The Oslo Center

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Policy handbook

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ACRONYMS

AP	Accounts Payable
AR	Accounts Receivable
CD	Country Director
CoA	Chart of Accounts
CO	Country Office
DBL	Donor Budget Line
ED	Executive Director
EFT	Electronic Funds Transfer
EUR	Euro
FAO	Finance and Admin Officer
GBP	British Pound Sterling
GJ	General Journal
GPS	Global Positioning System
HEAT	Hostile Environment Awareness Training
HQ	Headquarters
HR	Human Resources
ILO	International Labour Organization
ISOS	International SOS
KYC	Know Your Customer
MFA	Ministry of Foreign Affairs
NFC	Near Field Communication
NOK	Norwegian Krone
PEPs	Politically Exposed Persons
PO	Purchase Orders
PYRJ	Payroll Journal
RFID	Radio Frequency Identification
SDGs	Sustainable Development Goals
SEAH	Sexual Exploitation, Abuse and Harassment
TOC	The Oslo Center
UN	United Nations
USD	United States Dollar
VAT	Value Added Tax
VPN	Virtual Private Network
WHES	Workplace Health, Environment, and Safety
WHO	World Health Organization

Contents

1. Introduction

This TOC Policy Handbook will be the formal TOC policies and legal framework for the operation from the day TOC Board of Directors approves the policy. However, this handbook is a revised policy framework and will be implemented to a specific implementation plan endorsed by the TOC Board of Directors.

1.1 Vision, mission and core values

The Oslo Center is a non-profit international organization working to provide assistance in the field of democracy and democratic governance. TOC is registered as a Norwegian foundation but operates globally implementing programs in partnership with key democratic actors and institutions, women, youth, persons with disability, marginalized groups, and other key stakeholders to strengthen inclusive and participatory democratic processes.

1.1.1 The Oslo Center vision

We envision a world where democratic systems are responsive to citizen needs, respecting their meaningful and inclusive participation, human rights, and human dignity.

1.1.2 The Oslo Center mission

To promote and enhance democratic practices by strengthening governance, political and government institutions, and civic spaces.

1.1.3 The Oslo Center core values

- **Integrity** – TOC is committed to be accountable, transparent and upholding ethical principles and values in our organizational culture and work.
- **Impartiality** – TOC works as an impartial and independent organization that engages with all, regardless of background, race, religion, sexual orientation, gender or political affiliation.
- **Inclusivity** – TOC commits to equal opportunity to all, both in its work and staff, regardless of gender, age, ethnicity, sexual orientation and race.
- **Reliability** – TOC work aims to be solid, trustworthy, consistent and accurate in its work and performance.

1.2 Scope and application

1.2.1 Policy purpose

The Oslo Center Policy Handbook is a compilation of policies and processes that are guiding the work of TOC to achieve its vision, mission and to ensure that TOC complies with, strengthen and enforce its core values.

Our policies are critical to strengthening the work of TOC, protect the integrity of TOC, its staff and partners and ensure that operations follow best international standards, national legal requirements and donors/funders requirements.

1.2.2 Applicability

TOC policies govern all aspects of the operations and are applicable to all levels, locations and personnel engaged with TOC, this includes:

- **Staff:** All employees, regardless of role (full-time, part-time, temporary).
- **Board Members:** Members of the Board of Directors in the TOC HQ and Country Offices
- **Consultants and contractors:** Individuals or organizations hired for specific tasks or projects.
- **Volunteers:** Any person who provides unpaid services to TOC.
- **Partner organizations:** This includes collaborating partners or sub-grantees.

1.2.3 Scope

- These policies govern all activities and operations of TOC at all levels and geographical locations where TOC is implementing programs, short term or permanently.
- The TOC policies are made based on best international standards, practices and Norwegian laws. Therefore, sections of these policies will have to be amended and adjusted to country specific contexts and legal frameworks.
- Although the TOC policies are developed based on donor requirements and standards, individual grant agreements might include sections that are contravening TOC policies. In such situations, TOC would be required to follow the donor agreement rather than its own policies.
- Country specific amendments and adjustments due to national legal framework or donor requirement will be approved by TOC HQ.

2. Governance, organization and management

2.1 Vision, mission and core values

2.1.1 Purpose

This policy sets out how TOC is governed and managed. It is designed to ensure that TOC complies with the Norwegian Foundation Act (Stiftelsesloven), meets requirements set by the Norwegian Foundation Authority (Stiftelsestilsynet), and follows sound practices in transparency and accountability. The policy also explains how responsibilities are divided between the Board, HQ management and staff, and Country Offices, so TOC can operate effectively and in line with its mission to promote democracy and good governance.

2.1.2 Governance structure

TOC is established as an independent legal entity under Norwegian law and applies a governance model to balance centralized accountability with Country Office representation and ownership. The key organizational entities of the TOC governance model are the TOC Board of Directors and HQ in Norway and Country Offices and where relevant a Country Office Board. This governance model ensures shared ownership, context responsiveness, and mutual accountability, while maintaining a strong legal and fiduciary anchor in Norway.

TOC Board of Directors sets the TOC overall strategic priorities based on the approval of TOC strategic plan. Additionally, the TOC Board of Directors have the overall financial oversight and responsibility for the TOC globally (HQ and country offices).

The Country Office Board (when required based on national legalization) will mainly be responsible for ensuring that the strategy and financial decisions made by the TOC Board of Directors are effectively implemented within the country specific context.

The relationship between the TOC Board of Directors and the TOC Country Office Board is based on the principle that the TOC Board of Directors holds the ultimate legal responsibility, while the TOC Country Office Board contributes to local execution, creating a tiered structure for governance and accountability and compliance with relevant national legislation. The mandate relation between TOC board and TOC Country Office Board is stated in the TOC Board Charter.

This governance model ensures shared ownership, context responsiveness, and mutual accountability, while maintaining a strong legal and fiduciary anchor in Norway.

2.1.2.1 The Board of Directors

In line with the Norwegian Foundation Act, the TOC Board has three or more members, none of which can be the Chief Executive Officer (CEO). The gender composition of the board shall strive to follow Stiftelseslovens requirements for board composition, at the very least meeting a gender balance. Board members are appointed according to TOC statutes and must have skills, networks and/or other demonstrable characteristics of relevance to TOC's sector of work, i.e. democracy promotion, development, governance, inclusion, corporate, business and financial management.

The Board sets the TOC overall vision, mission, and long-term strategic goals and approves key organizational policies and governance structures.

The Board is responsible for safeguarding TOC's assets and ensuring that funds are used in line with its statutory purpose. The annual budget and financial statements must be approved by the Board.

The Board is responsible for appointing the CEO, defining their authority, and supervising their work. The Board must also ensure that adequate systems of risk management, internal control, and financial oversight are in place.

Each Board member must act in the best interest of TOC, not in the interest of any individual, group, or external party. Conflicts of interest must be declared and managed transparently, and Board members must withdraw from decision-making where they have vested personal interest.

Four Board meetings are held per year (quarterly), with agendas and minutes documented and archived. The CEO will help prepare the agenda items for each Board Meeting and will attend Board meetings as the primary link between the Board and management. The CEO will produce and archive minutes from each meeting, which the Board will approve in the subsequent meeting.

Board members are not compensated and serve on a voluntary basis.

Board members are elected and appointed by the sitting Board for one four-year term at a time and can sit for a maximum of two periods accumulating to eight years of total permissible tenure.

Board self-assessments

The Board will carry out a self-assessment every year. This creates a regular rhythm of reflection without becoming overly burdensome.

The assessment should cover the Board's overall effectiveness, including governance, strategy, oversight, and risk management. The review should also look at the contributions of individual members, and the quality of the relationship between the board and management.

The process will combine structured questionnaires with space for open comments. The combined results should be discussed openly within the Board, with the goal of identifying strengths and areas for improvement.

The Board will turn findings into an action plan with concrete steps and timelines. Progress should be monitored during regular meetings and reviewed in the next assessment cycle.

The purpose of self-assessment is not compliance but learning. Done well, it helps ensure the board remains effective, accountable, and closely aligned with the mission of the foundation.

2.1.2.2 Board Chair

The Board Chair is elected and appointed by the sitting Board for one four-year term at a time and can sit for a maximum of two periods accumulating to eight years of total permissible tenure. The Board Chair:

- Leads the board by setting meeting agendas, presiding over meetings, and ensuring that discussions are focused, inclusive, and productive.
- Ensures that TOC operates in accordance with its mission, bylaws, legal requirements, and ethical standards, and monitors the Board's performance to promote good governance.
- Supports the CEO by providing guidance and advice and facilitating effective communication between the board and management.
- Represents the foundation to key stakeholders, donors, and partners, and advocates for the foundation's mission within the broader democracy promoting community.
- Monitors internal controls and risk management

2.1.2.3 Board Treasurer

One of the Board members holds the role as Board Treasurer as appointed by the Board. The Board Treasurer supports the Board's collective responsibility for finances by, as relevant and appropriate:

- Overseeing budgets, accounts, and financial reporting, and compliance with Stiftelsesloven and donor requirements.
- Approval according to approval matrix.
- Advising fellow board members to ensure transparency, accountability, and sound financial stewardship.

2.1.2.4 Norway Board relationship with Country Office boards

Country Office boards may be established based on relevant national legal requirements for a foundation to operate in a given country. A set of principles govern election and appointment of Country Office Board Chairs and board members:

- The Board Chair and members are elected and appointed by the TOC Board in Norway.
- The same qualification requirements apply for Country Office board members and Board Chair as for TOC Board members.
- Country Office boards will include up to two TOC Board of Directors members to safeguard local governance in line with TOC statutes and policies.
- The duration of Country Office Board Chair and member terms are the same as for TOC Board Chair and members

Beyond this, Country Office board composition is determined in line with relevant national legislation. Should national legislation conflict with the aforementioned principles, national legislation takes primacy.

Relationship and hierarchy

The TOC Country Office Board is accountable to the TOC Board of Directors for the performance and compliance of its local operations.

The TOC Board of Directors delegates to the TOC Country Office Board to provide input on and oversight of the contextual implementation of TOC strategic priorities.

The TOC Country Office Boards report their activities, challenges, and performance to the TOC Board of Directors for review.

The mandate relation between TOC board and TOC Country Office Board is stated in the TOC Board Charter.

2.1.3 Organizational structure, roles and responsibilities

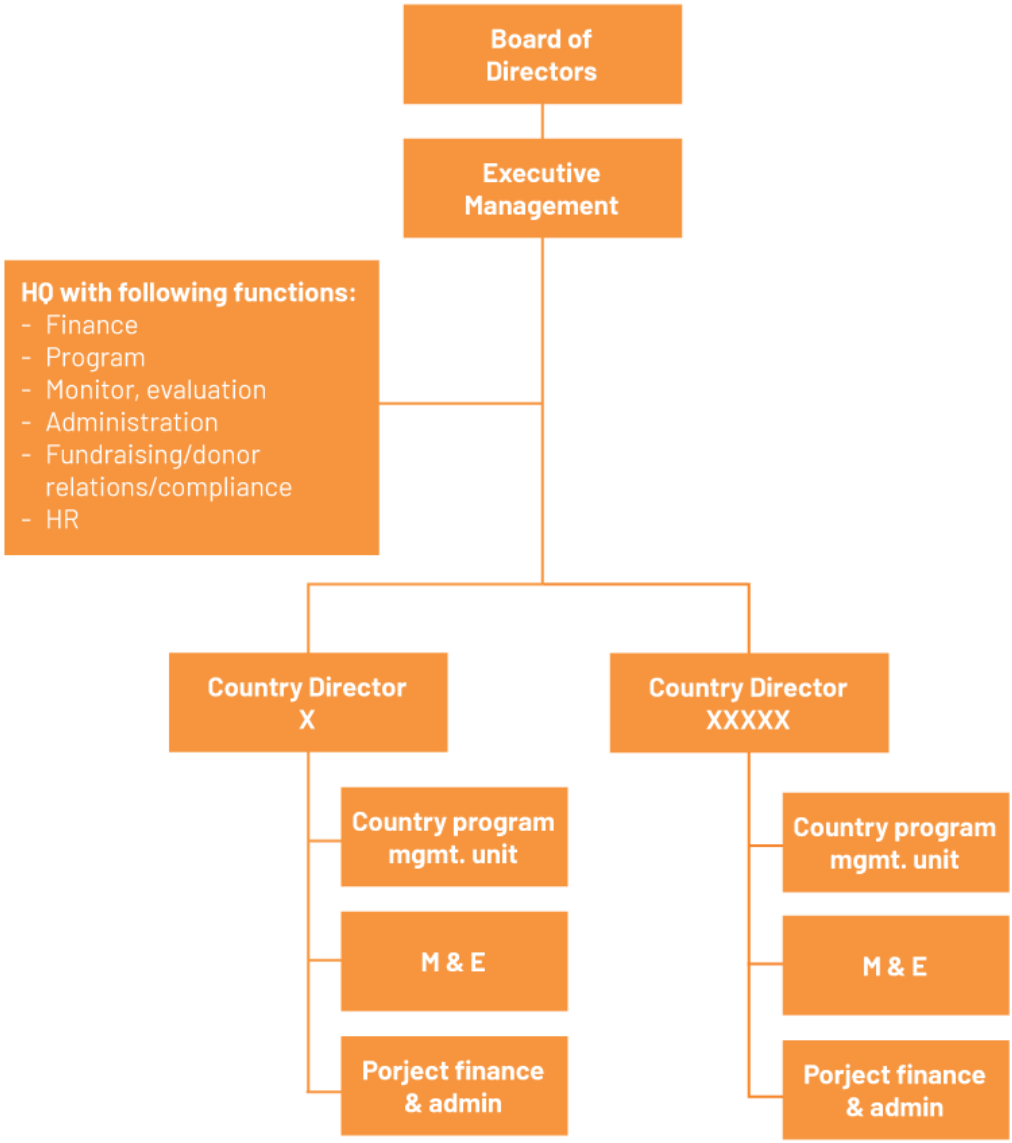
TOC's structure balances centralized strategy and oversight with decentralized program delivery, enabling the foundation to expand effectively while maintaining effectiveness and efficiency.

The organization at HQ level consists of a Board of Directors and a global management team consisting of the CEO, Finance Services, staff/functions related to program (monitoring, development and evaluation/learning), fundraising/donor relations/compliance, Human Resource, other administrative staff as required, who provide support to the global organization. HQ staff report to the CEO.

TOC can have Country Offices where relevant and appropriate for program implementation. Each Country Office is led by a Country Director, who reports to the CEO. Country Office teams can vary in size and consist of staff responsible for country program management, MEL, and project finance and administration. Country Office staff report to the Country Director.

TOC can also have country desk officers in lieu of a Country Office where it is not deemed feasible or relevant to maintain physical country presence. Country desk officers follow up programming in the given country or countries. This can be a dedicated full-time role or a part-time role assigned to staff members holding multiple roles, depending on the associated workload and responsibility. Country desk officers report to the CEO.

The general TOC organizational structure is:



Detailed description of the organizational structure with specific staff positions in the HQ and CO will be kept in an Organizational Structure document. This document will be regularly updated to reflect the organizational layout of TOC at HQ level; the CO organizational layout and new country offices should that be the case. Any changes to the Organizational Structure document must be approved by the CEO and will be shared with the TOC Board of Directors. The CEO and Country

Directors are responsible for keeping up-to-date organizational charts at the HQ and CO levels.

2.1.3.1 TOC headquarters

The TOC HQ is in Oslo, Norway. TOC is registered as a foundation under Norwegian law since January 2006. The organization is subject to the laws and regulations of Norway.
HQ plays a key role in the management and governance of TOC. It oversees the compliance with regulations and legal requirements as stipulated in the different policies present at the organization.
HQ defines the overall strategy of the organization and the control framework of the organization together with the policies and procedures.

The following key functions will be at the TOC HQ:

- The CEO is responsible for the daily management of TOC. This includes implementing Board decisions, ultimate oversight of country programs, managing staff and resources, and ensuring that activities are consistent with TOC's statutes and mission.

  The CEO reports directly to the Board and provides regular updates on activities, finances, and risks.

  The CEO has authority over operational decisions but must seek Board approval for major matters such as annual budgets, policy reviews, strategic plans, procurements in line with the TOC Procurement Policy, or commitments that could otherwise materially affect TOC's finances or reputation.

- Financial Services staff roles and responsibilities are described in chapter 4 Financial Management Manual.
- Program, Monitoring, Evaluation and Learning (MEL) staff oversee the development, planning, implementation, and evaluation of TOC programs to align with TOC's overall strategic goals and donor agreements.
- Fundraising, donor relations, and compliance staff.
- Communication and advocacy staff.
- Administration, HR and other technical capacity staff as needed.

2.1.3.2 Country offices

TOC can have Country Offices that will directly implement programs, projects and activities contributing to the organization's mission and vision. The need for a Country Office will depend on the local context and nature of the given program to be implemented.

Country Directors are responsible for:

- Strategic leadership: Leading the implementation of TOC's mission and strategy in the country, adapting to local context.
- Program oversight: Ensuring projects are delivered on time, within budget, and with quality and impact.
- External representation: Representing TOC to donors, authorities, partners, and networks to build visibility and trust.
- Staff and office management: Recruiting, managing, and supporting staff while overseeing HR, administration.
- Fundraising: Contribute to ensuring funding for the country program and operations.
- Finance and compliance: Accountable for budgets, donor compliance, local legal adherence, and risk management.
- Link to headquarters: Main bridge between the Country Office and HQ, ensuring alignment and clear communication.

Country Offices will:

- Build relationships with local stakeholders, including government agencies, community organizations, and beneficiaries.
- Manage budgets and financial resources allocated to country-level programs. Ensure transparency and accountability in financial reporting, adhering to both organizational and local legal requirements.
- Represent the organization at local, national, and regional levels, advocating for relevant issues while promoting the organization's mission and work to raise awareness and garner collaborations.
- Ensure compliance with local laws and regulations, as well as organizational policies.
- Program development and fundraising efforts with donors located in relevant countries, in cooperation with TOC HQ.
- Contribute to fundraising for the country program and operations.

Establishment of new Country Offices must always be approved by the TOC Board. The following high-level aspects will be considered when determining whether to establish a Country Office:

Country Office	**No Country Office**
• Long-term, multi-year presence with significant funding • Need for local legitimacy, visibility, and trust-building	• Short-term, small-scale, or pilot projects • Restrictive or hostile NGO/ foreign entity regulations in the host country

• Complex operations (staff, training centers, sub-grants) • Donor or host-country requirements for registration • Legal space is permissive enough to allow for registration and safe operation	• Work is primarily through local partners or regional networks • Cost and flexibility considerations outweigh benefits of an office • Political sensitivity makes a foreign entity presence risky

Where national legal frameworks do not allow for registration of a TOC Country Office, TOC can select to work through local partners registered in the given country to facilitate program implementation.

2.2 Human resources

2.2.1 Purpose

The Human Resources Policy provides the framework governing the employment relationship within TOC. It defines the standards, responsibilities, and processes that ensure staff are managed fairly, consistently, and transparently in line with Norwegian labor legislation in Norway and equivalent laws in other countries of operation. Because TOC works to promote democracy and human rights, the HR policy is designed to reflect the values of equity, participation, transparency, and inclusion. It aims to foster a safe and empowering workplace that allows all employees to thrive and contribute to TOC's mission.

2.2.2 Employment policies

Employment is always based on written contracts, which clearly define the terms of engagement. Contracts specify the type of appointment, job responsibilities, working hours, termination procedures, compensation and benefits. All employment practices will comply with national labor legislation and are consistent with international standards.

Employment is grounded in principles of non-discrimination and fairness. No staff member will be treated differently on the basis of gender, ethnicity, age, disability, religion, sexual orientation, or other status. To make this practical, TOC ensures that:

- Every employee receives a written contract before starting work
- Job descriptions are clearly defined and accessible
- Probationary periods are communicated at the start of employment
- Changes to terms of employment are provided in writing and require employee consent

2.2.3 Recruitment

Recruitment is conducted fairly and transparently to attract competent staff who align with TOC's values. All vacancies are advertised publicly where possible, and applicants are assessed on merit. The process includes:

- Public announcement of positions through appropriate platforms
- Shortlisting based on objective criteria
- Interviews conducted by at least two staff to ensure impartiality
- Reference checks and, where appropriate, background and safeguarding checks

A record of the recruitment process is kept for accountability purposes.

Recruitment of all staff, in both HQ and Country Offices, is approved by the CEO.

2.2.4 Onboarding

TOC ensures that all new staff are introduced not only to their immediate responsibilities but also to the organizational mission, policies, and culture. Onboarding includes:

- Public announcement of positions through appropriate platforms
- Shortlisting based on objective criteria
- Interviews conducted by at least two staff to ensure impartiality
- Reference checks and, where appropriate, background and safeguarding checks

2.2.5 Compensation and benefits

Compensation is set according to salary scales to ensure equity and transparency. Salaries reflect job responsibilities, experience, and local labor market conditions, while avoiding unjustified disparities.

TOC offers compensation in line with foundation and development sector standards. When the engagement of consultants is required, their compensation should equally be in line with sector standards for the given context. TOC HQ will approve salary ranges and rates applied in Country Offices.

Benefits comply with applicable laws and include, at a minimum, statutory pensions, health insurance or contributions, and social security.

Consultants will be paid according to a consultancy fee range to ensure equity and transparency. The range will be based on sector best practice and adjusted to the local context if needed.

Standard entitlements (subject to national legislation):

Component	Provision
Salary	Paid monthly in accordance with agreed salary and contract type
Pension/Social Security	Contributed according to national legislation
Health Coverage	Provided as insurance or allowance depending on local practice
Allowances	Travel costs will be covered per diem in line with the Norwegian Government Travel Allowance Scale (Statens reiseregulativ).

2.2.6 Leave policies

TOC provides leave entitlements in line with the Norwegian Arbeidsmiljøloven and/or relevant national labor legislation. All employees are encouraged to take leave to ensure rest and foster well-being.

Leave must be requested in advance where possible and approved by the relevant line manager. HR officer or relevant supervisor will keep track of accrued leave and leave taken.

2.2.7 Performance management

Performance management is an ongoing process that emphasizes growth and accountability. Formal performance reviews are conducted annually, with mid-year reviews where possible.

The process includes:

1. Setting clear, measurable objectives aligned with TOC's strategy at the start of each calendar year. Annual goals are set in collaboration with, and approved by, each employee's supervisor.
2. Mid-term supervisor–employee review and adjustments to objectives if necessary. The mid-term will be documented in TOC's HR-system a mid-term performance assessment form filled out and signed by the supervisor and co-signed by the employee. The form should document achievements towards set goals as well as improvement areas towards year-end.
3. A end-of-year evaluation. Outcomes of reviews are documented, and both staff and supervisors sign off to ensure mutual agreement.

2.2.8 Staff capacity building

TOC actively invests in staff development as part of its commitment to democratic values and empowerment. Capacity building may include formal training, workshops, mentoring, and opportunities for cross-country learning. Staff are encouraged to propose development opportunities during performance reviews.

Capacity building opportunities will then be defined and approved by TOC management in the HQ and at Country Office level.

2.2.9 Grievance and disciplinary procedures

Employees of TOC may experience concerns or grievances related to their work environment, their relationships with colleagues or supervisors, or the conditions of their employment. Staff have the right to raise grievances related to their employment relationship if they feel their rights in line with this policy are not respected.

TOC encourages staff to seek informal resolution wherever possible, beginning with open dialogue with a supervisor. If the matter cannot be resolved informally, the employee has the right to submit a formal written complaint. Formal complaints will be investigated by human resources staff or other designated personnel, following established procedures that guarantee impartiality, confidentiality, and fairness.

Grievances follow a structured process:

1. Attempt informal resolution with the direct supervisor
2. Submit a written formal complaint to relevant office management or other designated focal point
3. Receive acknowledgement within ten days
4. Investigation by designated HR officer or other impartial staff member (alternatively a third party) and resolution within a reasonable timeframe
5. Appeal to CEO if unsatisfied with the outcome

Disciplinary procedures of staff follow due process, beginning with verbal or written warnings and escalating, if necessary, to suspension or dismissal.

2.2.10 Diversity, equity, and inclusion

TOC is committed to building a workforce that reflects the diversity of the societies in which it works. Equity is pursued by ensuring that policies and practices treat all staff fairly. Inclusion is realized by creating a culture where every staff member feels valued and is able to contribute fully. Efforts to ensure diversity, equity, and inclusion include:

- Gender balance in recruitment and leadership
- Reasonable accommodations for persons with disabilities
- Cultural and religious respect in workplace practices
- Internal training on code of conduct, SEAH policies and procedures

2.2.11 Data protection and confidentiality

Employee data is managed in compliance with EU GDPR and applicable national laws. Information is stored securely, shared only where necessary, and destroyed in line with data retention schedules.

Employees also have a duty to maintain confidentiality regarding organizational information, and breaches are treated as serious misconduct.

2.2.12 End of employment

Employment may end through resignation, retirement, the expiry of a contract, redundancy, or dismissal. All processes comply with applicable labor laws and are conducted with transparency and fairness. Departing employees are invited to an exit interview, which serves both to gather feedback and to support organizational learning.

Before departure, employees are required to return organizational property and settle outstanding obligations. Departing employees will also commit to confidentiality related to internal TOC documents, proposal ideas or other information. Final payments, including any accrued leave, are processed in line with contractual and relevant national legal requirements.

2.3 Complaints and feedback

2.3.1 Introduction

This policy establishes the framework through which TOC receives, manages, and responds to complaints, feedback, and whistleblowing reports. It applies to all employees, consultants, volunteers, board members, implementing partners, and other stakeholders connected to TOC's operations in all relevant countries. The policy also applies to external stakeholders, including beneficiaries, and partner organizations, who may wish to raise concerns or share feedback about TOC's work.

TOC operates on the principles of transparency, accountability, and integrity. In line with Norwegian law, including the Working Environment Act, as well as relevant labor and safeguarding legislation in the countries where it operates, TOC commits to providing safe, accessible, and trusted mechanisms for raising and addressing concerns. This policy also reflects international best

practice in the development and democracy-building sector, including safeguarding standards, humanitarian accountability principles, and survivor-centered approaches.

2.3.2 Purpose and scope

The purpose of this policy is to ensure that all complaints, feedback, and whistleblowing disclosures are addressed in a manner that is timely, fair, transparent, and respectful of the rights of all parties involved. It seeks to strengthen accountability both internally, towards staff and governing bodies, and externally, towards partners, donors, and the communities served.

The scope of this policy is broad. It includes internal workplace complaints, such as grievances between staff members, allegations of harassment or discrimination, and disputes concerning working conditions. It also includes external complaints and feedback from partners, or beneficiaries concerning the quality, relevance, or impact of TOC's activities. Finally, it provides a framework for whistleblowing, which refers to the protected disclosure of suspected misconduct of a serious nature, such as fraud, corruption, safeguarding violations, or breaches of law or policy.

2.3.3 Guiding principles

TOC's approach to complaints, feedback, and whistleblowing is guided by principles. Accessibility is paramount to ensure stakeholders in all countries of operation can raise concerns through appropriate channels.

- Confidentiality is essential to ensure that all complaints and disclosures are handled with the utmost discretion, and the identity of complainants protected to the extent possible
- Non-retaliation is a cornerstone of this policy. Individuals who raise complaints or make whistleblowing disclosures in good faith will be protected from any form of retaliation, including dismissal, demotion, intimidation, or other negative consequences
- Impartiality is also fundamental, meaning that all complaints will be investigated and addressed fairly and without bias
- Timeliness is critical to maintaining trust, and therefore all complaints will be acknowledged and addressed within reasonable and transparent timeframes

Finally, TOC is committed to accountability and learning, ensuring that information arising from complaints and feedback processes is used to strengthen organizational practices and prevent future harm.

2.3.4 Complaints and feedback mechanisms

TOC provides multiple avenues through which complaints and feedback can be submitted. Employees may raise issues with their line managers or any human resources staff. External stakeholders, including partners, participants and beneficiaries, can access mechanisms provided by Country Offices, such as designated focal persons and anonymous options.

Each Country Office is responsible for ensuring that complaints and feedback mechanisms are widely communicated and accessible to all relevant stakeholders, including beneficiaries.

2.3.5 Whistleblowing mechanism

Whistleblowing is a specific form of disclosure concerning suspected serious misconduct. This may include corruption, fraud, misuse of donor funds, sexual exploitation or abuse, child protection violations, or other breaches of law or ethical standards.

TOC recognizes that individuals who disclose such matters may place themselves at risk and therefore provides clear protections to whistleblowers. Whistleblowers are protected under this policy and retaliation against whistleblowers is strictly prohibited.

Reports may be submitted confidentially or anonymously. To facilitate this, TOC maintains anonymous reporting channels at both country and headquarters levels, including options to escalate concerns directly to the HQ in Norway when local handling is not appropriate or trusted. In addition, where feasible, TOC will provide access to independent external reporting services, ensuring that whistleblowers have safe alternatives outside the organizational hierarchy.

2.3.6 External complaints and feedback

TOC recognizes that accountability to external stakeholders is as important as accountability to staff. Partners and beneficiaries must have safe and effective channels for raising concerns and providing feedback about TOC's work.

Country Offices are therefore required to establish locally appropriate mechanisms that are accessible to all beneficiaries, including those who may face barriers to communication. All feedback will be considered in program decision-making and organizational learning.

2.3.7 Safeguarding and sensitive complaints

Complaints involving safeguarding issues, such as allegations of child abuse, sexual exploitation, or harassment, require immediate and specialized handling. TOC applies a survivor-centered approach to all safeguarding complaints, prioritizing the safety, dignity, and well-being of the affected person. Such complaints must be escalated immediately to the designated safeguarding focal point at the country or headquarters level.

Where appropriate, TOC will facilitate access to health, legal, or psychosocial support services, in line with established referral pathways in the countries where TOC operates. TOC is committed to ensuring that survivors are treated with respect and that complaints of this nature are handled with urgency and discretion.

2.3.8 Confidentiality and data protection

All complaints, feedback, and whistleblowing reports are treated as confidential. Information is shared only with those individuals who require it to investigate and resolve the matter. Personal data is handled securely and in compliance with the EU General Data Protection Regulation (GDPR) in Norway, as well as with applicable data protection legislation in the countries where TOC operates. Records of complaints and investigations are stored securely, and identifying information is removed from reports wherever possible.

2.3.9 Roles and responsibilities

Responsibility for the implementation of this policy rests with multiple levels of the organization:

- The TOC Board has ultimate oversight and ensures compliance with legal and ethical standards
- The CEO, based in Norway, is responsible for ensuring that the policy is effectively implemented across all countries of operation
- Country directors are responsible for ensuring that safe and accessible mechanisms are in place locally and that staff are adequately trained
- Human resources officers or otherwise designated staff have a direct role in handling complaints, maintaining records, and ensuring that investigations are conducted fairly
- All staff members have a responsibility to uphold the standards of this policy, to report concerns promptly, and to cooperate with investigations

2.3.10 Complaint and case handling procedures

Complaints will be handled in accordance with the below procedure:

1. Complaints will be acknowledged within ten working days of receipt.
2. An initial assessment will determine the seriousness of the complaint, the potential risks involved, and the appropriate course of action in line with this Policy.
3. Investigations will be conducted impartially and in accordance with due process, giving all parties the opportunity to be heard.
4. Once an investigation is complete, findings will be communicated to the relevant parties, and corrective or disciplinary actions will be taken where appropriate.
5. Cases will then be formally closed, with documentation maintained securely.

The Board and CEO will be ultimately responsible for handling cases where their independence remains uncompromised. In cases where Board and/or CEO independence is compromised, an external partner will in these cases handle reporting and engage with management as appropriate given the circumstances.

2.3.11 Appeals and escalation

If a complainant is not satisfied with the handling or outcome of a complaint, they may appeal to external accountability mechanisms, including donor complaint systems or relevant regulatory authorities, if internal processes fail to provide adequate redress.

2.3.12 Record keeping

TOC maintains a secure log of all complaints, feedback, and whistleblowing cases. Data is anonymized and used to identify trends, recurring issues, and areas for organizational improvement.

Regular reports are submitted to senior management and the TOC Board, ensuring that oversight bodies are informed of key issues and that corrective measures are taken. An exception to this reporting rule will be enforced if the independence of the Board and CEO is compromised in a given case. An external partner will in these cases handle reporting and engage with management as appropriate given the circumstances.

Lessons learned from the complaints and feedback process are integrated into staff training, policy development, and program planning, thereby reinforcing a culture of accountability and continuous.

2.4 Communication

The purpose of this policy is to ensure clear, respectful, and consistent communication which helps TOC build trust, safeguard our reputation, and advance our mission. This policy sets out simple guidelines for how we communicate internally, externally, and on social media.

2.4.1 Internal communication

Within TOC, communication should always be respectful and professional. All staff are expected to treat colleagues with courtesy and respect whether they are communicating face to face, over email, or using digital platforms.

Information that is relevant to TOC's work should be shared openly, unless it is sensitive or confidential. Private or sensitive matters concerning TOC, our partners, or beneficiaries must never be shared outside the team. This is further detailed in chapter 8.1 on Data Protection.

To ensure that information is easy to access and track, TOC staff use agreed communication channels such as email, messaging platforms, and shared documents.

2.4.2 External communication

When communicating with people external to TOC, it is important to be clear about who may speak on our behalf. Only designated staff members, such as the Board Chair, CEO or Country Directors, are authorized to represent TOC in discussions with the media, governments, or donors.

All external communication, whether written reports, presentations, or informal exchanges, must be accurate, clear, and aligned with our mission.

TOC's name, logo, and key messages should be used consistently in line with TOC design guidelines so that our identity remains strong and professional.

We must also ensure that no confidential information about partners, donors, or beneficiaries is shared without explicit consent.

2.4.3 Social media

TOC official social media accounts are managed only by authorized staff.

Content shared on these accounts must always reflect TOC's mission, values, and professional tone. Posts should avoid unverified information, political endorsements, or anything that could damage TOC's reputation.

Staff and volunteers are welcome to use personal social media accounts, but they should take care to distinguish personal views from those of TOC. Personal accounts should never be used to share confidential or sensitive information related to our work, and staff must refrain from posting material that is offensive, discriminatory, disrespectful, or which compromise TOC's non-partisanship and objectivity.

3. Code of conduct

3.1 Our values and principles

The Oslo Center (TOC) is committed to promoting democracy, human rights and dignity in everything we do. This means acting ethically, preventing harm, respecting people and the environment, and taking responsibility when things go wrong.

We adhere to fundamental principles and rights, as described in the Universal Declaration of Human Rights, The International Labor Organization (ILO) on Fundamental Principles and Rights at Work, UN Guiding Principles, the OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, and the UN Sustainable Development Goals (SDGs). We expect all staff and partner organizations working with TOC to comply with our ethical guidelines, covering basic requirements for human and labor rights, the environment, prevention of Sexual Harassment, Exploitation and Abuse (SEAH) and anti-corruption.

The Code of Conduct applies to all staff, volunteers, board members, consultants, and partner organizations. Whether signed or not, the Code shall automatically form an integral part of all TOC's contracts of employment and conditions of service for all staff. This Code of Conduct is intended to serve as a guide for how to uphold the ethical foundation of the organization's views and actions and supersedes local legislation.

We expect everyone representing TOC to:

- Treat all people with respect, fairness, and dignity.
- Never discriminate based on gender, ethnicity, religion, disability, age, sexual orientation, or political opinion.
- Never accept or offer bribes, kickbacks, or other forms of corruption.
- Use our resources responsibly and honestly.
- Protect confidential information.
- Report wrongdoing when you see it.

We strictly prohibit the use of child labor in any of our operations or by our partners and suppliers. Child means any person under the age of 18, as defined by the ILO standard and the UN Convention of the Rights of the Child. We commit to ensuring that all children are protected from exploitation, forced labor, and hazardous work, in line with international conventions such as the UN Convention on the Rights of the Child and ILO Conventions No. 138 and 182.

3.2 Anti-corruption and conflict of interest

Definition of Corruption: Corruption is the abuse of entrusted power for private gain. It occurs when people in positions of responsibility (public officials, private actors, or staff/ representatives of an organization) misuse their authority, resources, or influence to benefit themselves, their family, friends, or networks (such as an organization or political party). Corruption includes bribery, kickbacks, embezzlement, fraud, as well as conflict of interest, nepotism and cronyism.

Definition of Conflict of Interest: A conflict of interest happens when a person's personal interests (such as family, friendships, financial interests, or other commitments) could improperly influence, or appear to influence, their professional judgment or decisions made on behalf of an organization.

TOC has a zero-tolerance policy for any practices related to corruption, fraud, financial irregularities or misuse of position for personal gain. This includes resisting any undue political pressure in decision-making, not accepting any honor, decoration, favor, gift or remuneration from any authority; nor accept any of these from any source external to TOC without prior authorization (except for minor token items of appreciation). Any potential conflict of interest with a supplier, service provider, or business partner – such as family relations or shareholding – must be disclosed.

TOC staff are not allowed to engage in any outside occupation or employment without prior authorization or accept any supplementary payments or subsidies from a government or any other source. This means that staff cannot take on another job, consultancy, or business activity without first getting written approval from TOC management. Staff cannot accept extra money, gifts, benefits, or subsidies from a government, company or other source without approval. Additionally, unpaid side activities, such as board membership in another organization, must be declared as they could affect neutrality or performance.

3.2.1 Gifts and hospitality

To protect those covered by the Code from suspicions of impropriety - any gifts, compensation, services or other financial benefits, more than that of purely symbolic value (less than ~USD 25), must not be accepted. Acceptance of a simple token or an organized professional event must not occur in a competitive situation, and your supervisor should always be informed. Cash or cash equivalents (e.g., gift cards, vouchers) must never be offered, given, or accepted under any circumstances.

Gifts under USD 25 are not received for personal use, but need to be handed over to the office, i.e. the CEO or the Country Director. The finance and admin officer will keep a gift register.

3.2.2 Challenge to development

TOC believes that corruption poses a serious challenge to development, undermining democracy and good governance by subverting formal processes. It weakens economic development by generating distortions and inefficiency. Corruption increases the vulnerability of people living in poverty and denies them free and fair access to services that all people are entitled to.

TOC works with partner organizations that aim to strengthen democracy, political parties and civil society. Through our work, we aim to combat corruption on an overall societal level and in the political sphere, both of which have an essential role in curbing corruption.

TOC is subject to Norwegian legislation and regulations, as a minimum requirement, independent of where and with whom the organization works. Additionally, local legislation in the respective countries where TOC will apply, however, the threshold can never go below Norwegian legislation.

3.2.3 Reporting and response

Those covered by the Code must act both proactively and react to suspected irregularities within their own organization or in the partner organizations with which TOC works. Concerns must be reported promptly to a supervisor, Country Director, or via TOC's secure whistleblower channel. Reports may be anonymous and will be handled confidentially. Retaliation against reporters is prohibited. Verified misconduct may result in disciplinary or legal action.

The CEO ensures enforcement and reports serious cases to the Board. The responsible person appointed, maintains oversight and incident records. Country Directors implement the policy locally. All staff and partners must comply and report concerns.

3.3 Environmental protection

TOC considers that it is necessary to conduct its activities in a way that respects and protects the environment. TOC has a global and local presence, which means it must consider its global and local beneficial and adverse environmental impacts.

Environmental sustainability is intrinsically linked to climate change action, both mitigation and adaptation, disaster risk reduction, and community resilience. TOC recognizes that the youth, women, and men – in all their diversity – are differently affected by the effects of climate change and environmental degradation and that environmental degradation disproportionately impacts socially vulnerable groups.

We aim to reduce harm to the environment and promote climate justice.

TOC will:

- Use resources (energy, water, transport, materials) responsibly and efficiently to reduce our carbon footprint: reducing the use of materials; recycling and reposting; focusing on energy efficiency; and only using air travel when strictly necessary
- Promote sustainable supply chains by choosing eco-friendly suppliers and partners
- Respect local ecosystems and communities in our work

Please refer to section 4.11 Travel Policy and 5. Procurement Manual for how we aim to reduce our environmental impact in our operations.

3.4 Sexual exploitation, abuse and harassment (SEAH)

TOC has a zero-tolerance policy for any form of sexual exploitation, abuse, or harassment.

This includes:

- Using power or position to demand or pressure others into sexual activity
- Engaging in any sexual activity with anyone under 18
- Any transaction of money, employment, goods or services in exchange for sexual acts or other types of degrading behavior and exploitation
- Harassment of any kind, including verbal, physical, or online

We follow the IASC Six Core Principles Relating to Sexual Exploitation and Abuse (2019), which states that:

1. "Sexual exploitation and abuse by humanitarian workers constitute acts of gross misconduct and are therefore grounds for termination of employment.
2. Sexual activity with children (persons under the age of 18) is prohibited regardless of the age of majority or age of consent locally. Mistaken belief regarding the age of a child is not a defense.
3. Exchange of money, employment, goods, or services for sex, including sexual favors or other forms of humiliating, degrading or exploitative behavior is prohibited. This includes exchange of assistance that is due to beneficiaries.
4. Any sexual relationship between those providing humanitarian assistance and protection and a person benefiting from such humanitarian assistance and protection that involves improper use of rank or position is prohibited. Such relationships undermine the credibility and integrity of humanitarian aid work.
5. Where a humanitarian worker develops concerns or suspicions regarding sexual abuse or exploitation by a fellow worker, whether in the same agency or not, he or she must report such concerns via established agency reporting mechanisms.
6. Humanitarian workers are obliged to create and maintain an environment which prevents sexual exploitation and abuse and promotes the implementation of their code of conduct.

> Managers at all levels have particular responsibilities to support and develop systems which maintain this environment."

The policy applies to both staff, consultants and other non-staff personnel, cooperating partners and sub-grantees, and any third parties involved in activities funded by the TOC.

Everyone has a right to feel safe. Anyone can report concerns anonymously through our whistleblowing mechanism (see section 2.3.5 Whistleblowing Mechanism). We follow a victim centered approach to SEAH, which means that survivors' and victims' experiences, rights, needs, and wants shall be at the center of reporting, investigative, and response systems. Respect, confidentiality, safety, non-discrimination, and prohibition of retaliation are essential – all reports will be taken seriously and handled respectfully and confidentially. We ensure that the consideration of vulnerable groups, including women and children, as well as people at risk of discrimination based on, for example, disability, gender identity and sexual orientation, race, ethnicity, age or religion is given special consideration.

3.5 Inclusion and gender equality

TOC is a rights-based organization. Gender equality is an explicit internationally recognized human right - TOC seeks to promote equal realization of dignity and human rights and the elimination of injustices and human rights violations. Our commitments are founded on the Human Rights Framework and globally agreed principles, such as equality and non-discrimination. They are based on international law and regional standards, in particular the Convention on the Elimination of all Forms of Discrimination Against Women (CEDAW), as well as relevant soft laws and the global ambitions set out in the Sustainable Development Goals (SDGs).

We aim to create a world where everyone - regardless of gender - has equal rights, opportunities, and safety.

We commit to:

- Uphold the right of every person to be treated with dignity, respect, and fairness, regardless of their gender identity or expression
- Ensuring discrimination, harassment, or violence based on gender or gender expression is strictly prohibited
- Having policies and practices that are designed to eliminate barriers and biases that prevent any gender from participating fully and equally
- Support the most marginalized – including women, girls, transgender and non-binary people - in participating in decisions that affect them
- Design programs that consider different gender needs and roles
- Uphold our zero-tolerance policy for gender-based violence (GBV), harassment, exploitation, and abuse within our organization and in all areas where we operate

- Integrate a gender lens in all our programs, ensuring activities consider different needs, roles, and power dynamics related to gender
- Be sensitive to power and privilege in all that we do.

3.6 Transparency and accountability

An essential part of transparency is having a close but professional relationship with partner organizations. Existing statutes, policies, strategies, plans, decisions, reports, and financial and governance issues must be transparent for staff and others. By providing insight into the activities, control is strengthened, and confidence is created among employees, donors, partner organizations, and the people for whom the activities are intended.

TOC is committed to openness in its operations. Statutes, annual reports, and audited financial statements will be made publicly available as required by Norwegian law. Reports to donors and partners will be accurate, timely, and consistent with TOC's mission. Externally, TOC will represent itself with integrity and professionalism, avoiding any activities or statements that could compromise its independence or reputation. Internally, decision-making processes will be documented, and all staff and Board members will have access to the information they need to perform their roles.

Breaches of the Code of Conduct may result in disciplinary action, termination of contracts, or legal referral. TOC may suspend relationships or funding if corruption is suspected.

3.6.1 Training and awareness

To ensure responsible conduct, TOC staff and partner organizations must be aware of the Code of Conduct. The aim is to create a proactive attitude in identifying and mitigating risks. TOC is committed to training all staff and partners and raise awareness – including on how they can prevent, detect and respond to incidences of a breach of Code of Conduct. Although the policy is global and absolute, the training and engagement of all involved must be adapted to the local context.

4. Financial management manual

4.1 Introduction

The Finance Management Manual describes TOC financial systems and procedures. Its purpose is to inform all staff as well as relevant external actors about these systems and procedures, how finance systems and procedures fit together, and to ensure that program and finance staff understand their responsibilities to uphold high standard financial management.

The manual is intended for TOC's staff at both Headquarters (HQ) and Country Offices (CO), as well as to be shared with external actors when required – donors, auditors, subgrantees and other relevant parties. In the event TOC establishes new Country Offices, they will be subject to the same financial controls, approval hierarchy, and audit requirements described in this manual.

The manual aims to provide clear guidance to the HQ and COs to ensure consistency and integrity of financial information recorded at field level and to provide guidance on effective implementation of delegated financial authority.

Establishing Country Office financial regulations
It may be necessary to adapt financial procedures to comply with country-specific laws and regulations. Such requirements should be outlined in the Dedicated Country Office Financial Standard Operating Procedures (SOPs). Examples of country specific issues include, but are not limited to:

- Banking system
- Currency handling
- Tax issues
- Context specific anti-corruption measures

The Country Office financial SOPs shall be complementary to the Financial Management Manual, with an emphasis on country-specific policies and processes, while avoiding duplication of what is already addressed in the Manual. Country Office SOPs may apply stricter requirements than those set out in the financial manual, but not the other way around. Further, all country specific rules and regulations shall be archived at both CO and HQ level.

4.2 Financial responsibilities of staff

This chapter explains how financial tasks and responsibilities are divided between Headquarters (HQ) and Country Offices (CO). It focuses on the key finance-related roles at both levels and how these responsibilities are carried out in practice.

At TOC, the overall responsibility for financial management rests with the CEO at HQ. Implementation of these responsibilities is delegated to specific roles through defined mandates. TOC's Country Offices has a Country Director providing coordination, oversight, and support. Each Country Office is accountable to HQ and holds the primary responsibility for applying and following financial management rules and procedures in its country of operation.

Defining roles and responsibilities in this way helps ensure proper segregation of duties and a clear delegation of authority. However, detailed job descriptions remain a key tool for documenting the delegation of financial responsibilities and tasks.

4.2.1 Roles and responsibilities at HQ

The HQ is responsible for the development and management of policies, guidelines, handbooks, strategies and tools for the organization at an overall level. This section describes the duties and responsibilities of the finance related functions at HQ-level.

Board of Directors

- Oversee financial management: Monitors financial activities to ensure alignment with organizational goals.
- Approves key financial documents: Reviews and sanctions budgets, financial reports, audited statements, reserves, and essential financial policies.
- Ensures robust risk management: Establishes and maintains strong systems to manage and mitigate financial risks.

Chief Executive Officer (CEO)

- Overall responsible for all TOC finances.
- Responsible for ensuring all TOC financial policies and procedures are implemented and followed at HQ, and that the Country Director ensure the same at CO.
- Together with Finance Services, manage annual financial closure and annual audit process, ensuring these processes are in line with Norwegian law and regulations
- Oversee financial operations.
- Present and discuss TOC financial position with TOC's Board and Donors.
- Implement strategic and financial plans.
- Responsible for the annual organizational budget process.
- Authorized signatory on HQ level

Finance Services

Finance Services is responsible for the overall financial management of TOC, ensuring transparency, accountability, and alignment with both donor and internal standards. As this role is

currently fulfilled by RG Regnskap, all responsibilities listed below are carried out in coordination with TOC's management and operations teams:

- Facilitate monthly budget projection transfers to field office accounts and establish the applicable currency conversion rates.
- Manage EFT payments for HQ administrative costs and staff salaries.
- Oversee payment, registration, and booking of salaries and statutory costs for HQ staff and staff connected to Country Offices.
- Register and book all incoming funds upon appropriate documentation.
- Ensure timely registration and booking of costs in the accounting system, including final booking after all approvals.
- Conduct monthly bank account reconciliations.
- Hold overall responsibility for all HQ and Country Office accounts, ensuring proper controlling, accuracy, and quality of financial documentation.
- Enforce internal controls and ensure compliance with external standards, procedures, and obligations.
- Keep financial policies, procedures, and guidelines updated, while rationalizing and improving them where needed in close coordination with the CEO.
- Develop and manage the annual organizational budget in close coordination with the CEO.
- Manage organization-wide financial processes, including the year-end closing and the annual organizational audit.
- Provide continuous financial advice and support to Country Office staff.

4.2.2 Roles and responsibilities at CO

Country Director

- Ensure compliance and adherence to TOC policies, guidance and procedures, and establish and document local procedures where necessary (with approval from CEO).
- Accountable for financial management and results, and ensure that TOC financial and anti-corruption policies and procedures are in place and adhered to.
- Ensure that all reports to HQ, donors and authorities are in compliance with the set quality standards and deadlines, as well as internal policies and procedures.
- Initiate fundraising and ensure diversification of the donor base.
- Accountable for country budgets and budget revisions, financial monitoring and reporting.
- Ensure that donor proposals are in line with overall TOC strategic direction.
- Authorized signatory on CO level.

Finance and Admin Officer at CO (FAO).

The Finance and Administration Officer (FAO) hold responsibility for the financial day-to-day operations of the Country Office (CO). This includes ensuring compliance with TOC's Financial

Manual, policies, donor requirements, and statutory regulations. The FAO works in close collaboration with the CD and Finance Services at HQ.

Core responsibilities include:

- Ensure the CO setup complies with the TOC Financial Manual, TOC policies and procedures, as well as donor and audit requirements.
- Hold overall responsibility for all financial matters of the Country Office (CO) , including developing and implementing financial systems, routines, and procedures in collaboration with the Country Director (CD) and Finance Services HQ.
- Establish and enforce effective financial control mechanisms to minimize risks of corruption and mismanagement, ensuring proper documentation, filing, and safe custody of financial and administrative records.
- Maintain overall budget oversight, monitor cash flow and expenditures, and assess the financial situation of the CO, recommending or taking corrective action as needed.
- Lead the budget process, including preparation of the Master Budget and project budgets, and ensure that CO shared costs with HQ are properly covered in line with TOC budgeting guidelines. Support budget holders and relevant staff in budget preparation, monitoring, and revision processes by providing tools, guidance, and necessary financial reports.
- Prepare consolidated monthly program and administration budget projections and submit them to the CD for onward sharing with HQ.
- Conduct quality reviews of all budgets and financial reports before submission to HQ.
- Control and approve monthly accounting and ensure timely completion according to procedures and deadlines.
- Scrutinize activity reconciliations, register vouchers in the accounting system, and carry out monthly bank reconciliations.
- Process and reconcile office running costs, staff advances, and other payments, ensuring proper approvals, documentation, and compliance.
- Manage payments to vendors, venues, consultants, and service providers.
- Process payroll, ensure statutory deductions are affected, and file tax/returns with relevant authorities on time.
- Consolidate and submit financial reports to HQ and respond to accounting queries or issues raised.
- Coordinate and facilitate audits and financial reviews for the CO , following up on recommendations.
- Maintain and monitor the asset register, and act as custodian of the office safe and utilities.
- Support procurement processes, office administration, and logistical tasks (e.g., hotel bookings) as required.
- Contribute to capacity building by training CO finance staff, budget holders, and program managers in financial management and compliance.

Program staff

- Ensure expenditure align with approved budgets.
- Timely submit reconciliation from program activities.
- Maintain accurate records for project costs.
- Comply with procurement and reimbursement policies.
- Support the FAO and Finance Services in development of donor finance reports.
- Regularly monitor project/program budget.

4.2.3 Delegation of authority

All TOC staff are obliged to fulfil their part of financial responsibilities, as delegated to them by the CEO. The authority and the respective accountability shall be clearly specified in the Job Description of each member of staff.

On specific occasions when the CD is not present, a clear delegation of authority shall be put in place. Each CO is responsible for putting in place such delegation of authority protocol, and ensure the protocol is signed by the CD and CEO. A similar delegation of authority protocol must be put in place for occasions when the FAO is not present. A standard delegation for Authority Protocol is annexed to this document.

4.2.4 Segregation of duties

The procurement and financial responsibilities shall be segregated to minimize the risk of corruption. By sharing the various duties within a finance procedure around a team, it protects those involved and removes the temptation or opportunities to misuse funds.

All payments to the suppliers shall be handled by the Finance and Administration Officer. This is to ensure relevant checks and balances, and to allow appropriate record keeping by both finance and logistics to satisfy donor and audit requirements. The process of conducting cash and bank payments shall also be split between a minimum of two staff, where one approves for payment and the other authorizes. These rules apply both to the HQ and CO.

As an additional control measure, the responsibility for the booking of journal entries and the approval of bookings is split between the COs and the HQ. At the Country Office, the entries are normally booked by the FAO and reviewed by the CD. Only HQ can post journal entries, thereby ensuring that no costs can be registered and reported without HQ review and approval.

Similarly, at HQ, all payments must follow the Four-Eyes Principle. Every transaction requires at least two approvals: one by TOC's designated Finance Services/accountant, and final approval by TOC management in Oslo. For transactions involving related parties with approval rights, an independent Board Treasurer must provide the final approval. This ensures segregation of duties

and prevents conflicts of interest. Approvals are registered both in Tripletex and in the online banking system, guaranteeing double control before funds are released. In the event of absence or unavailability of an authorized signatory, including the CEO, a formal delegation of authority must be issued in writing. The alternate must not be involved in the initiation of the transaction they are approving, in line with TOC's segregation of duties policy.

4.3 Donor rules and regulations

TOC strictly follows donor rules and regulations. Whenever a project agreement is signed with a new donor, the CEO is responsible for ensuring that all funds are managed at HQ and in compliance with donor requirements. The respective CD is responsible for ensuring that TOC's procedures for the specific project are applied correctly at country level. When donor regulations are stricter than TOC's financial guidelines, TOC is obliged to comply with donor requirements. To the extent possible, TOC personnel negotiating grant agreements shall attempt to streamline new agreements with TOC's financial management system and procedures to avoid too many variations between projects.

4.4 Ethical donor guidelines

TOC is committed to ensuring that all funding received is consistent with its mission, values, and ethical standards. These guidelines establish the principles and procedures for assessing, accepting, or rejecting donor contributions.

4.4.1 Principles for donor engagement

- Alignment with mission and values
    - TOC will only accept funds from donors whose activities and objectives do not conflict with TOC's mission, vision, and core values.
- Independence and integrity
    - Acceptance of funds shall not compromise TOC's independence, integrity, or ability to act in accordance with its mandate.
    - Donor conditions that interfere with programmatic independence will not be accepted.
- Compliance with legal and regulatory standards
    - TOC shall not accept funds from any donor engaged in illegal, unethical, or non-compliant activities.
    - All donations must comply with Norwegian law and relevant international regulations (when applicable), such as the EU Anti-Money Laundering Directives and the OECD Anti-Bribery Convention.
- Reputation and risk considerations

- Donor engagement shall be subject to due diligence and risk assessment to avoid reputational damage to TOC.
- Funds that may undermine TOC's neutrality or credibility shall not be accepted.

4.4.1 Donor screening and due diligence

Prior to engagement, all potential donors shall be subject to a structured due diligence process. The due diligence process shall be documented and filed in TOC's central records.

4.4.1.1 Approval process

- HQ Level: All new donor relationships must be reviewed and approved by the CEO.
- Board Oversight: For grants where ethical or reputational concerns are identified, approval from the TOC Board shall be required before engagement.

4.4.1.2 Unacceptable sources of funding

TOC shall not accept funding:

- From Arms manufacturers, tobacco, alcohol, gambling, or extractive industries with poor environmental or human rights records.
- With conditions that can compromise TOC vision, mission and core values or funding that would compromise TOC as an independent and neutral organization.
- From individuals or entities under international sanctions.

4.4.1.3 Transparency and accountability

- TOC will maintain transparency regarding its sources of funding.
- All donor agreements shall be documented, and donor contributions shall be recorded in TOC's financial management system (Tripletex).
- Donor conditions, if any, must be clearly stated in the agreement and aligned with TOC's policies.

4.4.1.4 Review and updates

Ethical Donor Guidelines will be reviewed periodically by the Senior Management, CEO, and the Board to ensure they remain relevant and effective.

4.4.2 Conflict of interest

All individuals involved in TOC's financial processes must avoid conflicts between personal interests and organizational duties. A conflict of interest arises when an individual's private interests, financial or otherwise interfere, or appear to interfere, with their responsibilities to TOC.

Any actual, potential, or perceived conflict must be disclosed immediately to the CEO or designated authority. Disclosures must include the nature of the interest and any relevant affiliations.

Once disclosed, the CEO or the Board (as applicable) will assess the conflict and determine the appropriate mitigation measures. These may include:

- Recusal from financial decision-making
- Reassignment of responsibilities
- Documentation of the conflict and actions taken in the Conflict-of-Interest Register

Unreported or improperly managed conflicts may result in disciplinary measures, up to and including termination of contract or legal action. For further information on Conflict of Interest, please refer to the Conflict-of-Interest Policy.

4.5 General TOC accounting procedures

4.5.1 TOC's accounting standard

TOC applies the accrual basis of accounting in all its financial management and reporting. Under this principle, revenue is recognized when it is earned, and expenses are recognized when they are incurred, regardless of when the corresponding cash is received or paid. This ensures that financial statements provide a more accurate and comprehensive reflection of TOC's financial position, performance, and obligations, rather than simply tracking cash flows. By applying the accrual basis, TOC captures outstanding receivables, payables, and commitments, which supports sound financial decision-making, transparency, and accountability to stakeholders. The organization's functional currency is the **Norwegian Krone (NOK)**.

TOC's financial year runs from January 1 to December 31, and all planning, reporting, and audits are aligned with this calendar year. The accounting period is defined as one calendar month, resulting in twelve periods annually (Period 1 through Period 12).

4.5.2 Financial reporting

TOC is registered as a foundation in the Brønnøysund Register Centre in Norway and submits the TOC annual audited Activity Accounts there yearly. The Activity Accounts are presented in line with the **Norwegian Accounting Act** and the **International Financial Reporting Standards (IFRS)**. Reports prepared for donors or specific jurisdictions may include additional requirements as set out in individual funding agreements.

4.5.3 Accounting and Reporting System

Every transaction carried out via cash or bank at TOC HQ or CO shall be duly recorded in TOC's accounting system. Accrual transactions shall be recorded through General Journal entries in TOC's

accounting system. All transactions shall be recorded with their respective currency, amount, project code, Chart of Accounts code, activity budget line, and a corresponding transaction description/reference (e.g. voucher number or invoice number), with clear reference to supporting documentation.

TOC uses **Tripletex** as its accounting software. Tripletex provides a comprehensive, user-friendly project accounting system, ensuring consistent recording, reporting, and analysis of financial data across the organization.

The transaction description shall be clear and concise and include a short summary of transaction details.

There are three main ways of registering transactions in Tripletex, TOC's accounting system:

- **Vendor Invoices / Bills (Accounts Payable – AP)**: Vendor invoices (Bills) can also be registered directly in the Accounts Payable module of Tripletex. Payments are made either through electronic bank transfer (EFT) processed in Tripletex, or through local payment methods (cash or bank transfer) at the Country Office. Once the Bill is approved, the expense is booked to the General Ledger, while payment clears the Accounts Payable against the relevant cash/bank account.
- **Sales Invoices (Accounts Receivable – AR)**: Donor invoices, or sales invoices, are issued and recorded in Tripletex as accounts receivable when required by the donor. It is important to note that a significant portion of donor income is received according to donor agreements and is not recorded via sales invoices/accounts receivable. These payments are balanced according to relevant regulations, and AR are used only if required by the donor. At the end of each reporting perio , donor funds are moved from the balance to income, aligning income recognition with the expenses incurred during the period.
- **Payroll Postings (Payroll Module – PM)**: In Tripletex, TOC uses payroll module to generate salaries and refund travel cost. This applies only for HQ.
- **General Journal Entries (Diverse Entries - DE)**: In Tripletex, Diverse Entries (DE) are used to record adjustments, reallocations, and operational costs that are not captured through standard Accounts Payable (AP) or Accounts Receivable (AR) processes. These entries ensure that all financial activities are accurately reflected in the General Ledger. The main types of postings include:
    - **Bank transactions – HQ (Norway)**: Manual postings of transactions on the Norwegian bank accounts, including internal transfers between HQ accounts, outbound transfers to Country Offices in line with budget projections, and salary payments to CO staff.
    - **Bank transactions – COs**: Manual postings of salary-related costs from Country Offices, booked at HQ based on reconciled salary reports received from the COs after approval.

- **Donor income transactions**: Recording of all donor grant receipts, whether paid into the HQ account or directly into a Country Office account, with allocation to the relevant project codes.
- **Cost allocations**: Distribution of shared costs across projects, booked according to the approved cost matrix from the local office.
- **General adjustments**: Corrections, reallocations, administrative allocations, and other non-routine costs.

4.5.3.1 Cashbook and reconciliation

Each Country Office (CO) must maintain an Excel-based cashbook for every currency and bank account in use, in addition to using the formal accounting system (Tripletex). CO staff have access to Tripletex and record transactions directly in the system; the cashbook functions as a complementary register and control tool. Both records must always be reconcilable with physical cash holdings or bank statements. All CO-related costs must be reflected in the cashbook, including expenses incurred locally and those paid by HQ on behalf of the CO. HQ shall regularly provide the CO with a list of such HQ-paid entries to ensure that the local cashbook is complete. When the cashbook is used as the basis for annual reporting, it must reflect all costs related to local projects and administration. The Finance and Administration Officer (FAO) is responsible for recording all transactions in the cashbook after payments are made and for registering entries in Tripletex with correct project, chart of accounts (CoA), and reporting codes. Finance Services at HQ retains overall responsibility for approving and finalizing bookings in Tripletex. Each entry must be supported by documentation, assigned a voucher number, and classified by project, budget line, and cost center to ensure full traceability.

Transactions must be dated according to the supporting documentation (e.g., receipt, bank statement, or transfer voucher), as this determines the applicable exchange rate. Tripletex automatically applies daily exchange rates from Norges Bank, unless donor requirements specify otherwise. The difference between invoice date and payment date is recorded as a financial cost (normally account 8160), while FX losses on internal bank transfers are booked under account 8165. Some adjustments, such as year-end revaluations of foreign currency balances, may also generate FX differences.

Cash transactions may use the actual exchange rate at which the currency was obtained, to avoid unnecessary foreign exchange gains or losses. HQ is responsible for ensuring that exchange rates in Tripletex are accurate and compliant with donor and accounting requirements.

Reconciliation of cashbook and bank statements

Reconciliation shall be performed for each CO bank account and cashbook. The FAO is responsible for reconciling the closing balance in the cashbook against the corresponding bank statement or

physical cash count. Any differences must be explained and corrected immediately, supporting documentation attached.

The reconciliation should include:

- Comparison of opening balances (cashbook vs. bank statement).
- Verification of all transactions during the period.
- Identification and explanation of outstanding items (e.g., uncashed cheques, pending transfers).
- Confirmation of the closing balance.

The completed reconciliation must be signed by the FAO and submitted to HQ together with the financial report. HQ reviews and approves the reconciliation as part of its financial oversight function.

Process flow

Step	Responsible	System/Tool
Transaction occurs (payment or receipt)	Budget holder / FAO	BANK / Mobile Pay
Entry recorded in cashbook with project, Bank / Mobile pay Reference, CoA, and reporting code	FAO (CO)	Excel cashbook
Entry recorded in Tripletex with correct coding	FAO (CO)	Tripletex
HQ provides list of HQ-paid entries related to the CO for inclusion in cashbook	Finance Services (HQ)	Tripletex export / report
Cashbook and Tripletex entries are cross-checked for consistency	FAO (CO)	Excel cashbook + Tripletex
Transactions reviewed and finalized	Finance Services (HQ)	Tripletex
Cashbook and bank statements reconciled	FAO (CO), reviewed by Finance Services (HQ)	Excel cashbook + bank statements

4.5.3.2 Control and oversight

All booked transactions are subject to review at HQ to provide an additional layer of financial control. Finance Services are responsible for reviewing all postings made at both the Country Office and HQ, verifying the accuracy of allocations and ensuring that all supporting documentation is complete and compliant. The CEO will then either approve the transactions or reject them with instructions to the CO for correction. Once a transaction has been approved and posted in the accounting system, it becomes final and cannot be altered. Any subsequent corrections or reallocations must be recorded through a separate general ledger entry, thereby preserving a clear and transparent audit trail.

4.5.4 Chart of Accounts

All budgeting and accounting must follow the standard TOC Chart of Accounts (CoA), comprised of the following account categories:

Accounts: 1000-1999 Assets

2000-2999 Debt and equity

3000-3999 Income

4000-4999 Primary/Direct cost

5000-5999 Personnel cost (only employees, not consultant costs)

6000-7999 Other operation cost

8000-9999 Financial and year end

The CoA is continuously revised to reflect TOC's operations, and the most recent CoA is always registered and available in the accounting system. Only Finance Services can create new accounts or close existing ones. If any of the COs has specific needs, they shall contact the HQ Finance services. Please note that changes in the CoA will affect all offices.

4.5.5 Reporting and HR codes

In order to comply with the wide variety and complexity of donor reporting requirements, TOC uses reporting codes in addition to the standard Chart of Accounts (CoA). These reporting codes mirror the structure of donor budgets and allow TOC to report in formats that may differ from the internal CoA.

As of September 2025, each cost transaction must be coded with two elements, in addition to the Standard TOC CoA account – ensuring alignment with internal accounting rules.

- Department Code – e.g. 920
- Project code – e.g. 920-1 Project/Donor Name.

To enhance accuracy and alignment with donor-specific requirements, TOC will implement Donor Budget Lines (DBL), e.g. 920-2.2.2.4 Audit Cost, by January 1st, 2026.

This dual coding system, soon to be expanded to include a third element, ensures that:

- Donor-specific budget structures are respected.
- Internal CoA is consistent across all projects.
- Budget-to-actual reporting and audit traceability are accurate and transparent.

4.5.6 Support documentation

It is mandatory to provide a valid voucher to justify the reality of expenses regardless of the type of expenditures and of the amount involved. Furthermore, this requirement responds to the legal obligation and to the criteria of accounting ethics. The voucher can come in the form of an invoice, a receipt, a bill of rent, a note of expenses, a pay slip, etc. The required supporting documentation depends on the expenditure type and amount. All documentation shall be attached in the specified order, to facilitate review and control. Each file attached shall be given a sensible and informative name for easier understanding of the contents of the file. For purchase Invoices, the Proof of Payment shall also be attached.

4.5.6.1 Procurement of goods and services

TOC's procurement guidelines are set forth in TOC Procurement Policy and must be known and followed by all TOC staff. Purchasing transactions are recorded in Tripletex' by Finance Services. All procurement transactions require approval by the project manager (if procurement is related to a project) or the employee's manager (if the procurement is related to an internal cost),

4.5.6.2 Invoice

Invoices are required for all payments to suppliers, implementing partners and consultants. The following information is required on an invoice:

- Endorsed invoice and invoice number.
- Date.
- Seller's (supplier, contractor, consultant, etc.) information (name, address, activity, signature and stamp if available), service or assignment information.

- Description of purchase or of the provided service, as well as the period to which the payment is related in case of on-going contract (insurance, accommodation rentals, rents, salaries and per diem).
- Unit price, quantity and total cost per item.
- Total amount in digits and in letters.
- Currency.
- Time sheet (if applicable).
- Outputs (if lumpsum contracts).

4.5.6.3 Salary and shared costs

Staff salary and shared costs shall be allocated to projects in line with the Project's Budget. Share costs are expenses/services of relevance to several or all of TOC offices/projects, distributed across the offices/projects as permitted and in accordance with the budget and balance and agreement with donors and relevance. Supporting documentation requirements for salary and shared costs are as follows:

Shared costs: Invoice and list clarifying distribution across projects

- CO staff salary costs: Payroll and timesheets. Contracts with documented extensions, pay raises, bonuses etc. shall be easily retrievable from the HR archive.
- HQ staff salary costs: Contracts with documented extensions, etc. shall be easily retrievable.

4.5.6.4 Expenses claim

Employees who advance funds or make purchases on behalf of TOC for project or admin budgets must submit an Expenses Claim to be reimbursed.

- **Reimbursement**: Claims must cover the actual cost to the employee, with no exposure to exchange rate fluctuations. All receipts and supporting documents must be retained and submitted with the claim.
- **Submission Timeline**: Expenses Claims must be submitted as soon as possible and no later than three months after the expense. Claims older than three months require exceptional approval by the CD (for CO) or CEO (for HQ).
- **Approval and processing:**
    - **CO:** Approved claims are submitted to the FAO for processing and filing
    - **HQ:** Claims are submitted and processed in Tripletex by Finance Services, and approved by CEO
- **Advance approval:** All purchases with project or admin funds must be approved in advance.

4.5.6.5 Travel documentation

As outlined in the Travel Policy below, a Travel Authorization Request (TAR) must be completed and approved prior to all travel by TOC staff. Reimbursement and per diem payments shall only be done based on a Travel Claim form with a copy of the original approved TAR attached. All relevant receipts and invoices must be attached, including boarding passes, accommodation invoices, transportation receipts, and any other valid supporting documents. Claims must be signed by an authorized signatory.

4.5.6.6 Proof of payment and cash receipt

After payment is released, except for payments made through EFT, a Proof of Payment or Cash Receipt shall be attached to the transaction.

4.5.7 Data security and access rights

To ensure confidentiality, integrity, and availability of financial data, The Oslo Center implements strict data security protocols. The Tripletex accounting system is configured with role-based access controls, ensuring that users can only access functionalities pertinent to their responsibilities. Sensitive documents and financial files are protected through password encryption and secure digital storage systems.

In addition to system-based protections, TOC performs regular backups, both cloud-based and physical, to prevent data loss and ensure business continuity. The accounting system maintains a comprehensive audit trail of all entries, modifications, and approvals. Access rights are reviewed biannually by the Finance and Admin Manager, in coordination with the CEO, to uphold data security and compliance with applicable standards.

4.5.8 Record keeping and retention periods

TOC will secure required documentation for all financial transactions in an electronic format stored in Tripletex. All transaction documentation must be stored for a minimum of 7 years, in accordance with donor regulations and Norwegian law (5 years). Where local legislation requires TOC to store transaction documentation for a longer timeframe, the CO must adhere to this. This applies to both physical and electronic documentation.

For physical documentation, an archive should be maintained at a secure location where the documents are kept in a locked and dry environment. The CO, CD and FAO should have access to the locked archive. As best practice, physical documents must be filed according to year, transaction type and transaction number for easy identification.

4.6 Planning and budgeting

4.6.1 Purpose and principles

Budgeting is a key financial management process in TOC, ensuring that resources are allocated in line with organizational priorities, donor commitments, and statutory obligations. Budgets provide the financial framework for planning, implementation, monitoring, and reporting across all levels of the organization.

4.6.1.1 General budget rules:

The following rules apply for all project budgets:

- All expenses necessary to implement a project must be included in the budget. Budget estimates should reflect current market prices. In contexts where TOC lacks familiarity with local prices, conducting a market assessment is recommended to ensure the budget is realistic and neither underestimated nor inflated.
- **Staff costs:** Salaries for both national and international staff involved in the project must be included. This applies to both program-specific and shared staff.
- **Shared costs:** A fair share of shared costs from the Master Budget should be included. All donors should contribute their applicable portion to cover country-level shared costs. The project budget should clearly correspond to the project's objectives and expected outputs as described in the proposal.
- **Budget notes**: Where required by the donor, explanatory budget notes should be included in the narrative section of the proposal.
- **Use of internal funds**: A grant letter from HQ is required before a Country Office can include TOC's own funds in the budget. This applies to both program and shared costs.

Budgeting is a shared responsibility:

- Program staff ensure that planned activities and workplans are translated into cost estimates.
- Finance staff ensure that costs are correctly classified, complete, and in line with donor and internal rules.
- CEO and Board provide oversight and final approval.

4.6.2 HQ budget

- Annual development
    - The CEO leads the preparation of the annual HQ budget, in close collaboration with Finance Services and other relevant staff.
    - Draft budgets are developed during October–November each year, alongside annual work planning.

- Approval
  - The consolidated HQ budget, including income forecasts and planned expenditures, is presented to the Board for approval at the last Board meeting of the year.
  - Once approved, it serves as the guiding document for all HQ staff and departments.
- Monitoring and revision
  - The CEO, supported by the Finance Services, monitors the HQ budget throughout the year.
  - Budget revisions may be proposed when there are significant changes in income forecasts, organizational priorities, or unforeseen events. Revisions must be approved by the CEO and the Board.
- Registration and communication
  - The approved budget is entered into Tripletex for tracking and reporting purposes.
  - The final version is shared with all relevant staff and auditors to guide implementation and financial reporting.

4.6.3 Country Office and Field Office budgets

4.6.3.1 Program and project budgets

- When TOC applies for a new project, a draft budget must be developed by the responsible program staff at the Country Office, based on the proposed activity plan.
- The Field Finance and Admin Officer reviews and consolidates the draft before submission to HQ.
- HQ ensures compliance with donor requirements and finalizes the budget before submission to the donor.
- All submissions to donors are made by the CEO (or delegated authority).
- Once approved by the donor, the budget becomes binding and forms the financial framework for the project.

4.6.3.2 Country master budget

- Each Country Office must maintain a Master Budget, consolidating all project budgets, administrative costs, and expected funding sources. Development of the Country Master budget must be connected to the HQ master budget.
- The Master Budget provides a comprehensive financial overview of the Country Office, highlights funding gaps, and ensures coverage of shared costs.
- It must be updated at least annually, and whenever new projects are approved or existing projects revised.

4.6.3.3 Monthly budget projections

Each month, the CO FAO compiles and submits budget projections for the forthcoming month. These projections are grounded in the monthly work plans for the approaching period and include office and shared costs.

- Budget projections are reviewed by the CD and submitted to the HQ for approval by the CEO.
- Once approved, these budgets serve as the basis for authorizing cash transfers from HQ to the CO for the upcoming month – see section Accounting Procedures below.

4.6.3.4 Budget tracking and monitoring for CO

The CO Finance/Administration Officer and program lead are responsible for maintaining budget trackers for all projects, ensuring that actual expenditures are compared against approved budgets. Budget performance reports, covering both activity and administrative costs, must be submitted to HQ and the CD. Program managers and Budget Holders are expected to regularly review their project financial reports to ensure that expenditures align with planned activities and comply with donor requirements.

4.6.4 Budget revisions

Budget revisions are required whenever there are significant changes in project activities, costs, or donor requirements. All revisions must comply with donor-specific rules regarding budget flexibility and thresholds for changes. Revisions are initiated by Country Office Finance staff in consultation with Program staff to ensure alignment between financial and operational adjustments. Once prepared, revisions are reviewed and approved by CEO before being submitted to the donor. Until official approval is obtained, all spending must continue to follow the last approved budget.

In addition, it is recommended that Country Offices document the rationale for each budget revision and maintain a record of changes, including any anticipated impact on project deliverables or timelines. This ensures transparency, supports financial reporting, and facilitates donor compliance audits. Regular monitoring of budgets against actual expenditures should continue during the revision process to avoid overspending or misallocation of funds.

4.6.5 Consolidated organizational budget

The TOC annual Organizational Budget is a consolidated overview of the HQ budget, Country Office Master Budgets, and all donor-approved project budgets. Finance Services is responsible for preparing and maintaining this consolidated budget, ensuring that income, expenditures, and strategic priorities are aligned across the organization. This consolidated budget is presented to the Board on an annual basis and serves as a key tool for organizational-level decision-making, providing an overall view of financial performance and resource allocation.

Additionally, the consolidated budget supports internal planning, monitoring, and reporting, allowing leadership to identify potential funding gaps, assess financial risks, and make informed strategic decisions for the organization as a whole.

4.6.6 Budget monitoring and reporting

Budget monitoring and reporting are essential to ensure financial discipline, detect variances, and comply with donor and statutory requirements.

Responsibilities:

- Budget Holders (Program Lead):
  - Maintain financial control over their project portfolio.
  - Regularly review actual spending against the approved budget and project activities
  - Ensure expenditures are in line with donor rules and internal procedures.
  - Request budget revisions in case of major deviations or risks of over/under-spending.
- Finance Staff (HQ and CO):
  - Update accounting and procurement records continuously.
  - Prepare monthly expenditure monitoring reports for all ongoing projects.
  - Share reports with Budget Holders and organize periodic budget monitoring meetings.

Process:

- Budget monitoring is carried out on a monthly basis for projects, except for indirect projects (e.g. sub-grants), which may be monitored quarterly.
- Financial reports (actuals vs. budget) are generated from Tripletex, and include supporting General Ledger transaction lists.
- Expenditure variances are reviewed jointly by Finance, Program, and Management staff. Explanations and corrective action plans are documented.
- Most donors allow a certain deviation per budget line without prior approval. Any larger variations must be approved by the donor through a formal budget revision or approval process. This is regulated by the donor agreement and general conditions within the agreement.

Reporting:

- Financial reports to donors are prepared by Country Finance staff, reviewed by Budget Holders and Country Director, and approved by CEO before submission.
- Reports must comply with the frequency, format, and currency requirements specified in donor agreements.

- All donor financial reports must be generated directly from Tripletex to ensure consistency and traceability.
- Final donor financial reports are prepared only after ensuring that all project costs are properly recorded, allocated, and reconciled.

4.6.7 Budget exchange rate policy

TOC uses the monthly bank-confirmed transfer rate as the official exchange rate for all budgeting, reconciliation, and reporting. This rate is communicated by Finance Services at the time of fund transfer and remains applicable until superseded.

Donor-mandated rates must be documented and pre-approved. Exchange rate variances are tracked and reflected in financial reports.

4.7 Financial processes

The following outlines the financial processes at TOC:

4.7.1 Payment processes in HQ and CO

4.7.1.1 Accounting procedures

Payment processes:

- Payment Process to CO
    - Payments to field offices can be categorized into three types:
        - Payments for budgeted activities – Budget Projections (see below).
        - Salary payments.
        - Invoices related to field activities but paid via HQ.
- For all types:
    - Approval is obtained via email from the CEO or Program Responsible senior staff.
    - The Finance Services in HQ records the payment in the accounting system.
    - Payment advice, along with voucher/entry number, is sent to the Field Office for their records.
- Budget Projections submitted by CO:
    - The FAO submits monthly budget projections together with CO bank statements to the CEO for approval via email. Once approved:
        - Finance Services register the payment in the bank and approve the registration.
        - The CEO authorizes the payment in online banking.
        - The FAO saves the approved budget projections and bank statements in Tripletex.

- Once the payment is booked by the bank, the Finance Services sends the payment advice to the FAO.
- The exchange rate used for the payment is recorded and informs the monthly currency rate for the CO.

- Payment Process from Norway / HQ to Vendors:
  - Approval is obtained from the CEO or authorized signatories.
  - Finance Services sends the approved payment to the bank for further processing
  - The payment is executed through online banking.
  - Once the bank processes the payment, the payment advice is recorded, and the corresponding voucher number or entry number is documented.
  - Note: The registration of payment occurs when the vendor invoice is initially recorded in the accounting system.

Reconciliation submitted by the CO:

- All reconciliations are submitted to the Program Responsible staff for review, approval, and attestation in the accounting system.
- Costs are converted and recorded into the currency required by the donor, but the original currency should be noted in parentheses next to each budget line when registering the reconciliation

4.7.1.2 Payments via online banking

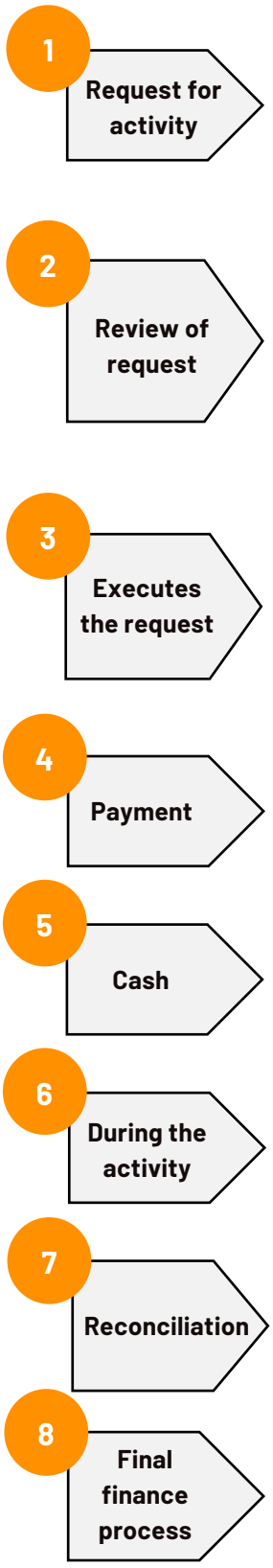
Invoices are mainly registered in the accounting system. Due to regulations and limitations for overseas payments, some payments will still be made through online banking. This is especially true for payments to Kenya. In these cases, the following procedures will apply:

1. The cost or invoice is reviewed and approved by the CD or the CEO and forwarded to the accountant.
2. The accountant records the payment in the online banking system.
3. Once the payment is registered, the Finance Services reviews and approves it.
4. The payment is then authorized in the online banking system by the CEO or other designated signatories.
5. The invoice is paid, and a payment confirmation is sent to the relevant recipients
6. The invoice and payment confirmation are recorded in the accounting system by the Finance Services. The record must include the following supporting documents:
   a. Bank voucher showing the applied exchange rate, project code, and budget line.
   b. Original invoice from the hotel or vendor, receipts, procurement protocol, and approval from the CEO.

4.7.1.3 Payments via online systems in CO

CO may also make payments using online banking or mobile banking services where available. These payments should follow similar approval and recording procedures as outlined for HQ payments, ensuring proper documentation and reconciliation in the accounting system.

4.7.2 Country Office processes



- Made by local CO staff for specific activity.
- Request form submitted to project manager/director.
- Local purchase order form submitted to project manager/director.

- Program responsible/CEO reviews the following:
  - Activity relevance for the scope of the program.
  - Costs are relevant for the implementation of the program.
  - Adequate procurement policy/processes are followed, if relevant for the activity.
  - Program responsible Senior Advisor/director approves the activity and costs for the activity.
  - Submits the approved request to Finance Services agent to execute the payment.

- The FAO reviews the approved financial request.
- The FAO will do the following:
  - If there is payment of hotel/hotel invoice I the request – send the invoice to HQ for payment.
  - If any costs that can be paid via bank transfer.
  - If there are cash needs, prepare the cheque to be signed by the financial officer and designated local staff/or project manager.

- Finance Services will send payment confirmation to FAO
- FAO share the payment confirmation to staff that requested payment for activities
- FAO prepares monthly currency rate for reconciliation topsheets based on the monthly transfer bank statement

- The FAO will go to the bank to cash the cheque
- The cash is distributed to the staff responsible for the activity
- The staff responsible for the activity will sign a form confirming receiving the cash from the FAO

- During the activity, the staff will keep the FAO or the project manager informed if there are specific financial challenges/additional costs to the budgeted to seek approval for spending and/or request additional transfers

- Once the activity is complete, the activity responsible staff will do a reconciliation of the activity, provide it to the FAO with the final invoice, supporting documents and receipts
- The FAO registers the reconciliation in the accounting system, and sends for review and confirmation through attestation to the Program Manager Senior Advisor at HQ, before approved by CEO and finally posted by the Finance Services.

- The FAO will store the originals of the reconciliation in the CO for accounting and audit purposes in the office.

4.7.3 Approval matrix

The following approval matrix outlines the stages of financial approval required for the various financial tasks at TOC. The matrix uses a three-step process to ensure proper oversight and accountability:

1. **Initiate**: The first step, where the relevant staff member prepares the financial request, transaction, or document and submits it for review. This includes compiling all necessary supporting documentation, such as invoices, receipts, or budget references
2. **Review**: At this stage, a designated staff member (e.g., Program Responsible or Finance Services) examines the submission for accuracy, completeness, and compliance with organizational policies and donor requirements. Any discrepancies or missing documentation must be addressed before approval
3. **Approve**: The final stage involves authorization by senior management or designated signatories (e.g., CEO). Approval confirms that the transaction complies with TOC policies, is within budget, and may proceed for execution or payment

Each financial task listed in the approval matrix will indicate the required level of approval at each of these three stages, ensuring clarity, accountability, and proper financial control across all organizational operations.

Task	Chief Executive Officer	Finance Services	Finance and Admin Officer (CO)	Country Director
Budget development CO	3		1	2
Budget development HQ	3	1/2		
Monthly budget projections	3	2	1	1
Reconciliations	3	2	1	2
Bank Reconciliations CO			1/2	3
Bank Reconciliations HQ		1 / 2 / 3		

Bank Transfer	3	1/2		

In addition to the above-mentioned approval requirements, TOC staff must adhere to the following approval guidelines:

- In situations involving a conflict of interest, the Chair and Treasurer will serve as the final approvers.
- For transactions exceeding 200,000 USD, the Chair will act as the final approvers.

4.8 Asset register

TOC maintains a separate **Asset Register** at both HQ and each Country Office (CO). The register is updated and reconciled at least annually, or more frequently if required by donors. All assets with a **purchase value above USD 500** and a serviceable lifespan of at least one year must be recorded. Additionally, the following assets must always be registered regardless of value:

- IT equipment (computers, peripherals, portable drives, flash drives, etc.)
- Communication equipment (SIM cards, phones, radio devices, etc.)
- Office equipment (printers, scanners, photocopiers, shredders, etc.)

If a single item is below USD 500 but the total purchase exceeds USD 500, it must be included in the register. Ownership of all assets must comply with TOC and donor-specific rules. Some projects may require a separate register as defined in the grant agreement; donor-specific thresholds or reporting requirements must always be followed.

Each asset entry should include the following minimum information:

- TOC-specific tag number
- Description
- Condition
- Serial number (if applicable)
- Location (office or field office)
- Acquisition cost
- Vendor name
- Acquisition date
- Accounting ID (from the accounting system)

To support internal control, COs and HQ are encouraged to perform periodic spot checks of assets. These spot checks help ensure that assets are physically present, properly tagged, and accurately recorded in the Asset Register. Any discrepancies should be documented and reconciled promptly.

Maintaining these files and conducting spot checks ensures reliable tracking, reconciliation, and reporting across HQ and CO.

4.9 Financial reporting

4.9.1 HQ reporting cycle

1. Activity reports to be shared with the governing board every 6 months.
2. Annual narrative report should be prepared by Program staff and CEO at HQ.
3. Annual financial report should be prepared by Finance Services at HQ.

4.9.2 Country Office reporting cycle

1. **Monthly report**: The CO FAO in close cooperation with the program officers shall be required to submit a monthly report to the HQ. This shall include a report of accomplishments for the past month and the objectives of the next month, and is related to the procedures for monthly closing as well as monthly cash requests. This will be implemented incrementally with full implementation as of January 1st, 2026.
2. **Quarterly Report**: The CO FAO in close cooperation with program officers shall be required to prepare and submit the financial and narrative reports.
3. **Annual Report**: The CO FAO in close cooperation with program officers shall be required to prepare and submit the financial and narrative reports.

4.9.3 Donor financial reports

Donor financial reports must comply with contractual formats, currencies, and schedules. Reports are generated and reviewed for accuracy before submission by the CEO or delegated authority.

4.9.4 Audits

For both HQ and Country Offices, an organizational audit shall be conducted by external auditors at the beginning of the year. The project audit shall be conducted according to the donor requirements. The organization shall give a 3-year contract to an audit firm for easy tracking of organizational progress. However, annual engagements shall depend on the auditor's performance in the preceding year. An audit log shall be made for all audits with an overview of actions to follow up and/or a closing date for the completion of the actions.

TOC is subject to the following audit processes:

- **Statutory audits**: Annual external audits are conducted in accordance with Norwegian legal requirements.

- **Project audits**: Donor-specific or project-level audits are supported by the Finance Department and relevant program staff.
- **Implementation of Audit Recommendations**: Findings are reviewed by management, and action plans are developed. Progress is monitored and reported to the TOC Board.

4.9.4.1 Auditor selection process at HQ level:

TOC shall follow the below procedure when appointing or renewing its external auditor at HQ level:

1. **Responsibility**
   - The Board of Directors is responsible for appointing the foundation's auditor, in accordance with Norwegian law.
2. **Procurement of audit services**
   - The Board shall prepare Terms of Reference outlining the scope of the audit, compliance requirements, reporting deadlines, and donor obligations.
   - At least three registered and authorized audit firms in Norway shall be invited to submit written proposals.
3. **Evaluation of proposals**
   - Proposals shall be evaluated against the following criteria:
     - Independence and absence of conflict of interest
     - Experience with non-profit foundations and donor-funded projects
     - Technical competence and audit methodology
     - Capacity to meet deadlines and reporting requirements
     - Price
   - An evaluation matrix shall be prepared and documented
4. **Board decision**
   - The Board reviews the evaluation results and formally appoints the auditor in a Board meeting.
   - The decision shall be recorded in the minutes of the meeting.
5. **Formalization and notification**
   - A contract shall be signed with the appointed auditor, defining scope, timelines, and fees.
   - The appointment shall be reported to the Brønnøysund Register Centre in line with legal requirements.
6. **Duration and renewal**
   - The standard audit engagement period is 3 years.
   - The auditor may be renewed for an additional term of up to 3 years following a formal evaluation by the Board of performance, independence, and cost-effectiveness.
   - After two consecutive terms (maximum 6 years), a new auditor or audit firm must be considered to maintain independence and objectivity.
   - In exceptional circumstances, the Board may extend the engagement beyond 6 years, but this requires full justification and documentation. If the same auditor is

retained beyond 6 years, the audit partner responsible for the engagement must be rotated to maintain independence and objectivity.

4.9.4.2 Auditor selection process at CO level

1. **Responsibility**
   - The CO Board, in consultation with the Finance Services, is responsible for appointing the auditor for the CO, adhering to local legal requirements.
2. **Procurement of audit services**
   - The CO Board shall prepare Terms of Reference outlining the scope of the audit, compliance requirements, reporting deadlines, and donor obligations.
   - At least three registered and authorized audit firms within the country shall be invited to submit written proposals.
3. **Evaluation of proposals**
   - Proposals shall be evaluated against the following criteria:
     - Independence and absence of conflict of interest
     - Experience with non-profit foundations and donor-funded projects
     - Technical competence and audit methodology
     - Capacity to meet deadlines and reporting requirements
     - Price
   - An evaluation matrix shall be prepared and documented.
4. **Decision making**
   - The CD reviews the evaluation results and formally appoints the auditor in consultation with the CO Board, and HQ ED.
   - The decision shall be recorded in the minutes of the meeting.
5. **Formalization and notification**
   - A contract shall be signed with the appointed auditor, defining scope, timelines, and fees.
   - The appointment shall be reported to relevant local authorities in line with legal requirements.
6. **Duration and renewal**
   - The standard audit engagement period is 3 years.
   - The auditor may be renewed for an additional term of up to 3 years following a formal evaluation by the Board of performance, independence, and cost-effectiveness.
   - After two consecutive terms (maximum 6 years), a new auditor or audit firm must be considered to maintain independence and objectivity.
   - In exceptional circumstances, the Country Director, with HQ approval, may extend the engagement beyond 6 years, but this requires full justification and documentation. If the same auditor is retained beyond 6 years, the audit partner responsible for the engagement must be rotated to maintain independence and objectivity.

4.10 Bank and cash management

TOC maintains treasury controls to ensure timely availability of funds for operations, minimize idle balances, and manage foreign exchange risk. Cash flow forecasts are prepared for both HQ and field offices.

4.10.1 Authorized signatories

Both at HQ and CO level, it shall be clear who is authorized to sign for all actions relating to bank and cash management. Finance Services/FAO shall establish a list of authorized signatories/Authorization Table at the office, specifying clearly the limits for each signatory. The table needs to be approved by the CEO. A minimum of two signatures by individuals unrelated to each other shall be required for any release of funds handled by TOC in any country (regardless of cash or bank transactions). The signed Authorization Table shall be filed on the relevant CO library at TOC SharePoint.

4.10.2 Bank account management

TOC manages several bank accounts at HQ level, which includes accounts in different currencies as well as separate project accounts when donors require such to be established. As a main rule, TOC operates with pool accounts and will not establish separate accounts per donor or per project unless it is an absolute requirement. The pool account system is preferred as it allows TOC to manage incoming and outgoing transactions in several currencies for any given project, thereby accommodating the different currencies relevant for one specific project and mitigate the risk of currency fluctuations. TOC's accounting and reporting system makes it possible to trace the transactions per grant and project, and accurate project accounting and audit trail is easily available.

It is preferred that the CO establish and operate with bank accounts in a local bank, where possible. There should be two currency bank accounts i.e. the local currency bank account and a USD bank account. All funds relating to all field office projects shall be transferred as a pool to one account based on the monthly projections. These accounts shall be managed in the CO by the FAO and reconciled monthly. If a donor mandates the establishment of a project-specific bank account, the opening of such an account must align with the specifications set forth by the agreement / TOC Policies. Each CO shall establish its own Bank Handling Procedure detailing all procedures and taking into consideration the country-specific context. The Procedure shall be approved by the CEO. For larger procurements and contracts, the preferred model is direct payment from HQ bank in Norway to the supplier's bank account.

TOC's preferred model is for donor funds to be transferred to HQ accounts, unless otherwise required by the donor. Please refer to section 4.10.4.1 Project fund transfers and reporting.

As a rule, payments shall be dealt with through transfers in the banking system (or use of cheque). This principle applies to international transfers, payments to contractors, salaries to own employees, utility bills and others.

All staff handling bank payments must respect the segregation of duties (see section 4.2.4). This principle also applies to online banking.

4.10.2.1 Establishing bank accounts

Before establishing any bank accounts, compliance with donor requirements shall be sought. Further, the CEO must authorize and be informed of all banking relations in the country's programs. The FAO shall at all times keep an updated record of all the CO bank accounts.

The CO shall carry out a due diligence of the bank before any relations are established with it. Examination of the following is required (as a minimum): (1) Conflict of interest; (2) Neutrality; (3) Cash availability; (4) Allow inter-bank transfer; (5) Fair exchange rates; (6) Provides bank statements; (7) Provide bank signatory lists

Deviations from these requirements as well as the number of accounts to be held by the CO must be approved by the HQ.

4.10.2.2 Closing bank accounts

To keep the number of bank accounts at a relevant minimum, bank accounts no longer in use should be closed. The FAO must request written approval from the CD in advance of closing a bank account. HQ must be informed when a bank account is closed.

As part the closure routine, the following actions shall be completed:

- Transfer the account balance to an open account.
- Submit all remaining cheque leaves to the bank and request receipt.
- All monthly bank statements shall be retrieved from the system and filed.
- Confirm closure of the bank accounts and inform concerned stakeholders.

4.10.2.3 Cash flow management

Every TOC CO shall prepare cashflow forecast, made on the basis of monthly costed workplans for each CO project, that clearly indicates which direct and indirect costs will be spent in each month. Based on the project costed workplans, an annual program cashflow forecast shall be prepared.

Costed workplans are living project management documents and shall be updated at least monthly by the budget holder (project officer or like, as appointed by CD). Shared costs allocation shall be updated by the CO Finance and Admin Officer. The updated workplans feed the program cashflow

forecast and allow to extract the monthly cash flow forecast to be submitted to the HQ alongside with cash request.

Cash and bank holdings at CO shall be kept to a minimum. Monthly cash requests for transfers from HQ must therefore reflect the actual spending needs of the CO for one month only.

4.10.3 Petty cash

Petty cash is a limited cash fund maintained to cover small, infrequent, and operationally necessary expenditures that cannot be processed through standard payment channels. TOC upholds a principle of minimal cash usage, aiming to operate on a "99% no-cash" basis to minimize financial risk and improve traceability.

Petty cash shall be used strictly as an exception, not the norm, and only in contexts where electronic or bank-based payment methods are impractical or unavailable.

4.10.3.1 Authorization and limits

Each CO shall determine a petty cash ceiling appropriate to the local operating context, subject to approval by the CEO. As a guideline, the total petty cash float should not exceed the local equivalent of NOK 5,000. Transactions above this amount must follow the standard procurement and payment procedures. The use of petty cash does not exempt purchases from financial oversight. Splitting transactions to remain under the petty cash threshold is strictly prohibited.

4.10.3.2 Custody and security

The FAO oversees the petty cash function at the CO level. A petty cash custodian must be formally appointed in writing and documented in the Delegation of Authority protocol. The custodian is responsible for safeguarding the cash, maintaining accurate records, and ensuring full compliance with policy requirements.

4.10.3.3 Use of cash box/safe

All cash in the office must be stored in a fireproof safe/cash box located in a secure, access-controlled room (e.g. finance or CD office). Key security requirements include:

- Only designated finance staff may access the safe.
- Authorization must be formally delegated and documented.
- Spare keys must be sealed and stored securely by the CD.
- Cash reserves must not exceed the minimum needed for one week of operations.
- Cash withdrawals before weekends or holidays should be avoided to minimize exposure.
- Bank cheques and sensitive financial documents must also be stored in the safe.

At any given moment, the content of the petty cash safe must reconcile with the petty cash book/ledger value. All movement of cash in or out of the petty cash box shall be recorded in the petty cash book/ledger.

Follow the steps below to ensure proper operation of the cash box:

Step	Detail
1	Every time a payment/advice is made through petty cash, the cashier must record it in the petty cash book.
2	The cashier will take a copy of the petty cash book/ledger and supporting documentation (advance forms, receipts, invoices etc.) to finance for registration in Tripletex.
3	The FAO will manually enter the petty cash transactions into Tripletex using the General Ledger functionality. Must be approved in Tripletex by the HQ Finance team
4	As part of a monthly financial closure, a physical cash count of the petty cash box must be performed jointly by the custodian and the FAO.

4.10.4 Donor transfer and cash request

4.10.4.1 Project fund transfers and reporting

All donor income shall be received by TOC Norway and subsequently disbursed to the CO on a monthly basis, in accordance with approved budget projections, and based on formal Cash Requests submitted by the CO.

A Budget Projection is the CO's official forecast of upcoming expenditure needs and must specify reconciled expenditures from the previous month, forecasted costs for the coming month (by project and activity budget line), any carry-forward balance, and be signed by the CD before submission. Finance Services reviews each Budget Projection against budgets and donor requirements, and only approved requests will be transferred.

All project expenditures must be recorded in HQ's accounting system (Tripletex), which also serves as the official cashbook for the COs. This ensures that 100 percent of donor-funded project expenditures are reflected in the central accounts. Administrative overheads may be consolidated; however, all direct project costs must remain fully traceable in Tripletex and supported by adequate documentation. TOC shall ensure that donor funds are accounted for in strict compliance with Norwegian statutory requirements and donor agreements.

4.10.4.2 Signatories

TOC bank accounts are the main channels for bank transactions and three signatories are required for each account:

1. At Oslo HQ, the CEO shall have signatory rights. Withdrawals are made in conjunction with Finance Services, in which their signature acts as an additional layer of control.
2. At field level, all withdrawals and payments must have two signatories, excluding the person requesting the money or the payment. Withdrawals can only happen after approval from the CD.
3. Limit cash withdrawals per request are the following:

Office	Amount	Currency
Norway	10,000	NOK
Country Office	500 to be converted using Oanda Daily Rates	USD

4.10.5 Corporate card

The use of corporate cards at TOC shall be limited and only considered when it enhances operational efficiency, particularly for low-value transactions or when other payment methods are impractical. Where issued, credit cards are preferred over debit cards to ensure better control and monitoring. All corporate cards must be issued with personal liability, meaning they are registered in the employee's name and invoices are addressed directly to the cardholder, not to TOC.

Card issuance must be pre-approved. For Country Offices (COs), approval must come from both the Country Director and the CEO. For HQ staff, the CEO and Finance Services are the approving authorities.

To ensure proper use of TOC corporate cards, the following requirements apply:

- Each card must be assigned a monthly credit limit, agreed upon with the CEO. Limits must reflect actual needs and risk considerations.
- The card may only be used for legitimate, pre-approved TOC-related expenses. Personal use is strictly prohibited.
- The cardholder is personally responsible for settling the credit card invoice in full within the interest-free period. TOC will not reimburse interest charges incurred due to late payments.
- For reimbursement or reconciliation, the cardholder must submit all original receipts and related documentation along with the monthly credit card invoice. All claims must comply with TOC procurement and financial documentation requirements.

TOC will not approve reimbursements or settlements where required documentation is missing or incomplete. This policy aligns with TOC's commitment to financial integrity and donor accountability.

4.10.6 Currencies and foreign exchange

As a Norwegian-registered organization, TOC's main accounting currency is Norwegian kroner (NOK). TOC operates in several currencies depending on donor and country requirements, most frequently USD, SEK, EUR, and NOK.

All incoming and outgoing transactions are registered in the original currency. At HQ, transactions are converted to NOK automatically by Tripletex using daily exchange rates from Norges Bank. At CO level, outgoing transactions (except salary-related reconciliations) are recorded in the reporting currency of the project, and Tripletex converts these to NOK. Salary-related reconciliations must follow a documented conversion source approved by Finance Services.

Finance staff may override the automatic rate in specific cases:

- Cash transactions in local currency at CO level (use the transfer rate from HQ)
- Closing advances (same rate as when the advance was opened)
- Where donor agreements specify an exchange rate
- When donor funds are converted on the day of receipt
- When unspent funds returned by Implementing Partners represent a significant proportion of CO resources

Following monthly closure, all reporting currencies are consolidated in NOK for global accounts. For consolidation, TOC HQ applies the Norges Bank daily rate, as agreed with the external auditor.

4.10.6.1 Bank transfer rates

When payments are done through Tripletex's EFT Module, and the currency of the transfer differs from the base currency that transaction is registered with, the exact amount transferred from TOC's bank account is registered in EFT when posting the executed payment. The difference (gain or loss) between the original invoice's exchange rate and the final transfer exchange rate is automatically registered by Tripletex to the CoA code 8160, with the same Project Number ID / Donor Budget Line ID as the original invoice. This difference is reported to the donor as an inseparable part of project expenses.

4.10.6.2 Cash expenditure rates

For cash expenditure in all other currencies than NOK, USD and EUR and SEK the rate from the last cash receipt from HQ shall be used when incurring costs and reconciling the cashbook. Expenditure shall follow this rate until all unspent funds from the latest transfer are used and a new cash

transfer is recorded in the system cashbook. Converting from local expenditure currencies to the base currency against the cash transfer receipt rate is an important part of the monthly accounting.

4.10.6.3 Exchange rate risk management and mitigation

TOC operates across multiple currencies (NOK, USD, EUR, SEK and local currencies in field offices). Exchange rate fluctuations can materially impact project budgets, donor reporting, and overall financial results. This policy establishes principles and procedures to mitigate exchange rate risk.

Base currency

- TOC's base accounting currency is NOK.
- All consolidated financial reporting shall be prepared in USD.
- USD is maintained as a functional currency for donor contracts and field operations where relevant.

Exchange rate application

- Standard Rate: TOC uses daily exchange rates from Norges Bank via Tripletex for recording transactions.
- Donor-Specific Rates: Where donor agreements prescribe a fixed exchange rate or methodology, these rates must be applied consistently for donor reporting and reconciled to TOC's accounting records.
- Transfer Rate: For HQ-to-CO transfers, the actual bank transfer rate shall be applied in local accounting records, with exchange gains or losses recognized accordingly.

Risk Mitigation Measures

1. Contractual safeguards
    a. When possible, donor agreements shall include clauses for exchange rate adjustments or acceptance of documented exchange rate losses.
    b. Budget submissions should clearly state the exchange rates used and highlight potential exposure.
2. Currency holding strategy
    a. Funds shall be held in the same currency as expenditures where possible (e.g., local currency for local salaries/expenses, USD for USD obligations) to minimize conversion.
    b. Conversion between currencies should be limited to operational needs.
3. Monitoring and reporting
    a. HQ Finance Services monitors exchange rate movements monthly and assesses potential risks for active projects.
    b. Exchange gains and losses must be recorded separately in Tripletex and reported in management accounts.

c. Field offices must submit explanations for significant exchange rate variances (>5%) in their monthly financial reports.

4. Contingency planning
    a. If exchange rate losses threaten project implementation, HQ Finance Services shall escalate to the CEO and, if necessary, negotiate adjustments with the donor

Roles and Responsibilities

- **HQ Finance Services**: Ensures consistent application of rates, monitors exposure, and reports on exchange gains/losses.
- **Country Office Finance Officers**: Apply transfer rates correctly, report local currency balances, and flag risks promptly.
- **CEO**: Approves mitigation measures that affect project implementation or require donor negotiation.

4.11 Travel Policy

4.11.1 Objectives and applicability

This policy establishes the rules and procedures governing travel undertaken by TOC staff and participants attending TOC meetings. The aim is to ensure that travel expenses are managed in a cost-effective, transparent, sustainable and accountable manner. Environmental sustainability is a key objective, promoting practices that minimize carbon footprints associated with travel. Expenses that exceed allocated funds shall be considered exceptions, must be thoroughly justified in the expense report, and are subject to approval before reimbursement.

4.11.2 Travel planning and approval process

- All staff travel must be pre-approved through completion of the Employee Travel Authorization Form.
- Travel must be directly related to TOC project activities and comply with the financial rules of the Principal Donor.
- Where the Principal Donor does not specify travel procedures, the following rules apply:
    - Travel must follow the most direct, environmentally sustainable and economical route.
    - Tickets must be booked to and from the home country on the actual dates of the event or mission.
    - Travel must be planned in line with approved project budget lines.
    - Preference should be given to transportation options that have lower environmental impact, such as trains over flights where feasible.

4.11.3 Per Diems

Per diems at The Oslo Center TOC are issued to cover meals and incidental expenses during work-related travel. The rates follow the Norwegian Government's Travel Regulations ("Statens reiseregulativ") and are determined based on destination, duration, and whether accommodation or meals are provided by TOC.

Per diem entitlements are managed through Tripletex, where all expense requests, approvals, and reconciliations are registered. Employees must use the Tripletex Expense Module to submit per diem claims and related travel documentation. The system ensures compliance with TOC's internal controls and donor requirements.

Travel time starts when the employee leaves their home or office and ends upon return. The following per diem deductions apply based on the support provided:

TOC has:	Per Diem paid
Not provided accommodation or meals	Maximum per diem rate per day
Provided accommodation only	Full Per Diem rate per day
Provided accommodation and breakfast	80% of the Per Diem rate per day
Provided half board accommodation	60% of the Per Diem rate per day
Provided accommodation and breakfast and lunch	50% of the Per Diem rate per day
Provided full board accommodation	10% of the Per Diem rate per day to cover incidentals

Please Note that 75% of the M&I. E rate per day is issued on the travel days.

Prior to travel, staff must submit a Per Diem Advance Request in Tripletex, which must be reviewed and approved in accordance with TOC's delegated financial authority. Upon completion of travel, the employee shall submit a reconciliation in Tripletex that includes:

- The completed digital Per Diem Form.
- All supporting documentation (e.g., boarding passes, accommodation proof).
- Confirmation of expenditures and return of any unused advance, if applicable.

Reimbursements will only be processed upon full compliance with documentation requirements. Incomplete, late, or unsupported claims may be subject to denial or adjustment.

4.11.4 Covered travel expenses

- **Visas**: TOC covers visa fees related to official travel. Travelers must secure the required visas before departure
- **Airline and train travel**: TOC covers economy class travel on the most direct route. Staff are responsible for booking and purchasing tickets, notifying TOC at least 7 days prior to departure to secure reasonable fares. Costs incurred due to changes in itinerary after ticket purchase shall be borne by the traveler
- **Travel expense reimbursements**: Eligible expenses may be reimbursed upon submission of a complete expense report, supported by official receipts and justifications. Eligible costs include:
    - Visa fees
    - Unplanned conference fees
    - Hosting fundraising initiatives (CEO only)
    - Excess ground transportation costs
    - Expenses arising from unplanned stopovers
    - Unforeseen and unbudgeted costs incurred during TOC-organized conferences

Participant Travel Reimbursements: Participants in TOC meetings are entitled to reimbursement for round-trip travel using public transportation. Public transportation is encouraged to minimize environmental impact. Reimbursements will be processed via Mobile Money platform, where applicable. Participants must provide required details to receive reimbursement.

4.11.5 Non-reimbursable expenses:

The following expenses shall not be reimbursed by TOC:

- Tips and gratuities
- Entertainment costs
- Flowers, gifts, or cards for special occasions
- Excessive personal phone charges
- Personal items (toiletries, personal care, clothing, etc.)

4.11.6 Expense reporting

- All travel expenses must be reported immediately.
- Claims submitted more than 90 days after travel will not be reimbursed.
- The Accounts Department will review and verify claims and may disallow any expenses not in compliance with this policy.

4.11.7 Exceptions

Exceptions to this policy may be granted on a case-by-case basis, subject to Finance Services review and CEO approval.

4.12 Financial training and capacity building

TOC ensures that all staff with financial responsibilities receive training on the organization's **Financial Policy Manual**. This training builds understanding of financial procedures, promotes compliance, and supports accountability.

- **Induction training**: All new employees and consultants with financial responsibilities must complete financial induction training within their first month.
- **Refresher training**: Staff should receive periodic training to stay updated on financial policies, donor requirements, and internal control procedures. Attendance is mandatory for finance staff and encouraged for program and administrative staff.
- **Non-finance staff**: Tailored training is provided for staff involved in budgeting, procurement, or financial reporting outside the finance team.
- **Evaluation**: Training effectiveness is reviewed periodically, and materials are updated as needed.

The goal is to ensure that staff remain familiar with TOC's financial policies and procedures and can apply them consistently.

5. Procurement manual

5.1 Introduction

Anyone making a purchase within the Oslo Center (TOC) is required to familiarize themselves with and adhere to the procurement regulations. The Procurement Manual provides detailed information supplementary to the procurement regulations. All procurement activities must follow the established process and comply with the organization's standards on sustainability and ethics.

5.2 Principles in procurement

5.2.1 TOC's Procurement Principles

Those conducting purchases on behalf of TOC must not only uphold TOC's fundamental values but also adhere to TOC's fundamental procurement principles.

TOC's procurement principles are:

- Competition
- Equal treatment
- Predictability
- Verifiability
- Proportionality
- Sustainability

In Norwegian law, procurement principles are enshrined in the Public Procurement Act § 4. These are also anchored in customary law.

The procurement rules are intended to ensure that resources are utilized optimally through cost-effective and socially beneficial procurement and that TOC contributes to the development of a competitive business sector through its procurement activities.

5.2.1.1 Principle of competition

The principle of competition means that there should be competition for the contract, and suppliers should have the opportunity to compete on equal terms. Competition is one of the most important means to ensure the most efficient use of TOC's and donor resources, and the requirement for competition applies as far as possible.

The main rule is that there should always be competition to offer to TOC. For large purchases, this is ensured by always publishing the request openly. TOC announces procurement opportunities

primarily through its official website and social media channels to ensure transparency and equal access to information for all potential suppliers. In some cases, TOC may also extend direct invitations to selected suppliers to submit offers; however, such invitations are complementary and do not constitute a breach of the principle of open competition, provided that the procurement opportunity has been publicly disclosed through accessible and non-discriminatory channels.

5.2.1.2 Principle of equal treatment

The principle of equal treatment means that all potential suppliers, that is any company, organization who is eligible and capable of providing goods and services to TOC must be given a fair and equal chance to compete for procurement opportunities. The principle is fundamental to achieving fair competition and efficient resource use. This is the overarching principle that governs general tender law; see more about this in the section on general tender law below.

The principle of equal treatment is often described as covering both discriminations based on nationality and unjustified discrimination on other grounds. The prohibition against non-discrimination only applies where the discrimination is related to nationality or local affiliation, while the principle of equal treatment applies to all discrimination.

The principle of equal treatment applies to all market conditions where discrimination may occur and is therefore closely linked to the other principles.

5.2.1.3 Principle of predictability and verifiability

The principles of predictability and verifiability require that all steps taken during the procurement process can be reviewed and assessed. TOC must at all times be able to demonstrate that the rules established for conducting a competition are followed, and that the standards applied internally form the basis for all purchases.

Accordingly, all assessments and factors of significance for the execution of the procurement process must be documented.

In many jurisdictions, violations are commonly assessed against the principles of predictability and verifiability, often independently from the principle of transparency. For this reason, these principles are presented separately to ensure clarity in application across different legal and regulatory environments.

Predictability requires that the procurement process be foreseeable to suppliers and transparent across all stages. This requirement ensures that suppliers are able to assess whether they wish to participate in the competition based on the information provided. The principle further ensures that suppliers can rely on the published information regarding the competition being adhered to. Predictability is particularly associated with the following elements being clearly stated:

- What is to be procured?

- How the competition will be conducted.
- What requirements will apply to the supplier?
- What criteria form the basis for the selection of the supplier?
- Scope and duration of the contract.

Verifiability should ensure that it is possible to understand all steps and decisions in the process after the purchase is completed. This is also called the transparency principle and should ensure openness about all stages of the procurement process and prevent illegal discrimination. It therefore safeguards:

- Suppliers' legal rights.
- Making it possible for suppliers and any third parties to check whether the rules applicable to the competition have been followed.

The requirement for verifiability means that TOC will document what has occurred in the procurement process and what decisions have been made and continuously ensure that the assessments and documentation that are significant for the implementation of the competition are written, clear, and comprehensive enough for a third party or a complaint body to later gain a good understanding of the process.

TOC safeguards this through its tools:

- Procurement form, including decision protocol.
- Procurement checklist.
- Documentation of all request documents, evaluations, and supplier recommendations, and other documents relevant to the request in the shared area and archive.

5.2.1.4 Principle of Proportionality

The principle of proportionality means that the competition should be conducted in a manner that is proportionate to what is being procured. The requirements should not be stricter than what the nature, value, and complexity of the procurement indicate. This is also called the proportionality principle and means, for example, that TOC will not put more work into the procurement or ask the supplier to do more work in the procurement than the nature, scope, complexity, and value of the procurement indicate.

The principle affects the impact of the other fundamental principles of verifiability, equal treatment, predictability, and competition. This means that when TOC request an offer, all choices and assessments for how TOC conduct a procurement should be tied to the scope in value for TOC and the supplier. We should not ask for more than what is reasonable in a request.

For example, we can refer to how TOC has categorized its purchases, and that the requirements for the supplier and TOC as an organization are greater, the greater the value of the purchase.

5.2.1.5 Principle of Sustainability

The principle of sustainability means that TOC, through its purchases, should actively contribute to meeting today's needs without compromising the ability of future generations to meet their needs. When purchasing, consideration should be given to the ethical, social, economic, and environmental aspects of the requirements imposed on suppliers and deliveries.

5.2.2 Laws that procurement must follow and general tender law

There are many internal and external rules that apply when making purchases within TOC. Which internal and external rules applies will depend on the purchase you are making.

External laws and regulations that apply to all purchases are:

- Country specific legislation
- Norwegian laws
- The general tender law rules that are not codified and are customary
- Laws in countries where the procurement takes place
- The Purchase Act (Norway)
- The Transparency Act (Norway)

TOC will be bound by the general tender law rules unless otherwise agreed.

TOC always informs about its rules in a request for an offer. At the same time, one must always assess whether what is being done is good business conduct.

Where a dispute arises, public procurement rules, due to their nature and background, can influence practice and the court's perception and thereby create customary law. This is something everyone in the market must adhere to, including TOC. Therefore, routines and methods for procurement within TOC are closely aligned with the public procurement regulations.

5.2.3 Working conditions and work environment

TOC is committed to ensuring that its procurement practices respect national and international standards related to working conditions and labor rights. These commitments are rooted in TOC's Ethical Standards, Code of Conduct, and its dedication to upholding human rights and non-exploitative practices across all activities.

5.2.3.1 To support this commitment, TOC requires due diligence assessments to be conducted before entering into agreements and throughout the contract period. Due Diligence Assessments

For all procurements where a vendor's total transactions exceed NOK 100,000 within a 12-month period in a country office and above NOK 500 000 in the HQ, a supplier due diligence check must be

conducted prior to contract award. The purpose is to verify the supplier's legal status, financial capacity, technical ability, and ethical compliance. This includes confirming registration documents, tax compliance certificates, references from previous clients, and screening against applicable sanctions or debarment lists. The due diligence process ensures that the organization engages only with qualified, reliable, and responsible suppliers.

5.2.4 Corruption

The Regulations for Fraud and Corruption apply to all employees directly or indirectly associated with and involved in TOC's operations and activities, and/or using TOC's resources. For example, this applies to all employees at the HQ office, and Country Offices abroad, as well as personnel engaged by TOC.

Fraud

TOC defines fraud as any conscious or unconscious act committed with the intent to deceive others so that they incur a loss and/or to gain an unjustified profit for oneself. It will be considered fraud when an act is performed or omitted to achieve an unjust advantage for oneself, one's own business, or other related businesses or persons with whom one has a close relationship.

Corruption

TOC defines corruption as the misuse of power in one's position and work for personal gain. For example, it will be considered corruption when an act is performed or omitted, causing TOC to contribute to undermining legal business activity and/or leading to distortion of competition.

In connection with procurement in TOC, bribes, kickbacks, or other undue advantages for business or private gain must not be offered, given, accepted, or received, either directly or indirectly for oneself or others. A kickback is defined as the return of a portion of money or benefits received in a transaction as a reward for facilitating or awarding the procurement unfairly. This includes any form of compensation, gift, or favor provided in exchange for preferential treatment, even if the transaction appears legitimate on the surface. It will be considered fraud when an act is performed or omitted to achieve an unjust advantage for oneself, one's own business, or other related businesses or persons with whom one has a close relationship.

5.2.4.1 Responsibility for fraud and corruption

Anyone performing activities for TOC or on behalf of TOC is responsible for complying with the rules set forth in this document and reporting any issues they become aware of.

5.2.5 Preferred Vendor List (PVL)

A Preferred Vendor List (PVL) is a list of pre-approved suppliers who have met TOC's standards for quality, ethics, financial capacity, and compliance. It is used to streamline frequent purchases while

maintaining fair competition. Inclusion on the PVL does not guarantee contract award, nor does it eliminate the requirement for competition. For any procurement exceeding TOC's small purchase threshold, quotes must still be solicited from multiple vendors, including those on the PVL, unless a valid exemption applies. The PVL is a facilitative tool, not an exclusive channel.

To be included in the PVL, a vendor must:

- Successfully complete TOC's supplier screening (legal registration, beneficial ownership, financial capacity, and sanctions/name scan).
- Demonstrate a record of quality, timely delivery, and ethical conduct.
- Sign TOC's Code of Conduct and applicable donor compliance clauses.

5.2.6 Single sourcing of goods or services

TOC's procurement system is built on open competition as the default approach. However, there are circumstances where single sourcing, awarding a contract without seeking multiple offers may be warranted. These instances must be rare, well justified, and clearly documented to maintain compliance with TOC's procurement standards.

5.2.6.1 Permissible scenarios for single sourcing

- Technical or legal exclusivity: Only one supplier can deliver due to proprietary rights or unique qualifications.
- Emergency response: Urgent situations (e.g., humanitarian crises) require rapid procurement that cannot be delayed by a competitive process.
- Donor mandate: A donor has specifically designated a supplier or service provider.
- Low-value purchases: The total value is below the small purchase threshold, and the procurement is low-risk.

5.2.6.2 Approvals and controls

All single-source procurements must be:

- Justified through a Single Source Justification Memo, which includes:
    - Explanation of the situation and justification for bypassing competition.
    - Any price or market analysis conducted.
    - Ethical and compliance considerations.
- Approved by a higher authority than normally required for the procurement value (e.g., Country Director or CEO).
- Fully documented in the procurement file for transparency and audit readiness.

Use of single sourcing without proper justification or approval is a breach of procurement policy and may result in disciplinary or corrective actions.

5.2.7 Conflict of interest

Everyone must follow the Conflict-of-Interest policy (see section 3.1.2), and everyone must assess whether there may be a question of their own impartiality. If there may be doubt about your impartiality, you should report this to your superior. Where assessments and decisions regarding impartiality are made, this should be documented in the procurement form if possible. In case of suspicion of violation of the impartiality rules, TOC's routine for internal reporting should be followed.

5.2.8 Gifts and personal use of agreements

In connection with procurement and supplier contacts, staff should not receive gifts, accept invitations, or obtain other personal benefits. A small token or professional event organized by a supplier may be accepted only if the value does not exceed 25 USD, it does not occur in a competitive situation, and the staff member informs their supervisor.

5.2.9 Requirements for suppliers in TOC

TOC strives for a vision of zero tolerance for purchases from suppliers who engage in activities that conflict with TOC's humanitarian principles and values.

The regulations state that we should not make purchases from suppliers who produce and/or trade in:

- Weapons, except for legal hunting sales
- Pornography
- Intoxicants, including but not limited to alcohol and tobacco
- Coal

The above does not apply to general grocery and other retail trade.

When the purchase is medium/large purchase for HQ and 100,000 NOK for CO, the following requirements must be imposed on the supplier:

- Suppliers must accept and sign TOC's procurement terms.
- Suppliers must accept and sign TOC's ethical requirements for suppliers.
- Where the purchase exceeds 100 000 NOK for CO/medium/large for HQ the supplier must also complete and sign the Supplier's Self-Declaration Form.
- Deviations from the procurement terms must be reported to CEO.
- The supplier must comply with the current national and regional requirements for the payment of taxes and duties in the country to which the contract legally belongs.
- The supplier must have satisfactory finances and provide documentation showing that they have sufficient financial capacity to fulfill the contract.

- TOC must require that the supplier's business chain also follows the principles described in Chapter 3.
- The supplier must comply with national laws and international standards for work environment and working conditions.

5.3 Purpose and application of the manual

5.3.1 Purpose of the procurement manual

The Procurement Manual serves as a guide for the processes and methods to be applied when carrying out purchases within TOC, ensuring compliance with the approved procurement regulations.

A purchase is defined as any acquisition or activity undertaken to meet a need for goods, services, or construction work in exchange for some form of consideration. Transactions involving the purchase, sale, or leasing of property are governed by TOC's ethical regulations but are not included in the procurement process. Procurement within TOC shall be conducted in a deliberate, consistent, and well-documented manner to ensure that:

- TOC's resources are used appropriately, enabling the organization to achieve its goals and strengthen its humanitarian efforts.
- Operations remain sound and sustainable, thereby increasing humanitarian impact, supporting continued development, and meeting the needs of future generations.
- TOC's reputation is upheld by maintaining public and governmental trust, enabling the organization to realize its vision, strategic plans, and core programs now and in the future

5.3.2 Application of the manual

The Procurement Manual helps ensure that TOC, in a transparent, effective, and efficient manner, adheres to:

- Norwegian laws and customs
- National laws where TOC has offices
- TOC's laws, resolutions, and orientations
- TOC's regulations, principles, and overarching governance documents
- Donor regulations

5.3.2.1 Good practice and methods for procurement authorizations and signing rights

The authority of each role to commit the organization financially is regulated by TOC's financial regulations and rules applicable to the respective part of the organization. This authority is not determined by the procurement function.

Procurement regulates how a purchase shall be conducted, but not what shall be purchased or invested in. Decisions on what to procure are made by the responsible leader within the scope of the mandate assigned to their position.

The following principles apply:

- No individual may commit TOC financially unless formally authorized to do so within their role or position.
- Where such authorization is not held, delegation must be provided by a leader with the necessary authority.
- Finance Services shall be consulted for information regarding authorization levels, signing rights, and applicable procedures.

5.3.2.2 Procurement exceptions and deviations

If a valid reason exists for not adhering to certain parts of the procurement regulations, it is possible to apply for an exemption. The specific provisions for which exemption is sought, the justification, and the potential impact on the organization must be documented and stored in the designated shared area.

Exemptions from parts of the regulations may be approved in the following cases:

- Procurement required to meet immediate needs in a crisis or emergency.
- Situations where publication in a procurement portal is not expected to provide a price or performance advantage.
- Circumstances in which full compliance with the procurement regulations would create a significant disadvantage for the organization or limit the ability to deliver on TOC programs.

All staff members have a duty to comply with TOC's regulations and to report any instance of non-compliance. Certain provisions of the regulations are not subject to exemption and must always be followed. A memo may also be used, provided it includes the justification, scope of exemption, expected impact, and is signed by the relevant approving authority. Standard templates for reporting deviations from the procurement regulations are available on the procurement pages. These templates shall be used when documenting any such deviations.

5.3.3 The procurement matrix and purchase value

The procedure to be followed for each purchase depends on the total value of the purchase. To maintain TOC's reputation and sustainable operations, stricter requirements are imposed depending on the size of the purchase.

TOC distinguishes between two types of procurement:

- **Procurement of goods**: Tangible items such as equipment, materials, and supplies

- **Procurement of Services**: Intangible deliverables such as consulting, IT services, maintenance, and training

5.3.3.1 Procurement Thresholds – HQ Office

At HQ, TOC utilizes a value-based tier system to determine procurement requirements. These apply to both goods and services unless stated otherwise. The thresholds are given by Norad-requirements, and public procurement rules in Norway and EU.

Procurement Category	Thresholds (NOK)
Small Purchases	Below 100,000
Small/Medium-Sized Purchases	100,000 to < 1,300,000
Medium/Large Purchases	1,300,000 to < 2,200,000
Large Purchases	2,200,000 and above

5.3.3.2 Procurement thresholds by operational context - Country Office

Procurement thresholds for TOC Country Offices must reflect the local economic context and procurement environment. As such, thresholds outlined below serve as a guiding framework, but must be applied flexibly and reviewed regularly.

Procurement Category	Thresholds (NOK)
Small Purchases	Below 10,000
Medium-Sized Purchases	10,000 to < 250,000
Large Purchases	250,000 and above

5.3.3.3 Total value of the purchase

The total value refers to all costs associated with the contract, including subcontracts, discounts, and options. It can be represented as a model for the total value of the purchase where all costs associated with the purchase are included.

When renewing an agreement, the total value of the purchase will be based on the new agreement value. For example, in a framework agreement that enables recurring purchases over several years, the agreement value should be calculated based on the organization's needs over a period of 3 years.

5.4 TOC's procurement process

Every purchase has a process, and TOC has defined a procurement process that applies to everyone. What you need to do in each phase of the process varies based on the size of your purchase.

5.4.1 Steps in TOCs procurement process

TOC's procurement process is divided into 5 phases. How time-consuming and resource-intensive these phases will be depending in practice on the type of purchase and the complexity of the purchase. Each phase ensures that procurement is well-prepared, aligned with market realities, and carried out transparently in accordance with internal and donor requirements.

5.4.1.1 Preparation: Conduct thorough preliminary work

The preparation phase is critical to the success of any procurement. Inadequate planning is one of the most common reasons for unsuccessful procurements. Early stages should focus on clearly defining the purpose of the purchase and how it contributes to the organization's objectives.

During this phase, the responsible party must assess:

- The specific need and purpose of the purchase.
- Whether a procurement group is required.
- Applicable internal rules, risks, and dependencies.
- Availability of internal suppliers or existing agreements.
- Required approvals, appropriations, and delegated mandates.

The larger and more critical the purchase, the more detailed the preparation must be. A well-developed requirement specification and justification are essential at this stage. Supporting tools

include procurement guidelines, checklists, decision protocols, contract archive, and finance resources.

5.4.1.2 Market orientation

Once the need is defined, the market must be assessed to identify suitable suppliers, evaluate external risks, and determine the best procurement approach. This includes conducting initial supplier scans, identifying legal or regulatory constraints, and evaluating reputational, ethical, and human rights considerations.

Key tasks in this phase include:

- Assessing supplier availability and capacity.
- Identifying potential ethical or reputational risks.
- Understanding applicable laws and procurement regulations.
- Developing a sourcing strategy based on market maturity.

Procurement tools at this stage include RFIs, supplier databases, legal frameworks, and the TOC Procurement Manual.

5.4.1.3 Purchase execution and contracting

In the execution phase, the purchase is carried out in accordance with TOC's procurement regulations. Quality and compliance at this stage depend heavily on thorough preparation and market analysis.

Before proceeding, the responsible party must ensure:

- All documentation is complete and approvals obtained.
- Compliance with internal thresholds for procurement value.
- Quality checks and pre-negotiation preparations are completed.
- Clear allocation of roles and responsibilities.
- Final contract review and signing are documented.

As part of TOC's commitment to anti-terrorism financing and ethical procurement, all suppliers and service providers must be screened through the EU Sanctions List and any other relevant sanctions lists as required by donors.

Before finalizing any contract or purchase order, the responsible staff must:

- Conduct a name screening of the supplier and key individuals (owners, directors, signatories) against the EU Sanctions Database and internal watchlists.
- Document the screening date, result, and tool used.

- Confirm that no matches or red flags exist, or escalate for review if any potential matches are found.
- File a copy of the screening documentation as an attachment to the procurement form for audit trail.

Procurement shall not proceed if a supplier or associated individual is flagged on any relevant sanctions list until cleared by HQ.

5.4.1.4 Implementation: Transitioning to use

After a purchase is completed and a contract is signed, implementation involves ensuring the product or service is correctly introduced, used, and supported. The responsible staff must ensure obligations under the agreement are fulfilled and that internal stakeholders are equipped to operationalize what has been procured.

Key considerations include:

- Setting up routines for usage or contract execution.
- Providing guidance to internal users.
- Monitoring timelines and deliverables.
- Ensuring any dependencies (e.g. IT systems, logistics) are addressed.

Support tools include the signed contract, supplier coordination, documentation from earlier phases, and system-based follow-up tools.

5.4.1.5 Follow-up and contract management

Following implementation, the organization must monitor whether the purchase continues to meet the original need and whether the supplier is delivering as agreed. Proper follow-up ensures long-term value and informs future procurement.

This phase includes:

- Evaluating supplier performance and service delivery.
- Managing contract renewals, changes, or terminations.
- Capturing lessons learned to improve future procurement.
- Verifying ongoing compliance with contract terms.
- Contract follow-up tools include the contract system, supplier reports, and historical procurement documentation.

5.4.2 Procurement roles and support

TOC operates under a decentralized procurement framework, where procurement responsibilities are embedded within the departments initiating the purchase. There is no dedicated Procurement

Officer; instead, procurement processes are overseen by a combination of program, finance, and administrative staff in coordination with the Procurement Committee (PC) both for procurement in the HQ and in CO.

Procurement roles are defined as follows:

1. **Initiator / requesting staff**
    a. Identifies the need for goods or services.
    b. Prepares and submits a requisition form with full specifications, quantity, and justification.
    c. Ensures the request aligns with program or operational needs.
2. **Line manager / supervisor**
    a. Reviews and approves the requisition before submission.
    b. Confirms budget availability and programmatic relevance.
    c. Ensures compliance with donor and TOC policies at the approval stage.
3. **Finance and Administration Officer (for CO)**
    a. Manages the end-to-end procurement process once requisition is approved.
    b. Ensures competitive bidding and compliance with TOC procurement rules.
    c. Coordinates with suppliers and maintains communication through the official procurement email channel.
    d. Prepares purchase orders, tracks delivery timelines, and verifies invoices against contracts/LPOs.
    e. Maintains documentation and records of all procurement transactions.
4. **Procurement Committee (PC) (when applicable)**
    a. Composed of minimum 3 staff relevant to the procurement. Reviews requisitions and decides on the suitable method of procurement.
    b. Solicits, evaluates, and documents bids or quotations.
    c. Recommends the preferred supplier based on selection criteria (value for money, timeliness, suitability, compliance, and non-bias).
    d. Conducts bid evaluations, inspections, and—where required—acts as the receiving committee.
5. **Finance services (for HQ)**
    a. Confirms availability of funds before commitments are made.
    b. Reviews financial compliance of procurement recommendations.
    c. Processes payments upon receipt of complete documentation (invoice, LPO, delivery note, approvals).
    d. Maintains financial records for audit purposes.
6. **Program Officers (for services/consultancies)**
    a. Oversee execution of deliverables outlined in service or consultancy contracts.
    b. Monitor performance, ensure compliance with contract terms, and document contractor performance.

c. Report back to line managers and contribute to evaluation records for future procurements.

7. **Country Director / CEO (HQ)**
   a. Provide final approval for procurement above thresholds or for single-sourcing.
      i. CO procurements
         1. Below NOK 10,000 – CD as final approver (for CO procurements)
         2. Above NOK 10,000 – CEO as final approver
      ii. HQ procurements
         1. CEO as final approver
   b. Ensure that procurement decisions align with TOC policies, donor requirements, and ethical standards.
   c. Approve vendor prequalification and single-source requests based on adequate justification.
8. **All staff involved in procurement**
   a. Adhere to TOC Procurement Code of Conduct.
   b. Avoid conflicts of interest, collusion, and acceptance of gifts beyond permissible limits.
   c. Ensure that all actions are transparent, impartial, and fully documented.

5.4.3 Procurement thresholds

5.4.3.1 Procurement at HQ level

Procurement of Goods and Services:

The table below outlines the step-by-step requirements for the procurement of goods and services at HQ level, detailing the specific tasks and documentation needed for each threshold in line with TOCs procurement regulations. The procurement thresholds at HQ level are based on Norad's requirements for procurement.

HQ thresholds (NOK)	Tasks needed
Below 100,000	• Approved Purchase Requisition • Invoice from supplier (if applicable) or service provider • Goods Received note (if applicable) or Service Completion Note / Confirmation of Deliverables (signed by requesting officer) • Cash Receipt / Proof of Payment
100,000 – 1,300,000	• Approved Purchase Requisition • Request for quotations • 3 written quotations • Bid Analysis form and selection

HQ thresholds (NOK)	Tasks needed
	• Purchase Order / Contract or Service Agreement / Contract / Purchase Order (including deliverables and timelines) • Invoice from supplier or service provided • Goods Received note (if applicable) or Service Completion Note / Confirmation of Deliverables (signed by requesting officer) • Cash Receipt / Proof of Payment • Procurement protocol
1,300,000 – 2,200,000	• Approved purchase requisition • Establishment of procurement committee • Public announcement of competition online • Minimum 3 written quotations/bids lor proposals • Bid analysis and supplier selection (by procurement committee) • Procurement protocol (narrative description of procurement process, signed) • Copy of online announcement • All received bids signed by the committee • If negotiations are held: minutes of meetings • Purchase Order / Contract (with full specifications, delivery schedules, payment terms) or Contract / service agreement (including TORs, deliverables, timelines, reporting requirements) • Invoice from supplier or service provider • Goods Received Note / inspection report (signed by procurement & user department) or Final service completion report / evaluation (signed by program officer and confirmed by Finance) • Receipt / proof of payment • Procurement protocol • Supplier Due Diligence check
2,200,000 and above	• Approved purchase requisition • Establishment of procurement committee • Public tender announcement • Minimum 4 written bids • Bid analysis and supplier selection (by procurement committee) • Procurement protocol (narrative description of procurement process, signed) • Copy of public announcement • All received bids signed by the committee • Purchase Order / Contract (including specifications, bills of quantities, delivery terms, warranties, penalties if applicable) or Service Agreement / Contract (with full TORs, deliverables, timelines, reporting requirements, evaluation criteria) • Invoice from supplier or service provided

HQ thresholds (NOK)	Tasks needed
	• Goods Received Note / inspection report (signed by procurement & user department) or Service Completion Report / Final Evaluation (signed by program officer and confirmed by finance) • Receipt / proof of payment • Procurement protocol • Supplier Due Diligence check

5.4.3.2 Procurement at CO level

Procurement of goods and services

CO thresholds (NOK)	Tasks needed
Below 10,000	• Approved Purchase Requisition • Invoice from supplier (if applicable) or service provider • Goods Received note (if applicable) or Service Completion Note / Confirmation of Deliverables (signed by requesting officer) • Cash Receipt / Proof of Payment
10,000 – 250,000	• Approved Purchase Requisition • Request for quotations • 3 written quotations • Bid Analysis form and selection • Purchase Order / Contract or Service Agreement / Contract / Purchase Order (including deliverables and timelines) • Invoice from supplier or service provided • Goods Received note (if applicable) • Cash Receipt / Proof of Payment or Service Completion Note / Confirmation of Deliverables (signed by requesting officer) • Procurement protocol (for procurements above NOK 100,000) • Supplier Due Diligence check (for procurements above NOK 100,000)
250,000 and above	• Approved purchase requisition • Establishment of procurement committee • Public tender announcement • Minimum 3 written quotations • Bid analysis and supplier selection (by procurement committee) • Procurement protocol (narrative description of procurement process, signed) • Copy of public announcement • All received bids signed by the committee

CO thresholds (NOK)	Tasks needed
	• If negotiations are held: minutes of meetings • Purchase Order / Contract (including specifications, bills of quantities, delivery terms, warranties, penalties if applicable) or Service Agreement / Contract / Purchase Order (including deliverables and timelines) • Invoice from supplier or service provider • Goods Received Note / inspection report (signed by procurement & user department) or Service Completion Report / Final Evaluation (signed by program officer and confirmed by finance) • Receipt / proof of payment • Supplier Due Diligence check (for procurements above NOK 100,000)

6. Risk, safety and security

6.1 Risk management

6.1.1 Purpose

The purpose of this Risk Management Policy is to establish a clear and consistent framework for identifying, assessing, mitigating, and monitoring risks that may affect TOC's operations, assets, and reputation. The policy ensures that risk is managed proactively, enabling the organization to make informed decisions, protect its mission, and build institutional resilience.

6.1.2 Principles

TOC adopts the following principles in its approach to risk management:

Proactivity	Risks should be identified and addressed early, not after they materialize.
Proportionality	Risk responses must be appropriate to the level and nature of the risk.
Responsibility	Risk ownership is assigned to those best placed to manage the specific risk
Transparency	Risk assessments and decisions must be documented and accessible for oversight.
Continuity and learning	Risk management is a continuous process, integrated into planning, implementation, evaluation and learning.

6.1.3 Process

6.1.3.1 Identifying risks

Risks are identified through annual workplan processes, project planning sessions, donor reporting reviews, and stakeholder engagement. All identified risks must be documented in the central Risk Register using standardized templates.

6.1.3.2 Assessing risks

Each risk is evaluated based on its likelihood and potential impact. A scoring matrix is used to classify risks as low, moderate, or high. Assessments must consider both internal and external factors and be reviewed regularly.

6.1.3.3 Managing risks

For each identified risk, a corresponding prevention and mitigation plan must be developed. These plans outline the controls, actions, and accountability mechanisms in place to reduce risk exposure and potential impact of a risk. Prevention and mitigation strategies must be realistic, assigned to a responsible staff member, and tracked through project and institutional reviews.

6.1.3.4 Monitoring risks

Risks and mitigation progress are reviewed quarterly by the Monitoring, Evaluation and Learning (MEL) staff or designated staff. Twice a year a Risk Report is submitted to the CEO and shared with the Board, summarizing changes in risk levels, incidents, and mitigation status.

6.1.4 Risk types

TOC recognizes the following categories of risk, which should be considered during identification and assessment:

Strategic Risk	Threats to the achievement of the organization's mission and objectives.
Operational Risk	Issues affecting internal systems, processes, and day-to-day functioning.
Financial Risks	Risks related to funding, fraud, budgeting, and financial stability.
Legal and Compliance Risk	Risks arising from non-compliance with laws, regulations, or legal obligations, including national registration, foreign funding restrictions, anti-money laundering, anti-terrorism, data protection, labor law, and taxation.
Reputational Risks	Risk of breaching laws, donor contracts, or internal policies.

Security and Safety Risks	Threats to staff, program participants, or physical assets.

6.1.5 Risk appetite

TOC accepts that risk is inherent in its work but distinguishes between acceptable and unacceptable levels of exposure. The organization maintains a low-risk appetite in areas such as fraud, corruption, and legal compliance, where any breach may significantly undermine its integrity, credibility, or ability to operate.

A moderate risk appetite is accepted in areas that support programmatic innovation, flexibility, and the development of new partnerships provided these risks are actively assessed, mitigated, and aligned with TOC's mission and values.

It is important to note that TOC operates in politically sensitive and security-challenging environments, where the baseline risk level across all categories operational, reputational, legal, financial, and programmatic is inherently elevated. As such, risk appetite decisions must be made with heightened awareness, documented justification, and ongoing monitoring, particularly in field operations and strategic engagements.

6.1.6 Escalation and incident reporting

Risks that are classified as high, or that escalate rapidly, must be reported immediately by the Country Director to the CEO and documented in the central Risk Register. The Country Director holds primary responsibility for ensuring timely and accurate escalation of such risks at the country level. Where the risk poses significant legal, financial, operational, or reputational consequences, the CEO will coordinate appropriate organizational response and oversight.

All reported incidents must trigger a post-event review, led by the relevant team or department, to identify root causes and inform improvements in TOC's risk mitigation and control measures.

6.1.7 Roles and responsibilities

- **The CEO** oversees risk management and reports to the Board.
- **Country Directors** manage risks in the country offices and submit quarterly updates to the CEO and the Program Director.
- **Project Leads** handle risks in their projects and report through project reviews to the Country Director
- **The Program Director or designated staff** maintains the Risk Register and supports consistent tracking.

6.1.8 Training

All staff must complete risk management training annually. Training includes how to identify, score, and report risks. All staff must complete risk management training on an annual basis. This training is organized internally by TOC to ensure consistency with organizational practices, risk appetite, and compliance expectations.

6.1.9 Tools

TOC uses:

Risk matrix	Scores and classifies risk
Risk Register	Records risks, identify and monitor follow-up actions

6.2 Know your customer and third-party management policy

6.2.1 Purpose

This policy outlines TOC approach to identifying, assessing, and monitoring third parties to mitigate legal, financial, ethical, and reputational risks. It applies to all external entities and individuals engaged by TOC, including partners, suppliers, consultants, grantees, and donors—and ensures their vetting aligns with anti-corruption, sanctions, and compliance standards.

The goal is to establish reliable, responsible partnerships while preventing exposure to misconduct, fraud, exploitation, or criminal associations. All third-party engagements must be built on transparency, due diligence, and a shared commitment to ethical conduct.

6.2.2 Due diligence requirements

All third parties must be assessed prior to engagement. TOC applies a tiered approach to due diligence based on the risk profile of the third party and the nature of the engagement. No procurement, contracting, or disbursement can proceed until these requirements are met and approved.

6.2.2.1 Basic screening

Before engaging any supplier, consultant, or implementing partner, the responsible officer must ensure the following checks are completed:

- Verify legal registration and licensing in the country of operation.
- Confirm beneficial ownership and organizational structure.
- Validate banking and operational data (e.g. account details, address).
- Conduct sanctions screening (EU Sanctions or other donor-required watchlists via NameScan).
- Check for Politically Exposed Persons (PEPs) among directors, owners and signatories.
- Secure a signed Third-Party Declaration confirming compliance with the TOC Code of Conduct and Anti-Corruption Policy.
- Confirm the third party is not on any watchlist or embargoed entity list.

Basic due diligence must be completed and reviewed by the CEO prior to contract signing or purchase order issuance.

6.2.2.2 Enhanced due diligence

Enhanced due diligence is required when engaging third parties that meet any of the following criteria:

- High-value contracts (see thresholds for procurement).
- Operations in fragile or high-risk countries.
- Engagements involving sub-awards, cash handling or direct beneficiary payments.
- Third parties with limited operational history, unclear ownership or prior legal issues.

In such cases the following additional checks must be performed:

- Conduct reference checks and assess financial health.
- Review ownership transparency and governance structure.
- Identify any Politically Exposed Persons (PEPs).
- Investigate any conflicts of interest or adverse media.

All due diligence findings must be documented in a Third-Party Due Diligence File. This file must be reviewed and approved by the Compliance Officer for findings related to Country Offices, and by the CEO for final approval before engagement. Please also refer to section 4.4 Ethical Donor Guidelines and chapter 7. Sub-Grant Policy.

6.2.3 Ongoing monitoring

Due diligence is not a one-time exercise. TOC must continuously assess the performance and risk profile of third parties over the course of the relationship. Changes in scope, risk indicators,

complaints, or performance concerns require a review. Annual partner reviews should include a reassessment of compliance with ethical and legal obligations.

If risks are identified, they must be documented and addressed. Persistent or unresolvable concerns may result in the suspension or termination of the relationship.

6.2.4 High-risk indicators

Certain characteristics warrant additional scrutiny, including:

- Operations in countries or jurisdictions under EU or UN sanctions.
- Activities in conflict zones or areas with systemic corruption.
- Responsibility for managing TOC funds or direct project implementation.
- Opaque ownership or lack of publicly available information.

When such indicators are present, enhanced due diligence is mandatory, and additional safeguards may be imposed.

6.2.5 Roles and responsibilities

Responsibility for implementing this policy is shared across various roles:

- The Finance and Administration Officer is responsible for maintaining the due diligence process, reviewing files, and issuing final compliance clearance.
- Country Directors and Procurement Leads ensure that due diligence is completed in the field and submitted for central review.
- Project Leads initiate due diligence and are accountable for submitting all required documentation.
- The CEO holds overall approval, accountability for reputational, operational, and legal risks related to third-party engagements.

6.2.6 Recordkeeping

All documentation related to third-party due diligence must be stored securely and retained for a minimum of seven years. TOC must be able to demonstrate, upon request, that proper screening and risk assessment were conducted for each relationship.

6.3 Workplace Health, Environment, and Safety (WHES)

6.3.1 Purpose and scope

This policy outlines TOC's commitment to maintaining high standards of workplace health, environmental responsibility, and safety across all its operations. It applies to all employees,

whether permanent, temporary, interns, or volunteers, as well as consultants, contractors, implementing partners, and visitors to our premises or project sites.

6.3.2 Guiding principles

Our approach is guided by a set of principles that underpin all workplace health, environment, and safety practices.

First, we recognize our duty of care to safeguard the health, safety, and welfare of staff and partners. We commit to a "do no harm" approach that minimizes risks to people, communities, and the environment in the design and delivery of all our activities.

We ensure compliance with Norwegian legislation, with the national laws of the countries where we operate, and with relevant international standards.

We are committed to equity and inclusion, ensuring that health, safety, and environmental measures apply to everyone without discrimination, while paying special attention to gender, disability status, and other vulnerability considerations.

6.3.3 Responsibility

Responsibility for implementing this policy is shared across different levels of the organization.

- **The Board** has ultimate oversight of the policy and is accountable for ensuring its implementation.
- **The CEO** is responsible for ensuring that adequate systems, resources, and training are in place across all operations.
- **Country Directors and Project Managers** are tasked with contextualizing and applying WHES standards locally, raising awareness among staff, and monitoring compliance.
- **Employees** and partners are expected to follow procedures, report hazards, and participate in safety training and drills.

6.3.4 Workplace health and well-being

We are committed to providing a safe and supportive workplace that is free from harassment, bullying, and discrimination.

Mental health and psychosocial well-being are a priority, and staff will be supported through access to counseling and stress management when need is identified.

Recognizing the importance of balance, we encourage reasonable working hours, adequate rest periods, and flexible working arrangements whenever feasible to support the overall well-being of our staff.

6.3.5 Safety standards

Each TOC office and field activity will undergo regular risk assessments to identify, prevent and mitigate potential hazards. We maintain emergency preparedness and response plans that are tailored to local contexts and address a wide range of scenarios including fire, medical emergencies, natural disasters, and security-related incidents.

Every employee and contractor (e.g. consultant, short term staff) will receive health and safety induction training as part of their onboarding process as necessary, and refresher sessions will be provided on a regular basis.

Protective equipment and safe working tools will be provided in circumstances where they are required.

Any incident, near miss, or hazard must be reported, investigated, and resolved promptly, and staff are protected against retaliation when raising concerns.

6.3.6 Environmental responsibility

TOC is committed to promoting democracy and good governance in a way that also supports environmental sustainability. This policy outlines how we will reduce the environmental impact of our operations.

TOC integrates sustainability into our daily practices. We comply with Norwegian environmental regulations and, where possible, align with relevant laws and good practices in the countries where we operate. Our approach is based on the principles of reducing waste, conserving resources, lowering carbon emissions, and raising awareness among staff and partners.

6.3.6.1 Energy and office practices

All offices will take steps to use energy efficiently. All staff are expected to switch off lights, computers, and equipment when not in use.

Digital communication will be prioritized over printing and paper use. When printing is unavoidable, double-sided printing and recycled paper should be used where available. Offices will reduce single-use plastics by using reusable water bottles, cups, and kitchenware.

6.3.6.2 Travel and transport

Given that international travel is sometimes necessary for our work, we will aim to keep travel-related emissions as low as possible. Staff should consider whether meetings can be held online before planning a trip. When travel is necessary, preference will be given to lower-emission options such as train travel in Norway and short-distance settings where practical.

For international and regional travel, flights are often unavoidable. In such cases, TOC staff will combine multiple purposes into one trip where possible, avoid unnecessary flights, and make use of economy class to reduce emissions per passenger. Local travel in program countries will prioritize shared transport and fuel-efficient vehicles, also taking into account the local road-safety and security situation.

6.3.6.3 Procurement and supplies

TOC will prioritize environmentally responsible procurement. This includes choosing local suppliers whenever possible, to reduce transport emissions and support local economies. Products should be durable, reusable, and, where feasible, environmentally certified. For IT equipment and office furniture, we will seek energy-efficient and long-lasting options to enhance sustainability.

6.3.6.4 Waste management

All offices will take steps to reduce waste and recycle where facilities are available. In Norway, full recycling practices will be followed in line with municipal systems. In countries where formal recycling facilities may be more limited, TOC offices will seek alternative ways to reduce and reuse materials and dispose of waste responsibly. Hazardous waste must be disposed off safely.

6.3.6.5 Awareness and capacity

TOC will build awareness among staff, and partners about environmental sustainability. Training and internal discussions will encourage everyone to take responsibility for reducing their environmental footprint. We will also seek to share good practices with local partners and communities where appropriate, as part of our wider contribution to responsible governance.

6.3.7 Training and awareness

All employees and contractors (e.g. consultants, short term staff) will receive mandatory induction training on workplace health, environment, and safety when they begin working with TOC. Refresher training sessions and emergency drills will be organized annually to ensure that knowledge remains up to date and that staff are prepared to respond in a crisis.

Staff who operate in high-risk environments will be provided with specialized training in areas such as security awareness, medical first-aid response, and stress management.

6.4 Travel security

6.4.1 Introduction

This document is critical for protecting the safety and well-being of travellers in service of TOC while ensuring the organization meets its duty of care and risk management responsibilities. The

purpose of this policy is to provide a structured framework for identifying, assessing, and managing travel-related risks. It aims to enhance traveller safety, ensure compliance with international standards, and support informed decision-making for organizational travel.

6.4.2 Country Office security plans

TOC is committed to safeguarding its personnel, partners, and assets across all operating environments. To achieve this, each Country Office is required to develop, implement, and maintain a security plan that reflects the specific risks and realities of its local context. These plans should serve as both a preventative framework and a practical guide for responding to crises.

Each security plan must include clear provisions for crisis and evacuation preparedness. This means establishing procedures for responding to emergencies such as natural disasters, civil unrest, or other disruptions that could threaten staff safety or impede operations. Evacuation protocols should be detailed, communicated to all staff, and regularly tested to ensure they can be carried out effectively under pressure.

Risk assessment is an essential component of security management. Country Offices are expected to conduct regular assessments of their operating environments to identify emerging threats and vulnerabilities. The findings should be used to adapt mitigation measures and adjust operational practices as needed. Security is not static, and offices must be proactive in ensuring their measures remain relevant and effective.

To maintain relevance, security plans must be reviewed and updated on a regular basis, at least once annually or more frequently in response to significant changes in the context. Revisions should also draw on lessons learned from past incidents or simulation exercises to strengthen preparedness and response capacity.

Accountability for security rests with Country Office leadership. Managers are responsible for ensuring compliance with this policy and for fostering a culture of safety among staff. Headquarters will provide oversight, technical guidance, and support to promote consistent standards and to ensure that all offices operate under a shared framework of risk management and crisis preparedness.

6.4.3 Checklist for travel risk management

Normal travel security precautions should be taken by travellers during any trip, at any risk level. A flexible, high-level plan focused on preparation should be designed and shared with management before travel.

Each staff will be provided a check-list before travel. It is important to note that every trip is different, and the checklist will not be exhaustive. Likewise, not every item on this checklist will be necessary for every trip. Staff should use their own sound judgment and seek advice if needed. The

purpose of the checklist is to ensure that staff do not overlook important risk mitigation measures and to help staff evaluate whether said measures are necessary for a given trip.

Below are the components of the TOC check-list for travel.

6.4.3.1 Before, during and after travel

BEFORE TRAVEL	DURING TRAVEL	AFTER TRAVEL
Risk assessment	Information	Reporting
Evacuation Provider (Example ISOS)	Communication	Evaluation
Insurance	Personal Basic Security Advice	Debrief
Medical	Incident management	
Air travel	Accommodation	
Transport	Evacuation	
Accommodation	Reporting	
Information	Evaluation	

7. Sub-grant

7.1 Purpose

The purpose of this Sub-Grant Policy is to ensure that sub-grants issued by TOC are managed with integrity, accountability, and efficiency. The policy provides a clear framework for selecting, awarding, monitoring, and closing sub-grants in accordance with applicable laws, donor regulations, and TOC's internal standards. It supports the achievement of project goals by fostering responsible partnerships and transparent fund management across all TOC-funded initiatives.

7.2 Introduction

This policy sets out the guidelines and procedures for administering sub-grants awarded by TOC. It applies to all TOC staff and sub-recipients involved in the sub-grant process and is designed to promote transparency, compliance, and effectiveness throughout the project lifecycle.

Definitions:

- **Sub-grant:** Financial assistance awarded to a sub-recipient to implement activities aligned with TOC's mission.
- **Sub-recipient:** An organization or entity that receives a sub-grant from TOC to carry out programmatic activities.

7.3 Sub-grant selection processes

Eligibility: Sub-recipients must meet criteria defined by TOC and its donors. This includes legal registration, financial and organizational capacity, and alignment with TOC's objectives

Application: Eligible sub-recipients must submit a proposal and budget using TOC's required formats

Evaluation: Applications are assessed for feasibility, sustainability, impact, and value for money

Pre-award stage: Due diligence is performed, including organizational and individual screening against EU sanctions using Sanctions Map and NameScan.

Approval: Based on the evaluation committee's recommendations and authorized personnel approval.

7.3.1.1 Sub-Grant due diligence process:

Preliminary assessment:

- Identify potential sub-grantees and review their mission, experience, and capacity to implement the proposed activities.
- Check alignment with TOC's objectives and donor requirements.

Document review:

- Collect and verify legal registration, governance documents, financial statements, and past audit reports.
- Assess policies on financial management, anti-corruption, and safeguarding, where relevant.

Risk assessment:

- Evaluate operational, financial, and reputational risks, including previous donor compliance or litigation issues.
- Assign a risk level (low, medium, high) to guide monitoring intensity.

Reference and background checks:

- Contact prior donors, partners, or stakeholders to confirm performance and reliability.

Approval:

- Present findings and recommendation to the CEO for approval.
- Approval must be documented before any sub-grant agreement is signed.

Ongoing monitoring:

- Implement regular reporting, financial monitoring, and site visits proportionate to risk level.

7.4 Sub-Grant Agreement

A formal agreement will be signed outlining each party's responsibilities. It will include the approved proposal and budget, reporting requirements, compliance obligations, and payment terms.

Prior to fund disbursement, the sub-recipient must submit all required documents including:

- Signed cooperative agreement (Annexed)
- Verified bank details and authorized signatories

- Funds Transfer Form (Annexed)
- Statement of Payment Reception (Annexed)

7.5 Grant start-up

All agreements must be signed by the CEO or formally delegated staff. Disbursements are processed through TOC's Transfer Request Form, authorized by designated sub-recipient signatories (Annex 7).

7.6 Financial management

Sub-recipients must ensure funds are used in accordance with the approved budget and meet donor-specific rules. All expenditures must be reasonable, necessary, and well-documented. Financial reports must be submitted with original receipts and reconciled to bank statements. Any reallocation of more than 15% between budget lines requires prior approval. TOC may conduct audits to verify compliance.

Indirect costs are permitted where justified and should be proportionate to the size and scope of the grant, and possible donor regulations.

Financial Management and Reporting: Sub-recipients must maintain a dedicated, ring-fenced bank account for project funds and provide TOC with monthly bank statements. This ensures that expenditures can be reconciled, verified, and reported accurately in line with donor and TOC requirements.

7.7 Monitoring procedures

TOC monitors sub-grants through site visits, report reviews, and regular communication. Non-compliance may lead to written warnings and disallowing costs. Failure to address issues can result in termination. Unused funds must be returned.

7.8 Recordkeeping

Sub-recipients are required to retain all financial and programmatic records for a minimum of seven years, or longer if required by applicable national laws. Records must allow for full audit and verification of expenditures.

7.9 Narrative and financial reporting

Sub-recipients must provide:

Narrative Reports detailing activities, challenges, and results for each reporting period, even if no activity occurred.

Financial Reports matching approved budgets and supported by receipts. Budget reallocations above 15% between line items require TOC's prior approval or per any donor regulations.

Frequence for reporting depends on agreement, but default reporting frequency (narrative and financial) is quarterly. Reports from sub-recipients/sub-grantees are reviewed by FAO and CD, before CEO final approval.

7.10 Visibility

Sub-recipients must acknowledge TOC and donor support in all communications and materials, using approved logos and visibility guidelines and any donor branding policy.

7.11 Compliance and accountability

TOC reserves the right to suspend or terminate sub-grants for non-compliance.

7.12 Sub-grant closure

At closure, sub-recipients are required to submit a final narrative report detailing all implemented activities and results, along with a financial report reconciling all expenditures. Bank statements and original documentation must accompany the final submission.

If applicable, a final audit may be conducted. Unused funds exceeding USD 50 must be returned. Any unjustified or undocumented costs are recoverable by TOC. Interest accrued on grant funds must be reported and may only be reused with prior written approval.

A close-out review is conducted by TOC to confirm that all programmatic and financial requirements have been met.

7.13 Procurement

Sub-recipients are expected to follow TOC's procurement guidelines when acquiring goods or services for the project. Any deviation from these guidelines must be explicitly approved in writing by TOC prior to the procurement.

8. ICT

8.1 Data protection

8.1.1 Purpose and scope of the data protection policy

The Oslo Center (TOC) is committed to protecting the personal data of its staff, participants, partners and stakeholders, and any other individual whose personal data it processes. We process personal data in accordance with the EU General Data Protection Regulation (GDPR) and relevant data protection laws in the countries where TOC operate.

The scope of this policy applies to all users, management and stakeholders with access to TOC systems, networks and devices, and covers all activities and programs undertaken by TOC, including research, program activities, and publications. It applies to all personal data processed by TOC, whether electronically or in hard copy format.

8.1.2 Governance and responsibility

TOC is governed by principles and criteria that should be met with regards to the processing of personal data. The Standards set out by the principles include:

- **Lawfulness, fairness, and transparency**: Personal data should be processed lawfully, fairly, and in a transparent manner, ensuring that there is consideration given to individual rights.
- **Purpose limitation**: Personal data is collected for specified, explicit, and legitimate purposes and not further processed in a manner that is incompatible with those purposes. These contrary manners might be for individual interest blackmail or duress.
- **Data minimization**: Personal data is adequate, relevant, and limited to what is necessary in relation to the purposes for which it is processed given that the purposes are clearly outlined.
- **Accuracy**: Personal data is accurate and, where necessary, kept up to date. Personal data should be evaluated or processed not only retrospectively but also prospectively.
- **Storage limitation**: Personal data is kept in a form that permits identification of data subjects no longer than is necessary for the purposes for which the personal data is processed.
- **Integrity and confidentiality**: Personal data is processed in a manner that ensures appropriate security, including protection against unauthorized or unlawful processing, and against accidental loss, destruction, or damage. This ensures that data is processed in a dignified manner and in confidence

The rights enjoyed by members of TOC attract responsibilities. All members of TOC are responsible for ensuring the protection of personal data. TOC CEO, Country Directors and the Board are responsible for overseeing the implementation of this policy and ensuring that TOC staff and its contracted third parties comply with applicable data protection laws and regulations. The staff members have an equal responsibility to adhere to and respect the bounds of the policy on data protection.

For localized storage systems and physical document security, all sensitive or confidential documents must be stored in designated, access-controlled areas. Only authorized staff are permitted to access these storage systems.

8.1.3 Data protection and privacy

TOC's data protection practices are grounded in our democratic governance values of transparency, accountability, and respect for human rights, and are fully aligned with applicable legal frameworks. This includes compliance with the EU General Data Protection Regulation (GDPR), and relevant data protection laws in the countries where we operate. All personal data must therefore be collected, stored, and processed lawfully, fairly, and transparently, with systems designed to uphold privacy rights and accountability. Where different legal frameworks apply, we will seek solutions that prioritize the highest standard of protection while ensuring respect for both local requirements and our commitment to democratic principles.

The principles of TOC clearly outline that the collection and use of personal data must be specific, explicit, and legitimate. With regards to this, the purpose of the collection and use of personal data includes:

- Conducting research
- Organizing program activities
- Publishing reports and papers
- Maintaining contact details of beneficiaries, members and stakeholders.
- Ensuring compliance with legal obligations.
- Making payments and any other lawful purpose for which TOC may require such data.

TOC has regulatory constraints that are provided by law, and it therefore only processes personal data where it has a lawful basis to do so. It therefore has a specific scope with regards to processing personal data. This includes:

- **Consent**: The individual has given their explicit consent for their personal data to be processed.
- **Contract**: The processing is necessary for the performance of a contract with the individual.
- **Legal obligation**: The processing is necessary for compliance with a legal obligation.
- **Vital interests**: The processing is necessary to protect the vital interests of the individual.

- **Public interest**: The processing is necessary for the performance of a task carried out in public interest or in the exercise of official authority.

Individuals have specific rights regarding their personal data, including the rights to access, rectify, erase, restrict processing, object to processing, and request data portability. Any violation of these rights may have legal consequences, particularly when it results in harm to the individual. Therefore, TOC is required to handle and respond to requests from individuals concerning their data rights promptly, fairly, and in full compliance with applicable data protection laws and regulations.

TOC will implement measures to prevent and respond to data breaches. In the event of a data breach, TOC will take immediate action to contain the breach and assess the risk to individuals whose personal data may have been affected. TOC will notify the relevant authority and affected individuals where required by law.

Measures implemented to prevent and respond to data breaches include:

- Encryption (at rest and in transit)
- Backup and disaster recovery
- Secure data storage and transmission
- Virus/malware protection
- Incident response and breach notification protocols

8.1.3.1 Responsible use of Artificial Intelligence (AI)

TOC recognizes the potential of AI tools to improve efficiency and knowledge management and is committed to using them responsibly and ethically. AI created content must always be verified and fact-checked by staff before being used.

Particular care should be taken when it applies to program activities and decision-making for sensitive political or personal matters. Confidential or sensitive data, including personal information, political strategies, or partner details, must never be uploaded to public AI platforms.

AI may only be used in ways that are transparent, accountable, and consistent with the organization's values of human rights, democratic integrity, and donor compliance.

8.1.4 Training and awareness

TOC is committed to building and maintaining a strong culture of data privacy and protection. All staff members, and where relevant stakeholders and partners, will receive training to ensure they understand their responsibilities under this policy and applicable data protection laws. Training will cover key areas such as secure data handling, password management, safe use of devices, and compliance with Norwegian law, EU GDPR, and relevant local data protection frameworks in the

countries where TOC operate. The goal is to equip participants with the knowledge and skills necessary to protect personal data, mitigate risks, and uphold the organization's values of transparency, accountability, and respect for human rights.

8.2 ICT manual

8.2.1 Purpose and scope of the ICT manual

This ICT Policy sets out the principles and rules for the use of the TOC's information and communication technology (ICT) resources. It applies to all staff, consultants, volunteers, and partners who access or use the TOC's ICT systems, whether in the headquarters in Norway or Country Offices. The policy ensures that ICT use supports the organization's mission to strengthen democratic governance while protecting information, ensuring security, and fostering transparency. The manual is to assist the TOC in ensuring that they have access to "best practice" for the identification, protection and management of ICT.

8.2.2 Roles and responsibilities

All ICT users are responsible for the proper and lawful use of ICT resources. Managers are responsible for ensuring that their teams understand and comply with this policy. The designated ICT officer or ICT service provided is responsible for maintaining secure systems, providing user support, and ensuring compliance with applicable laws. The TOC management team, either in Norway or in Country Offices oversees the policy's implementation and approves updates as needed.

8.2.3 Acceptable use of ICT resources

ICT resources are provided primarily for work-related purposes, including communication, research, and project management. Limited personal use is acceptable if it does not interfere with work or breach organizational rules. Misuse includes using ICT for illegal activities, partisan political campaigning, commercial business, offensive content, or any action that could harm the organization's reputation.

ICT equipment provided by the organization remains the organization's property and must be used responsibly. Equipment must be used primarily for organizational purposes and kept secure at all times. Devices must be returned when employment or consultancy ends.

8.2.4 Information security and confidentiality

Sensitive information - such as political strategies, partner data, or personal details - must always be handled securely. Documents must be stored in approved systems with access restricted to only those who need it. Encryption must be used for sensitive communication and storage. Confidential

documents must not be shared through personal email or unapproved platforms. Staff must respect confidentiality agreements and legal obligations.

8.2.5 Responsible use of Artificial Intelligence (AI)

AI tools may be used to support efficiency, but their use must be transparent and responsible. AI-generated output must always be reviewed and verified by staff before being relied upon. AI must not be used to make decisions on sensitive political or personal matters without human oversight. Confidential or personal data may not be uploaded to public AI systems. The organization is committed to monitoring the ethical use of AI in line with its democratic values and is committed to training all staff and partners who may use AI tools in their work.

8.2.6 Access control and authentication

Access to the TOC's ICT systems and information is granted on a role-based, "need-to-know" basis to protect confidentiality and integrity. All users must authenticate using strong, unique passwords, and two-factor authentication must be enabled wherever possible. Shared accounts are prohibited unless explicitly approved and monitored. Access rights are reviewed regularly and immediately revoked when staff or partners leave the organization or change roles. Devices and systems must be locked when unattended to prevent unauthorized use.

8.2.7 Cybersecurity and incident management

TOC is committed to protecting its ICT systems and data against cyber threats. All devices must be kept up to date with security patches, antivirus protection, and strong authentication. Staff must remain vigilant against phishing, malware, and other common risks, and report any suspected incidents immediately to the ICT focal point. Incidents such as data breaches, loss of devices, or unauthorized access will be logged, investigated, and acted upon promptly, with corrective measures put in place to prevent recurrence. Serious breaches will be escalated to leadership and, where required, reported to relevant authorities and donors.

8.2.8 Communication, remote work and cross-border collaboration

Staff working remotely or across different countries must use secure methods to access organizational systems, including VPNs and approved collaboration tools. File sharing must be done through secure platforms rather than personal accounts. Staff must take extra care when working in public places or on shared internet connections to protect confidentiality. TOC will consider local infrastructure challenges and provide offline options where needed.

8.2.9 Training and awareness

All staff and relevant partners will receive training on ICT use, cybersecurity, confidentiality, and responsible use of AI, with updates and refresher sessions to ensure awareness of emerging risks. Staff are encouraged to report concerns and share knowledge to improve collective ICT literacy.

8.2.10 Monitoring of compliance

TOC reserves the right to monitor the use of its ICT systems to ensure compliance with this policy, while respecting staff privacy and applicable laws. Any misuse of ICT resources may result in disciplinary action and, where relevant, reporting to donors or authorities.

9. Monitoring, evaluation and learning

9.1 Introduction

Monitoring, Evaluation and Learning (MEL) are central to TOC's identity and practice. They provide the evidence base for demonstrating results, improving programs and operations, and for ensuring that resources entrusted to us are used responsibly and effectively. Effective MEL also strengthens our credibility with partners, donors, and beneficiaries by showing that we operate with transparency and accountability.

This MEL policy outlines the framework, principles, and standards that guide our monitoring, evaluation and learning processes. It ensures consistency across all programs, while allowing the flexibility required to adapt to different country contexts. The policy is binding for the Board, staff, consultants, and implementing partners of TOC.

9.2 Purpose and objectives of the policy

The purpose of this MEL Policy is to provide a coherent, systematic approach to how we plan, monitor, evaluate, and learn from our work, both on organizational and programmatic level. Specifically, the policy seeks to:

- Ensure accountability to beneficiaries, partners, donors, and the general public by demonstrating how resources are used and what results are achieved.
- Strengthening learning across the organization and among partners, so that successes are scaled up and challenges are addressed constructively.
- Support evidence-based decision-making and adaptive management, enabling TOC to adapt strategies and programs in line with changing contexts and emerging opportunities.
- Foster a culture of transparency, participation, and reflection that is consistent with our mission to promote democracy and good governance.

Through this policy, TOC commits to embedding MEL into organizational practice and the entire program cycle, from the initial design of strategic plans and interventions, through implementation and adaptation, to the evaluation of results and dissemination of lessons learned.

9.3 Guiding principles

TOC's MEL system is guided by principles that reflect both international best practice and TOC organizational values.

Participation and inclusion: MEL processes should engage stakeholders at all levels. Communities, civil society partners, and government actors must have opportunities to shape the objectives, contribute data, and participate in the interpretation of findings. Participation helps to ensure relevance, strengthens ownership, and enhances the sustainability of results.

Transparency and accountability: All MEL processes must be transparent, with information shared openly and accessible. We are accountable not only upwards to donors and regulators but also downwards to the beneficiaries who are affected by our work.

Learning and adaptation: MEL is not only about reporting results but also about fostering a culture of critical reflection. Lessons must be drawn from both achievements and failures, and learning must be used to adapt future strategies.

Integrity and ethics: MEL must always be carried out with honesty, rigor, and independence. Data must be collected and reported accurately, without manipulation. Ethical standards, including informed consent, confidentiality, and "do no harm," are paramount, particularly in fragile or politically sensitive contexts.

Gender equality and social inclusion: MEL must capture the perspectives and experiences of women, men, youth, minority and marginalized groups. Disaggregated data is required wherever possible, and analysis must consider how interventions affect different groups differently.

Value for money: MEL must be cost-effective and proportionate to the scale and complexity of programs, ensuring that resources are used efficiently while maintaining credibility, rigor and a strong focus on generating learning that informs decision-making and benefits all stakeholders.

9.4 Roles and responsibilities

Responsibility for MEL is shared across the organization, but roles are clearly defined.

The Board is responsible for approving the MEL policy and ensuring that TOC has effective systems for accountability and learning. The Board reviews progress reports, evaluations, and annual results, and it ensures that findings inform strategic decisions.

CEO has overall responsibility for implementing the MEL Policy. This includes allocating resources, ensuring quality standards, reporting to donors, and fostering a culture of learning. CEO ensures that MEL is integrated into all stages of the program cycle and that partners are supported to meet required standards.

Staff and country teams are responsible for implementing MEL in practice. They design monitoring systems, collect and analyze data, prepare reports, and facilitate learning processes. Staff must

ensure that data is accurate, complete, and timely, and they must involve stakeholders in the process wherever possible. Country teams collect data from project partners where relevant.

9.5 MEL framework

TOC uses a results-based MEL framework anchored in a Theory of Change. The Theory of Change articulates how our interventions contribute to democratic governance and social accountability, and it makes explicit the assumptions and risks that underpin our strategies. Based on the Theory of Change, a Strategic Plan covering 3-year intervals is developed. Indicators measuring both organizational and programmatic effectiveness are included in the results framework.

The TOC Strategic Plan is accompanied by a results framework that specifies the intended impact, outcomes and outputs for the given 3-year period. Indicators are developed at each level, and may include both quantitative and qualitative measures. These indicators are intended to facilitate measurement of progress towards the Strategic Plan objectives and will be reported on annually.

Each project supported by TOC must be accompanied by a project level results framework that specifies impact, outcome and output indicators directly linked to the TOC results framework indicators, to feed into annual reporting on the organizational level.

Where possible, baseline data will be collected at the start of projects. This establishes the reference point for measuring change. In fragile or resource-limited contexts, where baselines may be difficult to obtain, alternative methods such as participatory assessments or proxy indicators may be used.

9.6 Monitoring

Monitoring is the continuous and systematic collection and analysis of data to track progress against agreed objectives, outputs, and outcomes on the organizational and program level. It provides regular evidence of TOC effectiveness and efficiency in implementation of the strategic plan, as well as evidence on how projects are performing, whether they are on track, and what adjustments may be required. Monitoring is not only an accountability function but also a learning process that enables adaptive management.

The CEO is overall responsible for tracking of data on TOC progress towards the objectives of the strategic plan, and of indicators measuring organizational effectiveness and efficiency.

Country Office staff and partners are responsible for program monitoring activities on a day-to-day basis. Monitoring may include activity records, attendance lists, surveys, interviews, and direct observations.

In all countries where TOC operates, program staff and implementing partners are responsible for collecting monitoring data at the project level. The primary tool for field-level data collection is Kobo Collect, which allows for digital and mobile-based collection of both quantitative and qualitative data. Kobo Collect facilitates real-time entry of survey results, attendance records, and feedback from participants, and ensures that information is securely stored in central servers accessible to TOC. Using digital tools reduces errors associated with paper-based data collection, allows for easier disaggregation of results, and strengthens transparency in how evidence is generated.

Program lead must ensure that data entered into Kobo Collect is complete, accurate, and verified before submission to the country MEL focal point (these might be the same person). The MEL focal point is responsible for cleaning and consolidating data across different projects within the Country Office. This quality assurance process ensures that data used for reporting is reliable and can withstand donor scrutiny.

Monitoring information is reviewed regularly through regular reflection meetings at country level. These meetings allow staff and partners to analyze progress, discuss challenges, and identify areas where adaptations may be necessary.

9.7 Evaluation

Evaluation is a periodic, in-depth assessment of the design, implementation, and results of a project, program or strategy. Evaluations can be commissioned by TOC itself, or by donors of supported activities.

TOC applies internationally recognized criteria adapted from the OECD Development Assistance Committee. Depending on the scope of the evaluations, they can examine:

- **Relevance**: Are we addressing the right issues and needs?
- **Coherence**: How well does the intervention fit?
- **Effectiveness**: To what extent are we achieving our objectives?
- **Efficiency**: Are resources being used in the best possible way?
- **Impact**: What wider changes, intended or unintended, has the intervention contributed to?
- **Sustainability**: Are the benefits likely to last beyond the project period?

TOC will conduct reviews and evaluation of programs based on the following process: The purposes of these exercises are to:

- **Quarterly reports and reflection sessions**: Evaluate program progress, identify challenges, and make adjustments as needed to ensure the program meets its goals.

- **Final evaluation**: Evaluate final results and impact and their relevance, effectiveness, efficiency, and sustainability, and analyze the reasons why certain results have been achieved and not others.

Final program evaluations will be conducted by qualified third parties to avoid bias and ensure credibility if cost for external third party is included in the program budget.

Evaluation findings will be shared with relevant stakeholders in accessible formats. Summaries of major evaluations will be published where appropriate, reflecting TOC's commitment to transparency.

9.8 Data quality and standards

High-quality data is essential for credible MEL. Data collected by TOC and its partners must meet standards of validity, reliability, timeliness, and integrity.

Data collection processes must be documented, and all sources should be verifiable. Where possible, multiple methods should be used to triangulate findings. Digital tools such as KoboToolbox, Microsoft Forms, or other platforms may be used to improve efficiency and accuracy.

All data must be stored securely, with access limited to authorized staff. Personal data must be handled in accordance with the EU General Data Protection Regulation (GDPR) and with relevant national laws.

9.9 Learning and knowledge management

TOC views learning as an organizational process, not just a by-product of monitoring and evaluation. Learning involves critically reflecting on evidence, questioning assumptions, and applying insights to future work.

Regular learning sessions will be organized at project and organizational levels to discuss monitoring data, evaluation findings, and emerging lessons. Cross-country exchanges will enable teams in HQ and Country Offices to learn from one another and to identify best practices. HQ will take a leading role in facilitating lesson sharing across the organization.

Knowledge will be documented in reports, briefs, and case studies, and will be shared both internally and externally. Where appropriate, lessons learned will be published to contribute to broader sectoral knowledge on democracy and governance.

9.10 Reporting

Reporting is the means through which TOC communicates progress, achievements, challenges, and lessons to internal and external stakeholders. It is also a critical accountability mechanism to donors, regulators, partners, and the communities we serve. This section establishes the reporting standards that guide all staff and partners.

9.10.1 Types of reports

TOC produces three categories of reports:

1. **Internal monitoring reports**: Short, periodic reports prepared for each program on a monthly basis. These reports focus on progress against activities and outputs, identify challenges, and provide early indications of outcomes. They are reviewed internally and feed into adaptive management and decision-making. The internal reporting process is kept in a separate reporting process document between the HQ and CO. HQ and CO staff are trained on the reporting processes and staff responsibilities.

2. **Donor reports**: Formal reports submitted to donors, following their prescribed formats, frequencies, and requirements. Donor reports must present results against agreed indicators, budgets, and narrative explanations of progress. Country Offices are responsible for preparing these reports, but they must be reviewed and cleared by HQ before submission. Donor reports are prepared following the below process:
    1. Project-level data is by implementing partners and project teams in the field.
    2. Country Offices consolidate this data at project level, ensuring alignment with relevant donor requirements.
    3. Draft donor reports are prepared by the Country Office and submitted to HQ in Norway for review and clearance.
    4. Only after HQ approval are reports submitted to donors by the CEO.

3. **Organizational reports**: TOC produces an Annual Results Report, which consolidates data from all countries of operation and all donors. The annual report will clearly communicate results achieved under the Strategic Plan in the given year through data, stories and lessons learned across projects, provide transparent financials, highlight governance and partnerships, and acknowledge donors and supporters. This report demonstrates accountability to the Board, donors and the public.

9.10.2 Reporting standards

To maintain credibility and comparability, all reports must meet the following standards:

- **Timeliness**: Reports must be submitted in accordance with agreed timelines. Country Offices are responsible for tracking donor deadlines and ensuring timely submission to headquarters for clearance at least ten working days before the donor deadline.
- **Completeness**: Reports must cover all agreed indicators, budget lines, and narrative sections.
- **Accuracy**: All data must be correct, consistent, and verifiable. Quantitative figures must be supported by raw data collected through Kobo Collect or other verified means. Qualitative findings must be backed by evidence from interviews, focus groups, or observations.
- **Disaggregation**: Data must be disaggregated by sex, age, and other relevant social categories (e.g., disability status, geographic area) wherever possible, in line with donor requirements and TOC's gender and inclusion commitments.
- **Consistency**: Reports must use consistent terminology, indicator definitions, and formats across projects and countries to the extent possible.
- **Clarity and accessibility**: Reports must be written in clear language, avoiding jargon where possible. Where technical terms are used, they must be explained. Tables, graphs, and case studies should be used to enhance readability and understanding.
- **Learning orientation**: Reports must not only present achievements but also discuss challenges, risks, and lessons learned. They should highlight how programs are adapting in response to monitoring and evaluation findings.
- **Ethical compliance**: Reports must protect confidentiality and ensure that no information that could endanger individuals or communities is disclosed. Stories, photos, or quotes must only be used with informed consent.

9.10.3 Quality assurance and clearance

HQ is responsible for the final review and clearance of all reports. This review checks for accuracy, consistency with organizational values, and compliance with any donor requirements. Reports that do not meet the required standards will be returned to the Country Office for revision.

HQ ensures that lessons learned and results from country-level reporting are consolidated and shared across the organization. This contributes to TOC's overall learning culture and strategic decision-making.

9.10.4 Feedback to Country Offices and partners

The reporting process is two-way. After clearance, HQ will provide feedback to Country Offices on the quality of reporting (as do Country Offices to partners) and on lessons emerging across countries. This feedback loop ensures continuous improvement in reporting standards and strengthens MEL capacity at all levels.

9.11 Resources and capacity development

MEL requires adequate resources to be effective. TOC commits to allocating sufficient funds from project budgets to cover costs of baseline studies, data collection, evaluations, training, and digital tools.

Capacity building is an integral part of our MEL approach. Staff and partners will receive training and mentoring to strengthen their skills in data collection, analysis, and use of evidence. Where necessary, external expertise will be engaged to provide specialized support.

By investing in capacity building, TOC not only improve our own MEL system but also strengthen the ability of partners to monitor and learn from their own work, thus contributing to long-term sustainability.

9.12 Ethics and compliance

Ethical standards underpin all MEL activities. Participation must always be voluntary, and informed consent must be obtained before collecting personal data. Participants must understand how their information will be used and have the right to withdraw at any time. Confidentiality must be strictly respected.

MEL must comply with all relevant regulations, including EU GDPR and applicable national laws in the countries of operation. Staff and partners must act with integrity at all times, and any breach of ethical standards will be considered a breach of the TOC Code of Conduct and handled accordingly.

Policy update log

The TOC policy handbook will be reviewed every second year and updated as necessary to reflect changes in context, legislation or best practice standards. The policy handbook can also be updated ad hoc if needed. The CEO will propose changes to the Board of Directors, who will approve. All changes are recorded in update log below, and date on front page updated accordingly.

YEAR	POLICY, CHANGES	SIGNATURE

YEAR	POLICY, CHANGES	SIGNATURE

YEAR	POLICY, CHANGES	SIGNATURE