrative expenses (office rent, utilities, post-mail, internet/server, websites), as well as other expenditures as foreseen by individual project budget implemented by IPRE as described in the TORs agreed with the donors. All budgets of projects implemented by IPRE shall allocate funds to support the institutional development.

1.6 Budget Amendment

The IPRE Budget may be amended by the Board when is deemed necessary at the proposal of the Executive Director(s) on the basis of a Budget Memo presented to the Board. The Budget Memo will be compiled by the Executive Director(s).

1.7 Budget Control

The control over budget execution will be done using following procedures:

- Quarterly financial reports will be prepared for review and approval by the Chief Accountant reflecting the execution of the Budget and the individual Project Budgets. The reports will be approved by the Executive Director(s) after being reviewed by the Team Leaders.
- Every contract, including on projects, partnerships, rent, utilities, employment, fees etc, or other financial obligation, the actual statements of all bank accounts of IPRE will be immediately made available to Executive Director(s) and the President of the Board.

- Monthly cash flow reports prepared by the Chief Accountant that would allow to control and to plan the IPRE's cash disbursements at all times.
- Annual Budget Reports prepared will reflect Balance Sheet and Statement of Income and Expenditures shall be drafted at the end of each fiscal year. Annual Budget Reports will be prepared by the Chief Accountant and approved by the Executive Director(s) after being reviewed by the Team Leaders.

2. PERSONNEL POLICY

2.3 Purpose

The purpose of the Personnel Policy is to set down the policies, conditions, rights and obligations of IPRE employees subject to their performing of the duties and responsibilities in their respective job descriptions.

From the time of hiring, each employee will have access to this policy, so that he/she can adhere to it with full knowledge and information.

The policies described below may at any time be subject to modification if the Board deems it necessary. In such cases, employees will be fully informed of the changes made.

2.2. Categories of Personnel

All personnel working for IPRE are classified into following types:

2.2.1 Employees

Employees designate individuals who are given ongoing assignments, either part-time or full-time, and are paid on monthly basis. They will be contracted on long-term basis subject to periodic evaluations and performance assessments. They will have the responsibility towards the day to day functioning and/or in any one of more ongoing/prospective projects of the organization.

All the employees of the organization are classified into categories. These categories are as follows:

1. **Management** Category:
Executive Director(s)
Director of Project Development
2. **Professional** Category:
Team Leaders (moderators)
Senior Researchers and Researchers
Programme Managers
3. **Support** Category:
Chief Accountant
Programme Officers and Assistants
Technicians and other support staff

2.2.2 Project assignments and experts

For the development and implementation of individual projects IPRE may contract experts and assistants on a fee basis. Separate and limited contracts will define their tasks, timeline, deliverables, reporting procedures and payment details. They will be paid on the basis of the delivery of tasks and timesheets upon the nature of their assignment. They will not be considered as full-time or part-time employees of the organization.

2.2.3 Volunteer/Interns

Volunteers/Interns are individuals who work at IPRE out of their own choice or have been deputed at IPRE by other organizations. They will be assigned tasks from time to time as deemed necessary by IPRE. IPRE will have a limited contract with volunteers/interns and will not provide any compensation except under special conditions. They will not be considered as full-time or part-time employees of the Institute.

2.4 Personnel Recruitment

IPRE believes in equal employment opportunity to each individual, regardless of race, color, gender, religion, age, sexual orientation, national or ethnic origin, disability, marital status, veteran status, or any other occupationally irrelevant condition. This policy applies to recruitment and advertising; hiring and job assignment; promotion, demotion and transfer; layoff or termination; rates of pay and benefits; selection for training; and the provision of any other human resources service.

2.3.1 Notice of Vacant or New Position

It is the responsibility of the Executive Director(s) to fill vacant positions as well as new regular positions and new temporary positions. The Executive Director(s) must make sure that the positions can be filled under the available budget. For all new positions, a job description shall be established by the Executive Director(s) or upon request by the Executive Director(s) by the responsible Team Leader or Project Director and include the following elements:

- *position summary*
- *description of duties and responsibilities*
- *conditions of work*
- *qualifications*

Notice of a new or vacant position must be approved by the Executive Director(s) before it is released publicly. Recruitment for a new or vacant position can be opened to internal and external competition. For external recruitment, positions in the professional category can be advertised publicly through newspapers or an announcement on the website of IPRE if they are regular positions, or by a limited tendering process for consultation contracts or project-based positions.

2.3.2 Interview and selection

As a general rule, the Executive Director(s) shall appoint a selection committee comprising of three senior staffers of the management or professional level for filling all employee positions.

The committee will go through the applications received, retaining those that show the best qualifications. It will evaluate each candidate's application according to the criteria set up for the job descriptions.

A list of the candidates chosen to be interviewed will be shortlisted by the Selection Committee. The interviews will serve to make a final choice and also to establish a database of potential future candidates. Candidates chosen for hiring will require the approval of the Executive Director(s).

2.3.3 Probationary Period

A probation period of 1 month shall apply to all new employees from the date of hire. Exceptionally, the probation period may be extended to six months. In case, if a new employee

fails to perform in accordance to expectations of IPRE staff/Board, he/she will be given a notice, terminating the contract at the end of the probationary period.

2.3.4 Staff orientation

All new employees will get an orientation about the organization's mission and strategies, its structure and the staff within it, the policies and conditions of employment, the internal rules and regulations, etc.

2.4 Staff Remuneration

IPRE is a non-profit organization that believes in attracting and retaining a qualified and effective workforce through a fair and attractive system of payment depending on the implementing projects. Staff salaries will be calculated on the basis of the timesheets or deliverables that records employees' working hours and according to the organization pay scale for corresponding staff category.

2.4.1 Timesheets

The working hours spent on a particular project are recorded every day by each employee on a timesheet form. The timesheet form is checked and approved by the Executive Director(s) or the responsible project director upon delegation from the Executive Director(s).

2.4.2 Pay Scale

IPRE will develop a pay scale for each staff category that takes into account the employee's position, expertise, professional experience, qualification and personal payroll history.

2.5 Working Days and Hours

2.5.1 Working Days

IPRE will generally follow a 5 days a week working schedule from Monday to Friday. Saturdays and Sundays are considered non-working days, unless required otherwise by project implementation schedules.

Unless otherwise specified, IPRE will observe the same public holidays as those prescribed by the Government not exceeding 10 days a year.

2.5.2 Office Hours

The office shall open from 09.00 am in the morning till 06.00 pm. Full-time employees are expected to complete 8 working hours daily. There will be one hour lunch-break.

2.5.3 Overtime

Various factors, such as workloads, operational efficiency, and staffing needs, may require variations in an employee's total hours worked each day. In such circumstances, the employee may have to work beyond the scheduled office hours.

Under such circumstances, the staff working overtime could be entitled to payment for working overtime or compensation by additional free time as authorized by the Executive Director(s), Team Leaders or Project Directors. However, no overtime compensation will be provided for staff during field trips. The overtime rate will be paid on hourly basis and will be calculated on the basis of the basic salary.

2.5.4. Special Provisions

Contracts for the management and senior professional level can stipulate special provisions for working times and places.

2.6 Travel

Staff members may be asked to travel away from their usual workplaces on authorized missions. The policy on payment of travel allowances adopted IPRE applies to all employees regardless of job category or status.

After reimbursable expenses are made, the person making an expense claim shall use the appropriate forms available. The expenses will not be reimbursed if proper justifying documents (original receipts) are not attached except for per diem. Eligible expenses include:

2.6.1 Per diem

All employees and volunteers can be provided per diem to cover the cost of food for each night spent outside the country as approved by IPRE, depending upon and in accordance with the project budgets.

2.6.2 Accommodation

All employees and volunteers are entitled to claim expenses incurred for accommodation for official trips outside Republic of Moldova. Claim for accommodation will be reimbursed upon submission of bills/receipts, depending upon and in accordance with the project budgets.

2.6.3 Mode of Transport

IPRE will pay local transportation depending upon and in accordance with the project budgets. If any individual is using personal vehicle for IPRE related work, they can be reimbursed the actual fuel cost based upon the mileage. Some maintenance will also be awarded if required. However, the private transport should be shared by more than one IPRE member or employee.

2.7 Leave and Holidays

2.7.1 Leave

All employees are entitled to the following leave with pay, depending upon and in accordance with the project budgets.

(1) Annual Leave

All employees of IPRE are entitled to 28 working days off as paid leave per year.

(2) Sick Leave

Employees are entitled to 12 working days of sick leave with pay per calendar year. Sick leave is accumulated at the rate of 1 day for every full month worked.

Employees have to present a medical certificate to substantiate claims for sick leave with pay for absences exceeding two successive days.

(3) Maternity/Paternity Leave

All employees are entitled to maternity/paternity leave of 90 calendar days twice.

(4) Mourning Leave

In case of death of a parent, child or spouse, employees be given mourning leave of 15 days each.

(5) Emergency Leave

Emergency leave is granted to employees for any serious illness of a parent, child or spouse and/or personal emergencies. A total of 7 days per year can be allowed for emergency leave.

2.7.2 Holidays

All employees are entitled to 10 days of paid leave due to public holidays. Public holidays are specified in advance by the Executive Director(s) in consultation with staff members.

Employees who are required to work on public holidays are entitled to compensatory day off. IPRE will keep records of number of hours/days worked by its employees on public holidays. Request for compensatory leave shall be substantiated with this record and approved in advance by the Executive Director(s).

In the event that a public holiday is declared by the Government on a certain day without prior notice, IPRE staff cannot consider it a holiday until and unless notified by the Executive Director(s). All public holidays are subject to the approval of the Executive Director(s).

2.7.3 Leave without Pay

- (1) Leave without pay may be granted to employees up to 36 days per year.
- (2) Leave without pay that is taken for a month or more shall not be counted as time worked, hence no benefits shall accrue to the employees during such period.
- (3) Employees on probation are not entitled to leave with or without pay but can accrue such leave during the probationary period.
- (4) Leave without pay is applicable when the employee has exhausted all his annual and sick leave.

2.7.4 Absences

- (1) An employee who is unable to come to the office is required to notify the office of the reason for his/her absence.
- (2) Unauthorized absences are grounds for disciplinary action. The following procedures shall apply:
 - i. An employee that has been absent for two consecutive working days without notice nor explanation shall be personally sought of by the Executive Director(s). He/she shall be asked to put in writing the reason(s) for his/her absence.
 - ii. If, after seven consecutive days of absence, the employee continues to fail to give any explanation of the cause of his/her absence, the employee will be considered to have resigned from his/her position.
 - iii. In cases where the employee cannot give any satisfactory answer to the cause of his/her absences, in the judgment of the Executive Director(s), the employee may be subjected to disciplinary action.

2.8 Staff Movement

(1) Assignments and Transfers

According to project needs, any employee can be transferred temporarily or permanently upon his/her consent to any location where IPRE conducts its activities. The transfer may be the result of a promotion, a change in role due to service requirements or other reasons. A permanent transfer to a new place of work that includes a new job mandate shall result in a contract

renewal. In addition, the employee concerned shall be notified one month in advance of his change in situation.

(2) Interim positions and promotions

An employee may be called on to temporarily perform a job in a higher category. That does not automatically give him the right to the salary and benefits of this position. However, after a reasonable amount of time, IPRE shall reclassify the employee in the category of the new job or return him/her to his/her former duties.

An employee who receives a promotion can be required to complete a trial period in the new position. If the trial period is successfully concluded, the employee will be reclassified in the new job category and at a salary scale level higher than his former position. If the trial period is not satisfactorily completed, the employee will be reinstated in a position at the same level as his former position.

2.9 Prohibition of Outside Employment and/or Engagement

Full-time regular employees of IPRE are allowed to undertake outside employments only with a written approval of the Executive Director(s). Contracts for or assignments by other organizations for projects implemented in cooperation with IPRE will not be regarded as outside employment.

Contracts for management and senior professional can derogate from the provisions above.

2.10 Termination of Employment

2.10.1 Conditions for Termination

Employees shall lose their jobs under any of the following conditions:

(1) Voluntary Resignation

- i. Personnel wishing to resign from post may do so by giving a resignation letter to the Executive Director(s) stating the reasons for resignation and effective date of the same. One month of prior notice is required for such resignations.
- ii. The date in which the resignation letter is received at the IPRE office is considered the date on which notice of resignation is given. Failure to provide sufficient notice may be ground for forfeiture of all accrued employee benefits.

(2) Redundancy of the Position

Depending on the nature and volume of its operation, IPRE may declare certain positions redundant. Persons occupying those positions will therefore be forced to be separated from IPRE with proper notice. While doing so, IPRE will give at least 2 months notice in advance.

(3) Termination with Cause Grounds for employee termination are the following:

- i. continuing inefficiency and gross negligence of duty
- ii. fund embezzlement
- iii. misuse of office equipment, and other properties
- iv. repeated unauthorized absences and leaves
- v. intoxication while on official business or within office premises
- vi. unauthorized disclosure of official information

(4) Retirement

When an employee reaches the age of retirement, according to the country's law, the employment relationship comes to an end. IPRE shall notify the employee by letter, stating the date the employment terminates. The retiring employee shall receive salary up the date of departure.

2.10.2 Procedures for Termination and/or Disciplinary Action

- i. IPRE will ask the employee for a written explanation on the offense deemed committed by the employee concerned, identifying the charges against him/her and the particulars of the facts relied upon to support it.
- ii. The employee is given 3 working days to submit his/her explanations.
- iii. Based on the written explanations submitted by the employee concerned and the strength of evidence presented, IPRE may choose to decide on the charges or pursue further investigation of the case.
- iv. IPRE can, shall it feel necessary to, suspend the employee in question from duty during the period of investigation subject to the following conditions:
 - a) should the employee be in a position to tamper with the evidence against him/her.
 - b) should the employee's continuing presence in the organization be deemed inimical to the interest of the organization.

2.11 Conflict Management

2.11.1 Conflict Resolution

Whenever a dispute arises among the IPRE staff, it shall be resolved in a constructive manner, i.e. the solutions shall lead to positive changes. Employees who feel unfairly treated or who have complaints about a situation or about working conditions should notify the Executive Director(s) immediately.

2.11.2 Staff Behavior

IPRE expects its employees to adopt attitudes and behavior that maintain the good image of the organization. IPRE employees shall display an exemplary level of professionalism and integrity.

Furthermore, besides the usual rules every good employee needs to follow (respect, courtesy, punctuality), there are particular procedures of conduct for members of the organization which must be observed.

(1) Political Activities

Since IPRE is a non-political organization, leadership function in a political party or being an elected official receiving payments equivalent to a regular employment is incompatible with the IPRE employee status. Other than that, the membership in a political party or the exercise of other political functions has to be regarded as a private matter for all person affiliated with the Institute, which has to be strictly separated in conduct and appearance from work for IPRE. In particular, whenever appearing in an IPRE capacity, persons employed or otherwise contracted by IPRE must ensure not to mix up IPRE and related activities with any other affiliation they may have. IPRE employees shall not participate in activities of a purely political nature on work premises or during working hours. It is also prohibited to use the organization's materials for these purposes.

(2) Discrimination and Harassment

Under the principles established by IPRE, no employee, man or woman, has the right to put pressure on another, make intimate advances, give preferential treatment or show sexual favoritism at work.

(3) Conflict of Interest

To avoid putting themselves in a conflict of interest with the objectives and operations pursued by IPRE, employees shall respect the following guidelines:

- It is prohibited to use IPRE property for illegal or unauthorized purposes;
- It is prohibited for any person employed or otherwise contracted by IPRE and having confidential information to disclose it without express authorization beforehand;
- Employees cannot at any time accept a job from another employer if this job interferes with their work schedule and their duties and responsibilities or means to compete with eventual IPRE project interests;
- Employees shall avoid putting themselves in situations where they may gain profit or derive direct or indirect interest by influencing a contract award;
- Employees cannot solicit or accept tips, gifts, favors or other forms of gratuities for services rendered or required to be rendered in performing their duties within the Institute.

2.11.3 Grievances

If an employee feels unfairly treated by circumstances that infringe on his/her rights or change his/her employment conditions, he/she should discuss the situation with his/her immediate supervisor. If, after the matter has been discussed and corrective measures taken, an employee feels it has not been satisfactorily settled, he/she can submit a grievance to the Executive Director(s), who will discuss and provide appropriate solution. All grievances shall be handled internally because there is no recourse to external mediation or arbitration.

2.12 Performance Evaluation and Skill Training

2.12.1 Performance Evaluation System

The performance evaluation system is a means by which IPRE can increase its efficiency and that of its employees. The purpose of the system is for the organization to fulfill its mission by attaining its objectives and for employees to grow and feel fulfilled through proactive performance supervision.

The system enables, among other things, the harmonizing of individual employee objectives with those of the organization, the measuring of employee potential and work performance and the support of employee improvement by working with them on their development needs.

The annual performance evaluation seeks specifically to:

- promote communication between employees and their supervisors;
- clarify expectations concerning objectives and performance;
- improve employee performance through on-going monitoring and feedback;
- assess and reward individual performance;
- allow employees to express their career aspirations.

The performance evaluation focuses on the individual employee in relation to the tasks and responsibilities assigned to him. It is not necessarily a comparison of one employee's performance with that of another. Thus, the employee's work performance is to be assessed in

relation to absolute procedures, that is, according to the evaluator's performance criteria and not according to relative procedures.

The performance evaluation also allows IPRE to assess the quality of human resources in their department or organization, note important information concerning expectations and needs and clarify decisions concerning transfers or work assignments.

2.12.2 Elements of the Performance Evaluation System

A performance evaluation system is composed of three main stages that generally take place over a period of a year:

(1) Performance planning

The performance planning stage enables employees and supervisors to come to an agreement on what is to be accomplished during the year and how it will be carried out. The following procedures and tools are used to facilitate this stage:

a) Job description or list of duties

Each employee must have an up-to-date job description defining the purpose of the work and the responsibilities involved.

b) Setting of objectives

For each key responsibility associated with a position, at least one objective should be established for a particular period. The objectives should be clear and quantifiable, and the assessment criteria should be mentioned.

c) Individual Activity Plan

The individual Activity Plan is a planning tool used to specify the steps to be taken to achieve the objectives set beforehand. The Activity Plan should be prepared jointly with the immediate supervisor. It may also involve new initiatives facilitating improved productivity or personal capacity development.

c) Expectation Agreement

To set the mutual expectations of IPRE and employee.

(2) Performance Monitoring and Management

Staff performance and productivity should be managed on an on-going basis throughout the year. The following elements, among others, are involved:

a) On-going Supervision

This means taking the time to observe, examine sources of difficulty and seek solutions.

b) Regular Communication

This involves regular exchanges so that employees can receive feedback about their performance and receive the necessary supervision.

c) Periodic Evaluation

This involves formal, scheduled meetings between an employee and supervisor to discuss activities carried out, end results and the adjustment of the Activity Plan and objectives, if necessary. A minimum of one meeting every six months is suggested to ensure satisfactory results.

(3) Annual Performance Evaluation

The annual performance evaluation is the analysis, based on documentation from previous stages of the process, of an employee's work record. The evaluation addresses two fundamental questions. The first relates to the past and involves verifying what was accomplished qualitatively and quantitatively during the year. The second relates to the future and consists of identifying means to be considered to ensure the employee continues to grow and develop.

The performance evaluation form should include all the sections needed for the evaluation. This includes a section relating to performance evaluation in relation to the objectives established at the outset and in relation to the responsibilities of the position, a section that specifies or targets what is needed for the employee's development and finally a section allowing the employee and the evaluator to express their comments and affix their respective signatures. The form should also include a performance level classification and a definition of each of these levels.

The annual performance evaluation does not have any financial impact on salaries. It is first and foremost a tool to evaluate the employee's performance and take remedial action if necessary.

The Annual Performance Evaluation will be ensured by the Executive Director (s).

2.12.3 Skill Training and Professional Development

Depending on available funds and resources, IPRE should foster the professional development of its employees in order to be as effective as possible in its activities. The training programs chosen should address the actual needs identified and expressed during performance evaluation sessions.

3. COMPUTER POLICY FOR OFFICE MANAGEMENT

3.1 Purpose

IPRE seeks to effectively manage the computer system for guiding the use, maintenance and security of the computer equipment. Employees are responsible for ensuring that the procedures and policies suggested here are followed.

3.2 Use

Access to the equipment should be strictly reserved to IPRE employees only. Those employees who are unable to handle commonly-used software will be given an orientation by the senior staff on request. At least one IPRE employee will be trained in handling minor maintenance of computers and accessories at the office.

3.3 Security

- a. In order to safeguard the computers against viruses, the external drives (CDs/DVDs/floppies/pen drives) that are at IPRE office are only to be used. In the same way, no external drive from any source other than from sealed packets shall be used in the computers, unless it is first scanned with latest anti-virus software.

- b. In order to safeguard computers from viruses, antivirus software has been installed in the computers. The virus list for this program should be updated on a regular basis. It is the duty of the employee who has been assigned a computer to update the virus list on her / his computer.
- c. There should be at least two backups of all important documents. One copy should be on the hard disk of the computer assigned to the concerned employee and a second copy on a CD/DVD kept in the office.
- d. The computers of the IPRE should normally be used by its employees. Associated experts and volunteers should seek prior permission of IPRE employee before using his/her computer in the office.
- e. The employees will sign the temporary loan agreements for using IPRE's notebooks outside its premises. In accordance with these agreements the employees will assume the following obligations: 1) preserve the entrusted equipment in good physical and functional conditions; 2) use the equipment only in the framework of IPRE's projects; 3) return the equipment on time to IPRE as prescribed in the contract.

3.4 Saving documents in the Computers

In order to streamline the procedure to save documents in the computers and to make it easier for people to find documents and make back-ups of important documents, each employee should have a c:/my documents directory in his/her computer. This directory should be broken down into sub-directories to facilitate retrieval of important documents. Each employee will include a copy of all their important documents to be backed up on a directory entitled backup.

In case employees use private computers for IPRE work, they are obliged to store copies of all relevant documents and communication on a weekly basis on an IPRE computer.

3.5 Back-ups of Documents

In order to safeguard important documents and other work done by the staff, the back-up directory of the employee shall be backed up on CD/DVD once every week (every Friday) and the CD/DVD stored by the employee.

4. PROCUREMENT POLICY

The procurement of goods and services for projects will follow the specific conditions of grand agreements and contracts. Direct procurements for IPRE will be done according to the following rules:

4.1 Procurement Principles:

- free competition;
- transparency;
- equal opportunity chances;
- preventing conflict of interest as set out in the Operational Policies Manual

4.2 Types of goods and services to be procured:

- Equipment
- Snacks and refreshments for seminars
- Office supplies and other goods

4.3 Purchase method depending on the preset threshold:

- A) Public tender - starting from 50 000 MDL
- B) Analysis of three offers - starting from 10 000 MDL
- C) Procurement from a single source – up to 10000 MDL

A) Public tender

Steps involved:

- Setting up the Evaluation Commission by the Executive Director(s) that will draft procurement ToR with the following mandatory elements, (1) technical parameters, (2) terms of completing the requested work, (3) selection criteria and score, (4) list of required documents, (5) confirmation of submitting offers at 0% VAT (6) address where the offers will be submitted (7) deadline for submitting the offers.
- The public tender announcement will be drafted according to the procurement ToR and will be published in newspapers or announced online or will be sent to at least three companies specialized in the concerned field. It will contain the following mandatory elements: (1) tender title (2) brief description of the works/services, (3) confirmation of submitting offers at 0% VAT, (4) address where it can receive the procurement ToR, (5) deadline for submitting the offers.
- The Evaluation Commission is composed of an Executive Director, Chief Accountant, and another staff member with technical expertise. It will take into account the conflict of interest requirements. The 1st and/or 2nd grade relatives of any member of the Evaluation Commission will be excluded from the procurement process.

B) Three offers' procurement procedures

1. List of purchases

1.1. This procedure is applicable for purchases starting from 10 000 MDL.

1.2. This procedure applies if IPRE needs to purchase goods or materials available on the market from various sources of supply, such as computers, printers, licensing, educational software, furniture - desks, chairs, cabinets, etc..

2. Persons in charge

2.1. Those responsible for this type of procedure are Executive Director(s), Chief Accountant and the person responsible for running the program in the procurement process.

3. Announcement

3.1. Request for offers with technical specifications sent to several businesses through fax or email.

4. Criteria for selection:

4.1. Technical specifications

4.2. Price

4.3. Delivery terms

4.4. It is compulsory to receive at least 3 (three) offers; It will be selected the supplier that offers a reasonable price, meets the required technical specifications and will supply all products listed in the offer according to the stipulated terms and conditions.

5. Procurement steps:

- 5.1. Develop "technical specifications" with the assistance of a specialist. If necessary, technical specifications must include a general description of the goods that has to be purchased, specific details, technical standards and operating parameters;
- 5.2. Preparing a comprehensive list of suppliers that would ensure a true competition and would facilitate the reception of at least three (3) price offers;
- 5.3. Delivery terms;
- 5.4. Preparing the offer request;
- 5.5. Sending the offer request to suppliers that have to be given one week for preparing their offers;
- 5.6. Receipt and registration of the offers by the set deadline;
- 5.7. If the Association does not receive at least two offers, the procedure must be resumed;
- 5.8. Offers will be evaluated by 3 staff members that would prepare the evaluation report and recommend the winner;
- 5.9. Executive Director(s) approves and signs the payment order and sends it to the selected provider;
- 5.10. Confidentiality is preserved until the winner is officially designated;
- 5.11. Goods and payment are received and inspected according to the payment order;
- 5.12. Filing the documents and undertaking inventory of assets as appropriate.

C) Single source procurement

1. List of purchases

- 1.1. This procedure is applicable for purchases starting from 1000 MDL.
- 1.2. This procedure is applied to purchases of goods or materials available on the market that can be purchased from a single source such as office supply, snacks, water, coffee for seminars, transportation and others.

2. Procurement procedures

- 2.1. The goods can be purchased from a single source with cash on the basis of the confirmation documents such as: checks, payment bills, shipping invoice, tax invoice.
- 2.2. In the case of a transfer payment the supplier will send a payment invoice, the accountant will prepare the payment order, Executive Director(s) and Chief Accountant will sign the order. After the transfer was done the supplier will bring the shipping invoice and/or confirmation that the payment order was executed.

3. Persons in charge

Persons in charge with this type of procedure are Executive Director(s), Chief Accountant and the person responsible for running the program in the procurement process.

4. Procurement Control Module

- 4.1. For amounts greater than 500 MDL, the person must obtain oral consent of the Executive Director(s).

5. ASSETS POLICY

5.1 Purpose

To carry out its activities, IPRE needs material resources. The quality of these resources is dependent upon how they are used. Material resources are in large part durable goods, which need to be well-managed to be maintained in good condition. These goods include stationary, tables, chairs, shelves, computers and related accessories. The Assets Policy will aim for:

- precise identification of goods that are part of the asset base;

- sensible use of goods;
- periodic taking of physical inventory;
- effective maintenance of goods;
- replenishment of goods when required.

5.2. Low values goods & Fixed Assets

a) *Low value goods* are goods which purchasing values do not exceed 6000 MDL.

1. They are taken out, inventoried, registered and labeled with the inventory number and logo.
2. Worn-out rate is not calculated.
3. They are used up to maximum worn-out, meaning they cannot be repaired, regenerated (cartridges) or reused.

b) *Fixed assets* are goods which purchasing values exceed 6,000 MDL.

1. They are taken out, inventoried, registered and labeled with the inventory number and logo.
2. Worn-out rate is calculated according to accounting norms.
3. Goods are used up to their moral exhaustion.
4. In the case of electronic equipment and electronic components, they are evaluated by specialist that decides through an explanatory note the further destination of each component, whether it can be still used by the Institute, or should be donated. This decision is approved by the Executive Director(s).

5.3 Asset inventory

The purpose of the inventory is the physical monitoring of the items belonging to a project. The inventory makes it possible to detect differences between information about goods in the records and the actual state of goods.

5.4. Inventory Commission

Inventory will be done every year (each November) in accordance with the rules and standards of the Republic of Moldova's accounting system by the Inventory Commission set up by the administrative order of the Executive Director(s) and will be composed of 3 (three) staff members that are not involved in procurement process.

5.5 Inventory Procedures

The inventory is done in two days and comprises the following steps:

- a. Setting up the Inventory Commission that includes 3 (three) persons: Chairman of the Commission, Secretary and a staff member other than Executive Director(s) and Chief Accountant.
- b. Inventory Commission undertakes the inventory of goods by recording the following information in the Inventory List:
 - Inventory number;
 - Name of item;
 - Serial number;
 - Procurement date;
 - Item cost;
 - Property Category;
 - Notes about the items condition

- User and name of manager;
 - Final removal/disposal of an item.
- c. Inventory Commission approves the minutes of its deliberations and signs the up-dated Inventory List.

5.5 Insurance of items

IPRE's equipment acquired with the projects' funds shall have at least one year guaranty and shall be insured against any hazardous damages or theft for at least one year in accordance with the projects' ToRs and budgets.

5.6 Removal/Disposal of items

The inventory procedure described above permits the identification of dilapidated or defective goods whose presence in office presents more inconveniences than advantages, for various reasons:

- steep rise in operating or maintenance expenses;
- excessive cost of repair;
- any other objective reason.

Removal and disposal of an item is made upon the authorization of the Executive Director(s) to take out of service, transfer or dispose of any items, and that should be noted in the book of assets. The authorization is made on the basis of a technical evaluation which confirms that either maintenance and/or repair costs are high or the assets are morally or physically worn-out.

Disposal of construction materials will be made in accordance with the standards of the environmental policy.

6. FINANCE POLICY

6.1 Fund Receipt

6.1.1 Sources of Funds

IPRE may receive funds from the following sources:

- i. Membership fees
- ii. Grants received from regional and international donors organizations.

6.1.2 Budget

Budget includes IPRE's administrative expenses (staff wages, office rent, utilities, post-mail, accountant, IT expert). Any project implemented by IPRE must allocate some funds to support it's Budget.

6.1.3 Signatories to Internet Banking

The Executive Director(s) of IPRE, its Chief Accountant will be signatory to IPRE's internet banking transfers. Money can be disbursed only by the signatures of two signatories.

6.1.4 Types of Accounts

The following types of accounts will be maintained by IPRE:

(1) USD Accounts

All USD grants accrued to IPRE will be deposited in the USD Accounts. The Executive Director(s) and the Chief Accountant are authorized to operate the bank accounts. Two

signatures of either of these officers – or those to which such responsibilities may have been delegated to - will be required for fund disbursement.

(2) EURO Accounts

All EURO grants accrued to IPRE will be deposited in the EURO Accounts. The Executive Director(s) and the Chief Accountant are authorized to operate the bank accounts. Two signatures of either of these officers – or those to which such responsibilities may have been delegated to - will be required for fund disbursement.

(3) MDL Accounts

All USD and EURO grants accrued to IPRE will be exchanged in MDL as payments require and deposited in the MDL Accounts opened separately for each individual project. The Executive Director(s) and the Chief Accountant are authorized to operate the bank accounts. Two signatures of either of these officers – or those to which such responsibilities may have been delegated to - will be required for fund disbursement.

(4) Petty Cash Fund

IPRE policy is to minimize as much as possible the use of petty cash fund. However, a petty cash fund of 5000 MDL may be kept to cover payments not exceeding 1000 MDL. The Chief Accountant will be responsible for handling this amount by keeping a special register that records the cash fund revenues and expenses. The petty cash fund will be checked regularly by the Executive Director(s) and one of the Team Leaders through undertaking unexpected controls at least once in a month. The results will be recorded in a special protocol that will be signed by the Executive Director(s), Team Leader and Chief Accountant.

6.2 Payment Procedures

Payments will be made by internet banking.

The internet banking will be made using Client-Bank applications that shall be installed on separate computers with separate payment authorization passwords. Respectively, bank transactions shall be performed by authorized personnel using two separate electronic passwords of which first is for the Executive Director(s) and second is for Chief Accountant.

6.2.1 Payment by Internet banking

(1) Payment for Purchases

Payment against purchases shall be made exclusively by internet banking.

(2) Payment for Services Rendered

a. Payments for Staff Salaries are paid on the 25th of each month.

i). Advance Pay

If urgently required, IPRE employees may take advance payment of up to 1 month. Each advance payment has to be coordinated with the donor organization from which sources it is paid. The advance payment must be returned before the end of that particular fiscal year.

For travel purposes, IPRE employees may be given advance payment for expenses covered on official trips. Request for advance payment is prepared by the personnel concerned, checked by the Chief Accountant and approved by the Executive Director(s). All pay advances for travel are to be liquidated within two weeks following the completion of the trip.

ii). Tax Deduction at Source

IPRE will deduct tax at source where applicable as per Government rules.

b. Payment for Contractual Services

Payment for contractual services is done through on-line bank disbursements. The schedule of payment depends on the Terms of Reference (TOR) agreed upon by the personnel concerned and IPRE. Payments are covered by a Request for Payment Form prepared by the Chief Accountant and approved by the Executive Director(s).

c. Unallowable costs

For each grant contract received by the Institute, the unallowable costs will be reviewed and approved in accordance with the policy of each donor/sponsor and respected by all staff members and the members of the project teams.

The IPRE's accounting system will segregate and separately classify costs that are unallowable charges pursuant to a particular funding agreement. The accounting system shall include expense codes for unallowable costs: alcoholic beverages, bad debts, unreasonable compensation, contingencies, contributions, entertainment costs, fines and penalties, idle facilities, interest expense, general fund-raising costs, losses from other awards, organizational set-up costs, certain taxes, and excess costs incurred for items or services acquired in violation of the IPRE's policies and procedures.

6.2.2 Procedures for Fund Disbursements

- Requests for payments can be made by Executive Director(s), the Director of Project Development, Team Leaders, Senior Researchers, and Project Directors and have to be properly substantiated with bills/receipts and essential documents.
- Requests for payments are reviewed by Chief Accountant and submitted to Executive Director(s) for final approval.
- Executive Director(s) approves or disapproves the request.
- Payment is done using Client Bank system with two authorization codes applied separately on different computers by Executive Director(s) and Chief Accountant.

6.2.3 Cash Flow Planning

The Chief Accountant will prepare monthly cash flow estimations that would allow to plan, control and adjust timely the cash flows in accordance with IPRE administrative needs and project activities. The cash flow estimations will reflect the payments' amount and due payment date of all administrative, logistical and events expenditures that IRE plans to carry on during next month. Monthly cash flows estimations will be approved by Executive Director(s) at the end of previous month, after coordination with the Chief Accountant, Team Leaders, and Project Directors.

6.3 Book Keeping and Recording

6.3.1 Accounting Method

Book Keeping and Recording is done using cash method of accounting which records revenue when cash is received, and expenses when cash is paid.

6.3.2 Financial Reports

The following financial reports will be prepared by IPRE:

- a) Quarterly 1C Financial Reports that will reflect Balance Sheet and Statement of Income and Expenditures for each individual project.
- b) Final Projects' Reports that will reflect Balance Sheet and Statement of Income and Expenditures, that will be submitted to donors as prescribed in the signed partnership agreements.

6.4 Auditing

Books of Accounts of IPRE shall be audited annually by an independent auditor appointed by the Board after undertaken a full and open competition bid.

IPRE may hire internal auditor in order to streamline its accounting systems and procedures.

7. Legal Standing of and Penalties for violating the Operational Policies Rules

- a) The operational policies in this manual shall be an integral part of every employee or project-based consultancy contract with IPRE.
- b) Staff members will be made aware of these rules by providing them with a copy of this manual. Each member will sign in a special register that he/she took note of these rules and procedures and agree to respect them entirely.
- c) Staff members who do not comply with the rules and procedures stipulated in this manual will be subjected to sanctions as set up by the personal policy.