

# **REEF - GOVERNANCE POLICIES**

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## FINANCE & ACCOUNTING POLICY – REEF

### Research and Education for Environmental Foundation (REEF) Standard Organizational Policy Document

#### 1. INTRODUCTION

The Finance & Accounting Policy of the Research and Education for Environmental Foundation (REEF) establishes the framework for ethical, transparent, efficient, and legally compliant financial management across all programs, projects, and administrative operations.

This policy ensures:

- Proper utilization of funds exclusively for organizational objectives.
- Compliance with legal requirements under Indian laws, including the Income Tax Act (12A, 80G), CSR Rules, FCRA (if applicable), and NGO accounting standards.
- Accurate and verifiable record-keeping.
- Standardized internal controls to prevent misuse or misappropriation.
- Clear financial governance, responsibilities, and accountability mechanisms.

This policy applies to all personnel involved in financial activities, including the Founder, Treasurer, Secretary, Accountant, Program Directors, and project teams.

#### 2. ROLES & RESPONSIBILITIES

##### 2.1 Founder

- Provides overall strategic direction and financial oversight.
- Approves major expenses, capital purchases, and long-term commitments.

Ensures alignment of financial decisions with organizational mission and compliance

##### 2.2 Treasurer

- Serves as the primary custodian of all financial operations.
- Manages and authorizes all banking transactions.
- Ensures accuracy of accounting entries and documentation.
- Supervises cash flow, budgets, and approval processes.
- Ensures timely compliance with audits and statutory requirements.

### 2.3 Secretary

- Oversees operational and administrative expenditures.
- Confirms authorization, relevance, and necessity of expenses.
- Ensures proper approval hierarchy is followed.

### 2.4 Program Directors

- Prepare and manage project budgets.
- Monitor project-wise expenditure and fund utilization.
- Ensure expenditures align with donor/CSR agreements.
- Maintain project registers, bills, vouchers, and field expense records.

### 2.5 Finance Officer / Accountant

- Maintains all accounts exclusively in TallyPrime.
- Ensures timely entry of vouchers, receipts, payments, and journals.
- Prepares ledgers, bank reconciliations, and monthly statements.
- Maintains asset registers, payroll, and statutory compliance files.
- Prepares financial reports for internal and external audits

## 3. ACCOUNTING STANDARDS & PRINCIPLES

### 3.1 Standards Followed

REEF follows:

- Indian GAAP
- Accrual-based accounting
- Double-entry bookkeeping
- Project-wise and donor-wise accounting structure

### 3.2 Books of Accounts Maintained

REEF maintains the following statutory books and registers:

- Cash Book
- Bank Book
- Ledger Book
- Journal Register
- Asset Register
- Advances Register
- Donor-wise & Project-wise Expenditure Registers
- Stock/Inventory Register
- Payroll and Salary Register

All documents are maintained for a minimum of 8 years, both in physical and digital formats.

### **3.3 Bank Operations**

- All major payments are to be made through bank transfers only.
- Cash payments are restricted to petty expenses only.
- Dual-signature authorization may be applied where required.

### **3.4 Fund Utilization Rules**

- Funds must be used strictly for REEF's approved activities:
  - Marine conservation
  - Wildlife conservation
  - Environmental awareness
  - Research and education activities
  - Skill development
- Restricted funds must follow donor/CSR conditions.

## **4. ACCOUNTING SOFTWARE – TALLYPRIME**

REEF maintains all financial data exclusively in Tally Prime, including:

### **4.1 Uses of Tally Prime**

- Ledger management
- Entry of receipts and payments
- Journal and contra entries
- Bank Reconciliation Statements (BRS)
- Trial Balance, Balance Sheet, and Income & Expenditure
- Project-wise, donor-wise, and program-wise accounting
- Fixed asset records
- Inventory/stock records
- Preparation of audit statements and reports

### **4.2 Access Control**

- Only the Treasurer and Accountant have access to Tally Prime.
- User roles include: Administrator, Manager, and Data Entry.
- Login credentials are secured and confidential.

#### **4.3 Data Security & Backup**

- Weekly digital backups stored securely.
- Monthly encrypted backups maintained by the Treasurer.
- Backup restoration requires written approval.
- No unauthorized software installation or access is permitted.

#### **4.4 Modification Control**

- Any modification to accounting entries requires approval from the Treasurer.
- Backdated entries are restricted and must be justified in writing.

### **5. PROCUREMENT RULES**

#### **5.1 Procurement Thresholds**

- Above ₹25,000: Minimum 3 written quotations
- Above ₹1,00,000: Procurement Committee approval

#### **5.2 Procurement Documentation**

Every purchase must include:

- Purchase Request Form
- Vendor quotations
- Comparative Sheet (CS)
- Purchase Order (PO)
- Delivery challan
- Invoice
- Payment approval

#### **5.3 Procurement Committee**

Consists of:

- Treasurer
- Secretary
- Program Director
- External expert (if required)

#### **5.4 Asset & Inventory Control**

- Asset ID tagging is mandatory.
- Annual physical verification of assets.
- Disposal of assets requires board approval.

## 6. AUDIT & COMPLIANCE

### 6.1 Internal Audit

- Conducted quarterly.
- Reviews:
  - Vouchers and documentation
  - Bank reconciliation
  - Cash handling
  - Compliance with approvals
  - Project fund utilization

### 6.2 Statutory Audit

Conducted annually by a Chartered Accountant and includes:

- Audit Report
- Balance Sheet
- Income & Expenditure Account
- Receipt & Payment Statement
- Schedules and Notes to Accounts
- Donor-wise Utilization Reports

### 6.3 Compliance Requirements

- 12A & 80G compliance
- CSR Form-1 compliance
- TDS/GST filings (if applicable)
- FCRA (if applicable)
- ITR-7 NGO income tax return
- Maintenance of statutory registers

## 7. FINANCIAL REPORTING

### 7.1 Internal Reporting

- Monthly expense statements
- Project utilization summaries
- Quarterly financial dashboards
- Budget vs. actual analysis

## 7.2 External Reporting (Donors/CSR Partners)

- Utilization Certificates (UC)
- Financial Reports (project-wise)
- Narrative Reports
- Expense breakups with bills and vouchers
- Photographic and activity documentation

## 8. FINANCIAL ETHICS & CONTROLS

- No personal use of organizational funds.
- No accepting gifts, commissions, or financial benefits.
- No falsification or alteration of financial documents.
- Strict adherence to conflict of interest rules.
- Immediate reporting of financial irregularities.

## **POSH POLICY – REEF**

**(Prevention of Sexual Harassment at Workplace Policy)**

**Research and Education for Environmental Foundation (REEF)**

### **1. INTRODUCTION**

The Research and Education for Environmental Foundation (REEF) is committed to providing a safe, respectful, inclusive, and professional working environment for all employees, volunteers, interns, consultants, students, and field participants.

REEF adopts a zero-tolerance approach towards sexual harassment and strictly complies with the provisions of:

- The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
- Relevant rules issued by the Government of India
- Ethical guidelines for NGOs and CSR-funded institutions

This policy applies to all workplaces under REEF, including offices, classrooms, laboratories, field sites, marine camps, workshops, digital platforms, and any location where REEF-related activities occur.

### **2. PURPOSE & OBJECTIVES**

The objectives of this POSH Policy are:

1. To prevent sexual harassment at all REEF workplaces.
2. To ensure a safe and supportive environment for all genders.
3. To establish a transparent and fair mechanism for receiving and addressing complaints.
4. To provide protection to complainants against retaliation or victimization.
5. To conduct awareness, sensitization, and training programs for all staff and volunteers.

**This policy applies to:**

- All full-time, part-time, and contractual staff
- Volunteers, interns, and trainees
- Students participating in REEF programs
- Visitors, external trainers, and partner organizations
- Any third parties engaged by REEF
- Any REEF-related activity, whether on-premises or outside (field visits, seminars, study tours, workshops)

#### **4. DEFINITION OF SEXUAL HARASSMENT**

As per the POSH Act 2013, sexual harassment includes any one or more of the following unwelcome acts or behaviour, whether directly or indirectly:

##### **4.1 Physical Contacts**

- Unwanted touching
- Physical advances
- Sexual gestures
- Forceable physical proximity

##### **4.2 Verbal Conduct**

- Sexually coloured remarks
- Suggestive comments or jokes
- Repeated requests for dates
- Comments on clothing, appearance, body

##### **4.3 Non-verbal Conduct**

- Staring
- Whistling
- Displaying sexually explicit images
- Making obscene gestures

#### **4.4 Written/Electronic Conduct**

- Sexually coloured messages
- Emails, texts, social media messages
- Sharing inappropriate videos or images
- Cyber harassment

#### **4.5 Quid Pro Quo Harassment**

When employment, promotion, grades, or opportunities are linked to sexual favours.

#### **4.6 Hostile Environment**

Any behaviour that creates an intimidating, offensive, or unsafe workplace.

### **5. INTERNAL COMPLAINTS COMMITTEE (ICC)**

In compliance with the POSH Act, REEF shall constitute an Internal Complaints Committee (ICC).

#### **5.1 Composition of ICC**

1. Presiding Officer – A senior female employee at REEF
2. Two Employee Members – Experienced and respected staff
3. External Member – From an NGO or legal background
4. Special Invitee – Student/Volunteer representative (when required)

#### **5.2 Term of Committee Members**

- Tenure: 3 years
- Members must undergo annual POSH training

#### **5.3 Responsibilities of ICC**

- Receive written complaints
- Maintain confidentiality
- Conduct fair and unbiased inquiries
- Submit findings and recommendations
- Implement disciplinary actions
- Assist complainants with support services

## 5. INTERNAL COMPLAINTS COMMITTEE (ICC)

### 6.1 Who Can File

- Aggrieved woman
- In case of inability:
  - A friend/co-worker
  - A family member
  - An ICC member
  - Any person aware of the incident
- 

### 6.2 How to File

- Complaint must be in writing
- Filed within 90 days of the incident
- Email version is acceptable
- Assistance provided if the complainant cannot write

### 6.3 Contents of the Complaint

- Name and contact of complainant
- Name of accused
- Description of incident(s) with approximate dates
- Names of witnesses (if any)

### 6.4 Withdrawal

- The complainant may withdraw at any stage, except when coercion is suspected.

## 7. INQUIRY PROCESS

### 7.1 Initial Steps

- ICC acknowledges complaint within 3 days
- Respondent receives a copy within 7 days
- Respondent must reply within 10 days

## 7.2 Inquiry Standards

- Inquiry to be completed within 90 days
- Both parties heard separately
- Cross-examination allowed as per committee's discretion
- Evidence collected: documents, messages, witnesses, CCTV footage, etc.

## 7.3 Interim Measures

ICC may recommend:

- Change of work location
- Leave for complainant
- Temporary assignment change
- Restriction on respondent's movement

## 7.4 Final Report

- Submitted within 10 days of inquiry completion
- Report shared with the management
- Recommendations implemented within 60 days

# 8. DISCIPLINARY ACTIONS

Based on ICC recommendations, disciplinary actions may include:

- Written warning
- Mandatory counselling
- Suspension
- Salary deduction
- Withholding promotion
- Termination of employment
- Blacklisting from REEF programs
- Filing FIR in severe cases

## **9. PROTECTION AGAINST VICTIMIZATION**

REEF ensures:

- No retaliation against complainants
- No discrimination in work or evaluation
- Strict action against intimidation or pressure
- Full confidentiality of identities

## **10. AWARENESS & TRAINING**

REEF will conduct:

- Annual POSH training for employees
- ICC member training
- Orientation for interns and volunteers
- Awareness sessions for students in field visits
- Display of POSH guidelines at all REEF premises

## **11. CONFIDENTIALITY**

Strict confidentiality shall be maintained:

- Names of complainant and respondent
- Details of complaint
- Evidence, witnesses, reports
- Unauthorized disclosure is punishable under law.

## **12. RECORD KEEPING**

The ICC will maintain:

- Complaint records
- Inquiry proceedings
- Evidence and witness statements
- Final recommendations
- Reports submitted to authorities

Records shall be stored for 8 years securely.

### **13. FALSE COMPLAINTS (Safeguard Clause)**

If ICC concludes that a complaint was made maliciously or with false intent, action may be taken against the complainant.

However, inability to prove a complaint is NOT considered false.

### **14. POLICY REVIEW**

This POSH Policy shall be reviewed annually or whenever:

- New legal amendments occur
- Organizational changes require updates
- ICC recommends modifications

## **HUMAN RESOURCE (HR) POLICY – REEF**

### **Research and Education for Environmental Foundation (REEF) Complete Expanded Policy Document**

#### **1. INTRODUCTION**

The Human Resource (HR) Policy of REEF establishes a structured system for managing personnel in a fair, ethical, transparent, and professional manner. REEF recognizes its employees, interns, volunteers, and project staff as key stakeholders contributing to environmental conservation, research, community service, and educational outreach.

This HR Policy aims to ensure:

- Standardized recruitment and onboarding
- Fair employment practices
- Defined roles and responsibilities
- Professional development and capacity building
- Clear performance evaluation systems
- Supportive and safe working environment
- Compliance with labour laws and NGO governance norms

This policy applies to all categories of personnel engaged with REEF.

#### **2. CATEGORIES OF EMPLOYEES & PERSONNEL**

REEF engages individuals under the following categories:

##### **2.1 Full-Time Employees**

- Standard employment duration
- Eligible for all organizational benefits

## **2.2 Part-Time Employees**

- Hired for specific hours or tasks
- Benefits as per contract terms

## **2.3 Project-Based / Contract Employees**

- Hired for the duration of specific funded projects
- Terms aligned with donor agreements

## **2.4 Interns (Paid/Unpaid)**

- Students or fresh graduates receiving training
- Must complete an internship agreement

## **2.5 Volunteers**

- Contribute time and skills without compensation
- Required to follow REEF's Code of Conduct

## **2.6 Consultants / Resource Persons**

- Experts hired temporarily for projects, workshops, or training programs

### **3. RECRUITMENT & SELECTION**

Recruitment at REEF ensures fairness, equal opportunity, and merit-based selection.

#### **3.1 Recruitment Procedure**

- 1. Identification of vacancy by Program Director or Secretary**
- 2. Preparation of approved Job Description (JD)**
- 3. Issuing vacancy announcement through:**
  - **Website**
  - **Email**
  - **Social platforms**
  - **Institutional networks**
- 4. Shortlisting of candidates**
- 5. Structured interview panel**
- 6. Selection based on merit and fit**
- 7. Issue of appointment letter**

#### **3.2 Equal Opportunity Statement**

REEF is an equal opportunity employer.

Recruitment decisions are made without discrimination based on:

- **Gender**
- **Religion**
- **Caste**
- **Disability**
- **Age**
- **Sexual orientation**
- **Marital status**
- **Political affiliation**

### **3.3 Background Verification**

- **ID verification**
- **Reference checks**
- **Qualification proof**
- **Experience certificate review**

## **4. APPOINTMENT & JOINING FORMALITIES**

### **4.1 Appointment Letter Includes:**

- **Designation**
- **Reporting authority**
- **Salary structure**
- **Working hours**
- **Job responsibilities**
- **Probation period**
- **Terms of employment**
- **Confidentiality clause**

### **4.2 Orientation**

New staff are introduced to:

- **Organizational mission**
- **Team structure**
- **Policies (POSH, Child Protection, Code of Conduct)**
- **Safety measures**
- **Fieldwork guidelines**

### **4.3 Probation Period**

- **Standard probation: 3 months**
- **Termination or confirmation based on performance review**

## 5. WORKING HOURS & ATTENDANCE

### 5.1 Working Hours

- 8 hours per day (flexible for field duties)
- Breaks as per organizational norms

### 5.2 Attendance

- Attendance register/digital attendance mandatory
- Field staff must submit daily/weekly reports

### 5.3 Remote Work

Allowed upon approval for:

- Documentation
- Reporting
- Administrative tasks

## 6. LEAVE POLICY

### 6.1 Casual Leave (CL)

- 12 days per year
- Cannot be carried forward

### 6.2 Sick Leave (SL)

- 12 days per year
- Medical certificate required for leave beyond 2 days

### 6.3 Earned Leave (EL)

- Applicable for full-time staff only
- 12 days annually

#### **6.4 Maternity Leave**

- **26 weeks (as per Maternity Benefit Act)**

#### **6.5 Paternity Leave**

- **15 days**

#### **6.6 Special Leave**

**May be approved for:**

- **Conferences**
- **Workshops**
- **Academic programs**
- **Field emergencies**

#### **6.7 Leave Without Pay (LWP)**

- **Allowed only after exhausting all leave**
- **Requires board approval for long-duration leave**

### **7. COMPENSATION & BENEFITS**

#### **7.1 Salary Structure**

**Salary components may include:**

- **Basic pay**
- **Allowances (travel, field, communication)**
- **Project-based additional compensation**
- 

#### **7.2 Payment Schedule**

- **Monthly payment**
- **Direct bank transfer only**

### **7.3 Travel & Field Allowance**

For official field visits, including:

- Marine surveys
- Conservation fieldwork
- Community education camps

### **7.4 Medical Support**

Basic medical reimbursement may be provided depending on project and budget.

## **8. PERFORMANCE MANAGEMENT SYSTEM**

### **8.1 Performance Review Cycle**

- Conducted annually
- Mid-year review for project staff

### **8.2 Evaluation Criteria**

- Quality of work
- Timeliness
- Field responsibility
- Team cooperation
- Innovation and problem solving
- Adherence to policies

### **8.3 Rewards & Recognition**

Outstanding performers may receive:

- Certificates
- Bonus (if budget permits)
- Leadership opportunities
- Training sponsorships

## **9. PROFESSIONAL CONDUCT & EXPECTATIONS**

### **9.1 Expected Behaviors**

**Employees must:**

- **Maintain professionalism**
- **Respect colleagues and communities**
- **Protect organizational assets**
- **Ensure ethical decision-making**
- **Maintain confidentiality**
- **Uphold REEF's environmental values**

### **9.2 Prohibited Behaviors**

- **Harassment**
- **Sexual misconduct**
- **Discrimination**
- **Misuse of funds or property**
- **Alcohol or drug use during work**
- **Sharing confidential information**

## **10. TRAINING & DEVELOPMENT**

**REEF supports continuous professional development.**

**Training Areas Include:**

- **Environmental research**
- **Marine conservation practices**
- **First aid & safety**
- **GIS & field monitoring tools**
- **POSH compliance**
- **Child protection**
- **Leadership and communication**
- **Data management**

## **11. GRIEVANCE REDRESSAL MECHANISM**

**Employees may submit grievances related to:**

- Workplace conflict
- Salary or benefits
- Misconduct
- Leave issues
- Discipline matters

**Procedure:**

1. Submit grievance in writing to the Secretary
2. Review within 7 days
3. Meeting scheduled for discussion
4. Resolution within 30 days

Escalation available directly to the Founder if unresolved.

## **12. DISCIPLINARY ACTIONS**

**Disciplinary action may be taken for:**

- Violating organizational policies
- Misconduct
- Fraud or theft
- Harassment
- Negligence
- 

**Actions may include:**

- Warning
- Suspension
- Salary deduction
- Contract termination
- Legal action (if required)

## **13. EXIT POLICY**

### **13.1 Resignation**

- Minimum 30 days' notice
- Handover of all documents, equipment, and reports
- 

### **13.2 Termination**

May occur due to:

- Misconduct
- Non-performance
- Violation of policies
- Project closure

### **13.3 Experience Certificate**

Issued upon:

- Completion of notice period
- Clearance of dues
- Return of assets

## **14. CONFIDENTIALITY CLAUSE**

All staff must maintain confidentiality regarding:

- Financial information
- Donor data
- Research data
- Community information
- Internal documents

A breach may lead to termination.

## **15. REVIEW OF HR POLICY**

**This policy will be reviewed:**

- Annually
- When major legal changes occur
- When recommended by HR or the Board

## CHILD PROTECTION POLICY – REEF

### Research and Education for Environmental Foundation (REEF) Comprehensive Safeguarding Policy Document

#### 1. INTRODUCTION

The Research and Education for Environmental Foundation (REEF) is committed to the safety, protection, and well-being of all children who participate in or benefit from its programs, projects, workshops, field activities, and community outreach initiatives.

REEF adopts a zero-tolerance policy toward any form of:

- Child abuse
- Neglect
- Exploitation
- Discrimination
- Physical punishment
- Sexual misconduct
- Verbal or emotional harm
- 

This policy aligns with:

- Juvenile Justice (Care & Protection of Children) Act
- Protection of Children from Sexual Offences (POCSO) Act, 2012
- UN Convention on the Rights of the Child (UNCRC)
- Indian child safeguarding standards for NGOs

This policy applies to all REEF staff, volunteers, interns, consultants, visitors, and partner organizations.

#### 2. DEFINITIONS

##### 2.1 Child

Any person under the age of 18 years.

##### 2.2 Child Abuse Includes:

###### Physical Abuse

- Hitting, slapping, shaking, pushing
- Physical punishment

### **Emotional Abuse**

- **Humiliation, threats, name-calling**
- **Shaming, degrading comments**
- **Intimidation**

### **Sexual Abuse**

- **Any sexual activity with a child**
- **Showing pornography**
- **Sexual comments, gestures, or touching**
- **Exploitation through photos or messages**

### **Neglect**

- **Failure to provide safety, supervision, or basic needs**
- **Ignoring a child's well-being during activities**

### **Child Exploitation**

- **Using a child for labour, profit, or manipulation**

## **3. PURPOSE OF THE POLICY**

**The objectives of this policy are:**

1. **To ensure the highest standards of safety and protection for all children engaged with REEF.**
2. **To prevent any form of abuse in all organizational interactions.**
3. **To provide clear guidelines for staff conduct when working with children.**
4. **To establish a reporting and response mechanism for suspected abuse.**
5. **To ensure compliance with national child safeguarding laws.**

## 4. SCOPE OF THE POLICY

This policy applies to:

- Full-time and part-time employees
- Volunteers, interns, trainees
- Consultants and external facilitators
- Partner organizations
- Visitors participating in REEF activities

It covers all REEF environments:

- Workshops and training sessions
- School and college programs
- Field visits and marine camps
- Conservation outreach programs
- Research activities involving children
- Digital/online learning platforms

## 5. CHILD SAFEGUARDING PRINCIPLES

REEF commits to the following safeguarding principles:

### 5.1 Best Interests of the Child

All actions prioritize the physical and emotional safety of children.

### 5.2 Zero Tolerance

Any suspicion or allegation of abuse is taken seriously and addressed immediately.

### 5.3 No Child Alone Rule

No child should be left alone with any single staff member, especially in:

- Vehicles
- Closed rooms
- Field stations
- Remote locations

#### **5.4 Respect & Dignity**

All children must be treated with respect regardless of gender, ability, caste, religion, economic status, or background.

#### **5.5 Safe & Child-Friendly Environment**

Programs must be designed to protect children from physical and emotional harm.

### **6. CODE OF CONDUCT WITH CHILDREN**

**Staff and Volunteers MUST:**

- Maintain appropriate professional boundaries
- Use child-friendly language
- Seek consent before taking photos or videos
- Stay in visible areas during interactions
- Ensure safe transportation protocols
- Report suspected abuse immediately

**Staff and Volunteers MUST NOT:**

- Touch a child in an inappropriate or harmful way
- Use abusive or degrading language
- Share personal contact details with children
- Engage a child in one-to-one unsupervised situations
- Take a child alone in a vehicle or isolated location
- Give gifts or money without official approval
- Use children for labour or project tasks beyond safe levels

### **7. DIGITAL & ONLINE SAFETY**

**When working with children in digital spaces:**

**Staff must not:**

- Share personal social media accounts
- Send private messages to children
- Use children's photos without written parental consent
- Engage in late-night online communication

Secure platforms approved by REEF must be used for online sessions.

## 8. PARENTAL CONSENT REQUIREMENTS

Written consent is mandatory for:

- Participation in activities
- Field trips and travel
- Photographs and video recording
- Medical assistance
- Emergency procedures
- Water-based activities (boating, snorkeling, etc.)

No child should participate in field activities without consent.

## 9. REPORTING MECHANISM

### 9.1 Who Can Report?

- Staff
- Volunteers
- Children themselves
- Parents or guardians
- Witnesses
- Community members

### 9.2 Reporting Channels

Reports may be made to:

- Child Protection Officer (CPO)
- Program Director
- Secretary
- Founder (for escalation)

### 9.3 How to Report

- Verbally (followed by written report within 24 hours)
- Written complaint
- Email
- Phone call

### 9.4 Confidentiality

Identity of the child and complainant must be protected.

## 10. RESPONSE & INVESTIGATION

Upon receiving a report:

### 10.1 Immediate Action

- Ensure the child's safety first
- Remove the alleged offender from contact with children
- Provide medical or psychological support if needed

### 10.2 Investigation Committee

A Child Protection Committee (CPC) will:

- Review the complaint
- Interview involved parties
- Document evidence

### 10.3 Referral to Authorities

If the case involves sexual abuse, exploitation, or serious harm, REEF must report it immediately to:

- Police
- Child Welfare Committee (CWC)
- District Child Protection Unit
- 

### 10.4 Time Frame

Investigations should be completed within 30 days.

## 11. DISCIPLINARY ACTION

Depending on the severity of the violation, actions may include:

- Verbal warning
- Written warning
- Suspension
- Termination of employment
- Legal action
- Blacklisting from REEF programs
- Reporting to authorities under POCSO Act

## **12. TRAINING & AWARENESS**

REEF will conduct:

- Annual training for staff and volunteers
- Child protection orientation for interns
- Awareness workshops for community children
- Training for field staff on safeguarding practices
- Crisis response training

## **13. USE OF PHOTOGRAPHS & MEDIA**

**Allowed Only With Parental Written Consent**

- Photos
- Videos
- Interviews
- Social media posts
- Publications

No child's identity may be revealed online without permission.

## **14. RECORD KEEPING**

REEF will maintain:

- Incident reports
- Consent forms
- Investigation records
- Communication logs
- Safety checklists

All records stored for 8 years in secure locations.

## **15. POLICY REVIEW**

This policy will be reviewed:

- Annually
- After any major incident
- As per new legal requirements
- Upon recommendation of the Child Protection Committee

## PROCUREMENT POLICY – REEF

### Research and Education for Environmental Foundation (REEF) Comprehensive and Professional Policy Document

#### 1. INTRODUCTION

The Procurement Policy of REEF ensures that all goods, services, materials, equipment, and contractual work are procured in a transparent, cost-effective, ethical, and accountable manner.

This policy ensures that:

- Resources are used efficiently
- All procurement follows legal and donor requirements
- Fair competition is encouraged
- Corruption and conflicts of interest are prevented
- High-quality goods and services are obtained
- Procurement decisions are well-documented and auditable

This policy applies to all REEF employees, project heads, volunteers, interns, and any individual involved in procurement processes.

#### 2. OBJECTIVES OF THE PROCUREMENT POLICY

1. Ensure transparency, fairness, and accountability in purchasing.
2. Establish standard procedures for procuring goods and services.
3. Promote competitive procurement practices.
4. Ensure all purchases align with project budgets and donor conditions.
5. Prevent misuse of funds and eliminate unethical practices.
6. Maintain proper documentation for audits and statutory compliance.

Ensure timely procurement for smooth functioning of operations and projects

### **3. SCOPE OF THE POLICY**

This policy applies to procurement of:

- Office supplies
- Conservation equipment
- Research instruments
- IT equipment
- Stationery and printing
- Logistics and field materials
- Consultancy services
- Travel and accommodation services
- Outsourced services (design, training, etc.)
- Field gear for marine and environmental studies

It applies to all REEF activities, including administrative and project-related procurement.

### **4. PROCUREMENT PRINCIPLES**

#### **4.1 Transparency**

All procurement steps must be recorded and accessible for audit.

#### **4.2 Fair Competition**

Vendors must be selected through fair and equal opportunity.

#### **4.3 Cost-Effectiveness**

Purchase decisions should provide the best value for money.

#### **4.4 Accountability**

All procurement must be approved and documented.

#### **4.5 Quality Assurance**

Goods and services must meet required standards.

#### **4.6 Ethics & Integrity**

No bribery, commissions, personal benefit, or favoritism allowed

## 5. PROCUREMENT AUTHORITY & RESPONSIBILITIES

### 5.1 Board of REEF

- Approves high-value purchases
- Ensures compliance with governance standards

### 5.2 Founder

- Reviews procurement plans for large projects
- Final approval for capital equipment purchases

### 5.3 Treasurer

- Overall financial and procurement oversight
- Ensures documentation accuracy
- Approves purchase orders
- Ensures payments follow policy

### 5.4 Secretary

- Approves routine operational procurements
- Monitors compliance with procedures

### 5.5 Program Directors / Project Heads

- Identify procurement needs
- Prepare Purchase Requests
- Ensure items align with project activities
- Validate vendor performance during delivery

### 5.6 Procurement Committee (PC)

Members may include:

- Treasurer
- Secretary
- Program Director
- External specialist (if needed)

Responsibilities:

- Evaluate quotations
- Approve vendor selection
- Review comparative statements
- Maintain procurement fairness

## 6. PROCUREMENT PROCESS

The procurement process must follow the steps listed below:

### 6.1 Identify Requirement

- Program Director or relevant staff initiates a Purchase Request (PR).
- PR must include quantity, specifications, purpose, and budget availability.

### 6.2 Approval of Purchase Request

Approved by:

- Secretary (operational purchases)
- Treasurer (high-value items)
- Founder (capital items)

### 6.3 Obtaining Quotations

Quotation requirements based on amount:

Purchase Amount	Required Quotations
Above ₹25,000	Minimum 3 quotations
Above ₹1,00,000	Procurement Committee approval

Quotations can be obtained through:

- Email
- Vendor visit
- Website official quotes
- Printed estimate

### 6.4 Preparation of Comparative Statement (CS)

CS must compare:

- Vendor name
- Price
- Quality
- Warranty
- Delivery timeline
- GST/Additional charges

Best value for money must be selected.

## 6.5 Vendor Finalization

Vendor chosen based on:

- Price competitiveness
- Past performance
- Quality of materials
- Reliability and timely delivery

## 6.6 Issuance of Purchase Order (PO)

PO must include:

- Item description
- Price
- Delivery date
- Terms of payment
- Warranty/guarantee
- Signature of Treasurer

## 6.7 Delivery, Inspection & Verification

On delivery, the following must be verified:

- Quantity
- Quality
- Product specifications
- Condition
- Warranty certificate (if any)

Inspection must be recorded in Goods Received Note (GRN).

## 6.8 Invoice Processing

Invoice must be:

- Matched with PO
- Signed by Project Head
- Verified by Treasurer
- Entered in TallyPrime

## 6.9 Payment Procedure

Payments follow these rules:

- Only through bank transfers/cheques
- Cash payments capped at ₹2,000
- Payment after verification of all documents
- Advance payments allowed ONLY with Treasurer approval

## 6.10 Documentation Required

A complete procurement file must contain:

- Purchase Request (PR)
- Quotations
- Comparative Statement (CS)
- Purchase Order (PO)
- Delivery Challan / GRN
- Invoice
- Warranty details (if applicable)
- Payment authorization

# 7. FIXED ASSET & INVENTORY MANAGEMENT

## 7.1 Asset Register

Every asset must be recorded with:

- Asset ID
- Date of purchase
- Cost
- Depreciation (if applicable)
- Location
- Assigned person

## 7.2 Physical Verification

- Conducted annually
- Verified by Treasurer and Program Director
- Report submitted to Board

## 7.3 Disposal of Assets

- Items damaged or obsolete require:
  - Inspection
  - Documentation
  - Board approval

A disposal certificate must be prepared.

## 8. EMERGENCY PROCUREMENT

Allowed when:

- Equipment is urgently needed
- Fieldwork involves safety risk
- Time-sensitive project deadlines

Must be approved by:

- Treasurer
- Program Director
- Secretary

Documentation to follow afterward.

## 9. CONFLICT OF INTEREST IN PROCUREMENT

Procurement must be free of conflicts of interest.

Examples of prohibited actions:

- Purchasing from relatives or close associates
- Accepting gifts or commissions from vendors
- Favouring vendors without reason

All staff must sign an annual conflict of interest declaration.

## 10. PROCUREMENT ETHICS

Employees involved in procurement must:

- Act honestly and transparently
- Maintain confidentiality
- Avoid personal benefits
- Report irregularities immediately
- Ensure fair treatment of vendors
- 

Fraud, bribery, favoritism, or manipulation will lead to strict disciplinary action.

## **11. PROCUREMENT RECORD KEEPING**

All procurement documents must be stored for minimum 8 years.

Records may be maintained in:

- Physical files
- Digital storage
- TallyPrime attachments (if used)

Records must be accessible during audits.

## **12. AUDIT & REVIEW**

Procurement activities will be reviewed by:

### **12.1 Internal Audit (Quarterly)**

- Documentation quality
- Compliance with procedures
- Vendor performance
- Stock verification

### **12.2 Statutory Audit (Annual)**

- Verification of procurement files
- Matching with financial statements
- Checking for irregularities

### **12.3 Donor/CSR Audit**

CSR-funded procurements must follow donor requirements.

## **13. POLICY REVIEW**

This procurement policy will be reviewed:

- Every 2 years
- After major organizational changes
- When required by law or donor policies

## **DATA PROTECTION & INFORMATION TECHNOLOGY (IT) POLICY – REEF**

### **Research and Education for Environmental Foundation (REEF) Comprehensive Digital Safety & Information Governance Policy**

#### **1. INTRODUCTION**

The Data Protection & IT Policy ensures that REEF manages all organizational, beneficiary, research, donor, financial, and internal data in a secure, ethical, lawful, and confidential manner.

The policy covers:

- Data security
- IT system usage
- Digital records management
- Cyber safety
- Data privacy principles
- Access control rules
- Staff responsibilities
- Handling of sensitive information

This policy complies with:

- Indian Information Technology Act, 2000
- Data Protection and Privacy Frameworks
- CSR donor data protection norms
- International standards (GDPR principles – where applicable)

#### **2. PURPOSE OF THE POLICY**

1. Protect sensitive organizational data from unauthorized access.
2. Ensure safe usage of IT systems, software, and devices.
3. Prevent loss, misuse, or corruption of data.
4. Establish accountability for digital access and information handling.
5. Maintain safe online environments during REEF programs.
6. Protect data privacy of staff, beneficiaries, students, and donors.

### **3. SCOPE OF THE POLICY**

This policy applies to:

- All REEF personnel (employees, interns, volunteers, consultants)
- All devices used for organizational work (laptops, mobiles, tablets)
- All digital platforms (email, websites, cloud storage, databases)
- All data handled through Tally Prime, field research apps, or institutional software
- All external vendors handling REEF data

### **4. TYPES OF DATA**

#### **4.1 Public Data**

Information that can be shared publicly:

- Website content
- Approved annual reports
- Public awareness materials

#### **4.2 Internal Data**

For internal staff only:

- Meeting notes
- Internal communications
- Training documents

#### **4.3 Confidential Data**

Restricted access:

- HR records
- Salary details
- Donor information
- Research data
- Project reports
- Procurement documents

#### **4.4 Highly Sensitive Data**

Strictly restricted:

- Financial data in TallyPrime
- Bank account details
- Login credentials
- Audit files
- Child data (under Child Protection Policy)
- Donor agreements

### **5. DATA STORAGE & SECURITY**

#### **5.1 Digital Storage**

All digital data must be stored in:

- REEF-approved devices
- Encrypted storage drives
- Secure cloud platforms (if used)
- Tally Prime (financial records only)

#### **5.2 Physical Storage**

Physical documents must be stored:

- In locked cabinets
- Restricted-access rooms
- Document control systems

#### **5.3 Password Protection**

- Strong passwords required (minimum 8 characters, mixed types)
- Passwords updated every 90 days
- Passwords must NOT be shared
- Sensitive files encrypted

#### **5.4 Backup Policy**

- Weekly digital backup
- Monthly off-site encrypted storage
- Financial data backup maintained by Treasurer

## 6. IT ACCESS CONTROL

### 6.1 User Authorization

Only authorized personnel can access sensitive data.

Levels of access:

- Admin Access – Treasurer, Founder
- Manager Access – Secretary, Program Directors
- Data Entry Access – Accountant, designated staff
- Restricted Access – Interns, volunteers (as required)

### 6.2 Device Usage

- Organizational laptops should be used for official work
- Personal devices should only be used with approval
- Devices must be password-protected

### 6.3 Prohibited Activities

- Installing unauthorized software
- Using pirated tools
- Accessing inappropriate websites
- Using organizational devices for personal gain
- Sharing internal data with external parties

## 7. EMAIL & COMMUNICATION POLICY

Employees must:

- Use official emails for all professional communication
- Avoid sharing sensitive data over personal emails
- Verify email authenticity before sharing confidential documents
- Ensure attachments are virus-free
- Follow professional etiquette when engaging with donors, partners, and institutions

Prohibited:

- Sending inappropriate content
- Sharing passwords
- Forwarding confidential files without approval

## 8. WEBSITE, SOCIAL MEDIA & PUBLIC COMMUNICATION

### 8.1 Content Posting Rules

Only authorized personnel may:

- Post content on website or social media
- Share program photos/videos
- Communicate on behalf of REEF

### 8.2 Child Safety in Media

No child's identity may be posted without:

- Written parental consent
- Approval from Child Protection Officer

### 8.3 Ethical Communication

Posts must:

- Maintain accuracy
- Avoid sensitive or harmful information
- Not misrepresent organizational activities

## 9. DIGITAL SAFETY DURING FIELDWORK

During field projects involving marine, wildlife, or community participants:

- Devices must be GPS-enabled where required
- Data from surveys/videos/images must be securely stored
- Confidential community information cannot be shared externally
- Sensitive research findings must be protected until official release

## 10. CYBERSECURITY GUIDELINES

REEF shall ensure:

- Antivirus software on all devices
- Regular security updates
- Secure Wi-Fi networks
- Firewall-enabled systems
- Malware and spyware protection
- No use of unsecured public networks for work

Employees must report:

- Phishing attempts
- Suspicious links
- Cyber threats
- Lost/stolen devices

## 11. DATA SHARING & THIRD-PARTY ACCESS

Data sharing must follow strict approval:

### 11.1 Internal Data Sharing

Allowed only on a need-to-know basis.

### 11.2 External Data Sharing

Requires written approval from:

- Founder
- Secretary
- Treasurer

### 11.3 Vendor Access

External vendors (IT teams, designers, auditors) must sign:

- Data Confidentiality Agreement (DCA)
- Non-Disclosure Agreement (NDA)

## 12. DATA BREACH RESPONSE MECHANISM

A data breach includes:

- Unauthorized access
- Theft or loss of device
- Hacking attempts
- Data leaks

### **Response Steps:**

- Immediate notification to Secretary & Treasurer
- Assessment of the breach
- Temporary shutdown of affected systems
- Recovery of data where possible
- Notification to stakeholders (if required)
- Documentation of incident
- Preventive measures implemented

## **13. STAFF RESPONSIBILITIES**

### **Employees must:**

- Protect all organizational data
- Follow the confidentiality clause
- Maintain digital hygiene
- Use IT assets responsibly
- Report suspicious activities
- Follow all cybersecurity guidelines

### **Violation of IT/data rules may lead to:**

- Warning
- Suspension
- Termination
- Legal action

## **14. IT EQUIPMENT MANAGEMENT**

### **Employees receiving laptops or equipment must sign:**

- Equipment Handover Form
- Responsibility Agreement

### **14.2 Equipment Use Rules**

- Use only for official purposes
- Regular maintenance
- Report damage immediately

### 14.3 Return of Equipment

Upon resignation or contract end:

- All equipment must be returned
- Data must be handed over
- Devices formatted securely

## 15. RECORD RETENTION POLICY

Data retention duration:

- Financial records: 8 years
- HR records: 5 years
- Project data: 5–10 years
- Child-related data: securely archived per legal norms
- Audit reports: 8 years

Documents must be stored securely both physically and digitally.

## 16. POLICY REVIEW

This policy will be reviewed:

- Annually
- After cybersecurity incidents
- After legal/regulatory updates
- Upon recommendation of IT Oversight Team

## WHISTLEBLOWER POLICY – REEF

### Research and Education for Environmental Foundation (REEF) Organizational Ethics, Reporting & Protection Policy

#### 1. INTRODUCTION

REEF is committed to maintaining the highest levels of integrity, honesty, accountability, transparency, and ethical conduct in all organizational operations.

The Whistleblower Policy enables employees, volunteers, beneficiaries, partners, and stakeholders to report concerns about:

- Fraud
- Financial misconduct
- Misuse of organizational funds
- Violation of laws or policies
- Corruption or bribery
- Harassment or abuse
- Safety violations
- Unethical behaviour

This policy ensures that such reports are handled confidentially, without retaliation, and through a fair and formal process.

#### 2. PURPOSE OF THE POLICY

The policy aims to:

1. Encourage employees and stakeholders to report wrongdoing.
2. Provide a safe, confidential, and structured mechanism to report concerns.
3. Protect whistleblowers from retaliation or discrimination.
4. Ensure corrective action and accountability within REEF.
5. Strengthen governance and ethical practices within the organization.

### **3. SCOPE OF THE POLICY**

This policy applies to:

- Permanent employees
- Contract staff
- Volunteers
- Interns
- Consultants
- External partners or vendors
- Beneficiaries and community members

It covers unethical or illegal acts occurring:

- Within REEF offices
- During fieldwork
- During programs, outreach, and projects
- Through online/virtual platforms

### **4. WHAT CAN BE REPORTED? (REPORTABLE MATTERS)**

#### **4.1 Financial Misconduct**

- Misuse of funds
- Unauthorized financial transactions
- Fraud or forgery
- Fake bills or inflated invoices
- Corruption or bribery

#### **4.2 Policy Violations**

- Breach of REEF's Code of Conduct
- Violation of Procurement Rules
- Conflicts of interest
- Nepotism or favouritism

#### 4.3 Harassment & Abuse

- Sexual harassment
- Child abuse or violation of child protection policy
- Workplace bullying
- Verbal, emotional, physical misconduct

#### 4.4 Illegal or Unsafe Activities

- Criminal behaviour
- Safety negligence
- Environmental law violations
- Misuse of protected research data

#### 4.5 Organizational Risk

- Data leaks
- Unauthorized access to systems
- Disclosure of confidential information

#### 4.6 Any unethical behaviour

If unsure, individuals are encouraged to report — no incident is too small.

### 5. WHISTLEBLOWER PROTECTION

REEF ensures strict non-retaliation, meaning:

- No punishment
- No harassment
- No discrimination
- No demotion or suspension
- No salary or responsibility reduction

Whistleblowers' identity is protected.

Any retaliation against a whistleblower will result in disciplinary action.

## **6. REPORTING CHANNELS**

A whistleblower may report concerns confidentially to:

### **6.1 Primary Reporting Authority**

**Secretary – REEF**

### **6.2 Alternative Reporting Contacts**

- **Treasurer – REEF**
- **Founder – REEF**
- **Whistleblower Review Committee (WRC)**

### **6.3 Reporting Methods**

- **Written complaint**
- **Email report**
- **Letter in sealed envelope**
- **Phone reporting followed by written documentation**
- **Anonymous submission (drop box or email without name)**

### **6.4 Anonymous Reporting**

REEF allows anonymous complaints; however, additional details may be required for verification.

## **7. WHISTLEBLOWER REVIEW COMMITTEE (WRC)**

A formal committee will evaluate and investigate reports.

### **7.1 Composition**

1. **Founder or representative**
2. **Secretary**
3. **Treasurer**
4. **External ethical advisor (if required)**

## 7.2 Responsibilities

- Review complaints
- Conduct preliminary assessment
- Decide whether investigation is necessary
- Ensure fairness and impartiality
- Protect the whistleblower's identity
- Document findings
- Recommend corrective actions

Meetings are called on urgent or priority basis depending on the seriousness of the complaint.

## 8. COMPLAINT HANDLING PROCESS

### 8.1 Step 1: Submission

Complaint is received through official channels.

### 8.2 Step 2: Acknowledgment

Whistleblower receives confirmation (unless anonymous).

### 8.3 Step 3: Preliminary Review

WRC checks:

- Validity
- Severity
- Evidence provided
- Risk involved

### 8.4 Step 4: Investigation

- Interviews
- Review of documents
- Examination of digital evidence
- Site visits (if needed)

Investigation should be completed within 30–60 days depending on complexity.

## 8.5 Step 5: Findings & Recommendations

WRC prepares a written report including:

- Conclusion
- Evidence
- Recommended actions

## 8.6 Step 6: Corrective Action

Management must implement recommendations, which may include:

- Disciplinary action
- Training
- Suspension
- Termination
- Legal reporting
- Policy revision

## 8.7 Step 7: Closure

Case closed after corrective actions are implemented.

## 9. CONFIDENTIALITY

Strict confidentiality must be maintained regarding:

- Identity of the whistleblower
- Details of the complaint
- Investigation findings
- Personal information of involved parties

Only authorized personnel may access sensitive information.

## 10. FALSE OR MALICIOUS REPORTS

- Whistleblowers making intentionally false reports may face disciplinary action.
- Unproven complaints made in good faith will NOT be punished.
- Doubts or suspicions are valid reasons to report.

## 11. PROTECTION OF ACCUSED PERSON

- Accused individuals will be treated with respect.
- No disciplinary action will be taken solely based on allegations.
- Fair and unbiased investigation is guaranteed.
- Accused will have the right to present their explanation.

## 12. TRAINING & AWARENESS

REEF will conduct regular training on:

- Ethical behaviour
- Reporting procedures
- Organizational governance
- Anti-corruption measures
- Policy rights and responsibilities

Training will be part of staff orientation.

## 13. RECORD KEEPING

Documentation maintained for each case:

- Complaint records
- Evidence gathered
- Investigation reports
- Meeting minutes
- Corrective actions taken

Records must be kept for minimum 8 years.

## 14. REVIEW OF POLICY

This Whistleblower Policy will be reviewed:

- Every three years
- After major cases
- If legal amendments occur
- Upon recommendation of the WRC

## **CONFLICT OF INTEREST POLICY – REEF**

### **Research and Education for Environmental Foundation (REEF) Organizational Integrity & Ethical Governance Policy**

#### **1. INTRODUCTION**

REEF is committed to upholding the highest standards of integrity, transparency, and ethical conduct.

A conflict of interest arises when an individual's personal, financial, or professional interests interfere — or appear to interfere — with the interests, activities, or decisions of REEF.

This policy ensures that:

- Decisions are made impartially
- Organizational interests are protected
- Staff and board members act ethically
- Trust and credibility with donors, beneficiaries, and partners are maintained

This policy applies to all REEF personnel, including:

- Board Members
- Founder, Secretary, Treasurer
- Employees
- Volunteers
- Interns
- Consultants
- Vendors and external partners

#### **2. PURPOSE OF THE POLICY**

The Conflict of Interest Policy aims to:

1. Identify situations where conflicts may arise.
2. Establish a transparent process to declare and manage conflicts.
3. Ensure decisions are made in the best interest of REEF.
4. Protect the organization from risks, corruption, and financial misuse.
5. Promote ethical and responsible governance practices.

### **3. WHAT IS A CONFLICT OF INTEREST?**

A conflict of interest occurs when an individual's personal interests could compromise their judgment, decisions, or actions in the organization.

#### **3.1 Types of Conflicts**

##### **A. Financial Conflict**

- Personal financial gain from REEF decisions
- Buying goods from a relative's company
- Inflated invoices
- Accepting expensive gifts

##### **B. Personal/Relationship Conflict**

- Hiring or favouring family members
- Awarding contracts to friends
- Preferential treatment in recruitment

##### **C. Professional Conflict**

- Dual employment affecting REEF responsibilities
- Serving on boards of competing organizations
- Using REEF resources for external work

##### **D. Organizational Conflict**

- Working simultaneously for another NGO on the same project
- Sharing confidential strategies with third parties

### **4. EXAMPLES OF CONFLICT OF INTEREST**

Examples include (but are not limited to):

- A staff member recommending a vendor owned by a family member
- A board member influencing a contract that benefits them personally
- An employee diverting project opportunities to another organization
- Accepting commissions, referral fees, or personal benefits
- Using REEF equipment for personal jobs
- Hiring a relative without proper recruitment procedures
- Staff fundraising separately for personal projects using REEF's name

## 5. RESPONSIBILITIES OF PERSONNEL

All staff, board members, and volunteers must:

- Act in REEF's best interest at all times
- Avoid situations that create conflicts
- Declare potential or existing conflicts immediately
- Not participate in decisions where a conflict exists
- Maintain transparency in financial and procurement decisions

## 6. CONFLICT OF INTEREST DECLARATION

### 6.1 Annual Declaration

All board members, employees, and key volunteers must sign a Conflict of Interest Declaration Form every year.

### 6.2 Event-Based Declaration

If a situation arises at any time, the individual must immediately declare it to:

- Secretary
- Treasurer
- Founder (for major concerns)

### 6.3 Documentation

- All declarations must be recorded
- Reviewed during audits
- Added to annual governance report

## 7. MANAGEMENT OF CONFLICTS

Once declared, the following steps are taken:

### 7.1 Disclosure

Conflict must be declared in writing.

### 7.2 Evaluation

The Conflict of Interest Review Committee will:

- Assess the severity
- Verify supporting documents
- Determine if the conflict is manageable

### 7.3 Decision-Making

Options include:

- Allowing involvement with conditions
- Restricting participation in related decisions
- Full withdrawal from discussions
- Reassigning responsibilities
- Cancelling procurement/contract
- Disciplinary action if misconduct detected

### 7.4 Withdrawal from Decision-Making

The individual with conflict must not participate in:

- Discussions
- Voting
- Evaluation
- Procurement decisions

## 8. PROHIBITED CONDUCT UNDER THIS POLICY

The following actions are strictly prohibited:

- Accepting bribes, commissions, or personal gifts
- Using REEF funds or property for personal benefit
- Inflating bills or manipulating procurement
- Hiring friends or relatives without process
- Diverting project resources or opportunities
- Engaging in business with REEF without disclosure
- Sharing confidential organizational information

Violations may result in suspension, termination, or legal action.

## 9. REPORTING OF CONFLICTS

Staff may report suspected conflict of interest to:

- Secretary
- Treasurer
- Founder
- Whistleblower Committee

Reports can be made confidentially or anonymously.

## 7.2 Responsibilities

- Review complaints
- Conduct preliminary assessment
- Decide whether investigation is necessary
- Ensure fairness and impartiality
- Protect the whistleblower's identity
- Document findings
- Recommend corrective actions

Meetings are called on urgent or priority basis depending on the seriousness of the complaint.

## 10. PENALTIES FOR NON-DISCLOSURE

Failure to disclose a conflict may lead to:

- Written warning
- Reassignment of duties
- Termination of employment
- Removal from Board/Committee
- Cancellation of contract
- Legal proceedings (if financial fraud involved)

## 11. RELATIONSHIP DISCLOSURE RULE

Individuals must disclose if:

- A vendor is a relative
- A consultant is a close friend
- They hold shares in a bidding company
- They personally benefit from a supplier

Relatives include:

- Spouse
- Children
- Parents
- Siblings
- In-laws
- Cousins
- Partners in business

## 12. GIFTS & HOSPITALITY POLICY

### 12.1 Allowed:

- Low-value tokens below ₹500 (with declaration)
- Occasion-based general gifts
- Items where refusal is culturally inappropriate (with disclosure)

### 12.2 Not Allowed:

- Cash or cash equivalents
- Expensive items
- Travel, hotel stays, or luxury gifts
- Any gift that influences decision-making

## 13. RECORD KEEPING

### 13. RECORD KEEPING

REEF maintains:

- Declaration forms
- Meeting minutes regarding conflicts
- Audit records
- Committee decisions

All records are retained for minimum 8 years.

## 14. POLICY REVIEW

This policy will be reviewed:

- Every three years
- As needed by law
- During organizational expansion
- Upon recommendation from auditors or governance committees

## CODE OF CONDUCT – REEF

### Research and Education for Environmental Foundation (REEF) Organizational Behaviour, Ethics & Professional Standards Policy

#### 1. INTRODUCTION

The Code of Conduct of REEF defines the principles, values, standards, and behaviour expected from all employees, volunteers, interns, board members, consultants, and partners.

This Code ensures that REEF maintains a culture of:

- Integrity
- Professionalism
- Transparency
- Respect
- Accountability
- Environmental responsibility
- Ethical behaviour

This policy is applicable to all individuals associated with REEF in any capacity.

#### 2. PURPOSE OF THE CODE

The Code of Conduct aims to:

1. Establish clear expectations for ethical and professional behaviour.
2. Ensure that all actions reflect REEF's mission and values.
3. Prevent misconduct, corruption, discrimination, and conflicts of interest.
4. Protect the reputation and credibility of the organization.
5. Provide guidance for handling sensitive situations.
6. Promote a respectful and safe workplace for all.

### **3. CORE VALUES OF REEF**

All personnel must adhere to the following core values:

#### **3.1 Integrity**

Act honestly, transparently, and ethically at all times.

#### **3.2 Respect**

Treat colleagues, communities, children, and partners with dignity and sensitivity.

#### **3.3 Accountability**

Take responsibility for actions, decisions, and use of organizational resources.

#### **3.4 Professionalism**

Maintain high standards of conduct, courtesy, and discipline.

#### **3.5 Environmental Stewardship**

Promote sustainable practices and protect natural resources in all activities.

#### **3.6 Zero Corruption**

No bribery, fraud, or misuse of funds under any circumstances.

### **4. EXPECTED BEHAVIOURS**

All staff, volunteers, interns, and board members must:

#### **4.1 Maintain Professional Conduct**

- Follow instructions and work responsibly
- Be punctual and adhere to working hours
- Deliver tasks with sincerity and competence
- Represent REEF positively in public and online

#### **4.2 Respect and Support Others**

- Encourage teamwork
- Maintain harmonious workplace relationships
- Use appropriate and respectful language
- Avoid harassment and discrimination

#### **4.3 Maintain Confidentiality**

**Do not disclose:**

- Donor information
- Internal documents
- Financial data
- Beneficiary information
- Research findings before official release
- Sensitive data about children

#### **4.4 Use Resources Responsibly**

- Use equipment, funds, and property for official purposes only
- Avoid wastage of materials, fuel, or field resources
- Protect REEF assets from damage or loss

### **5. PROHIBITED CONDUCT**

The following actions are strictly prohibited:

#### **5.1 Misuse of Funds or Property**

- Personal use of REEF equipment
- Unauthorized expenses
- Fraudulent bills or receipts

#### **5.2 Harassment & Abuse**

- Sexual harassment
- Verbal, physical, or emotional abuse
- Bullying or intimidation

#### **5.3 Discrimination**

Based on gender, caste, religion, disability, age, background, or sexual orientation.

#### **5.4 Corruption & Bribery**

- Accepting or offering bribes
- Receiving personal gifts from vendors
- Influencing procurement for personal benefit

### **5.5 Conflict of Interest**

Engaging in decisions that benefit personal or family interests.

### **5.6 Substance Abuse**

- Alcohol or drugs during work, field visits, or official travel

### **5.7 Unauthorized Communication**

- Speaking to media without approval
- Sharing confidential data online
- Posting sensitive photos on social media

## **6. WORKPLACE SAFETY & PROFESSIONAL BEHAVIOUR**

Follow safety protocols during:

- Marine activities
- Fieldwork
- Wildlife areas
- Boat operations
- Scuba diving or snorkeling activities
- 

### **6.2 Psychosocial Safety**

REEF ensures a workplace free from:

- Humiliation
- Threats
- Favouritism
- Retaliation

### **6.3 Dress Code**

Appropriate attire must be worn:

- Field uniforms where required
- Safety gear during field studies
- Decent and professional attire in office

## **7. COMMUNICATION & REPRESENTATION**

### **7.1 Internal Communication**

Follow respectful, clear, and responsible communication practices.

### **7.2 External Communication**

Employees must:

- Seek approval before communicating with media
- Provide accurate information
- Maintain professionalism at all times

### **7.3 Social Media Conduct**

Employees must not:

- Share confidential information
- Post sensitive photos from fieldwork
- Misrepresent REEF or its partners
- Display unethical or harmful content

## **8. CHILD SAFETY COMPLIANCE**

All staff **MUST** follow REEF's Child Protection Policy.

Specifically:

- Maintain safe, respectful interactions
- Never be alone with a child
- Obtain parental consent for photos
- Report any suspected abuse immediately

## 9. FINANCIAL ETHICS

Employees must ensure:

- All expenses are legitimate and approved
- No personal benefit from REEF funds
- No manipulation of procurement
- No acceptance of gifts above ₹500
- Accurate documentation of all transactions

Violations may result in disciplinary or legal action

## 10. CONFIDENTIALITY & DATA PROTECTION

Employees must protect:

- Financial data (TallyPrime)
- Organizational strategies
- Donor contracts
- Research data
- Community and beneficiary records

Unauthorized sharing is STRICTLY prohibited.

## 11. REPORTING VIOLATIONS

Violations of the Code of Conduct may be reported to:

- Secretary
- Treasurer
- Founder
- Whistleblower Committee

Reports may be confidential or anonymous.

## **12. DISCIPLINARY ACTION**

Violation of this Code may result in:

- Verbal warning
- Written warning
- Suspension
- Removal from position
- Termination
- Legal action under relevant laws

## **13. ACKNOWLEDGEMENT & AGREEMENT**

All staff, workers, interns, and volunteers must sign a Code of Conduct Agreement stating that they:

- Understand this policy
- Agree to follow all rules
- Accept consequences for violations

## **14. POLICY REVIEW**

The Code of Conduct will be reviewed:

- Every 2 years
- After legal changes
- Upon recommendation of auditors or committees