Mangrove Foundation of India

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MANGROVE FOUNDATION OF INDIA (MFI)

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GOVERNANCE POLICIES & PROCEDURES MANUAL

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1. BOARD GOVERNANCE POLICY & TERMS OF REFERENCE

1.1 Purpose

The purpose of this policy is to establish a clear framework for effective, transparent, accountable and responsible governance of Mangrove Foundation of India (MFI).

The policy defines the roles and responsibilities of the Board of Trustees/Governing Body, office bearers, committees and senior management and establishes procedures for decision-making, meetings, oversight and accountability.

1.2 Scope

This policy applies to:

- Trustees/Governing Body members;
- Office bearers;
- Board committees;
- Chief Executive/Executive Director/Secretary, as applicable;
- Senior management;
- Employees and representatives attending Board-related meetings or performing delegated functions.

1.3 Governance Principles

MFI's governance shall be guided by:

- Accountability;
- Transparency;
- Integrity;
- Independence;
- Responsible stewardship of resources;
- Respect for communities and stakeholders;
- Compliance with applicable law;
- Environmental responsibility;
- Avoidance and proper management of conflicts of interest;
- Safeguarding of beneficiaries and personnel; and
- Evidence-based decision-making.

1.4 Role of the Board

The Board shall provide strategic direction and oversight and shall, subject to MFI's governing documents and applicable law:

- Approve the organisation's vision, mission and strategic direction;
- Oversee management and organisational performance;
- Approve major policies;
- Oversee financial sustainability and financial controls;
- Review budgets and financial reports;
- Oversee risk management;
- Ensure appropriate safeguarding arrangements;

- Oversee compliance and regulatory obligations;
- Approve major partnerships and commitments where required;
- Protect MFI's charitable/non-profit purpose and reputation;
- Oversee ethical conduct;
- Review programme impact and organisational performance; and
- Ensure appropriate accountability to beneficiaries, donors and other stakeholders.

1.5 Responsibilities of Trustees/Board Members

Board members shall:

- Act honestly and in the best interests of MFI;
- Comply with MFI policies;
- Maintain confidentiality;
- Disclose actual, potential or perceived conflicts of interest;
- Exercise reasonable care and diligence;
- Avoid using their position for personal benefit;
- Protect MFI's assets and reputation;
- Participate actively in Board meetings;
- Review information provided for decision-making; and
- Maintain independence and objectivity.

1.6 Board Meetings

The Board shall meet as frequently as required by MFI's governing documents and applicable law. Meeting procedures shall include:

1. Circulation of agenda and relevant papers in advance;
2. Recording of attendance;
3. Disclosure of conflicts of interest;
4. Discussion and consideration of agenda items;
5. Recording of decisions and resolutions;
6. Assignment of action points where appropriate; and
7. Maintenance of approved minutes.

1.7 Quorum

The quorum for Board meetings shall be determined in accordance with MFI's governing documents and applicable law. No major decision requiring Board approval shall be treated as validly approved without the required quorum.

1.8 Board Committees

The Board may establish committees or working groups for areas including:

- Finance and audit;
- Programmes;
- Safeguarding;
- Human resources;
- Risk management; and

- Other areas considered necessary.

Each committee should have written Terms of Reference specifying its mandate, authority, membership, reporting requirements and meeting arrangements.

1.9 Board Independence

Board members shall make decisions objectively and shall not allow personal, financial, family, business or other interests to improperly influence MFI decisions.

1.10 Management Accountability

The Board shall delegate operational responsibilities to management while retaining appropriate oversight. Management shall provide accurate and timely information to the Board regarding:

- Finances;
- Programmes;
- Risks;
- Compliance;
- Safeguarding;
- Significant incidents;
- Funding;
- Staffing; and
- Organisational performance.

1.11 Board Evaluation

MFI may periodically review the effectiveness of the Board and its committees, including attendance, participation, oversight and governance practices.

1.12 Records

Board agendas, minutes, resolutions, attendance records, declarations and other governance records shall be maintained securely.

2. CONFLICT OF INTEREST POLICY

2.1 Purpose

This policy ensures that personal interests do not improperly influence decisions taken on behalf of MFI.

2.2 Scope

The policy applies to trustees, employees, consultants, volunteers, committee members and others acting on behalf of MFI.

2.3 Conflict of Interest

A conflict may arise where an individual's personal, financial, family, professional or other interest could influence, or appear to influence, their responsibilities to MFI. Examples include:

- Financial interest in an MFI supplier;
- Family relationship with a job applicant;
- Ownership or management of a vendor;
- Receiving personal benefits from an MFI transaction;

- Participation in a decision affecting a related organisation; or
- Outside employment that conflicts with MFI responsibilities.

2.4 Disclosure

Individuals shall promptly disclose actual, potential or perceived conflicts to their supervisor, designated authority or Board, as applicable. Board members shall disclose conflicts at relevant meetings.

2.5 Management of Conflicts

Depending on the circumstances, MFI may:

- Require the individual to recuse themselves;
- Restrict access to confidential information;
- Appoint an independent decision-maker;
- Obtain competitive quotations;
- Document the decision;
- Require divestment or cessation of the conflicting activity; or
- Take another reasonable measure.

2.6 Register of Interests

MFI should maintain a Conflict of Interest Register containing relevant disclosures and actions taken.

2.7 Related-Party Transactions

Related-party transactions shall be disclosed, independently reviewed and approved in accordance with applicable law, MFI's governing documents and internal controls.

2.8 Non-Compliance

Failure to disclose a material conflict may result in disciplinary or governance action.

3. DELEGATION OF AUTHORITY POLICY

3.1 Purpose

This policy establishes appropriate levels of authority for financial, operational, contractual and organisational decisions.

3.2 Principles

Delegation shall be:

- Clearly documented;
- Appropriate to the individual's role;
- Subject to financial controls;
- Monitored;
- Reviewable; and
- Consistent with the Board-approved budget.

3.3 Authority Matrix

MFI shall maintain an approved Delegation of Authority Matrix covering, at minimum:

- Expenditure;
- Purchase orders;
- Vendor appointments;
- Contracts;
- Employee recruitment;
- Salary decisions;
- Bank transactions;
- Grants;
- Project approvals;
- Asset disposal; and
- Other material commitments.

3.4 Segregation of Duties

Where practicable, no single person should control an entire transaction from initiation through approval, payment and reconciliation, for example:

Request → Verification → Approval → Payment → Accounting/Reconciliation

should be performed by separate individuals where organisational capacity permits.

3.5 Emergency Authority

Emergency decisions may be taken where necessary to protect people, assets, programmes or organisational interests. Such decisions must be documented and reported to the appropriate authority as soon as reasonably practicable.

3.6 Review

The authority matrix shall be reviewed periodically and whenever there is a significant organisational or staffing change.

4. FINANCIAL MANAGEMENT & INTERNAL CONTROLS POLICY

4.1 Purpose

This policy establishes controls for responsible management of MFI's financial resources.

4.2 Financial Principles

MFI shall manage funds according to the principles of:

- Legality;
- Transparency;
- Accountability;
- Economy;
- Efficiency;
- Appropriate documentation;
- Segregation of duties; and
- Donor and grant conditions.

4.3 Budgeting

Annual budgets shall be prepared based on organisational priorities and approved through the appropriate governance process. Material variations from approved budgets should require documented approval.

4.4 Bank Accounts

Bank accounts shall be opened and operated only with appropriate organisational approval. Authorised signatories shall be formally designated. Where practicable, payment authority should require appropriate dual control.

4.5 Cash Management

Cash transactions should be minimised. Where cash is necessary:

- Appropriate approval shall be obtained;
- Receipts shall be maintained;
- Cash limits shall be established;
- Cash shall be securely stored; and
- Periodic reconciliation shall be performed.

4.6 Payments

Payments shall be supported by appropriate documentation, which may include:

- Invoice;
- Purchase order;
- Approval;
- Receipt;
- Contract;
- Delivery confirmation; and
- Proof of service.

4.7 Accounting Records

MFI shall maintain accurate and complete financial records in accordance with applicable accounting requirements and its funding obligations.

4.8 Reconciliation

Bank, cash, advance and other relevant accounts shall be reconciled periodically. Unexplained differences shall be investigated.

4.9 Advances

Employee, programme and travel advances shall:

- Be approved;
- Be used only for authorised purposes;
- Be supported by documentation; and
- Be settled within prescribed timelines.

4.10 Financial Reporting

Management shall provide appropriate financial reports to the Board and relevant stakeholders.

4.11 Internal Controls

Internal controls should address:

- Authorisation;
- Segregation of duties;
- Documentation;
- Access controls;
- Reconciliation;
- Asset protection;
- Fraud prevention;
- Review and approval; and
- Record retention.

4.12 Audit

MFI shall facilitate statutory and other audits as required. Management shall respond appropriately to audit findings and track corrective actions.

5. PROCUREMENT & VENDOR MANAGEMENT POLICY

5.1 Purpose

The purpose of this policy is to ensure fair, transparent and value-for-money procurement.

5.2 Scope

The policy applies to purchases of:

- Goods;
- Equipment;
- Services;
- Consultancy;
- Construction;
- Field supplies; and
- Other organisational requirements.

5.3 Procurement Principles

Procurement shall be based on:

- Value for money;
- Quality;
- Suitability;
- Fairness;
- Transparency;
- Competition where practicable;
- Ethical conduct; and
- Avoidance of conflicts of interest.

5.4 Procurement Process

Depending on the value and nature of procurement, MFI may require:

8. Identification of need;
9. Budget confirmation;
10. Specifications;
11. Quotations/proposals;
12. Comparative evaluation;
13. Approval;
14. Purchase order/contract;
15. Receipt of goods/services;
16. Verification; and
17. Payment.

5.5 Vendor Due Diligence

MFI may verify:

- Legal identity;
- Registration details;
- Ownership;
- Bank details;
- Tax details where applicable;
- References;
- Conflict-of-interest concerns;
- Sanctions or legal concerns where relevant; and
- Capacity to deliver.

5.6 Vendor Selection

Selection shall not be based solely on personal relationships. Any exception to normal competitive procurement shall be justified and approved.

5.7 Gifts and Benefits

Vendors shall not provide benefits intended to influence procurement decisions.

5.8 Vendor Performance

Material vendors may be periodically assessed for:

- Quality;
- Timeliness;
- Compliance;
- Service;
- Value; and
- Ethical conduct.

5.9 Records

Procurement documentation shall be retained in accordance with MFI's records policy.

6. HUMAN RESOURCES & PEOPLE POLICY

6.1 Purpose

MFI aims to maintain a professional, inclusive, respectful and safe working environment.

6.2 Recruitment

Recruitment shall be based on:

- Role requirements;
- Qualifications;
- Relevant experience;
- Organisational needs; and
- Fair and transparent assessment.

6.3 Equal Opportunity

MFI shall seek to provide equal opportunity and shall not tolerate unlawful discrimination or harassment.

6.4 Employment Documentation

Employees should receive appropriate documentation describing:

- Position;
- Responsibilities;
- Reporting line;
- Remuneration;
- Working conditions; and
- Applicable organisational policies.

6.5 Performance Management

Performance may be assessed through:

- Objectives;
- Role responsibilities;
- Feedback;
- Development discussions; and
- Periodic reviews.

6.6 Training and Development

MFI should provide relevant training based on organisational needs, including training on:

- Code of Conduct;
- Safeguarding;
- POSH;
- Anti-bribery;
- Whistleblowing;
- Health and safety;
- Data protection; and

- Role-specific requirements.

6.7 Leave and Attendance

Leave and attendance shall be administered according to MFI's applicable employment rules and applicable law.

6.8 Disciplinary Action

Disciplinary procedures should be fair, documented and proportionate. Employees should have an opportunity to respond to allegations before a final disciplinary decision, subject to applicable law and the nature of the matter.

6.9 Separation

Upon separation, employees shall return:

- Organisational property;
- Documents;
- Equipment;
- Access credentials; and
- Confidential information.

6.10 Confidentiality

Employees shall protect confidential organisational, donor, community and personal information.

7. PREVENTION OF SEXUAL HARASSMENT (POSH) POLICY

7.1 Purpose

MFI is committed to providing a workplace free from sexual harassment.

7.2 Scope

This policy applies to employees, trustees, consultants, volunteers, interns and other persons covered by applicable law and organisational arrangements.

7.3 Prohibited Conduct

Sexual harassment may include unwelcome conduct of a sexual nature, including:

- Unwelcome physical contact;
- Sexual remarks or advances;
- Inappropriate messages;
- Sexually explicit material;
- Requests for sexual favours;
- Inappropriate comments about appearance;
- Hostile or intimidating conduct of a sexual nature; and
- Other conduct covered by applicable law.

7.4 Internal Complaints Committee

Where legally required, MFI shall constitute an Internal Committee/appropriate statutory mechanism in accordance with applicable law. The organisation shall provide the committee with reasonable support to perform its functions.

7.5 Complaint Process

Complaints shall be handled in accordance with applicable law and MFI's established procedure. The process should emphasise:

- Confidentiality;
- Fairness;
- Impartiality;
- Protection against retaliation;
- Timely handling; and
- Appropriate documentation.

7.6 Confidentiality

Information relating to complaints shall be handled confidentially to the extent permitted by law.

7.7 Retaliation

Retaliation against a person who raises a complaint or participates in a process in good faith is prohibited.

7.8 Awareness

MFI shall conduct appropriate awareness and training programmes.

8. SAFEGUARDING & CHILD PROTECTION POLICY

8.1 Purpose

MFI is committed to protecting children, vulnerable adults, communities and programme participants from abuse, exploitation, neglect and harm.

8.2 Scope

This policy applies to:

- Employees;
- Trustees;
- Volunteers;
- Interns;
- Consultants;
- Partners;
- Contractors;
- Field teams; and
- Others representing MFI.

8.3 Safeguarding Principles

MFI shall promote:

- Safety;
- Dignity;
- Respect;
- Informed participation;

- Non-discrimination;
- Prevention of exploitation;
- Confidentiality; and
- Prompt response to concerns.

8.4 Prohibited Conduct

Prohibited conduct includes:

- Physical abuse;
- Sexual abuse or exploitation;
- Emotional abuse;
- Neglect;
- Bullying;
- Harassment;
- Exploitation of community members;
- Inappropriate relationships involving power imbalance;
- Trafficking or forced labour;
- Inappropriate use of children's images; and
- Any other conduct prohibited by applicable law.

8.5 Working With Children

Where programmes involve children, MFI shall establish appropriate safeguards including:

- Appropriate recruitment screening;
- Supervision;
- Safe programme environments;
- Consent procedures;
- Appropriate photography and communication practices; and
- Reporting mechanisms.

8.6 Reporting

Any safeguarding concern should be reported promptly through MFI's designated reporting mechanism. Where immediate danger exists, appropriate emergency or statutory authorities should be contacted in accordance with law and organisational procedure.

8.7 Survivor-Centred Approach

MFI shall seek to treat affected persons with dignity, respect and sensitivity and shall avoid unnecessary exposure of personal information.

8.8 Partner Requirements

Relevant partners and contractors may be required to comply with MFI's safeguarding requirements.

8.9 Training

Personnel involved in programmes with children or vulnerable communities shall receive appropriate safeguarding training.

9. DATA PROTECTION & PRIVACY POLICY

9.1 Purpose

This policy establishes principles for responsible collection, use, storage and sharing of personal information.

9.2 Scope

The policy applies to personal information relating to:

- Employees;
- Applicants;
- Beneficiaries;
- Community members;
- Donors;
- Volunteers;
- Vendors;
- Partners; and
- Other stakeholders.

9.3 Data Protection Principles

MFI shall seek to ensure that personal information is:

- Collected for legitimate purposes;
- Relevant and proportionate;
- Accurate where reasonably practicable;
- Appropriately protected;
- Accessed only by authorised persons; and
- Retained only as required.

9.4 Consent and Notice

Where consent or notice is required, MFI shall use appropriate mechanisms consistent with applicable law.

9.5 Sensitive Information

Sensitive personal information shall receive appropriate safeguards based on its nature and applicable legal requirements.

9.6 Access Control

Access to personal information shall be based on legitimate organisational requirements.

9.7 Data Sharing

Personal information shall not be shared unnecessarily. Where information is shared with partners, service providers or donors, MFI should consider appropriate contractual and security safeguards.

9.8 Data Breaches

Suspected data breaches should be reported immediately to the designated responsible person. MFI shall assess and respond to breaches in accordance with applicable law and internal procedures.

9.9 Retention and Disposal

Records shall be retained only for the period required for legitimate organisational, legal, regulatory or contractual purposes.

9.10 Photographs and Stories

Images, testimonials and stories involving community members or beneficiaries shall be collected and used responsibly, with appropriate consent and safeguards.

10. DONOR & GRANT MANAGEMENT POLICY

10.1 Purpose

This policy establishes controls for accepting, administering and reporting donor and grant funds.

10.2 Donor Principles

MFI shall seek relationships with donors that are consistent with:

- MFI's mission;
- Ethical principles;
- Applicable law;
- Organisational independence; and
- Responsible use of funds.

10.3 Donor Due Diligence

MFI may conduct proportionate due diligence on significant donors, partners or funding sources. Concerns may include:

- Legal or regulatory issues;
- Conflicts of interest;
- Reputational risks;
- Funding conditions inconsistent with MFI's mission; or
- Requirements that cannot be lawfully or ethically fulfilled.

10.4 Grant Acceptance

Before accepting a significant grant, MFI should review:

- Purpose;
- Amount;
- Duration;
- Restrictions;
- Reporting requirements;
- Deliverables;
- Payment conditions;
- Compliance requirements; and
- Organisational capacity.

10.5 Restricted Funds

Restricted funds shall be used only for authorised purposes, subject to applicable law and donor agreements.

10.6 Grant Budgets

Grant budgets shall be approved and monitored. Material deviations shall be handled in accordance with the grant agreement and internal approval procedures.

10.7 Grant Reporting

Reports to donors shall be:

- Accurate;
- Supported by records;
- Timely; and
- Consistent with actual programme and financial performance.

MFI shall not knowingly submit false, misleading or materially incomplete reports.

10.8 Donor Influence

Donor funding shall not improperly compromise MFI's mission, professional judgement, community interests or organisational independence.

10.9 Grant Closure

At grant closure, MFI shall complete required:

- Financial reconciliation;
- Programme reporting;
- Asset treatment;
- Documentation; and
- Donor communications.

11. RISK MANAGEMENT POLICY

11.1 Purpose

The purpose of this policy is to establish a systematic approach to identifying, assessing and managing organisational risks.

11.2 Risk Categories

MFI may consider:

- Strategic risks;
- Financial risks;
- Operational risks;
- Legal and regulatory risks;
- Safeguarding risks;
- Environmental risks;
- Programme risks;
- Reputational risks;
- Cyber and data risks;
- Human resource risks;

- Funding risks; and
- Health and safety risks.

11.3 Risk Identification

Management shall periodically identify risks through:

- Programme reviews;
- Financial reviews;
- Audits;
- Staff feedback;
- Incident reports;
- Partner assessments;
- Regulatory developments; and
- Board discussions.

11.4 Risk Assessment

Risks may be assessed according to:

Likelihood × Impact

MFI should maintain a risk register identifying significant risks and corresponding controls.

11.5 Risk Treatment

Risk responses may include:

- Avoidance;
- Mitigation;
- Transfer;
- Acceptance with monitoring; or
- Contingency planning.

11.6 Risk Register

The risk register should record:

- Risk description;
- Risk owner;
- Likelihood;
- Impact;
- Existing controls;
- Mitigation actions;
- Target date; and
- Status.

11.7 Escalation

Material risks shall be escalated to senior management and/or the Board as appropriate.

11.8 Incident Management

Significant incidents shall be documented and reviewed to identify:

- What happened;
- Immediate response;
- Root causes;
- Corrective actions; and
- Preventive measures.

11.9 Business Continuity

MFI should maintain appropriate continuity arrangements for significant operational disruptions.

12. COMMUNITY GRIEVANCE REDRESSAL POLICY

12.1 Purpose

MFI recognises the importance of providing communities, beneficiaries and stakeholders with safe and accessible channels to raise concerns, complaints and suggestions.

12.2 Scope

The mechanism may cover concerns relating to:

- Programme delivery;
- Staff conduct;
- Discrimination;
- Safeguarding;
- Misuse of resources;
- Environmental impacts;
- Exclusion;
- Procurement concerns;
- Communication;
- Beneficiary selection; and
- Other MFI activities.

12.3 Accessibility

MFI shall seek to make grievance channels accessible through appropriate methods, which may include:

- Email;
- Telephone;
- Written complaint;
- In-person reporting;
- Community meetings;
- Designated field personnel; and
- Local-language mechanisms where appropriate.

12.4 Anonymous Complaints

Anonymous complaints may be accepted where practicable. The ability to investigate will depend on the information available.

12.5 Grievance Process

A grievance should generally follow:

Receipt → Acknowledgement → Initial Assessment → Investigation/Review → Decision/Corrective Action → Closure

12.6 Safeguarding Complaints

Safeguarding complaints shall be handled through the appropriate safeguarding mechanism and shall not be treated merely as routine programme complaints.

12.7 POSH Complaints

Workplace sexual harassment complaints shall be handled through the legally applicable POSH mechanism.

12.8 Confidentiality

Personal information relating to complainants, affected persons and witnesses shall be protected appropriately.

12.9 Non-Retaliation

No person should face retaliation for raising a genuine concern in good faith.

12.10 Timelines

MFI should establish reasonable internal timelines for acknowledgement, review and closure, while recognising that complex matters may require additional time.

12.11 Records

Grievances shall be documented appropriately, including:

- Date received;
- Nature of concern;
- Action taken;
- Responsible person;
- Outcome; and
- Closure date.

12.12 Learning

Repeated or significant grievances should be analysed to identify systemic improvements.

13. GENERAL POLICY ADMINISTRATION AND REVIEW

13.1 Policy Ownership

Each policy shall have an identified owner responsible for implementation, monitoring and review.

13.2 Approval

Policies shall be approved by the appropriate authority in accordance with MFI's governing documents and Delegation of Authority. Policies requiring Board approval shall be formally placed before the Board.

13.3 Communication

Policies shall be communicated to relevant:

- Employees;
- Trustees;
- Volunteers;
- Consultants;
- Partners; and
- Other stakeholders.

13.4 Training

MFI shall provide appropriate training or orientation on policies relevant to an individual's role.

13.5 Exceptions

Any exception to a policy shall:

- Be justified;
- Be documented;
- Be approved by the appropriate authority; and
- Not conflict with applicable law.

13.6 Monitoring

Management shall periodically assess whether policies are being implemented effectively.

13.7 Policy Review

Policies should generally be reviewed at least every two or three years, or earlier when:

- Legislation changes;
- Organisational structure changes;
- Significant incidents occur;
- Donor requirements change;
- New risks emerge; or
- Operational experience indicates a need for revision.

13.8 Version Control

Every policy shall contain:

- Version number;
- Approval date;
- Effective date;
- Review date;
- Policy owner; and
- Approval authority.

14. APPROVAL AND ACKNOWLEDGEMENT

14.1 Board Approval

The Governance Policies & Procedures Manual of Mangrove Foundation of India shall be approved by the appropriate governing authority of MFI.

Approved By	Mr. Meerasa
Designation	Founder & Director
Date	21/08/2024
Signature & Seal	 